



# 2018 Montana Individual Income Tax Return

## Form 2

Page 1 For the year Jan 1 – Dec 31, 2018 or the tax year beginning             and ending

<input type="checkbox"/>	Mark if this is an amended return.	First name and initial	Last name	Social security number	Deceased? Date of death
	<input type="checkbox"/>	Spouse's first name and initial	Last name	Spouse's social security number	Deceased? Date of death
(See page 2)		Current mailing address		City	State Zip+4

Filing Status	<input type="checkbox"/> 1 Single	<input type="checkbox"/> 3 Head of household	<input type="checkbox"/> 4 Married filing jointly	Residency Status Mark only one box.	<input type="checkbox"/> 1 Resident full-year	North Dakota reciprocity
	<input type="checkbox"/> 2a Married filing separately on the same form	If using 2b or 2c, enter your spouse's SSN below.			<input type="checkbox"/> 2 Nonresident full-year	<input type="checkbox"/>
	<input type="checkbox"/> 2b Married filing separately on separate forms				<input type="checkbox"/> 3 Resident part-year	(See instructions)
	<input type="checkbox"/> 2c Married filing separately and spouse not filing					

Dependents	First name	Last name	Social security number	Relationship	Mark if disabled

Exemptions	Column A		Column B (for spouse when filing separately using filing status 2a)		
	a	<input checked="" type="checkbox"/> Yourself <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind	Enter number marked	a	
	b	<input type="checkbox"/> Spouse <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind	Enter number marked	b	
	c	Enter the total number of dependents. If more than 3 dependents, see instructions		c	
d	Add lines a through c. This is your total number of exemptions		d		

Federal Adjusted Gross Income	1 Wages, salaries, tips, etc. Include federal Form(s) W-2		1	00	00
	2a	Tax-exempt interest	2a	00	00
	2b	Taxable interest	2b	00	00
	3a	Qualified dividends	3a	00	00
	3b	Ordinary dividends	3b	00	00
	4a	IRAs, pensions, annuities	4a	00	00
	4b	Taxable amount	4b	00	00
5a	Social security benefits	5a	00	00	
5b	Taxable amount	5b	00	00	
6	6 Total income. Combine lines 1 through 5. Add any amount from federal Schedule 1, line 22. (See page 2)		6	00	00
7	7 Federal adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract federal Schedule 1, line 36 (see page 2), from line 6 above		7	00	00

Montana Taxable Income	8	Montana additions. (See page 3)	8	00	00
	9	Montana subtractions. (See page 4)	9	00	00
	10	10 Montana adjusted gross income. Add lines 7 and 8 then subtract line 9	10	00	00
	11	11 Standard or itemized deductions. <input type="checkbox"/> Mark this box and include page 6 if you elect to itemize	11	00	00
12	12 Exemptions. Multiply \$2,440 by your total number of exemptions	12	00	00	
13	13 Taxable income. Subtract lines 11 and 12 from line 10. If zero or less, enter 0	13	00	00	

Tax, Credits and Payments	14	14 Tax liability before credits. (See instructions)	14	00	00
	15	15 Nonrefundable credits (see page 8). Do not enter an amount larger than line 14	15	00	00
	16	16 Tax after nonrefundable credits. Subtract line 15 from line 14	16	00	00
	17	17 Montana tax withheld on Forms W-2 and 1099	17	00	00
	18	18 Other payments and refundable credits. (See page 9)	18	00	00
	19	19 Reserved	19		
	20	20 Contributions, penalties, and interest. (See page 10)	20	00	00
21	21 Total payments. Add lines 17 and 18 then subtract line 20	21	00	00	

Overpayments	22	22 If line 21 is more than line 16, subtract line 16 from line 21. This is the amount you overpaid. If your filing status is 2a and your spouse has an amount due, use the Worksheet in the instructions	22	00	00
	23	23 Amount of line 22 you want refunded to you <b>Refund ▶</b>	23	00	00
	Direct Deposit Your Refund. Complete 1, 2, 3 and 4.		4 Is this refund going to an account that is located outside of the United States or its territories? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	24	24 Amount of line 22 you want applied to your 2019 estimated taxes	24	00	00

Owed 25 If line 21 is less than 16, subtract line 21 from line 16. This is the amount you owe **Owe ▶** 25 00 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.

