

## Montana Individual Income Tax

**Tax Year:** 2010

**Standard Deduction Percentage:** 20%

**Standard Deduction Maximum**

Single: \$3,990  
 Married filing separately: \$3,990  
 Married filing jointly: \$7,980  
 Head of Household: \$7,980

**Standard Deduction Minimum**

Single: \$1,770  
 Married filing separately: \$1,770  
 Married filing jointly: \$3,540  
 Head of Household: \$3,540

**Personal Exemption:** \$2,130

**Federal Income Tax Deduction Limitations:**

Single: \$5,000  
 Married filing separately: \$5,000  
 Head of household: \$5,000  
 Married filing jointly: \$10,000

**Partial Pension and Annuity Income Exemption**

Maximum Exemption: \$3,640  
 Federal AGI threshold for phase-out: \$30,320

**Capital Gains Tax Credit:** 2%

Rate Table			
If your taxable income is			
More than	But not more than	Then your tax is	Less
\$0	\$2,600	1% of taxable income	
\$2,600	\$4,600	2% of taxable income	\$26
\$4,600	\$6,900	3% of taxable income	\$72
\$6,900	\$9,400	4% of taxable income	\$141
\$9,400	\$12,100	5% of taxable income	\$235
\$12,100	\$15,600	6% of taxable income	\$356
	More than \$15,600	6.9% of taxable income	\$496