

2019 Montana Individual Income Tax Return

Form 2

Pag	je 1	For the year Jan	1 – Dec 31, 2019 o	the tax year beginnin	g M M D D 2 0	1 9 and	d ending		YY
		First name and	d initial	Last name			Social S	Security Number	Deceased? Date of death
M	ark if this is	Spouse's first	name and initial	Last name			Spouse'	s Social Security Numbe	r Deceased? Date of death
aı	amended								
re	turn.	Current mailing	g address			City		State ZI	P+4
(S	(See page 2)								
ţns	1 Si	ingle	3 Head of househo	old 4 Marri	ed filing jointly	Residency	Status	1 Resident full-ye	ar North Dakota reciprocity
Stal	2a M	larried filing sepa	arately on the same	form		Mark only o	one box.	2 Nonresident full-	year
Filing Status	2b M	larried filing sepa	arately on separate	forms If using 2b	or 2c, enter your spouse's	SSN below.		3 Resident part-y	ear (See instructions)
正	2c M	larried filing sepa	rately and spouse n	ot filing					
nts	First nam	ie	Last name		Social Secu	rity Number	Rela	tionship	Mark if disabled
Dependents									
ebe									
۵									
								Column A	Column B (for spouse when filing
Su		Yourself	65 or older	Blind	Enter number		а		separately using filing status 2a)
ptio		Spouse	65 or older	Blind	Enter number	er marked	b		
Exemptions					dents, see instructions.		С		
Ш			•	number of exemp	tions.		d		
Federal Income		-	etc. Include federa				1	00	00
		empt interest	2a	0.0	00 2b Taxable		2b	00	00
		ed dividends	3a	0.0	00 3b Ordinary		Bb	00	00
	4a IRA dis		4a	0.0	00 4b Taxable		łb	0.0	0.0
		ns and annuities		0.0	00 4d Taxable		ld	00	0.0
		Security benefits		0.0	00 5b Taxable		5b	0.0	0.0
ede		- ,			required, mark here		6	00	00
ш			hedule 1, line 9 (S				'a	0.0	0.0
	7b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income.						'b	00	00
	8a Adjustments to income from Schedule 1, line 22 (See page 3) 8b Subtract line 8a from line 7b. This is your federal adjusted gross income.						Ba	00	00
				ur federal adjusted	gross income.		Bb	00	00
a		na additions (Se	,				9	00	00
Faxable Income		na subtractions					10	00	00
e Iv				lines 8b and 9, ther			11	00	00
cabl		ard or itemized			include page 7 if you elect		12	00	00
Ta)				al number of exemp			13	00	00
				13 from line 11. If ze	ero or less, enter 0.		14	00	00
ξŲ		-	redits (See instruc	•	45		15	00	00
nent					t larger than line 15.		16	00	00
ayn				act line 16 from line	15.		17	00	00
nd F			on Forms W-2 and				18	00	00
ts a			efundable credits		LEITO		19	00	00
redi		d Income Tax C		Enter your feder		0.0	M.	0.0	0.0
Tax, Credits and Payments					ers: See instructions)	20		00	00
<u>T</u> a			es, and interest (Se		o 01		21	00	00
		-		20b, then subtract lin			22	00	00
	Zo if line z		7, subtract line 22		This is your TA				0.0
	24 If line			-	gov or make checks				
	24 If line 2	∠∠ is more than	iiile 17, subtract III	ne 17 from line 22.	This is your TAX OVE	EKPAIU ► 2	24	0.0	00

Go to Page 2 to complete your return and claim any refund.

Office Use Only

Date Received



19CE0101

	Number			
Status 2a Payment Schedule				
•	omplete this schedule only if there is an a	amount on page 1, line 23, and on p	age 1, line 24.	
	ent is applied to the amount owed by your s	pouse before you can claim the net o	verpayment on the Re	
1 Enter the amount from line 23, ta 2 Enter the amount from line 24, ta			2	00
3 Subtract line 2 from line 1, enter		This is your net amount d		00
4 Subtract line 1 from line 2, enter		This is your net overpayme		00
The amount on line 4 (above) mus	t be entered on Refund Schedule, line 1 (be	elow), in the column of the spouse with	n an overpayment on p	page 1, line 24.
Refund Schedule				
Keruna Schedule			Α	В
1 Enter your overpayment from page	ge 1, line 24 or from the Status 2a Paym	nent Schedule, line 4 1	0	0 0
2 Amount from line 1 you want app	olied to your 2020 estimated tax	2	0	0 0
	posited into a 529 or 529A account (See			0 00
4 Subtract lines 2 and 3 from line 1		is is your REFUND ► 4	O Stan bara and sign	
•	are filing a return in Montana for the first irect deposit option is available and you			
II tile u	nect deposit option is available and you	wish to use it, provide your bank a	ccount information a	ind sign your return below.
Your RTN#		CT#		
	direct deposit, you are required to mark of	one box. Checking S	avings	
Deposit		talda af tha Haltad Otataa aa ita taa	attanta a manada thia bas	
Account If this d	eposit is going to an account located ou	iside of the United States of its ter	ntories, mark this bo	Х.
REQUIRED				
Signature, Paid Preparer, and	Third-Party Designee			
	I declare that I have examined this return	n, including accompanying schedu	les and statements,	
	nd belief, it is true, correct, and complete			
Your signature is required.	D .	Spouse's signature		D .
v	Date	v v		Date
X Taxpayer daytime pho	ne number	X		
Paid preparer's signature	ic number			
	Preparer's PTIN	Firm's FEIN		
		M	ark if paid preparer is	s also a Third-Party Designee.
Preparer daytime phore				
	allow another person (other than a paid p	renarer) to discuse this return with		
		preparer) to discuss this return with		
Mark the box if you want to a Name		reparer) to discuss this return with	Phone number	
		repairer, to discuss this return with		•
		repairer, to discuss this return with		•
		repairs) to discuss this feturn with		•
Name	In the table below, indicate the reason		Phone number	
Amended Return Information Mark the appropriate box. a NOL carryback			Phone number	
Amended Return Information Mark the appropriate box. a NOL carryback b Federal audit		ns for the changes you made to yo	Phone number	
Amended Return Information Mark the appropriate box. a NOL carryback b Federal audit c Amended federal return		ns for the changes you made to yo	Phone number	
Amended Return Information Mark the appropriate box. a NOL carryback b Federal audit c Amended federal return d Filing status		ns for the changes you made to yo	Phone number	
Amended Return Information Mark the appropriate box. a NOL carryback b Federal audit c Amended federal return		ns for the changes you made to yo	Phone number	
Amended Return Information Mark the appropriate box. a NOL carryback b Federal audit c Amended federal return d Filing status		ns for the changes you made to yo	Phone number	
Amended Return Information Mark the appropriate box. a NOL carryback b Federal audit c Amended federal return d Filing status		ns for the changes you made to yo	Phone number	
Amended Return Information Mark the appropriate box. a NOL carryback b Federal audit c Amended federal return d Filing status		ns for the changes you made to yo	Phone number	



