



2020 Montana Individual Income Tax Return

Form 2

Page 1 For the year Jan 1 – Dec 31, 2020, or the tax year beginning and ending

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 Code + 4

Filing Status: 1 Single, 2a Married filing separately on the same form, 2b Married filing separately on separate forms, 2c Married filing separately and spouse not filing, 3 Head of household, 4 Married filing jointly. Residency Status: 1 Resident full-year, 2 Nonresident full-year, 3 Resident part-year. North Dakota reciprocity. Mark only one box.

Dependents: First name, Last name, Social Security Number, Relationship, Mark if disabled

Exemptions: a Yourself, b Spouse, c Enter the total number of dependents. If more than 3 dependents, see instructions. d Add lines a through c. This is your total number of exemptions.

Federal Income: 1 Wages, salaries, tips, etc. Include federal Form(s) W-2. 2a Tax-exempt interest, 2b Taxable interest. 3a Qualified dividends, 3b Ordinary dividends. 4a IRA distributions, 4b Taxable amount. 5a Pensions and annuities, 5b Taxable amount. 6a Social Security benefits, 6b Taxable amount. 7 Capital gain or (loss). Attach Schedule D if required. If not required, mark here. 8 Other income from Schedule 1, line 9 (See page 3). 9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income. 10 Adjustments to income. 10a From Schedule 1, line 22 (See page 3). 10b Charitable contributions if taking the federal standard deduction. 10c Add lines 10a and 10b. These are your total federal adjustments to income. 11 Subtract line 10c from line 9. This is your Federal Adjusted Gross Income.

Taxable Income: 12 Montana additions (See page 4). 13 Montana subtractions (See page 5). 14 Montana Adjusted Gross Income. Add lines 11 and 12, then subtract line 13. 15 Standard or itemized deductions. Mark this box and include page 7 if you elect to itemize. 16 Exemptions. Multiply \$2,560 by your total number of exemptions. 17 Taxable income. Subtract lines 15 and 16 from line 14. If zero or less, enter 0.

Tax, Credits and Payments: 18 Tax liability before credits (See instructions). 19 Nonrefundable credits (See page 9.) Do not enter an amount larger than line 18. 20 Tax after nonrefundable credits. Subtract line 19 from line 18. 21 Montana tax withheld on Forms W-2 and 1099. 22 Other payments and refundable credits (See page 11). 23a Earned Income Tax Credit. Enter your federal EITC. 23b Multiply line 23a by 3% (0.03) and enter the result (Status 2a filers: See instructions). 24 Contributions, penalties, and interest (See page 11). 25 Total payments. Add lines 21, 22, and 23b, then subtract line 24.

26 If line 25 is less than line 20, subtract line 25 from line 20. This is your TAX DUE. Pay online at TAP.DOR.MT.gov or make checks payable to Montana Department of Revenue. 27 If line 25 is more than line 20, subtract line 20 from line 25. This is your TAX OVERPAID.

Go to Page 2 to complete your return and claim any refund.

Office Use Only
Date Received



20CE0101

Status 2a Payment Schedule

If your filing status is 2a, you **must complete** this schedule **only if** there is an amount on page 1, line 26, **and** on page 1, line 27.
Under filing status 2a, your overpayment is applied to the amount owed by your spouse before you can claim the net overpayment on the Refund Schedule.

1 Enter the amount from line 26, tax due	1	<input type="text"/>	00
2 Enter the amount from line 27, tax overpaid	2	<input type="text"/>	00
3 Subtract line 2 from line 1, enter the result but not less than zero This is your net amount due.	3	<input type="text"/>	00
4 Subtract line 1 from line 2, enter the result but not less than zero This is your net overpayment.	4	<input type="text"/>	00

The amount on line 4 (above) must be entered on Refund Schedule, line 1 (below), and in the column of the spouse with an overpayment on page 1, line 27.

Refund Schedule

		A	B
1 Enter your overpayment from page 1, line 27 or from the Status 2a Payment Schedule, line 4	1	<input type="text"/>	00
2 Amount from line 1 you want applied to your 2021 estimated tax	2	<input type="text"/>	00
3 Amount from line 1 you want deposited into a 529 or 529A account (See page 12)	3	<input type="text"/>	00
4 Subtract lines 2 and 3 from line 1. This is your REFUND ▶	4	<input type="text"/>	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.

