



Schedule III: Montana Itemized Deductions

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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1	Enter medical expenses. See instructions.....	1			1
2	Multiply the amount on Form 2, line 40 by .075 (7.5%) and enter the result here	2			2
3	Subtract line 2 from line 1 and enter result here but not less than zero, This is your deductible medical and dental expense.	3			3
4	Enter medical insurance premiums not deducted elsewhere on your return.	4			4
5	Enter long term care insurance premiums not deducted elsewhere on your return.	5			5
<p>You have to elect on your Montana income tax return the same income tax or general sales tax election you made on your federal income tax return. Complete lines 6a through 6e if you elected to deduct income taxes or 6f if you elected to deduct general sales taxes on your federal income tax return. You can not deduct your self-employment taxes paid on lines 6a through 6e.</p>					
6a	Enter your federal income tax withheld in 2005.	6a			6a
6b	Enter your federal estimated tax payments paid in 2005.	6b			6b
6c	Enter the amount of your 2004 federal income taxes paid in 2005.	6c			6c
6d	Enter additional back year federal income taxes you paid in 2005.	6d			6d
6e	Add lines 6a through 6d and enter result here, but not more than \$5,000 if you are filing single, married filing separately, or head of household, or \$10,000 if filing a joint return with your spouse. This is your federal income tax deduction.	6e			6e
6f	Enter your general state and local sales taxes paid in 2005. See instructions.	6f			6f
7	Enter your local income taxes paid in 2005.	7			7
8	Enter your real estate taxes paid in 2005.	8			8
9	Enter your personal property taxes paid in 2005.	9			9
10	Enter other deductible taxes. List type and amount: _____	10			10
11	Enter home mortgage interest and points reported to you on federal Form 1098	11			11
12	Enter home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the house, provide name, SSN, and address. ..	12			12
13	Enter points not reported to you on federal Form 1098.	13			13
14	Enter your investment interest and attach federal Form 4952.	14			14
15a	Enter your total contributions made by cash or check during 2005	15a			15a
15b	Enter your contributions included in line 15a made by cash or check after August 27, 2005 that you elect to treat as qualified contributions.	15b			15b
16	Enter your contributions made other than by cash or check.	16			16
17	Enter your contribution carryover from the prior year.	17			17
18	Enter your child and dependent care expenses and attach Montana Form 2441M.	18			18
19	Enter your casualty and theft loss(es) and attach federal Form 4684.	19			19
20	Enter unreimbursed employee business expenses. Attach Form 2106 or 2106EZ.	20			20
21	Enter other expenses. List type and amount: _____	21			21
22	Add lines 20 and 21 and enter result here.	22			22
23	Multiply the amount on Form 2, line 40 by .02 (2%) and enter the result here.	23			23
24	Subtract line 23 from line 22 and enter the result here, but not less than zero.	24			24
25	Enter your political contributions (limited to \$100 per taxpayer).	25			25
26	Enter other miscellaneous deductions not subject to 2% of Montana AGI. List type and amount: _____	26			26
27	Enter your gambling losses allowed under federal law.	27			27
28	Add lines 3 through 5; 6e through 15a; 16 through 19; and 24 through 27 and enter result here.	28			28
<p>If the amount on Form 2, line 40 is more than \$145,950, or more than \$72,975 if married filing separately, you must complete the itemized deduction worksheet, Form W, Worksheet VI, in the Form 2 instruction booklet and then continue to line 29; otherwise, go to line 30 below.</p>					
29	Enter the amount from the itemized deduction worksheet Form W, Worksheet VI, line 9. This is the amount of your itemized deductions not allowed.	29			29
30	Subtract line 29 from line 28 and enter the result here and on Form 2, line 42. These are your allowable itemized deductions.	30			30