Your signature is required	Date	Spouse's signature	Date
X _____	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	X _____	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Preparer's signature	Preparer's PTIN	Firm's FEIN	Mark if paid preparer is also a 3rd Party Designee.
_____	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>

**Office Use Only**

Date Received



**Schedule 1 (federal Form 1040)  
Additional Income and Adjustments to Income**

Enter your additional income and adjustments to income from federal Schedule 1

		A	B
Additional Income	1-9b Reserved	1-9b	
	10 Taxable refunds, credits, or offsets of state and local income taxes	10	00 00
	11 Alimony received	11	00 00
	12 Business income or (loss). Include federal Schedule C or C-EZ	12	00 00
	13 Capital gain or (loss). Include federal Schedule D if required	13	00 00
	14 Other gains or (losses). Include federal Form 4797	14	00 00
	15 Reserved	15	
	16 Reserved	16	
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E	17	00 00
	18 Farm income or (loss). Include federal Schedule F	18	00 00
Adjustments to Income	19 Unemployment compensation	19	00 00
	20 Reserved	20	
	21 Other income; list type <input type="text"/>	21	00 00
	22 Combine lines 1 through 21. Add this amount to total income on Form 2, Line 6	22	00 00
	23 Educator expenses	23	00 00
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Include federal Form 2106	24	00 00
	25 Health savings account deduction. Include federal Form 8889	25	00 00
	26 Moving expenses for members of the Armed Forces. Include federal Form 3903	26	00 00
	27 Deductible part of self-employment tax. Include federal Schedule SE	27	00 00
	28 Self-employed SEP, SIMPLE, and qualified plans	28	00 00
	29 Self-employed health insurance deduction	29	00 00
	30 Penalty on early withdrawal of savings	30	00 00
	31 Alimony paid. Recipient's SSN <input type="text"/>	31	00 00
	32 IRA deduction	32	00 00
	33 Student loan interest deduction	33	00 00
	34 Reserved	34	
35 Reserved	35		
36 Combine lines 23 through 35. Subtract this amount from total income on Form 2, Line 7	36	00 00	

**Net Operating Loss Election for Farming Losses**

If you do not want to carry your 2018 farming loss back, mark the box

You must make this election by the due date (including extension) for filing your income tax return.

**Amended Return Information**

In the table below, indicate the reasons for the changes you made to your Montana tax return.

Mark the appropriate box

- a NOL carryback
- b Federal audit
- c Amended federal return
- d Filing status
- e Other

Form or Schedule	Line or Box	Reason

**Third Party Designee**

Do you want to allow another person (other than a paid preparer) to discuss this return with us?

Yes (Complete name and phone number below)  No

Name  Phone number



### Montana Additions Schedule

Enter your additions to federal adjusted gross income on the corresponding lines.		A	B
General Additions	1 Recovery of federal income tax deducted in 2017. (See below)	1	00
	2 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	2	00
	3 Interest and mutual fund dividends from state, county, or municipal bonds from other states	3	00
	4 Dividends not included in federal adjusted gross income	4	00
	5 Adjustment for smaller federal estate and trust taxable distributions	5	00
Savings Accounts	6 Medical care savings account nonqualified withdrawals. (See page 4)	6	00
	7 First-time home buyer savings account nonqualified withdrawals	7	00
Business Additions	8 Allocation of compensation to spouse in sole proprietorship	8	00
	9 Federal net operating loss deduction	9	00
	10 Dependent care assistance credit adjustment	10	00
	11 Farm and ranch risk management account taxable distributions	11	00
	12 Share of federal income taxes paid by your S corporation	12	00
	13 Title plant depreciation and amortization	13	00
	14 Other additions. Specify: <input type="text"/>	14	00
Retirement	15 Subtotal to figure taxable social security benefits. Combine lines 1 through 14	15	00
	16 Addition to taxable social security benefits. (See page 5)	16	00
Total	17 Add lines 15 and 16, and enter the total on Form 2, line 8. This is your <b>total additions</b> to federal adjusted gross income	17	00