**Your
Direct
Deposit
Account**

RTN# ACCT#

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

If this deposit is going to an account located outside of the United States or its territories, mark this box.

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.

Your signature is required. _____ Date M M D D Y Y Y Y

Spouse's signature _____ Date M M D D Y Y Y Y

Taxpayer daytime phone number

Paid preparer's signature _____ Preparer's PTIN Firm's FEIN Mark if paid preparer is also a Third-Party Designee.

Preparer daytime phone number

Mark the box if you want to allow another person (other than a paid preparer) to discuss this return with us.

Name Phone number

Amended Return Information

Mark the appropriate box.

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

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

Form or Schedule	Line or Box	Reason
<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"/>



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

Enter your additional income and adjustments to income from Schedule 1

		A	B
Additional Income	1 Taxable refunds, credits, or offsets of state and local income taxes	1	00 00
	2a Alimony received	2a	00 00
	2b Date of original divorce or separation agreement <input type="text"/>	2b	
	3 Business income or (loss). Include federal Schedule C.	3	00 00
	4 Other gains or (losses). Include federal Form 4797.	4	00 00
	5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E.	5	00 00
	6 Farm income or (loss). Include federal Schedule F.	6	00 00
	7 Unemployment compensation	7	00 00
	8 Other income. List type and amount. <input type="text"/>	8	00 00
9 Combine lines 1 through 8. Enter the total on page 1, line 8.	9	00 00	
Adjustments to Income	10 Educator expenses	10	00 00
	11 Certain business expenses of reservists, performing artists, and fee-basis government officials. Include federal Form 2106.	11	00 00
	12 Health savings account deduction. Include federal Form 8889.	12	00 00
	13 Moving expenses for members of the Armed Forces. Include federal Form 3903.	13	00 00
	14 Deductible part of self-employment tax. Include federal Schedule SE.	14	00 00
	15 Self-employed SEP, SIMPLE, and qualified plans	15	00 00
	16 Self-employed health insurance deduction	16	00 00
	17 Penalty on early withdrawal of savings	17	00 00
	18a Alimony paid	18a	00 00
	18b Recipient's SSN <input type="text"/>	18b	
	18c Date of original divorce or separation agreement <input type="text"/>	18c	
	19 IRA deduction	19	00 00
	20 Student loan interest deduction	20	00 00
21 Tuition and fees. Include Form 8917	21	00 00	
22 Add lines 10 through 21. Enter the total on page 1, line 10a. <input type="checkbox"/> Mark if including federal write-ins.	22	00 00	

Net Operating Loss Election for Tax Years 2018, 2019, and 2020

If you do not want to carry back one or more of your net operating losses incurred in 2018, 2019, or 2020, mark the box for the corresponding tax year:

2018 2019 2020

If you incurred several net operating losses during this time period, you may elect to waive the carryback period for one year and not the other.

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	00 00
	2 Total contributions for the year	2	00 00
	3 Earnings from the account: interest, dividends, capital gains, etc.	3	00 00
	4 Add lines 2 and 3. Enter the total on Subtractions Schedule, line 15. (See page 5)	4	00 00
	5 Ending balance. Enter your ending balance as shown on your year-end account statement.	5	00 00
Nonqualified Withdrawal and Penalty	1 Total withdrawals made during the year	1	00 00
	2 Withdrawals for eligible expenses (See instructions)	2	00 00
	3 Nonqualified withdrawals. Subtract line 2 from line 1. Enter the total on Additions Schedule, line 6.	3	00 00
	4 Nonqualified withdrawals not subject to the 10% (0.10) penalty (See instructions)	4	00 00
	5 Nonqualified withdrawals subject to penalty. Subtract line 4 from line 3.	5	00 00
	6 Penalty. Multiply line 5 by 10% (0.10) and include the total on Contributions, Penalties, and Interest Schedule, line 5 (See page 11)	6	00 00



