



2018 Montana Individual Income Tax Return

Form 2

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

First name and initial Last name Social security number Deceased? Date of death

Mark if this is an amended return. Spouse's first name and initial Last name Spouse's social security number Deceased? Date of death

Current mailing address City State Zip+4

(See page 2)

Filing Status

1 Single 3 Head of household 4 Married filing jointly **Residency Status** 1 Resident full-year North Dakota reciprocity

2a Married filing separately on the same form Mark only one box. 2 Nonresident full-year

2b Married filing separately on separate forms If using 2b or 2c, enter your spouse's SSN below. 3 Resident part-year (See instructions)

2c Married filing separately and spouse not filing XXXXXXXX

Dependents

First name	Last name	Social security number	Relationship	Mark if disabled
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/>
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/>
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/>

Exemptions

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

Federal Adjusted Gross Income

Line	Description	Amount	Line	Description	Amount
1	Wages, salaries, tips, etc. Include federal Form(s) W-2	XXXXXXXXXX 00	1	XXXXXXXXXX 00	XXXXXXXXXX 00
2a	Tax-exempt interest	XXXXXXXXXX 00	2b	Taxable interest	XXXXXXXXXX 00
3a	Qualified dividends	XXXXXXXXXX 00	3b	Ordinary dividends	XXXXXXXXXX 00
4a	IRAs, pensions, annuities	XXXXXXXXXX 00	4b	Taxable amount	XXXXXXXXXX 00
5a	Social security benefits	XXXXXXXXXX 00	5b	Taxable amount	XXXXXXXXXX 00
6	Total income. Combine lines 1 through 5. Add any amount from federal Schedule 1, line 22. (See page 2)	XXXXXXXXXX 00	6	XXXXXXXXXX 00	XXXXXXXXXX 00

Montana Taxable Income

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

8 Montana additions. (See page 3)

9 Montana subtractions. (See page 4)

10 **Montana adjusted gross income.** Add lines 7 and 8 then subtract line 9

11 **Standard or itemized deductions.** Mark this box and include page 6 if you elect to itemize

12 **Exemptions.** Multiply \$2,440 by your total number of exemptions

13 **Taxable income.** Subtract lines 11 and 12 from line 10. If zero or less, enter 0

14 **Tax liability before credits.** (See instructions)

15 Nonrefundable credits (see page 8). Do not enter an amount larger than line 14

Tax, Credits and Payments

16 **Tax after nonrefundable credits.** Subtract line 15 from line 14

17 Montana tax withheld on Forms W-2 and 1099

18 Other payments and refundable credits. (See page 9)

19 Reserved

20 Contributions, penalties, and interest. (See page 10)

21 **Total payments.** Add lines 17 and 18 then subtract line 20

22 If line 21 is more than line 16, subtract line 16 from line 21. This is the amount you overpaid.

Overpayments

23 Amount of line 22 you want refunded to you **Refund**

Direct Deposit Your Refund. Complete 1, 2, 3 and 4.

1 RTN# XXXXXXXX 2 ACCT# XXXXXXXXXXXXXXXXXXXX

3 If using direct deposit, you are required to mark one box. Checking Savings

4 Is this refund going to an account that is located outside of the United States or its territories? Yes No

24 Amount of line 22 you want applied to your 2019 estimated taxes

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

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

_____ MMDDYYYY _____ MMDDYYYY

Paid preparer's signature Preparer's PTIN Firm's FEIN Mark if paid preparer is also Daytime telephone number

_____ XXXXXXXX XXXXXXXX a 3rd Party Designee. XXX XXX XXXX

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

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 XX Phone number XXX XXX XXXX



