No Staples

2016 Montana Individual Income Tax Return

Form 2

For the year Jan 1 – Dec 31, 2016 or the tax year beginning M M D D 2 0 1 6 and ending M M D D 2 0 Y Y

Mark all that apply.

☐ Amended Return

☐ NOL Carryback

First Name and Initial	Last Name	Social Security Number	Deceased? Date of Death
			M M D D 2 0 Y Y
Spouse's First Name and Initial	**Last Name**	**Spouse's Social Security Number**	**Deceased? Date of Death**
			M M D D 2 0 Y Y

Mailing Address	City	State	Zip+4

Filing Status Mark only one box.

- ☐ 1 Single
- ☐ 2 Married filing jointly
- ☐ 3a Married filing separately on the same form
- ☐ 3b Married filing separately on separate forms
- ☐ 3c Married filing separately and spouse not filing
- ☐ 4 Head of household

Spouse's SSN (for lines 3b and 3c)

File online at *revenue.mt.gov*

Residency Status Mark only one box.

- ☐ 5a Resident full-year
- ☐ 5b Nonresident full-year
- ☐ 5c Resident part-year

Resident Part-Year Required Information

Date of change M M D D Y Y Y Y

State moved to State moved from

☐ North Dakota reciprocity (see instructions on page 3)

Dependents

First Name	Last Name	Social Security Number	Relationship	Mark if Disabled
				☐
				☐
				☐
				☐

Exemptions

			Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)
6a	X Yourself ☐ 65 or older ☐ Blind	Enter number marked	6a	
6b	☐ Spouse ☐ 65 or older ☐ Blind	Enter number marked	6b	
6c	Enter the total number of dependents. If more than 4 dependents, see instructions on page 3		6c	
6d	Add lines 6a through 6c and enter total exemptions here		6d	

Enter amounts on lines 7 through 38 corresponding to your federal return. Round to nearest dollar. If no entry, leave blank.

Federal Income

7	Wages, salaries, tips, etc. Include federal Form(s) W-2			7	00		00
8a	Taxable interest. Include federal Schedule B if required			8a	00		00
8b	Tax-exempt interest. Do not include on line 8a...	8b	00 00				
9	Ordinary dividends. Include federal Schedule B if required			9	00		00
10	Taxable refunds, credits, or offsets of state and local income taxes			10	00		00
11	Alimony received			11	00		00
12	Business income or (loss). Include federal Schedule C or C-EZ. NAICS:			12	00		00
13	Capital gain or (loss). Include federal Schedule D if required			13	00		00
14	Other gains or (losses). Include federal Schedule 4797			14	00		00
15a	IRA distributions.	15a	00 00 Taxable amount	15b	00		00
16a	Pensions and annuities.	16a	00 00 Taxable amount	16b	00		00
17	Rental real estate, royalties, partnerships, S corporations, trusts. Include federal Schedule E			17	00		00
18	Farm income or (loss). Include federal Schedule F			18	00		00
19	Unemployment compensation			19	00		00
20a	Social security benefits.	20a	00 00 Taxable amount	20b	00		00
21	Other income; list type.		Amount	21	00		00
22	Add the amounts in columns A and B for lines 7 thru 21. **This is your total income.**			22	00		00

DRAFT October 25, 2016

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 Social Security Number:

			Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)
	23	Your total income from line 22	23	
Federal Adjusted Gross Income	24	Educator expenses (**Caution** – see instructions on page 5)	24	
	25	Certain business expenses of reservist, etc. Include federal Form 2106 or 2106-EZ	25	
	26	Health savings account deduction. Include federal Form 8889	26	
	27	Moving expenses. Include federal Form 3903	27	
	28	Deductible part of self-employment tax. Attach federal Schedule SE	28	
	29	Self-employed SEP, SIMPLE, and qualified plans	29	
	30	Self-employed health insurance deduction	30	
	31	Penalty on early withdrawal of savings	31	
	32a	Alimony paid	32a	
	32b	Recipient's SSN 32b		
	33	IRA deduction	33	
	34	Student loan interest deduction	34	
	35	Tuition and fees (**Caution** – see instructions on page 6)	35	
	36	Domestic production activities deduction. Include federal Form 8903	36	
	37	Add lines 24 through 36 and enter the result here. ☐ Federal write-ins	37	
	38	Subtract line 37 from line 23 and enter the result here	38	
	38a	Combine amounts on line 38 columns A and B and enter here. **This is your federal adjusted gross income.**	38a	
Montana AGI	39	Enter Montana additions to federal adjusted gross income from Form 2, page 4, Schedule I, line 16	39	
	40	Enter Montana subtractions from federal adjusted gross income from Form 2, page 5, Schedule II, line 36	40	
	41	Add lines 38 and 39; subtract line 40. This is your Montana adjusted gross income	41	
Taxable Income	42	**Deductions** *Must mark one box.* ☐ Standard Deduction (see Worksheet V on page 46) **OR** ☐ Itemized Deductions (from Form 2, Schedule III, line 30)	42	
	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 $2,380 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. **This is your taxable income.**	45	
Tax, Nonrefundable Credits and Recapture	46	Tax from the tax table on page 7 or from Form 2, page 4. 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. **This is your resident tax after capital gains tax credit.**	48	
	48a	Nonresident, part-year resident tax after capital gains tax credit. Enter here the amount from Form 2, Schedule IV, line 25, but not less than zero	48a	
	49	Tax on lump-sum distributions. Include federal Form 4972	49	
	50	Add lines 48 or 48a and 49 and enter the result here. **This is your total tax.**	50	
	51	Enter the amount from Form 2, Schedule V, line 23, but do not enter an amount larger than the amount on line 50. **This is your total nonrefundable credits.**	51	
	52	Recapture taxes (see instructions on page 7) Code Code	52	
	53	Add lines 50 and 52, then subtract the amount on line 51 and enter the result here. **This is your 2016 tax liability.**	53	

