St	No aples)		201	4 Mo	ontana Individ	lual	Inc	on	ne	Тах	c F	Ret	urn		For	m 2		
			ar Jan 1 – Dec 31	, 2014 or the tax	/ear be	ginning MMDI) 2	0	4		and	en	ding	М	M D D 2 0 Y	Y			
15	Mark	all	First Name and I	nitial	L	Last Name				_		S	ocial	Secur	ity Number D	eceased	? Date of Death		
Ret:	Mark that a	apply.													м	MD	D 2 0 Y	Y	
ed			Spouse's First N	ame and Initial	L	Last Name						S	pous	e's So			I? Date of Death		
Amended Return 42.15.314-315		Return																	
Ame 42		NOL Carryback	Mailing Address				0	City				_			State Zip+4	<u> </u>	<u> </u>	_	
		,,																	
	15-	30-2113	1 Single 2 Marrie	e ed filing jointly	42	2.15.321									SONTANA P		-ile online at		
		ng Status	3a Marrie	ed filing separat	ely on	the same form									-file	/	evenue.mt.g	ov	
	Marl box.	k only one	3b Marrie	ed filing separat	ely on	separate forms	<u> </u>							_	A second	I			
			3c Marrie	ed filing separat	ely and	d spouse not filing									42.15.322	42	.15.206		
			4 Head	of household			S	pouse	's SSI	N (for	lines	3b a	ind 3c)					
	Pac	idency		15.301		Desident Dest Ves	- D												
	Stat		42.	ent full year 15.109		Resident Part-Yea	· · ·	-	-	mati	_	v	V		North Dakota re	eciproci	tv		
		k only one	- Taxati	esident full year	side	Date of change ats 42.15.110 tate moved to	M M	-	D			Y	Y		(see instruction				
	box.			ent part-year 30-2112	3				nove										
			Name			Name	S	Socia	I Sec	curit	y Nur	nbe	er		Relationship		Mark if Disab	led	
nts	<u> </u>	-	endents 15-		(a)	42.15.403		-			_	\downarrow	\rightarrow	_					
Dependents			Definition					-				\downarrow		_					
Dept			Disability	15-30-2116		42.15.403(3-8)		-				\downarrow	+	_					
															Column A (for single, joint, separate, or head of household)		lumn B (for spous		
S	6a	X Yours	elf 6	65 or older		Blind	Ente	r nur	nber	ma	rked.			6a	15-30-2114(2)(a		en filing separate ng filing status 3a		
Exemptions	6b	Spous	se e	65 or older		Blind	Ente	r nur	nber	ma	rked.			6b	15-30-2114 (2) (b)	42.15.402		
temp	6c	Enter the	total number of	dependents. If	nore t	han 4 dependents, see	instru	ction	s on	pag	e 3			6c					
யி	6d	Add lines	6a through 6c a	and enter total e	xempt	ions here								6d					
			Enter amounts	on lines 7 thro	ough 3	88 corresponding to y	our fe	dera	l reti	urn.	Rou	nd	to n	eares	t dollar. If no entry, lea	ave bla	nk.		
	7	Wages, s	alaries, tips, etc	. Include federa	Form	(s) W-2								7	15-30-2110(1)	0 42 .	15.108(3)	00	
	8a	Taxable ii	nterest. Include	federal Schedul	e B if r	required								8a	0	0		00	
	8b	Tax-exem	npt interest. Do r	not include on lir	ne 8a	8b	00				00)							
	9	Ordinary	dividends. Inclue	de federal Sche	dule B	if required								9	0	D		00	
	10	Taxable r	efunds, credits,	or offsets of sta	te and	local income taxes								10	0	0		00	
	11	Alimony r	eceived											11	0	0		00	
e	12	Business	income or (loss).	Include federal S	Schedu	Ile C or C-EZ. NAI	CS:]		12	0	0		00	
com	13	Capital ga	ain or (loss). Inc	lude federal Sch	nedule	D if required								13	0	0		00	
al In	14	Other gai	ns or (losses). lı	nclude federal S	chedu	ıle 4797								14	0	D		00	
Federal Income	15a	IRA distri	butions.	15a		00	00	Ta	ixabl	e ar	nount	t		15b	0	C		00	
ш	16a	Pensions	and annuities.	16a		00	00	Ta	xabl	e ar	nount	t		16b	0	0		00	
	17	Rental re	al estate, royalti	es, partnerships	, S co	rporations, trusts. Inclu	de fede	eral	Sche	edule	ЭЕ			17	0	0		00	
	18		. ,			e F								18	0	0		00	
	19			ation			_							19	0	0		00	
	20a		curity benefits.	20a		00	00	Ta	xabl	e ar	nount	t		20b	0	-		00	
	21		ome; list type.								unt			21	0			00	
	22	Add the a	mounts in colur	nns A and B for	lines 7	7 thru 21. This is your								22	0	0		00	



