

No Staples

2013 Montana Individual Income Tax Return

Form 2

For the year Jan 1 - Dec 31, 2013 or the tax year beginning MMDD2013 and ending MMDD20YY

Mark all that apply.

- Amended Return
NOL Carryback

Form fields for personal information: First Name and Initial, Last Name, Social Security Number, Deceased? Date of Death, Spouse's First Name and Initial, Last Name, Spouse's Social Security Number, Deceased? Date of Death, Mailing Address, City, State, Zip+4

Filing Status Mark only one box.

- 1 Single
2 Married filing jointly
3a Married filing separately on the same form
3b Married filing separately on separate forms
3c Married filing separately and spouse not filing
4 Head of household



File online at revenue.mt.gov

Residency Status Mark only one box.

- 5a Resident full year
5b Nonresident full year
5c Resident part-year

Resident Part-Year Required Information: Date of change MMDDYYYY, State moved to, State moved from

North Dakota reciprocity (see instructions)

Dependents

Table with 5 columns: First Name, Last Name, Social Security Number, Relationship, Mark if Disabled

Exemptions

- 6a X Yourself 65 or older Blind Enter number marked
6b Spouse 65 or older Blind Enter number marked
6c Enter the total number of dependents. If more than 4 dependents, see instructions
6d Add lines 6a through 6c and enter total exemptions here

Column A (for single, joint, separate, or head of household)

Column B (for spouse when filing separately using filing status 3a)

Table for exemption columns A and B with rows 6a, 6b, 6c, 6d

Enter amounts on lines 7 through 38 corresponding to your federal return. Round to nearest dollar. If no entry, leave blank.

Federal Income

Main income table with 22 rows and 4 columns for amounts



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Federal Adjusted Gross Income

- 23 Your total income from line 22.....
- 24 Educator expenses.....
- 25 Certain business expenses of reservist, etc. Include federal Form 2106 or 2106-EZ.....
- 26 Health savings account deduction. Include federal Form 8889.....
- 27 Moving expenses. Include federal Form 3903.....
- 28 Deductible part of self-employment tax. Attach federal Schedule SE.....
- 29 Self-employed SEP, SIMPLE, and qualified plans.....
- 30 Self-employed health insurance deduction.....
- 31 Penalty on early withdrawal of savings.....
- 32a Alimony paid.....
- 32b Recipient's SSN..... 32b

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- 33 IRA deduction.....
- 34 Student loan interest deduction.....
- 35 Tuition and fees.....
- 36 Domestic production activities deduction. Include federal Form 8903.....
- 37 Add lines 24 through 36 and enter the result here. Federal write-ins.....
- 38 Subtract line 37 from line 23 and enter the result here.....
- 38a Combine amounts on line 38 columns A and B and enter here. This is your federal adjusted gross income.....

	Column A (for single, joint, separate, or head of household)		Column B (for spouse when filing separately using filing status 3a)	
23		00		00
24		00		00
25		00		00
26		00		00
27		00		00
28		00		00
29		00		00
30		00		00
31		00		00
32a		00		00
33		00		00
34		00		00
35		00		00
36		00		00
37		00		00
38		00		00
38a			00	

Montana AGI

- 39 Enter Montana additions to federal adjusted gross income from Form 2, page 4, Schedule I, line 17.....
- 40 Enter Montana subtractions from federal adjusted gross income from Form 2, page 5, Schedule II, line 35.....
- 41 Add lines 38 and 39; subtract line 40. This is your Montana adjusted gross income.....

39		00		00
40		00		00
41		00		00

Taxable Income

- 42 Deductions } Standard Deduction (see Worksheet V)
 Must mark one box. } **OR** Itemized Deductions (from Form 2, Schedule III, line 30).....
- 43 Subtract line 42 from line 41 and enter the result here.....
- 44 Exemptions (All individuals are entitled to at least one exemption.) Multiply \$2,280 by the number of exemptions on line 6d and enter the result here.....
- 45 Subtract line 44 from line 43 and enter the result here. This is your taxable income.....

