



***MeF Individual Income Tax
Specifications for Software Developers***

**Tax Year
2015**

Draft
10-30-2015
Schema Version 1.3

Montana Department of
REVENUE

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INTRODUCTION

The material in this publication will provide software developers the necessary information for capturing and formatting Montana individual income tax data required to submit a complete Montana Individual Income Tax return.

This publication does NOT replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in the development of the Montana return.

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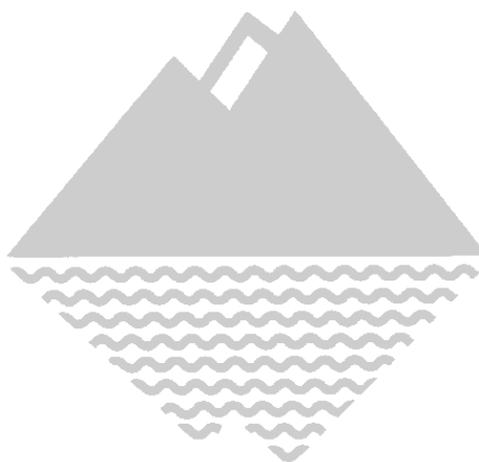
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WHAT HAS CHANGED FOR TY2015

Montana Form 2 Pages 1, 2 and 3 - (Column A and B)

No changes for TY2015

Montana Form 2 Page 4 – Schedule I (Additions to FAGI)

No changes for TY2015

Montana Form 2 Page 5 – Schedule II (Subtractions from FAGI)

Ref # 500	Line 21	Achieving a Better Life Experience Act deposit accounts	(new)	Page 20
Ref # 510	Line 21	Achieving a Better Life Experience Act deposit accounts	(new)	Page 20

As a result to the addition of the line shown above lines 21 – 35 have been renumbered and MeF Reference numbers have been resequenced.

Montana Form 2 Page 6 – Schedule III (Itemized Deductions)

Itemized deduction limitations in Line 30 (primary and spouse) have changed for each filing status. This change does not impact the schema but will require and change in the calculation.

Montana Form 2 Page 7 – Schedule IV (Non-Resident/Part year Resident Tax)

Line 19 (Column A & B) now references Schedule II, Line 36 (Column A & B). This change does not impact the schema but will require and change in the calculation.
Line 20 (Column A & B) now references Schedule II, Line 28 (Column A & B). This change does not impact the schema but will require and change in the calculation.

Montana Form 2 page 8 – Schedule V (Tax Credits)

2014 Line 25	Film Employment Production Credit (primary)	(Deleted)	Page 26
2014 Line 25	Film Employment Production Credit (spouse)	(Deleted)	Page 26
2014 Line 26	Film Qualified Expenditures Credit (primary)	(Deleted)	Page 26
2014 Line 26	Film Qualified Expenditures Credit (spouse)	(Deleted)	Page 26

As a result of the deletion of the lines shown above lines 25-28 have been renumbered and MeF Reference numbers have been resequenced.

Montana Form 2 Page 9 – Schedule VI (Full-Year Resident Credit paid to another State)

No changes for TY2015

Montana Form 2 Page 10 – Schedule VIII (Reporting of Special Transactions)

No changes for TY2015

Montana Form 2M – Pages 1 and 2

This form has been deleted from the 2015 specifications and schema

Montana Form 2M – Schedule I (Itemized Deductions)

This form has been deleted from the 2015 specifications and schema

Montana Form 2M – Schedule II (Tax Credits)

This form has been deleted from the 2015 specifications and schema

Montana Form 2EZ

No changes for TY2015

Montana Form 2EC (Elderly Homeowner/Renter Credit)
Stand-alone filing option

No changes for TY2015

Montana Form 2EC (Elderly Homeowner/Renter Credit)
Filed with a Montana Form 2

No changes for TY2015

Montana Form QEC (Qualified Endowment Credit)

No changes for TY2015

Montana Form CC (College Contribution Credit)

No changes for TY2015

Montana Form ENRG-A (Geothermal Energy Systems Credit)

No changes for TY2015

Montana Form ENRG-B (Alternative Energy System Credit)

No changes for TY2015

Montana Form ENRG-C (Energy Conservation Installation Credit)

No changes for TY2015

Montana Form EST-I (Underpayment of Estimated Tax)

No changes for TY2015

Montana Worksheet VIII (Social Security Worksheet)

No changes for TY2015

Montana Form AF CR (Alternative Fuel Credit)

No changes for TY2015

Montana Form DCAC (Dependent Care Assistance Credit)

The Day Care Facilities Credit section on the TY2014 form is no longer available. The remaining parts of this form have been resequenced as well as the MeF Reference numbers. For TY2015 Part II was Part III on the TY2014 form.

Montana Form DS-1 (Disability Income Exclusion)

No changes for TY2015

Montana Form 2441M (Child & Dependent Care Expenses)

No changes for TY2015

Montana Form ECC (Elderly Care Credit)

No changes for TY2015

Montana Form RCYL (Recycling Credit)

No changes for TY2015

Montana Standard Deduction, Exemptions and Tax Table

This information has been updated for TY2015

Specification Document and General Updates

This specification document has been updated since last year. The information contained in the specifications is formatted to identify which fields are for the primary and secondary taxpayers. Those fields associated for the primary taxpayer are in a normal font. Fields associated to the secondary (spouse) taxpayer are formatted in an italic font. Also, every other line has been shaded to help identify each line item. Any new or changed items will be formatted in **bold blue** lettering. Any deleted items will be formatted in **Red** lettering.

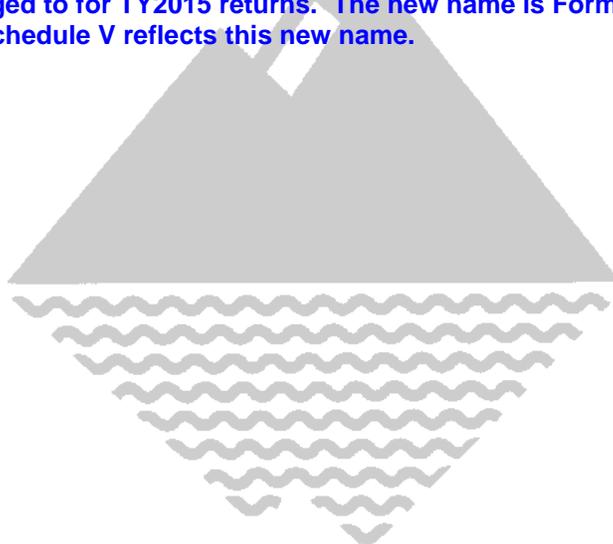
Basic schema validation should be performed on all returns before they are submitted to the department in both the test and production environments.

Starting in TY2012 a binary attachment of the other states return was requested if a Schedule VI is submitted with a return. Additional information regarding this request is available on [Page 10](#).

The stateSchemaVersion has been updated to MTIndividual2015V1.2. This version of the schema includes all the new TIGERS fraud elements and is based off TIGERS schema 7.2. This version of the schema does include all known changes to the Montana IIT forms at the time of publishing. If you notice anything that needs correction please let us know as soon as possible so it can be corrected with the next release. Any changes or errors will also be included in the next release of this schema.

The Financial Transaction portion of the schema has been changed to reflect the department's abilities to process certain transactions. We can only Direct Deposit a refund into one account. Refunds cannot be split. Estimated payments cannot be submitted using the financial transaction schema. Direct Debit payments must be for the entire amount of tax due.

Although the Form TELC (Temporary Emergence Lodging Credit) is not supported in the IIT schema the name of this form has been changed to for TY2015 returns. The new name is Form ELC (Emergency Lodging Credit). Line 26 of the Schedule V reflects this new name.



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MONTANA SIGNATURE REQUIREMENTS

Montana continues to have a paperless electronic filing program. A signature document is not required to file a return electronically. The act of E-Filing is considered the signature. The Department of Revenue does not require any paper documents from Electronic Return Originators (ERO). However, the taxpayer for a minimum of five years must retain a completed tax return and furnish those records upon request from the Montana Department of Revenue.

WHAT FORMS CAN BE FILED ELECTRONICALLY

Montana will allow returns to be filed electronically if they meet the criteria set by the IRS and the State of Montana. The following is a list of forms and schedules available for electronic filing. Please see the table on page 11 of these specifications for a listing of all forms and schedules listed according to the main Montana form type can be filed with.

1. FORMS:

- a. MT Form 2 – Long Form
- b. MT Form 2 – Schedule I (Montana Additions to Federal Adjusted Gross Income)
- c. MT Form 2 – Schedule II (Montana Subtractions to Federal Adjusted Gross Income)
- d. MT Form 2 – Schedule III (Montana Itemized Deductions)
- e. MT Form 2 – Schedule IV (Nonresident/Part-year resident Tax)
- f. MT Form 2 – Schedule V (Montana Tax Credits)
- g. MT Form 2 – Schedule VI (Full-year Resident Credit Paid to another State or Country)
- h. MT Form 2 – Schedule VIII (Reporting of Special Transactions)
- i. MT Form 2 – Worksheet VIII (Social Security Worksheet)
- j. MT Form 2EZ – Short Form
- k. MT Form 2EC – Elderly Homeowner/Renter Credit (filed as a stand-alone form)
- l. MT Form 2EC – Elderly Homeowner/Renter Credit (filed with a Form 2)
- m. MT Form QEC – Qualified Endowment Credit
- n. MT Form CC – College Contributions
- o. MT Form ENRG-A – Geothermal Energy Systems Credit
- p. MT Form ENRG-B – Alternative Energy System Credit
- q. MT Form ENRG-C – Energy Conservation Installations Credit
- r. MT Form EST-I – Underpayment of Estimated Tax by Individuals and Fiduciaries
- s. MT Form AFRC – Alternative Fuel Credit
- t. MT Form DCAC - Dependent Care Assistance Credit
- u. MT Form DS-1 – Disability Income Exclusion Calculation
- v. MT Form 2441M – Child and Dependent Care Expense Deduction
- w. MT Form ECC – Elderly Care Credit
- x. MT Form RCYL – Recycling Credit

2. RETURN TYPES:

- a. Refund Returns
- b. Tolerance Returns
- c. Full Pay Returns
- d. Partial Pay Returns
- e. Amended returns

3. RESIDENCY STATUS:

- a. Full Resident
- b. Part-Year Resident
- c. Non-Resident

4. ELECTRONIC BANKING OPTIONS:

- a. Direct Deposit of refunds
- b. Direct Debit of Tax Due (taxpayer can choose to warehouse the payment)

ACKNOWLEDGMENT OF MONTANA ELECTRONIC RETURN PURPOSE OF MONTANA ACKNOWLEDGMENT

The Montana acknowledgment is designed to inform transmitters that the Montana return data has been received from the IRS. In the event a return contains schema validation errors those errors will be included in the acknowledgment. These errors will need to be corrected before the return can be resubmitted.

DESIGN PLAN FOR MONTANA ACKNOWLEDGMENT SYSTEM

Under normal processing conditions, the State of Montana will transmit the acknowledgment file within ten minutes of receiving the return from the Internal Revenue Service.

ACKNOWLEDGMENT RESOLUTION PROCESS

We intend to acknowledge E-Filed returns throughout the day, every day. If you have not received your Montana acknowledgements please feel free to contact us following the process described below. Email is the preferred method of contact.

When to contact MT DOR regarding non-receipt of a Montana acknowledgment record.

1. Montana Acknowledgment Records were received for some returns, but not all returns filed on the same day.
2. IRS Acknowledgment Records were received more than four (4) working days ago and no Montana Acknowledgment records have been received for the same tax returns.
3. A transmission day is skipped (i.e., received acknowledgment records for a Monday and a Wednesday but none for a Tuesday transmission).

In all instances, ensure you have received an IRS Acknowledgment Record and the federal tax return was accepted and contained a Montana state return prior to contacting the MT DOR.

