

# 2018 Montana Individual Income Tax Return

Form 2

Page 1		For the year Jan 1	- Dec 31, 2018 or t	ne tax year beginning	M D D 2	0 1 8 6	and ending	M M D D 2 0	YY	
		First name and init		Last name			Social se	ecurity number	Deceased? Date of death	ı
	Mark if								M M D D 2 0 Y	Υ
	this is an	Spouse's first nam	e and initial	Last name			Spouse's	social security number	Deceased? Date of death	ı
	amended								M M D D 2 0 Y	Υ
	return.	Current mailing ad	dress			City		State Zip-	+4	
(See	page 2)									
tus	1 Sir	-	lead of household	4 Married filing	jointly	Residency		1 Resident full-year	North Dakota reciproc	city
Sta		rried filing separately				Mark only o	ne box.	2 Nonresident full-ye		
Filing Status	_	arried filing separately		If using 2b or 2c, enter your	spouse's SSN be	elow.		3 Resident part-year	(See instructions)	)
		irried filing separately	and spouse not filing							
at F	irst name		Last name		Social se	curity number	Relat	ionship	Mark if disab	oled
Dependents										
ebe .										
	V V	16	05 11	Di' I	<b>-</b> ,			Column A	Column B (for spouse when fi	-
Suo			65 or older	Blind		number marked	a		separately using filing status 2	a)
nptic			65 or older	Blind		number marked	b			_
×				3 dependents, see instruction	ons		C			
		· ·	is your total numbe	·			d	0.0		0.0
	-		c. Include federal Fo	m(s) vv-2	0 0 2b	Taxable interest	1	00		00
p a		exempt interest	2a 3a	00			2b	00		00
Federal Adjusted	Ja Quai	ified dividends		00		Ordinary dividends Taxable amount	4b	00		00
		, pensions, annuities		00			<del>4</del> 0 5b	00		00
	,				6	00		0.0		
				e no adjustments to incom			0	00		00
				e no adjustments to income 36 (see page 2), from line 6		unt nom me o,	7	00		00
		ana additions. (See		oo (see page 2), iroin iirle (	above		8	00		0.0
a							9	00		00
Itana	9 Montana subtractions. (See page 4)  10 Montana adjusted gross income. Add lines 7 and 8 then subtract line 9  11 Standard or itemized deductions. Mark this box and include page 6 if you elect to itemize					10	00		0.0	
Montana able Inco						11	00		0.0	
		11 Standard or itemized deductions. Mark this box and include page 6 if you elect to itemize 12 Exemptions. Multiply \$2,440 by your total number of exemptions					12	00		00
-				om line 10. If zero or less,	enter ()		13	00		00
		iability before credit		OH III 70. II 2010 01 1000,	ontor o		14	00		00
		=		enter an amount larger tha	n line 14		15	00		00
2	10 T	. <b></b>		in a 15 from the a 11			16	00		00
lits and	17 Mont	ana tax withheld on	n Forms W-2 and 10	99			17	00		00
Crec	18 Othe	r payments and refu	n Forms W-2 and 109 undable credits. (Se	e page 9)			18	00		00
Tax, Credi	19 Rese	erved	,	,			19			
•	20 Cont	ributions, penalties,	, and interest. (See p	page 10)			20	00		00
	21 Total	l payments. Add lin	nes 17 and 18 then s	ubtract line 20			21	00		00
	22 If line	21 is more than lin	ne 16, subtract line 1	6 from line 21. This is the a	mount you <b>over</b>	paid.				
Ø	If you	ur filing status is 2a	and your spouse ha	s an amount due, use the \	Vorksheet in the	instructions	22	00		00
nent	23 Amo	unt of line 22 you w	rant <b>refunded to yo</b> u	ı		Refund ►	23	00		00
payn	Direct D	eposit Your Refun	d. Complete 1, 2, 3	and 4.				4 Is this re	efund going to an account the	at is
Overpayments	1 RTN#			2 ACCT#				located	outside of the United States	or
O	3 If using	direct deposit, you	are required to mar	k one box.	Checking	Savings		its territo	ories? Yes	No
	24 Amo	unt of line 22 you w	ant applied to your 2	019 estimated taxes			24	00		00
Owed	25 If line	21 is less than line 1	6, subtract line 21 from	n line 16. This is the <b>amount</b>	you owe	Owe ►	25	00		00
Uno	ler penalties	s of false swearing, I d	leclare that I have exan	nined this return, including acco	mpanying schedu	les and statements, ar	nd to the best	of my knowledge and belief, i	t is true, correct, and complete	e.
Your s	ignature is	required		Date	Spor	use's signature			)ate	
X				M M D D Y Y	Y Y X			N	M D D Y Y Y	Υ
Paid p	reparer's	signature		Preparer's PTIN	Firm's FE	IN			aytime telephone number	
							a 3	rd Party Designee.		Ш

