

No Staples

2015 Montana Individual Income Tax Return

Form 2

For the year Jan 1 - Dec 31, 2015 or the tax year beginning MMDD2015 and ending MMDD20YY

Amended Return 42.15.314-315

Form fields for taxpayer and spouse information including names, SSN, and mailing address.

Filing Status section with options 1-4 and spouse SSN field.



File online at revenue.mt.gov

42.15.322 42.15.206

Residency Status section with options 5a-5c and Resident Part-Year Required Information table.

North Dakota reciprocity (see instructions on page 3)

Table for Dependents with columns for First Name, Last Name, Social Security Number, Relationship, and Mark if Disabled.

Exemptions section with fields 6a-6d and Column A/B for filing status.

Federal Income section with lines 7-22 and columns for taxable amounts.



\*15CE0101\*

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Federal Adjusted Gross Income

- 23 Your total income from line 22.....
- 24 Educator expenses (**Caution** – see instructions on page 5).....
- 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..... *MFS 15-30-2110 (9) (a)*
- 35 Tuition and fees (**Caution** – see instructions on page 5)..... *MFS 15-30-2110 (9) (b)*
- 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.**..... 38a 

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	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	15-30-2110 (1) 00	42.15.108 (3) 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

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 36.....
- 41 Add lines 38 and 39; subtract line 40. This is your Montana adjusted gross income.....

33	00	00
34	00	00
35	00	00
36	00	00
37	00	00
38	00	00
39	15-30-2110 (1) 00	00
40	15-30-2110 (2) 00	00
41	00	00

Taxable Income

- 42 **Deductions**  Standard Deduction (see Worksheet V on page 46) *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 \$2330 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	15-30-2132 00	42.15.523	00
43	15-30-2131 00	Married Filing Separate 42.15.524	00
44	15-30-2114 00	42.15.402	00
45	00	00	00

Tax, Nonrefundable Credits and Recapture

- 46 Tax from the tax table on page 7 or from 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 taxes (see instructions on page 7) Code  Code .....
- 53 Add lines 50 and 52, then subtract the amount on line 51 and enter the result here. **This is your 2015 tax liability.**.....

46	15-30-2103 00	42.15.108 (10)	00
47	15-30-2301 00	42.4.501 42.4.502	00
48	Taxation of Nonresidents 00		00
48a	15-30-2104 00	Taxation of Nonresidents	00
49	15-30-2111 00	42.15.110	00
49	15-30-2105 00		00
50	00	00	00
51	00	00	00
52	00	00	00
53	00	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.



[Social Security Number input boxes]

Table with 4 columns: Line Number, Description, Column A (for single, joint, separate, or head of household), Column B (for spouse when filing separately using filing status 3a). Rows 54-65.

Payments and Refundable Credits

- 54 Your 2015 tax liability from line 53.....
55 Montana income tax withheld. Include federal Forms W-2 and 1099.....
56 Montana mineral royalty tax withheld. Include federal Forms 1099-MISC and Montana Schedules K-1 ....
57 Montana pass through entity withholding. Include Montana Schedules K-1 .....
58 2015 estimated tax payments and amount applied from your 2014 return .....
59 2015 extension payments from Form EXT-15.....
60 Refundable credits from Form 2, Schedule V, line 28 .....
61 If filing an amended return: Payments made with original return.....
62 If filing an amended return: Previously issued refunds.....
63 Add lines 55 through 61. Subtract line 62, enter the result here. This is your total payments.....
64 If line 54 is greater than line 63, subtract line 63 from line 54. This is your tax due. ....
65 If line 63 is greater than line 54, subtract line 54 from line 63. This is your tax overpaid.....

