



**MeF ATS Testing Instructions  
and Scenario Criteria**

Individual Income Tax

2023

October 10, 2023  
v1.1



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## Introduction

The following pages include 11 ATS test scenarios and a list of the line items to be completed for each test. The line numbers listed in the table for each scenario are for the Form 2 . The data submitted for the indicated lines will be determined by the developer, except where specifically noted. The lines listed are the minimum amount of information we expect to see on the return.

Our testing environment will be available for developers to submit returns against to test reject codes, communication, acknowledgements or other reasons. MT DOR will not review any returns until we receive an email at [DORMeFTest@mt.gov](mailto:DORMeFTest@mt.gov) with all of the required information submitted.

## Testing Deadlines

Initial submissions for Form 2 testing must be received by **December 15, 2023** and the testing completed by **January 16, 2024**.

In some instances, the email with the test returns will not make it through to the DORMeFTest mail box due to size limits or firewall constraints. If you're having trouble with emails, there is the option of sending your files securely through ePass Montana at [transfer.mt.gov](https://transfer.mt.gov). Contact DOR QA at [DORMeFTest@mt.gov](mailto:DORMeFTest@mt.gov) for more information.

## Submitting ATS test cases

**After you have received an acceptance acknowledgment from MT DOR for each of the test submissions**

### **IDs:**

Send an email to [DORMeFTest@mt.gov](mailto:DORMeFTest@mt.gov) with the following information:

- Montana Form name (Form 2)
- Name of software company
- Name of software product
- State submission IDs and ATS Test number for the ID
- A pdf return must be provided for each submission ID.
  - ◆ A comparison is performed to ensure the paper copy of a return contains the same information submitted to MT DOR by e-file.
  - ◆ Include your ETIN and test return number in the file name. (Example: 125345Test2.pdf)
- Provide all test case information at the same time. Partial submissions will not be reviewed.
- **Do not send your test information to MT DOR until you receive an acknowledgement of their acceptance.**
- **Do not send more than one tax type per email.**
- Limitation/exception documentation not included in the LOI.

Once MT DOR receives the email with the required information, a tester will be assigned to complete the review. Testing is assigned on a first-come, first-serve basis. You will receive an email when your submission has been assigned a tester. Reviews will be completed, generally, within 5-7 business days from the date a tester was assigned.

When the review is complete, MT DOR will send the submitter a test summary document Identifying any needed corrections. After all corrections are made by the developer, ATS test cases can be resubmitted for review.

## Introduction (cont.)

### Resubmitting failed ATS test cases

- You will only need to resubmit tests that were identified with failures on the Test Summary unless you are notified otherwise.
- Make all corrections identified on the Test Summary
- **Do not** resubmit until all your questions are answered. Partial submissions will not be reviewed.
- **Do not** send your resubmission email until after you have received an acceptance acknowledgment from MT DOR for each of the submission IDs.

### Test Scenarios

This document includes eleven (11) test scenarios.

Each test scenario will include the line item that should be completed for that test scenario. The line item corresponds to Form 2.

Some line numbers are followed by 'P', 'S' or 'P/S', indicating who should be represented in the filing;

'P' indicates primary filer

'S' indicates spouse

'P/S' indicates both primary and spouse.

There are some instances of testing negative values. The lines for a negative value will be bolded in red.

The line numbers indicated in these test scenarios are the minimum amount of information expected.

Any additional information can be tested as well.

NOTE: Data submitted for the lines indicated will be determined by the developer unless otherwise noted.

**Test 1: Form 2**

Douglas F. Heffernan is single, full year resident who has one dependent. He received the earned income tax credit. He works for a restaurant and a beverage cart and received tips and received unemployment benefits. He has wages from jobs in Montana, Oregon and Idaho and is claiming credit for taxes paid to two states. He receives alimony after his divorce that was finalized April 15th of 2018. He had a state refund that was taxable on the federal return as well as a refund of local income tax. Since he took a deduction for local income tax in the prior year, the refund of local income tax is taxable to Montana. He also has a taxable federal refund. Douglas made a non-qualified withdrawal from his medical care savings account. Douglas paid additional federal tax for a 2021 amended return.

