No Staples

2021 Montana Individual Income Tax Return

Form 2

Page 1 For the year Jan 1 - Dec 31, 2021 or the tax year beginning and ending

First name and initial	Last name	Social Security Number	Deceased?	Date of death
A	A	490549999		

Mark if this is an **amended return.** (See page 2)

Spouse's first name and initial	Last name	Spouse's Social Security Number	Deceased?	Date of death

Current mailing address | City | State | ZIP Code + 4

Filing Status

X 1 Single | 3 Head of household | 4 Married filing jointly

2a Married filing separately on the same form.

2b Married filing separately on separate forms

2c Married filing separately and spouse not filing

If using 2b or 2c, enter your spouse's SSN below.

Residency Status Mark only one box.

X 1 Resident full-year | North Dakota reciprocity

2 Nonresident full-year

3 Resident part-year (See instructions)

Dependents

First name	Last name	Social Security Number	Relationship	Mark if disabled

Exemptions

						Column A	Column B (for spouse when filing separately using filing status 2a)
a	X Yourself	65 or older	Blind	Enter number marked	a	1	0
b	Spouse	65 or older	Blind	Enter number marked	b	0	0
c	Enter the total number of dependents. If more than 3 dependents, see instructions.				c	0	0
d	Add lines a through c. **This is your total number of exemptions.**				d	1	0

Federal Income

1	Wages, salaries, tips, etc. Include federal Form(s) W-2					1	20892 00		00
2a	Tax-exempt interest	2a	00	00	2b Taxable interest	2b		00	00
3a	Qualified dividends	3a	00	00	3b Ordinary dividends	3b		00	00
4a	IRA distributions	4a	00	00	4b Taxable amount	4b		00	00
5a	Pensions and annuities	5a	00	00	5b Taxable amount	5b		00	00
6a	Social Security benefits	6a	00	00	6b Taxable amount	6b		00	00
7	Capital gain or (loss). Attach Schedule D if required. If not required, mark here					7		00	00
8	Other income from Schedule 1, line 10 (See page 3)					8		00	00
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. **This is your total income.**					9	20892 00		00

Taxable Income

10	Adjustments to income from Schedule 1, line 25 (See page 3)					10		00	00
11	Subtract line 10 from line 9. **This is your federal adjusted gross income.**					11	20892 00		00
12	Montana additions (See page 4)					12		00	00
13	Montana subtractions (See page 5)					13		00	00
14	**Montana Adjusted Gross Income.** Add lines 11 and 12, then subtract line 13.					14	20892 00		00
15	**Standard or itemized deductions.** Mark this box and include page 7 if you elect to itemize.					15	4178 00		00
16	**Exemptions**. Multiply $2,580 by your total number of exemptions.					16	2580 00		00
17	**Taxable income.** Subtract lines 15 and 16 from line 14. If zero or less, enter 0.					17	14134 00		00

Tax, Credits and Payments

18	**Tax liability before credits** (See instructions)					18	423 00		00
19	Nonrefundable credits (See page9.) Do not enter an amount larger than line 18.					19		00	00
20	**Tax after nonrefundable credits.** Subtract line 19 from line 18.					20	423 00		00
21	Montana tax withheld on Forms W--2 and 1099					21		00	00
22	Other payments and refundable credits (See page 11)					22	133 00		00
23a	Earned Income Tax Credit **Enter your federal EITC**	23a	85 00						
23b	Multiply line 23a by 3% (0.03) and enter the result (Status 2a filers: See instructions)					23b	3 00		00
24	Contributions, penalties, and interest (See page 11)					24		00	00
25	**Total payments.** Add lines 21, 22, and 23b, then subtract line 24.					25	136 00		00
26	If line 25 is less than line 20, subtract line 25 from line 20. **This is your TAX DUE ▶**					26	287 00		00

Pay online at https://tap.dor.mt.gov or make checks payable to *Montana Department of Revenue*

27	If line 25 is more than line 20, subtract line 20 from line 25. **This is your TAX OVERPAID ▶**					27		00	00

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

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Filing Status 2a Payment Schedule

If your filing status is 2a, you **must complete** this schedule **only if** there is an amount on page 1, line 26, **and** on page 1, line 27.