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

DRAFT October 25, 2016

 Social Security Number:

			Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)
Payments and Refundable Credits	54 Your 2016 tax liability from line 53	54	00	00
	55 Montana income tax withheld. Include federal Forms W-2 and 1099	55	00	00
	56 Montana mineral royalty tax withheld. Include federal Forms 1099-MISC and Montana Schedules K-1	56	00	00
	57 Montana pass through entity withholding. Include Montana Schedules K-1	57	00	00
	58 2016 estimated tax payments and amount applied from your 2015 return	58	00	00
	59 2016 extension payments from Form EXT-16	59	00	00
	60 Refundable credits from Form 2, Schedule V, line 27	60	00	00
	61 **If filing an amended return:** Payments made with original return	61	00	00
	62 **If filing an amended return:** Previously issued refunds	62	00	00
	63 Add lines 55 through 61. Subtract line 62, enter the result here. **This is your total payments.**	63	00	00
	64 If line 54 is greater than line 63, subtract line 63 from line 54. **This is your tax due.**	64	00	00
	65 If line 63 is greater than line 54, subtract line 54 from line 63. **This is your tax overpaid.**	65	00	00

Penalties, Interest and Contributions

66 Interest on underpayment of estimated taxes (see instructions on page 10) 66 00

If applicable, mark appropriate box: ☐ 2/3 farming gross income ☐ Estimated payments were made using the annualization method

67 Late file penalty, late payment penalty and interest (see instructions on page 10) 67 00

68 Other penalties (see instructions on page 10) 68 00

69 Total voluntary check-off contribution programs from lines 69a through 69d 69 00

69a	Nongame Wildlife Program	☐ $5	☐ $10	00	other amount
69b	Child Abuse Prevention	☐ $5	☐ $10	00	other amount
69c	Agriculture Literacy in Montana Schools	☐ $5	☐ $10	00	other amount
69d	Montana Military Family Relief Fund	☐ $5	☐ $10	00	other amount

70 Add lines 66 through 69 and enter the result. **This is the sum of your total penalties, interest and contributions.** 70 00

Amount You Owe or Your Refund

71 If you have tax due (amount on line 64), add lines 64 and 70 OR, if you have a tax overpayment (amount on line 65) and it is less than line 70, subtract line 65 from line 70. Enter the result here. If married filing separately and there are amounts on lines 64 and 65, see instructions on page 12 ..... ***This is the amount you owe.*** ▶ 71 00

Pay online at revenue.mt.gov. *Or make checks payable to MONTANA DEPARTMENT OF REVENUE.*

72 If you have a tax overpayment (amount on line 65) and it is greater than line 70, subtract line 70 from line 65 and enter the result here. **This is your overpayment.** 72 00

73 Enter the amount from line 72 that you want applied to your 2017 estimated taxes 73 00

74 Subtract line 73 from line 72 and enter the result here ..... ***This is your refund.*** ▶ 74 00

Direct Deposit Your Refund
Complete 1, 2, 3 and 4 (see instructions on page 12).

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

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Your Signature is Required	Date	Daytime Telephone Number	**Spouse's Signature**	Date
X			X	

Paid Preparer's Signature	Paid Preparer's PTIN/SSN	Firm's FEIN

Third Party Designee	Third Party Designee's Printed Name
Do you want to allow another person (such as a paid preparer) to discuss this return with us (see page 13)? ☐ Yes ☐ No	Third Party Designee's Phone Number

☐ Mark this box if you do not want forms and instructions mailed to you next year.

DRAFT October 25, 2016