

2010 Montana Individual Income Tax Return

Form 2M

Calendar year income tax return for a Montana resident with a filing status of single, married filing jointly, or head of household.

Form header section with fields for First name and initial, Last name, Social security number, Spouse's first name and initial, Last name, Spouse's social security number, Mailing address, City, State, Zip+4.

Filing Status (check only one box) 1. Single 2. Married filing jointly 3. Head of household 4. X Resident full year (This form is only to be used by full-year Montana residents. Nonresidents and part-year residents must use Form 2.)

5a. X Yourself 65 or older Blind Enter number checked 5a. 5b. Spouse 65 or older Blind Enter number checked 5b.

Exemptions

Table for dependents with columns: First name, Last name, Social security number, Relationship, Disabled (Yes/No), and a summary column for total dependents.

5d. Add lines 5a thru 5c and enter total exemptions here Enter amounts corresponding to your federal tax return. Round to nearest dollar. If no entry, leave blank.

Federal Adjusted Gross Income

Table for Federal Adjusted Gross Income with rows 6 through 21, including wages, interest, dividends, IRA distributions, pensions, unemployment, social security, and state taxes.

Montana Adjusted Gross Income

Table for Montana Adjusted Gross Income with rows 22 through 37, including state bond dividends, federal refund, social security addition, medical care savings, and state tax adjustments.



SSN input boxes

Main tax form table with columns for Taxable Income, Tax, Credits, Payments, Penalty, Interest and Contributions, and Amount You Owe or Your Refund. Rows include Montana adjusted gross income, deductions, tax calculations, and credits.

Direct Deposit section: For Direct Deposit of your refund, complete 1, 2, 3, and 4. Includes fields for RTN#, ACCT#, and account type (Checking/Savings).

Preparer information section: Check this box if estimated payments were made using the annualized method. Includes fields for preparer name, address, PTIN, SSN, and FEIN.

Signature section: May the DOR discuss this tax return with your tax preparer? See instructions on page 21. Includes signature lines for taxpayer and preparer.

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

Schedule I - Montana Form 2M Itemized Deductions

Enter your itemized deductions on the corresponding line.
File Schedule I with your Montana Form 2M.

Medical and Dental Expenses	1. Medical and dental expenses.....	1.		00	
	2. Enter amount from Form 2M, line 38.....	2.		00	
	3. Multiply line 2 by 7.5% (0.075).....	3.		00	
	4. Subtract line 3 from line 1 and enter the result here, but not less than zero. This is your deductible medical and dental expense subject to 7.5% of Montana Adjusted Gross Income.	4.			00
	5. Medical insurance premiums not deducted elsewhere on your tax return.....	5.			00
	6. Long term care insurance premiums not deducted elsewhere on your tax return.....	6.			00
Complete lines 7a through 7d reporting your total federal income tax paid in 2010 before completing line 7e.					
Taxes You Paid	7a. Federal income tax withheld in 2010.....	7a.		00	
	7b. Federal estimated tax payments paid in 2010.....	7b.		00	
	7c. 2009 federal income taxes paid in 2010.....	7c.		00	
	7d. Other back-year federal income taxes paid in 2010.....	7d.		00	
Interest You Paid	7e. Add lines 7a through 7d. Enter the result here, but not more than \$5,000 if you are filing single or head of household, or \$10,000 if filing a joint return with your spouse. This is your federal income tax deduction.	7e.			00
	8. Real estate taxes paid in 2010.....	8.			00
	9. Personal property taxes paid in 2010. (See instructions on page 12).....	9.			00
	10. Other deductible taxes. List type and amount: _____	10.			00
	11. Home mortgage interest and points reported to you on federal Form 1098.....	11.			00
	12. Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the house, provide name, SSN, and address: _____	12.			00
	13. Points not reported to you on federal Form 1098.....	13.			00
	14. Qualified mortgage insurance premiums. (See instructions on page 13).....	14.			00
	15. Investment interest. Attach federal Form 4952.....	15.			00
	16. Charitable contributions made by cash or check during 2010.....	16.			00
	17. Charitable contributions made other than by cash or check during 2010.....	17.			00
	Gifts	18. Charitable contribution carryover from the prior year.....	18.		
19. Child and dependent care expenses. Attach Montana Form 2441M.....		19.			00
20. Casualty or theft loss(es). Attach federal Form 4684.....		20.			00
21. Unreimbursed employee business expenses. Attach federal Form 2106 or 2106-EZ.....		21.			00
22. Other expenses. List type and amount: _____		22.			00
23. Add lines 21 and 22; enter the result here.....		23.			00
24. Enter the amount on Form 2M, line 38 here.....		24.			00
25. Multiply line 24 by 2% (0.02) and enter the result here.....		25.			00
26. Subtract line 25 from line 23 and enter the result here, but not less than zero.....		26.			00
27. Political contributions (limited to \$100 per taxpayer).....		27.			00
Job Expenses and Certain Miscellaneous Deductions	28. Other miscellaneous deductions not subject to 2% of Montana Adjusted Gross Income. List type and amount: _____	28.			00
	29. Add lines 4 through 6; 7e through 20; and 26 through 28. Enter the result here and on Form 2M, line 39. These are your itemized deductions.	29.			00



