

2023 Montana Individual Income Tax Return

Form 2

Page 1 For the year Jan 1-Dec 31, 2023, or the tax year beginning and ending

First name and initial Last name Social Security Number Deceased? Date of death
DEPX.LS A 490549197

Mark if this is Spouse's first name and initial Last name Spouse's Social Security Number Deceased? Date of death
anamended

return. Current mailing address City State ZIP Code + 4

(See page 2)

Filing Status	1 Single	X	3 Head of household	4 Married filing jointly	Residency Status	X	1 Resident full-year	ND reciprocity
	2a Married filing separately on the same form				Mark only one box.		2 Nonresident full-year	(See instructions)
	2b Married filing separately on separate forms			If using 2b or 2c, enter your spouse's SSN below.			3 Resident part-year	Military Spouse
	2c Married filing separately and spouse not filing							
Dependents	First name	Last name	Social Security Number	Relationship	Mark if disabled			
	A	A	490548888	SON				

Exemptions	a	X	Yourself	65 or older	Blind	Enter number marked	a	1			
	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	1	0	
	d	Add lines a through c. This is your total number of exemptions.						d	2	0	
Federal Income	1	Wages, salaries, tips, etc. Include federal Form(s) W-2						1	20000	00	00
	2a	Tax-exempt interest		2a	00	00	2b Taxable interest	2b	00	00	00
	3a	Qualified dividends		3a	00	00	3b Ordinary dividends	3b	00	00	00
	4a	IRA distributions		4a	00	00	4b Taxable amount	4b	00	00	00
	5a	Pensions and annuities		5a	00	00	5b Taxable amount	5b	00	00	00
	6a	Social Security benefits		6a	00	00	6b Taxable amount	6b	00	00	00
	7	Capital gain or (loss). Attach Schedule D if required. If not required, mark here						7	00	00	00
	8	Other income from Schedule 1, line 10 (See page 3)						8	00	00	00
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income.						9	20000	00	00
	10	Adjustments to income from Schedule 1, line 25 (See page 3)						10	00	00	00
Taxable Income	11	Subtract line 10 from line 9. This is your Federal Adjusted Gross Income.						11	20000	00	00
	12	Montana additions (See page 4)						12	00	00	00
	13	Montana subtractions (See page 5)						13	00	00	00
	14	Montana Adjusted Gross Income. Add lines 11 and 12, then subtract line 13.						14	20000	00	00
Tax, Credits and Payments	15	Standard or itemized deductions. Mark this box and include page 7 if you elect to itemize.						15	4920	00	00
	16	Exemptions. Multiply \$2,960 by your total number of exemptions.						16	5920	00	00
	17	Taxable income. Subtract lines 15 and 16 from line 14. If zero or less, enter 0.						17	9160	00	00
	18	Tax liability before credits (See instructions)						18	176	00	00
	19	Nonrefundable credits (See page 9.) Do not enter an amount larger than line 18.						19	00	00	00
	20	Tax after nonrefundable credits. Subtract line 19 from line 18.						20	176	00	00
	21	Montana tax withheld on Forms W-2 and 1099						21	00	00	00
	22	Other payments and refundable credits (See page 11)						22	00	00	00
	23a	Earned Income Tax Credit		Enter your federal EITC		23a	3995	00			
	23b	Multiply line 23a by 3% (0.03) and enter the result (Status 2a filers: See instructions)						23b	120	00	00
24	Contributions, penalties, and interest (See page 11)						24	00	00	00	
25	Total payments. Add lines 21, 22, and 23b, then subtract line 24.						25	120	00	00	
26	If line 25 is less than line 20, subtract line 25 from line 20. This is your TAX DUE						26	56	00	00	
27	If line 25 is more than line 20, subtract line 20 from line 25. This is your TAX OVERPAID						27	00	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
2	Amount from line 1 you want applied to your 2024 estimated tax	2	00
3	Amount from line 1 you want deposited into a 529 or 529A account (See below)	3	00
4	Subtract lines 2 and 3 from line 1. This is your REFUND ▶	4	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.

Direct Deposit Information	1	If using direct deposit, you are required to mark one box.		Checking	Savings	
		RTN#	ACCT#			
	If this deposit is going to an account located outside of the United States or its territories, mark this box.					
529/529A Direct Deposit Information	2	Account Type	529 Qualified Tuition Program	529A Achieving a Better Life Experience		529/529A deposit amount
		RTN#	ACCT#			00
	3	Account Type	529 Qualified Tuition Program	529A Achieving a Better Life Experience		
		RTN#	ACCT#			00

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.

Taxpayer Signature	X	Date	01122025	Phone	
Spouse Signature	X	Date		Phone	
Paid Preparer					
Signature		PTIN		FEIN	
		Phone			

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

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

Name		Phone number	
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Farming business net operating loss carryback waiver. Mark this box if you do not want to carry back your 2023 farming business net operating loss.

Amended Return Information

Mark the appropriate box.

	In the table below, indicate the reasons for the changes you made to your Montana tax return.		
a	NOL carryback	Form or Schedule	Line or Box Reason
b	Federal audit		
c	Amended federal return		
d	Filing status		
e	Other		



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Resident Part-Year Required Information

Date of Change

State moved to

State moved from

Nonresident / Part-Year Resident Ratio Schedule

Enter your Montana source income that is included in Montana Adjusted Gross Income on page 1, line 14.

		A	B
Montana Source Income	1 Wages, salaries, tips, etc.	00	00
	2 Interest	00	00
	3 Ordinary dividends	00	00
	4 Refunds, credits, or offsets of local income taxes	00	00
	5 Alimony received	00	00
	6 Business income or (loss)	00	00
	7 Capital gain or (loss)	00	00
	8 Other gains or (losses)	00	00
	9 IRAs, pensions, and annuities	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)	00	00
	11 Farm income or (loss)	00	00
	12 Social Security benefits	00	00
	13 Other income and adjustments to income (See instructions)	00	00
	14 Montana source additions to income (See instructions)	00	00
	15 Montana source net operating loss (See instructions)	00	00
	16 Montana source income. Add lines 1 through 15.	00	00
MT AGI	17 Enter your Montana Adjusted Gross Income from page 1, line 14	00	00
Ratio	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.		

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.

		A	B
Tax Liability	1 Tax from the tax table below	176 00	00
	2 Recapture taxes (See instructions) Code Code	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.	00	00
	3b Alternative tax method for certain nonresidents (See instructions)	00	00
	4 Tax on lump-sum distributions. Include federal Form 4972.	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.	00	00
	6 Resident tax. Add lines 1, 2 and 4, and enter the total on page 1, line 18.	176 00	00

2023 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	\$3,600	1% of taxable income	\$0
\$3,600	\$6,300	2% of taxable income	\$36
\$6,300	\$9,700	3% of taxable income	\$99
\$9,700	\$13,000	4% of taxable income	\$196
\$13,000	\$16,800	5% of taxable income	\$326
\$16,800	\$21,600	6% of taxable income	\$494
More than \$21,600		6.75% of taxable income	\$656

Example:

Your taxable income is \$25,000.

 $\$25,000 \times 6.75\% (0.0675) = \$1,688$ $\$1,688 - \$656 = \$1,032$ tax

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