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 2019 (See worksheet below)	1	00 00
	2 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	2	00 00
	3 Interest and mutual fund dividends from state, county, or municipal bonds from other states	3	00 00
	4 Dividends not included in Federal Adjusted Gross Income	4	00 00
	5 Adjustment for smaller federal estate and trust taxable distributions	5	00 00
Savings Accounts	6 Montana medical savings account nonqualified withdrawals (See page 3)	6	00 00
	7 First-time home buyer savings account nonqualified withdrawals	7	00 00
Business Additions	8 Allocation of compensation to spouse in sole proprietorship	8	00 00
	9 Federal net operating loss deduction	9	00 00
	10 Dependent care assistance credit adjustment	10	00 00
	11 Farm and ranch risk management account taxable distributions	11	00 00
	12 Enter your total additions from Montana Schedules K-1 (PTE), part 3, column I, line 1	12	00 00
	13 Title plant depreciation and amortization	13	00 00
	14 Other additions. Specify: <input type="text"/>	14	00 00
Retirement	15 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 14.	15	00 00
	16 Addition to taxable Social Security benefits (See page 6)	16	00 00
Total	17 Add lines 15 and 16, and enter the total on page 1, line 12 This is your total additions to Federal Adjusted Gross Income.	17	00 00

Recovery of Federal Income Tax Deducted in 2019

Worksheet

If you chose the standard deduction in 2019, your refund is not taxable. Do not complete this worksheet.

		A	B
1	Enter your total federal taxes paid in 2019 as reported on your 2019 Form 2, Itemized Deductions Schedule, lines 4a through 4d	1	00 00
2	Enter the federal income tax refund you received in 2020	2	00 00
3	Enter any refundable credits claimed on your 2019 federal Form 1040	3	00 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 00
If the result is zero or less, stop here. Your federal refund is not taxable.			
5	Enter the amount reported on your 2019 Form 2, Itemized Deductions Schedule, line 4	5	00 00
6	Enter the federal income taxes included on line 12b of your 2019 federal Form 1040	6	00 00
7	Subtract line 4 from line 1 and enter the result here, but not less than zero	7	00 00
8	Subtract line 7 from line 5	8	00 00
9	Subtract line 6 from line 5	9	00 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 00
If the result is zero or less, stop here. Your federal refund is not taxable.			
11	Enter the amount reported on your 2019 Form 2, Itemized Deductions Schedule, line 19	11	00 00
12	Enter your Montana Adjusted Gross Income from 2019 Form 2, page 1, line 11	12	00 00
13	Calculate the 2019 standard deduction: • If your filing status was single or married filing separately, enter 20% (0.20) of line 12, but not less than \$2,090 or more than \$4,710. • If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 12, but not less than \$4,180 or more than \$9,420.	13	00 00
14	Subtract line 13 from line 11	14	00 00
If the result is zero or less, stop here. Your federal refund is not taxable.			
15	If your 2019 taxable income was less than zero, enter your 2019 taxable income as a negative number. Otherwise enter 0.	15	00 00
16	Add line 15 to the smaller of line 10 or line 14. If the result is less than zero, enter 0. Enter here and on the Additions Schedule, line 1. This is your recovery of federal income tax deducted in 2019.	16	00 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 Schedule 1, line 1 (See page 3)	1	00 00
	2 Interest and mutual fund dividends from federal bonds, notes and obligations	2	00 00
	3 Partial interest exemption for taxpayers 65 and older	3	00 00
	4 Adjustment for larger federal estate and trust taxable distribution	4	00 00
	5 Exemption for certain income of child taxed to parent	5	00 00
	6 Recoveries of amounts deducted in earlier years that did not reduce Montana income tax	6	00 00
Employment	7 Unemployment compensation	7	00 00
	8 Exempt tribal income. Include Form ETM.	8	00 00
	9 Certain taxed tips and gratuities	9	00 00
	10 Workers' compensation benefits	10	00 00
	11 Certain health insurance premiums taxed to employee	11	00 00
	12a Student loan repayments for health care professional included in gross income	12a	00 00
Military	12b Student loan repayments for educator included in gross income	12b	00 00
	13 Military salary of active duty servicemembers	13	00 00
Savings Accounts	14 Life insurance premiums reimbursement or death benefits for National Guard and Reservist	14	00 00
	15 Montana medical savings account deposits and earnings (See page 3)	15	00 00
	16 First-time home buyer savings account deposits and earnings. Include Form FTB.	16	00 00
	17 Family education savings account (529) deposits (up to \$3,000 per taxpayer)	17	00 00
Status	18 Achieving a Better Life Experience Act (ABLE) account deposits (up to \$3,000 per taxpayer)	18	00 00
	19 Carryover of capital losses incurred prior to 2007	19	00 00
Business Subtractions	20 Carryover of passive losses incurred prior to 2007	20	00 00
	21 Allocation of compensation to spouse in sole proprietorship	21	00 00
	22 Montana net operating loss carryover from Montana NOL Schedule	22	00 00
	23 Business-related expenses for purchasing recycled material. Include Form RCYL.	23	00 00
	24 Business expenses not included on page 1, line 11, due to an existing federal credit taken. (Do not include depreciation deductions)	24	00 00
	25 Certain expenses incurred by medical marijuana providers (See instructions)	25	00 00
	26 Sales of land to beginning farmers	26	00 00
	27 Capital gains and dividends from small business investment companies	27	00 00
	28 Certain gains recognized by liquidating corporation	28	00 00
	29 Farm and ranch risk management account deposits. Include Form FRM.	29	00 00
	30 Donation of mineral exploration information	30	00 00
	31 Gain on eligible sale of mobile home park. Include Form MHPE.	31	00 00
Retirement	32 Enter your total subtractions from Montana Schedules K-1 (PTE), part 3, column I, line 2	32	00 00
	33 Partial retirement disability income exemption for taxpayers under age 65	33	00 00
	34 Federal taxable Tier II Railroad Retirement benefits entered on page 1, line 5b	34	00 00
	35 Partial pension, annuity, and IRA income exemption (See page 6)	35	00 00
	36 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 35.	36	00 00
	37 Add your subtraction from federal taxable Social Security benefits (See page 6) and your Tier I Railroad Retirement benefits	37	00 00
	38 Add lines 36 and 37, and enter the total on page 1, line 13. This is your total subtractions from Federal Adjusted Gross Income.	38	00 00