Form 2 - Page 3 – 2019	Social Security Number			

Schedule 1 (federal Form 1040 or 1040-SR) Additional Income and Adjustments to Income

	Additional Income and Adjustments to Income				
	Enter your additional income and adjustments to income from So	chedule 1		Α	В
	1 Taxable refunds, credits, or offsets of state and local inc	come taxes	1	0.0	00
	2a Alimony received		2a	00	00
ō	2b Date of original divorce or separation agreement	2b M M D D Y Y Y Y			
Additional Income	3 Business income or (loss). Include federal Schedule C.		3	00	00
<u>=</u>	4 Other gains or (losses). Include federal Form 4797.		4	00	00
ion	5 Rental real estate, royalties, partnerships, S corporations,	trusts, etc. Include federal Schedule E.	5	00	00
git	6 Farm income or (loss). Include federal Schedule F.		6	00	00
⋖	7 Unemployment compensation		7	00	00
	8 Other income. List type and amount.		8	0.0	00
	9 Combine lines 1 through 8. Enter the total on page 1, li	ne 7a.	9	00	00
	10 Educator expenses	10	00	00	
	11 Certain business expenses of reservists, performing artis	11	0.0	0.0	
	Include federal Form 2106.		00	00	
	12 Health savings account deduction. Include federal Form	12			
	13 Moving expenses for members of the Armed Forces. In		13	0.0	0.0
me	14 Deductible part of self-employment tax. Include federal	Schedule SE.	14	0.0	0.0
200	15 Self-employed SEP, SIMPLE, and qualified plans		15	0.0	0.0
Adjustments to Income	16 Self-employed health insurance deduction		16	0.0	0.0
ents	17 Penalty on early withdrawal of savings		17	0.0	0.0
stm	18a Alimony paid		18a	00	00
흦	18b Recipient's SSN	18b			
1	18c Date of original divorce or separation agreement	18c M M D D Y Y Y Y		0.0	0.0
	19 IRA deduction		19	00	00
	20 Student loan interest deduction		20	00	00
	21 Tuition and fees. Attach Form 8917	_	21	00	00
	22 Add lines 10 through 21. Enter the total on page 1, line	8a.			
	Mark if including federal write-ins.		22	00	0.0

Net Operating Loss Election for Farming Losses

If you do not want to carry your 2019 farming loss back, mark the box.

You must make this election by the due date (including extension) for filing your income tax return.

Montana Medical Savings Account (MSA) Schedule

	If you have an MSA, you must report your beginning and ending balance each year.		Α	В
	1 Beginning balance . If this is a new account, enter 0.	1	00	00
ţio	2 Total contributions for the year	2	00	00
Subtraction	3 Earnings from the account: interest, dividends, capital gains, etc.	3	00	0.0
gng	4 Add lines 2 and 3. Enter the total on Subtractions Schedule, line 15. (See page 5)	4	00	00
	5 Ending balance. Enter your ending balance as shown on your year-end account statement.	5	00	00
onqualified Withdrawal and Penalty	1 Total withdrawals made during the year	1	00	00
	2 Withdrawals for eligible expenses (See instructions)	2	00	00
	3 Nonqualified withdrawals. Subtract line 2 from line 1. Enter the total on Additions Schedule, line 6.	3	00	00
ed V	4 Nonqualified withdrawals not subject to the 10% (0.10) penalty (See instructions)	4	00	00
and	5 Nonqualified withdrawals subject to penalty. Subtract line 4 from line 3.	5	00	00
bud	6 Penalty . Multiply line 5 by 10% (0.10) and include the total on			
ž	Contributions, Penalties, and Interest Schedule, line 5 (See page 11)	6	00	00



