



2013 Montana Individual Income Tax Return

Form 2M

Calendar year income tax return for a Montana resident with a filing status of single, married filing jointly, or head of household

Mark this box if this is an amended return.	First Name and Initial	Last Name	Social Security Number	Deceased? Date of Death
				M M D D 2 0 Y Y
	Spouse's First Name and Initial	Last Name	Spouse's Social Security Number	Deceased? Date of Death
			M M D D 2 0 Y Y	
Mailing Address		City	State	Zip+4

Filing Status (Mark only one box) 1. Single 2. Married filing jointly 3. Head of household
 4. Resident full year (This form is only to be used by full-year Montana residents. Nonresidents and part-year residents must use Form 2.)

Exemptions Dependents	5a. <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind Enter number marked 5a. <input type="text"/>
	5b. <input type="checkbox"/> Spouse <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind Enter number marked 5b. <input type="text"/>
	5c. First Name Last Name Social Security Number Relationship Mark if Disabled
	<input type="checkbox"/>
	<input type="checkbox"/>
5d. Add lines 5a through 5c and enter total exemptions here 5d. <input type="text"/>	

Enter the total number of dependents in line 5c. If more than 4 dependents, see instructions.

Enter amounts corresponding to your federal tax return. Round to nearest dollar. If no entry, leave blank.

Federal Adjusted Gross Income	6. Wages, salaries, tips, etc. Include federal Form(s) W-26. <input type="text"/> 00
	7a. Taxable interest. Include federal Schedule B if required7a. <input type="text"/> 00
	7b. Tax-exempt interest. Do not include on line 7a..... 7b. <input type="text"/> 00
	8. Ordinary dividends. Include federal Schedule B if required.....8. <input type="text"/> 00
	9. Capital gain or (loss). Include federal Schedule D if required9. <input type="text"/> 00
	10. IRA distributions.....Total amount 10a. <input type="text"/> 00 Taxable amount 10b. <input type="text"/> 00
	11. Pensions and annuitiesTotal amount 11a. <input type="text"/> 00 Taxable amount 11b. <input type="text"/> 00
	12. Unemployment compensation.....12. <input type="text"/> 00
	13. Social security benefits.....Total amount 13a. <input type="text"/> 00 Taxable amount 13b. <input type="text"/> 00
	14. Taxable refunds, credits or offsets of state and local income taxes14. <input type="text"/> 00
15. Add lines 6 through 14 (far right column.) This is your total income.15. <input type="text"/> 00	
Montana Adjusted Gross Income	16. Educator expenses..... 16. <input type="text"/> 00
	17. IRA deduction 17. <input type="text"/> 00
	18. Student loan interest deduction..... 18. <input type="text"/> 00
	19. Tuition and fees 19. <input type="text"/> 00
	20. Add lines 16 through 19 and enter the result here. This is your total adjustments to income.20. <input type="text"/> 00
	21. Subtract line 20 from line 15 and enter the result here. This is your federal adjusted gross income.21. <input type="text"/> 00
	22. Interest and mutual fund dividends from state, county or municipal bonds from other states..... 22. <input type="text"/> 00
	23. Taxable federal refund..... 23. <input type="text"/> 00
	24. Addition to federal taxable social security..... 24. <input type="text"/> 00
	25. Medical care savings account nonqualified withdrawals 25. <input type="text"/> 00
26. Add lines 22 through 25 and enter the result here. This is your Montana additions to federal adjusted gross income.26. <input type="text"/> 00	
27. Exempt interest and dividends from federal bonds, notes, and obligations 27. <input type="text"/> 00	
28. Exempt unemployment compensation 28. <input type="text"/> 00	
29. Partial pension and annuity income exemption. Complete Worksheet IV on page 24 29. <input type="text"/> 00	
30. Partial interest exemption for taxpayers 65 and older 30. <input type="text"/> 00	
31. Exemption for certain taxed tips and gratuities..... 31. <input type="text"/> 00	
32. Exempt medical care savings account deposits and earnings..... 32. <input type="text"/> 00	
33. Subtraction from federal taxable social security/Tier I Railroad Retirement. Complete Worksheet VIII on page 26.....33. <input type="text"/> 00	
34. Subtraction for federal taxable Tier II Railroad Retirement..... 34. <input type="text"/> 00	
35. Federally taxable refunds, credits or offsets of state <u>income</u> taxes..... 35. <input type="text"/> 00	
36. Add lines 27 through 35 and enter the result here. This is your Montana subtractions from federal adjusted gross income.36. <input type="text"/> 00	
37. Add lines 21 and 26, then subtract line 36. This is your Montana adjusted gross income.37. <input type="text"/> 00	



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SSN input boxes

Main tax form table with columns: Taxable Income, Tax, Credits, Payments, Penalty, Interest and Contributions, Amount You Owe or Your Refund. Rows 38-65.



Direct Deposit Your Refund section with fields for RTN#, ACCT#, and checkboxes for Checking, Savings, and international status.

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.

Signature and Third Party Designee section with fields for signatures, dates, and phone numbers.

Mark this box if you do not want forms and instructions mailed to you next year.

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Schedule I – Montana Form 2M Itemized Deductions

Enter your itemized deductions on the corresponding line.
File Schedule I with your Montana Form 2M.