Partial Pension, Annuity, and IRA Income Exemption

Worksheet

		A	B
	1 Maximum exclusion amount	4 3 7 0 00	4 3 7 0 00
	2 Pension, annuity, and IRA income. Enter the sum of page 1, line 4b and line 5b, reduced by any amount reported on Subtractions Schedule, line 34. If you are married filing jointly, complete a column for each spouse as if filing separately.	00	00
	3 Enter the smaller of line 1 or line 2. If you are married filing jointly, enter the sum of the smaller of line 1 or line 2 for each spouse in Column A.	00	00
	4 Enter your Federal Adjusted Gross Income from page 1, line 11.	00	00
	5 Federal Adjusted Gross Income limitation amount	3 6 4 2 0 00	3 6 4 2 0 00
	6 Subtract line 5 from line 4 and multiply the result by 2 (x 2). If less than zero, enter 0.	00	00
	7 Partial pension, annuity, and IRA income exemption. Subtract line 6 from line 3. If less than zero, enter 0. Enter the result on Subtractions Schedule, line 35 (See page 5). This is your partial pension, annuity and IRA income exemption.	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 Forms SSA-1099	00	00
	2 Multiply line 1 by 50% (0.50)	00	00
	3 Subtract page 1, line 6b, from page 1, line 9, and enter the result here. (See instructions)	00	00
	4 Subtract Additions Schedule, line 3, from Additions Schedule, line 15 (See page 4)	00	00
	5 Enter the amount, if any, from page 1, line 2a	00	00
	6 Combine lines 2, 3, 4, and 5	00	00
	7 Enter Schedule 1, line 22 (See page 3.) Do not include student loan interest deduction.	00	00
	8 Add the amounts on Subtractions Schedule, line 36 (See page 5) and line 7. If the amount on line 8 is greater than on line 6, none of your Social Security benefits are taxable. Stop here, enter 0 on line 20, and go to line 21.	00	00
	9 Subtract line 8 from line 6	00	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. If the amount on line 10 is greater than on line 9, none of your Social Security benefits are taxable. Stop here, enter 0 on line 20, and go to line 21.	00	00
	11 Subtract line 10 from line 9	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.	00	00
	13 Subtract line 12 from line 11. If less than zero, enter 0.	00	00
	14 Enter the smaller of line 11 or line 12	00	00
	15 Multiply line 14 by 50% (0.50)	00	00
	16 Enter here the smaller of line 2 or line 15	00	00
	17 Multiply line 13 by 85% (0.85). If line 13 is zero, enter 0.	00	00
	18 Add lines 16 and 17	00	00
	19 Multiply line 1 by 85% (0.85)	00	00
	20 Enter the smaller of line 18 or 19. This is your Montana taxable Social Security benefits.	00	00
Adjustments	21 Enter the federal taxable amount of Social Security benefits that you entered on page 1, line 6b	00	00
	22 If line 21 equals line 20, the amount of the federal taxable Social Security benefits that you entered on page 1, line 6b, is the same amount that is taxed by Montana. No additions or subtractions are necessary.		
	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 4.) This is your additional amount of taxable Social Security benefits.	00	00
	24 If line 21 is greater than line 20, subtract line 20 from line 21. Enter the result on Subtractions Schedule, line 37 (See page 5.) This is your reduction in taxable Social Security benefits.	00	00