	F	Form 2, Page 2 – 2014 Social Security Number:					
				Column A (for single joint, separate, or he of household)		Column B (for spous when filing separate using filing status 3a	ely
	23	Your total income from line 22	. 23		00		00
	24	Educator expenses (Caution – see instructions on page 5)		15-30-2110 (1	00	42.15.108(3)	00
	25	Certain business expenses of reservist, etc. Include federal Form 2106 or 2106-EZ			00		00
	26	Health savings account deduction. Include federal Form 8889			00		00
	27	Moving expenses. Include federal Form 3903			00		00
	28	Deductible part of self-employment tax. Attach federal Schedule SE			00		00
ome	29	Self-employed SEP, SIMPLE, and qualified plans			00		00
s Inc	30	Self-employed health insurance deduction			00		00
ross	31	Penalty on early withdrawal of savings			00		00
פק	32a	Alimony paid			00		00
Just	32b	Recipient's SSN				I	
Federal Adjusted Gross Income	33	IRA deduction	. 33		00		00
dera	34	Student loan interest deduction			00		00
e L	35	Tuition and fees (Caution – see instructions on page 5)			00		00
	36	Domestic production activities deduction. Include federal Form 8903			00		00
	37	Add lines 24 through 36 and enter the result here.			00		00
	38	Subtract line 37 from line 23 and enter the result here	. 38		00		00
	38a	Combine amounts on line 38 columns A and B and enter here. This is your federal adjusted gross		38a		00	
	39	Enter Montana additions to federal adjusted gross income from Form 2, page 4, Schedule I,		15-30-2110(1)			
AG		line 17	. 39	15-30-2110(1)	00		00
Montana AGI	40	Enter Montana subtractions from federal adjusted gross income from Form 2, page 5, Schedule II, line 35	. 40	15-30-2110 (2)	00		00
Σ	41	Add lines 38 and 39; subtract line 40. This is your Montana adjusted gross income.	. 41		00		00
	42	Deductions Standard Deduction (see Worksheet V on page 46)		15-30-2132		42.15.523	
e		Must mark OR		15-30-2131		Married Fil Separate 42.1	
axable income		Itemized Deductions (from Form 2, Schedule III, line 30)	. 42		00	42.15.525	00
	43	Subtract line 42 from line 41 and enter the result here	. 43		00		00
ахас	44	Exemptions (All individuals are entitled to at least one exemption.) Multiply \$2330 by the		15-30-2114		42.15.402	
-		number of exemptions on line 6d and enter the result here	. 44		00		00
	45	Subtract line 44 from line 43 and enter the result here. This is your taxable income.	. 45		00		00
e	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	. 46	15-30-2103	00	42.15.108(10)	00
aptu	47	2% capital gains tax credit	. 47	15-30-2301	00	42.4.501 42.4.502	00
lax, Nonretundable Credits and Kecapture	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	. 48	Taxation of Nonresidents	00		00
lits al	48a	Nonresident, part-year resident tax after capital gains tax credit. Enter here the amount from	10	15-30-2104		Taxation of Nonresidents	
Crec	40	Form 2, Schedule IV, line 25, but not less than zero		15-30-2111	00	42.15.110	
able	49 50	Tax on lump-sum distributions. Include federal Form 4972		15-30-2105	00		00
ung	50	Add lines 48 or 48a and 49 and enter the result here. This is your total tax.	. 50		00		00
Vonrei	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.	. 51		00		00
<u> </u>	52	Recapture tax(es) (see instructions on page 7) Code Code	52		00		00
ax,	02				_		