Office Use Only

**Date Received** 



\*18CE0101\*

Form 2 - Page 2 – 2018	Social Security Number					

## Schedule 1 (federal Form 1040)

	Additional	Income and	Adiustme	ents to	Income
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	Additional income and Adjus				•		<b>D</b>	
	Enter your additional income and adjust	stments to income from federal Scho	edule 1	4.00	Α		В	
	1-9b Reserved			1-9b				0.0
	10 Taxable refunds, credits, or offsets	of state and local income taxes		10	0.0			0.0
	11 Alimony received			11	0.0			0.0
	12 Business income or (loss). Include t			12	0.0			0.0
Φ	13 Capital gain or (loss). Include federa	al Schedule D if required		13	0.0	)		0.0
, E	14 Other gains or (losses). Include fed	eral Form 4797		14	0.0	)		00
Ē	15 Reserved			15				
tion	16 Reserved			16				
Additional Income	17 Rental real estate, royalties, partner	ships, S corporations, trusts, etc. In	clude federal Schedule	E 17	0.0	)		00
	18 Farm income or (loss). Include fede	ral Schedule F		18	0.0	)		00
	19 Unemployment compensation			19	0.0	)		00
	20 Reserved			20				
	21 Other income; list type			21	0.0	)		00
	22 Combine lines 1 through 21. Add th	is amount to total income on Form 2	2, Line 6	22	0.0			00
	23 Educator expenses			23	0.0	)		00
	24 Certain business expenses of reser	vists, performing artists, and fee-base	sis government officials					
	Include federal Form 2106		· ·	24	0.0	)		0.0
	25 Health savings account deduction. I	25	0.0	)		0.0		
	26 Moving expenses for members of the	0.0	)		0.0			
ome	27 Deductible part of self-employment tax. Include federal Schedule SE				0 (			0.0
2	28 Self-employed SEP, SIMPLE, and o			27 28	0 (			0.0
ts tc	29 Self-employed health insurance ded			29	0 (			0.0
Adjustments to Income	30 Penalty on early withdrawal of savir			30	00			0.0
just	31 Alimony paid. Recipient's SSN	.50		31	0 (			0.0
Ą	32 IRA deduction			32	00			0.0
	33 Student loan interest deduction			33	00			0.0
	34 Reserved			34		,		00
	35 Reserved			35				
		and this amount from total income or	n Form 2 Line 7	36	00	)		0.0
	36 Combine lines 23 through 35. Subtr	act this amount from total income of	II FOIIII 2, LIIIE 7	30	00	)		00
	Net Operating Loss Election	for Farming Losses						
	If you do not want to carry your 2018 to	_						
	You must make this election by the du	-	your income tay return					
	Tou must make this election by the du	e date (including extension) for filling	your income tax return					
	Amended Return Information	In the table below, indicate the rea	asons for the changes v	you made to your Montana	a tax return			
	Mark the appropriate box	Form or Schedule	Line or Box	Reason				
	a NOL carryback	. cim or concust	2 0. 20%					
	b Federal audit							
	c Amended federal return							
	d Filing status							
	e Other							
	Coulci							
	Third Party Designee							
	Do you want to allow another person (ot	her than a naid preparer) to discuss	this return with us?					
	Yes (Complete name and phone		uno return with us!					
	Name	HALLINGI DOLOW) INO			Phone number			
	Namo				i none number			

Form	2 -	Page	3 –	2018	

Social Security Number

#### **Montana Additions Schedule**

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	Recovery of Federal Income Tax Deducted in 2017  Workshe	et		
	If you chose the standard deduction in 2017, your refund is not taxable. Do not complete this worksheet.		Α	В
\\/ H	1 Enter your total federal taxes paid in 2017 as reported on Form 2, Schedule III, lines 7a through 7d	1	00	0.0
Was the	2 Enter the federal income tax refund you received in 2018	2	00	0.0
federal	3 Enter any refundable credits claimed on your 2017 federal Form 1040, 1040A, or 1040EZ	3	00	0.0
refund from	4 Subtract line 3 from line 2. This is the portion of your federal refund that is a result of taxes you paid	4	00	0.0
taxes paid?		If the result is	zero or less, stop here. Your fe	deral refund is not taxable
Harri aarrah	5 Enter the federal income taxes you deducted for 2017 as reported on Form 2, Schedule III, line 7e	5	00	0.0
How much	6 Subtract line 4 from line 1 and enter the result here, but not less than zero	6	00	0.0
of it did you	7 Subtract line 6 from line 5. This is the amount of taxes you deducted that were refunded to you	7	00	0.0
deduct?		If the result is	zero or less, stop here. Your fe	deral refund is not taxable
	8 Enter the itemized deductions you claimed on your 2017 Form 2, Schedule III, line 30	8	00	0.0
10/	9 Enter your Montana adjusted gross income from 2017 Form 2, line 41	9	00	0.0
Would the standard deduction have given	10 Calculate the 2017 standard deduction:			
	<ul> <li>If your filing status was single or married filing separately, enter 20% (0.20) of line 9, but not less than \$2,000 or more than \$4,510</li> </ul>	1		
a better	• If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 9, but not			
result?	less than \$4,000 or more than \$9,020	10	00	00
	11 Subtract line 10 from line 8	11	00	00
		If the result is	zero or less, stop here. Your fe	deral refund is not taxable
	12 Enter the smaller of line 7 or line 11 here. This is the portion of your federal tax deduction that			
	reduced your taxable income and was refunded in 2017	12	00	00
	13 Enter here your 2017 Montana taxable income from Form 2, line 45.			
of your	If your amount is less than zero, enter this amount as a negative amount	13	00	0.0
2017	14 If line 13 is zero or more, enter the amount from line 12 here and on Additions Schedule, line 1.			
federal	This is your taxable federal income tax refund.			
refund is	If line 13 is less than zero (a negative amount), add lines 12 and 13.			
taxable to	<ul> <li>If your result remains less than zero (a negative amount), enter 0 and stop here.</li> </ul>			
Montana?	None of your federal refund is taxable to Montana			
	• If your result is greater than zero (a positive amount), enter on Additions Schedule, line 1.			
	This is your recovery of federal income tax deducted in 2017	14	00	0.0