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 page 1, line 14	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 \$4,790. If you are married filing jointly or head of household, enter \$9,580.	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 \$2,130. If you are married filing jointly or head of household, enter \$4,260.	00	00
	6 Enter the amount from line 4 or line 5, whichever is larger, here and on page 1, line 15. This is your standard deduction.	00	00

Itemized Deductions Schedule

If you choose to itemize your deductions, mark the box on page 1, line 15.

Medical and Dental Expenses	1 Medical and dental expenses 1a <input type="text"/> 00 <input type="text"/> 00			
	Enter the amount from page 1, line 14 1b <input type="text"/> 00 <input type="text"/> 00			
	Multiply line 1b by 7.5% (0.075) 1c <input type="text"/> 00 <input type="text"/> 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.	1	00	00
	2 Medical insurance premiums not deducted elsewhere on your return	2	00	00
	3 Long-term care insurance premiums not deducted elsewhere on your return	3	00	00
Federal Tax Paid/Withheld in 2020	4 Federal income tax withheld 4a <input type="text"/> 00 <input type="text"/> 00			
	Federal estimated tax payments 4b <input type="text"/> 00 <input type="text"/> 00			
	2019 federal income taxes paid 4c <input type="text"/> 00 <input type="text"/> 00			
	Other back year federal income taxes 4d <input type="text"/> 00 <input type="text"/> 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.	4	00	00
State and Local Taxes Limited to \$10,000	5 General state and local sales taxes 5a <input type="text"/> 00 <input type="text"/> 00			
	Local income taxes 5b <input type="text"/> 00 <input type="text"/> 00			
	Real estate taxes paid 5c <input type="text"/> 00 <input type="text"/> 00			
	Value-based personal property taxes 5d <input type="text"/> 00 <input type="text"/> 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.	5	00	00
Other State Taxes	6 Montana light vehicle registration fees	6	00	00
	7 Per capita livestock fees	7	00	00
	8 Other deductible taxes paid. List type and amount: <input type="text"/>	8	00	00
	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 <input type="text"/>	9	00	00
Gifts to Charity	10 Investment interest. Include federal Form 4952.	10	00	00
	11 Charitable contributions made by cash or check	11	00	00
	12 Charitable contributions made by other than cash or check	12	00	00
Miscellaneous Deductions	13 Charitable contribution carryover from the previous year	13	00	00
	14 Child and dependent care expenses. Include Montana Form 2441-M.	14	00	00
	15 Casualty and theft losses. Include federal Form 4684.	15	00	00
	16 Political contributions, limited to \$100 per taxpayer	16	00	00
	17 Gambling losses allowed under federal law	17	00	00
	18 Other miscellaneous deductions. List type and amount: <input type="text"/>	18	00	00
	19 Add lines 1 through 18, and enter the total on page 1, line 15. This is your total itemized deductions.	19	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 page 1, line 14.

		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 Social Security benefits	00	00
	13 Other income and adjustments to 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 Montana source income. Add lines 1 through 15.	00	00
MT AGI	17 Enter your Montana Adjusted Gross Income from page 1, line 14	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 nonresident or part-year resident ratio.	<input type="text"/>	<input type="text"/>

Tax Liability Schedule

Full-year residents must skip lines 3a, 3b, and 5. Nonresidents calculate their tax on lines 2 and 3a or compute the tax on their volume of sales on line 3b when eligible.

		A	B
Tax Liability	1 Tax from the tax table below	00	00
	2 Recapture taxes (See instructions) <input type="text"/> Code <input type="text"/> Code	00	00
	3a Nonresident tax. Multiply line 1 by the nonresident ratio above and add line 2. Enter the total on page 1, line 18.	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 Part-year resident tax. Multiply line 1 by the part-year resident ratio above, and add lines 2 and 4. Enter the total on page 1, line 18.	00	00
6 Resident tax. Add lines 1, 2 and 4, and enter the total on page 1, line 18.	00	00	

