

# 2014 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

Mark this box if this is an amended return.	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  3. Head of household  
 4.  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.  Yourself  65 or older  Blind Enter number marked 5a.   
 5b.  Spouse  65 or older  Blind Enter number marked 5b.

Exemptions

5c. First Name	Last Name	Social Security Number	Relationship	Mark if Disabled	Enter the total number of dependents in line 5c. If more than 4 dependents, see instructions.
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

5d. Add lines 5a through 5c and enter total exemptions here ..... 5d.

Enter amounts corresponding to your federal tax return. Round to nearest dollar. If no entry, leave blank.

Federal Adjusted Gross Income

6. Wages, salaries, tips, etc. Include federal Form(s) W-2	6.	<input type="text"/>	00
7a. Taxable interest. Include federal Schedule B if required	7a.	<input type="text"/>	00
7b. Tax-exempt interest. Do not include on line 7a	7b.	<input type="text"/>	00
8. Ordinary dividends. Include federal Schedule B if required	8.	<input type="text"/>	00
9. Capital gain or (loss). Include federal Schedule D if required	9.	<input type="text"/>	00
10. IRA distributions	Total amount 10a.	<input type="text"/>	00
	Taxable amount 10b.	<input type="text"/>	00
11. Pensions and annuities	Total amount 11a.	<input type="text"/>	00
	Taxable amount 11b.	<input type="text"/>	00
12. Unemployment compensation	12.	<input type="text"/>	00
13. Social security benefits	Total amount 13a.	<input type="text"/>	00
	Taxable amount 13b.	<input type="text"/>	00
14. Taxable refunds, credits or offsets of state and local income taxes	14.	<input type="text"/>	00
15. Add lines 6 through 14 (far right column.) <b>This is your total income.</b>	15.	<input type="text"/>	00
16. Educator expenses (Caution – see instructions on page 2)	16.	<input type="text"/>	00
17. IRA deduction	17.	<input type="text"/>	00
18. Student loan interest deduction	18.	<input type="text"/>	00
19. Tuition and fees (Caution – see instructions on page 3)	19.	<input type="text"/>	00
20. Add lines 16 through 19 and enter the result here. <b>This is your total adjustments to income.</b>	20.	<input type="text"/>	00
21. Subtract line 20 from line 15 and enter the result here. <b>This is your federal adjusted gross income.</b>	21.	<input type="text"/>	00

Montana Adjusted Gross Income

22. Interest and mutual fund dividends from state, county or municipal bonds from other states	22.	<input type="text"/>	00
23. Taxable federal refund	23.	<input type="text"/>	00
24. Addition to federal taxable social security	24.	<input type="text"/>	00
25. Medical care savings account nonqualified withdrawals	25.	<input type="text"/>	00
26. Add lines 22 through 25 and enter the result here. <b>This is your Montana additions to federal adjusted gross income.</b>	26.	<input type="text"/>	00
27. Exempt interest and dividends from federal bonds, notes, and obligations	27.	<input type="text"/>	00
28. Exempt unemployment compensation	28.	<input type="text"/>	00
29. Partial pension and annuity income exemption. Complete Worksheet IV on page 24	29.	<input type="text"/>	00
30. Partial interest exemption for taxpayers 65 and older	30.	<input type="text"/>	00
31. Exemption for certain taxed tips and gratuities	31.	<input type="text"/>	00
32. Exempt medical care savings account deposits and earnings	32.	<input type="text"/>	00
33. Subtraction from federal taxable social security/Tier I Railroad Retirement. Complete Worksheet VIII on page 26	33.	<input type="text"/>	00
34. Subtraction for federal taxable Tier II Railroad Retirement	34.	<input type="text"/>	00
35. Federally taxable refunds, credits or offsets of state income taxes	35.	<input type="text"/>	00
36. Add lines 27 through 35 and enter the result here. <b>This is your Montana subtractions from federal adjusted gross income.</b>	36.	<input type="text"/>	00
37. Add lines 21 and 26, then subtract line 36. <b>This is your Montana adjusted gross income.</b>	37.	<input type="text"/>	00



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. Includes lines 38-65.



Direct Deposit Your Refund section with fields for RTN#, ACCT#, and account type (Checking/Savings).

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.

Signature lines for Taxpayer, Spouse, and Paid Preparer.

Third Party Designee section with fields for name and phone number, and a checkbox for allowing discussion.

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

SSN input boxes

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

Table with 3 columns: Line number, Description, Amount. Rows 1-6 covering medical and dental expenses.

Complete lines 7a through 7d reporting your total federal income tax paid in 2014 before completing line 7e.

Taxes You Paid

Table with 3 columns: Line number, Description, Amount. Rows 7a-11 covering federal income taxes.

Gifts

Table with 3 columns: Line number, Description, Amount. Rows 12-18 covering gifts and other deductions.

Job Expenses and Certain Miscellaneous Deductions

Table with 3 columns: Line number, Description, Amount. Rows 19-27 covering job expenses and miscellaneous deductions.



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**Schedule II – Montana Form 2M Tax Credits**

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

We have listed below six credits that you can use 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 available tax credits. If you are eligible for any of the other credits not listed below, you will have to file Montana Form 2 instead of Form 2M. For more information on the tax credits below, please see the instructions on page 14.

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

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

4a. Alternative energy systems credit. Recognized nonfossil form of energy generation. Include Form ENRG-B.....	4a.		00
4b. Alternative energy systems credit. Low emission wood or biomass combustion device. Include Form ENRG-B.....	4b.		00
5. Adoption credit. Include federal Form 8839.....	5.		00
6. Add lines 1 through 5 and enter the result here and on Form 2M, line 46. <b>This is your total nonrefundable credits.</b> .....	6.		00

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

7. Elderly homeowner/renter credit. Include Form 2EC. Enter the result on Form 2M, line 51. (You do not need to include Schedule II if this is the only credit you are claiming.).....	7.		00
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File online at  
[revenue.mt.gov](http://revenue.mt.gov)

**2014 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	\$2,800	1% (0.010)	\$0		\$10,300	\$13,300	5% (0.050)	\$257	
\$2,800	\$5,000	2% (0.020)	\$28		\$13,300	\$17,100	6% (0.060)	\$390	
\$5,000	\$7,600	3% (0.030)	\$78		More Than \$17,100		6.9% (0.069)	\$544	
\$7,600	\$10,300	4% (0.040)	\$154						

For example: Taxable income \$6,800 X 3% (0.030) = \$204. \$204 minus \$78 = \$126 tax