**Forms:** Form 2, W2 (4), 1099-G (1)

**Attachments:** Oregon tax return; Idaho tax return

**Taxpayer:** Douglas F. Heffernan

**SSN:** 400-01-6001

**DOB:** 03/21/1989

**Address:** 400 Hansen Ave  
Fallon, MT 59326

**Filing Status:** Head of Household, full-year resident

**Dependent:** Schae Heffernan, Daughter  
400-01-6101

Form 2	Signature Paid Pre-parer Third-Party Designee	MT Add Sch	Tax Liability Sch
1	Primary Phone	1	1
8	PTIN	6	6
9	FEIN	16	Nonrefundable Credits Sch
11	Paid Preparer Phone	18	3
12	Paid preparer is also Third-Party Designee check box	MT Sub Sch	16
13	Another person other than paid preparer check box	1	Credit for Income Tax Paid to Another State
14	Name	7	1
15	Itemized Phone	9	2 State Abbrev
16	Sch I	35	3
17	1	38	4
18	2a	Itemized Deductions Sch	5
19	2b	1b	6
20	7	1c	7
21	10	4a	8
23a		4d	9
23b	MSA Sch	4	10
24	1	5b	
25	5	5c	
26	Withdrawals/ Penalties	5d	
	1	5	
	2	9 Payee	
	3	12	
	4	18 List Type	
	5	19	
	6		

**Test 1: Form 2 (cont.)**

**Deduction:** Itemized

**Withholding:** Wage

**Direct Debit:** RTN, Acct #

**Other:** Daytime phone number

**Check-off contributions** – Child Abuse Prevention \$10, Agriculture Literacy in Montana Schools \$20, MT Military Family Relief Fund (fill in amount)

Interest on underpayment of estimated taxes.

This return was filed past the return deadline.

**Tax due:** Direct debit

**Signature, Paid Preparer and Third-Party Designee:**

- Primary Taxpayer Phone Number
- PTIN
- FEIN
- Paid Preparer Phone
- Paid preparer is also Third-Party Designee check box
- Another person other than paid preparer check box
- Another Person Name
- Another Person Phone

**Test 2: Form 2**

Brad and Jack Gage are homeowners and file a joint resident Montana return. Jack is 66, has wages, pension from the Railroad Retirement Board, received Tier I benefits and an IRA distribution larger than the exclusion amount. Brad received IRA distribution that is smaller than the exclusion amount. Both received social security, and Brad received wages that he earned on his enrolled reservation. They also have capital gains. They received two innovation educational program credits. Jack has a student loan re-payment for a health care professional that is included in his gross income. Also contributed to each of their medical savings' account. This is not a new account and had a beginning balance as well as earnings. Brad made estimated payments and had an overpayment carry forward from the previous year that was the result of the 2EC. Brad qualifies for the 2EC Elderly Homeowner/ Renter Credit.

**Forms:** Form 2; W2 (2); 1099-R; RRB 1099; RRB 1099-R; 1099-DIV; 1099-B; Schedule D, 2EC

**Attachments:** form ETM

**Taxpayer:** Brad Gage  
**SSN:** 400-01-6002  
**DOB:** 02/11/1961

**Spouse:** Jack Gage  
**SSN:** 400-01-6012  
**DOB:** 12/18/1957

**Address:** 511 3<sup>rd</sup> St S  
Stanford, MT 59479

**Filing Status:** Joint, full year resident

**Deduction:** Standard

**Withholding:** Wage and pension

**Check-off contributions** – Nongame Wildlife Program (fill in amount), Child Abuse Prevention Program \$10, MT Military Family Relief Fund \$10.

**Direct deposit:**  
RTN, Acct#  
Savings Account

**Signature, Paid Preparer and Third-Party Designee:** N/A

Form 2	Refund Sch	Elderly Homeowner/Renters Credit Sch
1	1	1
4a	4	
4b	Direct	3
	Deposit	4
5a	Savings	5
5b	Routing No.	10
		11
6a	Account No.	12
6b	<b>MSA Sch</b>	13
7	1	14
9	2	15
11	3	18
13	4	19
14	5	20
15	<b>MT Sub Sch</b>	21
16	8	22
17	12a	
18	15	<b>Other Payments and Refundable Credits Sch</b>
19	33	1
20	34	2
21	35	7
22	38	11
24	<b>Tax Liability Sch</b>	
25	1	
27	6	
	<b>Nonrefund-able Credits Sch</b>	
	1	
	8	
	Credit confirmation code	
	16	