	Enter your subtractions from federal adjusted gross income on the corresponding lines.		Α	В
Suc	1 State income tax refunds included on federal Schedule 1, line 10. (See page 2)	1	0.0	0.0
General Subtractions	2 Interest and mutual fund dividends from federal bonds, notes and obligations	2	0.0	0.0
ubtr	3 Partial interest exemption for taxpayers 65 and older	3	00	0.0
<u>a</u>	4 Adjustment for larger federal estate and trust taxable distribution	4	0.0	0.0
ene	5 Exemption for certain income of child taxed to parent	5	0.0	0.0
G	6 Recoveries of amounts deducted in earlier years that did not reduce Montana income tax	6	0.0	00
	7 Unemployment compensation	7	0.0	00
ent	8 Tribal income when exempt. Include Form ETM	8	0.0	00
oym	9 Certain taxed tips and gratuities	9	0.0	00
_	10 Workers' compensation benefits	10	0.0	00
	11 Certain health insurance premiums taxed to employee	11	0.0	00
	12 Student loan repayments for health care professional included in gross income	12	0.0	00
:=	13 Military salary of active duty service persons	13	0.0	0.0
	14 Life insurance premiums reimbursement or death benefits for National Guard and Reservist	14	0.0	0.0
	15 Montana medical savings account deposits and earnings. (See below)	15	0.0	0.0
= 5	16 First-time home buyer savings account deposits and earnings. Include Form FTB	16	0.0	0.0
	17 Family education savings account deposits (up to \$3,000 per taxpayer)	17	00	0.0
	18 Montana Achieving a Better Life Experience Act (ABLE) account deposits (up to \$3,000 per taxpayer)	18	00	0.0
ѫ	19 Carryover of capital losses incurred prior to 2007	19	00	0.0
St	20 Carryover of passive losses incurred prior to 2007	20	00	0.0
	21 Allocation of compensation to spouse in sole proprietorship	21	00	0.0
	22 Montana net operating loss carryover from Montana Form NOL	22	00	0.0
2	23 Business-related expenses for purchasing recycled material. Include Form RCYL	23	00	0.0
Business Subtractions	24 Wage expenses not deducted when taking the federal targeted jobs credit	24	00	00
btra	25 Certain expenses incurred by medical marijuana providers	25	00	0.0
Sul	26 Sales of land to beginning farmers	26	00	00
ness	27 Capital gains and dividends from small business investment companies	27	00	00
3usi	28 Certain gains recognized by liquidating corporation	28	00	0.0
_	29 Farm and ranch risk management account deposits. Include Form FRM	29	00	0.0
	30 Donation of mineral exploration information	30	00	0.0
	31 Gain on eligible sale of mobile home park. Include Form MHPE	31	00	00
	32 Partial retirement disability income exemption for taxpayers under age 65	32	00	0.0
ement	33 Federal taxable Tier II Railroad Retirement benefits entered on Form 2, line 4b	33	00	0.0
firen	34 Partial pension and annuity income exemption. (See page 5)	34	00	0.0
Retir	35 Subtotal to figure taxable social security. Combine lines 1 through 34	35	00	0.0
	36 Subtraction from federal taxable social security benefits (see page 5) and Tier I Railroad Retirement	36	00	0.0
Total	37 Add lines 35 and 36, and enter the total on Form 2, line 9.			
otai	This is your total subtractions from federal adjusted gross income	37	00	00
	Markers Markers Area (MOA) Oaks III			
	Montana Medical Savings Account (MSA) Schedule		Α	В
	If you have an MSA, you must report your beginning and ending balance each year.	1	<b>A</b>	<b>B</b>
<u>_</u>	1 Beginning balance. If this is a new account, enter 0	1	00	0.0
Subtraction	2 Total contributions for the year	2	00	0.0
John	3 Earnings from the account: interest, dividends, capital gains, etc.	3	00	0.0
ഗ്	4 Add lines 2 and 3. Enter the total on Subtractions Schedule, line 15. (See above)	4	00	0.0
	5 Ending balance	5	00	0.0
5	1 Total withdrawale made during the year	1	00	0.0
Š	1 Total withdrawals made during the year	1		0.0
al €	2 Withdrawals for eligible expenses. (See instructions)  2 Nangualified withdrawal. Subtract line 2 from line 1, and enter the total on Additions School line 6.	2	00	0.0
	3 Nonqualified withdrawal. Subtract line 2 from line 1, and enter the total on Additions Schedule, line 6	3	00	00
Pen		4	0.0	0.0
and Penalty	<ul><li>4 Nonqualified withdrawal not subject to the 10% penalty. (See instructions)</li><li>5 Nonqualified withdrawal subject to penalty. Subtract line 4 from line 3</li></ul>	4 5	00	00