If your taxable income (page 1, line 17) is:			
More than	But not more than	Then your tax rate is	Less
\$0	\$3,100	1% of taxable income	\$0
\$3,100	\$5,500	2% of taxable income	\$31
\$5,500	\$8,400	3% of taxable income	\$86
\$8,400	\$11,300	4% of taxable income	\$170
\$11,300	\$14,500	5% of taxable income	\$283
\$14,500	\$18,700	6% of taxable income	\$428
More than \$18,700		6.9% of taxable income	\$596

Example:
 Your taxable income is \$25,000.
 $\$25,000 \times 6.9\% (0.069) = \$1,725$
 $\$1,725 - \$596 = \$1,129$ tax



Nonrefundable Credits Schedule

Enter your nonrefundable credits, including any carryover credits that may be available from 2019.

		A	B
Single Year Credits - No Carryover Provision	1 Resident capital gains credit. 2% of capital gain entered on page 1, line 7.	00	00
	2 Nonresident/part-year resident capital gains credit. 2% of capital gain entered on Nonresident/Part-Year Resident Ratio Schedule, line 7. (See page 8)	00	00
	3 Credit for an income tax liability paid to another state or country (See schedule 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 AFCR.	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
	27 Media credit. Include Form MEDIA-CLAIM	00	00
Total	28 Add lines 1 through 27, and enter the total on page 1, line 19. This is your total nonrefundable credits.	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 your Montana Adjusted Gross Income or in your 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. Enter state's abbreviation. <input type="text"/>	00	00
	3 Enter your income sourced and taxable to Montana. If a full-year resident, enter page 1, line 14. If a part-year resident, enter Nonresident/Part-Year Resident Ratio Schedule, line 16. (See page 8)	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	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. (If you have capital gains included on line 1, see instructions.)	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 credit for income tax paid to another state or country.	00	00



Elderly Homeowner/Renter Credit Schedule

When you claim this credit, you attest that:

- You are 62 or older as of December 31, 2020;
- Your gross 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

For lines 1-9, use the amounts reported on **Forms 2, page 1** for all members of the household. (See instructions)

		Household
Gross Household Income	1 Enter the Federal Adjusted Gross Income from line 11	00
	2 Enter the tax-exempt interest from line 2a	00
	3 Enter any IRA distributions reported on line 4a not included on line 4b. Do not include any rollovers.	00
	4 Enter any pensions and annuities reported on line 5a not included on line 5b	00
	5 Subtract the taxable Social Security benefits reported on line 6b from the amount on line 6a	00
	6 Social Security payments not reported, except when paid directly to a nursing home	00
	7 Refundable credits received, including the elderly homeowner/renter credit received in 2020	00
	8 Other income not included above (See instructions)	00
	9 Enter all losses included in the Federal Adjusted Gross Income on line 11 (See instructions)	00
	10 Add lines 1 through 9. This is your gross household income.	00
Net Household Income	11 Your standard exclusion is entered here for you.	6 3 0 0 00
	12 Subtract line 11 from line 10 and enter the result here, but not less than zero	00
	13 Enter your multiplier rate from the Household Income Reduction Table (See table below)	<input type="text"/>
	14 Multiply line 12 by line 13. This is your net household income.	00
Credit Computation	15 Enter the property tax that you were billed for your Montana residence and up to one acre in 2020	00
	16 Enter the rent that you paid in 2020 for your Montana residence	00
	17 Multiply line 16 by 15% (0.15)	00
	18 Add lines 15 and 17	00
	19 Subtract line 14 from line 18 and enter the result here, but not less than zero	00
	20 Enter the lesser of line 19 or \$1,000	00
	21 Enter the percentage from the Credit Multiplier Table that corresponds to your gross household income (See table below)	<input type="text"/>
	22 Multiply line 20 by the percentage on line 21, and enter the total here and on Other Payments and Refundable Credits Schedule, line 6. (See page 11.) This is your elderly homeowner/renter credit.	00

To claim the Elderly Homeowner/Renter Credit, you must include pages 1, 2, 10, 11, and any other pages used to complete your return.

Long-Term Care Facility Rent Calculation

Worksheet

LTC Rent	1 Total payment to the facility	00
	2 If you received board services (meals, housekeeping, laundry, transportation), multiply line 1 by 20% (0.20)	00
	3 If you received care (nursing care, assisted living care, memory care), multiply line 1 by 30% (0.30)	00
	4 Subtract lines 2 and 3 from line 1. This is your rent. Enter here and on line 16 of the schedule above.	00

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

If line 10 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%)



Other Payments and Refundable Credits Schedule

Withholding reported on Forms W-2 and 1099 must be entered on page 1, line 21.