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 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	2 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	2 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	3 Interest and mutual fund dividends from state, county, or municipal bonds from other states	3 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	4 Dividends not included in federal adjusted gross income	4 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	5 Adjustment for smaller federal estate and trust taxable distributions	5 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
Savings Accounts	6 Medical care savings account nonqualified withdrawals. (See page 4)	6 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	7 First-time home buyer savings account nonqualified withdrawals	7 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	8 Allocation of compensation to spouse in sole proprietorship	8 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
Business Additions	9 Federal net operating loss deduction	9 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	10 Dependent care assistance credit adjustment	10 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	11 Farm and ranch risk management account taxable distributions	11 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	12 Share of federal income taxes paid by your S corporation	12 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	13 Title plant depreciation and amortization	13 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	14 Other additions. Specify: XX	14 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
Retirement	15 Subtotal to figure taxable social security benefits. Combine lines 1 through 14	15 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	16 Addition to taxable social security benefits. (See page 5)	16 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
Total	17 Add lines 15 and 16, and enter the total on Form 2, line 8. This is your total additions to federal adjusted gross income	17 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	2 Enter the federal income tax refund you received in 2018	2 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	3 Enter any refundable credits claimed on your 2017 federal Form 1040, 1040A, or 1040EZ	3 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	6 Subtract line 4 from line 1 and enter the result here, but not less than zero	6 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	7 Subtract line 6 from line 5. This is the amount of taxes you deducted that were refunded to you	7 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	9 Enter your Montana adjusted gross income from 2017 Form 2, line 41	9 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	11 Subtract line 10 from line 8	11 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 recovery of federal income tax deducted in 2017	14 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	2 Interest and mutual fund dividends from federal bonds, notes and obligations	2 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	3 Partial interest exemption for taxpayers 65 and older	3 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	4 Adjustment for larger federal estate and trust taxable distribution	4 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	5 Exemption for certain income of child taxed to parent	5 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	6 Recoveries of amounts deducted in earlier years that did not reduce Montana income tax	6 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	7 Unemployment compensation	7 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
Employment	8 Tribal income when exempt. Include Form ETM	8 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	9 Certain taxed tips and gratuities	9 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	10 Workers' compensation benefits	10 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
Military	11 Certain health insurance premiums taxed to employee	11 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	12 Student loan repayments for health care professional included in gross income	12 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	13 Military salary of active duty service persons	13 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
Savings Accounts	14 Life insurance premiums reimbursement or death benefits for National Guard and Reservist	14 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	15 Montana medical savings account deposits and earnings. (See below)	15 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	16 First-time home buyer savings account deposits and earnings. Include Form FTB	16 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
Status	17 Family education savings account deposits (up to \$3,000 per taxpayer)	17 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	18 Montana Achieving a Better Life Experience Act (ABLE) account deposits (up to \$3,000 per taxpayer)	18 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	19 Carryover of capital losses incurred prior to 2007	19 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
Business Subtractions	20 Carryover of passive losses incurred prior to 2007	20 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	21 Allocation of compensation to spouse in sole proprietorship	21 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	22 Montana net operating loss carryover from Montana Form NOL	22 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	23 Business-related expenses for purchasing recycled material. Include Form RCYL	23 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	24 Wage expenses not deducted when taking the federal targeted jobs credit	24 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	25 Certain expenses incurred by medical marijuana providers	25 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	26 Sales of land to beginning farmers	26 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	27 Capital gains and dividends from small business investment companies	27 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	28 Certain gains recognized by liquidating corporation	28 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	29 Farm and ranch risk management account deposits. Include Form FRM	29 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
Retirement	30 Donation of mineral exploration information	30 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	31 Gain on eligible sale of mobile home park. Include Form MHPE	31 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	32 Partial retirement disability income exemption for taxpayers under age 65	32 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	33 Federal taxable Tier II Railroad Retirement benefits entered on Form 2, line 4b	33 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	34 Partial pension and annuity income exemption. (See page 5)	34 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	35 Subtotal to figure taxable social security. Combine lines 1 through 34	35 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	36 Subtraction from federal taxable social security benefits (see page 5) and Tier I Railroad Retirement	36 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
Total	37 Add lines 35 and 36, and enter the total on Form 2, line 9.	37 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	This is your total subtractions from federal adjusted gross income			