WHO TO CONTACT

If you do not get a Montana Acknowledgment Record, contact David Berg at (406) 444-4070 or DORMeF@mt.gov. Have the following information available when making the call.

Electronic Transmitter Identification Number (ETIN)
Transmission Date
Date of IRS Acknowledgment Record
Contact Name and Phone Number, Fax number or e-mail address
State Submission ID for the return in question

Based on your information, the Montana Department of Revenue will be able to relay the information to the necessary area for resolution. Immediate resolution may not be possible, depending on the circumstances.

ATS TESTING

Montana requires all software developers and transmitters to test with the MT DOR. Montana will start ATS testing of current year returns when the IRS starts this process. Prior year returns could also be tested if requested by a software vendor.

The Montana Department of Revenue ATS package may include up to **17** test returns. These tests will be criteria based. These scenarios will include a list of what lines are to be tested. The values sent will be left up to the software vendor. We strongly encourage all software vendors to test as many fields as possible. Software developers must send all tests that are supported at least once to successfully pass ATS. Please include all tests returns each time tests are submitted.

In order to facilitate our testing process a PDF copy of each test case will need to be submitted at the same time the returns are submitted to the IRS. We will use this PDF copy to compare the MeF data received to the actual return submitted. Any differences will be identified in the compares document created after the tests have been reviewed. If the ATS test cases need to be corrected, please make the corrections indicated in the compares document and resubmit all the tests cases unless otherwise instructed.

Once ATS test cases have been submitted to the IRS please forward the state submission ID's to DORMeF@mt.gov. Doing so will help us identify who submitted the test cases and allow for tracking of the returns through the testing process. Once returns have been successfully received from the IRS they will be added to the queue for review. In most cases ATS test cases will be reviewed in the order they are received. After the tests have been reviewed a compares document will be sent by email to the software vendor.

A preliminary test packet will be made available to software vendors by **Tuesday October 14th, 2015**. The IRS will make available Fed/State **testing starting November 2nd, 2015**. At this time the Montana Department of Revenue should be able to accept ATS test returns.

Tax preparers are not required to test with the Montana Department of Revenue.

REJECTS CODES FOR MONTANA RETURNS

Currently there are no reject codes for any Montana returns.

SUBMISSION MANIFEST

The following values should be used in the state submission manifest.

Element Name	Form 2	Form 2EZ	Form 2EC
GovernmentCode	MTST	MTST	MTST
StateSubmissionType	Form2	Form2EZ	Form2EC
SubmissionCategory	IND	IND	IND

RETURN HEADER STATE

The following items from the *ReturnHeaderState* are required for Montana returns.

TaxPeriodBeginDt
type DateType

TaxPeriodEndDt
type DateType

FINANCIAL TRANSACTIONS

The Montana Department of Revenue offers both Direct Deposit of refunds as well as Direct Debit payments for taxes due. The limitations to our Direct Debit and Direct Deposit programs are as follows.

Direct Deposit

- Refunds can only be deposited into one (1) bank account. The financial transaction schema has been modified to only allow one bank account for a direct deposit.
- Direct deposit must be for the entire amount of the refund. Montana does not allow for partial direct deposit of refunds.

Direct Debit

- Only one tax due payment is allowed for a single return. The financial transaction schema has been modified to meet this expectation.
- The amount of the direct debit payment must be equal to the tax due. Montana does not allow for partial direct debit of taxes due.
- The RequestedPaymentDate element in the Financial Transaction schema is required to be completed for all Direct Debit payments.

IAT Transactions

- Montana will not process a Direct Deposit of a refund if the IAT choice is IsIATTransaction. Any refund return submitted with the choice shown above will be processed similar to a return requesting a paper check. Issuing a paper check will add additional time to the refund process.
- Any refund return with the IAT choice of NotIATTransaction will be processed as a Direct Deposit.
- Direct Deposit refund returns that are ACH returned for various reasons will be reissued as a paper check. We are not able to correct bank routing and account number information and reissue Direct Deposits.

TIGERS 1099 and W2 TYPES

Please refer to the table below for what W2 and 1099 Types are associated with our main forms. We are expecting to see these forms in the ReturnDataState of the Montana MeF return.

IRS 1099R	Form 2	
IRS W2	Form 2	Form 2EZ
IRS W2G	Form 2	
State 1099B	Form 2	
State 1099G	Form 2	Form 2EZ
State 1099Int	Form 2	Form 2EZ
State 1099Misc	Form 2	
State 1099DIV	Form 2	Form 2EZ

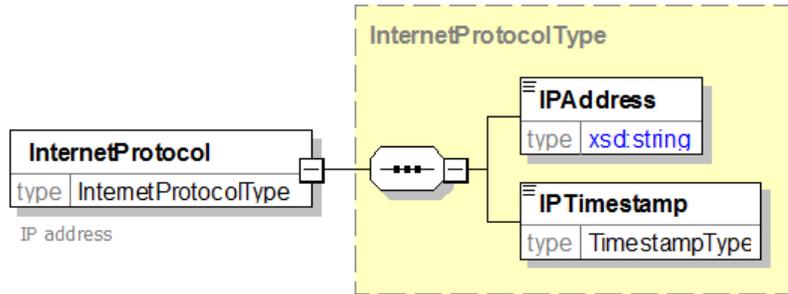
CREDIT FOR TAXES PAID TO ANOTHER STATE OR COUNTRY

We request that any return filed with a Schedule VI (Credit for Income Tax Liability Paid to Another State or Country) have a copy of that other state's return attached as a binary attachment. **This is only a request, not a requirement, of the software vendors. We understand that it might not always be possible to attach the other states return as a binary attachment. Please allow returns without this binary attachment to be E-Filed.**

This request for the other states return was made in response from concerns raised by tax professionals. If the other states returns are attached then our staff does not have to request that information from the tax professional. This saves both the tax professional and department time and speeds up return processing.

IP ADDRESS CAPTURE

We are requiring the all returns be submitted with the IPAddress and IPTimestamp found in the ReturnHeaderState.



SOFTWARE VENDOR INFORMATION

Montana has added the element called **SoftwareVendorInformation** (shown below) to our schema. We have added this element to make it easier for department staff to identify which software vendor and/or product was used to create and submit a MeF return. This new element is the first element in the state return. This information is only in the MeF information and is not on the paper form itself. This is a required element where two of the three child elements are also required.

For the required element **SoftwareVendorName** we would expect to see the name of the software firm. The **SoftwareProductName** element is required and should be populated with the name of the product being used to complete the return. The **NACTPID** element is optional, however it is strongly suggested this element be populated with the ID number assigned by the NACTP.

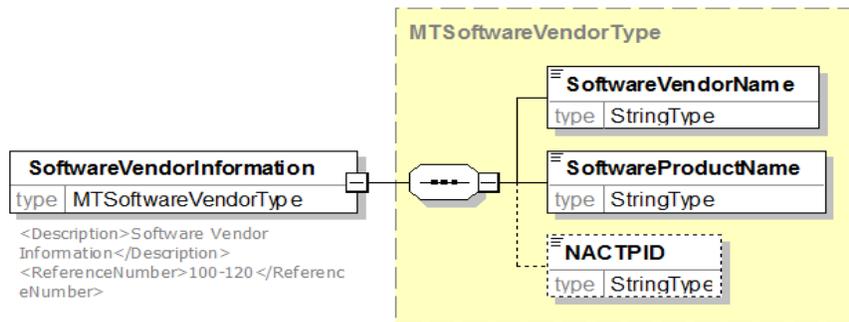


TABLE OF MONTANA FORMS AND SCHEDULES

Form 2

Form 2EZ

Form 2EC

The table to the right indicates what forms and schedules are supported of each of the Montana main tax forms.

The order the forms and schedules shown in this table are the same order in which they will appear in the Montana Individual Income Tax return schema.

For the most complete and accurate return possible, support of all the forms and schedules listed is recommended.

The forms and schedules marked with an "*" and **bolded** are the minimum required forms for that form type (Form 2 or Form 2EZ). Items in **bold blue** are new to the schema to TY2015.

* Main Form	* Main Form	*Main Form
* Schedule I	State1099G	
* Schedule II	State 1099Int	
* Schedule III	IRS W2	
* Schedule IV	State 1099DIV	
* Schedule V		
* Schedule VI		
* Schedule VII		
Worksheet VIII		
Form 2EC		
Form QEC		
Form CC		
Form ENRG-A		
Form ENRG-B		
Form ENRG-C		
Form EST-I		
Form AFCR		
Form DCAC		
Form DS1		
Form 2441-M		
Form ECC		
Form RCYL		
IRS 1099R		
IRS W2		
IRS W2G		
State 1099B		
State 1099G		
State 1099Int		
State 1099Misc		
State 1099DIV		

DEPENDENT RELATIONSHIP CODES

Please use the following codes when completing the Montana Form 2 dependent information.

AUN	Aunt (blood)	NEP	Nephew (blood)
BRL	Brother-in-law	NIC	Niece (blood)
BRO	Brother	NON	No relationship
CHI	Child	PAR	Parent
DAL	Daughter-in-law	SIL	Sister-in-law
DAU	Daughter	SIS	Sister
FAL	Father-in-law	SOL	Son-in-law
FAT	Father	SON	Son
FOS	Foster child	STB	Stepbrother
GRC	Grandchild	STC	Stepchild
GRP	Grandparent	STF	Stepfather
OTH	Not previously listed	STM	Stepmother
MOL	Mother-in-law	STS	Stepsister
MOT	Mother	UNC	Uncle (blood)

PRIOR YEAR and AMEDNED RETURN FILING

Montana does allow for and accept both prior year returns as well as amended returns. For prior year returns, the software used to submit the return has to have been tested and approved by our department. Amended returns are also accepted during the filing season. The AmendedReturnIndicator in the ReturnHeaderState must be checked for the return to process correctly. If you would like to test this functionality during ATS please contact our department at DORMeF@mt.gov to coordinate this testing.

SOFTWARE VENDOR EXPECTATIONS

The Montana Department of Revenue is pleased to work with any software companies interested in developing E-Filing of Montana returns. Our department has expectations for the developers supporting the various Montana MeF returns. These expectations are listed below.

- Complete the vendor registration form for all the tax types that will be supported.
- Comply with all the federal and state requirements per the specification documents.
- Provide complete and accurate tax returns for the taxpayers of Montana.
- Participate and successfully complete ATS testing with the Department of Revenue.
- Submit well-formed XML information to the department during both ATS testing and production.
- Provide and perform schema validation on all returns submitted to the department during both ATS testing and production.
- Be responsive to department requests for correction of software issues during both ATS testing and production.
- Provide timely software updates to the preparer community.
- Only submit production returns after your software has successfully completed ATS testing and approval has been received from the Montana Department of Revenue.
- Comply with all the business rules listed below
- Notify the Montana Department of Revenue if any issues arise that might delay the submission and processing of returns.