**Test 3: Form 2**

Christopher and Carla Turk filed a part year resident return as married filing separate on the same form. They are both over 65 and Carla is blind, and they have no dependents. Christopher died on 12/24/2023 and Carla receives alimony from her previous marriage that was finalized January 5<sup>th</sup>, 2018. They moved from Montana to Illinois June 30<sup>th</sup>, 2023. After they moved, they both had received interest which included US and Illinois bond interest. Pensions, IRA distributions and social security benefits were received throughout the year. Christopher received a small amount of Tier I railroad benefits. They both had capital gains. When they moved, they each closed a Montana family education savings account and have recapture tax. Carla made estimated payments and she had a credit carry forward from the previous year. The amounts used will need to be small enough so that the social security fields will be used on Form 2, Line 5a & 5b as well as the Partial Pension, Annuity, and IRA Exemption worksheet both columns.

**Forms:** Form 2, 1099-R (4); 1099-INT (2); SSA-1099 (2); Schedule E; Schedule D

**Taxpayer:** Christopher Turk  
**SSN:** 400-01-6003  
**DOB:** 08/23/1943

**Spouse:** Carla Turk  
**SSN:** 400-01-6013  
**DOB:** 06/18/1948

**Address:** 510 E Miner St  
 Arlington Heights, IL 60004

**Filing Status:** Married filing separately on same form, part year resident.

**Optional:** Depending on amounts used, there may be additions or subtractions to taxable social security benefits.

**Deduction:** Standard

**Withholding:** N/A

**Check-off contributions:** Nongame Wildlife Program \$10 for each prime and spouse, Child Abuse Prevention Program \$5 for each prime and spouse, Agriculture Literacy in Montana Schools \$20 for prime and \$10 for spouse, MT Military Family Relief Fund \$20 for prime and (fill in amount) for spouse.

**Tax due:** Column A underpayment & Column B overpayment

**Signature, Paid Preparer and Third-Party Designee:** N/A

Form 2	2a Payment Sch	Nonresident/Part-Year Resident Tax
2a P/S	1	Date of Change
2b P/S	2	State from
4a P/S	3	State to
4b P/S	<b>Signature, Paid Preparer, Third-Party Designee</b>	7 P/S
5a P/S	Primary Phone	9 P/S
5b P/S	Spouse Phone	12 P/S - opt
6a P/S	<b>Sch 1</b>	<b>15 P/S</b>
6b P/S	1S	16 P/S
7 P/S	2a S	17 P/S
<b>8 P/S</b>	2b	18 P/S
9 P/S	<b>8x P/S</b>	<b>Tax Liability Sch</b>
11 P/S	<b>9 P/S</b>	1 P/S
12 P/S	<b>10 P/S</b>	2 P/S
13 P/S	<b>MT Add Sch</b>	Code P/S
14 P/S	3 P/S	5 P/S
15 P/S	9 P/S	<b>Nonrefundable Credits Sch</b>
16 P/S	16 P/S	2 P/S
17 P/S	17 P/S - Opt	16 P/S
18 P/S	18 P/S	<b>Other Payments and Refundable Credits Sch</b>
19 P/S	<b>MT Sub Sch</b>	1 S
20 P/S - opt	1 S	2 S
21 P/S	2 P/S	11 S
22 S	3 P/S	
24 P/S	22 P/S	
25 P/S	34 P/S	
26 P	35 P/S	
27 S	38 P/S	



**Test 4: Form 2**

Tim A. and Jill R. Taylor are residents of Michigan and are filing a Montana nonresident joint return. They have 3 dependent children. Tim is a service member under USC Title 10 orders and stationed at the air force base in Great Falls, Montana. Jill works at a high school in Great Falls and has educator expense and she received loan assistance through the Quality Educator Loan Assistance Program. Tim has a small business in Great Falls and is taking the trades education and training credit. Non-refundable credit will not exceed the total tax liability.