Penalties, Interest and Contributions

- 66 Interest on underpayment of estimated taxes (see instructions on page 9).....
If applicable, mark appropriate box: [ ] 2/3 farming gross income [ ] Estimated payments were made using the annualization method
67 Late file penalty, late payment penalty and interest (see instructions on page 10) .....
68 Other penalties (see instructions on page 10).....
69 Total voluntary check-off contribution programs from lines 69a through 69d .....
69a Nongame Wildlife Program \$5 \$10 other amount
69b Child Abuse Prevention \$5 \$10 other amount
69c Agriculture Literacy in Montana Schools \$5 \$10 other amount
69d Montana Military Family Relief Fund \$5 \$10 other amount
70 Add lines 66 through 69 and enter the result. This is the sum of your total penalties, interest and contributions. ....

Amount You Owe or Your Refund

- 71 If you have tax due (amount on line 64), add lines 64 and 70 OR, if you have a tax overpayment (amount on line 65) and it is less than line 70, subtract line 65 from line 70. Enter the result here. If married filing separately and there are amounts on lines 64 and 65, see instructions on page 11.....
Pay online at revenue.mt.gov. Or make checks payable to MONTANA DEPARTMENT OF REVENUE.
72 If you have a tax overpayment (amount on line 65) and it is greater than line 70, subtract line 70 from line 65 and enter the result here. This is your overpayment. ....
73 Enter the amount from line 72 that you want applied to your 2016 estimated taxes .....
74 Subtract line 73 from line 72 and enter the result here..... This is your refund. ▶

Direct Deposit Your Refund section with fields for RTN#, ACCT#, and account type selection.

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature and Designation section with fields for Your Signature, Spouse's Signature, and Third Party Designee information.



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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.....	15-30-2110 (1) (a) 00	00
2	Dividends not included in federal adjusted gross income.....	15-30-2110 (1) (a) 00	00
3	Taxable federal refunds. Complete Worksheet II on page 44.....	15-30-2110 (1) (b) 42.15.205	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> ).....	15-30-2110 (1) (e) 00	00
5	Addition to federal taxable social security benefits. Complete Worksheet VIII on page 48.....	15-30-2110 (2) (a) 42.15.222	00
6	Sole proprietor's allocation of compensation to spouse.....	00	42.15.322 (5) 00
7	Medical care savings account nonqualified withdrawals.....	15-61-201 00	42.15.603 00
8	First-time home buyer savings account nonqualified withdrawals.....	15-63-203 00	42.15.904 00
9	Farm and ranch risk management account taxable distributions.....	15-30-3005 00	00
10	Addition for dependent care assistance credit.....	15-31-131 (6) & (7) 00	00
11	Addition for smaller federal estate and trust taxable distributions.....	15-30-2110 (1) (f) 00	00
12	Federal net operating loss carryover reported on Form 2, line 21.....	15-30-2119 00	42.15.318 00
13	Share of federal income taxes paid by your S corporation.....	15-30-2110 (1) (c) 42.9.402	00
14	Title plant depreciation and amortization.....	15-30-2110 (1) (d) 00	00
15	Premiums for Insure Montana small business health insurance credit.....	15-30-2368 00	33-22-2006 (6) 00
16	Other additions. Specify: <b>domestic international sales corporation (DISC)</b> 15-30-2110 (3)	00	00
17	Add lines 1 through 16. Enter the total here and on Form 2, line 39. <b>This is your total Montana additions to federal adjusted gross income.</b> .....	00	00

**2015 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		\$10,300	\$13,300	5% (0.050)	\$257	
\$2,800	\$5,000	2% (0.020)	\$28		\$13,300	\$17,100	6% (0.060)	\$390	
\$5,000	\$7,600	3% (0.030)	\$78		More Than \$17,100		6.9% (0.069)	\$544	
\$7,600	\$10,300	4% (0.040)	\$154						

For example: Taxable income \$6,800 X 3% (0.030) = \$204. \$204 minus \$78 = \$126 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)