MONTANA MAIN FORM SPECIFICATIONS

Montana Form 2 – Long Form

Pages 1, 2 and 3

10		Software vendor name	StringType	Required	Software firm name
20		Software product name	StringType	Required	Software product name
30		NACTP ID	StringType	Optional	NACTP assigned software vendor identification
100		Fiscal Year Beginning	DateType		Format YYYY-MM-DD
110		Fiscal Year Ending	DateType		Format YYYY-MM-DD
120		Amended return checkbox	CheckBoxType	Optional	X or blank
130		NOL carryback checkbox	BooleanType	Required (Choice)	Either true or false required
Filing Status					
140	Line 1	Filing Status 1 (Single)	BooleanType	Required (Choice)	Either true or false required
150	Line 2	Filing Status 2 (Married filing jointly)	BooleanType	Required (Choice)	Either true or false required
160	Line 3a	Filing Status 3a (Married filing separately on same form)	BooleanType	Required (Choice)	Either true or false required
170		Unused			
180	Line 3b	Filing Status 3b (Married filing separately on separate forms)	BooleanType	Required (Choice)	Either true or false required
190		Spouse SSN box for filing status 3b & 3c	SSNType	Optional	Nine digit SSN Required if filing status is 3b or 3c
200	Line 3c	Filing Status 3c (Married filing separately & spouse not filing)	BooleanType	Required (Choice)	Either true or false required
210	Line 4	Filing Status 4 (Head of household)	BooleanType	Required (Choice)	Either true or false required
Residency Status					
220	Line 5a	Residency Status (Resident full year)	BooleanType	Required (Choice)	Either true or false required
230	Line 5b	Residency Status (Nonresident full year)	BooleanType	Required (Choice)	Either true or false required
240	Line 5c	Residency Status (Resident part-year)	BooleanType	Required (Choice)	Either true or false required
250		Resident part-year date of change	DateType	Optional	Format YYYY-MM-DD Required if Residency Status is 5c
260		Resident part-year state moved to	StateType	Optional	Enumeration list of two character state abbreviation Required if Residency Status is 5c
270		Resident part-year state moved from	StateType	Optional	Enumeration list of two character state abbreviation Required if Residency Status is 5c
275		North Dakota Reciprocity Checkbox	BooleanType	Optional	Either true or false required
Dependent information (unbounded)					
280		Dependent first name	StringType		Maximum length of 16 characters
290		Dependent last name	StringType		Maximum length of 32 characters
300		Dependent SSN	SSNType		Nine digit SSN
310		Dependent relationship	StringType		Maximum length of 3 characters Enumeration list of possible choices
320		Dependent is disabled checkbox	BooleanType		Either true or false required
Exemptions					
330	Line 6a	Exemption: yourself (Primary)	BooleanType		Either true or false required
340	Line 6a	Exemption: 65 or older (Primary)	BooleanType		Either true or false required
350	Line 6a	Exemption: Blind (Primary)	BooleanType		Either true or false required
360	Line 6a	Exemption: Total for primary	IntegerType		Maximum value is 3
370	Line 6b	Exemption: (Secondary)	BooleanType		Either true or false required

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
380	Line 6b	Exemption: 65 or older (Secondary)	BooleanType		Either true or false required
390	Line 6b	Exemption: Blind (Secondary)	BooleanType		Either true or false required
400	Line 6b	Exemption: Total for spouse	IntergerType		Maximum value is 3
410	Line 6b	Exemption: Total for spouse (Filing Status 3a only)	IntergerType		Maximum value is 3
420	Line 6c	Dependent count for primary	IntergerType		
430	Line 6c	Dependent count for spouse	IntergerType		
440	Line 6d	Total exemptions primary	IntergerType		
450	Line 6d	Total exemptions spouse	IntergerType		
Federal Income					
460	Line 7	Wages, Salaries, tips etc	USAmountNNTType	Optional	Can contain up to 15 non negative digits
470	Line 7	Wages, Salaries, tips etc	USAmountNNTType	Optional	Can contain up to 15 non negative digits
480	Line 8a	Taxable Interest (Federal Schedule B)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
490	Line 8a	Taxable Interest (Federal Schedule B)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
500	Line 8b	Tax Exempt Interest, do not include on Line 8a	USAmountNNTType	Optional	Can contain up to 15 non negative digits
510	Line 8b	Tax Exempt Interest, do not include on Line 8a	USAmountNNTType	Optional	Can contain up to 15 non negative digits
520	Line 9	Ordinary Dividends (Federal Schedule B)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
530	Line 9	Ordinary Dividends (Federal Schedule B)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
540	Line 10	Taxable refunds, credits or offsets of state & local income taxes	USAmountNNTType	Optional	Can contain up to 15 non negative digits
550	Line 10	Taxable refunds, credits or offsets of state & local income taxes	USAmountNNTType	Optional	Can contain up to 15 non negative digits
560	Line 11	Alimony received	USAmountNNTType	Optional	Can contain up to 15 non negative digits
570	Line 11	Alimony received	USAmountNNTType	Optional	Can contain up to 15 non negative digits
580	Line 12	NAICS (6 digits maximum)	IntergerType	Optional	Maximum value is 999999 Required if Line 12 Column A or B is completed
590	Line 12	Business Income or Loss (Federal Schedule C or CEZ)	USAmountType	Optional	Can contain up to 15 digits
600	Line 12	Business Income or Loss (Federal Schedule C or CEZ)	USAmountType	Optional	Can contain up to 15 digits
610	Line 13	Capital Gain or Loss (Federal Schedule D)	USAmountType	Optional	Can contain up to 15 digits
620	Line 13	Capital Gain or Loss (Federal Schedule D)	USAmountType	Optional	Can contain up to 15 digits
630	Line 14	Other Gains or Losses (Federal Schedule 4797)	USAmountType	Optional	Can contain up to 15 digits
640	Line 14	Other Gains or Losses (Federal Schedule 4797)	USAmountType	Optional	Can contain up to 15 digits
650	Line 15a	IRA Distribution	USAmountNNTType	Optional	Can contain up to 15 non negative digits
660	Line 15a	IRA Distribution	USAmountNNTType	Optional	Can contain up to 15 non negative digits
670	Line 15b	Taxable Amount of IRA Distribution	USAmountNNTType	Optional	Can contain up to 15 non negative digits
680	Line 15b	Taxable Amount of IRA Distribution	USAmountNNTType	Optional	Can contain up to 15 non negative digits
690	Line 16a	Pensions and Annuities	USAmountNNTType	Optional	Can contain up to 15 non negative digits
700	Line 16a	Pensions and Annuities	USAmountNNTType	Optional	Can contain up to 15 non negative digits
710	Line 16b	Taxable amount of Pensions and Annuities	USAmountNNTType	Optional	Can contain up to 15 non negative digits
720	Line 16b	Taxable amount of Pensions and Annuities	USAmountNNTType	Optional	Can contain up to 15 non negative digits
730	Line 17	Rental Real Estate, Royalties, Partnerships (Federal Schedule E)	USAmountType	Optional	Can contain up to 15 digits
740	Line 17	Rental Real Estate, Royalties, Partnerships (Federal Schedule E)	USAmountType	Optional	Can contain up to 15 digits
750	Line 18	Farm Income or Loss (Federal Schedule F)	USAmountType	Optional	Can contain up to 15 digits
760	Line 18	Farm Income or Loss (Federal Schedule F)	USAmountType	Optional	Can contain up to 15 digits
770	Line 19	Unemployment Compensation	USAmountNNTType	Optional	Can contain up to 15 non negative digits
780	Line 19	Unemployment Compensation	USAmountNNTType	Optional	Can contain up to 15 non negative digits
790	Line 20a	Social Security Benefits	USAmountNNTType	Optional	Can contain up to 15 non negative digits
800	Line 20a	Social Security Benefits	USAmountNNTType	Optional	Can contain up to 15 non negative digits
810	Line 20b	Taxable amount of Social Security Benefits	USAmountNNTType	Optional	Can contain up to 15 non negative digits
820	Line 20b	Taxable amount of Social Security Benefits	USAmountNNTType	Optional	Can contain up to 15 non negative digits
830	Line 21	Other Income: List Type and Amount	StringType	Optional	Maximum length is 100 characters
840	Line 21	Other Income	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
850	Line 21	Other Income	USAmountType	Optional	Can contain up to 15 digits
860	Line 22	Total Income	USAmountType	Required	Can contain up to 15 digits
870	Line 22	Total Income	USAmountType	Required	Can contain up to 15 digits
880	Line 23	Total Income carried forward from Line 22	USAmountType	Optional	Can contain up to 15 digits
890	Line 23	Total Income carried forward from Line 22	USAmountType	Optional	Can contain up to 15 digits
Federal Adjusted Gross Income					
900	Line 24	Educator Expenses	USAmountType	Optional	Can contain up to 15 digits
910	Line 24	Educator Expenses	USAmountType	Optional	Can contain up to 15 digits
920	Line 25	Certain business expenses or reservist etc	USAmountNNTType	Optional	Can contain up to 15 non negative digits
930	Line 25	Certain business expenses or reservist etc	USAmountNNTType	Optional	Can contain up to 15 non negative digits
940	Line 26	Health Savings Account Deduction	USAmountNNTType	Optional	Can contain up to 15 non negative digits
950	Line 26	Health Savings Account Deduction	USAmountNNTType	Optional	Can contain up to 15 non negative digits
960	Line 27	Moving Expenses	USAmountNNTType	Optional	Can contain up to 15 non negative digits
970	Line 27	Moving Expenses	USAmountNNTType	Optional	Can contain up to 15 non negative digits
980	Line 28	Deductible part of self-employment tax	USAmountNNTType	Optional	Can contain up to 15 non negative digits
990	Line 28	Deductible part of self-employment tax	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1000	Line 29	Self-Employment SEP, SIMPLE & qualified plans	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1010	Line 29	Self-Employment SEP, SIMPLE & qualified plans	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1020	Line 30	Self-Employment Health Insurance Deduction	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1030	Line 30	Self-Employment Health Insurance Deduction	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1040	Line 31	Penalty on Early Withdrawal of Savings	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1050	Line 31	Penalty on Early Withdrawal of Savings	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1060	Line 32a	Alimony Paid Amount	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1070	Line 32a	Alimony Paid Amount	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1080	Line 32b	Alimony Paid, Recipient's SSN	SSNType	Optional	Nine digit SSN Required if there is an amount on Line 32a
1090	Line 32b	Alimony Paid, Recipient's SSN	SSNType	Optional	Nine digit SSN Required if there is an amount on Line 32a
1100	Line 33	IRA Deduction	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1110	Line 33	IRA Deduction	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1120	Line 34	Student Loan Interest deduction	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1130	Line 34	Student Loan Interest deduction	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1140	Line 35	Tuition and Fees deduction	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1150	Line 35	Tuition and Fees deduction	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1160	Line 36	Domestic Production Activities Deduction (Federal Form 8903)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1170	Line 36	Domestic Production Activities Deduction (Federal Form 8903)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1180	Line 37	Federal write-ins checkbox	BooleanType	Optional	Either true or false required
1190	Line 37	Add Lines 24 through 36	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1200	Line 37	Add Lines 24 through 36	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1210	Line 38	Subtract Line 37 from Line 23	USAmountNNTType	Required	Can contain up to 15 non negative digits
1220	Line 38	Subtract Line 37 from Line 23	USAmountNNTType	Required	Can contain up to 15 non negative digits
1230	Line 38A	Combined amounts from Col A & Col B Line from 38	USAmountType	Required	Can contain up to 15 digits
Montana Adjusted Gross Income					
1240	Line 39	Montana Additions to FAGI	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1250	Line 39	Montana Additions to FAGI	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1260	Line 40	Montana Subtractions from FAGI	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1270	Line 40	Montana Subtractions from FAGI	USAmountNNTType	Optional	Can contain up to 15 non negative digits
1280	Line 41	Montana Adjusted Gross Income	USAmountType	Required	Can contain up to 15 digits
1290	Line 41	Montana Adjusted Gross Income	USAmountType	Required	Can contain up to 15 digits