### Recovery of Federal Income Tax Deducted in 2017

Worksheet

If you chose the standard deduction in 2017, your refund is not taxable. Do not complete this worksheet.		A	B
Was the federal refund from taxes paid?	1 Enter your total federal taxes paid in 2017 as reported on Form 2, Schedule III, lines 7a through 7d	1	00
	2 Enter the federal income tax refund you received in 2018	2	00
	3 Enter any refundable credits claimed on your 2017 federal Form 1040, 1040A, or 1040EZ	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
If the result is zero or less, stop here. Your federal refund is not taxable			
How much of it did you deduct?	5 Enter the federal income taxes you deducted for 2017 as reported on Form 2, Schedule III, line 7e	5	00
	6 Subtract line 4 from line 1 and enter the result here, but not less than zero	6	00
	7 Subtract line 6 from line 5. This is the amount of taxes you deducted that were refunded to you	7	00
If the result is zero or less, stop here. Your federal refund is not taxable			
Would the standard deduction have given a better result?	8 Enter the itemized deductions you claimed on your 2017 Form 2, Schedule III, line 30	8	00
	9 Enter your Montana adjusted gross income from 2017 Form 2, line 41	9	00
	10 Calculate the 2017 standard deduction: • If your filing status was single or married filing separately, enter 20% (0.20) of line 9, but not less than \$2,000 or more than \$4,510 • If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 9, but not less than \$4,000 or more than \$9,020	10	00
	11 Subtract line 10 from line 8	11	00
If the result is zero or less, stop here. Your federal refund is not taxable			
How much of your 2017 federal refund is taxable to Montana?	12 Enter the smaller of line 7 or line 11 here. This is the portion of your federal tax deduction that reduced your taxable income and was refunded in 2017	12	00
	13 Enter here your 2017 Montana taxable income from Form 2, line 45. If your amount is less than zero, enter this amount as a negative amount	13	00
	14 If line 13 is zero or more, enter the amount from line 12 here and on Additions Schedule, line 1. This is your taxable federal income tax refund. If line 13 is less than zero (a negative amount), add lines 12 and 13. • If your result remains less than zero (a negative amount), enter 0 and stop here. None of your federal refund is taxable to Montana • If your result is greater than zero (a positive amount), enter on Additions Schedule, line 1. This is your <b>recovery of federal income tax deducted</b> in 2017	14	00



### Montana Subtractions Schedule

Enter your subtractions from federal adjusted gross income on the corresponding lines.

		A	B
General Subtractions	1 State income tax refunds included on federal Schedule 1, line 10. (See page 2)	1	00
	2 Interest and mutual fund dividends from federal bonds, notes and obligations	2	00
	3 Partial interest exemption for taxpayers 65 and older	3	00
	4 Adjustment for larger federal estate and trust taxable distribution	4	00
	5 Exemption for certain income of child taxed to parent	5	00
	6 Recoveries of amounts deducted in earlier years that did not reduce Montana income tax	6	00
Employment	7 Unemployment compensation	7	00
	8 Tribal income when exempt. Include Form ETM	8	00
	9 Certain taxed tips and gratuities	9	00
	10 Workers' compensation benefits	10	00
	11 Certain health insurance premiums taxed to employee	11	00
	12 Student loan repayments for health care professional included in gross income	12	00
Military	13 Military salary of active duty service persons	13	00
	14 Life insurance premiums reimbursement or death benefits for National Guard and Reservist	14	00
Savings Accounts	15 Montana medical savings account deposits and earnings. (See below)	15	00
	16 First-time home buyer savings account deposits and earnings. Include Form FTB	16	00
	17 Family education savings account deposits (up to \$3,000 per taxpayer)	17	00
	18 Montana Achieving a Better Life Experience Act (ABLE) account deposits (up to \$3,000 per taxpayer)	18	00
Status	19 Carryover of capital losses incurred prior to 2007	19	00
	20 Carryover of passive losses incurred prior to 2007	20	00
Business Subtractions	21 Allocation of compensation to spouse in sole proprietorship	21	00
	22 Montana net operating loss carryover from Montana Form NOL	22	00
	23 Business-related expenses for purchasing recycled material. Include Form RCYL	23	00
	24 Wage expenses not deducted when taking the federal targeted jobs credit	24	00
	25 Certain expenses incurred by medical marijuana providers	25	00
	26 Sales of land to beginning farmers	26	00
	27 Capital gains and dividends from small business investment companies	27	00
	28 Certain gains recognized by liquidating corporation	28	00
	29 Farm and ranch risk management account deposits. Include Form FRM	29	00
	30 Donation of mineral exploration information	30	00
	31 Gain on eligible sale of mobile home park. Include Form MHPE	31	00
Retirement	32 Partial retirement disability income exemption for taxpayers under age 65	32	00
	33 Federal taxable Tier II Railroad Retirement benefits entered on Form 2, line 4b	33	00
	34 Partial pension and annuity income exemption. (See page 5)	34	00
	35 Subtotal to figure taxable social security. Combine lines 1 through 34	35	00
	36 Subtraction from federal taxable social security benefits (see page 5) and Tier I Railroad Retirement	36	00
	Total	37 Add lines 35 and 36, and enter the total on Form 2, line 9. This is your <b>total subtractions</b> from federal adjusted gross income	37

### Montana Medical Savings Account (MSA) Schedule

If you have an MSA, you must report your beginning and ending balance each year.

