



2019 Montana Individual Income Tax Return

Form 2

Page 1 For the year Jan 1 – Dec 31, 2019 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+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. 4c Pensions and annuities, 4d Taxable amount. 5a Social Security benefits, 5b Taxable amount. 6 Capital gain or (loss). Attach Schedule D if required. If not required, mark here. 7a Other income from Schedule 1, line 9. 7b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income. 8a Adjustments to income from Schedule 1, line 22. 8b Subtract line 8a from line 7b. This is your federal adjusted gross income.

Taxable Income: 9 Montana additions. 10 Montana subtractions. 11 Montana adjusted gross income. Add lines 8b and 9, then subtract line 10. 12 Standard or itemized deductions. Mark this box and include page 7 if you elect to itemize. 13 Exemptions. Multiply \$2,510 by your total number of exemptions. 14 Taxable income. Subtract lines 12 and 13 from line 11. If zero or less, enter 0.

Tax, Credits and Payments: 15 Tax liability before credits. 16 Nonrefundable credits. 17 Tax after nonrefundable credits. Subtract line 16 from line 15. 18 Montana tax withheld on Forms W-2 and 1099. 19 Other payments and refundable credits. 20a Earned Income Tax Credit. Enter your federal EITC. 20b Multiply line 20a by 3% (0.03) and enter the result. 21 Contributions, penalties, and interest. 22 Total payments. Add lines 18, 19, and 20b, then subtract line 21. 23 If line 22 is less than 17, subtract line 22 from line 17. This is your TAX DUE.

24 If line 22 is more than line 17, subtract line 17 from line 22. This is your TAX OVERPAID. Pay online at <https://tap.dor.mt.gov> or make checks payable to Montana Department of Revenue

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

Office Use Only
Date Received



19CE0101

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 23, **and** on page 1, line 24.
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 23, tax due | 1 | <input type="text"/> | 00 |
| 2 Enter the amount from line 24, 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), in the column of the spouse with an overpayment on page 1, line 24.

Refund Schedule

| | | A | B |
|--|---|----------------------|----|
| 1 Enter your overpayment from page 1, line 24 or from the Status 2a Payment Schedule, line 4 | 1 | <input type="text"/> | 00 |
| 2 Amount from line 1 you want applied to your 2020 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 |
|------------------|-------------|--------|
| | | |
| | | |
| | | |



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 <input type="text"/> | | |
| | 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 7a. | 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. Attach Form 8917 | 21 | 00 00 | |
| 22 Add lines 10 through 21. Enter the total on page 1, line 8a. <input type="checkbox"/> Mark if including federal write-ins. | 22 | 00 00 | |

Net Operating Loss Election for Farming Losses

If you do not want to carry your 2019 farming loss back, mark the box.
 You must make this election by the due date (including extension) for filing your income tax return.

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 2018 (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 |
| | 15 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 14. | 15 | 00 00 |
| Retirement | 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 9 This is your total additions to federal adjusted gross income. | 17 | 00 00 |

Recovery of Federal Income Tax Deducted in 2018

Worksheet

If you chose the standard deduction in 2018, your refund is not taxable. Do not complete this worksheet.

