

# 2009 Montana Individual Income Tax Return

# Form 2EZ

Income tax return for a Montana resident filing as single or married filing jointly with no dependents

<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

**Filing Status** (check only one box)     1. Single     2. Married filing jointly    *Note: If you are 65 or older, Form 2M or Form 2 would be a better option for you.*

**Enter amounts corresponding to your federal tax return. Round to nearest dollar. If no entry, leave blank.**

<b>Income</b>	3. Wages, salaries, tips, etc. Attach federal Form(s) W-2.....	3.			
	4. Taxable interest and dividends. Attach federal Schedule B if more than \$1500.....	4.			
	5. Unemployment compensation in excess of \$2,400 per recipient.....	5.			
	6. Add lines 3 through 5 and enter the result here. <b>This is your federal adjusted gross income.</b> .....	6.			
	7. Exempt unemployment compensation.....	7.			
	8. Exemption for certain taxed tips and gratuities.....	8.			
	9. Add lines 7 and 8; enter the result here. <b>This is your total subtractions.</b> .....	9.			
	10. Subtract line 9 from line 6; enter the result here. <b>This is your Montana adjusted gross income.</b> .....	10.			
	<b>Tax, Payments and Refund</b>	11. Enter your standard deduction from the worksheet on the back of this form.....	11.		
		12. Enter \$2,110 if your filing status is single or \$4,220 if married filing jointly. <b>This is your exemption amount.</b> .....	12.		
13. Add lines 11 and 12; enter the result here. <b>This is your total deductions and exemptions.</b> .....		13.			
14. Subtract line 13 from line 10 and enter the result here, but not less than zero. <b>This is your taxable income.</b> .....		14.			
15. Enter your tax from the tax table on the back of this form. If line 14 is zero, enter zero. <b>This is your total tax liability.</b> .....		15.			
16. Enter your Montana income tax withheld. Attach federal Form(s) W-2 and 1099. <b>This is your total payments.</b> .....		16.			
17. Enter your late file penalty, late payment penalty and interest here. See instructions on page 7.....		17.			
18. Voluntary check-off contributions. Check the appropriate box(es) if you wish to contribute in addition to your existing tax liability. Please enter total of lines 18a through 18d.....		18.			
18a. Nongame Wildlife Program <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)					
18b. Child Abuse Prevention <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)					
18c. Agriculture in Schools <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)					
18d. Montana Military Family Relief Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)					
19. Add lines 15, 17 and 18; enter the result here. <b>This is the sum of your tax, penalties, interest and contributions.</b> .....	19.				
20. If line 19 is greater than line 16, enter the difference. <b>This is the amount you owe.</b> .....	20.				
Visit our website at <a href="http://revenue.mt.gov">revenue.mt.gov</a> to pay by credit card or e-check, or make your check payable to MONTANA DEPARTMENT OF REVENUE.					
21. If line 16 is greater than line 19, enter the difference. <b>This is your refund.</b> .....	21.				

For Direct Deposit of your refund, complete 1, 2, 3, and 4. Please see instructions on page 9.	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	

 revenue.mt.gov	Name, address and telephone number of paid preparer	<input type="checkbox"/> Check this box and attach a copy of your federal Form 4868 to receive your Montana extension.
	Paid preparer's SSN, FEIN or PTIN: <input style="width: 100%;" type="text"/>	<input type="checkbox"/> Do not mail forms and instructions next year

May the DOR discuss this tax return with your tax preparer?    Yes    No

Your signature is required	Date	Daytime telephone number	Spouse's signature	Date
<b>X</b>			<b>X</b>	

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.

Standard Deduction Worksheet	
1. Enter your Montana adjusted gross income from Form 2EZ, line 10 here.....	1. <input type="text"/>
2. Multiply the amount on line 1 by 20% (0.20) and enter the result here.....	2. <input type="text"/>
3. Enter the amount below that corresponds to your filing status here.....	3. <input type="text"/>
<ul style="list-style-type: none"> <li>If your filing status is single (filing status 1) enter \$3,950. This is your maximum standard deduction.</li> <li>If your filing status is joint (filing status 2) enter \$7,900. This is your maximum standard deduction.</li> </ul>	
4. Enter the amount from line 2 or 3, whichever is smaller.....	4. <input type="text"/>
5. Enter the amount below that corresponds to your filing status.....	5. <input type="text"/>
<ul style="list-style-type: none"> <li>If your filing status is single (filing status 1) enter \$1,750. This is your minimum standard deduction.</li> <li>If your filing status is joint (filing status 2) enter \$3,500. This is your minimum standard deduction.</li> </ul>	
6. Enter here and on Form 2EZ, line 11, the amount from line 4 or line 5, whichever is larger. <b>This is your standard deduction</b> .....	6. <input type="text"/>