--	--	--	--	--	--	--	--	--	--

Schedule II - Montana Form 2M Tax Credits

Enter your Montana tax credits on the corresponding line.
File Schedule II with your Montana Form 2M.

Nonrefundable credits that are single-year credits and HAVE NO carryover provision.

1. College contribution credit. Attach Form CC.	1.		00
2. Energy conservation installation credit. Attach Form ENRG-C.	2.		00
3. Elderly care credit. Attach Form ECC.	3.		00

Nonrefundable credits that HAVE a carryover provision that allows you to carry forward the unused portion of your credit to future tax years.

4. Alternative energy systems credit. Attach Form ENRG-B.	4.		00
5. Adoption credit. Attach federal Form 8839.	5.		00
6. Add lines 1 through 5 and enter the result here and on Form 2M, line 46. These are your total nonrefundable credits.	6.		00

Refundable credits are applied against your income tax liability with any remaining balance refunded to you.

7. Elderly homeowner/renter credit. Attach Form 2EC. Enter the result on Form 2M, line 51. (You do not need to attach Schedule II if this is the only credit you are claiming.).....	7.		00
--	----	--	----

Montana Tax Credits

We have listed six credits that can be used when filing Montana Form 2M. However, the Montana Legislature has authorized 27 different income tax credits. See Montana Form 2, Schedule V for a list and description of these 27 tax credits that are available. If you are eligible for any of the other credits not listed above, you will have to file Montana Form 2 instead of Form 2M.

There are three categories of credits available to you on your Montana individual income tax return. With the exception of the capital gains tax credit, which is required to be applied before any other credit, (refer to the instructions for Form 2M, line 44) you are not required to apply any of these six other tax credits against your income tax liability in any particular order.

- **Nonrefundable single-year credits.** Your nonrefundable single-year credits can only be used to offset your 2010 resident tax after capital gains credit and cannot reduce your tax liability below zero. The unused portion of your nonrefundable single-year credits that exceeded your 2010 income tax liability are lost and cannot be used in future years.
- **Nonrefundable carryover credits.** Your nonrefundable carryover credit can be used to offset your 2010 resident tax after capital gains credit and cannot reduce your tax liability below zero. Your excess nonrefundable credit that is not applied against your 2010 income tax liability can be carried over and used to offset future year tax liabilities.
- **Refundable credits.** Your refundable credits are applied against your income tax liability with any unused credit refunded to you.

2010 Montana Individual Income Tax Table

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax	If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$2,600	1% (0.010)	\$0		\$9,400	\$12,100	5% (0.050)	\$235	
\$2,600	\$4,600	2% (0.020)	\$26		\$12,100	\$15,600	6% (0.060)	\$356	
\$4,600	\$6,900	3% (0.030)	\$72		More Than \$15,600		6.9% (0.069)	\$496	
\$6,900	\$9,400	4% (0.040)	\$141						

For Example: Taxable Income \$6,800 X 3% (0.030) = \$204. \$204 Minus \$72 = \$132 Tax