		A	B
Subtraction	1 <b>Beginning balance.</b> If this is a new account, enter 0	1	00
	2 Total contributions for the year	2	00
	3 Earnings from the account: interest, dividends, capital gains, etc.	3	00
	4 Add lines 2 and 3. Enter the total on Subtractions Schedule, line 15. (See above)	4	00
	5 <b>Ending balance</b>	5	00
Nonqualified Withdrawal and Penalty	1 Total withdrawals made during the year	1	00
	2 Withdrawals for eligible expenses. (See instructions)	2	00
	3 <b>Nonqualified withdrawal.</b> Subtract line 2 from line 1, and enter the total on Additions Schedule, line 6	3	00
	4 Nonqualified withdrawal not subject to the 10% penalty. (See instructions)	4	00
	5 Nonqualified withdrawal subject to penalty. Subtract line 4 from line 3	5	00
	6 <b>Penalty.</b> Multiply line 5 by 10% and enter the total on Contributions and Penalties Schedule, line 5. (See page 10)	6	00



**Partial Pension and Annuity Income Exemption**

Worksheet

If your federal adjusted gross income on Form 2, line 7 is \$36,910 (\$39,000 if filing jointly) or more, stop here. You do not qualify for the exemption.

		A		B		
Fed AGI Limitation	1 Enter your federal adjusted gross income from Form 2, line 7.	1	00	00	00	
	2 Federal adjusted gross income limitation amount	2	34820	00	34820 00	
If line 1 is less than line 2, stop here. Enter the smaller of your pension and annuity income or \$4,180 on Subtractions Schedule, line 34. (See page 4)						
Exemption Calculation	3 Subtract line 2 from line 1	3	00	00	00	
	4a If you are single, head of household, or married filing separately, enter the smaller of each spouse's taxable pension or annuity or \$4,180	4a	00	00	00	
	4b If you are married filing jointly, enter the smaller of each spouse's taxable income or \$4,180 in the spaces below: Spouse 1 <input type="text"/> 00 Spouse 2 <input type="text"/> 00 Then, add the amounts for spouse 1 and 2	4b	00	00	00	00
	5 Multiply the amount on line 3 by 2	5	00	00	00	00
	6 Pension and annuity exemption. Subtract line 5 from line 4a or 4b, whichever applies, and enter the total on Subtractions Schedule, line 34. (See page 4.) If the result is less than zero, enter 0. This is your <b>partial pension and annuity exemption</b>	6	00	00	00	00

**Taxable Social Security Benefits**

Worksheet

The taxable amount of your social security benefits for Montana may be different than for federal purposes. Complete this worksheet to figure how much you must enter on either the Additions or Subtractions Schedule.

		A		B		
Modified Income	1 Total amount from box 5 of all your federal Form SSA-1099s and RRB-1099s	1	00	00	00	
	2 Multiply line 1 by 50% (0.50)	2	00	00	00	
	3 Combine Form 2, lines 1 through 4b and federal Schedule 1, line 22. (See page 2)	3	00	00	00	
	4 Subtract Additions Schedule, line 3 (See page 4) from Additions Schedule, line 15. (See page 3)	4	00	00	00	
	5 Combine exempt interest reported on Form 2, line 2a, with certain exclusions. (See instructions)	5	00	00	00	
	6 Combine lines 2, 3, 4, and 5	6	00	00	00	
	7 Enter federal Schedule 1, line 36 (See page 2) (Do not include student loan interest deduction)	7	00	00	00	
	8 Add the amount on Subtractions Schedule, line 35 (See page 4) to line 7	8	00	00	00	
If the amount on line 8 is greater than on line 6, none of your social security benefits are taxable. Stop here and enter 0 on line 20 and go to line 21						
Taxable Social Security Benefits	9 Subtract line 8 from line 6	9	00	00	00	
	10 Enter the amount that corresponds to your filing status. If your filing status is: • Married filing jointly, enter \$32,000 in column A; • Single or head of household, enter \$25,000 in column A; • Married filing separately, enter \$16,000 in columns A and B	10	00	00	00	
	If the amount on line 10 is greater than on line 9, none of your social security benefits are taxable. Stop here and enter 0 on line 20 and go to line 21					
	11 Subtract line 10 from line 9	11	00	00	00	00
	12 Enter the amount that corresponds to your filing status. If your filing status is: • Married filing jointly, enter \$12,000 in column A; • Single or head of household, enter \$9,000 in column A; • Married filing separately, enter \$6,000 in columns A and B	12	00	00	00	00
	13 Subtract line 12 from line 11. If less than zero, enter 0	13	00	00	00	00
	14 Enter the smaller of line 11 or line 12	14	00	00	00	00
	15 Multiply line 14 by 50% (0.50)	15	00	00	00	00
	16 Enter here the smaller of line 2 or line 15	16	00	00	00	00
	17 Multiply line 13 by 85% (0.85). If line 13 is zero, enter 0	17	00	00	00	00
18 Add lines 16 and 17	18	00	00	00	00	
19 Multiply line 1 by 85% (0.85)	19	00	00	00	00	
20 Enter the smaller of line 18 or 19. This is your <b>Montana taxable social security benefits</b>	20	00	00	00	00	
Adjustments	21 Enter the federal taxable amount of social security benefits that you entered on Form 2, line 5b	21	00	00	00	
	22 If line 21 equals line 20, the amount of the federal taxable social security benefits that you entered on Form 2, line 5b is the same amount that is taxed by Montana. No additions or subtractions are necessary	22				
	23 If line 21 is less than line 20, subtract line 21 from line 20. Enter the result on Additions Schedule, line 16 (See page 3). This is the <b>additional amount of your social security benefits</b> that is taxed by Montana	23	00	00	00	00
	24 If line 21 is greater than line 20, subtract line 20 from line 21. Enter the result on Subtractions Schedule, line 36 (See page 4). This is the <b>reduction in taxable amount of your social security benefits</b> for Montana	24	00	00	00	00