Medical and Dental Expenses

1. Medical and dental expenses.....	1.	00	
2. Enter amount from Form 2M, line 38.....	2.	00	
3. Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (0.075) instead (see instructions on page 11).....	3.	00	
4. Subtract line 3 from line 1 and enter the result here, but not less than zero. This is your deductible medical and dental expense subject to a percentage of Montana Adjusted Gross Income.	4.		00
5. Medical insurance premiums not deducted elsewhere on your tax return.....	5.		00
6. Long term care insurance premiums not deducted elsewhere on your tax return.....	6.		00

Complete lines 7a through 7d reporting your total federal income tax paid in 2013 before completing line 7e.

Taxes You Paid

7a. Federal income tax withheld in 2013.....	7a.	00	
7b. Federal estimated tax payments paid in 2013.....	7b.	00	
7c. 2012 federal income taxes paid in 2013.....	7c.	00	
7d. Other back-year federal income taxes paid in 2013.....	7d.	00	
7e. Add lines 7a through 7d. Enter the result here, but not more than \$5,000 if you are filing single or head of household, or \$10,000 if filing a joint return with your spouse. This is your federal income tax deduction.	7e.		00
8. Real estate taxes paid in 2013.....	8.		00
9. Personal property taxes paid in 2013 (see instructions on page 12).....	9.		00
10. Other deductible taxes. List type and amount.....	10.		00
11. Home mortgage interest and points. If paid to the person from whom you bought the house, provide their name, social security number and address.....	11.		00

Gifts

12. Qualified mortgage insurance premiums (see instructions on page 13).....	12.		00
13. Investment interest. Include federal Form 4952.....	13.		00
14. Charitable contributions made by cash or check during 2013.....	14.		00
15. Charitable contributions made other than by cash or check during 2013.....	15.		00
16. Charitable contribution carryover from the prior year.....	16.		00
17. Child and dependent care expenses. Include Montana Form 2441-M.....	17.		00
18. Casualty or theft loss(es). Include federal Form 4684.....	18.		00

Job Expenses and Certain Miscellaneous Deductions

19. Unreimbursed employee business expenses. Include federal Form 2106 or 2106-EZ.....	19.	00	
20. Other expenses. List type and amount.....	20.	00	
21. Add lines 19 and 20; enter the result here.....	21.	00	
22. Enter the amount on Form 2M, line 38 here.....	22.	00	
23. Multiply line 22 by 2% (0.02) and enter the result here.....	23.	00	
24. Subtract line 23 from line 21 and enter the result here, but not less than zero.....	24.		00
25. Political contributions (limited to \$100 per taxpayer).....	25.		00
26. Other miscellaneous deductions not subject to 2% of Montana Adjusted Gross Income. List type and amount.....	26.		00
27. Is the amount on Form 2M, line 38 more than \$300,000 if filing jointly, \$275,000 if filing head of household or \$250,000 if filing single? If yes, mark this box <input type="checkbox"/> and complete Worksheet VI-IDL. Otherwise, add lines 4 through 6, 7e through 18, and 24 through 26. Enter the result here and on Form 2M, line 39. This is your total itemized deductions.	27.		00



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Schedule II – Montana Form 2M Tax Credits

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

We have listed below six credits that you can use when filing Montana Form 2M. However, the Montana Legislature has authorized 26 different income tax credits. See Montana Form 2, Schedule V for a list and description of these 26 available tax credits. If you are eligible for any of the other credits not listed below, you will have to file Montana Form 2 instead of Form 2M. For more information on the tax credits below, please see the instructions on page 14.

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

1. College contribution credit. Include Form CC.....	1.	<input type="text"/>	<input type="text"/>	00
2. Energy conservation installation credit. Include Form ENRG-C.....	2.	<input type="text"/>	<input type="text"/>	00
3. Elderly care credit. Include Form ECC.....	3.	<input type="text"/>	<input type="text"/>	00

Nonrefundable credits that HAVE a carryover provision that allows you to carry forward the unused portion of your credit to future tax years.

4a. Alternative energy systems credit. Recognized nonfossil form of energy generation. Include Form ENRG-B.....	4a.	<input type="text"/>	<input type="text"/>	00
4b. Alternative energy systems credit. Low emission wood or biomass combustion device. Include Form ENRG-B.....	4b.	<input type="text"/>	<input type="text"/>	00
5. Adoption credit. Include federal Form 8839.....	5.	<input type="text"/>	<input type="text"/>	00
6. Add lines 1 through 5 and enter the result here and on Form 2M, line 46. This is your total nonrefundable credits.	6.	<input type="text"/>	<input type="text"/>	00

Refundable credits are applied against your income tax liability with any remaining balance refunded to you.

7. Elderly homeowner/renter credit. Include Form 2EC. Enter the result on Form 2M, line 51. (You do not need to include Schedule II if this is the only credit you are claiming.).....	7.	<input type="text"/>	<input type="text"/>	00
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File online at
revenue.mt.gov

2013 Montana Individual Income Tax Table

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax	If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$2,800	1% (0.010)	\$0		\$10,100	\$13,000	5% (0.050)	\$252	
\$2,800	\$4,900	2% (0.020)	\$28		\$13,000	\$16,700	6% (0.060)	\$382	
\$4,900	\$7,400	3% (0.030)	\$77		More Than \$16,700		6.9% (0.069)	\$532	
\$7,400	\$10,100	4% (0.040)	\$151						

For example: Taxable income \$6,800 X 3% (0.030) = \$204.

\$204 minus \$77 = \$127 tax