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



		,	···· ·											_
								sepa	(for single, rate, or head nousehold)		whe	lumn B (en filing ng filing	separat	ely
	54	Your 2014 tax liability fr	om line 53				54			00				00
its	55	Montana income tax wi	thheld. Include federal For	rm(s) W-2 and 109	9		55	15-	-30-2502	00				00
Cred	56	Montana mineral royalty	tax withheld. Include federal	I Form(s) 1099-MISC	C and Montana Sche	edule(s) K-1	56	15- 15-	-30–2538 -30–2539	00				00
ble (57	Montana pass through	entity withholding. Include	Montana Schedule	e(s) K-1		57	15-30-	-3313 (1)	(a)				00
Inda	58	2014 estimated tax pay	ments and amount applied	d from your 2013 re	eturn		58	15-	-30–2512	00				00
Refu	59	2014 extension payme	nts from Form EXT-14				59	15-	-30-2604	00				00
and	60	Refundable credits from	n Form 2, Schedule V, line	30			60	15-30-	-2110 (2)	(£)				00
nts a	61	If filing an amended r	eturn: Payments made wi	th original return			61			00				00
Payments and Refundable Credits	62	If filing an amended re	eturn: Previously issued re	efunds			62			00				00
Ра	63	Add lines 55 through 6	1. Subtract line 62, enter th	he result here. This	is your total pay	ments	63			00				00
	64	If line 54 is greater than	n line 63, subtract line 63 f	rom line 54. This i s	s your tax due		64			00				00
	65	If line 63 is greater than	n line 54, subtract line 54 f	rom line 63. This i s	s your tax overpai	id	65			00				00
s	66	Interest on underpayme	ent of estimated taxes (see	e instructions on pa	ıge 9)				531.6	66	:	15-30	-2512	2 0 0
Penalties, Interest and Contributions		If applicable, mark app	ropriate box: 2	2/3 farming gross in	come 📃 Es	timated payr	nents	were ma	de using th	ne anr	າualiz	ation m	nethod	
tribu	67	Late file penalty, late pa	ayment penalty and interes	st (see instructions	on page 10)					67		15-1	-216	00
Con	68	Other penalties (see in	structions on page 11)	ISA 15-61-203	(2)FHB 15-	-63-203.(2)E	RRM.15	53.03.00	56(84)				00
and	69	Total voluntary check-o	ff contribution programs fro	om lines 69a throu	gh 69d					69				00
rest		69a Nongame Wildlif	e Program	\$5	\$10	00	other	amount	15-30-	-238	7	educt) ontri		
Inte		69b Child Abuse Pre	vention	\$5	\$10	00	other	amount	15-30-	-2390		o chi. and n		
ties,		69c Agriculture Litera	acy in Montana Schools	\$5	\$10	00	other	amount	15-30-	-238	9	prev	entio	n
enalt		69d Montana Military	Family Relief Fund	\$5	\$10	00	other	amount	15-30-	-2392	2		ogram 0-214	
ď	70	Add lines 66 through 69	9 and enter the result. This	s is the sum of yo	ur total penalties,	interest an	d con	tribution	s	70				00
	71		nount on line 64), add lines											
e)			0, subtract line 65 from lin			•	-			71				
o pu			d 65, please see instructio											00
Amount You Owe or Your Refund		-	online at revenue.mt.gov	-						ENUE				
You	72		ayment (amount on line 65 your overpayment							72				00
e A	73		line 72 that you want appli							73				00
				•						74				00
	/4		ne 72 and enter the result				115 15	your ren	una. 💌	74				00
	Dire	ect Deposit	RTN#		2. ACCT#						Π			1
	Yo	ur Refund			2. ACC1#									
		ete 1, 2, 3 and 4 3.	If using direct deposit, you	are required to ma	ark one box.	Chec	king		Savings					
(pie		nage 12)							_				Π.	
		4.	Is this refund going to an a								Ye			10
		s of false swearing, I declare th tture is Required	hat I have examined this return, Date		g schedules and state	ments, and to the second secon			wledge and b	elief, it	is true	, correct	and con	· ·
X	Jigila		Duit	Dayane rele		X	oigin						Dut	0
	Prepar	rer's Signature		Paid Prepare	er's PTIN/SSN	^	Fin	m's FEIN						
										Ϊг				
Third	Partv	Designee		Third Party Desig	nee's Printed Name	e						Mark th if you d		
Do you want to allow another person (such as a paid preparer) to				, , , <u>, , , , , , , , , , , , , , , , </u>								want fo		d
		return with us (see page 13		Third Party Desig	nee's Phone Numh	er				-	i	instruct		
				, ,										
		Yes No										to you r	next ye	ar.