orm 2	2 - Page 5 – 2018 Social Security Number	_		
	Partial Pension and Annuity Income Exemption  Workshee	et .		
	If your federal adjusted gross income on Form 2, line 7 is \$36,910 (\$39,000 if filing jointly) or more, stop here.		A	В
	You do not qualify for the exemption.		^	
<u>ප</u> .පු	1 Enter your federal adjusted gross income from Form 2, line 7.	1	00	0.0
Fed AGI	2 Federal adjusted gross income limitation amount	2	34820 00	34820 00
<u>т</u>	If line 1 is less than line 2, stop here. Enter the smaller of your pension and annual	uity income	or \$4,180 on Subtractions Sche	edule, line 34. (See page 4)
	3 Subtract line 2 from line 1	3	00	0.0
	4a If you are single, head of household, or married filing separately, enter the smaller of each spouse's			
.ij	pension and annuity or \$4,180	4a	00	00
Sulat	4b If you are married filing jointly, enter the smaller of each spouse's pension and annuity or \$4,180 in the	spaces belo	DW:	
Ca	Spouse 1         0 0         Spouse 2         0 0			
Exemption Calculation	Add the amounts for Spouse 1 and Spouse 2	4b	00	
emp	5 Multiply the amount on line 3 by 2	5	0.0	0.0
ш	6 Pension and annuity exemption. Subtract line 5 from line 4a or 4b, whichever applies, and enter the			
	total on Subtractions Schedule, line 34. (See page 4.) If the result is less than zero, enter 0.			
	This is your partial pension and annuity exemption	6	00	0.0
	Taxable Social Security Benefits  Workshee	et		
	The taxable amount of your social security benefits for Montana may be different than for federal purposes.		Α	В
	Complete this worksheet to figure how much you must enter on either the Additions or Subtractions Schedule.		Α	
	1 Total amount from box 5 of all your federal Form SSA-1099s	1	0.0	0.0
	2 Multiply line 1 by 50% (0.50)	2	0.0	0.0
	3 Combine Form 2, lines 1 through 4b and federal Schedule 1, line 22. (See page 2)	3	0.0	0.0
Modified Income	4 Subtract Additions Schedule, line 3 from Additions Schedule, line 15. (See page 3)	4	0.0	0.0
일	5 Enter the amount, if any, from Form 2, line 2a	5	0.0	0.0
Jiffe	6 Combine lines 2, 3, 4, and 5	6	0.0	0.0
Mo	7 Enter federal Schedule 1, line 36. (See page 2.) (Do not include student loan interest deduction)	7	0.0	0.0
	8 Add the amount on Subtractions Schedule, line 35 (see page 4) to line 7	8	00	00
	If the amount on line 8 is greater than on line 6, none of your social security by	enefits are	taxable. Stop here and enter 0	on line 20 and go to line 21
	9 Subtract line 8 from line 6	9	0.0	0.0
	10 Enter the amount that corresponds to your filing status. If your filing status is:			
	Married filing jointly, enter \$32,000 in column A;			
	Single or head of household, enter \$25,000 in column A;			
	Married filing separately, enter \$16,000 in columns A and B	10	00	00
	If the amount on line 10 is greater than on line 9, none of your social security by	penefits are	taxable. Stop here and enter 0	on line 20 and go to line 21
Benefits	11 Subtract line 10 from line 9	11	00	00
Ber	12 Enter the amount that corresponds to your filing status. If your filing status is:			
urity	Married filing jointly, enter \$12,000 in column A;			
Sec	Single or head of household, enter \$9,000 in column A;			
Taxable Social Security	Married filing separately, enter \$6,000 in columns A and B	12	00	00
e S	13 Subtract line 12 from line 11. If less than zero, enter 0	13	00	00
xabl	14 Enter the smaller of line 11 or line 12	14	00	00
<u>a</u>	15 Multiply line 14 by 50% (0.50)	15	00	00
	16 Enter here the smaller of line 2 or line 15	16	00	00
	17 Multiply line 13 by 85% (0.85). If line 13 is zero, enter 0	17	00	00
	18 Add lines 16 and 17	18	00	00
	19 Multiply line 1 by 85% (0.85)	19	00	00
	20 Enter the smaller of line 18 or 19. This is your <b>Montana taxable social security benefits</b>	20	00	00
	21 Enter the federal taxable amount of social security benefits that you entered on Form 2, line 5b	21	00	00
γχ	22 If line 21 equals line 20, the amount of the federal taxable social security benefits that you entered on	••		
Adjustments	Form 2, line 5b is the same amount that is taxed by Montana. No additions or subtractions are necessary	22		
nstu	23 If line 21 is less than line 20, subtract line 21 from line 20. Enter the result on Additions Schedule, line 16			
Adj	(See page 3). This is the additional amount of your social security benefits that is taxed by Montana	23	00	00
	24 If line 21 is greater than line 20, subtract line 20 from line 21. Enter the result on Subtractions Schedule, line 36			
	(See page 4). This is the reduction in taxable amount of your social security benefits for Montana	24	00	0.0