| | | A | B |
|---|--|----|-------|
| 1 | Enter your total federal taxes paid in 2018 as reported on your 2018 Form 2, Itemized Deductions Schedule, lines 4a through 4d | 1 | 00 00 |
| 2 | Enter the federal income tax refund you received in 2019 | 2 | 00 00 |
| 3 | Enter any refundable credits claimed on your 2018 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 2018 Form 2, Itemized Deductions Schedule, line 4 | 5 | 00 00 |
| 6 | Enter the federal income taxes included on line 11 of your 2018 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 2018 Form 2, Itemized Deductions Schedule, line 19 | 11 | 00 00 |
| 12 | Enter your Montana adjusted gross income from 2018 Form 2, page 1, line 10 | 12 | 00 00 |
| 13 | Calculate the 2018 standard deduction: • If your filing status was single or married filing separately, enter 20% (0.20) of line 12, but not less than \$2,030 or more than \$4,580. • If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 12, but not less than \$4,060 or more than \$9,160. | 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 2018 taxable income was less than zero, enter your 2018 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 2018. | 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 |
| | 2 Interest and mutual fund dividends from federal bonds, notes and obligations | 2 | 00 |
| | 3 Partial interest exemption for taxpayers 65 and older | 3 | 00 |
| | 4 Adjustment for larger federal estate and trust taxable distribution | 4 | 00 |
| | 5 Exemption for certain income of child taxed to parent | 5 | 00 |
| | 6 Recoveries of amounts deducted in earlier years that did not reduce Montana income tax | 6 | 00 |
| Employment | 7 Unemployment compensation | 7 | 00 |
| | 8 Exempt tribal income. Include Form ETM. | 8 | 00 |
| | 9 Certain taxed tips and gratuities | 9 | 00 |
| | 10 Workers' compensation benefits | 10 | 00 |
| | 11 Certain health insurance premiums taxed to employee | 11 | 00 |
| Military | 12 Student loan repayments for health care professional included in gross income | 12 | 00 |
| | 13 Military salary of active duty servicemembers | 13 | 00 |
| Savings Accounts | 14 Life insurance premiums reimbursement or death benefits for National Guard and Reservist | 14 | 00 |
| | 15 Montana medical savings account deposits and earnings (See page 3) | 15 | 00 |
| | 16 First-time home buyer savings account deposits and earnings. Include Form FTB. | 16 | 00 |
| | 17 Family education savings account (529) deposits (up to \$3,000 per taxpayer) | 17 | 00 |
| Status | 18 Achieving a Better Life Experience Act (ABLE) account deposits (up to \$3,000 per taxpayer) | 18 | 00 |
| | 19 Carryover of capital losses incurred prior to 2007 | 19 | 00 |
| Business Subtractions | 20 Carryover of passive losses incurred prior to 2007 | 20 | 00 |
| | 21 Allocation of compensation to spouse in sole proprietorship | 21 | 00 |
| | 22 Montana net operating loss carryover from Montana Form NOL | 22 | 00 |
| | 23 Business-related expenses for purchasing recycled material. Include Form RCYL. | 23 | 00 |
| | 24 Business expenses not included on page 1, line 8b, due to an existing federal credit taken. (Do not include depreciation deductions) | 24 | 00 |
| | 25 Certain expenses incurred by medical marijuana providers (See instructions) | 25 | 00 |
| | 26 Sales of land to beginning farmers | 26 | 00 |
| | 27 Capital gains and dividends from small business investment companies | 27 | 00 |
| | 28 Certain gains recognized by liquidating corporation | 28 | 00 |
| | 29 Farm and ranch risk management account deposits. Include Form FRM. | 29 | 00 |
| | 30 Donation of mineral exploration information | 30 | 00 |
| | 31 Gain on eligible sale of mobile home park. Include Form MHPE. | 31 | 00 |
| Retirement | 32 Enter your total subtractions from Montana Schedules K-1 (PTE), part 3, column I, line 2 | 32 | 00 |
| | 33 Partial retirement disability income exemption for taxpayers under age 65 | 33 | 00 |
| | 34 Federal taxable Tier II Railroad Retirement benefits entered on page 1, line 4d | 34 | 00 |
| | 35 Partial pension and annuity income exemption (See page 6) | 35 | 00 |
| | 36 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 35. | 36 | 00 |
| | 37 Add your subtraction from federal taxable Social Security benefits (See page 6) and your Tier I Railroad Retirement benefits | 37 | 00 |
| Total | 38 Add lines 36 and 37, and enter the total on page 1, line 10. This is your total subtractions from federal adjusted gross income. | 38 | 00 |