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ocial Security Number

Montana Additions Schedule

	Enter your additions to federal adjusted gross income on the corresponding lines.		Α	В
Suc	1 Recovery of federal income tax deducted in 2018 (See worksheet below)	1	00	00
薑	2 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	2	00	00
¥	3 Interest and mutual fund dividends from state, county, or municipal bonds from other states	3	00	00
General Additions	4 Dividends not included in federal adjusted gross income	4	00	00
	5 Adjustment for smaller federal estate and trust taxable distributions	5	00	00
Savings	6 Montana Medical Savings Account nonqualified withdrawals (See page 3)	6	00	00
Sav	7 First-time home buyer savings account nonqualified withdrawals	7	00	00
Business Additions	8 Allocation of compensation to spouse in sole proprietorship	8	00	00
	9 Federal net operating loss deduction	9	00	00
	10 Dependent care assistance credit adjustment	10	00	00
	11 Farm and ranch risk management account taxable distributions	11	00	00
ii.	12 Enter your total additions from Montana Schedules K-1 (PTE), part 3, column I, line 1	12	00	00
Bus	13 Title plant depreciation and amortization	13	00	00
	14 Other additions. Specify:	14	00	00
Retirement	15 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 14.	15	00	00
rememen	16 Addition to taxable Social Security benefits (See page 6)	16	00	00
Total	17 Add lines 15 and 16, and enter the total on page 1, line 9			
iotai	This is your total additions to federal adjusted gross income.	17	00	00

Recovery of Federal Income Tax Deducted in 2018 Workshee	et .		
If you chose the standard deduction in 2018, your refund is not taxable. Do not complete this worksheet.		Α	В
1 Enter your total federal taxes paid in 2018 as reported on your 2018 Form 2,			
Itemized Deductions Schedule, lines 4a through 4d	1	00	00
2 Enter the federal income tax refund you received in 2019	2	00	00
3 Enter any refundable credits claimed on your 2018 federal Form 1040	3	00	00
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	00
If the result	is zero or le	ss, stop here. Your federal re	fund is not taxable.
5 Enter the amount reported on your 2018 Form 2, Itemized Deductions Schedule, line 4	5	00	00
6 Enter the federal income taxes included on line 11 of your 2018 federal Form 1040	6	00	00
7 Subtract line 4 from line 1 and enter the result here, but not less than zero	7	00	00
8 Subtract line 7 from line 5	8	00	00
9 Subtract line 6 from line 5	9	00	00
10 Enter the lesser of line 9 or line 8. This is the amount of taxes you deducted that were refunded to you.	10	00	00
If the result	is zero or le	ss, stop here. Your federal re	fund is not taxable.
11 Enter the amount reported on your 2018 Form 2, Itemized Deductions Schedule, line 19	11	00	00
12 Enter your Montana adjusted gross income from 2018 Form 2, page 1, line 10	12	00	00
13 Calculate the 2018 standard deduction:			
 If your filing status was single or married filing separately, enter 20% (0.20) of line 12, but not less than \$2,030 or more than \$4,580. 			
• If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 12,			
but not less than \$4,060 or more than \$9,160.	13	00	00
14 Subtract line 13 from line 11	14	00	00
If the result	is zero or le	ss, stop here. Your federal re	efund is not taxable.
15 If your 2018 taxable income was less than zero, enter your 2018 taxable income as			
a negative number. Otherwise enter 0.	15	00	00
16 Add line 15 to the smaller of line 10 or line 14. If the result is less than zero, enter 0.			
Enter here and on the Additions Schedule, line 1.			
This is your recovery of federal income tax deducted in 2018.	16	00	00

Montana Subtractions Schedule

	Montana Subtractions Schedule			
	Enter your subtractions from federal adjusted gross income on the corresponding lines.		Α	В
Suc	1 State income tax refunds included on Schedule 1, line 1 (See page 3)	1	0.0	0.0
General Subtractions	2 Interest and mutual fund dividends from federal bonds, notes and obligations	2	0.0	0.0
.ptr	3 Partial interest exemption for taxpayers 65 and older	3	0.0	0.0
<u> </u>	4 Adjustment for larger federal estate and trust taxable distribution	4	00	0.0
ner	5 Exemption for certain income of child taxed to parent	5	00	0.0
ලී	6 Recoveries of amounts deducted in earlier years that did not reduce Montana income tax	6	00	0.0
	7 Unemployment compensation	7	00	0.0
ŧ	8 Exempt tribal income. Include Form ETM.	8	00	0.0
Employment	9 Certain taxed tips and gratuities	9	0.0	0.0
<u>e</u>	10 Workers' compensation benefits	10	0.0	0.0
ᇤ	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	0.0
Military	13 Military salary of active duty servicemembers	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 page 3)	15	0.0	0.0
ls is	16 First-time home buyer savings account deposits and earnings. Include Form FTB.	16	0.0	0.0
Savings Accounts	17 Family education savings account (529) deposits (up to \$3,000 per taxpayer)	17	0.0	0.0
Sar	18 Achieving a Better Life Experience Act (ABLE) account deposits			
	(up to \$3,000 per taxpayer)	18	00	0.0
Sn	19 Carryover of capital losses incurred prior to 2007	19	0.0	0.0
Status	20 Carryover of passive losses incurred prior to 2007	20	0.0	0.0
	21 Allocation of compensation to spouse in sole proprietorship	21	0.0	0.0
	22 Montana net operating loss carryover from Montana Form NOL	22	0.0	0.0
	23 Business-related expenses for purchasing recycled material. Include Form RCYL.	23	0.0	0.0
Su	24 Business expenses not included on page 1, line 8b, due to an existing federal credit taken.			
cţi	(Do not include depreciation deductions)	24	00	0.0
Business Subtractions	25 Certain expenses incurred by medical marijuana providers (See instructions)	25	00	0.0
SS	26 Sales of land to beginning farmers	26	00	0.0
nes	27 Capital gains and dividends from small business investment companies	27	00	0.0
Susi	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	0.0
	32 Enter your total subtractions from Montana Schedules K-1 (PTE), part 3, column I, line 2	32	00	0.0
	33 Partial retirement disability income exemption for taxpayers under age 65	33	00	00
	34 Federal taxable Tier II Railroad Retirement benefits entered on page 1, line 4d	34	00	00
nen	35 Partial pension and annuity income exemption (See page 6)	35	00	00
Retiremen	36 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 35.	36	00	00
Ref	37 Add your subtraction from federal taxable Social Security benefits (See page 6) and your		0 0	30
	Tier I Railroad Retirement benefits	37	00	00
	38 Add lines 36 and 37, and enter the total on page 1, line 10.	01	0.0	00
Total	This is your total subtractions from federal adjusted gross income.	38	00	00
	i ino io your total oubtractions from leactal aujusteu gross moonie.	00	00	0.0

