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Federal Adjusted Gross Income

Montana AGI

Taxable Income

Tax, Nonrefundable Credits and Recapture

	Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)
23	00	00
24	00	00
25	00	00
26	00	00
27	00	00
28	00	00
29	00	00
30	00	00
31	00	00
32a	00	00
32b		
33	00	00
34	00	00
35	00	00
36	00	00
37	00	00
38	00	00
38a	00	00
39	00	00
40	00	00
41	00	00
42	00	00
43	00	00
44	00	00
45	00	00
46	00	00
47	00	00
48	00	00
48a	00	00
49	00	00
50	00	00
51	00	00
52	00	00
53	00	00

- 23 Your total income from line 22.....
- 24 Educator expenses (**Caution** – see instructions on page 5).....
- 25 Certain business expenses of reservist, etc. Include federal Form 2106 or 2106-EZ.....
- 26 Health savings account deduction. Include federal Form 8889.....
- 27 Moving expenses. Include federal Form 3903.....
- 28 Deductible part of self-employment tax. Attach federal Schedule SE.....
- 29 Self-employed SEP, SIMPLE, and qualified plans.....
- 30 Self-employed health insurance deduction.....
- 31 Penalty on early withdrawal of savings.....
- 32a Alimony paid.....
- 32b Recipient's SSN..... 32b

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- 33 IRA deduction.....
- 34 Student loan interest deduction.....
- 35 Tuition and fees (**Caution** – see instructions on page 5.).....
- 36 Domestic production activities deduction. Include federal Form 8903.....
- 37 Add lines 24 through 36 and enter the result here. Federal write-ins.....
- 38 Subtract line 37 from line 23 and enter the result here.....
- 38a Combine amounts on line 38 columns A and B and enter here. **This is your federal adjusted gross income.**..... 38a

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- 39 Enter Montana additions to federal adjusted gross income from Form 2, page 4, Schedule I, line 17.....
- 40 Enter Montana subtractions from federal adjusted gross income from Form 2, page 5, Schedule II, line 35.....
- 41 Add lines 38 and 39; subtract line 40. **This is your Montana adjusted gross income.**.....
- 42 **Deductions**

} <i>Must mark one box.</i>	<input type="checkbox"/> Standard Deduction (see Worksheet V on page 46)
	<input type="checkbox"/> Itemized Deductions (from Form 2, Schedule III, line 32).....
- 43 Subtract line 42 from line 41 and enter the result here.....
- 44 Exemptions (All individuals are entitled to at least one exemption.) Multiply \$2,240 by the number of exemptions on line 6d and enter the result here.....
- 45 Subtract line 44 from line 43 and enter the result here. **This is your taxable income.**.....
- 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.....
- 47 2% capital gains tax credit.....
- 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.**.....
- 48a Nonresident, part-year resident tax after capital gains tax credit. Enter here the amount from Form 2, Schedule IV, line 22, but not less than zero.....
- 49 Tax on lump-sum distributions. Include federal Form 4972.....
- 50 Add lines 48 or 48a and 49 and enter the result here. **This is your total tax.**.....
- 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.**.....
- 52 Recapture tax(es) (see instructions on page 7) Code

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 Code.....
- 53 Add lines 50 and 52, then subtract the amount on line 51 and enter the result here. **This is your 2012 tax liability.**.....

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