Social Security Number:

Form 2, Page 4 – 2014

Social Security Number:



	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 hea of household)		Column B (for spous when filing separate using filing status 3a	ely
1	Interest and mutual fund dividends from state, county or municipal bonds from other states	1	15-30-2110(1)(G)		00
2	Dividends not included in federal adjusted gross income	2	15-30-2110(1)	G 0		00
3	Taxable federal refunds. Complete Worksheet II on page 44	3	15-30-2110(1)	Ъ)	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>)	4	15-30-2110(1)(00		00
5	Addition to federal taxable social security benefits. Complete Worksheet VIII on page 48	5	15-30-2110(2)	ϯ	42.15.222	00
6	Sole proprietor's allocation of compensation to spouse	6		00	42.15.322(5)	00
7	Medical care savings account nonqualified withdrawals	7	15-61-201	00	42.15.603	00
8	First-time home buyer savings account nonqualified withdrawals	8	15-63-203	00	42.15.904	00
9	Farm and ranch risk management account taxable distributions	9	15-30-3005	00		00
10	Addition for dependent care assistance credit adjustment	10	15-31-131 (6) & (7 9		00
11	Addition for smaller federal estate and trust taxable distributions	11	15-30-2110(1)	œ)		00
12	Federal net operating loss carryover reported on Form 2, line 21	12	15-30-2119	00	42.15.318	00
13	Share of federal income taxes paid by your S corporation	13	15-30-2110(1)	G Ø	42.9.402	00
14	Title plant depreciation and amortization	14	15-30-2110(1)	a 0		00
15	Premiums for Insure Montana small business health insurance credit	15	15-30-2368	00	33-22-2006(6	00
16	Other additions. Specify: domestic international sales corporation (DISC) 15-30-2110(3)	16		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.	17		00		00

	2014 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 T	han \$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



	Form 2, Page 5 – 2014	Social Security Number:										
	Schedule II – Montana Enter your subtractions f File	;		Column A (for single joint, separate, or he of household)		Column B (for spo when filing separa using filing status	ately					
1	Exempt interest and mutual fund of	lividends from federal bonds	s, notes and o	obligation	s			1	15-30-2110(2)	(@)	42.15.216	0
2	Exempt tribal income Include For	m FTM						2	15 - 30 - 2110(2)	GO	42,15,220	0