	Standard Deduction			Worksheet			
	When filing separately on the same for	m, each spouse must figure the	heir own deduction.			A	В
	1 Enter your Montana adjusted gross in	ncome from Form 2, line 10			1	00	00
Ę	2 Multiply the amount on line 1 by 20%	(0.20)			2	00	00
Maximum	3 If you are single or married filing sep	arately, enter \$4,580. If you a	re married filing jointly or				
Ma	head of household, enter \$9,160				3	00	00
	4 Enter the amount from line 2 or line 3	3, whichever is smaller			4	0.0	00
Minimum	5 If you are single or married filing sep	arately, enter \$2,030. If you a	re married filing jointly or				
Minimum	head of household, enter \$4,060				5	0.0	00
Total	6 Enter the amount from line 4 or line 5	5, whichever is larger, here ar	nd on Form 2, line 11.				
IUlai	This is your standard deduction				6	0.0	00
	Itemized Deductions Schedu	le					
	If you choose to itemize your deduction	ns, mark the box on Form 2, li	ine 11.			Α	В
	1 Medical and dental expenses	la	00	0.0			
ıntal	Enter the amount from Form 2, line 10 1	lb	00	0.0			
d De	Multiply line 1b by 7.5% (0.075)	1c	00	0.0			
ical and De Expenses	Subtract line 1c from line 1a and enter the total here, but not less than zero. This is your deductible						
ig Q	medical and dental expenses subject		and the first and a second second		1		0.0
Medical and Dental Expenses					1	00	00
Me	2 Medical insurance premiums not ded				2	00	00
Me		lucted elsewhere on your retu	ırn				
	2 Medical insurance premiums not ded 3 Long-term care insurance premiums	lucted elsewhere on your retu	our return	00	2	00	00
	Medical insurance premiums not ded     Long-term care insurance premiums     Federal income tax withheld	lucted elsewhere on your retu not deducted elsewhere on y	our return	00	2	00	00
	2 Medical insurance premiums not ded 3 Long-term care insurance premiums 4 Federal income tax withheld Federal estimated tax payments 2017 federal income taxes paid 4	lucted elsewhere on your retu not deducted elsewhere on y 4a 4b 4c	our return 0 0 0 0 0 0	00	2	00	00
	2 Medical insurance premiums not ded 3 Long-term care insurance premiums 4 Federal income tax withheld Federal estimated tax payments 2017 federal income taxes paid Other back year federal income taxes	lucted elsewhere on your retu not deducted elsewhere on y 4a 4b 4c 4d	our return  0 0  0 0  0 0  0 0	00	2	00	00
	2 Medical insurance premiums not ded 3 Long-term care insurance premiums 4 Federal income tax withheld Federal estimated tax payments 2017 federal income taxes paid Other back year federal income taxes Add lines 4a through 4d and enter the	lucted elsewhere on your retu not deducted elsewhere on y 4a 4b 4c 4d e total here, but not more that	our return  0 0  0 0  0 0  0 0  0 0  n \$5,000 if you are single	00	2	00	00
2018	2 Medical insurance premiums not ded 3 Long-term care insurance premiums 4 Federal income tax withheld Federal estimated tax payments 2017 federal income taxes paid Other back year federal income taxes	lucted elsewhere on your retu not deducted elsewhere on y 4a 4b 4c 4d e total here, but not more that	our return  0 0  0 0  0 0  0 0  0 0  n \$5,000 if you are single	00	2	00	00
	2 Medical insurance premiums not ded 3 Long-term care insurance premiums 4 Federal income tax withheld Federal estimated tax payments 2017 federal income taxes paid Other back year federal income taxes 4 Add lines 4a through 4d and enter the head of household, or married filing so This is your federal income tax deductions.	lucted elsewhere on your retu not deducted elsewhere on y 4a 4b 4c 4d e total here, but not more than separately; or \$10,000 if you a	our return  0 0  0 0  0 0  0 0  n \$5,000 if you are single are married filing jointly.	00	2	00	00
Federal Tax Paid/Withheld in 2018	2 Medical insurance premiums not ded 3 Long-term care insurance premiums 4 Federal income tax withheld Federal estimated tax payments 2017 federal income taxes paid Other back year federal income taxes Add lines 4a through 4d and enter the head of household, or married filing so This is your federal income tax deducts 5 General state and local sales taxes	lucted elsewhere on your retu not deducted elsewhere on y 4a 4b 4c 4d e total here, but not more that separately; or \$10,000 if you a ction 5a	our return  0 0  0 0  0 0  0 0  0 0  n \$5,000 if you are single are married filing jointly.	00 00 00	2	00	00
Federal Tax Paid/Withheld in 2018	2 Medical insurance premiums not ded 3 Long-term care insurance premiums 4 Federal income tax withheld Federal estimated tax payments 2017 federal income taxes paid Other back year federal income taxes Add lines 4a through 4d and enter the head of household, or married filing selection This is your federal income tax deduces 5 General state and local sales taxes Local income taxes	lucted elsewhere on your retu not deducted elsewhere on y 4a 4b 4c 4d e total here, but not more that separately; or \$10,000 if you a ction 5a	our return  0 0  0 0  0 0  0 0  n \$5,000 if you are single are married filing jointly.	00 00 00 00	2	00	00
Federal Tax Paid/Withheld in 2018	2 Medical insurance premiums not ded 3 Long-term care insurance premiums 4 Federal income tax withheld Federal estimated tax payments 2017 federal income taxes paid Other back year federal income taxes Add lines 4a through 4d and enter the head of household, or married filing s This is your federal income tax deduces 5 General state and local sales taxes Local income taxes Real estate taxes paid	lucted elsewhere on your retu not deducted elsewhere on y 4a 4b 4c 4d e total here, but not more that separately; or \$10,000 if you a ction 5a 5b	our return  0 0  0 0  0 0  0 0  n \$5,000 if you are single are married filing jointly.	00 00 00 00 00 00	2	00	00
Federal Tax Paid/Withheld in 2018	2 Medical insurance premiums not ded 3 Long-term care insurance premiums 4 Federal income tax withheld Federal estimated tax payments 2017 federal income taxes paid Other back year federal income taxes 4 Add lines 4a through 4d and enter the head of household, or married filing 5 This is your federal income tax deducts General state and local sales taxes Local income taxes Real estate taxes paid Value-based personal property taxes 5	lucted elsewhere on your retu not deducted elsewhere on y 4a 4b 4c 4d e total here, but not more that separately; or \$10,000 if you a ction 5a 5b 5c	our return  0 0  0 0  0 0  0 0  n \$5,000 if you are single are married filing jointly.	00 00 00 00	2	00	00
	2 Medical insurance premiums not ded 3 Long-term care insurance premiums 4 Federal income tax withheld Federal estimated tax payments 2017 federal income taxes paid Other back year federal income taxes Add lines 4a through 4d and enter the head of household, or married filing s This is your federal income tax deduces 5 General state and local sales taxes Local income taxes Real estate taxes paid	lucted elsewhere on your retu not deducted elsewhere on y 4a 4b 4c 4d e total here, but not more that separately; or \$10,000 if you a ction 5a 5b 5c 5d re, but not more than \$10,000	our return  0 0  0 0  0 0  0 0  n \$5,000 if you are single are married filing jointly.	00 00 00 00 00 00	2	00	00