Form 2 -	Page 6 – 2019 Social Security Number					
	Partial Pension and Annuity Income Exemption Worksheet					
	If your federal adjusted gross income on page 1, line 8b is \$37,950 (\$40,100 if filing jointly) or more, stop here.					
	You do not qualify for the exemption.		Α		В	
ام ا	1 Enter your federal adjusted gross income from page 1, line 8b	1		00		00
Fed AGI Limitation	2 Federal adjusted gross income limitation amount.	2	35800	00	35800	00
F. F.	If line 1 is less than line 2, stop here. Enter the smaller of your pension and annuity incom	ne or \$4.3		Schedule.)
	3 Subtract line 2 from line 1	3		00		00
	4a If you are single, head of household, or married filing separately, enter the smaller of each					
u o	taxpayer's pension and annuity, or \$4,300.	4a		00		00
Exemption Calculation	4b If you are married filing jointly, enter the smaller of each spouse's pension and annuity, or \$4		the spaces below:	0 0		
acı	Spouse 1 00 Spouse 2 00	.,000,				
e O	Add the amounts for Spouse 1 and Spouse 2	4b		00		
ptic	5 Multiply the amount on line 3 by 2 and enter the result here	5		00		00
xen	6 Pension and annuity exemption. Subtract line 5 from line 4a or 4b, whichever applies, and enter					
ш	the total on Subtractions Schedule, line 35 (See page 5.) If the result is less than zero, enter 0.					
	This is your partial pension and annuity exemption.	6		00		00
	This is your partial policion and annually exemption					0 0
	Taxable Social Security Benefits Worksheet					
	The taxable amount of your Social Security benefits for Montana may be different than for federal purposes.					
	Complete this worksheet to figure how much you must enter on either the Additions or Subtractions Schedule.		Α		В	
	1 Total amount from box 5 of all your federal Forms SSA-1099	1		00		00
me	2 Multiply line 1 by 50% (0.50)	2		00		00
	3 Subtract page 1, line 5b, from page 1, line 7b, and enter the result here	3		00		00
	4 Subtract Additions Schedule, line 3, from Additions Schedule, line 15 (See page 4)	4		00		00
<u>2</u>	5 Enter the amount, if any, from page 1, line 2a	5		00		00
Modified Income	6 Combine lines 2, 3, 4, and 5	6		00		00
	7 Enter Schedule 1, line 22 (See page 3.) Do not include student loan interest deduction.	7		00		00
2	8 Add the amounts on Subtractions Schedule, line 36 (See page 5) and line 7.	8		00		00
	If the amount on line 8 is greater than on line 6, none of your Social Security benefit	ts are tax	able. Stop here, ent	er 0 on lin	e 20, and go to line	21.
	9 Subtract line 8 from line 6	9	, ,	00		00
	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 benefi	ts are tax	able. Stop here, ent	er 0 on lin	e 20, and go to line	21.
enefits	11 Subtract line 10 from line 9	11	•	00		00
Ben	12 Enter the amount that corresponds to your filing status. If your filing status is:					
Ē	Married filing jointly, enter \$12,000 in column A;					
ecni	• Single or head of household, enter \$9,000 in column A;					
a S	Married filing separately, enter \$6,000 in columns A and B.	12		00		00
30Ci	13 Subtract line 12 from line 11. If less than zero, enter 0.	13		00		00
Taxable Social Security Bo	14 Enter the smaller of line 11 or line 12	14		00		00
аха	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 Montana taxable Social Security benefits.	20		00		00
	21 Enter the federal taxable amount of Social Security benefits that you entered on page 1, line 5b	21		00		00
	22 If line 21 equals line 20, the amount of the federal taxable Social Security benefits that you entered on					
Adjustments	page 1, line 5b, is the same amount that is taxed by Montana. No additions or subtractions are necessary.	22				
stm	23 If line 21 is less than line 20, subtract line 21 from line 20. Enter the result on Additions Schedule, line 16					
۱dju	(See page 4.) This is your additional amount of taxable Social Security benefits.	23		00		00
1	24 If line 21 is greater than line 20, subtract line 20 from line 21. Enter the result on Subtractions Schedule, line 37					
	(See page 5) This is your reduction in taxable Social Security benefits	24		0.0		0.0