Under filing status 2a, your overpayment is applied to the amount owed by your spouse before you can claim the net overpayment on the Refund Schedule.

1	Enter the amount from line 26, **tax due**	1	00
2	Enter the amount from line 27, **tax overpaid**	2	00
3	Subtract line 2 from line 1, enter the result but not less than zero **This is your net amount due.**	3	00
4	Subtract line 1 from line 2, enter the result but not less than zero **This is your net overpayment.**	4	00

The amount on line 4 (above) must be entered on Refund Schedule, line 1 (below), and in the column of the spouse with an overpayment on page 1, line 27.

Refund Schedule

			A	B
1	Enter your overpayment from page 1, line 27 or from the Filing Status 2a Payment Schedule, line 4	1	00	00
2	Amount from line 1 you want applied to your 2022 estimated tax	2	00	00
3	Amount from line 1 you want deposited into a 529 or 529A account (See page 12)	3	00	00
4	Subtract lines 2 and 3 from line 1. **This is your REFUND** ▶	4	00	00

If you are filing a return in Montana for the first time, direct deposit is not available. Stop here and sign your return below.

If the direct deposit option is available and you wish to use it, provide your bank account information, and sign your return below.

Your Direct Deposit Account

RTN# ACCT#

If using direct deposit, you are required to mark one box. Checking Savings

If this deposit is going to an account located outside of the United States or its territories, mark this box.

REQUIRED

Signature, Paid Preparer, and Third-Party Designee

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.

Your signature is required. Date

X _____ 09112026

Taxpayer daytime phone number

Spouse's signature Date

X _____

Paid preparer's signature

Preparer's PTIN Firm's FEIN

Mark if paid preparer is also a Third-Party Designee.

_____

Preparer daytime phone number

Mark the box if you want to allow another person (other than a paid preparer) to discuss this return with us.

Name Phone number

Farming business net operating loss carryback waiver. Mark this box if you do not want to carry back your 2021 farming business net operating loss.

Amended Return Information

Mark the appropriate box.

- a NOL carryback
- b Federal audit
- c Amended federal return
- d Filing status
- e Other

In the table below, indicate the reasons for the changes you made to your Montana tax return.

Form or Schedule	Line or Box	Reason

Resident Part-Year Required Information
Date of Change
State moved to State moved from

Nonresident / Part-Year Resident Ratio Schedule

MT AGI Ratio

Enter your Montana source income that is included in Montana adjusted gross income on page 1, line 11.

Montana Source Income			A	B
1 Wages, salaries, tips, etc.	1		00	00
2 Interest	2		00	00
3 Ordinary dividends	3		00	00
4 Refunds, credits, or offsets of local income taxes	4		00	00
5 Alimony received	5		00	00
6 Business income or (loss)	6		00	00
7 Capital gain or (loss)	7		00	00
8 Other gains or (losses)	8		00	00
9 IRAs, pensions, and annuities	9		00	00
10 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Mark this box if Montana source losses are carried over to next year. (See instructions)	10		00	00
11 Farm income or (loss)	11		00	00
12 Social Security benefits	12		00	00
13 Other income and adjustments to income (See instructions)	13		00	00
14 Montana source additions to income (See instructions)	14		00	00
15 Montana source net operating loss (See instructions)	15		00	00
16 **Montana source income.** Add lines 1 through 15.	16		00	00
17 Enter your Montana adjusted gross income from page 1, line 14	17		00	00
18 Divide the amount on line 16 by the amount on line 17. Round to 6 decimal places and do not enter more than 1.000000. **This is your nonresident or part-year resident ratio.**	18			

Tax Liability Schedule

Full-year residents must skip lines 3a, 3b and 5. Nonresidents calculate their tax on lines 2 and 3a or compute the tax on their volume of sales on line 3b when eligible.

