

# 2010 Montana Individual Income Tax Return

# Form 2

For the year Jan 1 – Dec 31, 2010 or the tax year beginning [ ], 2010, ending [ ], 20[ ]

- Check if this is an amended return.
- Check here if this is a NOL carryback.

First name and initial	Last name	Social security number	If deceased, date of death
			M M D D Y Y Y Y
Spouse's first name and initial	Last name	Spouse's social security number	If deceased, date of death
			M M D D Y Y Y Y
Mailing address	City	State	Zip+4

**Filing Status** (check only one box)

- 1 Single
- 2 Married filing jointly
- 3a Married filing separately on the same form
- 3b Married filing separately on separate forms Spouse's SSN ►
- 3c Married filing separately and spouse not filing Spouse's SSN ►
- 4 Head of household

**Residency Status** (check only one box)

- 5a Resident full year
- 5b Nonresident full year
- 5c Resident part-year

Resident part-year required information ▼

Date of change M M D D Y Y Y Y

State moved to State moved from



**Did you know?**  
You can e-file this form.  
[revenue.mt.gov/efile](http://revenue.mt.gov/efile)

Dependents	First name	Last name	Social security number	Relationship	Disabled
					Yes ►
					Yes ►
					Yes ►



Column A (for single, joint, separate, or head of household) ▼

Column B (for spouse when filing separately using filing status 3a) ▼

**Exemptions**

6a  Yourself  65 or older  Blind Enter number checked ► **6a** ▼

6b  Spouse  65 or older  Blind Enter number checked ► **6b**

6c Enter the total number of dependents. If more than 4 dependents, see instructions on page 4 ► **6c**

6d Add lines 6a thru 6c and enter total exemptions here ► **6d**

**Enter amounts on lines 7 through 38 corresponding to your federal return. Round to nearest dollar. If no entry, leave blank.**

<b>Federal Income</b>	7 Wages, salaries, tips, etc. Attach federal Form(s) W-2. <span style="float: right;">►</span>	<b>7</b>	00	00
	8a Taxable interest. Attach federal Schedule B if required. <span style="float: right;">►</span>	<b>8a</b>	00	00
	8b Tax-exempt interest. Do not include on line 8a. <span style="float: right;">►</span> <b>8b</b> 00 00			
	9 Ordinary dividends. Attach federal Schedule B if required. <span style="float: right;">►</span>	<b>9</b>	00	00
	10 Taxable refunds, credits, or offsets of state and local income taxes. <span style="float: right;">►</span>	<b>10</b>	00	00
	11 Alimony received. <span style="float: right;">►</span>	<b>11</b>	00	00
	12 Business income or (loss). Attach federal Schedule C or C-EZ. NAICS: ► <input type="text"/> <span style="float: right;">►</span>	<b>12</b>	00	00
	13 Capital gain or (loss). Attach federal Schedule D if required. <span style="float: right;">►</span>	<b>13</b>	00	00
	14 Other gains or (losses). Attach federal Schedule 4797. <span style="float: right;">►</span>	<b>14</b>	00	00
	15a IRA distributions. <span style="float: right;">►</span> <b>15a</b> 00 00 Taxable amount. <span style="float: right;">►</span>	<b>15b</b>	00	00
	16a Pensions and annuities. <span style="float: right;">►</span> <b>16a</b> 00 00 Taxable amount. <span style="float: right;">►</span>	<b>16b</b>	00	00
	17 Rental real estate, royalties, partnerships, S corporations, trusts. Attach federal Schedule E. <span style="float: right;">►</span>	<b>17</b>	00	00
	18 Farm income or (loss). Attach federal Schedule F. <span style="float: right;">►</span>	<b>18</b>	00	00
	19 Unemployment compensation. <span style="float: right;">►</span>	<b>19</b>	00	00
	20a Social security benefits. <span style="float: right;">►</span> <b>20a</b> 00 00 Taxable amount. <span style="float: right;">►</span>	<b>20b</b>	00	00
	21 Other income, list type. <span style="float: right;">►</span> <input type="text"/> Amount. <span style="float: right;">►</span>	<b>21</b>	00	00
	22 Add the amounts in columns A and B for lines 7 thru 21. <b>This is your total income.</b> <span style="float: right;">►</span>	<b>22</b>	00	00

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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)
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Federal Adjusted Gross Income

23	Your total income from line 22.	▶	23		00		00
24	Educator expenses. <b>CAUTION:</b> See instructions	▶	24		00		00
25	Certain business expenses of reservist, etc. Attach federal Form 2106 or 2106-EZ.	▶	25		00		00
26	Health savings account deduction. Attach federal Form 8889.	▶	26		00		00
27	Moving expenses. Attach federal Form 3903.	▶	27		00		00
28	One-half of self-employment tax. Attach federal Schedule SE.	▶	28		00		00
29	Self-employed SEP, SIMPLE, and qualified plans.	▶	29		00		00
30	Self-employed health insurance deduction.	▶	30		00		00
31	Penalty on early withdrawal of savings.	▶	31		00		00
32a	Alimony paid.	▶	32a		00		00
32b	Recipient's SSN. ▶ 32b						
33	IRA deduction.	▶	33		00		00
34	Student loan interest deduction.	▶	34		00		00
35	Tuition and fees. <b>CAUTION:</b> See instructions	▶	35		00		00
36	Domestic production activities deduction. Attach federal Form 8903.	▶	36		00		00
37	Add lines 24 through 36 and enter the result here. <input type="checkbox"/> Federal write-ins.	▶	37		00		00
38	Subtract line 37 from line 23 and enter result here.	▶	38		00		00
38a	Combine amounts on line 38 columns A and B and enter here. <b>This is your federal adjusted gross income.</b> ▶		38a			00	