Form 2 -	Page 7 – 2019 Social Security N	Number					
	Standard Deduction			Worksheet			_
	When filing separately on the same		-			A	В
Maximum	1 Enter your Montana adjusted	-	page 1, line 11		1 2	00	0.0
	2 Multiply the amount on line 1 kg.	• '	or \$4.710. If you are married	filing injustry or	2	00	00
	3 If you are single or married filin head of household, enter \$9,4		# \$4,7 TO. II you are mamed	illing jointly of	3	0.0	00
~	4 Enter the amount from line 2 c		r is smaller		4	00	0.0
	5 If you are single or married fili			filing jointly or	4	00	00
Minimum	head of household, enter \$4,1	•	π φ2,000. If you are married	ining jointry of	5	00	0.0
	6 Enter the amount from line 4 c		r is larger, here and on page	1, line 12.			
Total	This is your standard deduc		0 / 1 0	ŕ	6	00	0.0
Medical and Dental Expenses	Medical and dental expenses Enter the amount from page 1, line 11 Multiply line 1b by 7.5% (0.075) Subtract line 1c from line 1a a This is your deductible med Montana adjusted gross inc	1c and enter the total hical and dental excome.	xpenses subject to a perce	0 0 0 0 0 0	1 2	A 00 00	B 00
Medical	2 Medical insurance premiums r3 Long-term care insurance pre				3	00	00
	2 Medical insurance premiums r3 Long-term care insurance pred4 Federal income tax withheld			00	3	00	00
	3 Long-term care insurance pre	miums not deducte	ed elsewhere on your return	00	3	00	0.0
	3 Long-term care insurance pred 4 Federal income tax withheld	miums not deducte	ed elsewhere on your return 0 0 0 0 0 0	00	3	00	0.0
	Long-term care insurance pred Federal income tax withheld Federal estimated tax payments 2018 federal income taxes paid Other back year federal income taxes	miums not deducte 4a 4b 4c 5 4d	ed elsewhere on your return 0 0 0 0 0 0 0 0 0 0	00	3	00	0.0
Federal Tax Medical Paid/Withheld in 2019	Long-term care insurance pred Federal income tax withheld Federal estimated tax payments 2018 federal income taxes paid	4a 4b 4c 5 4d nter the total here, I filing separately; or	ed elsewhere on your return 0 0 0 0 0 0 0 0 0 0 but not more than \$5,000 if you	0 0 0 0 0 0 ou are single,	4	00	00
Federal Tax Paid/Withheld in 2019	3 Long-term care insurance pred 4 Federal income tax withheld Federal estimated tax payments 2018 federal income taxes paid Other back year federal income taxes Add lines 4a through 4d and er head of household, or married	4a 4b 4c 5 4d htter the total here, ifiling separately; or tax deduction.	ed elsewhere on your return 0 0 0 0 0 0 0 0 0 0 but not more than \$5,000 if you	0 0 0 0 0 0 ou are single,			
Federal Tax Paid/Withheld in 2019	3 Long-term care insurance pred 4 Federal income tax withheld Federal estimated tax payments 2018 federal income taxes paid Other back year federal income taxes Add lines 4a through 4d and er head of household, or married This is your federal income to	4a 4b 4c 5 4d htter the total here, ifiling separately; or tax deduction.	ed elsewhere on your return 0 0 0 0 0 0 0 0 but not more than \$5,000 if your \$10,000 if you are married fire	0 0 0 0 0 0 ou are single, iling jointly.			
Federal Tax Paid/Withheld in 2019	3 Long-term care insurance pred 4 Federal income tax withheld Federal estimated tax payments 2018 federal income taxes paid Other back year federal income taxes Add lines 4a through 4d and erhead of household, or married This is your federal income to 5 General state and local sales taxes Local income taxes Real estate taxes paid	winums not deducted 4a 4b 4c 5c 4d	ed elsewhere on your return 0 0 0 0 0 0 0 0 but not more than \$5,000 if your \$10,000 if you are married file.	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
	3 Long-term care insurance pred 4 Federal income tax withheld Federal estimated tax payments 2018 federal income taxes paid Other back year federal income taxes Add lines 4a through 4d and erhead of household, or married This is your federal income to 5 General state and local sales taxes Local income taxes	winiums not deducted 4a 4b 4c 5c 4d	ed elsewhere on your return 0 0 0 0 0 0 0 0 but not more than \$5,000 if your \$10,000 if you are married fire \$0.000 to \$0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			

Ø	5 General state and local sales taxes	5a	00	00			
cal Taxes \$10,000	Local income taxes	5b	00	00			
cal 7	Real estate taxes paid	5c	00	00			
급할	Value-based personal property taxes	5d	00	00			
State and Local Limited to \$10	Add lines 5a to 5d, enter the to	tal here, but not mo	ore than \$10,000 if your st	tatus is single,			
tate	head of household or married f	iling jointly; or \$5,00	00 if you are married filing	separately.			
S	This is your state and local ta	ax deduction.			5	00	00
te	6 Montana light vehicle registration	on fees			6	00	00
ner Sta Taxes	7 Per capita livestock fees				7	00	00
Other State Taxes	8 Other deductible taxes paid. Lis	st type and amount					
δ					8	00	00
st	9 Home mortgage interest and po	oints. If paid to the	person from whom you bo	ought the house, p	orovide	their name, Social Securi	ity Number and address
Interest					9	00	00
=	10 Investment interest. Include fed	deral Form 4952.			10	00	00