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 Beginning balance. If this is a new account, enter 0	1 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	2 Total contributions for the year	2 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	3 Earnings from the account: interest, dividends, capital gains, etc.	3 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	4 Add lines 2 and 3. Enter the total on Subtractions Schedule, line 15. (See above)	4 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	5 Ending balance	5 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
Nonqualified Withdrawal and Penalty	1 Total withdrawals made during the year	1 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	2 Withdrawals for eligible expenses. (See instructions)	2 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	3 Nonqualified withdrawal. Subtract line 2 from line 1, and enter the total on Additions Schedule, line 6	3 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	4 Nonqualified withdrawal not subject to the 10% penalty. (See instructions)	4 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	5 Nonqualified withdrawal subject to penalty. Subtract line 4 from line 3	5 XXXXXXXXXXXX	00 XXXXXXXXXXXX	00
	6 Penalty. Multiply line 5 by 10% and enter the total on Contributions, Pen. and Int. Schedule, line 5. (See page 10)	6 XXXXXXXXXXXX	00 XXXXXXXXXXXX	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 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	4a If you are single, head of household, or married filing separately, enter the smaller of each spouse's pension and annuity or \$4,180	4a XXXXXXXXXXXX 00	XXXXXXXXXXXX 00
	4b If you are married filing jointly, enter the smaller of each spouse's pension and annuity or \$4,180 in the spaces below: Spouse 1 XXXXXXXXXXXX 00 Spouse 2 XXXXXXXXXXXX 00 Add the amounts for Spouse 1 and Spouse 2	4b XXXXXXXXXXXX 00	
	5 Multiply the amount on line 3 by 2	5 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 partial pension and annuity exemption	6 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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	1 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	2 Multiply line 1 by 50% (0.50)	2 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	3 Combine Form 2, lines 1 through 4b and federal Schedule 1, line 22. (See page 2)	3 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	4 Subtract Additions Schedule, line 3 from Additions Schedule, line 15. (See page 3)	4 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	5 Enter the amount, if any, from Form 2, line 2a	5 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	6 Combine lines 2, 3, 4, and 5	6 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	7 Enter federal Schedule 1, line 36. (See page 2.) (Do not include student loan interest deduction)	7 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	8 Add the amount on Subtractions Schedule, line 35 (see page 4) to line 7	8 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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			
	9 Subtract line 8 from line 6	9 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
Taxable Social Security Benefits	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 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	13 Subtract line 12 from line 11. If less than zero, enter 0	13 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	14 Enter the smaller of line 11 or line 12	14 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	15 Multiply line 14 by 50% (0.50)	15 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	16 Enter here the smaller of line 2 or line 15	16 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	17 Multiply line 13 by 85% (0.85). If line 13 is zero, enter 0	17 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	18 Add lines 16 and 17	18 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	19 Multiply line 1 by 85% (0.85)	19 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	20 Enter the smaller of line 18 or 19. This is your Montana taxable social security benefits	20 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
	21 Enter the federal taxable amount of social security benefits that you entered on Form 2, line 5b	21 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 additional amount of your social security benefits that is taxed by Montana	23 XXXXXXXXXXXX 00	XXXXXXXXXXXX 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 reduction in taxable amount of your social security benefits for Montana	24 XXXXXXXXXXXX 00	XXXXXXXXXXXX 00		



Standard Deduction

Worksheet

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

Table with 6 rows for Standard Deduction, columns for Maximum, Minimum, Total, and two columns (A and B) for values. Rows include instructions for entering Montana adjusted gross income and applying percentages.

Itemized Deductions Schedule

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

Table with 19 rows for Itemized Deductions Schedule, columns for various deduction categories (Medical and Dental Expenses, Federal Tax Paid/Withheld in 2018, State and Local Taxes Limited to \$10,000, Other State Taxes, Interest, Gifts to Charity, Miscellaneous Deductions) and two columns (A and B) for values. Rows include instructions for medical expenses, taxes, and other deductions.