<u>a</u>	6 Montana light vehicle registration fees	6	00	0.0
ner Star Taxes	7 Per capita livestock fees	7	00	0.0
Other State Taxes	8 Other deductible taxes paid. List type and amount:			
Ó		8	00	0.0
ᅜ	9 Home mortgage interest and points. If paid to the person from whom you bought the house, provide the	ir name, so	ocial security number and address	
Interest		9	00	0.0
드	10 Investment interest. Include federal Form 4952	10	00	0.0
9. ≥	11 Charitable contributions made by cash or check	11	00	0.0
Gifts to Charity	12 Charitable contributions made by other than cash or check	12	00	0.0
90	13 Charitable contribution carryover from the previous year	13	00	0.0
	14 Child and dependent care expenses. Include Montana Form 2441-M	14	00	0.0
sno	15 Casualty and theft losses. Include federal Form 4684	15	00	0.0
cellaneou	16 Political contributions, limited to \$100 per taxpayer	16	00	0.0
Miscellaneous Deductions	17 Gambling losses allowed under federal law	17	00	0.0
₩ O	18 Other miscellaneous deductions. List type and amount:			
		18	00	0.0
Total	19 Add lines 1 through 18, and enter the total on Form 2, line 11. This is your total itemized deductions	19	00	0.0

This is your state and local tax deduction

6 Montana light vehicle registration fees



Form 2 - Page 7 - 2018	Social Security Number		П	

### **Tax Liability Schedule**

	Full-year residents must skip lines 3a, 3b and 5. Nonresidents calculate their tax on line 3a or compute the tax			n
	on their volume of sales on line 3b when eligible.		A	В
	1 Recapture taxes. (See instructions) Code Code	1	00	00
	2 Tax from the tax table based on taxable income. (See instructions)	2	00	00
<b>≥</b>	$ 3a \ \textbf{Nonresident tax}. \ \textbf{Multiply line 2 by the nonresident ratio below and add line 1}. \ \textbf{Enter the total on Form 2}, \ \textbf{line 14} $	3a	00	00
apili	3b Alternative tax method for certain nonresidents. (See instructions)	3b	00	00
Tax Liability	4 Tax on lump-sum distributions. Include federal Form 4972	4	00	00
12	5 Part-year resident tax. Multiply line 2 by the part-year resident ratio below and add lines 1 and 4, and			
	enter the total on Form 2, line 14	5	00	00
	6 Resident tax. Add lines 1, 2 and 4, and enter the total on Form 2, line 14	6	00	00

Resident Part-Year Required Information								
Date of Change							Υ	Υ
State moved to	State moved from							

#### Nonresident / Part-Year Resident Ratio Schedule

	Noniesident / Part-Tear Resident Ratio Schedule			
	Enter your Montana source income that is included in Montana adjusted gross income on Form 2.		Α	В
	1 Wages, salaries, tips, etc.	1	0.0	00
	2 Interest	2	00	00
	3 Ordinary dividends	3	0.0	00
	4 Refunds, credits, or offsets of local income taxes	4	0.0	00
	5 Alimony received	5	0.0	00
Э	6 Business income or (loss)	6	0.0	00
חססר	7 Capital gain or (loss)	7	0.0	00
Montana Source Income	8 Other gains or (losses)	8	0.0	00
onic	9 IRAs, pensions, and annuities	9	00	00
na	10 Rental real estate, royalties, partnerships, S corporations, trusts, etc.			
onta	Mark this box if Montana source losses are carried over to next year. (See instructions)	10	0.0	00
Š	11 Farm income or (loss)	11	00	00
	12 Social security benefits	12	00	00
	13 Other income. (See instructions)	13	00	00
	14 Montana source additions to income. (See instructions)	14	00	00
	15 Montana source net operating loss. (See instructions)	15	00	00
	16 Montana source income. Add lines 1 through 15	16	00	00
MT AGI	17 Enter your Montana adjusted gross income from Form 2, line 10	17	00	00
	18 Divide the amount on line 16 by the amount on line 17.			
Ratio	Round to 6 decimal places and do not enter more than 1.000000.			
	This is your nonresident or part-year resident ratio	18		

2018 Montana Individual Income Tax Rates									
If your taxable incor	If your taxable income is								
More than	But not more than	Then your tax rate is	Less						
\$0	\$3,000	1% of taxable income	\$0						
\$3,000	\$5,200	2% of taxable income	\$30						
\$5,200	\$8,000	3% of taxable income	\$82						
\$8,000	\$10,800	4% of taxable income	\$162						
\$10,800	\$13,900	5% of taxable income	\$270						
\$13,900	\$17,900	6% of taxable income	\$409						
More than \$17,900		6.9% of taxable income	\$570						



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Form	<b>Z</b> -	Page	ŏ-	- 2018

