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Schedule III – Montana Itemized Deductions

Enter your itemized deductions on the corresponding line.

File Schedule III 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)

1	Medical and dental expenses	1	00	00
2	Enter the amount from Form 2, line 41	2	00	00
3	Multiply line 2 by 10% (0.10). But if you were born before January 2, 1950, multiply line 2 by 7.5% (0.075) instead (see instructions on page 23)	3	00	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	00
5	Medical insurance premiums not deducted elsewhere on your return	5	00	00
6	Long-term care insurance premiums not deducted elsewhere on your return	6	00	00

Complete lines 7a through 7d reporting your total federal income tax payments made in 2014 before completing line 7e. You cannot deduct your self-employment taxes paid on lines 7a through 7d.

7a	Federal income tax withheld in 2014	7a	00	00
7b	Federal estimated tax payments paid in 2014	7b	00	00
7c	2013 federal income taxes paid in 2014	7c	00	00
7d	Other back year federal income taxes paid in 2014. Include federal Form 1040 or 1040A	7d	00	00
7e	Add lines 7a through 7d and enter the result here, but not more than \$5,000 if you are filing single, head of household, or married filing separately; or \$10,000 if filing a joint return with your spouse. This is your federal income tax deduction.	7e	00	00
8	General state and local sales taxes paid in 2014 (Caution – see instructions on page 24)	8	00	00
9	Local income taxes paid in 2014 (see instructions on page 25)	9	00	00
10	Real estate taxes paid in 2014	10	00	00
11	Personal property taxes paid in 2014 (see instructions on page 25)	11	00	00
12	Other deductible taxes paid in 2014. List type and amount:	12	00	00
13	Home mortgage interest and points. If paid to the person from whom you bought the house, provide their name, social security number, and address.	13	00	00
14	Qualified mortgage insurance premiums (Caution – see instructions on page 25)	14	00	00
15	Investment interest. Include federal Form 4952	15	00	00
16	Charitable contributions made by cash or check during 2014	16	00	00
17	Charitable contributions made by other than cash or check during 2014	17	00	00
18	Charitable contribution carryover from the prior year	18	00	00
19	Child and dependent care expenses. Include Montana Form 2441-M	19	00	00
20	Casualty or theft loss(es). Include federal Form 4684	20	00	00
21	Unreimbursed employee business expenses. Include federal Form 2106 or 2106-EZ	21	00	00
22	Other expenses. List type and amount:	22	00	00
23	Add lines 21 and 22	23	00	00
24	Enter the amount from Form 2, line 41	24	00	00
25	Multiply line 24 by 2% (0.02)	25	00	00
26	Subtract line 25 from line 23 and enter the result here, but not less than zero	26	00	00
27	Political contributions (limited to \$100 per taxpayer)	27	00	00
28	Other miscellaneous deductions not subject to 2% of Montana AGI. List type and amount:	28	00	00
29	Gambling losses allowed under federal law	29	00	00
30	Is the amount on Form 2, line 41 more than \$305,050 if filing jointly, \$279,650 if filing head of household, \$254,200 if filing single or \$152,525 if married filing separately? If yes, mark this box <input type="checkbox"/> and complete Worksheet VI-IDL. Otherwise, add lines 4 through 6, 7e through 20; and 26 through 29 and enter result here and on Form 2, line 42. This is your total itemized deductions.	30	00	00