Line	Description	Code	Column A	Column B
1	Exempt interest and mutual fund dividends from federal bonds, notes and obligations.....	15-30-2110 (2) (a)	42.15.216	00
2	Exempt tribal income. Include Form ETM .....	15-30-2110 (2) (a)	42.15.220	00
3	Exempt unemployment compensation .....	15-30-2101 (1)	00	00
4	Exempt workers' compensation benefits .....	15-30-2110 (2) (g)		00
5	Exempt capital gains and dividends from small business investment companies.....	15-33-106	00	42.23.108-110
6	State income tax refunds included on Form 2, line 10 .....	15-30-2110 (2) (d)		00
7	Recoveries of amounts deducted in earlier years that did not reduce Montana income tax .....	15-30-2110 (2) (m)		00
8	Exempt military salary of residents on active duty.....	15-30-2117	00	42.15.214
9	Exempt income of nonresident military servicepersons .....	15-30-2101 (18) (b) (i)	00	42.15.112
10	Exempt life insurance premiums reimbursement for National Guard and Reservist.....	15-30-2117 (3)	00	00
11	Partial pension and annuity income exemption. Report Tier II Railroad Retirement on line 24 below. Complete Worksheet IV on page 45.....	15-30-2110 (2) (c)	42.15.219 42.15.222	00
12	Partial interest exemption for taxpayers 65 and older .....	15-30-2110 (2) (b)	42.15.215	00
13	Partial retirement disability income exemption for taxpayers under age 65. Include Form DS-1 .....	15-30-2110 (1)	00	42.15.217
14	Exemption for certain taxed tips and gratuities.....	15-30-2110 (2) (f)		00
15	Exemption for certain income of child taxed to parent.....	15-30-2110 (2) (p)	42.15.221	00
16	Exemption for certain health insurance premiums taxed to employee.....	15-30-2110 (2) (h)		00
17	Exemption for student loan repayments taxed to health care professional .....	15-30-2110 (12)	00	00
18	Exempt medical care savings account deposits and earnings. Include Form MSA ..... 15-61-202	15-30-2110 (2) (j)	42.15.602	00
19	Exempt first-time home buyer savings account deposits and earnings. Include Form FTBS ..... 15-63-202	15-30-2110 (2) (k)	42.15.906	00
20	Exempt family education savings account deposits ..... 15-30-2110 (2) (1) withdrawal 15-62-207	15-30-2110 (11)	00	42.15.802
21	Exempt Montana Achieving a Better Life Experience Act (ABLE) account deposits .....		00	00
22	Exempt farm and ranch risk management account deposits. Include Form FRM.....	15-30-2110 (2) (o)		00
23	Subtraction from federal taxable social security benefits/Tier I Railroad Retirement reported on Form 2, line 20b. Complete Worksheet VIII on page 48..... MFS 15-30-2110 (5)	15-30-2110 (2) (e)	42.15.222	00
24	Subtraction for federal taxable Tier II Railroad Retirement benefits reported on Form 2, line 16b.....		00	42.15.222
25	Passive loss adjustment..... MFS 15-30-2110 (7)		00	42.15.206 (2) (b)
26	Capital loss adjustment .....	MFS 15-30-2110 (6)	00	42.15.206 (2) (a)
27	Subtraction of sole proprietor for allocation of compensation to spouse .....		00	42.15.322 (5)
28	Montana net operating loss carryover from Montana Form NOL, Schedule B. NOL Refund Int 15-30-2609 (4) (a) (ii)	15-30-2119	00	42.15.318
29	40% capital gain exclusion for pre-1987 installment sales. Complete Worksheet III on page 45 .....	15-30-2110 (15)	00	42.15.218
30	Subtraction for business-related expenses for purchasing recycled material. Include Form RCYL.....	15-32-609	00	42.4.2602
31	Subtraction for sales of land to beginning farmers .....	80-12-211	00	42.15.415
32	Subtraction for larger federal estate and trust taxable distribution .....	15-30-2110 (2) (n)		00
33	Subtraction for wage deduction reduced by federal targeted jobs credit.....	15-30-2110 (4)	00	00
34	Subtraction for certain gains recognized by liquidating corporation .....	15-30-2110 (2) (e)		00
35	Other subtractions. Specify: <input type="text"/>	mobile home park	00	15-30-2110 (2) (s)
36	Add lines 1 through 35. Enter the total here and on Form 2, line 40. This is your total Montana subtractions from federal adjusted gross income.....	organic and inorganic fertilizer 15-32-301	00	00