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
Taxable Income					
1300	Line 42	Standard Deduction	BooleanType	Required (choice)	Either true or false required
1310	Line 42	Itemized Deductions	BooleanType	Required (choice)	Either true or false required
1320	Line 42	Standard or Itemized deduction amount	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1330	Line 42	Standard or Itemized deduction amount	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1340	Line 43	Subtract Line 42 from Line 41	USAmountType	Optional	Can contain up to 15 digits
1350	Line 43	Subtract Line 42 from Line 41	USAmountType	Optional	Can contain up to 15 digits
1360	Line 44	Multiply \$2,330 by total exemptions	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1370	Line 44	Multiply \$2,330 by total exemptions	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1380	Line 45	Taxable Income	USAmountType	Required	Can contain up to 15 digits
1390	Line 45	Taxable Income	USAmountType	Required	Can contain up to 15 digits
Tax, Nonrefundable Credits and Recapture					
1400	Line 46	Enter amount of Tax from table	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1410	Line 46	Enter amount of Tax from table	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1420	Line 47	2% Capital Gains Tax Credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1430	Line 47	2% Capital Gains Tax Credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1440	Line 48	Resident Tax after capital gains tax credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1450	Line 48	Resident Tax after capital gains tax credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1460	Line 48a	Nonresident/Part-Year Resident Tax	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1470	Line 48a	Nonresident/Part-Year Resident Tax	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1480	Line 49	Tax on Lump Sum Distribution	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1490	Line 49	Tax on Lump Sum Distribution	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1500	Line 50	Total Tax	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1510	Line 50	Total Tax	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1520	Line 51	Total Nonrefundable Credits	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1530	Line 51	Total Nonrefundable Credits	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1540	Line 52	Recapture Taxes Code	StringType	Optional	Maximum length is two alpha characters Enumeration list contains valid choices
1550	Line 52	Recapture Taxes Code	StringType	Optional	Maximum length is two alpha characters Enumeration list contains valid choices
1560	Line 52	Recapture Taxes Amount	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1570	Line 52	Recapture Taxes Amount	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1580	Line 53	Tax Liability	USAmountNNTYPE	Required	Can contain up to 15 non negative digits
1590	Line 53	Tax Liability	USAmountNNTYPE	Required	Can contain up to 15 non negative digits
1600	Line 54	2015 tax liability carried forward from Line 53	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1610	Line 54	2015 tax liability carried forward from Line 53	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
Payments and Refundable Credits					
1620	Line 55	Montana income tax withheld	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1630	Line 55	Montana income tax withheld	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1640	Line 56	Montana Mineral Royalty Withheld	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1650	Line 56	Montana Mineral Royalty Withheld	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1660	Line 57	Montana pass through entity withholding	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1670	Line 57	Montana pass through entity withholding	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1680	Line 58	2015 estimated tax pmts and amount applied from 2014 return	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1690	Line 58	2015 estimated tax pmts and amount applied from 2014 return	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1700	Line 59	2015 extension payments from form EXT-10	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1710	Line 59	2015 extension payments from form EXT-10	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1720	Line 60	Refundable credits from Sch V Line 29	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1730	Line 60	Refundable credits from Sch V Line 29	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
1740	Line 61	Payments made with original return	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1750	Line 61	Payments made with original return	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1760	Line 62	Previously issued refunds	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1770	Line 62	Previously issued refunds	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1780	Line 63	Total payments	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1790	Line 63	Total payments	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1800	Line 64	Tax Due	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1810	Line 64	Tax Due	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1820	Line 65	Tax Overpaid	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1830	Line 65	Tax Overpaid	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
Penalties, Interest and Contributions					
1840	Line 66	Interest on underpayment of estimated taxes	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1850	Line 66	2/3 rd Farming Gross Income checkbox	BooleanType	Optional	Either true or false required
1860	Line 66	Estimated payments made using annualized method	BooleanType	Optional	Either true or false required
1870	Line 67	Late file, late payment penalties and interest	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1880	Line 68	Other penalties	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1890	Line 69	Check-off Contribution Total	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1900	Line 69a	Nongame Wildlife Program \$5	BooleanType	Optional (choice)	Either true or false required
1910	Line 69a	Nongame Wildlife Program \$10	BooleanType	Optional (choice)	Either true or false required
1920	Line 69a	Nongame Wildlife Program Specific Amount	USAmountNNTYPE	Optional (choice)	Can contain up to 15 non negative digits
1930	Line 69b	Child Abuse Prevention \$5	BooleanType	Optional (choice)	Either true or false required
1940	Line 69b	Child Abuse Prevention \$10	BooleanType	Optional (choice)	Either true or false required
1950	Line 69b	Child Abuse Prevention Specific Amount	USAmountNNTYPE	Optional (choice)	Can contain up to 15 non negative digits
1960	Line 69c	Agriculture Literacy in Montana Schools \$5	BooleanType	Optional (choice)	Either true or false required
1970	Line 69c	Agriculture Literacy in Montana Schools \$10	BooleanType	Optional (choice)	Either true or false required
1980	Line 69c	Agriculture Literacy in Montana Schools Specific Amount	USAmountNNTYPE	Optional (choice)	Can contain up to 15 non negative digits
1990	Line 69d	Montana Military Family Relief Fund \$5	BooleanType	Optional (choice)	Either true or false required
2000	Line 69d	Montana Military Family Relief Fund \$10	BooleanType	Optional (choice)	Either true or false required
2010	Line 69d	Montana Military Family Relief Fund Specific Amount	USAmountNNTYPE	Optional (choice)	Can contain up to 15 non negative digits
2020	Line 70	Sum of penalties, interest and contributions, add Lines 66 – 69	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
Amount You Owe or Your Refund					
2030	Line 71	Amount you owe ☹	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
2040	Line 72	Overpayment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
2050	Line 73	Amount of Line 72 to apply to 2016 Estimated Tax	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
2060	Line 74	Amount of Refund ☺	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
Additional Information					
2070		Telephone number of taxpayer	PhoneNumberType	Optional	Maximum of 10 numeric digits
2080		Paid preparers PTIN/SSN	SSNType or PTINType	Optional	Nine digit SSN or PTIN
2090		Paid preparers firm FEIN	EINType	Optional	Nine digit EIN
2100		Third party designee authorization Yes	BooleanType	Optional	Either true or false required
		Third party designee authorization No	BooleanType	Optional	Either true or false required
2110		Third party designee's name	TextType	Optional	
2120		Third party designee's phone number	PhoneNumberType	Optional	Maximum of 10 numeric digits
2130		Do not mail forms next year checkbox	BooleanType	Optional	Either true or false required

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
Montana Form 2, Page 4 – Schedule I					
Montana Additions to Federal Adjusted Gross Income					
100	Line 1	Interest & Mutual Fund Dividends	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
110	Line 1	Interest & Mutual Fund Dividends	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
120	Line 2	Dividends not included in FAGI	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
130	Line 2	Dividends not included in FAGI	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
140	Line 3	Taxable federal refunds	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
150	Line 3	Taxable federal refunds	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
160	Line 4	Other recoveries of amounts from earlier years	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
170	Line 4	Other recoveries of amounts from earlier years	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
180	Line 5	Addition to federal taxable Social Security/RR Retirement	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
190	Line 5	Addition to federal taxable Social Security/RR Retirement	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
200	Line 6	Sole proprietors allocation of compensation to spouse	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
210	Line 6	Sole proprietors allocation of compensation to spouse	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
220	Line 7	Medical Care Savings Account nonqualified withdrawals	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
230	Line 7	Medical Care Savings Account nonqualified withdrawals	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
240	Line 8	First-Time Home Buyers Account nonqualified withdrawals	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
250	Line 8	First-Time Home Buyers Account nonqualified withdrawals	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
260	Line 9	Farm and Ranch Risk Management Account taxable distributions	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
270	Line 9	Farm and Ranch Risk Management Account taxable distributions	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
280	Line 10	Addition for Dependent Care Assistance Credit adjustment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
290	Line 10	Addition for Dependent Care Assistance Credit adjustment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
300	Line 11	Addition for smaller federal estate and trust taxable distributions	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
310	Line 11	Addition for smaller federal estate and trust taxable distributions	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
320	Line 12	Federal Net Operating Loss carryover from MT Form 2, Line 21	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
330	Line 12	Federal Net Operating Loss carryover from MT Form 2, Line 21	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
340	Line 13	Share of federal income taxes paid by your S. Corporation	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
350	Line 13	Share of federal income taxes paid by your S. Corporation	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
360	Line 14	Title plant depreciation or amortization	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
370	Line 14	Title plant depreciation or amortization	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
380	Line 15	Premiums for Insure Montana Small Business Health Ins Credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
390	Line 15	Premiums for Insure Montana Small Business Health Ins Credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
400	Line 16	Other Additions: Amount	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
410	Line 16	Other Additions: Amount	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
420	Line 16	Other Additions: Specify	StringType	Optional	Maximum number of characters is 100
430	Line 17	Total Montana Additions to FAGI, Add lines 1 through 16	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits Total of Schedule I Lines 1-16, Column A
440	Line 17	Total Montana Additions to FAGI, Add lines 1 through 16	USAmountNNTYPE	Optional	Enter this value on Form 2 Line 39 Column A (reference # 1240) Can contain up to 15 non negative digits Total of Schedule I Lines 1-16, Column B Enter this value on Form 2 Line 39 Column B (reference # 1250)

Montana Form 2, Page 5 – Schedule II
Montana Subtractions from Federal Adjusted Gross Income