2	Exempt tribal income. Include Form ETM	2	15-30-2110(2)	(@)	42.15.220	00
3	Exempt unemployment compensation	3	15-30-2101 (1	0) 0		00
4	Exempt workers' compensation benefits	4	15-30-2110(2)	(D)		00
5	Exempt capital gains and dividends from small business investment companies	5	15-33-106	00	42.23.108-110	00
6	State income tax refunds included on Form 2, line 10	6	15-30-2110(2)	(@0)		00
7	Recoveries of amounts deducted in earlier years that did not reduce Montana income tax	7	15-30-2110 (2)	(m)		00
8	Exempt military salary of residents on active duty	8	15-30-2117	00	42.15.214	00
9	Exempt income of nonresident military servicepersons	30 9 2	101(18)(Ь)(і)	00	42.15.112	00
10	Exempt life insurance premiums reimbursement for National Guard and Reservist	10	15-30-2117 (3	00		00
11	Partial pension and annuity income exemption. Report Tier II Railroad Retirement on line 23 below. Complete Worksheet IV on page 45	11	15–30–2110 (2)	(₆)	42.15.219 42.15.222	00
12	Partial interest exemption for taxpayers 65 and older	12	15-30-2110 (2)	(B)	42.15.215	00
13	Partial retirement disability income exemption for taxpayers under age 65. Include Form DS-1	13	15-30-2110 (1	0) 0	42.15.217	00
14	Exemption for certain taxed tips and gratuities	14	15-30-2110(2)	œ)		00
15	Exemption for certain income of child taxed to parent	15	15-30-2110(2)	(P)	42.15.221	00
16	Exemption for certain health insurance premiums taxed to employee	16	15-30-2110(2)	(D)		00
17	Exemption for student loan repayments taxed to health care professional	17	15-30-2110 (12	20) 0		00
18	Exempt medical care savings account deposits and earnings. Include Form MSA	18	15-30-2110(2)	(GjØ	42.15.602	00
19	Exempt first-time home buyer savings account deposits and earnings. Include Form FTB5-63-202	19	15-30-2110(2)	(k)	42.15.906	00
20	Exempt family education savings account deposits 15-30-2110.(2).(1)	20	15-30-2110 (1	10 0	42.15.802	00
21	Exempt farm and ranch risk management account deposits. Include Form FRM	21	15-30-2110(2)	(6)		00
22	Subtraction from federal taxable social security benefits/Tier I Railroad Retirement reported on Form 2, line 20b. Complete Worksheet VIII on page 48	22	15-30-2110 (2)	(ଟ୍ରୁ	42.15.222	00
23	Subtraction for federal taxable Tier II Railroad Retirement benefits reported on Form 2, line 16b	23		00	42.15.222	00
24	Passive loss adjustment	1 F2 4 :	15–30–2110(7)	00	42.15.206(2)(16) ()
25	Capital loss adjustment	E 25 2	15-30-2110(6)	00	42.15.206(2)(a)) 0
26	Subtraction of sole proprietor for allocation of compensation to spouse	26		00	42.15.322(5)	00
27	Montana net operating loss carryover from Montana Form NOL, Schedule B.15-30-2609.(4).(a).(ii)	27	15-30-2119	00	42.15.318	00
28	40% capital gain exclusion for pre-1987 installment sales. Complete Worksheet III on page 45	28	15-30-2110 (1.	30 0	42.15.218	00
29	Subtraction for business-related expenses for purchasing recycled material. Include Form RCYL	29	15-32-609	00	42.4.2602	00
30	Subtraction for sales of land to beginning farmers	30	80-12-211	00	42.15.415	00
31	Subtraction for larger federal estate and trust taxable distribution	31	15-30-2110(2)	(G .)		00
32	Subtraction for wage deduction reduced by federal targeted jobs credit	32	15-30-2110 (4	00		00
33	Subtraction for certain gains recognized by liquidating corporation	33	15-30-2110(2)	(¢)		00
34	Other subtractions. Specify:	34	mobile home pa	@ B	15-30-2110(2)	(G)
35	Add lines 1 through 34. Enter the total here and on Form 2, line 40. This is your total Montana subtractions from federal adjusted gross income.	35	organic and i 1.	nor 093	ganic fertiliz 2-301	87



