

Column A (for single, joint, separate, or head of household) Column B (for spouse when filing separately using filing status 3a)

Table with 2 columns: Column A (for single, joint, separate, or head of household) and Column B (for spouse when filing separately using filing status 3a). Rows include: 23 Your total income from line 22, 24 Educator expenses, 25 Certain business expenses of reservist, etc., 26 Health savings account deduction, 27 Moving expenses, 28 Deductible part of self-employment tax, 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, 33 IRA deduction, 34 Student loan interest deduction, 35 Tuition and fees, 36 Domestic production activities deduction, 37 Add lines 24 through 36 and enter the result here, 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, 39 Enter Montana additions to federal adjusted gross income, 40 Enter Montana subtractions from federal adjusted gross income, 41 Add lines 38 and 39; subtract line 40, 42 Deductions, 43 Subtract line 42 from line 41 and enter the result here, 44 Exemptions, 45 Subtract line 44 from line 43 and enter the result here, 46 Tax from the tax table on Form 2, page 4, 47 2% capital gains tax credit, 48 Subtract line 47 from line 46; enter the result here, 48a Nonresident, part-year resident tax after capital gains tax credit, 49 Tax on lump-sum distributions, 50 Add lines 48 or 48a and 49 and enter the result here, 51 Enter the amount from Form 2, Schedule V, line 23, but do not enter an amount larger than the amount on line 50, 52 Recapture tax(es), 53 Add lines 50 and 52, then subtract the amount on line 51 and enter the result here.

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



13CE02XX

Column A (for single, joint, separate, or head of household) Column B (for spouse when filing separately using filing status 3a)

Table with 4 columns: Line number, Description, Column A, Column B. Rows include tax liability (54), Montana income tax withheld (55), Montana mineral royalty tax withheld (56), Montana pass through entity withholding (57), 2013 estimated tax payments (58), 2013 extension payments (59), Refundable credits (60), If filing an amended return (61), If filing an amended return: Previously issued refunds (62), Interest on underpayment of estimated taxes (66), Total voluntary check-off contribution programs (69a-69d), Total penalties, interest and contributions (70), Pay online at revenue.mt.gov (72), and Subtract line 73 from line 72 (74).

Direct Deposit Your Refund section. Includes fields for RTN# and ACCT#, and checkboxes for 'Checking' and 'Savings'. Question 4: 'Is this refund going to an account that is located outside of the United States or its territories?' with 'Yes' and 'No' options.

Signature and Designation section. Includes fields for 'Your Signature is Required' (with date MMDD20YY), 'Paid Preparer's Signature' (with PTIN/SSN), and 'Third Party Designee' (with printed name and phone number). Includes checkboxes for 'Yes' and 'No' regarding discussion with a preparer.



13CE03XX

Schedule I - Montana Additions to 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)

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

File Schedule I with your Montana Form 2.

1	Interest and mutual fund dividends from state, county or municipal bonds from other states.....	1	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
2	Dividends not included in federal adjusted gross income.....	2	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
3	Taxable federal refunds. Complete Worksheet II.....	3	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	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>).....	4	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
5	Addition to federal taxable social security benefits. Complete Worksheet VIII.....	5	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
6	Sole proprietor's allocation of compensation to spouse.....	6	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
7	Medical care savings account nonqualified withdrawals.....	7	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
8	First-time home buyer savings account nonqualified withdrawals.....	8	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
9	Farm and ranch risk management account taxable distributions.....	9	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
10	Addition for dependent care assistance credit adjustment.....	10	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
11	Addition for smaller federal estate and trust taxable distributions.....	11	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
12	Federal net operating loss carryover reported on Form 2, line 21.....	12	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
13	Share of federal income taxes paid by your S corporation.....	13	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
14	Title plant depreciation and amortization.....	14	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
15	Premiums for Insure Montana small business health insurance credit.....	15	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	00
16	Other additions. Specify: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	16	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	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	17	XXXXXXXXXXXXXXXXXX	00	XXXXXXXXXXXXXXXXXX	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		\$7,400	\$10,100	4% (0.040)	\$151	
\$2,800	\$4,900	2% (0.020)	\$28		\$10,100	\$13,000	5% (0.050)	\$252	
\$4,900	\$7,400	3% (0.030)	\$77		\$13,000	\$16,700	6% (0.060)	\$382	
					More Than \$16,700		6.9% (0.069)	\$532	