**Forms:** Form 2, W2 (2), Schedule C, Form TETC

**Taxpayer:** Tim A. Taylor  
**SSN:** 400-01-6004  
**DOB:** 05/01/1982

**Spouse:** Jill R. Taylor  
**SSN:** 400-01-6014  
**DOB:** 5/22/1983

**Address:** 1107 Montana Ave  
 Laurel, MT 59044

**Filing Status:** Joint, non-resident

**Dependent:** Mark Taylor Son 400-01-6104  
 Randy Taylor Son 400-01-6105  
 Bradley Taylor Son 400-01-6106

**Deduction:** Standard

**Withholding:** Wage

**Check-off contributions:** Nongame Wildlife Program \$10, Child Abuse Prevention \$10, Ag Literacy in MT Schools \$5, MT Military Family Relief Fund \$20.

**Overpayment:** Check

**Signature, Paid Preparer and Third-Party Designee:** N/A

Form 2	Schedule I
1 P	3 P
8 P	10 P
9 P	11 P
10 P	15 P
11 P	25 P
13 P	Montana Subtractions Sch
14 P	12b P
15 P	13 P
16 P	35 P
17 P	38 P
18 P	Nonresident/Part-Year Resident Tax
19 P	6P
20 P	16 P
21 P	17 P
24 P	18 P
25 P	Tax Liability Sch
27 P	1 P
Refund Sch	3a P
1 P	Nonrefundable Credits Sch
4 P	7 P
	16 P

**Test 5: Form 2**

Richard Solomon is a non-resident of Montana, but a U.S. citizen that files separately from his wife, married filing separately on separate forms, as a fiscal year filer. They currently live in Australia and have for the last 2 years. He has two dependent children. Richard is self-employed. Richard contributes to a SEP and has a federal self-employed health insurance deduction. He has other gains from Schedule 4797 and Schedule E partnership income. He received Montana additions to income through a partnership which withholds tax on his behalf. He also has a capital loss carryover of \$1,500. The income from the Montana partnership is his only Montana-sourced income. He also received a small amount of money while serving on a jury and has qualified for the foreign income exclusion.

**Forms:** Form 2, Schedule C, Schedule D, Schedule E, K-1; Form 4797, Form 2555

**Taxpayer:** Richard Solomon  
**SSN:** 400-01-6005  
**DOB:** 02/11/1978

**Spouse:** Mary Albright  
**SSN:** 400-01-6015

**Address:** 9/16 Mount Carmel Pl  
 Engadine NSW, Australia 2233

**Filing Status:** Married filing separately on separate forms, Non-resident

**Filing period:** March to February

**Dependent:** Tommy Solomon Son 400-01-6107  
 Sally Solomon Daughter 400-01-6108

**Deduction:** Standard

**Withholding:** Pass-through

**Overpayment:** Applied to estimates

**Signature, Paid Preparer and Third-Party Designee:** N/A

Form 2	Sch I
7	3
8	4
9	5
10	10
11	15
12	16
14	17
15	23
16	25
17	<b>Montana Additions Sch</b>
18	12
20	16
22	18
25	<b>Nonresident/Part-Year Resident Tax</b>
27	10
<b>Refund Sch</b>	16
1	17
2	18
	<b>Tax Liability Sch</b>
	1
	3a
	<b>Other Payments and Refundable Credits Sch</b>
	3
	9
	11

**Test 6: Form 2**

Roz and Daphne Doyle-Moon are full-year residents who file married filing separate on the same form. They have 1 child, who qualifies for the disabled child exemption. They finalized adoption for their daughter in June of 2023. Roz is 62 years old and qualifies for the elderly homeowner/renter credit. Roz receives an IRA distribution, \$1,500 which is taxable. Daphne earned \$2,000 in wages. They claimed the standard deduction on their Federal 1040. They both have made a deposit to an ABL account. Daphne is taking a nonrefundable credit for the student scholarship organization credit. Both received interest from a municipal bond as well as other shared interest. Both received social security but \$3,000 went directly to Roz’s nursing home. Last year they received a small Elderly Homeowner/Renter credit. They have a small loss on Roz’s business. Roz and Daphne both have a refund and are applying part of their refunds to their personal 529 and 529A plans. Roz would like part of her refund applied to her 529 and Daphne to her 529A. Daphne wants the remainder of her refund to be split and applied as a credit carry forward to 2024.

