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Staples



2025 Montana Individual Income Tax Return

Form 2

2025v3

12/2025

For the year Jan 1 – Dec 31, 2025, or the tax year beginning MMDD2025 and ending MMDD20YY

☐ Mark if this is an amended return

First Name Initial Last Name Social Security Number Deceased?

Spouse's First Name Initial Spouse's Last Name Social Security Number Deceased?

Current mailing address City State ZIP Code + 4

Federal Filing Status ☐ Single ☐ Married Filing Jointly ☐ Married Filing Separately
☐ Qualifying Surviving Spouse ☐ Head of Household

Residency Status ☐ Resident ☐ Part-year Resident ☐ Mixed Residency
☐ Nonresident ☐ ND Reciprocity ☐ Nonresident Military Spouse

Taxable Income

1	Federal adjusted gross income from Form 1040, line 11b	1	00
2	Add Form 1040, lines 12e and 13b	2	00
3	Subtract line 2 from line 1. If zero or less, enter 0 (zero).	3	00
4	Montana additions to federal taxable income from Schedule I, Part I, line 7	4	00
5	Montana subtractions from federal taxable income from Schedule I, Part I, line 24	5	00
6	\$5,660 subtraction for taxpayers 65 and older (\$11,320 if married filing jointly and both are 65 and older)	6	00
7	Add lines 3 and 4. Then subtract lines 5 and 6. If zero or less, enter 0 (zero).	7	00
This is your Montana taxable income.		7	00

Tax, Credits, and Payments

8	Tax liability before tax credits (See instructions)	8	00
9	Nonrefundable tax credits from Schedule III, Part I, line 14	9	00
10	Subtract line 9 from line 8. This is your tax after nonrefundable tax credits.	10	00
11	Montana income tax withheld from:		
11a	Form(s) W-2	11a	00
11b	Form(s) 1099	11b	00
11c	Total pass-through entity tax credit from Montana Schedule(s) K-1	11c	00
11d	Total withholding from Montana Schedule(s) K-1	11d	00
11e	Loan-out withholding from Form LOWCERT	11e	00
	Add lines 11a through 11e	11	00
12	2025 estimated tax payments	12	00
13	Overpayment applied from 2024 return	13	00
14	Extension payment	14	00
15	Earned Income Credit. Federal EIC 00 Multiply Federal EIC by 10% (0.10)	15	00
16	Elderly Homeowner/Renter Credit from Schedule 2EC, Line 30	16	00
17	Refundable tax credits from Schedule III, Part I, line 17	17	00
18	If filing an amended return: payments made with original return	18	00
19	Contributions, penalties, interest, and other taxes from Schedule IV, line 8	19	00
20	If filing an amended return: previous overpayment	20	00
21	Add lines 11 through 18, then subtract lines 19 and 20. This is your total payments.	21	00

Tax Due or Overpayment

22	If line 21 is less than line 10, subtract line 21 from line 10. This is your tax due.	22	00
23	If line 21 is more than line 10, subtract line 10 from line 21. This is your tax overpaid.	23	00
24	Enter the amount from line 23 you would like applied to your 2026 estimated taxes	24	00
25	Enter the amount you want deposited into a 529 or 529A account	25	00
26	Add lines 24 and 25, then subtract from line 23. This is your refund.	26	00



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Social Security Number

Nonresidents, part-year residents, and Montana residents with nonresident or part-year resident spouses, enter line 11 on Schedule II, line 23; line 12 on Schedule II, line 18; and leave line 13 below blank.

- If you are filing a return in Montana for the first time, direct deposit is not available. Stop here and sign your return below. If the direct deposit option is available and you wish to use it, provide your bank account information, and sign your return below.

1 Routing Number []
2 Account Number [] ☐ Checking ☐ Savings
3 ☐ Mark this box if this refund is going to an account that is located outside of the United States or its territories.