		A	B
Other Payments and Refundable Credits	1 2020 estimated tax payments	00	00
	2 Overpayment applied from 2019 return	00	00
	3 Total withholding from Montana Schedules K-1	00	00
	4 Emergency lodging credit. Include Form ELC.	00	00
	5 Unlocking public lands credit	00	00
	6 Elderly homeowner/renter credit (See schedule on page 10, line 22)	00	
	7 Other payments (See instructions)	00	00
	8 Add lines 1 through 7, enter on page 1, line 22. This is your other payments and refundable credits.	00	00

Contributions, Penalties, and Interest Schedule

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

		A						B					
Contributions	Voluntary 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
Total voluntary contributions		1						00					
Amend	2 If filing an amended return, enter overpayments already refunded or applied to 2021	2						00					
Penalties and Interest	3 Interest on underpayment of estimated taxes (See worksheet 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												
Total	4 Late file penalty, late payment penalty and interest (See instructions)	4						00					
	5 Other penalties (See instructions)	5						00					
6 Add lines 1 through 5, and enter the total on page 1, line 24.		6						00					
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 page 1, line 20	1		00
	2 Montana tax withheld on Forms W-2 and 1099 reported on page 1, line 21	2		00
	3 Combine the amounts on Other Payments and Refundable Credits Schedule, lines 2 through 6 (See schedule above)	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 2020	6 Multiply line 1 by 90% (0.90)	6		00
	7 Income tax liability that you entered on your 2019 Form 2, page 1, line 17	7		00
	8 Enter the smaller of line 6 or line 7	8		00
	9 Add the amount on line 4 above and Other Payments and Refundable Credits Schedule, line 1 (See schedule above)	9		00
	10 Subtract line 9 from line 8. This is your total underpayment for 2020.	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 1.81% (0.0181)	11		00
	12 If you paid the amount on line 10 on or after April 15, 2021, 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 0.0000822.	12		00
	13 Subtract line 12 from line 11, and enter on Contributions, Penalties, and Interest Schedule, line 3. (See schedule above) This is your interest on the underpayment of estimated taxes.	13		00



MT-529 Schedule

If you would like to deposit all or a portion of your refund into a 529 Qualified Tuition Program (Family Education Savings Account) or 529A Achieving a Better Life Experience Account **please complete this form.**

You can make contributions to both Montana and out-of-state 529 and 529A accounts. Before completing this schedule, verify the direct deposit requirements with the program administrator.

General Information

- To use this form, the 529 or 529A account must already be open.
- Montana 529A plans require a minimum deposit of \$25 per account.
- If the amount you elect to deposit exceeds your available overpayment for any reason, **your deposit will be canceled**, and any remaining funds will be refunded by check or direct deposit.

Instructions

You may deposit all or a portion of your refund in either or both accounts. Complete all the fields below for each account.

- Select 529 Qualified Tuition Program (Family Education Savings Account) and/or 529A Achieving a Better Life Experience Account
- Enter the financial institution or bank routing number
- Enter the account number
- Enter the amount to be deposited into each account
- Enter the total amount to be deposited on line 3
- Report the total deposit amount on Form 2, page 2, Refund Schedule, line 3

1	Account Type	<input type="checkbox"/> 529 Qualified Tuition Program	<input type="checkbox"/> 529A Achieving a Better Life Experience		
	RTN#	<input type="text"/>	ACCT#	<input type="text"/>	
				Amount 1	<input type="text"/> 00
2	Account Type	<input type="checkbox"/> 529 Qualified Tuition Program	<input type="checkbox"/> 529A Achieving a Better Life Experience		
	RTN#	<input type="text"/>	ACCT#	<input type="text"/>	
				Amount 2	<input type="text"/> 00
3	Add lines 1 and 2. Enter this amount on Form 2, page 2, Refund Schedule, line 3.				
Your Total Deposit Amount ►				Total 3	<input type="text"/> 00

Contact Information for Montana Plans

Montana Family Education Savings
<https://www.Achievingmontana.com>
 ClientService@AchievingMontana.com
 (877) 486-9271

Montana Achieving a Better Life Experience
<https://savewithable.com>
 (888) 609-3461

For out-of-state plans, contact your account administrator.

Include this schedule with your Montana income tax return.

