

# 2009 Montana Individual Income Tax Return

# Form 2

For the year Jan 1 – Dec 31, 2009 or the tax year beginning [                      ], 2009, ending [                      ], 20[                      ]

|  |                                 |           |                                 |                            |
|--|---------------------------------|-----------|---------------------------------|----------------------------|
| <input type="checkbox"/> Check this box if this is an amended return.<br><br><input type="checkbox"/> Check here if this is a NOL carryback. | 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                      |

|   |   |  |   |  |   |
|---|---|--|---|--|---|
| <b>Filing Status</b> (check only one box)           |   | <input type="checkbox"/> 1 Single                | <input type="checkbox"/> 2 Married filing jointly | <input type="checkbox"/> 3a Married filing separately on the same form |   |
| 3b Married filing separately on separate forms.     |   | Spouse's SSN ▶                                   |   | <input type="checkbox"/> 4 Head of household                           |   |
| 3c Married filing separately and spouse not filing. |   | Spouse's SSN ▶                                   |   |  |   |
| <b>Residency Status</b><br>(check only one box)     | <input type="checkbox"/> 5a Resident full year    | <b>Resident part-year required information ▼</b> |   | Column A (for single, joint, separate, or head of household)           |   |
|   | <input type="checkbox"/> 5b Nonresident full year | Date of change                                   |   |  | Column B (for spouse when filing separately using filing status 3a) |
|   | <input type="checkbox"/> 5c Resident part-year    | State moved to                                   | State moved from                                  |  |   |

|                   |  |  |                                      |                                |                        |              |          |   |
|-------------------|--|--|--------------------------------------|--------------------------------|------------------------|--------------|----------|---|
| <b>Exemptions</b> | 6a   | <input checked="" type="checkbox"/> Yourself | <input type="checkbox"/> 65 or older | <input type="checkbox"/> Blind | Enter number checked ▶ | 6a           |          |   |
|                   | 6b   | <input type="checkbox"/> Spouse              | <input type="checkbox"/> 65 or older | <input type="checkbox"/> Blind | Enter number checked ▶ | 6b           | 6b       |   |
|                   | Dependents   | 6c   | First name                           | Last name                      | Social security number | Relationship | Disabled | Enter the total number of dependents in line 6c. If additional dependents, see instructions on page 11. |
|                   |  |  |                                      |                                |                        |              | Yes ▶    |   |
|                   |  |  |                                      |                                |                        |              | Yes ▶    |   |
|                   |  |  |                                      |                                |                        |              | Yes ▶    |   |
| 6d                | Add lines 6a thru 6c and enter total exemptions here |  |                                      |                                |                        | 6d           | 6d       |   |

