

Worksheet V – Standard Deduction

If you are filing your Montana individual income tax return Form 2 using filing status 3a, "married filing separately on the same form," each spouse needs to complete his or her own column of the standard deduction worksheet.

		Column A (for single, joint, separate, or head of household)		Column B (for spouse when filing separately using filing status 3a)	
1	Enter your Montana adjusted gross income from Form 2, line 41 here.....	1			1
2	Multiply the amount on line 1 by 20% (0.20) and enter the result here	2			2
3	Enter the amount below that corresponds to your filing status.....	3			3
	If your filing status is single or separate (Form 2 filing status 1, 3a, 3b or 3c), enter \$4,510. <i>This is your maximum standard deduction.</i> If your filing status is joint or head of household (Form 2 filing status 2 or 4), enter \$9,020. <i>This is your maximum standard deduction.</i>				
4	Enter the amount from line 2 or line 3, whichever is smaller	4			4
5	Enter the amount below that corresponds to your filing status.....	5			5
	If your filing status is single or separate (Form 2 filing status 1, 3a, 3b or 3c), enter \$2,000. <i>This is your minimum standard deduction.</i> If your filing status is joint or head of household (Form 2 filing status 2 or 4), enter \$4,000. <i>This is your minimum standard deduction.</i>				
6	Enter here and on Form 2, line 42, the amount from line 4 or line 5, whichever is larger. This is your standard deduction.	6			6

Worksheet VI-IDL – Itemized Deduction Limitation

		Column A (for single, joint, separate, or head of household)		Column B (for spouse when filing separately using filing status 3a)	
1	From Form 2, Schedule III, add lines 4 through 6, 7e through 20, and 26 through 29 and enter the result here.....	1			1
2	From Form 2, Schedule III, add lines 4, 5, 6, 7e, 15, 20 and 29 and enter the result here	2			2
3	Subtract line 2 from line 1 and enter the result here. If the result is zero, stop here and enter the amount from line 1 on Form 2, line 42. You do not have to complete this worksheet	3			3
4	Multiply the amount on line 3 above by .80 (80%) and enter the result here	4			4
5	Enter your Montana adjusted gross income from Form 2, line 41 here.....	5			5
6	Enter here \$313,800 if filing jointly, \$287,650 if filing head of household, \$261,500 if filing single or \$156,900 if married filing separately.....	6			6
7	Subtract line 6 from line 5. If the result is zero or less, stop here and enter the amount from line 1 above on Form 2, line 42. You do not have to complete this worksheet	7			7
8	Multiply line 7 by 0.03 (3%) and enter the result here	8			8
9	Enter the smaller of the amounts on line 4 or line 8 here	9			9
10	Subtract line 9 from line 1. Enter the result here and on Form 2, Schedule III, line 30. This is your total itemized deductions.	10			10