

Worksheet V - Standard Deduction

If you are filing your Montana individual income tax return Form 2 using filing status 3a, "married filing separately on the same form," each spouse will need to complete his or her own column of the standard deduction worksheet.

		Column A (for single, joint, separate, or head of household) ▼		Column B (for spouse when filing separately using filing status 3a) ▼	
1	Enter your Montana adjusted gross income from Form 2, line 41 here. ▶	1		1	
2	Multiply the amount on line 1 by 20% (0.20) and enter the result here. ▶	2		2	
3	Enter the amount below that corresponds to your filing status. ▶	3		3	
If your filing status is single or separately (Form 2 filing status 1, 3a, 3b, or 3c), enter \$3,950. This is your maximum standard deduction. If your filing status is joint or head of household (Form 2 filing status 2 or 4), enter \$7,900. This is your maximum standard deduction.					
4	Enter the amount from line 2 or line 3, whichever is smaller. ▶	4		4	
5	Enter the amount below that corresponds to your filing status. ▶	5		5	
If your filing status is single or separately (Form 2 filing status 1, 3a, 3b, or 3c), enter \$1,750. This is your minimum standard deduction. If your filing status is joint or head of household (Form 2 filing status 2 or 4), enter \$3,500. This is your minimum standard deduction.					
6	Enter here and on Form 2, line 42, the amount from line 4 or line 5, whichever is larger. This is your standard deduction. ▶	6		6	

Worksheet VI-A - Itemized Deduction Worksheet

		Column A (for single, joint, separate, or head of household) ▼		Column B (for spouse when filing separately using filing status 3a) ▼	
1	Enter your total itemized deductions from Form 2, Schedule III, line 32 here. ▶	1		1	
2	Add lines 4, 5, 6, 7e, 17, 21, 22, 29 and 31 from Schedule III. Enter the result here. ▶	2		2	
3	Subtract line 2 from line 1 and enter the result here. If the result is zero, stop here, and enter the amount from line 1 above on Form 2, line 42. You do not have to complete this worksheet. ▶	3		3	
4	Multiply the amount on line 3 above by 80% (0.80) and enter the result here. ▶	4		4	
5	Enter your Montana adjusted gross income from Form 2, line 41 here. ▶	5		5	
6	Enter \$166,800 or \$83,400 if married filing separately. ▶	6		6	
7	Subtract line 6 from line 5. If the result is zero or less, stop here, and enter the amount from line 1 above on Form 2, line 42. You do not have to complete this worksheet. ▶	7		7	
8	Multiply line 7 by 3% (0.03) and enter the result here. ▶	8		8	
9	Enter the smaller of the amounts on line 4 or line 8 here. ▶	9		9	
10	Divide the amount on line 9 by 3 and enter the result here and on Form 2, Schedule III, line 33. This is the amount of your itemized deductions not allowed. ▶	10		10	

Worksheet VI-B - Qualified Mortgage Insurance Premiums Deduction

1	Enter the total premiums you paid in 2009 for qualified mortgage insurance for a contract issued after December 31, 2006. ▶	1		1	
2	Enter the amount from Form 2, line 37a. ▶	2		2	
3	Enter \$100,000. ▶	3	\$100,000	3	
4	Is the amount on line 2 more than the amount on line 3? No ▶ Your deduction is not limited. Enter the amount from line 1 above on Form 2, Schedule III, line 16. Yes ▶ Subtract line 3 from line 2. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$2,025 to \$3,000; etc. Enter result here. ▶	4		4	
5	Divide line 4 by \$10,000. Enter the result as a decimal. If the result is 1.0 or more, enter 1.0. ▶	5		5	
6	Multiply line 1 by line 5. ▶	6		6	
7	Subtract line 6 from line 1. Enter the result here and on Form 2, Schedule III, line 16. This is your qualified mortgage insurance premiums deduction. ▶	7		7	