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

|                       |   |  |   |                      |                      |     |     |    |
|-----------------------|---|--|---|----------------------|----------------------|-----|-----|----|
| <b>Federal Income</b> | 7   | Wages, salaries, tips, etc. Attach federal Form(s) W-2.  | ▶   | 7                    |                      | 7   |     |    |
|                       | 8a  | Taxable interest. Attach federal Schedule B if more than \$1500.   | ▶   | 8a                   |                      | 8a  |     |    |
|                       | 8b  | Tax-exempt interest. Do not include on line 8a. ▶  | 8b  |                      | 8b                   |     |     |    |
|                       | 9   | Ordinary dividends. Attach federal Schedule B if more than \$1500.   | ▶   | 9                    |                      | 9   |     |    |
|                       | 10  | Taxable refunds, credits, or offsets of state and local income taxes.  | ▶   | 10                   |                      | 10  |     |    |
|                       | 11  | Alimony received.  | ▶   | 11                   |                      | 11  |     |    |
|                       | 12  | Business income or (loss). Attach federal Schedule C or C-EZ. NAICS: ▶   | ▶   | 12                   |                      | 12  |     |    |
|                       | 13  | Capital gain or (loss). Attach federal Schedule D if required.   | ▶   | 13                   |                      | 13  |     |    |
|                       | 14  | Other gains or (losses). Attach federal Schedule 4797.   | ▶   | 14                   |                      | 14  |     |    |
|                       | 15a   | IRA distributions. ▶   | 15a   |                      | 15a Taxable amount.▶ | 15b | 15b |    |
|                       | 16a   | Pensions and annuities. ▶  | 16a   |                      | 16a Taxable amount.▶ | 16b | 16b |    |
|                       | 17  | Rental real estate, royalties, partnerships, S corporations, trusts. Attach federal Schedule E.  | ▶   | 17                   |                      | 17  |     |    |
|                       | 18  | Farm income or (loss). Attach federal Schedule F.  | ▶   | 18                   |                      | 18  |     |    |
|                       | 19  | Unemployment compensation in excess of \$2,400 per recipient.  | ▶   | 19                   |                      | 19  |     |    |
|                       | 20a   | Social security benefits. ▶  | 20a   |                      | 20a Taxable amount.▶ | 20b | 20b |    |
|                       | 21  | Other income, list type. ▶   |   | Amount. ▶            | 21                   |     | 21  |    |
|                       | 22  | Add the amounts in columns A and B for lines 7 thru 21. <b>This is your total income.</b> ▶  |   |                      |                      |     | 22  | 22 |
|                       | <b>Federal Adjusted Gross Income</b>  | 23   | Educator expenses.  | ▶                    | 23                   |     | 23  |    |
|                       |   | 24   | Certain business expenses of reservist, etc. Attach federal Form 2106 or 2106-EZ. | ▶                    | 24                   |     | 24  |    |
|                       |   | 25   | Health savings account deduction. Attach federal Form 8889.                       | ▶                    | 25                   |     | 25  |    |
|                       |   | 26   | Moving expenses. Attach federal Form 3903.  | ▶                    | 26                   |     | 26  |    |
|                       |   | 27   | One-half of self-employment tax. Attach federal Schedule SE.                      | ▶                    | 27                   |     | 27  |    |
| 28                    |   | Self-employed SEP, SIMPLE, and qualified plans.  | ▶   | 28                   |                      | 28  |     |    |
| 29                    |   | Self-employed health insurance deduction.  | ▶   | 29                   |                      | 29  |     |    |
| 30                    |   | Penalty on early withdrawal of savings.  | ▶   | 30                   |                      | 30  |     |    |
| 31a                   |   | Alimony paid.  | ▶   | 31a                  |                      | 31a |     |    |
| 31b                   |   | Recipient's SSN. ▶   | 31b   |                      | 31b                  |     |     |    |
| 32                    |   | IRA deduction.   | ▶   | 32                   |                      | 32  |     |    |
| 33                    |   | Student loan interest deduction.   | ▶   | 33                   |                      | 33  |     |    |
| 34                    |   | Tuition and fees deduction. Attach federal Form 8917.  | ▶   | 34                   |                      | 34  |     |    |
| 35                    |   | Domestic production activities deduction. Attach federal Form 8903.  | ▶   | 35                   |                      | 35  |     |    |
| 36                    |   | Add lines 23 through 35 and enter the result here.   |   | Federal write-ins. ▶ | 36                   |     | 36  |    |
| 37                    | Subtract line 36 from line 22 and enter result here.  | ▶  | 37  |                      | 37                   |     |     |    |
| 37a                   | Combine amounts on line 37 columns A and B and enter here. <b>This is your federal adjusted gross income.</b> ▶ |  |   |                      |                      | 37a |     |    |
| <b>Montana AGI</b>    | 38  | Enter Montana additions to federal adjusted gross income from Form 2, page 3, Schedule I, line 17. Attach Form 2, page 3, Schedule I.        | ▶   | 38                   |                      | 38  |     |    |
|                       | 39  | Enter Montana subtractions from federal adjusted gross income from Form 2, page 4, Schedule II, line 35. Attach Form 2, page 4, Schedule II. | ▶   | 39                   |                      | 39  |     |    |
|                       | 40  | Add lines 37 and 38; subtract line 39. <b>This is your Montana adjusted gross income.</b> ▶  | ▶   | 40                   |                      | 40  |     |    |

Questions? Call us toll free at (866) 859-2254 or in Helena at 444-6900 or TDD (406) 444-2830 for hearing impaired.

Column A (for single, joint, separate, or head of household)

Column B (for spouse when filing separately using filing status 3a)

