



## Montana Individual Income Tax Amended Return Reconciliation Worksheet

Social Security Numbers

Your First Name and Initial	Last Name
Spouse's First Name and Initial	Last Name

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Tax year amending 

Y	Y	Y	Y
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	As Filed or Last Adjusted	Net Change	As Amended
1. Federal adjusted gross income (AGI)..... 1.			
2. Montana additions to federal adjusted gross income ..... 2.			
3. Montana subtractions from federal adjusted gross income ..... 3.			
4. Montana adjusted gross income (add lines 1 and 2, then subtract line 3) ..... 4.			
5. Deductions (standard or itemized)..... 5.			
6. Exemption(s) amount ..... 6.			
7. Taxable income (add lines 5 and 6, then subtract from line 4) ..... 7.			

Tax Liability			
8. Tax..... 8.			
9. Tax on lump sum distributions ..... 9.			
10. Add lines 8 and 9 and enter the result here..... 10.			
11. Capital gains tax credit ..... 11.			
12. Nonrefundable tax credits..... 12.			
13. Subtract lines 11 and 12 from line 10 and enter the result here ..... 13.			
14. Recapture tax(es) ..... 14.			
15. Voluntary check-off contribution programs ..... 15.			
16. Add lines 13 through 15 and enter the result here ..... 16.			
17. Montana income tax withheld ..... 17.			
18. Other income tax withheld, including any mineral royalty tax or tax withheld for you by a pass-through entity ..... 18.			
19. Estimated and extension payments..... 19.			
20. Refundable credits..... 20.			
21. Tax paid with original return plus subsequent payments (tax only, do not include payments of penalty and interest)..... 21.			
22. Total refund(s) previously received for year amending..... 22.			
23. Add lines 17 through 21, then subtract line 22 and enter the result here..... 23.			
24. <b>Refund.</b> If line 23 is greater than line 16, enter the difference here.. 24.			
25. <b>Tax Due.</b> If line 23 is less than line 16, enter the difference here ... 25.			

The AMD Worksheet does not serve as an amended return on its own. When you file an amended tax return, you will need to complete a new tax return that reflects the corrections you are making.



Social Security Number

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**Explanation of change(s)—include additional pages if necessary.**

Tax Form and/ or Schedule	Line Number	Explanation



\*12CW0201\*

**AMD Worksheet Instructions**

Use the AMD Worksheet only to reconcile your original tax return and your amended tax return. The AMD Worksheet does not serve as an amended return on its own. When you file an amended tax return, you will need to complete a new tax return that reflects the corrections you are making. For example, if you are amending the 2009 tax year, use the 2009 tax form and complete a new tax return using the corrected information.

**Completing the AMD Worksheet**

For each change you make to a line on the tax return, provide the line number and a detailed explanation of the adjustment in the Explanation of change(s) section.

Married individuals who filed “married filing separately on the same form” will need to complete a separate AMD Worksheet for each spouse.

**Lines 8 and 11:** Nonresidents and part-year residents should report the amount for Tax (line 8) and Capital Gains Tax Credit (line 11) after applying the ratio computed on Schedule IV (Nonresident/Part-year Resident Tax).

**Line 17:** Enter the amount of the Montana income tax withheld from your income and reported in Box 17 of your federal Form W-2, or in Box 10 of your federal Form 1099-R. Montana mineral royalty tax withheld or income tax withheld as a result of an ownership interest in a pass-through entity cannot be reported on this line.

**Line 18:** Enter the amount of the Montana income tax withheld from royalty payments received during the year. This is generally reported to you on federal Form

1099. If the mineral rights are held by a pass-through entity for which you have an ownership interest or an estate or trust from which you receive a distribution, enter the amount reported to you as your share of the withholding. If you had an ownership interest in a pass-through entity that had Montana source income and withheld Montana income tax, enter the amount here. This amount is reported to you on the Montana Schedule K-1 or Form PT-WH issued by the entity.

**Completing Your Amended Tax Return**

Remember to mark the “Amended Return” box found in the upper left hand corner of the return.

If you are amending to change your filing status from joint to married filing separately on the same form or separate forms, include a detailed breakdown showing the allocation of income and deductions between spouses.

Changes to income could affect other calculations made on your original return. If you itemized deductions, you should recalculate to see if your income changes affect the limitations for medical expenses and miscellaneous itemized deductions. An adjustment to income could also change the amount of your taxable social security benefits or the amount of the partial pension and annuity income exemption or the standard deduction.

If your amended tax return results in:

- *an increase of tax due and payment was not received*, we will send you a statement of account showing any additional tax, penalties or interest due. Interest and late payment penalty are assessed on any unpaid tax from the prescribed

due date of the original tax return until the tax is paid. See the Interest and Late Payment Penalty section.

- a *refund*, we will mail a check to you at the address you give us on your amended tax return.

### **Sign Your Amended Return**

Be sure to sign your amended tax return. Please provide the name and the phone number of the third party designee we should contact if we have any questions about your amended return.

### **Filing Your Amended Return**

When filing your amended return, include copies of all new schedules that you are filing for the first time, and all schedules that you sent with the original filing, even if none of the amounts previously reported have changed.

Your amended tax return should not be included with other tax returns that you are filing. For example, if you have a loss for tax year 2011 that you are carrying back to 2009, do not include the amended 2009 return with your 2011 return.

### **Net Operating Losses (NOLs)**

If you are amending to carry back a net operating loss (NOL), please mark the "NOL" box in the upper left hand corner of Form 2. On the 2006 Form 2, this box is located on page 3 of the return.

You will need to include Form NOL, Montana Net Operating Loss, with your amended tax return. Failure to include the form will delay the processing of your amended return.

### **Statute of Limitations**

If you determine that your Montana tax return was incorrect but the changes do not result in a change to your federal taxable income, you have five years from the original due date of the Montana tax return to file an amended return.

If the amended tax return involves a change to your federal taxable income, you will need to file an amended Montana tax return within 90 days, whether you voluntarily changed your federal taxable income or if you received notification of the change to your federal taxable income by the Internal Revenue Service. If you do not notify us within 90 days of the change to your federal taxable income, we have five years from the date that the changes to your federal tax return become final to adjust your Montana tax return to reflect these same changes.

### **Interest and Late Payment Penalty**

Interest is calculated from the original due date of the tax return being amended to the date of payment. Effective January 1, 2007, the annual interest rate for all unpaid individual income taxes changed from 12% to 8%. If you do not pay the full amount due with your amended tax return, we will send you a statement of account with the penalties and interest due.

Interest is attached to overpayments of taxes at the same rate as charged on delinquent taxes.

Interest is not paid on a refund that results from a net operating loss carryback or carryforward or a credit such as Form 2EC, Elderly Homeowner/Renter Credit.

### **Waiver of Late Payment Penalty**

When you file an amended return that reflects an increased tax liability, you may have the late payment penalty waived if you pay the tax and applicable interest in full. Simply mark the "Amended Return" box on the tax return. By doing so, you are requesting a waiver of the late payment penalty.

### **Where to get tax forms and instructions or if you need help...**

**By Internet:** Look on our website at *revenue.mt.gov* under Forms & Resources.

**By Phone:** (866) 859-2254 (Toll Free)  
444-6900 (Helena Area)  
(406) 444-2830 (TDD)

**By Mail:** Montana Department of Revenue  
PO Box 5805  
Helena, MT 59604-5805