10 Investment interest. Include federal Form 4952.	10	00	0.0
11 Charitable contributions made by cash or check	11	00	0.0
12 Charitable contributions made by other than cash or check	12	00	00
13 Charitable contribution carryover from the previous year	13	00	00
14 Child and dependent care expenses. Include Montana Form 2441-M.	14	00	00
15 Casualty and theft losses. Include federal Form 4684.	15	00	00
16 Political contributions, limited to \$100 per taxpayer	16	00	00
17 Gambling losses allowed under federal law	17	00	00
18 Other miscellaneous deductions. List type and amount:			
	18	00	00
19 Add lines 1 through 18, and enter the total on page 1, line 12. This is your total itemized deductions.	19	00	00
	11 Charitable contributions made by cash or check 12 Charitable contributions made by other than cash or check 13 Charitable contribution carryover from the previous year 14 Child and dependent care expenses. Include Montana Form 2441-M. 15 Casualty and theft losses. Include federal Form 4684. 16 Political contributions, limited to \$100 per taxpayer 17 Gambling losses allowed under federal law 18 Other miscellaneous deductions. List type and amount: 19 Add lines 1 through 18, and enter the total on page 1, line 12.	11 Charitable contributions made by cash or check 12 Charitable contributions made by other than cash or check 13 Charitable contribution carryover from the previous year 14 Child and dependent care expenses. Include Montana Form 2441-M. 15 Casualty and theft losses. Include federal Form 4684. 16 Political contributions, limited to \$100 per taxpayer 17 Gambling losses allowed under federal law 18 Other miscellaneous deductions. List type and amount: 18 Add lines 1 through 18, and enter the total on page 1, line 12.	11 Charitable contributions made by cash or check 12 Charitable contributions made by other than cash or check 13 Charitable contribution carryover from the previous year 14 Child and dependent care expenses. Include Montana Form 2441-M. 15 Casualty and theft losses. Include federal Form 4684. 16 Political contributions, limited to \$100 per taxpayer 17 Gambling losses allowed under federal law 18 Other miscellaneous deductions. List type and amount: 18 Other miscellaneous deductions. List type and amount: 19 Add lines 1 through 18, and enter the total on page 1, line 12.



_	_	_	_	
Form	2 -	Pane	8_	. 2019

Social Security Number

Resident Part-Year Required Information									
Date of Change									
State moved to			Sta	ate n	nove	d fro	m		

Nonresident / Part-Year Resident Ratio Schedule

	Nonresident / Part-Year Resident Ratio Schedule			
	Enter your Montana source income that is included in Montana adjusted gross income on page 1, line 11.		Α	В
	1 Wages, salaries, tips, etc.	1	00	0 0
	2 Interest	2	00	0.0
	3 Ordinary dividends	3	00	0.0
	4 Refunds, credits, or offsets of local income taxes	4	00	0.0
	5 Alimony received	5	00	0.0
æ	6 Business income or (loss)	6	00	0.0
Montana Source Income	7 Capital gain or (loss)	7	00	0 0
8	8 Other gains or (losses)		00	0.0
Jn Og	9 IRAs, pensions, and annuities		00	0.0
na S	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	00	0.0
ž	11 Farm income or (loss)	11	00	0.0
	12 Social Security benefits	12	00	0.0
	13 Other income and adjustments to income (See instructions)	13	00	0.0
	14 Montana source additions to income (See instructions)	14	00	0.0
	15 Montana source net operating loss (See instructions)	15	00	0.0
	16 Montana source income . Add lines 1 through 15.	16	00	0.0
MT AGI	17 Enter your Montana adjusted gross income from page 1, line 11	17	00	0.0
	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		

Tax Liability Schedule

add lines 2 and 4. Enter the total on page 1, line 15.

6 Resident tax. Add lines 1, 2 and 4, and enter the total on page 1, line 15.

Full-year residents must skip lines 3a, 3b, and 5. Nonresidents calculate their tax on lines 2 and 3a or compute В the tax on their volume of sales on line 3b when eligible. Α 00 1 Tax from the tax table below 1 00 00 2 Recapture taxes (See instructions) Code Code 2 00 3a Nonresident tax. Multiply line 1 by the nonresident ratio above and add line 2. 00 За 00 Enter the total on page 1, line 15. 3b Alternative tax method for certain nonresidents (See instructions) 3b 00 00 00 00 4 Tax on lump-sum distributions. Include federal Form 4972. 4 5 Part-year resident tax. Multiply line 1 by the part-year resident ratio above, and

2019 Montana Individual Income Tax Rates									
If your taxable incor	me (page 1, line 14) i	s:							
More than	But not more than	Then your tax rate is	Less						
\$0	\$3,100	1% of taxable income	\$0						
\$3,100	\$5,400	2% of taxable income	\$31						
\$5,400	\$8,200	3% of taxable income	\$85						
\$8,200	\$11,100	4% of taxable income	\$167						
\$11,100	\$14,300	5% of taxable income	\$278						
\$14,300	\$18,400	6% of taxable income	\$421						
More than \$18,400		6.9% of taxable income	\$587						

Example:

5

6

Your taxable income is \$25,000. \$25,000 x 6.9% (0.069) = \$1,725 \$1,725 - \$587 = \$1,138 tax

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Nonrefundable Credits Schedule

	Nonrefundable Credits Schedule			
	Enter your nonrefundable credits, including any carryover credits that may be available from 2018.		Α	В
	1 Resident capital gains credit. 2% of capital gain entered on page 1, line 6.	1	00	0.0
.e	2 Nonresident/part-year resident capital gains credit.			
ovis	2% of capital gain entered on Nonresident/Part-Year Resident Ratio Schedule, line 7. (See page 8)	2	00	0.0
Ą.	3 Credit for an income tax liability paid to another state or country (See schedule below)	3	00	0.0
ove	4 College contribution credit. Include Form CC.	4	00	0.0
arry	5 Qualified endowment credit. Include Form QEC.	5	00	0.0
ဝ	6 Energy conservation installation credit. Include Form ENRG-C.	6	00	0.0
	7 Alternative fuel credit. Include Form AFCR.	7	00	0.0
edit	8 Health insurance for uninsured Montanans credit. Include Form HI.	8	00	0.0
ؿٙ	9 Elderly care credit. Include Form ECC.	9	00	0.0
Yea	10 Recycle credit. Include Form RCYL.	10	00	0.0
Single Year Credits - No Carryover Provision	11 Innovative educational program credit	11	00	0.0
Sin	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
io	15 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here.			
ovis	CGR Account ID: C G R	15	00	0.0
Nonrefundable Credits with Carryover Provision	16 Geothermal systems credit. Include Form ENRG-A.	16	00	0.0
ove	17 Alternative energy systems credit. Recognized nonfossil form of energy generation.	17	00	0.0
arry	18 Alternative energy systems credit. Low emission wood or biomass combustion device.			
£	Include Form ENRG-B if you are claiming a credit on lines 17 or 18.	18	00	0.0
×	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
ວັ	21 Historic property preservation credit. Include federal Form 3468.	21	00	0.0
able	22 Infrastructure users fee credit. Include Form IUFC.	22	00	0.0
Ę,	23 Empowerment zone credit	23	00	0.0
nre	24 Increasing research activities credit. Include a detailed schedule of the credit carryforward.	24	00	0.0
2	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 page 1, line 16.			
iotai	This is your total nonrefundable credits.	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 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 your Montana adjusted gross income or in your Montana source income if a part-year resident. (See instructions)
- 2 Enter all income sourced and taxable to the other state or country. Indicate state's abbreviation.
- 3 Enter your income sourced and taxable to Montana. If a full-year resident, enter page 1, line 11.

