



2024 Montana Individual Income Tax Return

Form 2

2024v5

11/2024

For the year Jan 1 – Dec 31, 2024, or the tax year beginning and ending

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 Nonresident ND Reciprocity (See Instructions)

Taxable Income

1	Federal adjusted gross income from Form 1040, line 11	1		00
2	Federal standard deduction or adjusted federal itemized deductions (See instructions)	2		00
3	Subtract line 2 from line 1. This is your federal taxable income for Montana.	3		00
4	Montana additions to federal taxable income from Schedule I, Part I, line 9	4		00
5	Montana subtractions from federal taxable income from Schedule I, Part I, line 27	5		00
6	\$5,500 subtraction for taxpayers 65 and older (\$11,000 if married filing jointly and both are 65 and older)	6		00
7	Add lines 3 and 4. Then subtract lines 5 and 6. 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	2024 estimated tax payments	12		00
13	Overpayment applied from 2023 return	13		00
14	Extension payment	14		00
15	Earned Income Credit. Federal EIC <input type="text" value="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	<i>If filing an amended return:</i> payments made with original return	18		00
19	Contributions, penalties, interest, and other taxes from Schedule IV, line 8	19		00
20	<i>If filing an amended return:</i> previous overpayment	20		00
21	Add lines 11 through 18, then subtract line 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 2025 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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Name _____ Social Security Number _____

Montana Individual Income Tax

Nonresidents, part-year residents, and Montana residents with nonresident or part-year resident spouses, enter line 11 on Schedule II, line 24; line 12 on Schedule II, line 19; and leave line 13 below blank.

1	Enter your total Montana taxable income from page 1, line 7. If zero or less, enter 0 (zero). If you do not have a net long-term capital gains, skip lines 2 through 10 and enter 0 (zero) on line 11.	1	00
2	Enter your net long-term capital gains from federal Schedule D, line 15 (See instructions)	2	00
3	Enter the lesser of line 1 or line 2	3	00
4	Subtract line 3 from line 1	4	00
5	Enter the amount for your federal filing status: \$20,500 if single or married filing separately \$41,000 if married filing jointly or qualifying surviving spouse \$30,750 if head of household	5	00
6	Subtract line 4 from line 5. If zero or less, enter zero	6	00
7	Enter the lesser of line 3 or line 6	7	00
8	Multiply line 7 by 3% (0.03)	8	00
9	Subtract line 6 from line 3. If zero or less, enter zero	9	00
10	Multiply line 9 by 4.1% (0.041)	10	00
11	Add lines 8 and 10. This is your Montana net long-term capital gains tax.	11	00
12	If you do not have a net long-term capital gain, figure your tax on the amount on line 1 using the Montana Ordinary Income Tax Table. If you have a net long-term capital gain, figure your tax on the amount on line 4 using the Montana Ordinary Income Tax Table. This is your Montana ordinary income tax.	12	00
13	Residents add lines 11 and 12, and enter this amount on page 1, line 8. This is your Montana resident tax.	13	00

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.

Direct Deposit Your Refund Complete 1, 2, and 3. (See instructions)

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 Account Deposit Information (See instructions) **529/529A deposit amount**

4	Account Type	529 Qualified Tuition Program	529A Achieving a Better Life Experience	
	RTN#	ACCT#		00
5	Account Type	529 Qualified Tuition Program	529A Achieving a Better Life Experience	
	RTN#	ACCT#		00

REQUIRED – Signature, Paid Preparer, and Third-Party Designee

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.

Taxpayer

Signature _____ Date MMDDYYYY _____ Date of Birth MMDDYYYY _____
Phone _____

Spouse

Signature _____ Date MMDDYYYY _____ Date of Birth MMDDYYYY _____
Phone _____

Tax Preparer

Signature _____ Date Signed MMDDYYYY _____
Print Name _____ Phone _____
 Mark this box if you allow the DOR to discuss this tax return with your tax preparer. PTIN _____
 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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2024 Montana Form 2 Schedule I – Adjustments

2024v5
11/2024

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"/> a Montana medical savings account Part II, line 7, or <input type="checkbox"/> a 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	Transition adjustment for Tax Year 2024 from Transition Schedule	7		00
8	Recovery of federal income tax deducted in 2023 (See instructions)	8		00
9	Add lines 1 through 8, and enter the total on page 1, line 4. This is your Montana additions.	9		00