Empty box for Social Security Number

In general—same as IRC according to 15-30-2131 (1) (a)

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)

Table with 4 columns: Line number, Description, Column A, Column B. Includes lines 1-6 for medical and dental expenses.

Complete lines 7a through 7d reporting your total federal income tax payments made in 2015 before completing line 7e. You cannot deduct your self-employment taxes paid on lines 7a through 7d.

Table with 4 columns: Line number, Description, Column A, Column B. Includes lines 7a-7d for federal income tax payments.

Table with 4 columns: Line number, Description, Column A, Column B. Includes line 7e for federal income tax deduction.

Table with 4 columns: Line number, Description, Column A, Column B. Includes lines 8-11 for state and local taxes.

Table with 4 columns: Line number, Description, Column A, Column B. Includes line 12 for other deductible taxes.

Table with 4 columns: Line number, Description, Column A, Column B. Includes lines 13-15 for mortgage interest and investment interest.

Table with 4 columns: Line number, Description, Column A, Column B. Includes lines 16-17 for charitable contributions.

Table with 4 columns: Line number, Description, Column A, Column B. Includes lines 18-19 for carryover and child/dependent care expenses.

Table with 4 columns: Line number, Description, Column A, Column B. Includes lines 20-21 for casualty losses and unreimbursed employee expenses.

Table with 4 columns: Line number, Description, Column A, Column B. Includes line 22 for other expenses.

Table with 4 columns: Line number, Description, Column A, Column B. Includes lines 23-25 for total itemized deductions.

Table with 4 columns: Line number, Description, Column A, Column B. Includes lines 26-27 for miscellaneous deductions.

Table with 4 columns: Line number, Description, Column A, Column B. Includes lines 28-29 for organic or inorganic fertilizer.

Table with 4 columns: Line number, Description, Column A, Column B. Includes line 29 for gambling losses.

Table with 4 columns: Line number, Description, Column A, Column B. Includes line 30 for total itemized deductions.



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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.**

1	Montana wages, salaries, tips, etc.	
2	Montana interest	
3	Montana ordinary dividends	
4	Montana refunds, credits, or offsets of local income taxes	
5	Montana alimony received	
6	Montana business income or (loss)	
7	Montana capital gain or (loss)	
8	Other Montana gains or (losses) <i>Publicly Traded Partnerships</i>	
9	Montana IRA distribution	
10	Montana pensions and annuities <i>S corporations</i>	
11	Montana rental real estate, royalties, partnerships, S corporations, trust, etc.	
12	Montana farm income or (loss) <i>Royalties</i>	
13	Montana social security benefits <i>Rental Real Estate</i>	
14	Any other Montana income (see instructions) <i>Partnership</i>	
15	Montana source additions to income reported on Form 2, Schedule I (do not include net operating losses reported on Schedule I, line 12)	
16	Add lines 1 through 15 and enter the result here. <b>This is your Montana source income.</b>	
17	Enter the total of your federal income from Form 2, line 22	
18	Enter your Montana additions from Form 2, Schedule I, line 17	

	Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)
1	15-30-2101 (18) (i)	00
2	15-30-2101 (18) (a) (iv)	00
3	15-30-2101 (18) (a) (v)	00
4	15-30-2101 (18) (a) (xvi)	00
5	15-30-2101 (18) (a) (xvi)	00
6	15-30-2101 (18) (a) (vi)	00
7	15-30-2101 (18) (a) (i) & (iii)	00
8	15-30-2101 (18) (a) (xvi)	00
9	15-30-2101 (18) (a) (xv)	00
10	15-30-2101 (18) (a) (xv)	00
11	00	00
12	15-30-2101 (18) (a) (vii)	00
13	15-30-2101 (18) (a) (xiv)	00
14	15-30-2101 (18) (a) (xvi)	00
15	15-30-2101 (18) (a) (xvi)	00
16	00	00
17	00	00
18	00	00