529/529A deposit amount

- | | | | | |
|---|--------------|--|--|----|
| 4 | Account Type | <input type="checkbox"/> 529 Qualified Tuition Program | <input type="checkbox"/> 529A Achieving a Better Life Experience | |
| | RTN# | ACCT# | | 00 |
| 5 | Account Type | <input type="checkbox"/> 529 Qualified Tuition Program | <input type="checkbox"/> 529A Achieving a Better Life Experience | |
| | RTN# | ACCT# | | 00 |

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature Date Date of Birth
 Phone

Signature Date Date of Birth
 Phone

Signature		Date Signed	M	M	D	D	Y	Y	Y	Y
Print Name		Phone								
<input type="checkbox"/> Mark this box if you allow the DOR to discuss this tax return with your tax preparer.		PTIN								
<input type="checkbox"/> Mark this box if you allow the DOR to discuss this tax return with someone other than your tax preparer.										
Name		Phone								



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2025 Montana Form 2 Schedule I – Adjustments

2025v3

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Name Social Security Number

Part I. Montana Adjustments to Federal Taxable Income

Additions

1	Interest and mutual fund dividends from state, county, or municipal bonds from other states	1		00
2	Other recoveries of amounts deducted in earlier years that reduced Montana taxable income. (Do not include recoveries of federal income tax.)	2		00
3	Taxable distribution from <input type="checkbox"/> Montana medical savings account Part II, line 8 <input type="checkbox"/> first-time homebuyer's account (See instructions)	3		00
4	State income tax deduction included in federal taxable income (See instructions)	4		00
5	Expenses used to claim a Montana tax credit	5		00
6	Other additions Code <input type="text"/> <input type="text"/> Code <input type="text"/> <input type="text"/>	6		00
7	Add lines 1 through 6, and enter the total on page 1, line 4. This is your Montana additions.	7		00

Subtractions

8	State income tax refunds included in federal taxable income (See instructions)	8		00
9	Interest and mutual fund dividends from federal bonds, notes, and obligations	9		00
10	Recoveries of amounts deducted in earlier years included in federal taxable income that did not reduce Montana income tax	10		00
11	Exempt tribal income. Include Form ETM	11		00
12	Military salary of active-duty service member	12		00
13	Subtraction of military retirement income for working military retirees and military survivor benefits. Include Form WMRE	13		00
14	Montana medical savings accounts deposits and earnings from Part II, line 4	14		00
15	First-time homebuyer account deposits and earnings from deposits made before January 1, 2024	15		00
16	Family education savings (529 plan) account deposits	16		00
17	Achieving a Better Life Experience Act (ABLE) account deposits	17		00
18	Business-related expenses for purchasing recycled material. Include Form RCYL	18		00
19	Business expenses not included in federal taxable income due to an existing federal credit taken	19		00
20	Certain expenses incurred by cannabis businesses	20		00
21	Business sales and other miscellaneous subtractions. Code <input type="text"/> <input type="text"/> Code <input type="text"/> <input type="text"/>	21		00
22	Tier I Railroad Retirement Benefits included on Form 1040, line 6b	22		00
23	Tier II Railroad Retirement Benefits included on Form 1040, line 5b (See instructions)	23		00
24	Add lines 8 through 23, and enter total on page 1, line 5. This is your Montana subtractions.	24		00

Part II. Montana Medical Savings Account (MSA) Adjustment

Subtraction

1	Beginning balance. If this is a new account, enter 0	1		00
2	Total contributions for the year (up to \$4,600 per taxpayer)	2		00
3	Earnings from the account: interest, dividends, capital gains, etc. <input type="checkbox"/> Mark this box if your account balance is less than your beginning balance (See instructions)	3		00
4	Add lines 2 and 3. Enter the total on Part I, line 14	4		00
5	Ending balance. Enter your ending balance as shown on your year-end account statement.	5		00

Addition

6	Total withdrawals made during the year	6		00
7	Withdrawals for eligible expenses. (See instructions)	7		00
8	Nonqualified withdrawals. Subtract line 7 from line 6. Enter the total on Part I, line 3	8		00
9	Nonqualified withdrawals not subject to penalty (See instructions)	9		00
10	Nonqualified withdrawals subject to penalty. Subtract line 9 from line 8	10		00