100	Line 1	Exempt interest and dividends from federal bonds, notes and obligations	USAmountNNTType	Optional	Can contain up to 15 non negative digits
110	Line 1	<i>Exempt interest and dividends from federal bonds, notes and obligations</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
120	Line 2	Exempt tribal income	USAmountNNTType	Optional	Can contain up to 15 non negative digits
130	Line 2	<i>Exempt tribal income</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
140	Line 3	Exempt unemployment compensation	USAmountNNTType	Optional	Can contain up to 15 non negative digits
150	Line 3	<i>Exempt unemployment compensation</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
160	Line 4	Exempt workers' compensation benefits	USAmountNNTType	Optional	Can contain up to 15 non negative digits
170	Line 4	<i>Exempt workers' compensation benefits</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
180	Line 5	Exempt capital gains and dividends from small business investment companies	USAmountNNTType	Optional	Can contain up to 15 non negative digits
190	Line 5	<i>Exempt capital gains and dividends from small business investment companies</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
200	Line 6	State tax refunds included on Form 2 Line 10	USAmountNNTType	Optional	Can contain up to 15 non negative digits
210	Line 6	<i>State tax refunds included on Form 2 Line 10</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
220	Line 7	Recoveries in prior years that did not reduce Montana income	USAmountNNTType	Optional	Can contain up to 15 non negative digits
230	Line 7	<i>Recoveries in prior years that did not reduce Montana income</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
240	Line 8	Exempt military salary of residents on active duty	USAmountNNTType	Optional	Can contain up to 15 non negative digits
250	Line 8	<i>Exempt military salary of residents on active duty</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
260	Line 9	Exempt income on nonresident military servicepersons	USAmountNNTType	Optional	Can contain up to 15 non negative digits
270	Line 9	<i>Exempt income on nonresident military servicepersons</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
280	Line 10	Exempt life-insurance premiums reimbursed for National Guard and Reservist	USAmountNNTType	Optional	Can contain up to 15 non negative digits
290	Line 10	<i>Exempt life-insurance premiums reimbursed for National Guard and Reservist</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
300	Line 11	Partial pension and annuity income	USAmountNNTType	Optional	Can contain up to 15 non negative digits
310	Line 11	<i>Partial pension and annuity income</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
320	Line 12	Partial interest exemption for taxpayers 65 and older	USAmountNNTType	Optional	Can contain up to 15 non negative digits
330	Line 12	<i>Partial interest exemption for taxpayers 65 and older</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
340	Line 13	Partial retirement disability income exemption for taxpayers under 65	USAmountNNTType	Optional	Can contain up to 15 non negative digits
350	Line 13	<i>Partial retirement disability income exemption for taxpayers under 65</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
360	Line 14	Exemption for certain taxed tips and gratuities	USAmountNNTType	Optional	Can contain up to 15 non negative digits
370	Line 14	<i>Exemption for certain taxed tips and gratuities</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
380	Line 15	Exemption for certain income of child taxed to parent	USAmountNNTType	Optional	Can contain up to 15 non negative digits
390	Line 15	<i>Exemption for certain income of child taxed to parent</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
400	Line 16	Exemption for certain health insurance premiums taxed to employee	USAmountNNTType	Optional	Can contain up to 15 non negative digits
410	Line 16	<i>Exemption for certain health insurance premiums taxed to employee</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
420	Line 17	Exemption for student loan interest taxed to health care professional	USAmountNNTType	Optional	Can contain up to 15 non negative digits
430	Line 17	<i>Exemption for student loan interest taxed to health care professional</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
440	Line 18	Exempt Medical Care Savings account deposits and earnings	USAmountNNTType	Optional	Can contain up to 15 non negative digits
450	Line 18	<i>Exempt Medical Care Savings account deposits and earnings</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
460	Line 19	Exempt First Time Home Buyers Savings account deposits and earnings	USAmountNNTType	Optional	Can contain up to 15 non negative digits
470	Line 19	<i>Exempt First Time Home Buyers Savings account deposits and earnings</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
480	Line 20	Exempt Family Education Savings account deposits	USAmountNNTType	Optional	Can contain up to 15 non negative digits
490	Line 20	<i>Exempt Family Education Savings account deposits</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
500	Line 21	Exempt MT Achieving a Better Life Experience Act (ABLE) acct deposits	USAmountNNTType	Optional	Can contain up to 15 non negative digits
510	Line 21	<i>Exempt MT Achieving a Better Life Experience Act (ABLE) acct deposits</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
520	Line 22	Exempt Farm and Ranch Risk Management account deposits	USAmountNNTType	Optional	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
530	Line 22	Exempt Farm and Ranch Risk Management account deposits	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
540	Line 23	Subtraction to fed taxable Social Security/Tier I RR Retirement	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
550	Line 23	Subtraction to fed taxable Social Security/Tier I RR Retirement	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
560	Line 24	Subtraction for federal taxable Tier II RR Retirement	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
570	Line 24	Subtraction for federal taxable Tier II RR Retirement	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
580	Line 25	Passive loss adjustment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
590	Line 25	Passive loss adjustment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
600	Line 26	Capital Loss adjustment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
610	Line 26	Capital Loss adjustment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
620	Line 27	Subtraction of sole proprietor for allocation of compensation to spouse	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
630	Line 27	Subtraction of sole proprietor for allocation of compensation to spouse	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
640	Line 28	Montana Net Operating loss carryover from Montana NOL, Schedule B	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
650	Line 28	Montana Net Operating loss carryover from Montana NOL, Schedule B	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
660	Line 29	40% capital gain exclusion for pre-1987 installment sales	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
670	Line 29	40% capital gain exclusion for pre-1987 installment sales	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
680	Line 30	Subtraction for business related expenses for purchasing recycled material	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
690	Line 30	Subtraction for business related expenses for purchasing recycled material	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
700	Line 31	Subtraction for sales of land to beginning farmers	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
710	Line 31	Subtraction for sales of land to beginning farmers	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
720	Line 32	Subtraction for larger federal estate & trust distribution	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
730	Line 32	Subtraction for larger federal estate & trust distribution	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
740	Line 33	Subtraction for wage deduction reduced by federal targeted jobs credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
750	Line 33	Subtraction for wage deduction reduced by federal targeted jobs credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
760	Line 34	Subtraction for certain gains recognized by liquidating corporation	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
770	Line 34	Subtraction for certain gains recognized by liquidating corporation	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
780	Line 35	Other subtractions: Amount	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
790	Line 35	Other subtractions: Amount	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
800	Line 35	Other subtractions: Descriptions and amounts	StringType		Maximum number of characters is 100
810	Line 36	Total Montana Subtractions from FAGI, add Lines 1 through 34	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits Total of Schedule II Lines 1-35, Column A Enter this value on Form 2 Line 40, Column A (reference # 1260)
820	Line 36	Total Montana Subtractions from FAGI, add Lines 1 through 34	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits Total of Schedule II Lines 1-35, Column B Enter this value on Form 2 Line 40, Column B (reference # 1270)

**Montana Form 2, Page 6 – Schedule III
Montana Itemized Deductions**

100	Line 1	Medical and dental expenses	USAmountNNTType	Optional	Can contain up to 15 non negative digits
110	Line 1	Medical and dental expenses	USAmountNNTType	Optional	Can contain up to 15 non negative digits
120	Line 2	Amount from MT Form 2, Line 41	USAmountType	Optional	Can contain up to 15 digits
130	Line 2	Amount from MT Form 2, Line 41	USAmountType	Optional	Can contain up to 15 digits
140	Line 3	Multiply Line 2 by 10% or if you were born before 1/2/1950 multiply by 7.5%	USAmountType	Optional	Can contain up to 15 digits
150	Line 3	Multiply Line 2 by 10% or if you were born before 1/2/1950 multiply by 7.5%	USAmountType	Optional	Can contain up to 15 digits
160	Line 4	Total deductible medical and dental expenses subject to 7.5% MAGI	USAmountNNTType	Optional	Can contain up to 15 non negative digits
170	Line 4	Total deductible medical and dental expenses subject to 7.5% MAGI	USAmountNNTType	Optional	Can contain up to 15 non negative digits
180	Line 5	Medical premiums not deducted elsewhere on return	USAmountNNTType	Optional	Can contain up to 15 non negative digits Subtract Line 3 from Line 1, Column A Cannot be less than zero
190	Line 5	Medical premiums not deducted elsewhere on return	USAmountNNTType	Optional	Can contain up to 15 non negative digits Subtract Line 3 from Line 1, Column B Cannot be less than zero
200	Line 6	Long term care ins premiums not deducted elsewhere on return	USAmountNNTType	Optional	Can contain up to 15 non negative digits
210	Line 6	Long term care ins premiums not deducted elsewhere on return	USAmountNNTType	Optional	Can contain up to 15 non negative digits
220	Line 7a	Federal income tax withheld in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
230	Line 7a	Federal income tax withheld in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
240	Line 7b	Federal estimated tax payments made in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
250	Line 7b	Federal estimated tax payments made in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
260	Line 7c	Amount of 2013 federal income taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
270	Line 7c	Amount of 2013 federal income taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
280	Line 7d	Other back year federal income taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
290	Line 7d	Other back year federal income taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
300	Line 7e	Federal Income Tax Deduction, Add Lines 7a through 7d	USAmountNNTType	Optional	Can contain up to 15 non negative digits Add Lines 7a through 7d, Column A Not more than \$5,000 if filing status is 1, 3a, 3b or 4 Not more than \$10,000 if filing joint return with spouse
310	Line 7e	Federal Income Tax Deduction, Add Lines 7a through 7d	USAmountNNTType	Optional	Can contain up to 15 non negative digits Add Lines 7a through 7d, Column B Not more than \$5,000 if filing status is 1, 3a, 3b or 4
320	Line 8	General State and Local Sales Taxes Paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
330	Line 8	General State and Local Sales Taxes Paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
340	Line 9	Local income taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
350	Line 9	Local income taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
360	Line 10	Real Estate taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
370	Line 10	Real Estate taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
380	Line 11	Personal property taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
390	Line 11	Personal property taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
400	Line 12	Other deductible taxes paid in 2014: Total amount	USAmountNNTType	Optional	Can contain up to 15 non negative digits
410	Line 12	Other deductible taxes paid in 2014: Total amount	USAmountNNTType	Optional	Can contain up to 15 non negative digits
420	Line 12	Other deductible taxes paid in 2014: Type and amount	StringType	Optional	Maximum number of characters is 100
430	Line 13	Home mortgage interest and points	USAmountNNTType	Optional	Can contain up to 15 non negative digits
440	Line 13	Home mortgage interest and points	USAmountNNTType	Optional	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
450	Unused				
460	Unused				
470	Line 13	If you paid the person from whom you bought the home list Name, SSN and Address			
480	Unused				
490	Unused				
500	Line 14	Qualified mortgage insurance premiums	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
510	Line 14	Qualified mortgage insurance premiums	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
520	Line 15	Investment interest (Federal Form 4952)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
530	Line 15	Investment interest (Federal Form 4952)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
540	Line 16	Charitable Contributions made by cash or check during 2014	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
550	Line 16	Charitable Contributions made by cash or check during 2014	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
560	Line 17	Charitable Contributions made other than by cash or check during 2014	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
570	Line 17	Charitable Contributions made other than by cash or check during 2014	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
580	Line 18	Charitable Contribution carryover from prior year	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
590	Line 18	Charitable Contribution carryover from prior year	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
600	Line 19	Child and Dependent Care expenses (MT Form 2441M)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
610	Line 19	Child and Dependent Care expenses (MT Form 2441M)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
620	Line 20	Casualty and theft loss (Federal Form 4684)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
630	Line 20	Casualty and theft loss (Federal Form 4684)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
640	Line 21	Unreimbursed employee business expenses (Federal Form 2106 or 2106EZ)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
650	Line 21	Unreimbursed employee business expenses (Federal Form 2106 or 2106EZ)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
660	Line 22	Other expenses: Total Amount	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
670	Line 22	Other expenses: Total Amount	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
680	Line 22	Other expenses: Type and amount	StringType	Optional	Maximum number of characters is 100
690	Line 23	Add Line 21 and Line 22	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
700	Line 23	Add Line 21 and Line 22	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
710	Line 24	Amount from MT Form 2, Line 41	USAmountType	Optional	Can contain up to 15 digits
720	Line 24	Amount from MT Form 2, Line 41	USAmountType	Optional	Can contain up to 15 digits
730	Line 25	Multiply Line 24 by .02	USAmountType	Optional	Can contain up to 15 digits
740	Line 25	Multiply Line 24 by .02	USAmountType	Optional	Can contain up to 15 digits
750	Line 26	Subtract Line 25 from Line 23	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
760	Line 26	Subtract Line 25 from Line 23	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
770	Line 27	Political Contributions (limited to \$100 per taxpayer)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits Maximum value is 200
780	Line 27	Political Contributions (limited to \$100 per taxpayer)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits Maximum value is 100
790	Line 28	Other misc deductions not subject to 2% of MAGI: Total Amount	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
800	Line 28	Other misc deductions not subject to 2% of MAGI: Total Amount	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
810	Line 28	Other misc deductions not subject to 2% of MAGI: Type and amount	StringType	Optional	Maximum number of characters is 100
820	Line 29	Gambling losses allowed under federal law	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
830	Line 29	Gambling losses allowed under federal law	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
840	Line 30	Add Lines 4 – 6, 7e– 20 and 26 – 29	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits Add Lines 4-6, 7e-20 and 26-29, Column A Enter total on Form 2 Line 42, Column A (reference # 1320)
850	Line 30	Add Lines 4 – 6, 7e– 20 and 26 – 29	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits Add Lines 4-6, 7e-20 and 26-29, Column B Enter total on Form 2 Line 42, Column B (reference # 1330)
860	Line 30	Checkbox for income amounts	BooleanType	Optional	Either true or false required