**Forms:** Form 2, W2 (1), 1099-R (1), Schedule D, Elderly Homeowner/Renter Credit 2EC, Form ADPT

**Taxpayer:** Roz Doyle-Moon  
**SSN:** 400-01-6006  
**DOB:** 03/30/1961

**Spouse:** Daphne Doyle-Moon  
**SSN:** 400-01-6016  
**DOB:** 04/13/1967

**Filing Status:** Married, filing separately on same form, full-year resident

**Dependent:** Eedie Doyle-Moon Daughter 400-01-6109

**Mailing address:** P.O. Box 1568  
 Shelby, MT 59474

**2EC physical address:** 656 Oilfield Ave  
 Shelby, MT 59474

**Deduction:** Standard

**Withholding:** Wage and pension

**Check-off contributions:** Nongame Wildlife Program \$10 for prime and \$5 for spouse, Child Abuse Prevention (fill in amount) for spouse, Agriculture Literacy in Montana Schools \$20 for prime and \$10 for spouse & MT Military Family Relief Fund for (fill in amount) for spouse.

**Overpayment:** Check

**Signature, Paid Preparer and Third-Party Designee:**

Taxpayer Daytime Phone Number  
 Third-Party Designee Check Box  
 Third-Party Designee name  
 Third-Party Designee phone number

Form 2	Refund Sch	MT Subtractions Sch	Elderly Homeowner/Renters Credit Schedule
1 P/S	1 P/S	18 P/S	1
2a P/S	2 S	34 P	2
2b P/S	3 P/S	35 P/S	3
4a P	4 P/S	38 P/S	5
4b P	MT-529 Sch	Tax Liability Sch	6
6a P/S	1	1S	7
6b P/S opt	Routing #	6S	8
7P S - opt	Account #	Nonrefundable Credits Sch	9
8	Amount 1	9 S	10
9 P/S	2	CCC - S	11
11 P/S	Routing #	16 P/S	12
13 P/S	Account #	Physical Address of Montana Residence	13
14 P/S	Amount 2	Different physical add of MT residence than reported on Form 2	14
15 P/S	3	Physical Address and City	16
16 P/S	Signature Paid Preparer Third-Party Designee		17
17 P/S	Other Person check box		18
18 P opt/S	Name		19
19 P opt/S	Phone		20
20 P/S opt	Sch 1		21
21 P/S	3		22
22 P/S	10		Other Payments and Refundable Credits Schedule
24 P/S			7
25 P/S			8 P/S
27 P/S			11 P/S

**Test 7: Form 2**

Seeley Booth is a resident of North Dakota. He files a nonresident Montana return married filing separate and spouse is not filing. He has no dependents. He has wage income & withholding from Montana.

**Forms:** Form 2, W2(1)

**Taxpayer:** Seeley Booth  
**SSN:** 400-01-6007  
**DOB:** 6/28/1981

**Spouse:** 400-01-6017

**Address:** 603 West St  
Golva, ND 58632

<b>Form 2</b>
11
21
25
27
<b>Refund Sch</b>
1
4

**Filing Status:** Married filing separate and spouse is not filing, Non-Resident.

North Dakota reciprocal box is marked.

**Withholding:** Wage

**Overpayment:** Check

**Signature, Paid Preparer and Third-Party Designee:** N/A

**Test 8: Form 2**

Chandler and Monica Bing are full-year residents who are filing married filing separate on the same form. Chandler is the primary filer, and he is 66. They have five children, one which qualifies for the disabled exemption. They both earn a wage income, qualified dividends, and a small subtraction from their Montana K-1s, losses on schedules C, D, E and F as well as a loss on Form 4797 which is reported as other gains or losses. Schedule E income includes pass-through income and withholding for Monica, Chandler paid pass-through entity taxes. They both received a state refund that is taxable on the federal return. The Bing’s have dividends from joint accounts. They both received a lump-sum distribution. Monica received unemployment benefits. Both made contributions to their medical care savings accounts and Family Education Savings Plan throughout the year, but Monica has made nonqualified as well as qualified withdrawals from her account. They also had qualified expenditures and qualified compensation for productions that were filmed in Bozeman from December 31<sup>st</sup>, 2022 to March 5<sup>th</sup>, 2023.

