



Montana Individual Income Tax Amended Return Reconciliation

MONTANA
Form AMD
Rev 11-09

First name and initial	Last name	Social security number
Spouse's first name and initial (Joint filers only)	Last name	Spouse's social security number

Tax year amending _____ Check this box if you are amending to carry back a net operating loss (NOL).

Income and Deductions	As Filed or Last Adjusted	Net Change	As Amended
1. Federal adjusted gross income (AGI)..... 1.			
2. Montana additions to federal AGI 2.			
3. Montana subtractions from federal AGI 3.			
4. Montana adjusted gross income (add lines 1 and 2, then subtract line 3)..... 4.			
5. Deductions (standard or itemized)..... 5.			
6. Exemption(s) amount 6.			
7. Taxable income (add lines 5 and 6, then subtract from line 4) 7.			

Tax Liability	As Filed or Last Adjusted	Net Change	As Amended
8. Tax..... 8.			
9. Tax on lump sum distributions 9.			
10. Add lines 8 and 9 and enter the result here..... 10.			
11. Capital gains credit (applicable after tax year 2004) 11.			
12. Nonrefundable tax credits..... 12.			
13. Subtract lines 11 and 12 from line 10 and enter the result here 13.			
14. Recapture tax(es)..... 14.			
15. Voluntary check-off contribution programs 15.			
16. Add lines 13 through 15 and enter the result here 16.			
17. Montana income tax withheld 17.			
18. Other income tax withheld, including any mineral royalty tax or tax withheld for you by a pass-through entity (Form PT-WH)..... 18.			
19. Estimated and extension payments..... 19.			
20. Refundable credits..... 20.			
21. Tax paid with original return plus subsequent payments (tax only, do not include payments of penalty and interest)..... 21.			
22. Total refund(s) previously received for year amending..... 22.			
23. Add lines 17 through 21, then subtract line 22 and enter the result here..... 23.			
24. Refund. If line 23 is greater than line 16, enter the difference here 24.			
25. Tax Due. If line 23 is less than line 16, enter the difference here ... 25.			

Explanation of change(s)—attach additional pages if necessary.

Tax Form and/or Schedule	Line Number	Explanation

Form AMD General Instructions

When you file an amended tax return, you can use this form to reconcile your original tax return to your amended return, regardless of whether you filed the original tax return electronically or on paper. Although not required, we suggest that you complete and attach the Form AMD, or similar documentation that outlines the changes to your corrected tax return.

Instructions

- You will need to complete a new tax return that reflects the corrections that you are making to your previously filed return. For example, if you are amending the 2006 tax year, use the 2006 tax forms and complete a new tax return using the corrected information. Check the "Amended Return" box found in the upper left hand corner of the return.

Important: Attach copies of all schedules that you sent with the original filing, even if none of the amounts previously reported have changed, and all new schedules that you are filing for the first time.

- For each change you make to a line on the tax return, provide the line number and a detailed explanation of the adjustment.
- Your amended tax return shouldn't be attached to other tax returns that you are filing. For example, if you have a loss for tax year 2009 that you are carrying back to 2007, don't attach the amended 2007 return to your 2009 return.
- If your amended tax return results in an increase of tax due, we will send you a statement of account showing any additional tax, penalties or interest due.

Late payment penalties and interest are assessed on any unpaid tax from the prescribed due date of the original tax return until the tax is paid. See Interest and Late Payment Penalty section below.

- If your amended tax return results in a refund, we will mail a check to you at the address you give us on your amended tax return.

Specific Tax Year Information

- The "Amended Return" box is not included on tax returns before tax year 2005. Instead, clearly write the words "Amended Return" on top of the first page of the return.
- Please note that you cannot use Forms 2M and 2EZ to amend years before tax year 2006. Also, you cannot use Form 2S for tax years after 2005. You can find the available tax forms for these years on our website at revenue.mt.gov under Downloadable Forms.
- For tax years after 2006, please check the "NOL" box in the upper left hand corner of Form 2 if you are amending your tax return to carry back a net operating loss. This option is not available on earlier tax returns, so we encourage you to check this box on the Form AMD and attach it to your tax return.

Other Notes

- Lines 8 and 11:** Nonresidents and part-year residents should report the amount for Tax (line 8) and Capital Gains Credit (line 11) after applying the ratio computed on Schedule IV (Nonresident/Part-year Resident Tax).
- If you are amending a tax return for married individuals who filed "married filing separately on the same form," complete a separate Form AMD for each spouse.

- If you itemized deductions, you should recalculate to see if your income changes affect the limitations for medical expenses and miscellaneous itemized deductions.
- An adjustment to income could also change the amount of your taxable social security benefits or the amount of the partial pension and annuity income exemption or the standard deduction.
- If amending to change your filing status from joint to married filing separately on the same form or separate forms, attach a detailed breakdown showing the allocation of income and deductions between spouses.

Statute of Limitations

If you determine that your Montana tax return was incorrect but the changes do not result in a change to your federal taxable income, you have five years from the original due date of the Montana tax return to file an amended return.

If the amended tax return involves a change to your federal taxable income, you will need to file an amended Montana tax return within 90 days, whether you voluntarily changed your federal taxable income or if you received notification of the change to your federal taxable income by the Internal Revenue Service. If you do not notify us within 90 days of the change to your federal taxable income, we have five years from the date that the changes become final on your federal tax return to adjust your Montana tax return to reflect these same changes.

Interest and Late Payment Penalty

Interest is calculated from the original due date of the tax return being amended to the date of payment. Effective January 1, 2007, the interest rate for all unpaid individual income taxes changed from 12% annually to 8% annually. If you do not pay the full amount due with your amended tax return, we will send you a statement of account with penalties and interest computed to the due date of the notice.

Interest is attached to overpayments of taxes at the same rate as charged on delinquent taxes.

Interest is not paid on a refund which results from a net operating loss carryback or carryforward or a credit such as Form 2EC, Elderly Homeowner/Renter Credit.

If you file an amended return that reflects an increased tax liability, you may have the late payment penalty waived provided that you pay the tax and applicable interest in full. Simply check the "Amended Return" box on the tax return (write "Amended Return" on the face of your tax return for tax years prior to 2005). By doing so, you are requesting a waiver of the late payment penalty.

Sign Your Return

Be sure to sign your amended tax return. Please provide the name and the phone number of the person we should contact if we have any questions about your amended return.

Where to get tax forms and instructions or if you need help...

By Internet – Look under Downloadable Forms our website at revenue.mt.gov.

By Phone – (866) 859-2254 (Toll Free)
444-6900 (Helena Area)
(406) 444-2830 (TDD)

By Mail – Montana Department of Revenue
PO Box 5805
Helena, MT 59604-5805