42		00		00
43		00		00
44		00		00
45		00		00

Tax, Nonrefundable Credits and Recapture

- 46 Tax from the tax table on Form 2, page 4. If line 45 is zero or less than zero, enter zero.....
- 47 2% capital gains tax credit.....
- 48 Subtract line 47 from line 46; enter the result here, but not less than zero. This is your resident tax after capital gains tax credit.....
- 48a Nonresident, part-year resident tax after capital gains tax credit. Enter here the amount from Form 2, Schedule IV, line 25, but not less than zero.....
- 49 Tax on lump-sum distributions. Include federal Form 4972.....
- 50 Add lines 48 or 48a and 49 and enter the result here. This is your total tax.....
- 51 Enter the amount from Form 2, Schedule V, line 23, but do not enter an amount larger than the amount on line 50. This is your total nonrefundable credits.....
- 52 Recapture tax(es) (see instructions) Code Code.....
- 53 Add lines 50 and 52, then subtract the amount on line 51 and enter the result here. This is your 2013 tax liability.....

46		00		00
47		00		00
48		00		00
48a		00		00
49		00		00
50		00		00
51		00		00
52		00		00
53		00		00

Questions? Call us toll free at (866) 859-2254 or in Helena at 444-6900 or TDD (406) 444-2830 for hearing impaired.



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Schedule I – Montana Additions to Federal Adjusted Gross Income

Enter your additions to federal adjusted gross income on the corresponding line.

File Schedule I 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	Interest and mutual fund dividends from state, county or municipal bonds from other states.....	00	00
2	Dividends not included in federal adjusted gross income.....	00	00
3	Taxable federal refunds. Complete Worksheet II.....	00	00
4	Other recoveries of amounts deducted in earlier years that reduced Montana taxable income. Complete Worksheet IX (available at <i>revenue.mt.gov</i>).....	00	00
5	Addition to federal taxable social security benefits. Complete Worksheet VIII.....	00	00
6	Sole proprietor's allocation of compensation to spouse.....	00	00
7	Medical care savings account nonqualified withdrawals.....	00	00
8	First-time home buyer savings account nonqualified withdrawals.....	00	00
9	Farm and ranch risk management account taxable distributions.....	00	00
10	Addition for dependent care assistance credit.....	00	00
11	Addition for smaller federal estate and trust taxable distributions.....	00	00
12	Federal net operating loss carryover reported on Form 2, line 21.....	00	00
13	Share of federal income taxes paid by your S corporation.....	00	00
14	Title plant depreciation and amortization.....	00	00
15	Premiums for Insure Montana small business health insurance credit.....	00	00
16	Other additions. Specify: <input type="text"/>	00	00
17	Add lines 1 through 16. Enter the total here and on Form 2, line 39. This is your total Montana additions to federal adjusted gross income.	00	00

2013 Montana Individual Income Tax Table

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

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

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



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Schedule II – Montana Subtractions from Federal Adjusted Gross Income

Enter your subtractions from federal adjusted gross income on the corresponding line.

File Schedule II 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)

	Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)
1	00	00
2	00	00
3	00	00
4	00	00
5	00	00
6	00	00
7	00	00
8	00	00
9	00	00
10	00	00
11	00	00
12	00	00
13	00	00
14	00	00
15	00	00
16	00	00
17	00	00
18	00	00
19	00	00
20	00	00
21	00	00
22	00	00
23	00	00
24	00	00
25	00	00
26	00	00
27	00	00
28	00	00
29	00	00
30	00	00
31	00	00
32	00	00
33	00	00
34	00	00
35	00	00



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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, 1949, multiply line 2 by 7.5% (0.075) instead (see instructions).....	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 2013 before completing line 7e. You cannot deduct your self-employment taxes paid on lines 7a through 7d.

7a	Federal income tax withheld in 2013.....	7a		00		00
7b	Federal estimated tax payments paid in 2013.....	7b		00		00
7c	2012 federal income taxes paid in 2013.....	7c		00		00
7d	Other back year federal income taxes paid in 2013. 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 2013 (see instructions).....	8		00		00
9	Local income taxes paid in 2013 (see instructions).....	9		00		00
10	Real estate taxes paid in 2013.....	10		00		00
11	Personal property taxes paid in 2013 (see instructions).....	11		00		00

12	Other deductible taxes paid in 2013. List type and amount: <input type="text"/>	12		00		00
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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. <input type="text"/>	13		00		00
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14	Qualified mortgage insurance premiums (see instructions).....	14		00		00
15	Investment interest. Include federal Form 4952.....	15		00		00
16	Charitable contributions made by cash or check during 2013.....	16		00		00
17	Charitable contributions made by other than cash or check during 2013.....	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
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22	Other expenses. List type and amount: <input type="text"/>	22		00		00
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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: <input type="text"/>	28		00		00
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29	Gambling losses allowed under federal law.....	29		00		00
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30	Is the amount on Form 2, line 41 more than \$300,000 if filing jointly, \$275,000 if filing head of household, \$250,000 if filing single or \$150,000 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
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Schedule IV – Nonresident/Part-Year Resident Tax

Enter on lines 1 through 15 your Montana source income that is included in Montana adjusted gross income on Form 2, lines 7 through 21. Also include Montana source additions and subtractions from Schedules I and II.