**Forms:** Form 2, W-2(2); 1099-INT; 1099-G, Schedule C; Schedule D; Schedule E; Schedule F; Form 4797; Form 4972; K-1(2); Form 2106.

**Taxpayer:** Chandler Bing 400-01-6008 DOB: 1/22/1957

**Spouse:** Monica Bing 400-01-6018 DOB: 6/17/1965

**Address:** 219 1<sup>st</sup> St W  
Roundup, MT 59072

**Filing Status:** Married, filing separately on same form, full-year resident

**Dependent:** Rodney Bing – Son 400-01-6110  
Rachelle Bing - Daughter 400-01-6111  
Randall Bing - Son 400-01-6112  
Roger Bing - Son 400-01-6113  
Russell Bing – Son - Disabled 400-01-6114

**Deduction:** Itemized

**Withholding:** Wage, K-1

Direct Deposit  
RTN, Acct #  
Checking Account  
IAT = YES

**Check-off contributions:** Monica contributed \$10 to Nongame Wildlife Program, \$20 to Child Abuse Prevention, (fill in amount) to Ag Literacy in MT Schools and (fill in amount) to MT Military Relief Fund.

**Signature, Paid Preparer and Third-Party Designee:** N/A

Form 2	Sch I	Itemized Deduction Sch
1 P/S	1 P/S	1a P/S
3a P/S	3 P/S	1b P/S
3b P/S	4 P/S	1c P/S
7 P/S	5 P/S	1 P/S
8 P/S	6 P/S	2 s
9 P/S	7 S	4a P/S
10 S	10 P/S	4b P/S
11 P/S	12 S	4 P/S
12 S	25 S	5c P/S
13 P/S	MSA Sch	5d P
14 P/S	1 p/S	5 P/S
15 P/S Itemize	2 p/S	9 P/S Payee
16 P/S	3 p/S	16 P/S
17 P/S	4 p/S	19 P/S
18 P/S	5 p/S	Tax Liability Sch
19 P/S		1 P/S
20 P/S	1 S	4 P/S
21 P/S	2 S	6 P/S
22 P/S	3 S	Nonrefundable Credits Sch
24 S	4 S	13 P/S
25 P/S	5 S	UCRN P/S
26 S	6 S	16 P/S
27 P	Montana Add Sch	Other Payments and Refundable Credits Sch
Status 2a Payment Sch	6 S	3 S
1	16 S	4 P
2	18 S	11 P/S
4	Montana Sub Sch	
Refund Sch	1 P/S	
1	7 S	
4	15 P/S	
Direct Deposit	17 P/S	
Checking	31 P/S	
Routing No.	35 P/S	
Acct. no.	38 P/S	
Outside USA		

**Test 9: Form 2**

Philip and Vivian Banks moved to Montana from Vermont. They are filing a part-year resident return and using married filing separate on the same form. They have no dependents, though Vivian has a son that qualifies for a federal tax credit but is taken as a deduction on another return, splitting. Vivian continued to earn wages in Vermont for about 4 months after they moved to Montana before she was able to get Montana based employment. Philip made an extension payment. Vivian filed for the Credit for taxes paid to another state schedule for her Vermont wage. Philip quit his Vermont based teaching job right before moving to Montana. They are both claiming a media credit. They both pay alimony to former spouses, Philip’s most recent divorce was finalized August 25<sup>th</sup>, 2020.

**Forms:** Form 2, W2 (4), Form 8917.

**Taxpayer:** Philip Banks  
**SSN:** 400-01-6009  
**DOB:** 9/1/1958

**Spouse:** Vivian Banks  
**SSN:** 400-01-6019  
**DOB:** 4/25/1957

**Address:** 309 Adams Park Loop  
 Corvallis, MT 59828

**Filing Status:** Married, filing separately on same form; Part-Year Resident.

**Other:** 1040 federal tax credit, but not a dependent exemption – Carlton Banks – Son 400-01-6115.

**Deduction:** Standard

**Withholding:** Wage

**Overpayment:** Check

**Check-off contributions:** Philip Contributed \$5 to Nongame Wildlife Program, \$20 to Child Abuse Prevention, (fill in amount) to Agriculture Literacy in MT schools and \$20 to MT Military Family Relief.