Subtractions

10	State income tax refunds included on Form 1040, Schedule 1, line 1	10		00
11	Interest and mutual fund dividends from federal bonds, notes, and obligations	11		00
12	Recoveries of amounts deducted in earlier years included in federal taxable income that did not reduce Montana income tax	12		00
13	Exempt tribal income. Include Form ETM	13		00
14	Military salary of active duty service member	14		00
15	Subtraction of military retirement income for working military retirees and military survivor benefits. Include Form WMRE	15		00
16	Montana medical savings accounts deposits and earnings from Part II, line 4	16		00
17	First-time homebuyer account deposits and earnings from deposits made before January 1, 2024	17		00
18	Family education savings (529 plan) account deposits	18		00
19	Achieving a Better Life Experience Act (ABLE) account deposits	19		00
20	Business-related expenses for purchasing recycled material. Include Form RCYL	20		00
21	Business expenses not included in federal taxable income due to an existing federal credit taken	21		00
22	Certain expenses incurred by cannabis businesses	22		00
23	Business sales and other miscellaneous subtractions. Code <input type="text"/> <input type="text"/> Code <input type="text"/> <input type="text"/>	23		00
24	Tier I Railroad Retirement Benefits included on Form 1040, line 6b	24		00
25	Tier II Railroad Retirement Benefits included on Form 1040, line 5b	25		00
26	Transition adjustment for Tax Year 2024 from Transition Schedule	26		00
27	Add lines 10 through 26, and enter total on page 1, line 5. This is your Montana subtractions.	27		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 \$4,500 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 16	4		00

Addition

5	Total withdrawals made during the year	5		00
6	Withdrawals for eligible expenses. (See instructions)	6		00
7	Nonqualified withdrawals. Subtract line 6 from line 5. Enter the total on Part I, line 3	7		00
8	Nonqualified withdrawals not subject to the 10% (0.10) penalty (See instructions)	8		00
9	Nonqualified withdrawals subject to penalty. Subtract line 8 from line 7	9		00



24CE0301



2024 Montana Form 2 Schedule II – Tax on Montana Source Income

2024v5 11/2024

Part-Year Resident Information

Date of Residency Change MMDDYYYY State moved to State moved from

Spouses with Different States of Residency (See instructions)

Mark this box if one spouse is a Montana resident and the other spouse is 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 00
2 Interest 2 00
3 Ordinary dividends 3 00
4 Refunds, credits, or offsets of local income taxes 4 00
5 Alimony received 5 00
6 Business income or (loss). Attach Form DE (See instructions)
6a Montana source business income from Form DE 6a 00
6b Additional Montana source business expenses related to Form DE (See instructions) 6b 00
Subtract line 6b from line 6a. This is your net Montana source business income or (loss) 6 00
7 Short-term capital gain or (loss) 7 00
8 Other gains or (losses) 8 00
9 IRAs, pensions, and annuities 9 00
10 Rental real estate, royalties, partnership, S corporations, trusts, etc.
Mark this box if you have Montana source suspended losses (See instructions)
10a Montana source income from rental real estate, royalties, partnership, S corporations, trusts, etc. 10a 00
10b Additional Montana source business expenses related to rental real estate, royalties, partnership, S corporations, trusts, etc. (See instructions) 10b 00
Subtract line 10b from line 10a. This is your net Montana source income from rental real estate, royalties, partnership, S corporations, trusts, etc. 10 00
11 Farm income or (loss)
11a Montana source farm income or (loss) 11a 00
11b Additional Montana source expenses related to farm income or (loss) (See instructions) 11b 00
Subtract line 11b from line 11a. This is your net Montana source farm income or (loss) 11 00
12 Social Security Benefits 12 00
13 Other income and adjustments to income (See instructions) 13 00
14 Montana source additions to income (See instructions) 14 00
15 Reserved 15
16 Add lines 1 through 15. This is your Montana source ordinary income 16 00