Social Security Number

#### Nonrefundable Credits Schedule

	Enter your nonrefundable credits, including any carryover credits that may be available from 2017.		A	В
	1 Resident capital gains credit. 2% of capital gain entered on federal Schedule 1, line 13. (See page 2)	1	00	00
_	2 Nonresident/part-year resident capital gains credit.			
isior	2% of capital gains entered on Nonresident/Part-Year Resident Ratio Schedule, line 7. (See page 7)	2	00	0.0
Po	3 Credit for an income tax liability paid to another state or country. (See below)	3	00	0.0
ver	4 College contribution credit. Include Form CC	4	00	0.0
arryo	5 Qualified endowment credit. Include Form QEC	5	00	0.0
ပိပိ	6 Energy conservation installation credit. Include Form ENRG-C	6	0.0	0.0
Single Year Credits - No Carryover Provision	7 Alternative fuel credit. Include Form AFCR	7	00	0.0
edits	8 Health insurance for uninsured Montanans credit. Include Form HI	8	0.0	0.0
ؿٙ	9 Elderly care credit. Include Form ECC	9	0.0	0.0
≺ea	10 Recycle credit. Include Form RCYL	10	00	0.0
ngle	11 Innovative educational program credit	11	00	0.0
: <u>S</u>	12 Student scholarship organization credit	12	00	0.0
	13 Apprenticeship credit	13	00	0.0
	14 Biodiesel blending and storage credit. Include Form BBSC	14	00	0.0
_	15 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here			
risio	CGR Account ID:	15	00	0.0
Pro	16 Geothermal systems credit. Include Form ENRG-A	16	00	0.0
Nonrefundable Credits with Carryover Provision	17 Alternative energy systems credit. Recognized nonfossil form of energy generation	17	00	0.0
arryc	18 Alternative energy systems credit. Low emission wood or biomass combustion device			
Š	Include Form ENRG-B if you are claiming a credit on lines 17 or 18	18	00	0.0
swit	19 Alternative energy production credit. Include Form AEPC	19	00	0.0
edit	20 Dependent care assistance credit. Include Form DCAC	20	00	0.0
e C	21 Historic property preservation credit. Include federal Form 3468	21	00	0.0
dabl	22 Infrastructure users fee credit. Include Form IUFC	22	00	0.0
efun	23 Empowerment zone credit	23	00	0.0
Jong	24 Increasing research activities credit. Include a detailed schedule of the credit carryforward	24	00	0.0
	25 Mineral and coal exploration incentive credit. Include Form MINE-CRED	25	00	0.0
	26 Adoption credit. Include federal Form 8839	26	00	0.0
Total	27 Add lines 1 through 26, and enter the total on Form 2, line 15. This is your total of <b>nonrefundable credits</b>	27	00	0.0

#### Credit for Income Tax Paid to Another State or Country Schedule

You may have paid income tax on income sourced to another state while a MT resident. Use this schedule Α В to calculate this credit. You cannot claim this credit if a foreign tax credit is claimed for federal tax purposes. 1 Enter your income sourced and taxable to another state or country that is included in Montana adjusted 00 00 gross income, or Montana source income if a part-year resident. (See instructions) Credit for Taxes Paid to Another State or Country 2 Enter all income sourced and taxable to the other state or country 2 00 Indicate state's abbreviation 00 3 Enter your income sourced and taxable to Montana. If a full-year resident, enter Form 2, line 10. If a part-year resident, enter Nonresident/Part-Year Resident Ratio Schedule, line 16. (See page 7) 3 00 00 00 4 Enter your total income tax liability paid to the other state or country. (See instructions) 00 5 00 00 5 Enter your Montana tax liability. (See instructions) 6 Divide line 1 by line 2. Enter the percentage here, but not more than 100% 6 7 00 00 7 Multiply line 4 by line 6 8 Divide line 1 by line 3. Enter the percentage here, but not more than 100% 8 9 00 00 9 Multiply line 5 by line 8 10 Enter the smaller of the amounts on lines 4, 7, or 9 here and on Nonrefundable Credits Schedule, line 3. 10 00 (See above.) This is your credit for income tax paid to another state or country 00



Form 2 - Page 9 - 2018	Social Security Number		
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Other Payments and Refundable Credits Schedule

Other Payments and Refundable Credits

Gross Household Income

Net Household

**Credit Computation** 

Chief i dymente una resumado escare concurs			
Withholding reported on Forms W-2 and 1099 must be entered on Form 2, line 17.		Α	В
1 2018 estimated tax payments	1	00	00
2 Overpayment applied from 2017 return	2	00	00
3 Total withholding from Montana Schedule(s) K-1	3	00	00
4 Emergency lodging credit. Include Form ELC	4	00	00
5 Unlocking public land credit	5	00	00
6 Elderly homeowner/renter credit. (See below)	6	00	
7 Other payments. (See instructions)	7	00	00
8 Add lines 1 through 7, enter the total on Form 2, line 18. This is your other payments and refundable credits	8	00	00

Enter physical address of Montana residence

Address

City

(if different than mailing address entered on Form 2)

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Worksheet

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### Elderly Homeowner/Renter Credit Schedule

When you claim this credit, you attest that:

- · You are 62 or older as of December 31, 2018;
- Your total household income of all household members is less than \$45,000 for the tax year;
- You have lived in Montana for at least nine months during the tax year; and
- You occupied a Montana residence as a renter, owner or lessee for at least six months during the tax year.
- 1 Federal adjusted gross incomes (Form 2, line 7) reported by the household. (See instructions)
- 2 Add line 2a reported on all Forms 2 or federal Forms 1040 filed by the household
- 3 Add any amount on lines 4a and 5a not included in 4b and 5b from Forms 2 or federal Forms 1040 filed by the household. (See instructions)
- 4 Social security payments not reported by the household, except when paid directly to a nursing home
- 5 Support money, cash public assistance and relief, non taxable strike benefits, and alimonies not reported by the household
- 6 Refundable credits received, including the elderly homeowner/renter credit
- 7 Other income not listed above
- 8 Enter all losses included on pages 1, line 7 for all Forms 2 or federal Forms 1040 filed by the household. (See instructions)
- 9 Combine lines 1 through 8. This is your gross household income
- 10 Your standard exclusion is entered here for you
- To Tour standard exclusion is entered here for you
- 11 Subtract line 10 from line 9 and enter the result here, but not less than zero
- 12 Enter your multiplier rate from the Household Income Reduction Table. (See below)
- 13 Multiply line 11 by line 12. This is your **net household income**
- 14 Enter the property tax that you were billed for your Montana residence and up to one acre in 2018
- 15 Enter the rent that you paid in 2018 for your Montana residence
- 16 Multiply line 15 by 0.15 (15%)
- 17 Add lines 14 and 16
- 18 Subtract line 13 from line 17 and enter the result here, but not less than zero
- 19 Enter the lesser of line 18 or \$1,000
- 20 Enter the percentage from the Credit Multiplier Table that corresponds to your gross household income. (See below)
- 21 Multiply line 19 by the percentage on line 20, and enter the total on Other Payments and Refundable Credits, line 6. (See above)
  This is your **elderly homeowner/renter credit**

