

Worksheet VIII - Taxable Social Security Benefits for Form 2

Your social security benefits taxable to Montana may be different from what is taxable federally. Complete this worksheet to determine your Montana taxable social security when filing Form 2.

Tier I Railroad Retirement benefits are not taxable to Montana. If the only social security benefits that you receive are from Tier I Railroad Retirement benefits and if you reported a portion of these benefits on your Form 2, line 20b as taxable benefits, enter this amount on Form 2, Schedule II, line 22.

				Column A (for single, joint, separate, or head of household) ▼	Column B (for spouse when filing separately using filing status 3a) ▼
1	Enter the total amount from box 5 of all your federal Form SSA-1099s. ▶	1		1	
2	Multiply line 1 by 50% (0.50) and enter result here. ▶			2	
3	Add the amounts on Form 2, lines 7, 8a, 9, 10 through 14, 15b, 16b, 17 through 19 and 21. Enter the result here. ▶			3	
4	Add the amount on Form 2, Schedule I, lines 1 through 4, and 6 through 16, along with tax-exempt interest that you reported on Form 2, line 8b, which is not included on Form 2, Schedule I, line 1. ▶			4	
5	Add lines 2, 3 and 4 and enter the result here. ▶			5	
6	Add the amounts on Form 2, lines 23 through 32 plus any write-in adjustments on line 36 with the amounts on your Form 2, Schedule II, lines 2 through 21, and 23 through 34, and enter the result here. ▶			6	
7	Is the amount on line 6 less than the amount on line 5? No ▶ None of your social security benefits are taxable. Enter zero on line 18 and go to line 19. Yes ▶ Subtract line 6 from line 5 and enter the result here. ▶			7	
8	Enter the amount that corresponds to your filing status—\$32,000 in column A if your filing status is married filing jointly—\$25,000 in column A if your filing status is single or head of household—\$16,000 in columns A and B if your filing status is any married filing separately option. ▶			8	
9	Is the amount on line 8 less than the amount on line 7? No ▶ None of your social security benefits are taxable. Enter zero on line 18 and go to line 19. Yes ▶ Subtract line 8 from line 7 and enter the result here. ▶			9	
10	Enter the amount that corresponds to your filing status—\$12,000 in column A if your filing status is married filing jointly—\$9,000 in column A if your filing status is single or head of household—\$6,000 in columns A and B if your filing status is any married filing separately option. ▶			10	
11	Subtract line 10 from line 9 and enter the result here. If less than zero, enter zero. ▶			11	
12	Enter here the smaller of line 9 or line 10. ▶			12	
13	Multiply line 12 by 50% (0.50) and enter the result here. ▶			13	
14	Enter the smaller of line 2 or line 13. ▶			14	
15	Multiply line 11 by 85% (0.85) and enter result here. If line 11 is zero, enter zero. ▶			15	
16	Add lines 14 and 15; enter the result here. ▶			16	
17	Multiply line 1 by 85% (0.85) and enter result here. ▶			17	
18	Enter the smaller of line 16 or 17. This is your Montana taxable social security benefits. ▶			18	
19	Enter the federal taxable amount of social security benefits that you reported on Form 2, line 20b. ▶			19	
20a	If line 19 equals line 18, the amount of the federal taxable social security benefits that you reported on Form 2, line 20b is the same amount that is taxable to Montana. No adjustment is necessary.				
20b	If line 19 is less than line 18, enter the difference here and on Form 2, Schedule I, line 5. This is the portion of your social security benefits that is exempt from federal tax and not included on Form 2, line 20b that are taxable to Montana. ▶			20b	
20c	If line 19 is greater than line 18, enter the difference here and on Form 2, Schedule II, line 22. This is the portion of your federal taxable social security benefits that is included on Form 2, line 20b, that is not taxable to Montana. ▶			20c	