Montana AGI

39	Enter Montana additions to federal adjusted gross income from Form 2, page 4, Schedule I, line 17. Attach Form 2, page 4, Schedule I.	▶	39		00		00
40	Enter Montana subtractions from federal adjusted gross income from Form 2, page 5, Schedule II, line 35. Attach Form 2, page 5, Schedule II.	▶	40		00		00
41	Add lines 38 and 39; subtract line 40. <b>This is your Montana adjusted gross income.</b> ▶		41		00		00

Taxable Income

42	Deductions <input type="checkbox"/> Standard Deduction (see Worksheet V on page 47). (check only one box) <input type="checkbox"/> Itemized Deductions from Form 2, Schedule III, line 31.	▶	42		00		00
43	Subtract line 42 from line 41 and enter the result here.	▶	43		00		00
44	Exemptions (All individuals are entitled to at least one exemption.) Multiply \$2,130 by the 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. <b>This is your taxable income.</b> ▶		45		00		00

Tax, Nonrefundable Credits and Recapture

46	Tax from the tax table on page 8 or from Form 2, page 4. If line 45 is zero or less than zero, enter zero.	▶	46		00		00
47	2% capital gains tax credit.	▶	47		00		00
48	Subtract line 47 from line 46; enter the result here, but not less than zero. <b>This is your resident tax after capital gains tax credit.</b> ▶		48		00		00
48a	Nonresident, part-year resident tax after capital gains tax credit. Enter here the amount from Form 2, Schedule IV, line 21, but not less than zero.	▶	48a		00		00
49	Tax on lump-sum distributions. Attach federal Form 4972.	▶	49		00		00
50	Add lines 48 or 48a and 49 and enter the result here. <b>This is your total tax.</b> ▶		50		00		00
51	Enter the amount from Form 2, Schedule V, line 24, but do not enter an amount larger than the amount on line 50. <b>This is your total nonrefundable credits.</b> ▶		51		00		00
52	Recapture tax(es) (see instructions on page 9). Code <input type="text"/> <input type="text"/> Code ▶		52		00		00
53	Add lines 50 and 52, then subtract the amount on line 51 and enter the result here. <b>This is your 2010 tax liability.</b> ▶		53		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.



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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)

Payments and Refundable Credits

54	Your 2010 tax liability from line 53.	▶	54		00		00
55	Montana income tax withheld. Attach federal Form(s) W-2 and 1099.	▶	55		00		00
56	Montana mineral royalty tax withheld. Attach federal Form(s) 1099 and supporting schedule if any.	▶	56		00		00
57	Montana pass through entity withholding. Attach Montana Schedule K-1 or Form PT-WH.	▶	57		00		00
58	2010 estimated tax payments and amount applied from your 2009 return.	▶	58		00		00
59	2010 extension payments from Form EXT-10.	▶	59		00		00
60	Refundable credits from Form 2, Schedule V, line 30.	▶	60		00		00
61	<b>If filing an amended return:</b> Payments made with original return.	▶	61		00		00
62	<b>If filing an amended return:</b> Previously issued refunds.	▶	62		00		00
63	Add lines 55 through 61. Subtract line 62, enter the result here. <b>This is your total payments.</b>	▶	63		00		00
64	If line 54 is greater than line 63, subtract line 63 from line 54. <b>This is your tax due.</b>	▶	64		00		00
65	If line 63 is greater than line 54, subtract line 54 from line 63. <b>This is your tax overpaid.</b>	▶	65		00		00

Penalties, Interest and Contributions

66	Interest on underpayment of estimated taxes (see instructions on page 11).	▶	66				00
67	Late file penalty, late payment penalties and interest (see instructions and table on pages 11 and 12).	▶	67				00
68	Other penalties (see instructions on page 12).	▶	68				00
69	Total voluntary check-off contribution programs.	▶	69				00
69a.	Nongame Wildlife Program \$5 ▶ <input type="checkbox"/> \$10 ▶ <input type="checkbox"/> or specify amount ▶ <input type="text"/> 00						
69b.	Child Abuse Prevention \$5 ▶ <input type="checkbox"/> \$10 ▶ <input type="checkbox"/> or specify amount ▶ <input type="text"/> 00						
69c.	Agriculture in Schools \$5 ▶ <input type="checkbox"/> \$10 ▶ <input type="checkbox"/> or specify amount ▶ <input type="text"/> 00						
69d.	Montana Military Family Relief Fund \$5 ▶ <input type="checkbox"/> \$10 ▶ <input type="checkbox"/> or specify amount ▶ <input type="text"/> 00						

Amount You Owe or Your Refund

70	Add lines 66 through 69 and enter the result here. <b>This is the sum of your total penalties, interest and contributions.</b>	▶	70				00
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, please see instructions on page 13. <b>This is the amount you owe.</b>	▶	71				00
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. <b>This is your overpayment.</b>	▶	72				00
73	Enter the amount from line 72 that you want applied to your 2011 estimated taxes.	▶	73				00
74	Subtract line 73 from line 72 and enter the result here. <b>This is your refund.</b>	▶	74				00

For Direct Deposit of your refund, complete 1, 2, 3, and 4. Please see instructions on page 14.

1. RTN# 

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2. ACCT# 

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

4. Is this refund going to an account that is located outside of the United States or its territories?  Yes  No

If applicable, check appropriate box.

2/3 farming gross income

Estimated payments were made using the annualization method

Name, address and telephone number of paid preparer

Do not mail forms and instructions next year

Paid preparer's PTIN, SSN or FEIN: 

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May the DOR discuss this tax return with your tax preparer? See instructions on page 41.  Yes  No

Your signature is required	Date	Daytime telephone number	Spouse's signature	Date
X			X	

I declare under penalty of false swearing that the information in this tax return and attachments is true, correct and complete.

