

Schedule IV: Non-resident/Part-year Resident Tax		Column A (for single, joint, separate, or head of household)	Column B (for spouse, when filing separately using filing status 3a)
1	Enter Montana source wages, salaries, tips, etc.		
2	Enter Montana source taxable interest.		
3	Enter Montana source ordinary dividends.		
4	Enter Montana source taxable refunds or other recoveries.		
5	Enter Montana source alimony received.		
6	Enter Montana source business income or (loss).		
7	Enter Montana source capital gain or (loss).		
8	Enter Montana source other gains or (losses).		
9	Enter Montana source taxable IRA distribution.		
10	Enter Montana source taxable pension and annuities		
11	Enter Montana source rental real estate, royalties, partnerships, S. corporations, trust, etc.		
12	Enter Montana source farm income or (loss).		
13	Enter Montana source taxable social security benefits.		
14	Enter Montana source other income.		
15	Enter Montana source additions to income reported on Form 2A, Schedule I... ..		
16	Add lines 1 through 15 and enter result here. This is your Montana source income.		
17	From Form 2, add lines 22 and 38 and enter result here. This is your total income from all sources. Non-resident military service persons and spouses who have Montana source income will add from Form 2, lines 22 and 38, then subtract from this sum exempt income reported on Form 2A, Schedule II, line 9.		
18	Divide the amount on line 16 by the amount on line 17 and enter the result here. Carry to 4 decimal places and do not enter more than 1.0000.		
19	Enter your resident tax after capital gains tax credit from Form 2, line 48.		
20	Multiply the tax on line 19 by the percentage on line 18 and enter the result here and on Form 2, line 48a. This is your non-resident, part-year resident tax after capital gains tax credit.		

How do I determine what is my Montana source income when I am a non-resident of Montana?

In general, as a non-resident of Montana your Montana source income is all the income that you receive for work that you perform in Montana, income that you receive from real or personal property that is located in Montana, and income that you receive from a business conducted in Montana.

How do I determine what is my Montana source income when I am a part-year resident of Montana?

As a part-year resident you are considered a resident for part of the year and a non-resident for the other part of the year.

In general, for the part of the year that you are a non-resident your Montana source income is all the income that you receive for work that you perform in Montana, income that you received from real or

personal property that is located in Montana, and income that you receive from a business conducted in Montana.

For the part of the year that you are a resident all of your income that you receive, no matter where you earn it, is Montana source income.

Where can I find further information on what is my Montana source income?

For further information and a line by line description of what is Montana source income, refer to pages 24 through 27 of the instruction booklet for Form 2A, Schedule IV.