If a part-year resident, enter Nonresident/Part-Year Resident Ratio Schedule, line 16. (See page 8)

- 4 Enter your total income tax liability paid to the other state or country (See instructions)
- 5 Enter your Montana tax liability (See instructions)
- 6 Divide line 1 by line 2. Enter the percentage here, but not more than 100%.
- 7 Multiply line 4 by line 6

Credit for Taxes Paid to Another State or Country

- 8 Divide line 1 by line 3. Enter the percentage here, but not more than 100%.
- 9 Multiply line 5 by line 8. (If you have capital gains included on line 1, see instructions.)
- 10 Enter the smaller of the amounts on lines 4, 7, or 9 here and on Nonrefundable Credits Schedule, line 3 (See above.) **This is your credit for income tax paid to another state or country.**

	Α	В	
1		00	00
2		00	00
2		00	0.0
3 4		00	00
5		00	00
5 6 7			
7		00	00
8			
9		00	00
10		00	00



Tolli 2 - Lage To - 2019 Social Security Number	Form 2 - Page 10 - 2019	Social Security Number									
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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, 2019;
- Your gross 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.

Enter phy	Inter physical address of Montana residence							
if different than mailing address entered on Form 2)								
Address								
City								

		For lines 1-9, use the amounts reported on Forms 2 , page 1 for all members of the household. (See instructions)		Household	
		1 Enter the federal adjusted gross income from line 8b	1		00
	Φ	2 Enter the exempt interest from line 2a	2		00
	mo:	3 Enter any IRA distribution reported on line 4a not included on line 4b. Do not include any rollover.	3		00
	<u>=</u>	4 Enter any pensions and annuities reported on line 4c not included on line 4d	4		00
	hol	5 Subtract the taxable Social Security benefits reported on line 5b from the amount on line 5a	5		00
	onse	6 Social Security payments not reported, except when paid directly to a nursing home	6		00
	S Ho	7 Refundable credits received, including the elderly homeowner/renter credit received in 2019	7		00
	Gross Household Income	8 Other income not included above (See instructions)	8		00
	U	9 Enter all losses included in the federal adjusted gross income on line 8b (See instructions)	9		00
		10 Add lines 1 through 9. This is your gross household income.	10		00
plor	11 Your sta	andard exclusion is entered here for you.	11	6300	00
House	12 Subtrac	t line 11 from line 10 and enter the result here, but not less than zero	12		00
Net Household Income	13 Enter yo	our multiplier rate from the Household Income Reduction Table (See table below)	13		
Net		line 12 by line 13. This is your net household income.	14		00
	15 Enter th	ne property tax that you were billed for your Montana residence and up to one acre in 2019	15		00
_		ne rent that you paid in 2019 for your Montana residence	16		00
afjo	17 Multiply	line 16 by 15% (0.15)	17		00
put		es 15 and 17	18		00
Credit Computation	19 Subtrac	t line 14 from line 18 and enter the result here, but not less than zero	19		00
ŧ		ne lesser of line 19 or \$1,000	20		00
Cre		e percentage from the Credit Multiplier Table that corresponds to your gross household income (See table below)	21		
		line 20 by the percentage on line 21, and enter the total here and on Other Payments and Refundable Credits			
	Schedu	le, line 6. (See page 11.) This is your elderly homeowner/renter credit.	22		00

To claim the Elderly Homeowner/Renter Credit, you must include pages 1, 2, 10, 11, any other pages used to complete your return.

Worksheet

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% (0.20)
- 3 If you received care (nursing care, assisted living care, memory care), multiply line 1 by 30% (0.30)
- 4 Subtract lines 2 and 3 from line 1. This is your rent.

Enter here and on line 16 of the schedule above.