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 XX Code XX	1	XXXXXXXXXX	00	XXXXXXXXXX 00
	2 Tax from the tax table based on taxable income. (See instructions)	2	XXXXXXXXXX	00	XXXXXXXXXX 00
	3a Nonresident tax. Multiply line 2 by the nonresident ratio below and add line 1. Enter the total on Form 2, line 14	3a	XXXXXXXXXX	00	XXXXXXXXXX 00
	3b Alternative tax method for certain nonresidents. (See instructions)	3b	XXXXXXXXXX	00	XXXXXXXXXX 00
	4 Tax on lump-sum distributions. Include federal Form 4972	4	XXXXXXXXXX	00	XXXXXXXXXX 00
	5 Part-year resident tax. Multiply line 2 by the part-year resident ratio below and add lines 1 and 4, and enter the total on Form 2, line 14	5	XXXXXXXXXX	00	XXXXXXXXXX 00
6 Resident tax. Add lines 1, 2 and 4, and enter the total on Form 2, line 14	6	XXXXXXXXXX	00	XXXXXXXXXX 00	

Resident Part-Year Required Information

Date of Change XXXXXXXX
 State moved to XX State moved from XX

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

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)	1	XXXXXXXXXX	00	XXXXXXXXXX	00
	2 Nonresident/part-year resident capital gains credit. 2% of capital gains entered on Nonresident/Part-Year Resident Ratio Schedule, line 7. (See page 7)	2	XXXXXXXXXX	00	XXXXXXXXXX	00
	3 Credit for an income tax liability paid to another state or country. (See below)	3	XXXXXXXXXX	00	XXXXXXXXXX	00
	4 College contribution credit. Include Form CC	4	XXXXXXXXXX	00	XXXXXXXXXX	00
	5 Qualified endowment credit. Include Form QEC	5	XXXXXXXXXX	00	XXXXXXXXXX	00
	6 Energy conservation installation credit. Include Form ENRG-C	6	XXXXXXXXXX	00	XXXXXXXXXX	00
	7 Alternative fuel credit. Include Form AFCR	7	XXXXXXXXXX	00	XXXXXXXXXX	00
	8 Health insurance for uninsured Montanans credit. Include Form HI	8	XXXXXXXXXX	00	XXXXXXXXXX	00
	9 Elderly care credit. Include Form ECC	9	XXXXXXXXXX	00	XXXXXXXXXX	00
	10 Recycle credit. Include Form RCYL	10	XXXXXXXXXX	00	XXXXXXXXXX	00
	11 Innovative educational program credit	11	XXXXXXXXXX	00	XXXXXXXXXX	00
	12 Student scholarship organization credit	12	XXXXXXXXXX	00	XXXXXXXXXX	00
	13 Apprenticeship credit	13	XXXXXXXXXX	00	XXXXXXXXXX	00
	14 Biodiesel blending and storage credit. Include Form BBSC	14	XXXXXXXXXX	00	XXXXXXXXXX	00
Nonrefundable Credits with Carryover Provision	15 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here <input checked="" type="checkbox"/> CGR Account ID: XXXXXXXXXXXXCGR	15	XXXXXXXXXX	00	XXXXXXXXXX	00
	16 Geothermal systems credit. Include Form ENRG-A	16	XXXXXXXXXX	00	XXXXXXXXXX	00
	17 Alternative energy systems credit. Recognized nonfossil form of energy generation	17	XXXXXXXXXX	00	XXXXXXXXXX	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	18	XXXXXXXXXX	00	XXXXXXXXXX	00
	19 Alternative energy production credit. Include Form AEPC	19	XXXXXXXXXX	00	XXXXXXXXXX	00
	20 Dependent care assistance credit. Include Form DCAC	20	XXXXXXXXXX	00	XXXXXXXXXX	00
	21 Historic property preservation credit. Include federal Form 3468	21	XXXXXXXXXX	00	XXXXXXXXXX	00
	22 Infrastructure users fee credit. Include Form IUFC	22	XXXXXXXXXX	00	XXXXXXXXXX	00
	23 Empowerment zone credit	23	XXXXXXXXXX	00	XXXXXXXXXX	00
	24 Increasing research activities credit. Include a detailed schedule of the credit carryforward	24	XXXXXXXXXX	00	XXXXXXXXXX	00
	25 Mineral and coal exploration incentive credit. Include Form MINE-CRED	25	XXXXXXXXXX	00	XXXXXXXXXX	00
	26 Adoption credit. Include federal Form 8839	26	XXXXXXXXXX	00	XXXXXXXXXX	00
	Total 27 Add lines 1 through 26, and enter the total on Form 2, line 15. This is your total of nonrefundable credits	27	XXXXXXXXXX	00	XXXXXXXXXX	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)	1	XXXXXXXXXX	00	XXXXXXXXXX	00
	2 Enter all income sourced and taxable to the other state or country Indicate state's abbreviation XX	2	XXXXXXXXXX	00	XXXXXXXXXX	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)	3	XXXXXXXXXX	00	XXXXXXXXXX	00
	4 Enter your total income tax liability paid to the other state or country. (See instructions)	4	XXXXXXXXXX	00	XXXXXXXXXX	00
	5 Enter your Montana tax liability. (See instructions)	5	XXXXXXXXXX	00	XXXXXXXXXX	00
	6 Divide line 1 by line 2. Enter the percentage here, but not more than 100%	6	XXX.XX		XXX.XX	
	7 Multiply line 4 by line 6	7	XXXXXXXXXX	00	XXXXXXXXXX	00
	8 Divide line 1 by line 3. Enter the percentage here, but not more than 100%	8	XXX.XX		XXX.XX	
	9 Multiply line 5 by line 8	9	XXXXXXXXXX	00	XXXXXXXXXX	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 credit for income tax paid to another state or country	10	XXXXXXXXXX	00	XXXXXXXXXX	00