File Schedule IV 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	Montana wages, salaries, tips, etc.	1		00		00
2	Montana interest.....	2		00		00
3	Montana ordinary dividends	3		00		00
4	Montana refunds, credits, or offsets of local income taxes.....	4		00		00
5	Montana alimony received.....	5		00		00
6	Montana business income or (loss).....	6		00		00
7	Montana capital gain or (loss)	7		00		00
8	Other Montana gains or (losses)	8		00		00
9	Montana IRA distribution	9		00		00
10	Montana pensions and annuities.....	10		00		00
11	Montana rental real estate, royalties, partnerships, S corporations, trust, etc.....	11		00		00
12	Montana farm income or (loss).....	12		00		00
13	Montana social security benefits	13		00		00
14	Any other Montana income (see instructions)	14		00		00
15	Montana source additions to income reported on Form 2, Schedule I (do not include net operating losses reported on Schedule I, line 12)	15		00		00
16	Add lines 1 through 15 and enter the result here. This is your Montana source income. ..	16		00		00
17	Enter the total of your federal income from Form 2, line 22	17		00		00
18	Enter your Montana additions from Form 2, Schedule I, line 17	18		00		00
19	Enter your Montana subtractions from Form 2, Schedule II, line 35	19		00		00
20	Enter your net operating losses from Form 2, Schedule II, line 27 ...	20		00		00
21	Subtract line 20 from line 19.....	21		00		00
22	Add lines 17 and 18, and subtract line 21. This is your total income from all sources. ...	22		00		00
23	Divide the amount on line 16 by the amount on line 22 and enter the result here. Round to 6 decimal places and do not enter more than 1.000000	23	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
24	Enter your resident tax after capital gains tax credit from Form 2, line 48	24		00		00
25	Multiply the tax on line 24 by the percentage on line 23 and enter the result here and on Form 2, line 48a. This is your nonresident, part-year resident tax after capital gains tax credit.	25		00		00

How do I determine what qualifies as my Montana source income when I am a nonresident of Montana?

In general, as a nonresident of Montana, your Montana source income is all the income that you receive for work that you perform in Montana, income that you receive from real or personal property located in Montana, and income that you receive from business conducted in Montana.

How do I determine my Montana source income when I am a part-year resident of Montana?

As a part-year resident, you are considered a resident for part of the year and a nonresident for the other part of the year.

In general, for the part of the year that you are a nonresident, your Montana source income is all the income that you receive for work that you perform in Montana, income that you receive from real or personal property that is located in Montana, and income that you receive from business conducted in Montana.

For the part of the year that you are a resident, all of your income that you receive, no matter where you earn it, is Montana source income.

Where can I find additional information on what is included in my Montana source income?

For additional information and a line-by-line description of what Montana source income is, refer to Form 2, Schedule IV instructions.



SSN input boxes

Schedule V – Montana Tax Credits

Enter your Montana tax credits on the corresponding line.

File Schedule V 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)

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

- 1 Credit for an income tax liability paid to another state or country from Form 2, Schedules VI, line 10 or VII, line 10.
2 College contribution credit. Include Form CC.
3 Qualified endowment credit. Include Form OEC.
4 Energy conservation installation credit. Include Form ENRG-C.
5 Alternative fuel credit. Include Form AFRC.
6 Health insurance for uninsured Montanans credit. Include Form HI.
7 Elderly care credit. Include Form ECC.
8 Recycle credit. Include Form RCYL.

Table with 3 columns: Line number, Column A, Column B. Rows 1-8.

Nonrefundable credits that HAVE a carryover provision

- 9 Oilseed crushing and biodiesel/biolubricant production facility credit. Include Form OSC.
10 Biodiesel blending and storage credit. Include Form BBSC.
11 Contractor's gross receipts tax credit. If multiple CGR accounts, please mark here.
12 Geothermal systems credit. Include Form ENRG-A.
13a Alternative energy systems credit. Recognized nonfossil form of energy generation. Include Form ENRG-B.
13b Alternative energy systems credit. Low emission wood or biomass combustion device. Include Form ENRG-B.
14 Alternative energy production credit. Include Form AEPC.
15 Dependent care assistance credit. Include Form DCAC.
16 Historic property preservation credit. Include federal Form 3468.
17 Infrastructure users fee credit. Include Form IUFC.
18 Empowerment zone credit.
19 Increasing research activities credit. Include a detailed schedule of the credit carryforward.
20 Mineral and coal exploration incentive credit. Include Form MINE-CRED.
21 Film employment production credit. Include Form FPC. Report your credit on this line if you have made the one-time, four-year carryforward election.
22 Adoption credit. Include federal Form 8839.
23 Add lines 1 through 22 and enter the result here and on Form 2, line 51. This is your total nonrefundable credits.