Tax Liability			A	B
1 **Tax from the tax table below**	1		423 00	00
2 Recapture taxes (See instructions) Code Code	2		00	00
3a **Nonresident tax.** Multiply line 1 by the nonresident ratio above and add line 2. Enter the total on page 1, line 18.	3a		00	00
3b Alternative tax method for certain nonresidents (See instructions)	3b		00	00
4 Tax on lump-sum distributions. Include federal Form 4972.	4		00	00
5 **Part-year resident tax.** Multiply line 1 by the part-year resident ratio above, and add lines 2 and 4. Enter the total on page 1, line 18.	5		00	00
6 **Resident tax.** Add lines 1, 2 and 4, and enter the total on page 1, line 18.	6		423 00	00

2021 Montana Individual Income Tax Rates

If your taxable income (page 1, line 17) is:

More than	But not more than	Then your tax rate is	Less
$0	$3,100	1% of taxable income	$0
$3,100	$5,500	2% of taxable income	$31
$5,500	$8,400	3% of taxable income	$86
$8,400	$11,400	4% of taxable income	$170
$11,400	$14,600	5% of taxable income	$284
$14,600	$18,800	6% of taxable income	$430
More than $18,800		6.9% of taxable income	$599

Example:
Your taxable income is $25,000.
$25,000 x 6.9% (0.069) = $1,725
$1,725 - $599 = $1,126 tax

Elderly Homeowner/Renter Credit Schedule

When you claim this credit, you attest that:

- You are 62 or older as of December 31, 2021;
- Your total household income of all household members is less than $45,000 for the tax year.
- You have lived in Montana for at least nine months during the tax year; and,
- You occupied a Montana residence as a renter, owner, or lessee for at least six months during the tax year.

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

For lines 1-7 and 9, use the amounts reported on **Forms 2, page 1,** for all members of the household. (See instructions)

			Household
Gross Household Income	1	Enter the Federal Adjusted Gross Income from line 11	1	20892 00
	2	Enter the tax-exempt interest from line 2a	2	00
	3	Enter any IRA distributions reported on line 4a not included on line 4b. Do not include rollovers.	3	00
	4	Enter any pensions and annuities reported on line 5a not included on line 5b. Do not include rollovers.	4	00
	5	Subtract the taxable Social Security benefits reported on line 6b from the amount on line 6a	5	00
	6	Social Security payments not reported, except when paid directly to a nursing home	6	00
	7	Refundable credits received, including the elderly homeowner/renter credit received in 2021	7	00
	8	Other income not included above (See instructions)	8	00
	9	Enter all losses included in the Federal Adjusted Gross Income on line 11 (See instructions)	9	00
	10	Add lines 1 through 9. **This is your gross household income.**	10	20892 00
Net Household Income	11	Your standard exclusion is entered here for you.	11	6300 00
	12	Subtract line 11 from line 10 and enter the result here, but not less than zero	12	14592 00
	13	Enter your multiplier rate from the Household Income Reduction Table (See table below)	13	.05
	14	Multiply line 12 by line 13. **This is your net household income.**	14	730 00
Credit Computation	15	Enter the property tax that you were billed for your Montana residence and up to one acre in 2021	15	863 00
	16	Enter the rent that you paid in 2021 for your Montana residence	16	00
	17	Multiply line 16 by 15% (0.15)	17	00
	18	Add lines 15 and 17	18	863 00
	19	Subtract line 14 from line 18 and enter the result here, but not less than zero	19	133 00
	20	Enter the lesser of line 19 or $1,000	20	133 00
	21	Enter the percentage from the Credit Multiplier Table that corresponds to your gross household income (See table below)	21	1.00
	22	Multiply line 20 by the percentage on line 21, and enter the total here and on Other Payments and Refundable Credits Schedule, line 6. (See page 11.) **This is your elderly homeowner/renter credit.**	22	133 00

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

Long-Term Care Facility Rent Calculation

Worksheet

LTC Rent	1	Total payment to the facility	1	00
	2	If you received board services (meals, housekeeping, laundry, transportation), multiply line 1 by 20% (0.20)	2	00
	3	If you received care (nursing care, assisted living care, memory care), multiply line 1 by 30% (0.30)	3	00
	4	Subtract lines 2 and 3 from line 1. **This is your rent.** Enter here and on line 16 of the schedule above.	4	00

Household Income Reduction Table – If your household income on line 14 is:

At least	But not more than	Multiplier	At least	But not more than	Multiplier
$0	$1,999	0	$7,000	$7,999	0.035
$2,000	$2,999	0.006	$8,000	$8,999	0.039
$3,000	$3,999	0.016	$9,000	$9,999	0.042
$4,000	$4,999	0.024	$10,000	$10,999	0.045
$5,000	$5,999	0.028	$11,000	$11,999	0.048
$6,000	$6,999	0.032	$12,000	and greater	0.05

