

## Montana Individual Income Tax

**Tax Year:** 2009

**Standard Deduction Percentage:** 20%

**Standard Deduction Maximum**

Single: \$3,950  
 Married filing separately: \$3,950  
 Married filing jointly: \$7,900  
 Head of Household: \$7,900

**Standard Deduction Minimum**

Single: \$1,750  
 Married filing separately: \$1,750  
 Married filing jointly: \$3,500  
 Head of Household: \$3,500

**Personal Exemption:** \$2,110

**Federal Income Tax Deduction Limitations:**

Single: \$5,000  
 Married filing separately: \$5,000  
 Head of household: \$5,000  
 Married filing jointly: \$10,000

**Capital Gains Tax Credit:** 2%

Rate Table			
If your taxable income is			
More than	But not more than	Then your tax is	Less
\$0	\$2,600	1% of taxable income	
\$2,600	\$4,500	2% of taxable income	\$26
\$4,500	\$6,900	3% of taxable income	\$71
\$6,900	\$9,300	4% of taxable income	\$140
\$9,300	\$12,000	5% of taxable income	\$233
\$12,000	\$15,400	6% of taxable income	\$353
	More than \$15,400	6.9% of taxable income	\$492