Table with 3 columns: Line number, Column A, Column B. Rows 9-23.

Refundable credits

- 24 Elderly homeowner/renter credit. Include Form 2EC.
25 Film employment production credit. Include Form FPC.
26 Film qualified expenditures credit. Include Form FPC.
27 Insure Montana small business health insurance credit.
28 Temporary emergency lodging credit. Include Form TELC.
29 Add lines 24 through 28 and enter the result here and on Form 2, line 60. This is your total refundable credits.

Table with 3 columns: Line number, Column A, Column B. Rows 24-29.

Montana Tax Credits

We have listed the 26 Montana tax credits available to you under three categories. With the exception of the capital gains tax credit, which you must apply before any other credit, you are not required to apply any of these 26 tax credits against your income tax liability in any particular order. For more information about these tax credits, please see the instructions.



SSN input boxes



Schedule VI – Credit for an Income Tax Liability Paid to Another State or Country
Full-year Resident Only
File Schedule VI 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 Enter your income taxable to another state or country that is included in Montana adjusted gross income on Form 2, line 41.
2 Enter your total income from the other state or country you used in calculating your income tax paid to that state or country.
3 Enter your total Montana adjusted gross income from Form 2, line 41.
4 Enter your total income tax liability paid to the other state or country.
5 Enter your Montana tax liability from Form 2, line 48.
6 Divide line 1 by line 2. Enter the percentage here, but not more than 100%.
7 Multiply line 4 by line 6 and enter the result here.
8 Divide line 1 by line 3. Enter the percentage here, but not more than 100%.
9 Multiply line 5 by line 8 and enter the result here.
10 Enter here and on Form 2, Schedule V, line 1 the smaller of the amounts reported on lines 4, 7 or 9 above. This is your credit for an income tax paid to another state or country.

Table with 10 rows and 4 columns for Schedule VI. Columns 1 and 2 are for Column A and Column B respectively. Columns 3 and 4 are for cents and dollars.

Schedule VII – Credit for an Income Tax Liability Paid to Another State or Country
Part-year Resident Only
File Schedule VII 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 Enter your income taxable to another state or country that is included in Montana source income on Form 2, Schedule IV, line 16, total Montana source income.
2 Enter your total income from the other state or country you used in calculating your income tax paid to that state or country.
3 Enter your total Montana source income from Form 2, Schedule IV, line 16.
4 Enter your total income tax liability paid to the other state or country.
5 Enter your Montana tax liability from Form 2, line 48a.
6 Divide line 1 by line 2. Enter the percentage here, but not more than 100%.
7 Multiply line 4 by line 6 and enter the result here.
8 Divide line 1 by line 3. Enter the percentage here, but not more than 100%.
9 Multiply line 5 by line 8 and enter the result here.
10 Enter here and on Form 2, Schedule V, line 1 the smaller of the amounts reported on lines 4, 7 or 9 above. This is your credit for an income tax paid to another state or country.

Table with 10 rows and 4 columns for Schedule VII. Columns 1 and 2 are for Column A and Column B respectively. Columns 3 and 4 are for cents and dollars.

- You are not entitled to a Montana tax credit for taxes paid to a foreign country to the extent you claimed these taxes as a foreign tax credit on your federal income tax return.
If you claim this credit for an income tax paid by your S corporation or partnership, see the instructions for Form 2, Schedule V, line 1.
Your credit is limited to a tax liability paid on income that is also taxed by Montana.
Your income tax paid includes your share of any excise or franchise taxes paid by your S corporation or partnership if they are imposed on the entity itself and measured by the entity's net income.
This is a nonrefundable credit and cannot reduce your Montana tax liability below zero.
This is a nonrefundable single-year credit. No unused credit amount can be carried forward.
You will need to complete a separate Schedule VI or VII for each state or country to which you have paid an income tax liability. You cannot combine payments on one schedule.
If you are a part-year resident, you will need to allocate your income on Form 2, Schedule IV before completing Form 2, Schedule VII.