I								In general				
	Form 2, Page 6 – 2014 Social Security Nu	mbe	er:						accord 15-30-2			
	Schedule III – Montana I Enter your itemized deductions	tem	ized Deduct						Column A (for single, joint, separate, or head		Column B (for spou when filing separate	
	File Schedule III with you								of household)		using filing status 3	
1	Medical and dental expenses	11	n general-s	ame as	IR	C accordin	1g &0		Married Filing	Sepa	arate 42.15.	524
	Enter the amount from Form 2, line 41	2	15-	-30- <mark>21</mark> -	1 (1) (a)	00		-	-		
3	Multiply line 2 by 10% (0.10). But if you were born									42	.15.525	
	before January 2, 1950, multiply line 2 by 7.5% (0.075) instead (see instructions on page 23)	3		00			00					
4	Subtract line 3 from line 1 and enter the result here, but											
_	medical and dental expense subject to a percentage		-					4		00		00
	Medical insurance premiums not deducted elsewhere	-							15-30-2131(1)	_	-	00
	Long-term care insurance premiums not deducted else		-						15-30-2131(1)	_		00
	nplete lines 7a through 7d reporting your total federal in s paid on lines 7a through 7d.		e tax payments	made in	2014	before comp	leting li	ne 7	e. You cannot deduct y	your s	self-employment	
	Federal income tax withheld in 2014	7a		00			00					
	Federal estimated tax payments paid in 2014			00			00					
	2013 federal income taxes paid in 2014	7c		00			00					
7d	Other back year federal income taxes paid in 2014. Include federal Form 1040 or 1040A	7d		00			00					
7e	Add lines 7a through 7d and enter the result here, but								15-30-2		(1) (1)	
	of household, or married filing separately; or \$10,000 i federal income tax deduction.							7e		00	1) (D)	00
8	General state and local sales taxes paid in 2014 (Caut									00		00
	Local income taxes paid in 2014 (see instructions on p							9	0	00		00
	Real estate taxes paid in 2014	-	,					10	(00		00
	Personal property taxes paid in 2014 (see instructions								Light vehicle) Deg	istration fe	G 0
	Other deductible taxes paid in 2014. List type and amo										1(1)(h)	
]	12	C	00		00
13	Home mortgage interest and points. If paid to the pers	on fr	om whom you b	ought the	e hou	se, provide th	neir		·			
	name, social security number, and address.						1					,
								13		00		00
	Qualified mortgage insurance premiums (Caution – se			- ,				14		00		00
	Investment interest. Include federal Form 4952									00		00
	Charitable contributions made by cash or check during							16	15-30-21) (a) (v)	00
	Charitable contributions made by other than cash or ch		-					1/		00		00
	Charitable contribution carryover from the prior year							18		00		00
	Child and dependent care expenses. Include Montana								15-30-21	00)(C)(1)	00 00
	Casualty or theft loss(es). Include federal Form 4684 Unreimbursed employee business expenses. Include							20	L. L	00		00
21	federal Form 2106 or 2106-EZ	21		00			00					
22	Other expenses. List type and amount:		1									
		22		00			00					
23	Add lines 21 and 22	23		00			00					
24	Enter the amount from Form 2, line 41	24		00			00					
	Multiply line 24 by 2% (0.02)	25		00	4	12.15.525	00					
	Subtract line 25 from line 23 and enter the result here,	but	not less than ze	ro				26	C	00		00
27	Political contributions (limited to \$100 per taxpayer)							27	15-30-20	131 ((1) (d)	00
	Other miscellaneous deductions not subject to 2% of M											
	organic or inorganic fertilizer Gambling losses allowed under federal law		per capit	a live	sto	ck fees		28	organic or ind			- @-0
								29	15	5 <mark>32</mark> -	303	00
	Is the amount on Form 2, line 41 more than \$305,050	f filir	ng jointly, \$279,6	650 if filin	g hea	ad of househo						
	\$254,200 if filing single or \$152,525 if married filing se											
	Worksheet VI-IDL. Otherwise, add lines 4 through 6, 7 here and on Form 2, line 42. This is your total itemiz							30	ſ	00		00
		uu u						00				00



