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**Schedule IV – Nonresident/Part-Year Resident Tax**

Enter on lines 1 through 15 your Montana source income that is included in Montana adjusted gross income on Form 2, lines 7 through 21. Also include Montana source additions and subtractions from Schedules I and II.

**File Schedule IV 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	Montana wages, salaries, tips, etc. ....	1		00		00
2	Montana interest.....	2		00		00
3	Montana ordinary dividends .....	3		00		00
4	Montana refunds, credits, or offsets of local income taxes.....	4		00		00
5	Montana alimony received.....	5		00		00
6	Montana business income or (loss).....	6		00		00
7	Montana capital gain or (loss) .....	7		00		00
8	Other Montana gains or (losses) .....	8		00		00
9	Montana IRA distribution .....	9		00		00
10	Montana pensions and annuities.....	10		00		00
11	Montana rental real estate, royalties, partnerships, S corporations, trust, etc.....	11		00		00
12	Montana farm income or (loss).....	12		00		00
13	Montana social security benefits .....	13		00		00
14	Any other Montana income (see instructions) .....	14		00		00
15	Montana source additions to income reported on Form 2, Schedule I (do not include net operating losses reported on Schedule I, line 12) .....	15		00		00
16	Add lines 1 through 15 and enter the result here. <b>This is your Montana source income.</b> ..	16		00		00
17	Enter the total of your federal income from Form 2, line 22 .....	17		00		00
18	Enter your Montana additions from Form 2, Schedule I, line 17 .....	18		00		00
19	Enter your Montana subtractions from Form 2, Schedule II, line 35.....	19		00		00
20	Enter your net operating losses from Form 2, Schedule II, line 27 ...	20		00		00
21	Subtract line 20 from line 19.....	21		00		00
22	Add lines 17 and 18, and subtract line 21. <b>This is your total income from all sources.</b> ...	22		00		00
23	Divide the amount on line 16 by the amount on line 22 and enter the result here. Round to 6 decimal places and do not enter more than 1.000000 .....	23	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
24	Enter your resident tax after capital gains tax credit from Form 2, line 48 .....	24		00		00
25	Multiply the tax on line 24 by the percentage on line 23 and enter the result here and on Form 2, line 48a. <b>This is your nonresident, part-year resident tax after capital gains tax credit.</b> .....	25		00		00

**How do I determine what qualifies as my Montana source income when I am a nonresident of Montana?**

In general, as a nonresident of Montana, your Montana source income is all the income that you receive for work that you perform in Montana, income that you receive from real or personal property located in Montana, and income that you receive from business conducted in Montana.

**How do I determine my Montana source income when I am a part-year resident of Montana?**

As a part-year resident, you are considered a resident for part of the year and a nonresident for the other part of the year.

In general, for the part of the year that you are a nonresident, your Montana source income is all the income that you receive for work that you perform in Montana, income that you receive from real or personal property that is located in Montana, and income that you receive from business conducted in Montana.

For the part of the year that you are a resident, all of your income that you receive, no matter where you earn it, is Montana source income.

**Where can I find additional information on what is included in my Montana source income?**

For additional information and a line-by-line description of what Montana source income is, refer to Form 2, Schedule IV instructions beginning on page 27.