For example: Taxable income \$6,800 X 3% (0.030) = \$204. \$204 minus \$77 = \$127 tax



13CE04XX

Schedule II - Montana Subtractions from Federal Adjusted Gross Income

Enter your subtractions from federal adjusted gross income on the corresponding line. Column A (for single, joint, separate, or head of household) Column B (for spouse when filing separately using filing status 3a)

File Schedule II with your Montana Form 2.

Table with 35 rows of subtractions including: Exempt interest and mutual fund dividends, Exempt tribal income, Exempt unemployment compensation, Exempt workers' compensation benefits, Exempt capital gains and dividends from small business investment companies, State income tax refunds, Recoveries of amounts deducted in earlier years, Exempt military salary, Exempt income of nonresident military servicepersons, Exempt life insurance premiums reimbursement, Partial pension and annuity income exemption, Partial interest exemption for taxpayers 65 and older, Partial retirement disability income exemption, Exemption for certain taxed tips and gratuities, Exemption for certain income of child taxed to parent, Exemption for certain health insurance premiums, Exemption for student loan repayments, Exempt medical care savings account deposits, Exempt first-time home buyer savings account deposits, Exempt family education savings account deposits, Exempt farm and ranch risk management account deposits, Subtraction from federal taxable social security benefits, Subtraction for federal taxable Tier II Railroad Retirement benefits, Passive loss adjustment, Capital loss adjustment, Subtraction of sole proprietor for allocation of compensation to spouse, Montana net operating loss carryover, 40% capital gain exclusion, Subtraction for business-related expenses for purchasing recycled material, Subtraction for sales of land to beginning farmers, Subtraction for larger federal estate and trust taxable distribution, Subtraction for wage deduction reduced by federal targeted jobs credit, Subtraction for certain gains recognized by liquidating corporation, Other subtractions, Add lines 1 through 34. Total Montana subtractions from federal adjusted gross income.



13CE05XX

Schedule III - Montana Itemized Deductions

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

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

Enter your itemized deductions on the corresponding line.

File Schedule III with your Montana Form 2.

Table with 6 columns: Line number, Description, Column A, Column B, and Total. Rows include Medical and dental expenses, Medical insurance premiums, and Long-term care insurance premiums.

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.

Table with 6 columns: Line number, Description, Column A, Column B, and Total. Rows include Federal income tax withheld, Federal estimated tax payments, 2012 federal income taxes paid, and Other back year federal income taxes paid.

Table with 6 columns: Line number, Description, Column A, Column B, and Total. Rows include General state and local sales taxes, Local income taxes, Real estate taxes, and Personal property taxes.

Table with 6 columns: Line number, Description, Column A, Column B, and Total. Rows include Other deductible taxes and Home mortgage interest and points.

Table with 6 columns: Line number, Description, Column A, Column B, and Total. Rows include Qualified mortgage insurance premiums, Investment interest, Charitable contributions, and Child and dependent care expenses.

Table with 6 columns: Line number, Description, Column A, Column B, and Total. Rows include Unreimbursed employee business expenses, Other expenses, and Political contributions.

Table with 6 columns: Line number, Description, Column A, Column B, and Total. Rows include Other miscellaneous deductions and Gambling losses allowed under federal law.

Table with 6 columns: Line number, Description, Column A, Column B, and Total. Row 30: Total itemized deductions.



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 [X] 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.

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.

Column A (for single, joint, separate, or head of household) Column B (for spouse when filing separately using filing status 3a)

File Schedule IV with your Montana Form 2.