**Signature, Paid Preparer and Third-Party Designee:** N/A

Form 2	Montana Additions Sch
1 P/S	9
<b>8 P</b>	16
<b>9 P/S</b>	18
10 P/S	<b>Nonresident/ Part-Year Resident Tax</b>
<b>11 P/S</b>	Date if Change
12 P	State from
<b>14 P/S</b>	State to
15 P/S	1 P/S
	<b>6 P</b>
16 P/S	<b>16 P/S</b>
<b>17 P/S</b>	<b>17 P/S</b>
18 S	18 P/S
19 S	<b>Tax Liability Sch</b>
20 P-Opt/S	1 S
21 P/S	5 S
22 P	<b>Nonrefundable Credits Sch</b>
23a	3 S
23b S	16 S
24 S	<b>Credit for In- come Tax Paid to Another State</b>
25 P/S	1 S
27 P/S	2 S State Ab- brev
<b>Refund Sch</b>	3 S
1 P/S	4 S
4 P/S	5 S
<b>Sch 1</b>	6 S
<b>3 P</b>	7 S
8p P	8 S
9 P	9 S
<b>10 P</b>	10 S
19a P/S	<b>Other Payments and Refundable Credits Schedule</b>
19b	9 P
19c	11 P
25 P/S	

**Test 10, Form 2**

Kitty R. Forman is a full-year resident and files as head-of-household. She maintains a home for her disabled father who is also her dependent. Kitty received her mother’s farm, is a wage earner and is also a member of the Montana Air National Guard and received wages under Title 10 and Title 32. She travels 125 miles to perform her duties as a Guard member. Kitty received income from the farm creating an underpayment of estimated taxes but qualifies for the 2/3<sup>rd</sup> gross farming exception.

**Forms:** Form 2, W2 (2).

**Taxpayer:** Kitty R. Forman  
**SSN:** 400-01-6010  
**DOB:** 11/23/1975

**Address:** 1 Front St  
 Alder, MT 59710

**Filing Status:** Head of Household; full-year resident.

**Dependent:** Burt Sigurdson            Father            400-01-6116  
 Laurie Forman            Daughter            400-01-6117

**Deduction:** Standard

**Withholding:** Wage

**Tax due**

**Signature, Paid Preparer and Third-Party Designee:** N/A

<b>Form 2</b>
1
8
9
11
13
14
15
16
17
18
20
21
25
26
<b>Sch 1</b>
6
10
<b>Montana Subtractions Sch</b>
13
35
38
<b>Tax Liability Schedule</b>
1
6

**Test 11, Form 2 – Amended**

Maya Gallo is a full-year resident. Maya is a wage earner, has a business that has created an NOL, and she received a refund with her original return and had made a payment with her first amended return. She has a refund on this return.

*\*\*\*This is her 2<sup>nd</sup> amended return:*

**Forms:** Form 2, W2 (2), Form 2106, Form 8889.

**Taxpayer:** Maya Gallo  
**SSN:** 400-01-6011  
**DOB:** 10/31/1953

**Address:** 702 E Lamme St  
 Bozeman, MT 59715

**Filing Status:** Single; full-year resident

**Deduction:** Standard

**Withholding:** Wage

**Overpayment:** Check

**Signature, Paid Preparer and Third-Party Designee:** N/A

Form 2	Amended Return Information
1	a
8	b
9	c
10	d
11	e
14	Box 1 All
15	Box 2 All
16	Box 3 All
17	Sch I
18 - Opt	3
20 - Opt	10
21	20
22	25
24	Tax Liability Sch
25	1 - Opt
27	6 - Opt
Refund Sch	Other Payments and Refundable Credits Sch
1	10
4	11
	Contributions, Penalties and Interest Sch
	2
	6



## **Form 2**

### **Change Log**

V1.1

- Test 1: Change divorce year to 2018
- Test 2: Line 12 - remove
- Test 3: Change divorce year to 2018
- Test 5: Other Payments & Refundable Credits Sch - Add Line 11
- Test 9: Include Montana Additions Schedule