|  |  | Column A (for single, joint, separate, or head of household)  | Column B (for spouse when filing separately using filing status 3a) |
|--|--|---|---|
| Taxable Income                           | 41   | Montana adjusted gross income from line 40. ▶   | 41  |
|  | 42   | Deductions (check only one box)   | 42  |
|  |  | Standard Deduction (see Worksheet V on page 51).<br>Itemized Deductions from Form 2, Schedule III, line 34. ▶   |   |
|  | 43   | Subtract line 42 from line 41 and enter the result here. ▶  | 43  |
|  | 44   | Exemptions (All individuals are entitled to at least one exemption.) Multiply \$2,110 by the number of exemptions on line 6d and enter the result here. ▶   | 44  |
| 45                                       | Subtract line 44 from line 43 and enter the result here. <b>This is your taxable income.</b> ▶ | 45  |   |
| Tax, Nonrefundable credits and Recapture | 46   | Tax from the tax table on page 16 or from Form 2, page 3. If line 45 is zero or less than zero, enter zero. ▶   | 46  |
|  | 47   | 2% capital gains tax credit. ▶  | 47  |
|  | 48   | Subtract line 47 from line 46; enter the result here, but not less than zero.<br><b>This is your resident tax after capital gains tax credit.</b> ▶   | 48  |
|  | 48a  | Nonresident, part-year resident tax after capital gains tax credit. Enter here the amount from Form 2, Schedule IV, line 21, but not less than zero. ▶  | 48a   |
|  | 49   | Tax on lump-sum distributions. Attach federal Form 4972. ▶  | 49  |
|  | 50   | Add lines 48 or 48a and 49 and enter the result here. <b>This is your total tax.</b> ▶  | 50  |
|  | 51   | Enter the amount from Form 2, Schedule V, line 24, but do not enter an amount larger than the amount on line 50. <b>This is your total nonrefundable credits.</b> ▶   | 51  |
|  | 52   | Recapture tax(es) (see instructions on page 17). Code <input type="text"/> Code <input type="text"/> ▶  | 52  |
|  | 53   | Add lines 50 and 52, then subtract the amount on line 51 and enter the result here.<br><b>This is your 2009 tax liability.</b> ▶  | 53  |
| Payments and Refundable Credits          | 54   | Montana income tax withheld. Attach federal Form(s) W-2 and 1099. ▶   | 54  |
|  | 55   | Montana mineral royalty tax withheld. Attach federal Form(s) 1099 and supporting schedule if any. ▶   | 55  |
|  | 56   | Montana pass through entity withholding. Attach Montana Schedule K-1 or Form PT-WH ▶  | 56  |
|  | 57   | 2009 estimated tax payments and amount applied from your 2008 return. ▶   | 57  |
|  | 58   | 2009 extension payments from Form EXT-09. ▶   | 58  |
|  | 59   | Refundable credits from Form 2, Schedule V, line 30. ▶  | 59  |
|  | 60   | If filing an amended return: Payments made with original return. ▶  | 60  |
|  | 61   | If filing an amended return: Previously issued refunds. ▶   | 61  |
|  | 62   | Add lines 54 through 60. Subtract line 61, enter the result here. <b>This is your total payments.</b> ▶   | 62  |
|  | 63   | If line 53 is greater than line 62, subtract line 62 from line 53. <b>This is your tax due.</b> ▶   | 63  |
|  | 64   | If line 62 is greater than line 53, subtract line 53 from line 62. <b>This is your tax overpaid.</b> ▶  | 64  |
| Penalties, Interest and Contributions    | 65   | Interest on underpayment of estimated taxes (see instructions on page 19). ▶  | 65  |
|  | 66   | Late file penalty, late payment penalties and interest (see instructions and table on pages 19 and 20). ▶   | 66  |
|  | 67   | Other penalties (see instructions on page 20). ▶  | 67  |
|  | 68   | Voluntary check-off contribution programs from Form 2, page 3. ▶  | 68  |
|  | 69   | Add lines 65 through 68 and enter the result here.<br><b>This is the sum of your total penalties, interest and contributions.</b> ▶   | 69  |
| Amount You Owe or Your Refund            | 70   | If you have tax due (amount on line 63), add lines 63 and 69 OR, if you have a tax overpayment (amount on line 64) and it is less than line 69, subtract line 64 from line 69. Enter the result here. If married filing separately and there are amounts on lines 63 and 64, please see instructions on page 21. <b>This is the amount you owe.</b> ▶ | 70  |
|  | 71   | If you have a tax overpayment (amount on line 64) and it is greater than line 69, subtract line 69 from line 64 and enter the result here. <b>This is your overpayment.</b> ▶   | 71  |
|  | 72   | Enter the amount on line 71 that you want applied to your 2010 estimated taxes. ▶   | 72  |
|  | 73   | Subtract line 72 from line 71 and enter the result here. <b>This is your refund.</b> ▶  | 73  |

For Direct Deposit of your refund, complete 1, 2, 3, and 4. Please see instructions on page 22.

1. RTN#  2. ACCT#

3. If using direct deposit, you are required to mark one box. ▶  Checking  Savings

4. Is this refund going to an account that is located outside of the United States or its territories?  Yes  No

|  |  |   |
|--|--|---|
| If applicable, check appropriate box.<br><input type="checkbox"/> 2/3 farming gross income<br><input type="checkbox"/> Estimated payments were made using the annualization method | Name, address and telephone number of paid preparer<br><br>Paid preparer's SSN, FEIN or PTIN: <input type="text"/> | <input type="checkbox"/> Check this box and attach a copy of your federal Form 4868 to receive your Montana extension.<br><br><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 |
| X                          |      |                          | X                  |      |

I declare under penalty of false swearing that the information in this tax return and attachments is true, correct and complete.