Partial Pension and Annuity Income Exemption

Worksheet

If your federal adjusted gross income on page 1, line 8b is \$37,950 (\$40,100 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 page 1, line 8b | 00 | 00 |
| | 2 Federal adjusted gross income limitation amount. If line 1 is less than line 2, stop here. Enter the smaller of your pension and annuity income or \$4,300 on Subtractions Schedule, line 35 (See page 5.) | 3 5 8 0 0 00 | 3 5 8 0 0 00 |
| Exemption Calculation | 3 Subtract line 2 from line 1 | 00 | 00 |
| | 4a If you are single, head of household, or married filing separately, enter the smaller of each taxpayer's pension and annuity, or \$4,300. | 00 | 00 |
| | 4b If you are married filing jointly, enter the smaller of each spouse's pension and annuity, or \$4,300, in the spaces below: Spouse 1 <input type="text"/> 00 Spouse 2 <input type="text"/> 00 Add the amounts for Spouse 1 and Spouse 2 | 00 | |
| | 5 Multiply the amount on line 3 by 2 and enter the result here | 00 | 00 |
| | 6 Pension and annuity exemption. Subtract line 5 from line 4a or 4b, whichever applies, and enter the total on Subtractions Schedule, line 35 (See page 5.) If the result is less than zero, enter 0. This is your partial pension and annuity 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 5b, from page 1, line 7b, and enter the result here | 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 5b | 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 5b, 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 11 | 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 \$4,710. If you are married filing jointly or head of household, enter \$9,420. | 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 \$2,090. If you are married filing jointly or head of household, enter \$4,180. | 00 | 00 |
| Total | 6 Enter the amount from line 4 or line 5, whichever is larger, here and on page 1, line 12. This is your standard deduction. | 00 | 00 |

Itemized Deductions Schedule

If you choose to itemize your deductions, mark the box on page 1, line 12.

| | | | |
|---|---|----|----|
| Medical and Dental Expenses | 1 Medical and dental expenses 1a | 00 | 00 |
| | Enter the amount from page 1, line 11 1b | 00 | 00 |
| | Multiply line 1b by 7.5% (0.075) 1c | 00 | 00 |
| | Subtract line 1c from line 1a and enter the total here, but not less than zero. This is your deductible medical and dental expenses subject to a percentage of Montana adjusted gross income. | 00 | 00 |
| Federal Tax Paid/Withheld in 2019 | 2 Medical insurance premiums not deducted elsewhere on your return | 00 | 00 |
| | 3 Long-term care insurance premiums not deducted elsewhere on your return | 00 | 00 |
| | 4 Federal income tax withheld 4a | 00 | 00 |
| State and Local Taxes Limited to \$10,000 | Federal estimated tax payments 4b | 00 | 00 |
| | 2018 federal income taxes paid 4c | 00 | 00 |
| | Other back year federal income taxes 4d | 00 | 00 |
| | Add lines 4a through 4d and enter the total here, but not more than \$5,000 if you are single, head of household, or married filing separately; or \$10,000 if you are married filing jointly. This is your federal income tax deduction. | 00 | 00 |
| Other State Taxes | 5 General state and local sales taxes 5a | 00 | 00 |
| | Local income taxes 5b | 00 | 00 |
| | Real estate taxes paid 5c | 00 | 00 |
| | Value-based personal property taxes 5d | 00 | 00 |
| Interest | Add lines 5a to 5d, enter the total here, but not more than \$10,000 if your status is single, head of household or married filing jointly; or \$5,000 if you are married filing separately. This is your state and local tax deduction. | 00 | 00 |
| | 6 Montana light vehicle registration fees | 00 | 00 |
| | 7 Per capita livestock fees | 00 | 00 |
| Gifts to Charity | 8 Other deductible taxes paid. List type and amount: | 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 | 00 | 00 |
| Miscellaneous Deductions | 10 Investment interest. Include federal Form 4952. | 00 | 00 |
| | 11 Charitable contributions made by cash or check | 00 | 00 |
| | 12 Charitable contributions made by other than cash or check | 00 | 00 |
| | 13 Charitable contribution carryover from the previous year | 00 | 00 |
| | 14 Child and dependent care expenses. Include Montana Form 2441-M. | 00 | 00 |
| | 15 Casualty and theft losses. Include federal Form 4684. | 00 | 00 |
| Total | 16 Political contributions, limited to \$100 per taxpayer | 00 | 00 |
| | 17 Gambling losses allowed under federal law | 00 | 00 |
| | 18 Other miscellaneous deductions. List type and amount: | 00 | 00 |
| | 19 Add lines 1 through 18, and enter the total on page 1, line 12. This is your total itemized deductions. | 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 11.