**Calculation of Interest on Underpayment of Estimated Taxes – Short Method**

You are required to pay your income tax liability throughout the year. You can make your payments through employer withholding, through installment payments of estimated taxes, or through a combination of employer withholding and estimated tax payments.

You are not required to make estimated tax payments if one of the following conditions applies to you:

- Your combined tax liability after you applied your withholding and estimated tax payments is less than \$500.
- You did not have a 2008 income tax liability and you were a citizen or resident of the United States the entire year.
- You retired in either 2008 or 2009 after reaching the age of 62.
- You became disabled in either 2008 or 2009.
- You are a farmer or rancher and 66-2/3% of your 2009 gross income is derived from your farming and ranching operation. Your 66-2/3% farming and ranching income is determined annually and is based on your 2009 gross income. Please note that Montana does not use the same "look back" period that the Internal Revenue Service uses to determine the percentage of your farming and ranching income for federal income tax purposes.

If you did not pay in advance at least 90% of your 2009 income tax liability (after applying your credits) or 100% of your 2008 income tax liability (after applying your credits), you may have to pay interest on the underpayment of your estimated taxes.

If you are required to pay interest on your underpayment, you can use this short method to determine your interest, but you can use this short method only if:

- You made non-estimated tax payments or your payments were only Montana withholding, or,
- You made four equal estimated payments by the required due dates.

If you are not eligible to use this short method to calculate your interest on your underpayment, use Montana Form EST-I, Interest on Underpayment of Estimated Tax Payments. This form is available on our website at [revenue.mt.gov](http://revenue.mt.gov), or call us toll free at (866) 859-2254 (in Helena, 444-6900).

1. Enter here your 2009 total tax liability as reported on Form 2EZ, line 15.....	1. <input type="text"/>
2. Multiply line 1 by 90% (0.90) and enter the result here. ....	2. <input type="text"/>
3. Enter the amount from line 16 here. ....	3. <input type="text"/>
4. Subtract line 3 from line 1 and enter the result here. If your result is \$500 or less, stop here; you do not owe interest on your underpayment. ....	4. <input type="text"/>
5. Enter here the 2008 income tax liability that you reported on your 2008 Form 2, line 53; Form 2M, line 47; or Form 2EZ, line 15.....	5. <input type="text"/>
6. Enter the smaller of line 2 or line 5 here. ....	6. <input type="text"/>
7. Enter the amount from line 16 here. ....	7. <input type="text"/>
8. Subtract line 7 from line 6 and enter the result here. If the result is zero or less, stop here; you do not owe interest on your underpayment. <b>This is your total underpayment for 2009.</b> ....	8. <input type="text"/>
9. Multiply line 8 by 0.05320 and enter the result here. ....	9. <input type="text"/>
10. If you paid the amount on line 8 on or after April 15, 2010, enter zero. If you paid the amount on line 8 before April 15, multiply the amount on line 8 by the number of days before April 15 you paid by 0.0002192 and enter the amount here. ....	10. <input type="text"/>
11. Subtract line 10 from line 9 and enter the result here and on Form 2EZ, line 17. <b>This is your interest on underpayment of estimated taxes.</b> ....	11. <input type="text"/>

**2009 Montana Individual Income Tax Table**

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax	If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$2,600	1% (0.010)	\$0		\$9,300	\$12,000	5% (0.050)	\$233	
\$2,600	\$4,500	2% (0.020)	\$26		\$12,000	\$15,400	6% (0.060)	\$353	
\$4,500	\$6,900	3% (0.030)	\$71		More Than \$15,400		6.9% (0.069)	\$492	
\$6,900	\$9,300	4% (0.040)	\$140						

For Example: Taxable Income \$6,800 X 3% (0.030) = \$204.

\$204 Minus \$71 = \$133 Tax