Table with 15 columns: Line number, Description, Column A, Column B. Rows include Montana wages, interest, dividends, taxes, alimony, business income, capital gain, other gains, IRA distribution, pensions, rental, farm income, social security, other income, additions, net operating losses, total income, and resident tax after credit.

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.



13CE07XX

Schedule V - Montana Tax Credits

Enter your Montana tax credits on the corresponding line.

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

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

File Schedule V with your Montana Form 2.

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

Table with 8 rows of nonrefundable credits including Credit for an income tax liability paid to another state or country from Form 2, College contribution credit, Qualified endowment credit, Energy conservation installation credit, Alternative fuel credit, Health insurance for uninsured Montanans credit, Elderly care credit, and Recycle credit.

Nonrefundable credits that HAVE a carryover provision

Table with 18 rows of nonrefundable credits with carryover provisions including Oilseed crushing and biodiesel/biolubricant production facility credit, Biodiesel blending and storage credit, Contractor's gross receipts tax credit, Geothermal systems credit, Alternative energy systems credit, Alternative energy production credit, Dependent care assistance credit, Historic property preservation credit, Infrastructure users fee credit, Empowerment zone credit, and Increasing research activities credit.

Refundable credits

Table with 5 rows of refundable credits including Elderly homeowner/renter credit, Film employment production credit, Film qualified expenditures credit, Insure Montana small business health insurance credit, and Temporary emergency lodging credit.

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.



13CE08XX

Schedule VI - Credit for an Income Tax Liability Paid to Another State or Country
Full-year Resident Only

Column A (for single, joint, separate, or head of household)
Column B (for spouse when filing separately using filing status 3a)

File Schedule VI with your Montana Form 2.

Table with 10 rows for Schedule VI. Rows include: 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; 7 Multiply line 4 by line 6; 8 Divide line 1 by line 3; 9 Multiply line 5 by line 8; 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.

Schedule VII - Credit for an Income Tax Liability Paid to Another State or Country
Part-year Resident Only

Column A (for single, joint, separate, or head of household)
Column B (for spouse when filing separately using filing status 3a)

File Schedule VII with your Montana Form 2.

Table with 10 rows for Schedule VII. Rows include: 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; 7 Multiply line 4 by line 6; 8 Divide line 1 by line 3; 9 Multiply line 5 by line 8; 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.

- 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.



13CE09XX

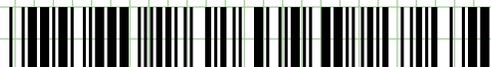
Schedule VIII - Reporting of Special Transactions

File Schedule VIII with your Montana Form 2.

Mark "Yes" if you filed any of the following forms with the Internal Revenue Service.

Complete Schedule VIII only if you and/or your spouse filed any of the federal income tax forms described below. Mark the appropriate box indicating which form(s) you filed with the Internal Revenue Service for this tax year. If your answer is "Yes" to one or more of these forms, you will need to include a complete copy of your federal income tax return Form 1040.

- 1 I filed federal Form 8824 - Like-Kind Exchanges with the Internal Revenue Service... 1 X Yes
NOTE: Mark "Yes" if your like-kind exchange includes Montana property. Nonresidents do not have to report a like-kind exchange if the properties involved do not include Montana property.
Form 8824 is used to report each exchange of business or investment property for property of a like kind.
2 I filed federal Form 8865 - Return of U.S. Persons With Respect to Certain Foreign Partnerships with the Internal Revenue Service... 2 X Yes
Form 8865 is used to report the information required under 26 USC 6038 (reporting with respect to controlled foreign partnerships), section 6038B (reporting of transfers to foreign partnerships), or section 6046A (reporting of acquisitions, dispositions, and changes in foreign partnership interest).
3 I filed federal Form 8886 - Reportable Transaction Disclosure Statement with the Internal Revenue Service... 3 X Yes
Form 8886 is used to disclose information for each reportable transaction in which you participated.



13CE10XX