19	Enter your Montana subtractions from Form 2, Schedule II, line 36	19		00		00
20	Enter your net operating losses from Form 2, Schedule II, line 28	20		00		00

21	Subtract line 20 from line 19	21		00		00
22	Add lines 17 and 18, and subtract line 21. <b>This is your total income from all sources.</b>	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		15-30-2104 (1)		
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. <b>This is your nonresident, part-year resident tax after capital gains tax credit.</b>	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 beginning on page 27.



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, Schedule VI, line 10
2 College contribution credit. Include Form CC
3 Qualified endowment credit. Include Form QEC
4 Energy conservation installation credit. Include Form ENRG-C
5 Alternative fuel credit. Include Form AFCR
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 4 columns: Line number, Code, Column A, Column B. Rows 1-8.

Nonrefundable credits that HAVE a carryover provision

- 9 Oilseed crushing and biodiesel/biolubricant production facility credit. Include a detailed schedule of the credit carryforward
10 Biodiesel blending and storage credit. Include Form BBSC
11 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here. [ ]
CGR Account ID: [ ] - [ ] - C G R
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 a detailed schedule of the credit carryforward
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 4 columns: Line number, Code, Column A, Column B. Rows 9-23.

Refundable credits

- 24 Elderly homeowner/renter credit. Include Form 2EC
25 Insure Montana small business health insurance credit.
Business FEIN: [ ] - [ ]
26 Emergency lodging credit. Include Form ELC
27 Unlocking state lands credit
28 Add lines 24 through 27 and enter the result here and on Form 2, line 60. This is your total refundable credits

Table with 4 columns: Line number, Code, Column A, Column B. Rows 24-28.

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, see the instructions on page 31.





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**Schedule VI – Credit for an Income Tax Liability Paid to Another State or Country**

Indicate residency status from Form 2, line 5  Full-year  Part-year

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 sourced and taxable to another state or country that is included in Montana adjusted gross income. If a full-year resident, this is the amount included in the total on Form 2, line 41. If a part-year resident, this is the amount included in the total on Schedule IV, line 16.....	00	00
2	Enter all income sourced and taxable to the other state or country. This includes the income from line 1 plus all income exempt from Montana income tax (e.g., certain tips) sourced and taxable in the other state or country. Indicate state's abbreviation. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	00	00
3	Enter your income sourced and taxable to Montana. If a full-year resident, enter the amount from Form 2, line 41. If a part-year resident, enter the amount from Schedule IV, line 16.....	00	00
4	Enter your total income tax liability paid to the other state or country (see instructions on page 37).....	00	00
5	Enter your Montana tax liability. If a full-year resident, enter the amount from Form 2, line 48. If a part-year resident, enter the amount from Form 2, line 48a.....	00	00
6	Divide line 1 by line 2. Enter the percentage here, but not more than 100% .....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> %	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> %
7	Multiply line 4 by line 6 and enter the result here .....	00	00
8	Divide line 1 by line 3. Enter the percentage here, but not more than 100% .....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> %	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> %
9	Multiply line 5 by line 8 and enter the result here .....	00	00
10	Enter here and on Form 2, Schedule V, line 1 the smaller of the amounts reported on lines 4, 7 or 9 above. <b>This is your credit for income tax paid to another state or country.</b> .....	00	00

- 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 on page 31.
- 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 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 VI.

**Please note: Beginning with the 2014 tax year, the credit calculation previously made on Schedule VII is now made on Schedule VI.**



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**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 forms 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  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  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  Yes

Form 8886 is used to disclose information for each reportable transaction in which you participated.