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**Standard Deduction**

Worksheet

When filing separately on the same form, each spouse must figure their own deduction.

		A	B
Maximum	1 Enter your Montana adjusted gross income from Form 2, line 10	00	00
	2 Multiply the amount on line 1 by 20% (0.20)	00	00
	3 If you are single or married filing separately, enter \$4,580. If you are married filing jointly or head of household, enter \$9,160	00	00
	4 Enter the amount from line 2 or line 3, whichever is smaller	00	00
Minimum	5 If you are single or married filing separately, enter \$2,030. If you are married filing jointly or head of household, enter \$4,060	00	00
Total	6 Enter the amount from line 4 or line 5, whichever is larger, here and on Form 2, line 11. This is your <b>standard deduction</b>	00	00

**Itemized Deductions Schedule**

If you choose to itemize your deductions, mark the box on Form 2, line 11.

		A	B
Medical and Dental Expenses	1 Medical and dental expenses 1a	00	00
	Enter the amount from Form 2, line 10 1b	00	00
	Multiply line 1b by 7.5% (0.075) 1c	00	00
	Subtract line 1c from line 1a and enter the total here, but not less than zero. This is your deductible medical and dental expenses subject to a percentage of Montana adjusted gross income	00	00
	2 Medical insurance premiums not deducted elsewhere on your return	00	00
	3 Long-term care insurance premiums not deducted elsewhere on your return	00	00
Federal Tax Paid/Withheld in 2018	4 Federal income tax withheld 4a	00	00
	Federal estimated tax payments 4b	00	00
	2017 federal income taxes paid 4c	00	00
	Other back year federal income taxes 4d	00	00
	Add lines 4a through 4d and enter the total here, but not more than \$5,000 if you are single, head of household, or married filing separately; or \$10,000 if you are married filing jointly. This is your federal income tax deduction	00	00
State and Local Taxes Limited to \$10,000	5 General state and local sales taxes 5a	00	00
	Local income taxes 5b	00	00
	Real estate taxes paid 5c	00	00
	Value-based personal property taxes 5d	00	00
	Add lines 5a to 5d, enter the total here, but not more than \$10,000 if your status is single, head of household or married filing jointly; or \$5,000 if you are married filing separately. This is your state and local tax deduction	00	00
Other State Taxes	6 Montana light vehicle registration fee	00	00
	7 Per capita livestock fees	00	00
	8 Other deductible taxes paid. List type and amount:	00	00
Interest	9 Home mortgage interest and points. If paid to the person from whom you bought the house, provide their name, social security number and address	00	00
	10 Investment interest. Include federal Form 4952	00	00
Gifts to Charity	11 Charitable contributions made by cash or check	00	00
	12 Charitable contributions made by other than cash or check	00	00
	13 Charitable contribution carryover from the previous year	00	00
Miscellaneous Deductions	14 Child and dependent care expenses. Include Montana Form 2441-M	00	00
	15 Casualty and theft losses. Include federal Form 4684	00	00
	16 Political contributions, limited to \$100 per taxpayer	00	00
	17 Gambling losses allowed under federal law	00	00
	18 Other miscellaneous deductions. List type and amount:	00	00
Total	19 Add lines 1 through 18, and enter the total on Form 2, line 11. This is your <b>total itemized deductions</b>	00	00



### Tax Liability Schedule

Full-year residents must skip lines 3a, 3b and 5. Nonresidents calculate their tax on line 3a or compute the tax on their volume of sales on line 3b when eligible.

