**Montana Individual Return Modernized e-File call notes from January 15, 2019**

**Software Developers:**

Every Wednesday morning, Montana MeF and Tax Experts will be available to discuss any questions you may have regarding the Montana Individual tax return requirements.

The next conference call will be held Wednesday, January 23rd at 9:00-9:30am MST. Conference number is 877-402-9757, code 3739319 #.

**Here are the topics covered during our January 15 call:**

1. The instructions for line 36 of the Federal Schedule 1 apply to the Schedule 1 for Form 2. If write-ins are reported on the federal return, they must be reported on the Montana return as well. This means that line 36 could be different than the sum of lines 23 through 35 like on the federal return.

Here are the instructions for the Form 1040 on page 96:

<https://www.irs.gov/pub/irs-pdf/i1040gi.pdf>

1. 3rd Party Designee box is on the 2nd page of Individual return. We do want that page include in the return submission when filing.
2. We do want an attached pdf to support the amount entered on Line 21 of the Montana Form 2, Schedule 1 (page 2).
3. Business rules have been updated to explain Form 2, page 8, Credit for Income Tax Paid to Another State; Lines 6 & 8. Please download the updated business rule documentation dated 1.17.2019 for details.
4. Taxable Income – If line 13 is 0 or less, you can enter 0 or the negative number.

**Additional Information:**

**Please review the following “draft” forms posted on the State Exchange System: Forms ESW & ESA**

The forms apply to FID, Individual, PR1 & CLT-4S returns. They do not apply to Corp returns. Your comments are welcome. Your comments are needed by Friday, January 19, 2019 at 3pm Mountain time. Send your responses to [dore-services@mt.gov](mailto:dore-services@mt.gov).

Thank you,

Tim

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CSRM/Information Management

Montana Department of Revenue

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