Everywhere Ordinary Income

17 Everywhere Ordinary Income
17a Enter Form 1040, line 9 17a 00
17b Certain federal adjustments (See instructions) 17b 00
17c Enter net long-term capital gain from federal Schedule D, line 15 17c 00
Subtract lines 17b and 17c from line 17a. This is your everywhere ordinary income for Montana. 17 00



24CE0401



2024 Montana Form 2 Schedule II – Tax on Montana Source Income (Continued)

Name	Social Security Number	
Montana Source Ordinary Income Tax		
18 Divide line 16 by line 17. Round to 6 decimal places and do not enter more than 1.000000.		
This is your Montana source ordinary income ratio.	18	. 00
19 Enter your Montana ordinary tax from page 2, line 12	19	00
20 Multiply the tax on line 19 by the ratio on line 18.		
This is your Montana source ordinary income tax.	20	00
Montana Source Net Long-Term Capital Gains Tax		
21 Net long-term capital gains from Schedule D, line 15	21	00
22 Montana source net long-term capital gains	22	00
23 Divide line 22 by line 21. Round to 6 decimal places and do not enter more than 1.000000.		
This is your Montana source net long-term capital gains ratio.	23	. 00
24 Enter your Montana net long-term capital gains tax from page 2, line 11	24	00
25 Multiply the tax on line 24 by the ratio on line 23.		
This is your Montana source net long-term capital gains tax.	25	00
Total Tax on Montana Source Income		
26 Add lines 20 and 25. Enter here and on page 1, line 8.		
This is your total tax on Montana source income.	26	00



24CE0501



2024 Montana Form 2 Schedule III – Tax Credits

2024v5
11/2024

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 Part 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 _____ Credit confirmation code _____	6	00
7	Student scholarship organization credit Credit confirmation code _____ Credit confirmation code _____	7	00
8	Contractor's gross receipts tax credit. If multiple CGR accounts, mark here <input type="checkbox"/> CGR Account ID: _____ 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. Include Form MEDIA-CLAIM UCRN _____ UCRN _____	11	00
12	Jobs growth incentive credit. Include Form JGI Credit certificate number _____	12	00
13	Carryforward amount from an expired or repealed tax credit (See instructions) Tax credit code _____	13	00
14	Add lines 1 through 13 and enter the total on page 1, line 9. These are your nonrefundable credits.	14	00

Refundable Credits

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



24CE0601

2024 Montana Form 2 Schedule III – Tax Credits (Continued)

Name Social Security Number

Part II: Credit For Income Taxes Paid To Another State Or Country

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 <input style="width: 30px;" type="text"/>	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, enter Schedule II, line 17.	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		
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		
9 Multiply line 5 by line 8	9		00
10 Enter the lesser of the amounts on lines 4, 7, or 9 here. 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 <input style="width: 30px;" type="text"/>	12		00
13 If a full-year resident, enter federal Schedule D, line 15. Part-year residents, enter Schedule II, line 22.	13		00
14 Enter your income tax liability paid to the other state or country (See instructions)	14		00
15 Enter your Montana net long-term capital gains tax (See instructions)	15		00
16 Divide line 11 by line 12. Round to 6 decimal places and do not enter more than 1.000000	16		
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		
19 Multiply line 15 by line 18	19		00
20 Enter the lesser of the amounts on lines 14, 17, or 19 here. 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. Enter the total here and on Part I, line 1.	21		00
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2024 Montana Form 2 Schedule IV – Contributions, Penalties, Interest, and Other Taxes

2024v5
11/2024

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	<input type="text" value="00"/>	other amount		
1b Child Abuse Prevention	<input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> \$20	<input type="text" value="00"/>	other amount		
1c Agriculture Literacy in Montana Schools	<input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> \$20	<input type="text" value="00"/>	other amount		
1d Montana Military Family Relief Fund	<input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> \$20	<input type="text" value="00"/>	other amount		
Total voluntary check-off contribution programs from lines 1a through 1d		1		00	
2 Interest on underpayment of estimated taxes (See worksheet in 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"/> Medical Care 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" value=""/> <input type="text" value=""/>		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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2024 Montana Form 2 Schedule V – Amended Return Information

2024v5
11/2024

Name Social Security Number

Adjustment Type: Federal Audit Amended Federal Return Montana Adjustment Other

A Form or Schedule	B Line or Box	C Reason



24CE0901



2024 Montana Form 2 Schedule 2EC – Elderly Homeowner/Renter Credit

2024v5
11/2024

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

Attestation

- I reached age 62 by December 31, 2024
- I resided in Montana for a minimum of nine months during 2024
- I occupied a Montana residence as a renter, owner, or lessee for at least six months during 2024
- The combined gross household income was less than \$45,000 for 2024 (See instructions)
- I am the only member of my household claiming this credit

Household Occupancy

How many people lived in your household during 2024?