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
Montana Form 2, Page 7 – Schedule IV Nonresident/Part Year Resident Tax					
100	Line 1	Montana source wages, salaries, tips, etc	USAmountNNTType	Optional	Can contain up to 15 non negative digits
110	Line 1	Montana source wages, salaries, tips, etc	USAmountNNTType	Optional	Can contain up to 15 non negative digits
120	Line 2	Montana source taxable interest	USAmountNNTType	Optional	Can contain up to 15 non negative digits
130	Line 2	Montana source taxable interest	USAmountNNTType	Optional	Can contain up to 15 non negative digits
140	Line 3	Montana source ordinary dividends	USAmountNNTType	Optional	Can contain up to 15 non negative digits
150	Line 3	Montana source ordinary dividends	USAmountNNTType	Optional	Can contain up to 15 non negative digits
160	Line 4	Montana source taxable refunds, credits, or offsets of state and local income tax	USAmountNNTType	Optional	Can contain up to 15 non negative digits
170	Line 4	Montana source taxable refunds, credits, or offsets of state and local income tax	USAmountNNTType	Optional	Can contain up to 15 non negative digits
180	Line 5	Montana source alimony received	USAmountNNTType	Optional	Can contain up to 15 non negative digits
190	Line 5	Montana source alimony received	USAmountNNTType	Optional	Can contain up to 15 non negative digits
200	Line 6	Montana source business income or loss	USAmountType	Optional	Can contain up to 15 digits
210	Line 6	Montana source business income or loss	USAmountType	Optional	Can contain up to 15 digits
220	Line 7	Montana source capital gain or loss	USAmountType	Optional	Can contain up to 15 digits
230	Line 7	Montana source capital gain or loss	USAmountType	Optional	Can contain up to 15 digits
240	Line 8	Montana source other gains or losses	USAmountType	Optional	Can contain up to 15 digits
250	Line 8	Montana source other gains or losses	USAmountType	Optional	Can contain up to 15 digits
260	Line 9	Montana source taxable IRA distribution	USAmountNNTType	Optional	Can contain up to 15 non negative digits
270	Line 9	Montana source taxable IRA distribution	USAmountNNTType	Optional	Can contain up to 15 non negative digits
280	Line 10	Montana source taxable pension and annuities	USAmountNNTType	Optional	Can contain up to 15 non negative digits
290	Line 10	Montana source taxable pension and annuities	USAmountNNTType	Optional	Can contain up to 15 non negative digits
300	Line 11	Montana source rental real estate, royalties, partnerships, S Corporations, trust, etc	USAmountType	Optional	Can contain up to 15 digits
310	Line 11	Montana source rental real estate, royalties, partnerships, S Corporations, trust, etc	USAmountType	Optional	Can contain up to 15 digits
320	Line 12	Montana source farm income or loss	USAmountType	Optional	Can contain up to 15 digits
330	Line 12	Montana source farm income or loss	USAmountType	Optional	Can contain up to 15 digits
340	Line 13	Montana source taxable Social Security benefits	USAmountNNTType	Optional	Can contain up to 15 non negative digits
350	Line 13	Montana source taxable Social Security benefits	USAmountNNTType	Optional	Can contain up to 15 non negative digits
360	Line 14	Montana source other income	USAmountType	Optional	Can contain up to 15 digits
370	Line 14	Montana source other income	USAmountType	Optional	Can contain up to 15 digits
380	Line 15	Montana source additions to income reported on MT Form 2, Schedule I	USAmountNNTType	Optional	Can contain up to 15 non negative digits
390	Line 15	Montana source additions to income reported on MT Form 2, Schedule I	USAmountNNTType	Optional	Can contain up to 15 non negative digits
400	Line 16	Montana Source Income, add Line 1 through 15	USAmountType	Optional	Can contain up to 15 digits Add Lines 1 – 15, Column A
410	Line 16	Montana Source Income, add Line 1 through 15	USAmountType	Optional	Can contain up to 15 digits Add Lines 1 – 15, Column B
420	Line 17	Enter Federal Income from Form 2 Line 22	USAmountType	Optional	Can contain up to 15 digits Amount from Form 2 Line 22, Column A (reference # 860)
430	Line 17	Enter Federal Income from Form 2 Line 22	USAmountType	Optional	Can contain up to 15 digits Amount from Form 2 Line 22, Column B (reference # 870)
440	Line 18	Enter MT additions from Form 2, Schedule I, Line 17	USAmountType	Optional	Can contain up to 15 digits
450	Line 18	Enter MT additions from Form 2, Schedule I, Line 17	USAmountType	Optional	Can contain up to 15 digits
460	Line 19	Enter MT subtractions from Form 2, Schedule II, Line 35	USAmountType	Optional	Can contain up to 15 digits
470	Line 19	Enter MT subtractions from Form 2, Schedule II, Line 35	USAmountType	Optional	Can contain up to 15 digits
480	Line 20	Enter Net Operating Losses from Form 2, Schedule II, Line 27	USAmountType	Optional	Can contain up to 15 digits
490	Line 20	Enter Net Operating Losses from Form 2, Schedule II, Line 27	USAmountType	Optional	Can contain up to 15 digits
500	Line 21	Subtract Line 20 from Line 19	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
510	Line 21	Subtract Line 20 from Line 19	USAmountType	Optional	Subtract Line 20 from Line 17, Column A Can contain up to 15 digits Subtract Line 20 from Line 19, Column B
520	Line 22	Total income from all sources, Add Lines 17 & 18 then subtract Line 21	USAmountType	Optional	Can contain up to 15 digits
530	Line 22	Total income from all sources, Add Lines 17 & 18 then subtract Line 21	USAmountType	Optional	Can contain up to 15 digits
540	Line 23	Percentage, Divide Line 16 by Line 22	LargeRatioType	Optional	Carry out to six decimal places Cannot be less than 0.000000 or greater than 1.000000
550	Line 23	Percentage, Divide Line 16 by Line 22	LargeRatioType	Optional	Carry out to six decimal places Cannot be less than 0.000000 or greater than 1.000000
560	Line 24	Enter resident tax after capital gains tax credit from Form 2, Line 48	USAmountNNTType	Optional	Can contain up to 15 non negative digits
570	Line 24	Enter resident tax after capital gains tax credit from Form 2, Line 48	USAmountNNTType	Optional	Can contain up to 15 non negative digits
580	Line 25	Non/Part Year Resident Tax, Multiply Line 24 by 23, enter on Form 2 Line 48a	USAmountNNTType	Optional	Can contain up to 15 non negative digits Multiply Line 24 by Line 23, Column A Enter on Form 2 Line 48a, Column A (reference # 1460)
590	Line 25	Non/Part Year Resident Tax, Multiply Line 24 by 23, enter on Form 2 Line 48a	USAmountNNTType	Optional	Can contain up to 15 non negative digits Multiply Line 24 by Line 23, Column B Enter on Form 2 Line 48a, Column B (reference # 1470)

**Montana Form 2, Page 8 – Schedule V
Montana Tax Credits**

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

100	Line 1	Amount from MT Form 2A, Schedule VI, Line 10 or Schedule VII, Line 10	USAmountNNTType	Optional	Can contain up to 15 non negative digits
110	Line 1	Amount from MT Form 2A, Schedule VI, Line 10 or Schedule VII, Line 10	USAmountNNTType	Optional	Can contain up to 15 non negative digits
120	Line 2	College Contribution Credit, MT Form CC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
130	Line 2	College Contribution Credit, MT Form CC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
140	Line 3	Qualified Endowment Credit, MT Form QEC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
150	Line 3	Qualified Endowment Credit, MT Form QEC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
160	Line 4	Energy Conservation Installation Credit, MT Form ENRG-C	USAmountNNTType	Optional	Can contain up to 15 non negative digits
170	Line 4	Energy Conservation Installation Credit, MT Form ENRG-C	USAmountNNTType	Optional	Can contain up to 15 non negative digits
180	Line 5	Alternative Fuel Credit, MT Form AFCR	USAmountNNTType	Optional	Can contain up to 15 non negative digits
190	Line 5	Alternative Fuel Credit, MT Form AFCR	USAmountNNTType	Optional	Can contain up to 15 non negative digits
200	Line 6	Health Insurance for Uninsured Montanans Credit, MT Form HI	USAmountNNTType	Optional	Can contain up to 15 non negative digits
210	Line 6	Health Insurance for Uninsured Montanans Credit, MT Form HI	USAmountNNTType	Optional	Can contain up to 15 non negative digits
220	Line 7	Elderly Care Credit, MT Form ECC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
230	Line 7	Elderly Care Credit, MT Form ECC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
240	Line 8	Recycle Credit, MT Form RCYL	USAmountNNTType	Optional	Can contain up to 15 non negative digits
250	Line 8	Recycle Credit, MT Form RCYL	USAmountNNTType	Optional	Can contain up to 15 non negative digits

Nonrefundable credits that HAVE a carryover provision

260	Line 9	Oil Seed Crushing and Biodiesel Production Facility Credit, MT Form OSC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
270	Line 9	Oil Seed Crushing and Biodiesel Production Facility Credit, MT Form OSC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
280	Line 10	Biodiesel Blending and Storage Tax Credit, MT Form BBSC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
290	Line 10	Biodiesel Blending and Storage Tax Credit, MT Form BBSC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
300	Line 11	Contractor's Gross Receipts Tax Credit	USAmountNNTType	Optional	Can contain up to 15 non negative digits
310	Line 11	Contractor's Gross Receipts Tax Credit	USAmountNNTType	Optional	Can contain up to 15 non negative digits
320	Line 11	Multiple CGR Accounts Checkbox	BooleanType	Optional	Either true or false required
330	Line 11	CGR Account ID	StringType	Optional	Maximum number of characters is 13 10 numeric followed by 3 alpha Alpha characters must be CGR Example: 4123456002CGR
340	Line 12	Geothermal Energy Systems Credit, MT Form ENRG-A	USAmountNNTType	Optional	Can contain up to 15 non negative digits
350	Line 12	Geothermal Energy Systems Credit, MT Form ENRG-A	USAmountNNTType	Optional	Can contain up to 15 non negative digits
360	Line 13a	Alternative Energy Sys Credit, Nonfossil energy generation MT Form ENRG-B	USAmountNNTType	Optional	Can contain up to 15 non negative digits
370	Line 13a	Alternative Energy Sys Credit, Nonfossil energy generation MT Form ENRG-B	USAmountNNTType	Optional	Can contain up to 15 non negative digits
380	Line 13b	Alternative Energy Sys Credit, Wood/biomass combustion MT Form ENRG-B	USAmountNNTType	Optional	Can contain up to 15 non negative digits
390	Line 13b	Alternative Energy Sys Credit, Wood/biomass combustion MT Form ENRG-B	USAmountNNTType	Optional	Can contain up to 15 non negative digits
400	Line 14	Alternative Energy Production Credit, MT Form AEPC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
410	Line 14	Alternative Energy Production Credit, MT Form AEPC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
420	Line 15	Dependent Care Assistance Credit, MT Form DCAC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
430	Line 15	Dependent Care Assistance Credit, MT Form DCAC	USAmountNNTType	Optional	Can contain up to 15 non negative digits
440	Line 16	Historic Property Preservation Credit, Federal Form 3468	USAmountNNTType	Optional	Can contain up to 15 non negative digits
450	Line 16	Historic Property Preservation Credit, Federal Form 3468	USAmountNNTType	Optional	Can contain up to 15 non negative digits
460	Line 17	Infrastructure User's Fee Credit	USAmountNNTType	Optional	Can contain up to 15 non negative digits
470	Line 17	Infrastructure User's Fee Credit	USAmountNNTType	Optional	Can contain up to 15 non negative digits
480	Line 18	Empowerment Zone Credit	USAmountNNTType	Optional	Can contain up to 15 non negative digits
490	Line 18	Empowerment Zone Credit	USAmountNNTType	Optional	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
500	Line 19	Increasing Research Activities Credit, MT Form RSCH	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
510	Line 19	Increasing Research Activities Credit, MT Form RSCH	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
520	Line 20	Mineral and Coal Exploration Incentive Credit, MT Form MINE-CERD	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
530	Line 20	Mineral and Coal Exploration Incentive Credit, MT Form MINE-CERD	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
540	Line 21	Film Employment Production Credit, MT Form FPC	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
550	Line 21	Film Employment Production Credit, MT Form FPC	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
560	Line 22	Adoption Credit, Federal Form 8839	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
570	Line 22	Adoption Credit, Federal Form 8839	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
580	Line 23	Total Nonrefundable Carryover Credit, Add Lines 1 through 22	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits Add Lines 1 through 22, Column A Enter result on Form 2 Line 51, Column A (reference # 1520)
590	Line 23	Total Nonrefundable Carryover Credit, Add Lines 1 through 22	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits Add Lines 1 through 22, Column B Enter result on Form 2 Line 51, Column B (reference # 1530)
Refundable Credits					
600	Line 24	Elderly Homeowner/Renter Credit, MT Form 2EC	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
610	Line 24	Elderly Homeowner/Renter Credit, MT Form 2EC	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
620	Line 25	Insure MT small business health insurance credit company's FEIN	EINTYPE	Optional	Nine digit FEIN Required if Line 25 Col A or B are completed
630	Line 25	Insure Montana small business health insurance credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
640	Line 25	Insure Montana small business health insurance credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
650	Line 26	Emergency Lodging Credit MT Form TELC	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
660	Line 26	Emergency Lodging Credit MT Form TELC	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
670	Line 27	Unlocking State Lands Credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
680	Line 27	Unlocking State Lands Credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
690	Line 28	Total Refundable Credits, add Lines 24 through 29	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits Add Line 24 through 27, Column A Enter on Form 2 Line 60, Column A (reference # 1720)
700	Line 28	Total Refundable Credits, add Lines 24 through 29	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits Add Line 24 through 27, Column B Enter on Form 2 Line 60, Column B (reference # 1730)