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2025 Montana Form 2 Schedule II – Tax on Montana Source Income

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☐ Alternative Method Filer (See instructions) ☐ 30 Day Nonresident Exclusion (See instructions)

Part-Year Resident Information

Date of Residency Change State moved to State moved from

Mixed Residency (See instructions)

Complete this section if one spouse was a Montana resident at any point during the tax year and the other spouse was a nonresident or part-year resident.

Montana Resident Spouse Social Security Number

Nonresident/Part-Year Resident Spouse Social Security Number

Montana Source Ordinary Income

Montana source ordinary income is all income that is not considered a net long-term capital gain.

1	Wages, salaries, tips, etc.	1	<input type="text"/>	00
2	Interest	2	<input type="text"/>	00
3	Ordinary dividends	3	<input type="text"/>	00
4	Refunds, credits, or offsets of local income taxes	4	<input type="text"/>	00
5	Alimony received	5	<input type="text"/>	00
6	Business income or (loss). (See instructions)			
	6a Montana source business income	6a	<input type="text"/>	00
	6b Additional Montana source business expenses	6b	<input type="text"/>	00
	Subtract line 6b from line 6a. This is your net Montana source business income or (loss)	6	<input type="text"/>	00
7	Short-term capital gain or (loss)	7	<input type="text"/>	00
8	Other gains or (losses)	8	<input type="text"/>	00
9	IRAs, pensions, and annuities	9	<input type="text"/>	00
10	Rental real estate, royalties, partnerships, S corporations, trusts, etc.			
	<input type="checkbox"/> Mark this box if you have Montana source suspended losses (See instructions)			
	10a Montana source income from rental real estate, royalties, partnerships, S corporations, trusts, etc.	10a	<input type="text"/>	00
	10b Additional Montana source business expenses related to rental real estate, royalties, partnerships, S corporations, trusts, etc. (See instructions)	10b	<input type="text"/>	00
	Subtract line 10b from line 10a. This is your net Montana source income from rental real estate, royalties, partnerships, S corporations, trusts, etc.	10	<input type="text"/>	00
11	Farm income or (loss)			
	11a Montana source farm income or (loss)	11a	<input type="text"/>	00
	11b Additional Montana source expenses related to farm income or (loss) (See instructions)	11b	<input type="text"/>	00
	Subtract line 11b from line 11a. This is your net Montana source farm income or (loss).	11	<input type="text"/>	00
12	Social Security Benefits	12	<input type="text"/>	00
13	Other income and adjustments to income (See instructions)	13	<input type="text"/>	00
14	Montana source additions to income (See instructions)	14	<input type="text"/>	00
15	Add lines 1 through 14. This is your Montana source ordinary income.	15	<input type="text"/>	00

Everywhere Ordinary Income

16	Everywhere Ordinary Income			
	16a Form 1040, line 9	16a	<input type="text"/>	00
	16b Certain federal adjustments (See instructions)	16b	<input type="text"/>	00
	16c Net long-term capital gains	16c	<input type="text"/>	00
	Subtract lines 16b and 16c from line 16a. This is your everywhere ordinary income for Montana.	16	<input type="text"/>	00



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2025 Montana Form 2 Schedule III – Tax Credits