		A	B
Tax Liability	1 Recapture taxes. (See instructions) Code <input type="text"/> Code <input type="text"/>	00	00
	2 Tax from the tax table based on taxable income. (See instructions)	00	00
	3a <b>Nonresident tax.</b> Multiply line 2 by the nonresident/part-year resident ratio (see below) and add line 1. Enter the total on Form 2, line 14	00	00
	3b Alternative tax method for certain nonresidents. (See instructions)	00	00
	4 Tax on lump-sum distributions. Include federal Form 4972	00	00
	5 <b>Part-year resident tax.</b> Add lines 1, 3a and 4, and enter the total on Form 2, line 14	00	00
6 <b>Resident tax.</b> Add lines 1, 2 and 4, and enter the total on Form 2, line 14	00	00	

#### Resident Part-Year Required Information

Date of Change            
 State moved to  State moved from

### Nonresident / Part-Year Resident Ratio Schedule

Enter your Montana source income that is included in Montana adjusted gross income on Form 2.

		A	B
Montana Source Income	1 Wages, salaries, tips, etc.	00	00
	2 Interest	00	00
	3 Ordinary dividends	00	00
	4 Refunds, credits, or offsets of local income taxes	00	00
	5 Alimony received	00	00
	6 Business income or (loss)	00	00
	7 Capital gain or (loss)	00	00
	8 Other gains or (losses)	00	00
	9 IRAs, pensions, and annuities	00	00
	10 Rental real estate, royalties, partnerships, S corporations, trusts, etc. <input type="checkbox"/> Mark this box if Montana source losses are carried over to next year. (See instructions)	00	00
	11 Farm income or (loss)	00	00
	12 <b>Social security benefits</b>	00	00
	13 Other income. (See instructions)	00	00
	14 Montana source additions to income. (See instructions)	00	00
	15 Montana source net operating loss. (See instructions)	00	00
	16 <b>Montana source income.</b> Add lines 1 through 15	00	00
MT AGI 17 Enter your Montana adjusted gross income from Form 2, line 10	00	00	
Ratio 18 Divide the amount on line 16 by the amount on line 17. Round to 6 decimal places and do not enter more than 1.000000. This is your <b>nonresident or part-year resident ratio</b>	<input type="text"/>	<input type="text"/>	

If your taxable income is			
More than	But not more than	Then your tax rate is	Less
\$0	\$3,000	1% of taxable income	\$0
\$3,000	\$5,200	2% of taxable income	\$30
\$5,200	\$8,000	3% of taxable income	\$82
\$8,000	\$10,800	4% of taxable income	\$162
\$10,800	\$13,900	5% of taxable income	\$270
\$13,900	\$17,900	6% of taxable income	\$409
More than \$17,900		6.9% of taxable income	\$570





### Nonrefundable Credits Schedule

Enter your nonrefundable credits, including any carryover credits that may be available from 2017.

		A	B
Single Year Credits - No Carryover Provision	1 Resident capital gains credit. 2% of capital gain entered on federal Schedule 1, line 13. (See page 2)	00	00
	2 Nonresident capital gains credit. 2% of capital gains entered on Nonresident/Part-Year Resident Ratio Schedule, line 7. (See page 7)	00	00
	3 Credit for an income tax liability paid to another state or country. (See below)	00	00
	4 College contribution credit. Include Form CC	00	00
	5 Qualified endowment credit. Include Form QEC	00	00
	6 Energy conservation installation credit. Include Form ENRG-C	00	00
	7 Alternative fuel credit. Include Form AFRC	00	00
	8 Health insurance for uninsured Montanans credit. Include Form HI	00	00
	9 Elderly care credit. Include Form ECC	00	00
	10 Recycle credit. Include Form RCYL	00	00
	11 Innovative educational program credit	00	00
	12 Student scholarship organization credit	00	00
	13 Apprenticeship credit	00	00
Nonrefundable Credits with Carryover Provision	14 Biodiesel blending and storage credit. Include Form BBSC	00	00
	15 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here <input type="checkbox"/> CGR Account ID: <input type="text"/> C   G   R	00	00
	16 Geothermal systems credit. Include Form ENRG-A	00	00
	17 Alternative energy systems credit. Recognized nonfossil form of energy generation	00	00
	18 Alternative energy systems credit. Low emission wood or biomass combustion device Include Form ENRG-B if you are claiming a credit on lines 17 or 18	00	00
	19 Alternative energy production credit. Include Form AEPC	00	00
	20 Dependent care assistance credit. Include Form DCAC	00	00
	21 Historic property preservation credit. Include federal Form 3468	00	00
	22 Infrastructure users fee credit. Include Form IUFC	00	00
	23 Empowerment zone credit	00	00
	24 Increasing research activities credit. Include a detailed schedule of the credit carryforward	00	00
	25 Mineral and coal exploration incentive credit. Include Form MINE-CRED	00	00
	26 Adoption credit. Include federal Form 8839	00	00
Total	27 Add lines 1 through 26, and enter the total on Form 2, line 15. This is your total of <b>nonrefundable credits</b>	00	00

### Credit for Income Tax Paid to Another State or Country Schedule

You may have paid income tax on income sourced to another state while a MT resident. Use this schedule to calculate this credit. You cannot claim this credit if a foreign tax credit is claimed for federal tax purposes.

