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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 2012 before completing line 7e. You cannot deduct your self-employment taxes paid on lines 7a through 7d.				
7a	Federal income tax withheld in 2012	7a	00	00
7b	Federal estimated tax payments paid in 2012	7b	00	00
7c	2011 federal income taxes paid in 2012	7c	00	00
7d	Other back year federal income taxes paid in 2012. 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 2012 (Caution – see instructions on page 24.)	8	00	00
9	Local income taxes paid in 2012 (see instructions on page 25)	9	00	00
10	Real estate taxes paid in 2012	10	00	00
11	Personal property taxes paid in 2012 (see instructions on page 25)	11	00	00
12	Other deductible taxes paid in 2012. 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 (Caution – 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 2012	18	00	00
19	Charitable contributions made by other than cash or check during 2012	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

