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**Schedule V - Montana Tax Credits**

Enter your Montana tax credits on the corresponding line.  
File Schedule V with your Montana Form 2.

Column A (for single, joint, separate, or head of household)

Column B (for spouse when filing separately using filing status 3a)

**Nonrefundable credits that are single-year credits and HAVE NO carryover provision**

1	Credit for an income tax liability paid to another state or country from Form 2, Schedules VI, line 10 or VII, line 10.	▶	1	00	00
2	College contribution credit. Include Form CC.	▶	2	00	00
3	Qualified endowment credit. Include Form QEC.	▶	3	00	00
4	Energy conservation installation credit. Include Form ENRG-C.	▶	4	00	00
5	Alternative fuel credit. Include Form AFRC.	▶	5	00	00
6	Health insurance for uninsured Montanans credit. Include Form HI.	▶	6	00	00
7	Elderly care credit. Include Form ECC.	▶	7	00	00
8	Recycle credit. Include Form RCYL.	▶	8	00	00

**Nonrefundable credits that HAVE a carryover provision**

9	Oilseed crushing and biodiesel/biolubricant production facility credit. Include Form OSC.	▶	9	00	00										
10	Biodiesel blending and storage credit. Include Form BBSC.	▶	10	00	00										
11	Contractor's gross receipts tax credit. If multiple CGR accounts, please <input checked="" type="checkbox"/> mark here. <input type="checkbox"/>														
	CGR Account ID: ▶ <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> - <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> - C G R											▶	11	00	00
12	Geothermal systems credit. Include Form ENRG-A.	▶	12	00	00										
13	Alternative energy systems credit. Include Form ENRG-B.	▶	13	00	00										
14	Alternative energy production credit. Include Form AEPC.	▶	14	00	00										
15	Dependent care assistance credit. Include Form DCAC.	▶	15	00	00										
16	Historic property preservation credit. Include federal Form 3468.	▶	16	00	00										
17	Infrastructure users fee credit. Include Form IUFC.	▶	17	00	00										
18	Empowerment zone credit.	▶	18	00	00										
19	Increasing research activities credit. Include Form RSCH.	▶	19	00	00										
20	Mineral and coal exploration incentive credit. Include Form MINE-CRED.	▶	20	00	00										
21	Film employment production credit. Include Form FPC. Report your credit on this line if you have made the one-time four-year carryforward election.	▶	21	00	00										
22	Adoption credit. Include federal Form 8839.	▶	22	00	00										
23	Add lines 1 through 22 and enter the result here and on Form 2, line 51.	▶	23	00	00										

This is your total nonrefundable credits. ▶

**Refundable credits**

24	Elderly homeowner/renter credit. Include Form 2EC.	▶	24	00	00										
25	Film employment production credit. Include Form FPC.	▶	25	00	00										
26	Film qualified expenditures credit. Include Form FPC.	▶	26	00	00										
27	Insure Montana small business health insurance credit.														
	Business FEIN: ▶ <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> - <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											▶	27	00	00
28	Temporary emergency lodging credit. Include Form TELC.	▶	28	00	00										
29	Add lines 24 through 28 and enter the result here and on Form 2, line 60.	▶	29	00	00										

This is your total refundable credits. ▶

**Montana Tax Credits**

We have listed the 26 Montana tax credits available to you under three categories. With the exception of the capital gains tax credit, which is required to be applied before any other credit, you are not required to apply any of these 26 tax credits against your income tax liability in any particular order. For more information about these tax credits, please see the instructions on page 30.

