**2018 Montana Form 2**

**Married Filing Separate Information**

**Here are the steps pertaining to the netting on Sep-Same returns:**

1. Status 2a must be marked.
2. Follow the returns’ steps until, on each column, either Line 22 or Line 25 is populated. On a return (or on any column) Line 22 and Line 25 cannot be both populated at the same time). If any Line 22 is populated, proceed to step 3 below before allocating any amount on Lines 23 or 24.
3. Compare column A and column B as follows:
	1. If A and B have both an amount on Line 22, no netting is necessary. Proceed to lines 23 and/or 24.
	2. If A and B have both an amount on Line 25, no netting is necessary. Taxpayers must make one or two separate payments (one each).
	3. If there is an amount on line 22 of one or the other column, and there is amount on line 25 of the other column, a netting of the overpayment with the amount owed is necessary. Use the worksheet in the instructions.
* If (Line 25 - Line 22) > 0, then there is an overall payment due equal to (Line 25 - Line 22) owed by the spouse represented by the column with an amount on Line 25.
* If (Line 22 - Line 25) > 0, then the spouse represented by the column with an amount on Line 22 must allocate the amount equal to (Line 22 - Line 25) to line 23 and/or 24.
* If (Line 22 - Line 25) = 0, then there is nothing left to do on the return, because the overpayment of one spouse equals the amount due by the other spouse.





**Questions? Contact** **DORE-Services@mt.gov** **Updated: 1.3.2019**