Household Income Reduction Table
If your household income on line 11 is:

ii youi nouse	ii your nousenola income on line 11 is.				
At least	But not more than	Multiplier			
\$0	\$1,999	0			
\$2,000	\$2,999	0.006			
\$3,000	\$3,999	0.016			
\$4,000	\$4,999	0.024			
\$5,000	\$5,999	0.028			
\$6,000	\$6,999	0.032			
\$7,000	\$7,999	0.035			
\$8,000	\$8,999	0.039			
\$9,000	\$9,999	0.042			
\$10,000	\$10,999	0.045			
\$11,000	\$11,999	0.048			
\$12,000	and greater	0.05			

### Long-Term Care Facility Rent Calculation

1 Total payment to the facility

2 If you received board services (meals, housekeeping, laundry, transportation), multiply line 1 by 20°

3 If you received care (nursing care, assisted living care, memory care), multiply line 1 by 30%

4 Subtract lines 2 and 3 from line 1. This is your rent

	1	00
ultiply line 1 by 20%	2	00
olv line 1 by 30%	3	00

Credit Multiplier Table					
If line 9 is:	Multiplier				
Less than \$35,000	1.00 (100%)				
\$35,000 to \$37,500	0.40 (40%)				
\$37,501 to \$40,000	0.30 (30%)				
\$40,001 to \$42,500	0.20 (20%)				
\$42,501 to \$44,999	0.10 (10%)				
\$45,000 and greater	0.00 (0%)				



Form 2 -	Page 10 – 2018 Social Security	/ Numl	per													
	Contributions, Penalties,	and I	nterest	Sched	ule											
	Enter any voluntary contributions to d					n the correspor	ding lines.									
	Voluntary Contributions A													В		
	1 Nongame Wildlife Program	а	\$5	\$10	\$20	0.0	other amount	а		\$5	9	\$10	\$20		0.0	other amount
ions	Child Abuse Prevention	b	\$5	\$10	\$20	0.0	other amount	b		\$5	5	\$10	\$20		0.0	other amount
Contributions	Agriculture Literacy in MT Schools	С	\$5	\$10	\$20	0.0	other amount	С		\$5	9	\$10	\$20		0.0	other amount
	MT Military Family Relief Fund	d	\$5	\$10	\$20	0.0	other amount	d		\$5	5	\$10	\$20		0.0	other amount
												Α				В
	Total voluntary contributions 1													00		0.0
Amend 2 If filing an amended return, enter overpayments already refunded or applied to 2019 2													00		0.0	
Penalties and Interest	3 Interest on underpayment of esti	mated	taxes. (S	ee below	)				3					00		
	If applicable, mark the appropriate I	хос	2/3 far	ming gros	ss income	Estimated p	ayments were ma	ade u	sing	the an	nualiz	zation m	nethod			
	4 Late file penalty, late payment penalty and interest. (See instructions) 4													00		0.0
	5 Other penalties. (See instructions) 5													00		0.0
Total	6 Add lines 1 through 5, and enter the	e total o	on Form 2,	line 20. Tl	nis is your <b>cont</b>	ributions, pena	Ities, and intere	st	6					00		0.0
	Calculation of Interest on If you are filing separately on the s											Wor	kshee	et .		
\$500 Threshold	1 Total tax due reported on Form 2, line 16															0.0
	2 Montana tax withheld on Forms W-2 and 1099 reported on Form 2, line 17															0.0
	3 Combine the amounts on Other Payments and Refundable Credit Schedule, lines 2 through 6. (See page 9)													3		0.0
	4 Add lines 2 and 3													4		0.0
	5 Subtract line 4 from line 1															0.0
	If your result is \$500 or less, stop here; you do not owe interest on your underpayment															
Jnderpayment for 2018	6 Multiply line 1 by 90%													6		0.0
	7 Income tax liability that you enter		n your 201	7 Form 2	, line 54 or 20	17 Form 2EZ,	line 15							7		0.0
	8 Enter the smaller of line 6 or line													8		00
	9 Add the amount on line 4 above	and C	Other Payr	nents an	d Refundable	Credits Schedu	ıle, line 1. (See	page	9)					9		0.0
5	10 Subtract line 9 from line 8. This	is vou	r total und	lernavm	ent for 2018									10		0.0

12 If you paid the amount on line 10 on or after April 15, 2019, enter 0. If you paid the amount on line 10 before April 15, multiply the

amount on line 10 by the number of days you paid before April 15 and then by 0.000137

This is your interest on the underpayment of estimated taxes

13 Subtract line 12 from line 11, and enter on Contributions, Penalties, and Interest Schedule, line 3. (See above)

11 Multiply line 10 by 0.0333

If the result is zero or less, stop here; you do not owe interest on your underpayment

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