		A	B
Credit for Taxes Paid to Another State or Country	1 Enter your income sourced and taxable to another state or country that is included in Montana adjusted gross income, or Montana source income if a part-year resident. (See instructions)	00	00
	2 Enter all income sourced and taxable to the other state or country Indicate state's abbreviation <input type="text"/>	00	00
	3 Enter your income sourced and taxable to Montana. If a full-year resident, enter Form 2, line 10. If a part-year resident, enter Nonresident/Part-Year Resident Ratio Schedule, line 16. (See page 7)	00	00
	4 Enter your total income tax liability paid to the other state or country. (See instructions)	00	00
	5 Enter your Montana tax liability. (See instructions)	00	00
	6 Divide line 1 by line 2. Enter the percentage here, but not more than 100%	<input type="text"/>	<input type="text"/>
	7 Multiply line 4 by line 6 (when calculating a credit for taxes paid to another country, see instructions)	00	00
	8 Divide line 1 by line 3. Enter the percentage here, but not more than 100%	<input type="text"/>	<input type="text"/>
	9 Multiply line 5 by line 8	00	00
	10 Enter the smaller of the amounts on lines 4, 7, or 9 here and on Nonrefundable Credits Schedule, line 3. (See above.) This is your <b>credit for income tax paid to another state or country</b>	00	00





### Other Payments and Refundable Credits Schedule

Withholding reported on Forms W-2 and 1099 must be entered on Form 2, line 17.		A	B
Other Payments and Refundable Credits	1 2018 estimated tax payments	1	00 00
	2 Overpayment applied from 2017 return	2	00 00
	3 Total withholding from Montana Schedule(s) K-1	3	00 00
	4 Emergency lodging credit. Include Form ELC	4	00 00
	5 Unlocking public land credit	5	00 00
	6 Elderly homeowner/renter credit. (See below)	6	00
	7 Other payments. (See instructions)	7	00 00
	8 Add lines 1 through 7, enter the total on Form 2, line 18. This is your <b>other payments and refundable credits</b>	8	00 00

### Elderly Homeowner/Renter Credit Schedule

When you claim this credit, you attest that:

- You are 62 or older as of December 31, 2018;
- Your total household income of all household members is less than \$45,000 for the tax year;
- You have lived in Montana for at least nine months during the tax year; and
- You occupied a Montana residence as a renter, owner or lessee for at least six months during the tax year.

Enter physical address of Montana residence  
(if different than mailing address entered on Form 2)

Address

City

Gross Household Income	1 Federal adjusted gross incomes (Form 2, line 7) reported by the household. (See instructions)	1		00
	2 Add line 2a reported on all Forms 2 or federal Forms 1040 filed by the household	2		00
	3 Add any amount on lines 4a and 5a not included in 4b and 5b from Forms 2 or federal Forms 1040 filed by the household. (See instructions)	3		00
	4 Social security payments not reported by the household, except when paid directly to a nursing home	4		00
	5 Support money, cash public assistance and relief, non taxable strike benefits, and alimonies not reported by the household	5		00
	6 Refundable credits received, including the elderly homeowner/renter credit	6		00
	7 Other income not listed above	7		00
	8 Enter all losses included in pages 1, line 7 for all Forms 2 or federal Forms 1040 filed by the household. (See instructions)	8		00
	9 Combine lines 1 through 8. This is your <b>gross household income</b>	9		00
Net Household Income	10 Your standard exclusion is entered here for you	10	6300	00
	11 Subtract line 10 from line 9 and enter the result here, but not less than zero	11		00
	12 Enter your multiplier rate from the Household Income Reduction Table. (See below)	12		
13 Multiply line 11 by line 12. This is your <b>net household income</b>	13		00	
Credit Computation	14 Enter the property tax that you were billed for your Montana residence and up to one acre in 2018	14		00
	15 Enter the rent that you paid in 2018 for your Montana residence	15		00
	16 Multiply line 15 by 0.15 (15%)	16		00
	17 Add lines 14 and 16	17		00
	18 Subtract line 13 from line 17 and enter the result here, but not less than zero	18		00
	19 Enter the lesser of line 18 or \$1,000	19		00
	20 Enter the percentage from the Credit Multiplier Table that corresponds to your gross household income. (See below)	20		
	21 Multiply line 19 by the percentage on line 20, and enter the total on Other Payments and Refundable Credits, line 6. (See above) This is your <b>elderly homeowner/renter credit</b>	21		00