**Montana Form 2, Page 9 – Schedule VI
Credit for Income Tax Liability Paid to Another State or Country
Full-Year and Part-Year Residents**

Full-year resident information (Unbounded)

100		Indicated Residency Status from Form 2 Line 5 Full-Year	BooleanType	Optional	Either true or false required
110		<i>Indicate Residency Status from Form 2 Line 5 Part-Year</i>	<i>BooleanType</i>	<i>Optional</i>	<i>Either true or false required</i>
120	Line 1	Income sourced and taxable to another state or country included in MAGI	USAmountType	Optional	Can contain up to 15 digits
130	<i>Line 1</i>	<i>Income sourced and taxable to another state or country included in MAGI</i>	<i>USAmountType</i>	<i>Optional</i>	<i>Can contain up to 15 digits</i>
140	Line 2	Income sourced and taxable to the other state or country	USAmountType	Optional	Can contain up to 15 digits
150	<i>Line 2</i>	<i>Income sourced and taxable to the other state or country</i>	<i>USAmountType</i>	<i>Optional</i>	<i>Can contain up to 15 digits</i>
160	Line 2	State abbreviation Column A	StringType	Optional	Maximum length is 2 characters Use common postal state abbreviation
170	<i>Line 2</i>	<i>State abbreviation Column B</i>	<i>StringType</i>	<i>Optional</i>	<i>Maximum length is 2 characters</i> <i>Use common postal state abbreviation</i>
180	Line 3	Income sourced and taxable to Montana	USAmountType	Optional	Can contain up to 15 digits
190	<i>Line 3</i>	<i>Income sourced and taxable to Montana</i>	<i>USAmountType</i>	<i>Optional</i>	<i>Can contain up to 15 digits</i>
200	Line 4	Total income tax liability paid to the other state or country	USAmountNNTType	Optional	Can contain up to 15 non negative digits
210	<i>Line 4</i>	<i>Total income tax liability paid to the other state or country</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
220	Line 5	Montana tax liability	USAmountNNTType	Optional	Can contain up to 15 non negative digits
230	<i>Line 5</i>	<i>Montana tax liability</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
240	Line 6	Percentage, Divide Line 1 by Line 2	LargeRatioType	Optional	22 total digits, 12 fractional digits Divide Line 1 by Line 2, Column A Carry decimal places out to two places Can't be more than 100% = 100.00
250	<i>Line 6</i>	<i>Percentage, Divide Line 1 by Line 2</i>	<i>LargeRatioType</i>	<i>Optional</i>	<i>22 total digits, 12 fractional digits</i> <i>Divide Line 1 by Line 2, Column B</i> <i>Carry decimal places out to two places</i> <i>Can't be more than 100% = 100.00</i>
260	Line 7	Multiply Line 4 by Line 6	USAmountNNTType	Optional	Can contain up to 15 non negative digits
270	<i>Line 7</i>	<i>Multiply Line 4 by Line 6</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
280	Line 8	Percentage, Divide Line 1 by Line 3	LargeRatioType	Optional	22 total digits, 12 fractional digits Divide Line 1 by Line 3, Column A Carry decimal places out to two places Can't be more than 100% = 100.00
290	<i>Line 8</i>	<i>Percentage, Divide Line 1 by Line 3</i>	<i>LargeRatioType</i>	<i>Optional</i>	<i>22 total digits, 12 fractional digits</i> <i>Divide Line 1 by Line 3, Column B</i> <i>Carry decimal places out to two places</i> <i>Can't be more than 100% = 100.00</i>
300	Line 9	Multiply Line 5 by Line 8	USAmountNNTType	Optional	Can contain up to 15 non negative digits
310	<i>Line 9</i>	<i>Multiply Line 5 by Line 8</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
320	Line 10	Credit for taxes paid, smallest of Lines 4, 7 or 9	USAmountNNTType	Optional	Can contain up to 15 non negative digits
330	<i>Line 10</i>	<i>Credit for taxes paid, smallest of Lines 4, 7 or 9</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>

**Montana Form 2, Page 10 – Schedule VIII
Reporting of Special Transactions**

110	Line 1	Required to file Federal Form 8824	BooleanType	Optional	Either true or false required
120	Line 2	Required to file Federal Form 8865	BooleanType	Optional	Either true or false required
130	Line 3	Required to file Federal Form 8886	BooleanType	Optional	Either true or false required

Montana Form 2M – Deleted for TY2015
Pages 1 and 2

10		Software vendor name	StringType	Required	Software firm name
20		Software product name	StringType	Required	Software product name
30		NACTP ID	StringType	Optional	NACTP assigned software vendor identification
400		Amended return checkbox	CheckBoxType		X or blank
Filing Status					
110	Line 1	Filing Status 1 (Single)	BooleanType	Required (choice)	Either true or false required
120	Line 2	Filing Status 2 (Married filing jointly)	BooleanType	Required (choice)	Either true or false required
130	Line 3	Filing Status 3 (Head of household)	BooleanType	Required (choice)	Either true or false required
Residency Status					
140	Line 4	Resident full year checkbox	CheckBoxType	Required	X or blank
Exemptions					
150	Line 5a	Exemption: yourself (Primary)	BooleanType	Required	Either true or false required
160	Line 5a	Exemption: 65 or older (Primary)	BooleanType	Required	Either true or false required
170	Line 5a	Exemption: Blind (Primary)	BooleanType	Required	Either true or false required
180	Line 5a	Exemption: Total for primary	IntegerType	Required	Maximum value is 3
190	Line 5b	Exemption: (Secondary)	BooleanType	Optional	Either true or false required
200	Line 5b	Exemption: 65 or older (Secondary)	BooleanType	Optional	Either true or false required
210	Line 5b	Exemption: Blind (Secondary)	BooleanType	Optional	Either true or false required
220	Line 5b	Exemption: Total for spouse	IntegerType	Optional	
230	Line 5c	Total dependents	IntegerType	Optional	
240	Line 5d	Total exemptions	IntegerType	Required	
Dependent information (unbounded)					
250		Dependent first name	StringType	Required	Maximum number of characters is 16
260		Dependent last name	StringType	Required	Maximum number of characters is 32
270		Dependent SSN	SSNType	Required	Nine digit SSN
280		Dependent relationship	StringType	Required	Maximum length of 3 characters Enumeration list of possible choices
290		Dependent is disabled checkbox	BooleanType	Required	Either true or false required
Federal Adjusted Gross Income					
300	Line 6	Wages, Salaries, tips etc	USAmountNNTType	Optional	Can contain up to 15 non negative digits
310	Line 7a	Taxable Interest (Federal Schedule B)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
320	Line 7b	Tax Exempt Interest, do not include on Line 7a	USAmountNNTType	Optional	Can contain up to 15 non negative digits
330	Line 8	Ordinary Dividends (Federal Schedule B)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
340	Line 9	Capital Gain or Loss (Federal Schedule D)	USAmountType	Optional	Can contain up to 15 digits
350	Line 10a	IRA Distribution	USAmountNNTType	Optional	Can contain up to 15 non negative digits
360	Line 10b	Taxable Amount of IRA Distribution	USAmountNNTType	Optional	Can contain up to 15 non negative digits
370	Line 11a	Pensions and Annuities	USAmountNNTType	Optional	Can contain up to 15 non negative digits
380	Line 11b	Taxable amount of Pensions and Annuities	USAmountNNTType	Optional	Can contain up to 15 non negative digits
390	Line 12	Unemployment compensation	USAmountNNTType	Optional	Can contain up to 15 non negative digits
400	Line 13a	Social Security benefits	USAmountType	Optional	Can contain up to 15 digits
410	Line 13b	Taxable amount of Social Security benefits	USAmountType	Optional	Can contain up to 15 digits
420	Line 14	Taxable refunds, credits or offsets of state or local taxes	USAmountNNTType	Optional	Can contain up to 15 non negative digits
430	Line 15	Total income	USAmountType	Required	Can contain up to 15 digits