	MT Source Income MT Source Income 15-30-2101(18) 42.2.304								Taxation of Nonresidents 42.15.110								
	Form 2, Page 7 – 2014 S	locial Se	ecurity Number:								Nonresidents 20-2104						
inco	Schedule IV – Nor r on lines 1 through 15 your Montana me on Form 2, lines 7 through 21. Als edules I and II. File Schedule	source o incluc	income that is includ	led in N dditions	Iontana ad				umn A (for single, join te, or head of househ		Column B (for spouse wher separately using filing statu						
1	Montana wages, salaries, tips, etc		-				1	oopara	15-30-2101	<u> </u>		00					
2	Montana interest						2		15-30-2101 (18		1	00					
3	Montana ordinary dividends						3		15-30-2101 (18			00					
4	Montana refunds, credits, or offsets						4		.5–30–2101 (18)			00					
5	Montana alimony received						5	1	5-30-2101 (18)	(@)	(xvi)	00					
6	Montana business income or (loss).						6	-	15-30-2101 (18) (0æ)	(vi)	00					
7	Montana capital gain or (loss)						7	15	30-2101(18)(a) 0:0)&(iii)	00					
8	Other Montana gains or (losses)	icall 15-30-	y Traded Partn -2101(18)(a)(xx	ershi /ii)	.ps		8	1	5-30-2101 (18)	(@)	(xvi)	00					
9	Montana IRA distribution						9		15-30-2101 (18) (Pa)	(xv)	00					
10	Montana pensions and annuities	porat	ions 15-30-210	1 (18)(a)(xi	<i>ii)</i>	10	-	15-30-2101 (18) (Pa)	(xv)	00					
11	Montana rental real estate, royalties	, partne	rships, S corporation	s. trust	. etc		11			00		00					
12	Montana farm income or (loss)						12	1	5-30-2101 (18)	(@)	(vii)	00					
13	Montana social security benefits	Real	Estate 15-30-2	2101 (18) (a) (viii)	13	1	5-30-2101 (18)	(@)	(xiv)	00					
14	Any other Montana income (see Ref	ructions	pip 15-30-2101	(18)	(a) (xii)	14	1	5-30-2101 (18)	(@)	(xvi)	00					
15	Montana source additions to income net operating losses reported on Scl						15	1	5-30-2101 (18)	(a)	(xvi)	00					
16	Add lines 1 through 15 and enter the	e result	here. This is your M	ontana	a source i	ncome.	16			00		00					
17	Enter the total of your federal incom	e from F	Form 2, line 22				17			00		00					
18	Enter your Montana additions from F	orm 2,	Schedule I, line 17				18			00		00					
19	Enter your Montana subtractions from Form 2, Schedule II, line 35	19	0	0		00											
20	Enter your net operating losses from Form 2, Schedule II, line 27	20	0	0		00											
21	Subtract line 20 from line 19						21			00		00					
22	Add lines 17 and 18, and subtract lin	ne 21. T	his is your total inc	ome fr	om all so	urces	22			00		00					
23	Divide the amount on line 16 by the 6 decimal places and do not enter m						23	.	15-30-210	4 (1)							
24	Enter your resident tax after capital	gains ta	x credit from Form 2,	line 48	3		24			00		00					
25	Multiply the tax on line 24 by the per Form 2, line 48a. This is your nonr tax credit	esident	, part-year resident	tax af	ter capital	l gains	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.