Other Payments and Refundable Credits Schedule

Withholding reported on Forms W-2 and 1099 must be entered on Form 2, line 17.

Other Payments and Refundable Credits

	A	B
1 2018 estimated tax payments	XXXXXXXXXX 00	XXXXXXXXXX 00
2 Overpayment applied from 2017 return	XXXXXXXXXX 00	XXXXXXXXXX 00
3 Total withholding from Montana Schedule(s) K-1	XXXXXXXXXX 00	XXXXXXXXXX 00
4 Emergency lodging credit. Include Form ELC	XXXXXXXXXX 00	XXXXXXXXXX 00
5 Unlocking public land credit	XXXXXXXXXX 00	XXXXXXXXXX 00
6 Elderly homeowner/renter credit. (See below)	XXXXXXXXXX 00	
7 Other payments. (See instructions)	XXXXXXXXXX 00	XXXXXXXXXX 00
8 Add lines 1 through 7, enter the total on Form 2, line 18. This is your other payments and refundable credits	XXXXXXXXXX 00	XXXXXXXXXX 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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Gross Household Income

1 Federal adjusted gross incomes (Form 2, line 7) reported by the household. (See instructions)	1 XXXXXXXXXXXX 00
2 Add line 2a reported on all Forms 2 or federal Forms 1040 filed by the household	2 XXXXXXXXXXXX 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 XXXXXXXXXXXX 00
4 Social security payments not reported by the household, except when paid directly to a nursing home	4 XXXXXXXXXXXX 00
5 Support money, cash public assistance and relief, non taxable strike benefits, and alimonies not reported by the household	5 XXXXXXXXXXXX 00
6 Refundable credits received, including the elderly homeowner/renter credit	6 XXXXXXXXXXXX 00
7 Other income not listed above	7 XXXXXXXXXXXX 00
8 Enter all losses included on pages 1, line 7 for all Forms 2 or federal Forms 1040 filed by the household. (See instructions)	8 XXXXXXXXXXXX 00
9 Combine lines 1 through 8. This is your gross household income	9 XXXXXXXXXXXX 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 XXXXXXXXXXXX 00
12 Enter your multiplier rate from the Household Income Reduction Table. (See below)	12 X . XXX
13 Multiply line 11 by line 12. This is your net household income	13 XXXXXXXXXXXX 00

Credit Computation

14 Enter the property tax that you were billed for your Montana residence and up to one acre in 2018	14 XXXXXXXXXXXX 00
15 Enter the rent that you paid in 2018 for your Montana residence	15 XXXXXXXXXXXX 00
16 Multiply line 15 by 0.15 (15%)	16 XXXXXXXXXXXX 00
17 Add lines 14 and 16	17 XXXXXXXXXXXX 00
18 Subtract line 13 from line 17 and enter the result here, but not less than zero	18 XXXXXXXXXXXX 00
19 Enter the lesser of line 18 or \$1,000	19 XXXXXXXXXXXX 00
20 Enter the percentage from the Credit Multiplier Table that corresponds to your gross household income. (See below)	20 X . XX
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 elderly homeowner/renter credit	21 XXXXXXXXXXXX 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 XXXXXXXXXXXX 00
2 If you received board services (meals, housekeeping, laundry, transportation), multiply line 1 by 20%	2 XXXXXXXXXXXX 00
3 If you received care (nursing care, assisted living care, memory care), multiply line 1 by 30%	3 XXXXXXXXXXXX 00
4 Subtract lines 2 and 3 from line 1. This is your rent	4 XXXXXXXXXXXX 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.