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Name Social Security Number

Part I. Tax Credits

Nonrefundable Credits

1	Total credit for an income tax liability paid to another state or country from all Parts II, line 21	1		00
2	Qualified endowment credit. Include Form QEC	2		00
3	Recycle credit. Include Form RCYL	3		00
4	Apprenticeship credit	4		00
5	Trades education and training credit. Include Form TETC	5		00
6	Innovative educational program credit Credit confirmation code <input type="text"/>	6		00
7	Student scholarship organization credit Credit confirmation code <input type="text"/>	7		00
8	Contractor's gross receipts tax credit. If multiple CGR accounts, mark here <input type="checkbox"/> CGR Account ID: <input type="text"/> C G R	8		00
9	Historic property preservation credit. Include federal Form 3468	9		00
10	Infrastructure users fee credit. Include Form IUFC	10		00
11	MEDIA Credit UCRN <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	11		00
12	Jobs growth incentive credit. Include Form JGI Credit certificate number <input type="text"/> - <input type="text"/> - <input type="text"/>	12		00
13	Carryforward amount from an expired or repealed tax credit (See instructions) Tax credit code <input type="text"/>	13		00
14	Add lines 1 through 13 and enter the total on page 1, line 9.	14		00

These are your nonrefundable credits.

Refundable Credits

15	Adoption credit. Include Form ADPT	15		00
16	Unlocking public lands credit	16		00
17	Add lines 15 and 16 and enter the total on page 1, line 17. These are your refundable credits.	17		00



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2025 Montana Form 2 Schedule III – Tax Credits (Continued)

Name Social Security Number

Part II. Credit For Income Taxes Paid to Another State or Country

Complete a separate page for each state or other country. Report the total of all pages on Part I, line 1.

Montana Ordinary Income Tax

1 Enter your income sourced and taxable to another state or country that is included in your Montana taxable income or in your Montana source income if a part-year resident, excluding any net long-term capital gains. (See instructions)	1	00	
2 Enter all income sourced and taxable to the other state or country Enter state's abbreviation 	2	00	
3 Income sourced and taxable to Montana excluding your net long-term capital gains (See instructions)			
3a If a full-year resident, enter Form 1040, line 9 excluding your net long-term capital gains	3a	00	
3b If a full-year resident, enter expenses related to sourced and taxable income	3b	00	
Full-year residents subtract line 3b from line 3a.			
Part-year residents and mixed residency filers, enter Schedule II, line 16.	3	00	
4 Enter your total tax liability paid to the other state or country	4	00	
5 Enter your Montana ordinary income tax (See instructions)	5	00	
6 Divide line 1 by line 2. Round to 6 decimal places and do not enter more than 1.000000	6	. 000000	
7 Multiply line 4 by line 6	7	00	
8 Divide line 1 by line 3. Round to 6 decimal places and do not enter more than 1.000000	8	. 000000	
9 Multiply line 5 by line 8	9	00	
10 Enter the lesser of the amounts on lines 4, 7, or 9. This is your credit for income tax paid to another state or country for Montana ordinary income tax.	10	00	

Montana Net Long-Term Capital Gains Tax

11 Enter your net long-term capital gain sourced and taxable to another state or country that is included in your Montana taxable income or in your Montana source income if a part-year resident. (See instructions)	11	00	
12 Enter all income sourced and taxable to the other state or country Enter state's abbreviation 	12	00	
13 Enter federal net long-term capital gains. Part-year residents and mixed residency filers, enter Schedule II, line 21.	13	00	
14 Enter your income tax liability paid to the other state or country (See instructions)	14	00	
15 Full-year residents enter page 2, line 11. Part-year residents and mixed residency filers enter Schedule II, line 24.	15	00	
16 Divide line 11 by line 12. Round to 6 decimal places and do not enter more than 1.000000	16	. 000000	
17 Multiply line 14 by line 16	17	00	
18 Divide line 11 by line 13. Round to 6 decimal places and do not enter more than 1.000000	18	. 000000	
19 Multiply line 15 by line 18	19	00	
20 Enter the lesser of the amounts on lines 14, 17, or 19. This is your credit for income tax paid to another state or country for Montana net long-term capital gains tax.	20	00	

Total Credit for Income Taxes Paid to Another State or Country

21 Add lines 10 and 20.	21	00	
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2025 Montana Form 2 Schedule IV – Contributions, Penalties, Interest, and Other Taxes