	Form 2, Page 8 – 2014 Social Security Number:					
	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 hea of household)		Column B (for spour when filing separate using filing status 3	ely
Non	refundable 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	1	15-30-2302	00	42.4.401-4	00
2	College contribution credit. Include Form CC	2		00	12.1.101 1	00
3	Qualified endowment credit. Include Form QEC	3		00		00
4	Energy conservation installation credit. Include Form ENRG-C	4	15-30-2327-28	00	42.4.2701-8	00
5	Alternative fuel credit. Include Form AFCR	5	15-32-109	00	42.4.201	00
6	Health insurance for uninsured Montanans credit. Include Form HI	6	15-30-2320 15-30-2367	00		00
7	Elderly care credit. Include Form ECC	7		00	42.4.2802	00
8	Recycle credit. Include Form RCYL	8	15-30-2366	00		00
Non	refundable credits that HAVE a carryover provision		15-32-603		42.4.2604	
9	Oilseed crushing and biodiesel/biolubricant production facility credit. Include Form OSC	9		00		00
10	Biodiesel blending and storage credit. Include Form BBSC	10		00	42.4.2502	00
11	Contractor's gross receipts tax credit. If multiple CGR accounts, please mark here.		15-32-703		42.4.2503-4	
	CGR Account ID:	11	15-50-207	00	42.4.3102	00
12	Geothermal systems credit. Include Form ENRG-A			00	42.4.3102	00
13a			15-32-115	-	42.4.118	
	ENRG-B	13a	15-32-201	00	42.4.104	00
13b	Alternative energy systems credit. Low emission wood or biomass combustion device. Include Form				42.4.118	
	ENRG-B		15-32-201	00	42.4.104 42.4.118	00
14	Alternative energy production credit. Include Form AEPC			00	42.4.4101-13	00 00
15	Dependent care assistance credit. Include Form DCAC		15-30-2373			
16	Historic property preservation credit. Include federal Form 3468			00	42.4.2902-4	00
17	Infrastructure users fee credit. Include Form IUFC				42.4.3002-4	00
18	Empowerment zone credit			00		00 00
19	Increasing research activities credit. Include a detailed schedule of the credit carryforward			00	42.4.3202	00
20	Mineral and coal exploration incentive credit. Include Form MINE-CRED	20	15-32-503	00		00
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	21		00		00
22	Adoption credit. Include federal Form 8839		15-31-901-11	00	42.4.3301-6	00
23	Add lines 1 through 22 and enter the result here and on Form 2, line 51. This is your total		15-30-2364			
	nonrefundable credits	23		00		00
Ref	undable credits					
24	Elderly homeowner/renter credit. Include Form 2EC			00	40 4 201 2	00
25	Film employment production credit. Include Form FPC			00	42.4.301-3	00
26	Film qualified expenditures credit. Include Form FPC	26		00	42.4.3301-6	00
27	Insure Montana small business health insurance credit.		15-31-910-11		42.4.3301-6	
~~	Business FEIN:	27	33-22-2006	00		00
28	Temporary emergency lodging credit. Include Form TELC			00	42.4.1702	00
29	Unlocking state lands credit		10 00 2001	00	-2 1 / 72	00
30	Add lines 24 through 29 and enter the result here and on Form 2, line 60. This is your total refundable credits.	e 30		00		00
				- 1		L L

Montana Tax Credits

We have listed the 27 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 27 tax credits against your income tax liability in any particular order. For more information about these tax credits, please see the instructions on page 31.



	Form 2, Page 9 – 2014 Social Security Number:			
	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	1	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.	2	0.0	0 0
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	3	00	00
4	Enter your total income tax liability paid to the other state or country	4	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	5	00	0.0
6	Divide line 1 by line 2. Enter the percentage here, but not more than 100%	6	. %	. %
7	Multiply line 4 by line 6 and enter the result here	7	00	00
8	Divide line 1 by line 3. Enter the percentage here, but not more than 100%	8	%	%
9	Multiply line 5 by line 8 and enter the result here	9	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. This is your credit for an income tax paid to another state or country	10	0 0	0.0

 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.



	Form 2, Page 10 – 2014 Social Security Number:			
	Schedule VIII – Reporting of Special Transactions File Schedule VIII with your Montana Form 2.		flark "Yes" if you filed	
box i	plete Schedule VIII only if you and/or your spouse filed any of the federal income tax forms described below. Mark the appropriate 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 s, you will need to include a complete copy of your federal income tax return Form 1040.		n the Internal Reven Service.	
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.			

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