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 (Do not include rollovers)	4		00
5 Pensions and annuities from Form 1099-R and Tier II Railroad Retirement benefits (Do not include rollovers)	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 2024	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	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 2024	23		00
24 Enter the rent that you paid in 2024 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 and enter the total here. This is your elderly homeowner/renter credit.	30		00



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2024 Montana Form 2 Transition Schedule

2024v5
11/2024

Name		Social Security Number									
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To make an election to report a Transition Adjustment, complete this schedule and include it with your income tax return. See the instructions for more information.

Part I: Passive Loss, Capital Loss, and Basis Adjustment

1	Federal passive activity loss carryover as of January 1, 2024	1		00
2	Primary taxpayer's Montana passive activity loss carryover as of January 1, 2024	2		00
3	Spouse's Montana passive activity loss as of January 1, 2024	3		00
4	Add lines 2 and 3. Total Montana passive activity loss carryover	4		00
5	Subtract line 4 from line 1. This is your Montana passive activity loss carryover transition adjustment.	5		00
6	Federal capital loss carryover as of January 1, 2024	6		00
7	Primary taxpayer's Montana capital loss carryover as of January 1, 2024	7		00
8	Spouse's Montana capital loss carryover as of January 1, 2024	8		00
9	Add lines 7 and 8. Total Montana capital loss carryover	9		00
10	Subtract line 9 from line 6. This is your Montana capital loss carryover transition adjustment.	10		00
11	Federal adjusted basis for asset with a differing Montana adjusted basis	11		00
12	Montana adjusted basis of asset	12		00
13	Subtract line 12 from line 11. This is your Montana adjusted basis adjustment.	13		00
14	Add lines 5, 10, and 13. If the result is a positive number, enter it on Schedule I, Part I, line 7. If the result is a negative number, enter it as a positive number on Schedule I, Part I, line 26. This is your transition adjustment for Tax Year 2024.	14		00

Part II: Recovery of Federal Income Tax Deducted in 2023

1	Enter your total federal taxes paid in 2023 as reported on your 2023 Form 2, Itemized Deductions Schedule, lines 4a through 4d	1		00
2	Enter the federal income tax refund you received in 2024	2		00
3	Enter any refundable credits claimed on your 2023 federal Form 1040	3		00
4	Subtract line 3 from line 2. This is the portion of your federal refund that is a result of taxes you paid.	4		00
5	Enter the amount reported on your 2023 Form 2, Itemized Deductions Schedule, line 4	5		00
6	Enter the federal income taxes included on line 16 of your 2023 federal Form 1040	6		00
7	Subtract line 4 from line 1 and enter the result here, but not less than zero	7		00
8	Subtract line 7 from line 5	8		00
9	Subtract line 6 from line 5	9		00
10	Enter the lesser of line 9 or line 8. This is the amount of taxes you deducted that were refunded to you.	10		00
11	Enter the amount reported your 2023 Form 2, Itemized Deductions Schedule, line 19	11		00
12	Enter your Montana Adjusted Gross Income from 2023 Form 2, page 1, line 14	12		00
13	Calculate the 2023 standard deduction: • If your filing status was single or married filing separately, enter 20% (0.20) of line 12, but not less than \$2,460 or more than \$5,540 • If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 12, but not less than \$4,920 or more than \$11,080	13		00
14	Subtract line 13 from line 11	14		00
15	If your 2023 taxable income was less than zero, enter your 2023 taxable income as a negative number. Otherwise enter 0.	15		00
16	Add line 15 to the lesser of line 10 or line 14. If the result is less than zero, enter 0. Enter here and on Schedule I, Part I, line 8	16		00



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