Household income Reduction Table – If your household income on line 12 is:										
At least	But not more than	Multiplier	At least	But not more than	Multiplier					
\$0	\$1,999	0	\$7,000	\$7,999	0.035					
\$2,000	\$2,999	0.006	\$8,000	\$8,999	0.039					
\$3,000	\$3,999	0.016	\$9,000	\$9,999	0.042					
\$4,000	\$4,999	0.024	\$10,000	\$10,999	0.045					
\$5,000	\$5,999	0.028	\$11,000	\$11,999	0.048					
\$6,000	\$6,999	0.032	\$12,000	and greater	0.05					

1	00
2	00
3	00
4	00

Credit Multiplier Table						
If line 10 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 11 – 2019 Social Security	y Number												
	Other Payments and Refu	ındahle Cred	lits Sch	edule										
	Withholding reported on Forms				page 1. lin	e 18.			Α				В	
	1 2019 estimated tax payment				, ,		1				00			00
و «	2 Overpayment applied from 2						2				00			00
ts an	3 Total withholding from Monta		K-1				3				00			00
Other Payments and Refundable Credits	4 Emergency lodging credit. Ir						4				00			00
	5 Unlocking public lands credi	it					5				00			00
	6 Elderly homeowner/renter co	redit (See sche	dule on p	page 10, line 2	22)		6				00			
	7 Other payments (See instruc	ctions)					7				00			00
	8 Add lines 1 through 7, enter on p	page 1, line 19. T	his is you	ur other payme	ents and re	fundable credits	8. 8				00			00
	Contributions, Penalties, Enter any voluntary contributions Voluntary Contributions										В			
S	1 Nongame Wildlife Program	a \$5	\$10	\$20		0 other amount		\$5	\$10	\$20		00		
Contributions	Child Abuse Prevention	b \$5	\$10	\$20		0 other amount		\$5	\$10	\$20		00		
trib	Agriculture Literacy in MT Schools		\$10	\$20		0 other amount		\$5	\$10	\$20		0.0		
Son	MT Military Family Relief Fund	d \$5	\$10	\$20	0	0 other amount	d	\$5	\$10	\$20			other amou	nt
	-								Α		0.0		В	0.0
	Total voluntary contributio					1.1 0000	_ 1				0.0			00
	2 If filing an amended return, e			•		1 to 2020	2				00			00
Penalties and Interest	3 Interest on underpayment of estimated taxes (See worksheet below) 3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									mathad				
nalties ar Interest	If applicable, mark the appropriate box 2/3 farming gross income Estimated paymer 4 Late file penalty, late payment penalty and interest (See instructions)					4	ile illau	e using in	ie ariiru	0.0	metriou		00	
Sens In	5 Other penalties (See instruct		iiileiesi (nio)		5				00			00
_	6 Add lines 1 through 5, and e		n nage 1	line 21			3				0.0			00
Total	This is your contributions,						6				00			00
	,,	, ,												
	Calculation of Interest on If you are filing separately on t						ations.		Work	ksheet				
	1 Total tax due reported on pa	ge 1, line 17									1			00
eshold	2 Montana tax withheld on For	rms W-2 and 10	099 repo	rted on page	1, line 18						2			00
res	3 Combine the amounts on Ot	ther Payments	and Refu	ındable Credit	ts Schedul	le, lines 2 throu	gh 6 (\$	See sch	edule abo	ove)	3			00
\$500 Thre	4 Add lines 2 and 3										4			00
\$50	5 Subtract line 4 from line 1										5			00
				lf	your resul	t is \$500 or less	s, stop	here; y	ou do not	owe in		your und		
_	6 Multiply line 1 by 90% (0.90)										6			00
Underpayment for 2019	7 Income tax liability that you entered on your 2018 Form 2, page 1, line 16								7			00		
paym 2019	8 Enter the smaller of line 6 or line 7								8			00		
for								ove)	9			00		
Ď	10 Subtract line 9 from line 8. This is your total underpayment for 2019. If the result is zero or less, stop here; you do not owe i								10			00		
	44 Multiply line 40 by 2 220/ /0	0222)			ii the resu	It is zero or less	s, stop	nere; y	ou ao not	owe in		your und		00
	11 Multiply line 10 by 3.33% (0.	•	r April 15	2020	0 If va. =	aid the amaiint	on lin	10 h-	foro Annil	15	11			00
Interest	12 If you paid the amount on lin multiply the amount on line 1								iore April	10,	12			00
Inte	13 Subtract line 12 from line 1	•	-	•		-			chedule s	ahove)	12			UU



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 schedule above)

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13

Form 2 - Page 12 – 2019 Socia	I Security Number
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MT-529 Schedule

If you would like to deposit all or a portion of your refund into a 529 Qualifed Tuition Program (Family Education Savings Account) or 529A Achieving a Better Life Experience Account please complete this form.

You can make contributions to both Montana and out-of-state 529 and 529A accounts. Before completing this schedule, verify the direct deposit requirements with the program administrator.

General Information

- To use this form, the 529 or 529A account must already be open.
- Montana 529A plans require a minimum deposit of \$25 per account.
- If the amount you elect to deposit exceeds your available overpayment for any reason, your deposit will be cancelled, and any remaining funds will be refunded by check or direct deposit.

Instructions

You may deposit all or a portion of your refund in either or both accounts. Complete all the fields below for each account.

- Select 529 Qualified Tuition Program (Family Education Savings Account) and/or 529A Achieving a Better Life Experience Account.
- Enter the financial institution or bank routing number.
- · Enter the account number.
- Enter the amount to be deposited into each account.
- Enter the total amount to be deposited on line 3.
- Report the total deposit amount on Form 2, page 2, Refund Schedule, line 3.

1	Account Type 529 Qualifed T RTN#	uition Program ACCT#	529A Achieving a Better Life Exper	ence		
				Amount	1	00
2	Account Type 529 Qualifed T RTN#	uition Program ACCT#	529A Achieving a Better Life Exper	ence		
				Amount	2	00
		3 Add lines 1 and 2. Enter this amount	on Form 2, page 2, Refund Schedule, line 3. Your Total Deposit Amount ▶	Total	3	0.0

Contact Information for Montana Plans

Montana Family Education Savings https://www.Achievingmontana.com ClientService@AchievingMontana.com (877) 486-9271 Montana Achieving a Better Life Experience https://savewithable.com (888) 609-3461

For out-of-state plans, contact your account administrator.

Include this schedule with your Montana income tax return.