Credit Multiplier Table

If line 10 is:	Multiplier
Less than $35,000	1.00 (100%)
$35,000 to $37,500	0.40 (40%)
$37,501 to $40,000	0.30 (30%)
$40,001 to $42,500	0.20 (20%)
$42,501 to $44,999	0.10 (10%)
$45,000 and greater	0.00 (0%)

Other Payments and Refundable Credits Schedule

Withholding reported on Forms W-2 and 1099 must be entered on page 1, line 21.

Other Payments and Refundable Credits

			A	B
1	2021 estimated tax payments	1	00	00
2	Overpayment applied from 2020 return	2	00	00
3	Total withholding from Montana Schedules K-1	3	00	00
4	Emergency lodging credit. Include Form ELC.	4	00	00
5	Unlocking public lands credit	5	00	00
6	Elderly homeowner/renter credit (See schedule on page 10, line 22)	6	133 00	
7	Other payments (See instructions)	7	00	00
8	Add lines 1 through 7, enter on page 1, line 22. **This is your other payments and refundable credits.**	8	133 00	00

Contributions, Penalties, and Interest Schedule

Enter any voluntary contributions to check-off programs, penalties, and interest on the corresponding lines.

Contributions

	Voluntary Contributions		A					B				
1	Nongame Wildlife Program	a	$5	$10	$20	00 other amount	a	$5	$10	$20	00 other amount	
	Child Abuse Prevention	b	$5	$10	$20	00 other amount	b	$5	$10	$20	00 other amount	
	Agriculture Literacy in MT Schools	c	$5	$10	$20	00 other amount	c	$5	$10	$20	00 other amount	
	MT Military Family Relief Fund	d	$5	$10	$20	00 other amount	d	$5	$10	$20	00 other amount	

Penalties and Interest

			A	B
	Total voluntary contributions	1	00	00
Amend 2	If filing an amended return, enter overpayments already refunded or applied to 2022	2	00	00
3	Interest on underpayment of estimated taxes (See worksheet below)	3	00	
	If applicable, mark the appropriate box 2/3 farming gross income Estimated payments were made using the annualization method			
4	Late file penalty, late payment penalty and interest (See instructions)	4	00	00
5	Other penalties (See instructions)	5	00	00
Total 6	Add lines 1 through 5, and enter the total on page 1, line 24. **This is your contributions, penalties, and interest.**	6	00	00

Calculation of Interest on Underpayment of Estimated Taxes - Short Method

Worksheet

If you are filing separately on the same form, combine column A and B for each of the calculations.

$500 Threshold

1	Total tax due reported on page 1, line 20	1	00
2	Montana tax withheld on Forms W-2 and 1099 reported on page 1, line 21	2	00
3	Combine the amounts on Other Payments and Refundable Credits Schedule, lines 2 through 6. (See schedule above)	3	00
4	Add lines 2 and 3	4	00
5	Subtract line 4 from line 1	5	00
	If your result is $500 or less, stop here; you do not owe interest on your underpayment.		

Underpayment for 2021

6	Multiply line 1 by 90% (0.90)	6	00
7	Income tax liability that you entered on your 2020 Form 2, page 1, line 20	7	00
8	Enter the smaller of line 6 or line 7	8	00
9	Add the amount on line 4 above and Other Payments and Refundable Credits Schedule, line 1 (See schedule above)	9	00
10	Subtract line 9 from line 8. **This is your total underpayment for 2021.**	10	00
	If the result is zero or less, stop here; you do not owe interest on your underpayment.		

Interest

11	Multiply line 10 by 2.000% (0.02000)	11	00
12	If you paid the amount on line 10 on or after April 18, 2022, enter 0. If you paid the amount on line 10 before April 18, multiply the amount on line 10 by the number of days you paid before April 18 and then by 0.0000822.	12	00
13	Subtract line 12 from line 11, and enter on Contributions, Penalties, and Interest Schedule, line 3. (See schedule above) **This is your interest on the underpayment of estimated taxes.**	13	00