| | | 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 11 | 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 15. | 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 15. | 00 | 00 |
| 6 Resident tax. Add lines 1, 2 and 4, and enter the total on page 1, line 15. | 00 | 00 | |

| If your taxable income (page 1, line 14) is: | | | |
|--|-------------------|------------------------|-------|
| More than | But not more than | Then your tax rate is | Less |
| \$0 | \$3,100 | 1% of taxable income | \$0 |
| \$3,100 | \$5,400 | 2% of taxable income | \$31 |
| \$5,400 | \$8,200 | 3% of taxable income | \$85 |
| \$8,200 | \$11,100 | 4% of taxable income | \$167 |
| \$11,100 | \$14,300 | 5% of taxable income | \$278 |
| \$14,300 | \$18,400 | 6% of taxable income | \$421 |
| More than \$18,400 | | 6.9% of taxable income | \$587 |

Example:
 Your taxable income is \$25,000.
 $\$25,000 \times 6.9\% (0.069) = \$1,725$
 $\$1,725 - \$587 = \$1,138$ tax



Nonrefundable Credits Schedule

Enter your nonrefundable credits, including any carryover credits that may be available from 2018.

| | | A | B |
|--|--|----|----|
| Single Year Credits - No Carryover Provision | 1 Resident capital gains credit. 2% of capital gain entered on page 1, line 6. | 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 |
| Total | 27 | 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. Indicate 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 11. 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, 2019;
- 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 8b | 00 |
| | 2 Enter the exempt interest from line 2a | 00 |
| | 3 Enter any IRA distribution reported on line 4a not included on line 4b. Do not include any rollover. | 00 |
| | 4 Enter any pensions and annuities reported on line 4c not included on line 4d | 00 |
| | 5 Subtract the taxable Social Security benefits reported on line 5b from the amount on line 5a | 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 2019 | 00 |
| | 8 Other income not included above (See instructions) | 00 |
| | 9 Enter all losses included in the federal adjusted gross income on line 8b (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 2019 | 00 |
| | 16 Enter the rent that you paid in 2019 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 18.

| | | A | B |
|---------------------------------------|---|----|----|
| Other Payments and Refundable Credits | 1 2019 estimated tax payments | 00 | 00 |
| | 2 Overpayment applied from 2018 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 19. 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 | | | | | | | | | | | | | |
| Amend Penalties and Interest | 2 If filing an amended return, enter overpayments already refunded or applied to 2020 | | | | | | | | | | | | |
| | 3 Interest on underpayment of estimated taxes (See worksheet below) | | | | | | | | | | | | |
| | If applicable, mark the appropriate box <input type="checkbox"/> 2/3 farming gross income <input type="checkbox"/> Estimated payments were made using the annualization method | | | | | | | | | | | | |
| | 4 Late file penalty, late payment penalty and interest (See instructions) | | | | | | | | | | | | |
| | 5 Other penalties (See instructions) | | | | | | | | | | | | |
| Total | 6 Add lines 1 through 5, and enter the total on page 1, line 21. | | | | | | | | | | | | |
| | This is your contributions, penalties, and interest. | | | | | | | | | | | | |

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 17 | 1 | | 00 |
| | 2 Montana tax withheld on Forms W-2 and 1099 reported on page 1, line 18 | 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 2019 | 6 Multiply line 1 by 90% (0.90) | 6 | | 00 |
| | 7 Income tax liability that you entered on your 2018 Form 2, page 1, line 16 | 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 2019. | 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 3.33% (0.0333) | 11 | | 00 |
| | 12 If you paid the amount on line 10 on or after April 15, 2020, enter 0. If you paid the amount on line 10 before April 15, multiply the amount on line 10 by the number of days you paid before April 15 and then by 0.000137. | 12 | | 00 |
| | 13 Subtract line 12 from line 11, and enter on Contributions, Penalties, and Interest Schedule, line 3. (See schedule above) | 13 | | 00 |
| This is your interest on the underpayment of estimated taxes. | | | | |



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 cancelled**, 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# | ACCT# | |
| | | | Amount 1 <input style="width: 100px;" type="text"/> 00 |
| 2 | Account Type | <input type="checkbox"/> 529 Qualified Tuition Program <input type="checkbox"/> 529A Achieving a Better Life Experience | |
| | RTN# | ACCT# | |
| | | | Amount 2 <input style="width: 100px;" 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 style="width: 100px;" 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.