If your household income on line 11 is:		
At least	But not more than	Multiplier
\$0	\$1,999	0
\$2,000	\$2,999	0.006
\$3,000	\$3,999	0.016
\$4,000	\$4,999	0.024
\$5,000	\$5,999	0.028
\$6,000	\$6,999	0.032
\$7,000	\$7,999	0.035
\$8,000	\$8,999	0.039
\$9,000	\$9,999	0.042
\$10,000	\$10,999	0.045
\$11,000	\$11,999	0.048
\$12,000	and greater	0.05

### Long-Term Care Facility Rent Calculation

Worksheet

LTC Rent	1 Total payment to the facility	1		00
	2 If you received board services (meals, housekeeping, laundry, transportation), multiply line 1 by 20%	2		00
	3 If you received care (nursing care, assisted living care, memory care), multiply line 1 by 30%	3		00
	4 Subtract lines 2 and 3 from line 1. This is your <b>rent</b>	4		00

If line 9 is:	Multiplier
Less than \$35,000	1.00 (100%)
\$35,000 to \$37,500	0.40 (40%)
\$37,501 to \$40,000	0.30 (30%)
\$40,001 to \$42,500	0.20 (20%)
\$42,501 to \$44,999	0.10 (10%)
\$45,000 and greater	0.00 (0%)



### Contributions, Penalties, and Interest Schedule

Enter any voluntary contributions to check-off programs, penalties, and interest on the corresponding lines.

Voluntary Contributions		A						B					
Contributions	1 Nongame Wildlife Program	a	\$5	\$10	\$20	00	other amount	a	\$5	\$10	\$20	00	other amount
	Child Abuse Prevention	b	\$5	\$10	\$20	00	other amount	b	\$5	\$10	\$20	00	other amount
	Agriculture Literacy in MT Schools	c	\$5	\$10	\$20	00	other amount	c	\$5	\$10	\$20	00	other amount
	MT Military Family Relief Fund	d	\$5	\$10	\$20	00	other amount	d	\$5	\$10	\$20	00	other amount
<b>Total voluntary contributions</b>		A						B					
Amend 2 If filing an amended return, enter overpayments already refunded or applied to 2019		2						00					
Penalties and Interest 3 Interest on underpayment of estimated taxes. (See below)		3						00					
If applicable, mark the appropriate box <input type="checkbox"/> 2/3 farming gross income <input type="checkbox"/> Estimated payments were made using the annualization method													
4 Late file penalty, late payment penalty and interest. (See instructions)		4						00					
5 Other penalties. (See instructions)		5						00					
Total 6 Add lines 1 through 5, and enter the total on Form 2, line 20. This is your contributions, penalties, and interest		6						00					

### Calculation of Interest on Underpayment of Estimated Taxes - Short Method

Worksheet

If you are filing separately on the same form, combine column A and B for each of the calculations.

\$500 Threshold	1 Total tax due reported on Form 2, line 16	1		00
	2 Montana tax withheld on Forms W-2 and 1099 reported on Form 2, line 17	2		00
	3 Combine the amounts on Other Payments and Refundable Credit Schedule, lines 2 through 6. (See page 9)	3		00
	4 Add lines 2 and 3	4		00
	5 Subtract line 4 from line 1	5		00
If your result is \$500 or less, stop here; you do not owe interest on your underpayment				
Underpayment for 2018	6 Multiply line 1 by 90%	6		00
	7 Income tax liability that you entered on your 2017 Form 2, line 54 or 2017 Form 2EZ, line 15	7		00
	8 Enter the smaller of line 6 or line 7	8		00
	9 Add the amount on line 5 above and Other Payments and Refundable Credits Schedule, line 1. (See page 9)	9		00
10 Subtract line 9 from line 8. This is your total underpayment for 2018	10		00	
If the result is zero or less, stop here; you do not owe interest on your underpayment				
Interest	11 Multiply line 10 by 0.0333	11		00
	12 If you paid the amount on line 10 on or after April 15, 2019, enter 0. If you paid the amount on line 10 before April 15, multiply the amount on line 10 by the number of days you paid before April 15 and then by 0.000137	12		00
	13 Subtract line 12 from line 11, and enter on Contributions, Penalties, and Interest Schedule, line 3. (See above) This is your interest on the underpayment of estimated taxes	13		00

