

2009 Montana Elderly Homeowner/Renter Credit

Form 2EC

File alone or with your Form 2 or Form 2M. Free electronic filing is available at revenue.mt.gov

<input type="checkbox"/> Check this box if this is an amended return.	First name and initial	Last name	Social security number	If deceased, date of death
	Spouse's first name and initial	Last name	Spouse's social security number	If deceased, date of death
Mailing address		City	State	Zip+4

Part I - Qualifications (Answer each of the following statements.)

I was age 62 or older as of December 31, 2009.	Yes ▶		No ▶
I occupied a Montana residence as an owner or renter for a total of six months or more during 2009.	Yes ▶		No ▶
I resided in Montana for nine months or more during 2009.	Yes ▶		No ▶
My gross household income was less than \$45,000 in 2009.	Yes ▶		No ▶
If you answered "No" to any of the four statements above, you are not eligible for this credit.			

Part II - Household Income

1	Enter your total gross household income (see worksheet on the back of this form).	▶	1	
2	Entered here for you is your standard exclusion.	▶	2	\$6,300
3	Subtract line 2 from line 1 and enter the result here, but not less than zero.	▶	3	
4	Enter your multiplier rate from the Household Income Reduction Table located on the back of this form.	▶	4	
5	Multiply line 3 by line 4 and enter the result here. This is your net household income. ▶		5	

Part III - Credit Computation

6	Enter the property tax that you were billed for your principal residence in 2009.	▶	6	
7	Enter the rent that you paid in 2009 for your principal residence. ▶ 7			
8	Multiply line 7 by 0.15 (15%) and enter the result here.	▶	8	
9	Add lines 6 and 8; enter the result here.	▶	9	
10	Subtract line 5 from line 9 and enter the result here, but not less than zero.	▶	10	
11	Enter the lesser of line 10 or \$1,000.	▶	11	
12	Enter on line 12 the percentage listed in the credit multiplier table in the instructions on the back of this form that corresponds to your gross household income reported on line 1.	▶	12	
13	Multiply line 11 by the percentage reported on line 12 and enter the result here. This is your elderly homeowner/renter credit. ▶		13	

- If you are filing Montana Form 2, enter on Form 2, Schedule V, line 25, the amount on line 13 above. Attach Form 2EC to Form 2.
- If you are filing Montana Form 2M, enter on Form 2M, Schedule II, line 7, the amount on line 13 above. Attach Form 2EC to Form 2M.
- If you are not required to file Montana Form 2 or 2M, see instructions on the back of this form. Mail Form 2EC to the MT Dept. of Revenue.

For Direct Deposit of your refund, complete 1, 2, 3, and 4.	1. RTN# <input style="width: 100%;" type="text"/>	2. ACCT# <input style="width: 100%;" type="text"/>	3. If using direct deposit, you are required to mark one box. ▶ <input type="checkbox"/> Checking <input type="checkbox"/> Savings
4. Is this refund going to an account that is located outside of the United States or its territories? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Mail your completed Form 2EC to: Montana Department of Revenue PO Box 6577 Helena, MT 59604-6577	Name, address and telephone number of paid preparer Paid preparer's SSN, FEIN or PTIN: <input style="width: 100%;" type="text"/>	<input type="checkbox"/> Do not mail forms and instructions next year
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May the DOR discuss this return with your tax preparer? Yes No

Your signature is required X	Date	Daytime telephone number	Spouse's signature X	Date
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I declare under penalty of false swearing that the information in this tax return and attachments is true, correct and complete.
Questions? Call us toll free at (866) 859-2254 (in Helena, 444-6900) or TDD (406) 444-2830 for hearing impaired.

Please Note: The complete instructions for the elderly homeowner/renter tax credit can be found in this booklet.

Line 1 – Household Income

Enter your gross household income on line 1. Your gross household income is all the income received, taxable and nontaxable, by all individuals who live in your household. In addition to federal adjusted gross income, the following are examples of items that are included in household income:

- Inheritances
- Pension and annuity income (this includes railroad retirement and veteran’s disability benefits)
- Any capital gains that you excluded from your Montana adjusted gross income such as the gain from the sale of your primary residence
- Alimony and support payments
- Nontaxable strike benefits
- Cash public assistance and relief
- Interest on federal, state, county, and municipal bonds
- All social security payments except those paid directly to a nursing home
- Federal income tax refunds
- State income tax refunds and elderly homeowner/renter credits allowed

Some items above may involve a basis or an amount you invested. If applicable, you may reduce your income by the basis or by the amount that is the return of what you invested. For example, if you paid \$5,000 for stock in a company, that is your basis. If you sell the stock for \$8,000, your household income only includes the gain of \$3,000 (\$8,000 sales price minus \$5,000 basis). Do not reduce your household income by any losses that you included in your federal adjusted gross income.

The following worksheet can be used to help you calculate your gross household income:

Income Source	Amount
1. Wages, salaries, bonuses, tips, etc.	
2. Business, partnership, rent, royalties (do not include losses.)	
3. Dividends, interest including interest from federal, state, county and municipal bonds capital gains (do not include capital losses.)	
4. State and federal tax refunds.	

5. Prior year 2EC refunds.	
6. Alimony, public assistance, unemployment.	
7. Pension, annuities, IRA distributions, benefits from railroad retirement, public employee’s retirement, veteran’s disability and social security.	
8. Income from any source or other household members not included above.	
9. Add lines 1 through 8 and enter the total here and on Form 2EC, line 1. This is your Gross Household Income.	

Line 4 – Household Income Reduction Table

If your household income on line 3 is:		
At least	But not more than	Your multiplier is
\$0	\$1,999	0.000
\$2,000	\$2,999	0.006
\$3,000	\$3,999	0.016
\$4,000	\$4,999	0.024
\$5,000	\$5,999	0.028
\$6,000	\$6,999	0.032
\$7,000	\$7,999	0.035
\$8,000	\$8,999	0.039
\$9,000	\$9,999	0.042
\$10,000	\$10,999	0.045
\$11,000	\$11,999	0.048
\$12,000 and over		0.050

Line 12 – Credit Multiplier

If the amount on line 1 is:	enter this figure on line 12:
Less than \$35,000	1.00 (100%)
\$35,000 to \$37,500	0.40 (40%)
\$37,501 to \$40,000	0.30 (30%)
\$40,001 to \$42,500	0.20 (20%)
\$42,501 to \$44,999	0.10 (10%)
\$45,000 and over	0.00 (0%)

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Montana Department of Revenue
PO Box 6577
Helena, MT 59604-6577

