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**Schedule III - Montana Itemized Deductions**

Enter your itemized deductions on the corresponding line.

File Schedule III with your Montana Form 2.

Column A (for single, joint, separate, or head of household)

Column B (for spouse when filing separately using filing status 3a)

1	Medical and dental expenses.	▶	1	00	00		
2	Enter the amount from Form 2, line 41.	▶	2	00	00		
3	Multiply line 2 by 7.5% (0.075).	▶	3	00	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 AGI.	▶	4	00	00		
5	Medical insurance premiums not deducted elsewhere on your return.	▶	5	00	00		
6	Long term care insurance premiums not deducted elsewhere on your return.	▶	6	00	00		
Complete lines 7a through 7d reporting your total federal income tax payments made in 2011 before completing line 7e. You cannot deduct your self-employment taxes paid on lines 7a through 7d.							
7a	Federal income tax withheld in 2011.	▶	7a	00	00		
7b	Federal estimated tax payments paid in 2011.	▶	7b	00	00		
7c	2010 federal income taxes paid in 2011.	▶	7c	00	00		
7d	Other back year federal income taxes paid in 2011. Include federal Form 1040 or 1040A.	▶	7d	00	00		
7e	Add lines 7a through 7d and enter the result here, but not more than \$5,000 if you are filing single, head of household, or married filing separately; or \$10,000 if filing a joint return with your spouse. This is your federal income tax deduction.	▶	7e	00	00		
8	General state and local sales taxes paid in 2011 (see instructions on page 24).	▶	8	00	00		
9	Local income taxes paid in 2011 (see instructions on page 24).	▶	9	00	00		
10	Real estate taxes paid in 2011.	▶	10	00	00		
11	Personal property taxes paid in 2011 (see instructions on page 24).	▶	11	00	00		
12	Other deductible taxes paid in 2011. List type and amount: ▼	▶	12	00	00		
13	Home mortgage interest and points reported to you on federal Form 1098.	▶	13	00	00		
14	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. ▼	▶	14	00	00		
15	Points not reported to you on federal Form 1098.	▶	15	00	00		
16	Qualified mortgage insurance premiums (see instructions on page 25).	▶	16	00	00		
17	Investment interest. Include federal Form 4952.	▶	17	00	00		
18	Charitable contributions made by cash or check during 2011.	▶	18	00	00		
19	Charitable contributions made by other than cash or check during 2011.	▶	19	00	00		
20	Charitable contribution carryover from the prior year.	▶	20	00	00		
21	Child and dependent care expenses. Include Montana Form 2441-M.	▶	21	00	00		
22	Casualty or theft loss(es). Include federal Form 4684.	▶	22	00	00		
23	Unreimbursed employee business expenses. Include federal Form 2106 or 2106-EZ.	▶	23	00	00		
24	Other expenses. List type and amount: ▼	▶	24	00	00		
25	Add lines 23 and 24.	▶	25	00	00		
26	Enter the amount from Form 2, line 41.	▶	26	00	00		
27	Multiply line 26 by 2% (0.02).	▶	27	00	00		
28	Subtract line 27 from line 25 and enter the result here, but not less than zero.	▶	28	00	00		
29	Political contributions (limited to \$100 per taxpayer).	▶	29	00	00		
30	Other miscellaneous deductions not subject to 2% of Montana AGI. List type and amount: ▼	▶	30	00	00		
31	Gambling losses allowed under federal law.	▶	31	00	00		
32	Add lines 4 through 6; 7e through 22; and 28 through 31 and enter result here and on Form 2, line 42. This is your total itemized deductions.	▶	32	00	00		