		A				B																
Contributions	1 Nongame Wildlife Program	a	<input checked="" type="checkbox"/>	\$5	<input checked="" type="checkbox"/>	\$10	<input checked="" type="checkbox"/>	\$20	XXXXXX	00	other amount	a	<input checked="" type="checkbox"/>	\$5	<input checked="" type="checkbox"/>	\$10	<input checked="" type="checkbox"/>	\$20	XXXXXX	00	other amount	
	Child Abuse Prevention	b	<input checked="" type="checkbox"/>	\$5	<input checked="" type="checkbox"/>	\$10	<input checked="" type="checkbox"/>	\$20	XXXXXX	00	other amount	b	<input checked="" type="checkbox"/>	\$5	<input checked="" type="checkbox"/>	\$10	<input checked="" type="checkbox"/>	\$20	XXXXXX	00	other amount	
	Agriculture Literacy in MT Schools	c	<input checked="" type="checkbox"/>	\$5	<input checked="" type="checkbox"/>	\$10	<input checked="" type="checkbox"/>	\$20	XXXXXX	00	other amount	c	<input checked="" type="checkbox"/>	\$5	<input checked="" type="checkbox"/>	\$10	<input checked="" type="checkbox"/>	\$20	XXXXXX	00	other amount	
	MT Military Family Relief Fund	d	<input checked="" type="checkbox"/>	\$5	<input checked="" type="checkbox"/>	\$10	<input checked="" type="checkbox"/>	\$20	XXXXXX	00	other amount	d	<input checked="" type="checkbox"/>	\$5	<input checked="" type="checkbox"/>	\$10	<input checked="" type="checkbox"/>	\$20	XXXXXX	00	other amount	
Total voluntary contributions								1		XXXXXXXXXX	00							XXXXXXXXXX		00		
Penalties and Interest	2 If filing an amended return, enter overpayments already refunded or applied to 2019							2		XXXXXXXXXX	00							XXXXXXXXXX		00		
	3 Interest on underpayment of estimated taxes. (See below)							3		XXXXXXXXXX	00											
	If applicable, mark the appropriate box		<input checked="" type="checkbox"/>	2/3 farming gross income		<input checked="" type="checkbox"/>	Estimated payments were made using the annualization method															
	4 Late file penalty, late payment penalty and interest. (See instructions)							4		XXXXXXXXXX	00							XXXXXXXXXX		00		
	5 Other penalties. (See instructions)							5		XXXXXXXXXX	00							XXXXXXXXXX		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		XXXXXXXXXX	00							XXXXXXXXXX		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	XXXXXXXXXX	00
	2 Montana tax withheld on Forms W-2 and 1099 reported on Form 2, line 17	2	XXXXXXXXXX	00
	3 Combine the amounts on Other Payments and Refundable Credit Schedule, lines 2 through 6. (See page 9)	3	XXXXXXXXXX	00
	4 Add lines 2 and 3	4	XXXXXXXXXX	00
	5 Subtract line 4 from line 1	5	XXXXXXXXXX	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	XXXXXXXXXX	00
	7 Income tax liability that you entered on your 2017 Form 2, line 54 or 2017 Form 2EZ, line 15	7	XXXXXXXXXX	00
	8 Enter the smaller of line 6 or line 7	8	XXXXXXXXXX	00
	9 Add the amount on line 4 above and Other Payments and Refundable Credits Schedule, line 1. (See page 9)	9	XXXXXXXXXX	00
	10 Subtract line 9 from line 8. This is your total underpayment for 2018	10	XXXXXXXXXX	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	XXXXXXXXXX	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	XXXXXXXXXX	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	XXXXXXXXXX	00