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Name	Social Security Number									
1 Total voluntary check-off contribution programs from lines 1a through 1d										
1a Nongame Wildlife Program	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$20		00	other amount	
1b Child Abuse Prevention	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$20		00	other amount	
1c Agriculture Literacy in Montana Schools	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$20		00	other amount	
1d Montana Military Family Relief Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$20		00	other amount	
Total voluntary check-off contribution programs from lines 1a through 1d								1		00
2 Interest on underpayment of estimated taxes (See instructions)								2		00
If applicable, mark the appropriate box										
<input type="checkbox"/> 2/3 farming gross income										
<input type="checkbox"/> Estimated payments made using the annualization method										
3 Late filing penalty								3		00
4 Late payment penalty								4		00
5 Interest								5		00
6 Other penalties (See instructions)										
<input type="checkbox"/> First-Time Homebuyer Account										
<input type="checkbox"/> Montana Medical Savings Account										
<input type="checkbox"/> Farm and Ranch Risk Management Account								6		00
7 Lump-sum and recapture taxes (See instructions) Code <input type="text"/>								7		00
8 Add lines 1 through 7, and enter on page 1, line 19.										
These are your total contributions, penalties, interest, and other taxes.								8		00



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2025 Montana Form 2 Schedule V –
Amended Return Information

2025v3
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Name

Social Security Number

Adjustment Type: ☐ Federal Audit ☐ Amended Federal Return ☐ Montana Adjustment ☐ Other

A Form or Schedule	B Line or Box	C Reason



25CE0901



2025 Montana Form 2 Schedule 2EC – Elderly Homeowner/Renter Credit

2025v3

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Claimant Name	Initial	Last Name	Social Security Number	Date of Death
Physical address		City	State	ZIP Code + 4

Attestation

- ☐ I reached age 62 by December 31, 2025
- ☐ I resided in Montana for a minimum of nine months during 2025
- ☐ I occupied a Montana residence as a renter, owner, or lessee for at least six months during 2025
- ☐ The combined gross household income was less than \$45,000 for 2025 (See instructions)
- ☐ I am the only member of my household claiming this credit

Household Occupancy

How many people lived in your household during 2025?

Gross Household Income

1	Wages, salaries, tips, etc.	1		00
2	Interest	2		00
3	Dividends	3		00
4	IRA distributions from Form 1099-R (See instructions)	4		00
5	Pensions and annuities from Form 1099-R and Tier II Railroad Retirement benefits (See instructions)	5		00
6	Social Security benefits and Tier I Railroad Retirement benefits (See instructions)	6		00
7	Capital gain, including any exclusion	7		00
8	Refundable credits received, including your elderly homeowner renter credit received in 2025	8		00
9	Alimony	9		00
10	Business income	10		00
11	Other gains	11		00
12	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	12		00
13	Farm income	13		00
14	Unemployment compensation	14		00
15	Other income not included above (See instructions)	15		00
16	Government assistance and support money	16		00
17	Income received by other members of your household	17		00
18	Add lines 1 through 17. This is your gross household income.	18		00

Net Household Income

19	Your standard exclusion is entered here for you	19	1 2 6 0 0	00
20	Subtract line 19 from line 18 and enter the result here, but not less than zero	20		00
21	Enter your multiplier rate from the Household Income Reduction Table. (See instructions)	21	.	
22	Multiply line 20 by line 21. This is your net household income.	22		00

Credit Calculation

23	Enter the property tax you were billed for your Montana residence and up to one acre in 2025	23		00
24	Enter the rent that you paid in 2025 for your Montana residence	24		00
25	Multiply line 24 by 15% (0.15)	25		00
26	Add lines 23 and 25	26		00
27	Subtract line 22 from line 26 and enter the result here, but not less than zero	27		00
28	Enter the lesser of line 27 or \$1,150	28		00
29	Enter the percentage from the Credit Multiplier Table that corresponds to your gross household income on line 18 (See instructions)	29	.	
30	Multiply line 28 by the percentage on line 29. Enter the total here and on page 1, line 16. This is your elderly homeowner/renter credit.	30		00



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