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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 10% (0.10). But if you were born before January 2, 1950, multiply line 2 by 7.5% (0.075) instead (see instructions on page 23) .....	3	00	00
4	Subtract line 3 from line 1 and enter the result here, but not less than zero. <b>This is your deductible medical and dental expense subject to a percentage of Montana Adjusted Gross Income</b> .....	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 2014 before completing line 7e. You cannot deduct your self-employment taxes paid on lines 7a through 7d.

7a	Federal income tax withheld in 2014 .....	7a	00	00
7b	Federal estimated tax payments paid in 2014 .....	7b	00	00
7c	2013 federal income taxes paid in 2014 .....	7c	00	00
7d	Other back year federal income taxes paid in 2014. 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. <b>This is your federal income tax deduction.</b> .....	7e	00	00
8	General state and local sales taxes paid in 2014 ( <b>Caution</b> – see instructions on page 24) .....	8	00	00
9	Local income taxes paid in 2014 (see instructions on page 25) .....	9	00	00
10	Real estate taxes paid in 2014 .....	10	00	00
11	Personal property taxes paid in 2014 (see instructions on page 25) .....	11	00	00
12	Other deductible taxes paid in 2014. List type and amount: <input type="text"/>	12	00	00
13	Home mortgage interest and points. If paid to the person from whom you bought the house, provide their name, social security number, and address. <input type="text"/>	13	00	00
14	Qualified mortgage insurance premiums ( <b>Caution</b> – see instructions on page 25) .....	14	00	00
15	Investment interest. Include federal Form 4952 .....	15	00	00
16	Charitable contributions made by cash or check during 2014 .....	16	00	00
17	Charitable contributions made by other than cash or check during 2014 .....	17	00	00
18	Charitable contribution carryover from the prior year .....	18	00	00
19	Child and dependent care expenses. Include Montana Form 2441-M .....	19	00	00
20	Casualty or theft loss(es). Include federal Form 4684 .....	20	00	00
21	Unreimbursed employee business expenses. Include federal Form 2106 or 2106-EZ .....	21	00	00
22	Other expenses. List type and amount: <input type="text"/>	22	00	00
23	Add lines 21 and 22 .....	23	00	00
24	Enter the amount from Form 2, line 41 .....	24	00	00
25	Multiply line 24 by 2% (0.02) .....	25	00	00
26	Subtract line 25 from line 23 and enter the result here, but not less than zero .....	26	00	00
27	Political contributions (limited to \$100 per taxpayer) .....	27	00	00
28	Other miscellaneous deductions not subject to 2% of Montana AGI. List type and amount: <input type="text"/>	28	00	00
29	Gambling losses allowed under federal law .....	29	00	00
30	Is the amount on Form 2, line 41 more than \$305,050 if filing jointly, \$279,650 if filing head of household, \$254,200 if filing single or \$152,525 if married filing separately? If yes, mark this box <input type="checkbox"/> and complete Worksheet VI-IDL. Otherwise, add lines 4 through 6, 7e through 20; and 26 through 29 and enter result here and on Form 2, line 42. <b>This is your total itemized deductions.</b> .....	30	00	00