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
440	Line 16	Educator expenses	USAmountNNTType	Optional	Can contain up to 15 non negative digits
450	Line 17	IRA deduction	USAmountNNTType	Optional	Can contain up to 15 non negative digits
460	Line 18	Student loan interest deduction	USAmountNNTType	Optional	Can contain up to 15 non negative digits
470	Line 19	Tuition and fees	USAmountNNTType	Optional	Can contain up to 15 non negative digits
480	Line 20	Total adjustments to income	USAmountType	Optional	Can contain up to 15 digits
490	Line 21	Federal adjusted gross income	USAmountType	Required	Can contain up to 15 digits
Montana Adjusted Gross Income					
500	Line 22	Interest & mutual funds from state, county or municipal bonds	USAmountNNTType	Optional	Can contain up to 15 non negative digits
510	Line 23	Taxable federal refund	USAmountNNTType	Optional	Can contain up to 15 non negative digits
520	Line 24	Addition to federal social security	USAmountNNTType	Optional	Can contain up to 15 non negative digits
530	Line 25	MSA nonqualified withdrawals	USAmountNNTType	Optional	Can contain up to 15 non negative digits
540	Line 26	Montana additions to FAGI	USAmountNNTType	Optional	Can contain up to 15 non negative digits
550	Line 27	Exempt interest & dividends from federal bonds, notes & obligations	USAmountNNTType	Optional	Can contain up to 15 non negative digits
560	Line 28	Exempt unemployment compensation	USAmountNNTType	Optional	Can contain up to 15 non negative digits
570	Line 29	Partial pension & annuity income exemption	USAmountNNTType	Optional	Can contain up to 15 non negative digits
580	Line 30	Partial interest exemption for 65 and older	USAmountNNTType	Optional	Can contain up to 15 non negative digits
590	Line 31	Exemption for certain taxed tips & gratuities	USAmountNNTType	Optional	Can contain up to 15 non negative digits
600	Line 32	Exempt MSA deposits and earnings	USAmountNNTType	Optional	Can contain up to 15 non negative digits
610	Line 33	Subtraction of fed taxable SS/Tier I RR retirement	USAmountNNTType	Optional	Can contain up to 15 non negative digits
620	Line 34	Subtraction of fed taxable Tier II RR retirement	USAmountNNTType	Optional	Can contain up to 15 non negative digits
630	Line 35	Federally taxable refunds, credits or offsets of state income taxes	USAmountNNTType	Optional	Can contain up to 15 non negative digits
640	Line 36	Montana subtractions from FAGI	USAmountType	Optional	Can contain up to 15 digits
650	Line 37	Montana adjusted gross income	USAmountType	Required	Can contain up to 15 digits
Taxable Income					
660	Line 38	Montana adjusted gross income	USAmountType	Required	Can contain up to 15 digits Value equal to Line 37
670	Line 39	Standard deduction checkbox	BooleanType	Required (choice)	Either true or false required
680	Line 39	Itemized deductions checkbox	BooleanType	Required (choice)	Either true or false required
690	Line 39	Deduction amount	USAmountNNTType	Optional	Can contain up to 15 non negative digits
700	Line 40	MAGI less deduction amount	USAmountType	Optional	Can contain up to 15 digits
710	Line 41	Multiply \$2,330 by the number of exemptions	USAmountNNTType	Optional	Can contain up to 15 non negative digits
720	Line 42	Taxable income	USAmountType	Required	Can contain up to 15 digits
Tax					
730	Line 43	Amount of tax from table	USAmountNNTType	Optional	Can contain up to 15 non negative digits
740	Line 44	2% capital gains tax credit	USAmountNNTType	Optional	Can contain up to 15 non negative digits
750	Line 45	Resident tax after capital gains tax credit	USAmountNNTType	Required	Can contain up to 15 non negative digits
Credits					
760	Line 46	Total nonrefundable credits	USAmountNNTType	Optional	Can contain up to 15 non negative digits
770	Line 47	Total tax after nonrefundable credits	USAmountNNTType	Optional	Can contain up to 15 non negative digits
Payments					
780	Line 48	Montana income tax withheld	USAmountNNTType	Optional	Can contain up to 15 non negative digits
790	Line 49	2014 estimated tax payments & amounts applied from 2013 return	USAmountNNTType	Optional	Can contain up to 15 non negative digits
800	Line 50	2014 extension payment	USAmountNNTType	Optional	Can contain up to 15 non negative digits
810	Line 51	Elderly Homeowner/Renter Credit	USAmountNNTType	Optional	Can contain up to 15 non negative digits
820	Line 52	Payments with original return	USAmountNNTType	Optional	Can contain up to 15 non negative digits
830	Line 53	Previously issued refunds	USAmountNNTType	Optional	Can contain up to 15 non negative digits
840	Line 54	Total payments	USAmountNNTType	Optional	Can contain up to 15 non negative digits
850	Line 55	Tax due	USAmountNNTType	Optional	Can contain up to 15 non negative digits
860	Line 56	Tax overpaid	USAmountNNTType	Optional	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
Penalty, Interest and Contributions					
870	Line 57	Interest on underpayment of estimated taxes	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
880		Estimated payments made using annualized method checkbox	BooleanType	Optional	Either true or false required
890	Line 58	Late file, late payment penalty & interest	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
900	Line 59	Medical Care Savings Account 10% penalty	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
910	Line 60	Total voluntary check-off contributions	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
920	Line 60a	Nongame Wildlife Program \$5	BooleanType	Optional (choice)	Either true or false required
930	Line 60a	Nongame Wildlife Program \$10	BooleanType	Optional (choice)	Either true or false required
940	Line 60a	Nongame Wildlife Program Specific Amount	USAmountNNTYPE	Optional (choice)	Can contain up to 15 non negative digits
950	Line 60b	Child Abuse Prevention \$5	BooleanType	Optional (choice)	Either true or false required
960	Line 60b	Child Abuse Prevention \$10	BooleanType	Optional (choice)	Either true or false required
970	Line 60b	Child Abuse Prevention Specific Amount	USAmountNNTYPE	Optional (choice)	Can contain up to 15 non negative digits
980	Line 60c	Agriculture Literacy in Montana Schools \$5	BooleanType	Optional (choice)	Either true or false required
990	Line 60c	Agriculture Literacy in Montana Schools \$10	BooleanType	Optional (choice)	Either true or false required
1000	Line 60c	Agriculture Literacy in Montana Schools Specific Amount	USAmountNNTYPE	Optional (choice)	Can contain up to 15 non negative digits
1010	Line 60d	Montana Military Family Relief Fund \$5	BooleanType	Optional (choice)	Either true or false required
1020	Line 60d	Montana Military Family Relief Fund \$10	BooleanType	Optional (choice)	Either true or false required
1030	Line 60d	Montana Military Family Relief Fund Specific Amount	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1040	Line 61	Total penalties, interest & contributions	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1050	Line 62	Amount you owe ☹	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1060	Line 63	Overpayment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1070	Line 64	Amount to apply to 2015 estimated taxes	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
1080	Line 65	Refund ☺	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
Additional Information					
1090		Telephone number of Preparer	PhoneNumberType	Optional	Maximum of 10 numeric digits
1100		Paid preparers PTIN/SSN	SSNType/PTINType	Optional	Nine digit SSN or PTIN
1110		Paid preparers firm FEIN	EINType	Optional	Nine digit FEIN
1120		Third party designee authorization Yes	BooleanType	Optional	Either true or false required
		Third party designee authorization No	BooleanType	Optional	Either true or false required
1130		Third party designee's name	TextType		
1140		Third party designee's phone number	PhoneNumberType	Optional	Maximum of 10 numeric digits
1150		Do not mail forms next year checkbox	BooleanType	Required (choice)	Either true or false required

Montana Form 2M, Page 3 – Deleted for TY2015
Montana Itemized Deductions

100	Line 1	Medical and dental expenses	USAmountNNTType	Optional	Can contain up to 15 non negative digits
110	Line 2	Amount from MT Form 2M, Line 38	USAmountNNTType	Optional	Can contain up to 15 non negative digits
120	Line 3	Multiply Line 2 by 10% or if you were born before 1/2/1950 multiply by 7.5%	USAmountType	Optional	Can contain up to 15 digits
130	Line 4	Total deductible medical and dental expenses subject to 7.5% MAGI	USAmountNNTType	Optional	Can contain up to 15 non negative digits
140	Line 5	Medical premiums not deducted elsewhere on return	USAmountNNTType	Optional	Can contain up to 15 non negative digits
150	Line 6	Long term care insurance premiums not deducted elsewhere on return	USAmountNNTType	Optional	Can contain up to 15 non negative digits
160	Line 7a	Federal income tax withheld in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
170	Line 7b	Federal estimated tax payments made in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
180	Line 7c	Amount of 2013 federal income taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
190	Line 7d	Other back year federal income taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
200	Line 7e	Federal Income Tax Deduction, Add Lines 7a through 7d	USAmountNNTType	Optional	Can contain up to 15 non negative digits
210	Line 8	Real Estate taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
220	Line 9	Personal property taxes paid in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
230	Line 10	Other deductible taxes paid in 2014 : Total amount	USAmountNNTType	Optional	Can contain up to 15 non negative digits
240	Line 10	Other deductible taxes paid in 2014 : Type and amount	StringType	Optional	Maximum number of characters is 100
250	Line 11	Home mortgage interest and points	USAmountNNTType	Optional	Can contain up to 15 non negative digits
260		Unused			
270	Line 11	Home mortgage interest: Name, SSN and Address	IndividualNameType		
			SSNType		Nine digit SSN
			USAddressType		
			ForeignAddressType		
280		Unused			
290	Line 12	Qualified mortgage insurance premiums	USAmountNNTType	Optional	Can contain up to 15 non negative digits
300	Line 13	Investment interest (Federal Form 4952)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
310	Line 14	Charitable Contributions made by cash or check during 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
320	Line 15	Charitable Contributions made other than by cash or check during 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
330	Line 16	Charitable Contribution carryover from prior year	USAmountNNTType	Optional	Can contain up to 15 non negative digits
340	Line 17	Child and Dependent Care expenses (MT Form 2441M)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
350	Line 18	Casualty and theft loss (Federal Form 4684)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
360	Line 19	Unreimbursed employee business expenses (Federal Form 2106 or 2106EZ)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
370	Line 20	Other expenses: Total amount	USAmountNNTType	Optional	Can contain up to 15 non negative digits
380	Line 20	Other expenses: Description of type and amount	StringType		Maximum number of characters is 100
390	Line 21	Add Line 19 and Line 20	USAmountNNTType	Optional	Can contain up to 15 non negative digits
400	Line 22	Amount from MT Form 2M, Line 38	USAmountNNTType	Optional	Can contain up to 15 non negative digits
410	Line 23	Multiply Line 22 by .02	USAmountNNTType	Optional	Can contain up to 15 non negative digits
420	Line 24	Subtract Line 23 from Line 21	USAmountNNTType	Optional	Can contain up to 15 non negative digits
430	Line 25	Political Contributions (limited to \$100 per taxpayer)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
					Maximum amount allowed is 200
440	Line 26	Other misc deductions not subject to 2% of MAGI: Total amount	USAmountNNTType	Optional	Can contain up to 15 non negative digits
450	Line 26	Other misc deductions not subject to 2% of MAGI: Type and amount	StringType		Maximum number of characters is 100
460	Line 27	Add Lines 4 – 6, 7e – 18 and 24 – 26	USAmountNNTType	Optional	Can contain up to 15 non negative digits
470	Line 27	Checkbox for income amounts	BooleanType	Optional	Either true or false required

**Montana Form 2M, Page 4 – Deleted for TY2015
Montana Tax Credits**

Nonrefundable credits that are single-year credits that have no carryover provision

100	Line 1	College contribution credit (Form CC)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
110	Line 2	Energy conservation installation credit (Form ENRG-C)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
120	Line 3	Elderly care credit (Form ECC)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits

Nonrefundable credits that are single-year credits that have a carryover provision

130	Line 4a	Recognized nonfossil form of energy production (Form ENRG-B)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
140	Line 4b	Low emission wood or biomass combustion device (Form ENRG-B)	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
150	Line 5	Adoption credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
160	Line 6	Total nonrefundable credits	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits

Add Line 1 through 5

Enter result on Form 2M Line 46 (reference # 760)

Refundable credits are applied against your income tax liability with balance refunded

170	Line 7	Elderly Homeowner/Renter Credit	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
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Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
Montana Form 2EZ – Short Form					
10		Software vendor name	StringType	Required	Software firm name
20		Software product name	StringType	Required	Software product name
30		NACTP ID	StringType	Optional	NACTP assigned software vendor identification
100		Amended return checkbox	CheckboxType	Optional	X or blank
Filing Status					
110		Filing status 1 (Single)	BooleanType	Required (choice)	Either true or false required
120		Filing status 2 (Married filing jointly)	BooleanType	Required (choice)	Either true or false required
Income					
130	Line 3	Wages, salaries, tips, etc.	USAmountNNType	Optional	Can contain up to 15 non negative digits
140	Line 4	Taxable Interest and Dividends	USAmountNNType	Optional	Can contain up to 15 non negative digits
150	Line 5	Unemployment compensation	USAmountNNType	Optional	Can contain up to 15 non negative digits
160	Line 6	Federal Adjusted Gross Income	USAmountType	Optional	Can contain up to 15 digits
170	Line 7	Exempt unemployment compensation	USAmountNNType	Optional	Can contain up to 15 non negative digits
180	Line 8	Exemption for certain taxed tips and gratuities	USAmountNNType	Optional	Can contain up to 15 non negative digits
190	Line 9	Total subtractions	USAmountNNType	Optional	Can contain up to 15 non negative digits
200	Line 10	Montana Adjust Gross Income	USAmountType	Required	Can contain up to 15 digits
Tax Liability					
210	Line 11	Standard deduction	USAmountNNType	Optional	Can contain up to 15 non negative digits
220	Line 12	Exemption amount	USAmountNNType	Optional	Can contain up to 15 non negative digits
230	Line 13	Total deductions and exemptions	USAmountNNType	Optional	Can contain up to 15 non negative digits
240	Line 14	Taxable income	USAmountType	Optional	Can contain up to 15 digits
250	Line 15	Total tax liability, enter tax from table	USAmountNNType	Required	Can contain up to 15 non negative digits
Tax, Payments and Refund					
260	Line 16	Montana income tax withheld, Total payments	USAmountNNType	Optional	Can contain up to 15 non negative digits
270	Line 17	Late file, late payment penalties and interest	USAmountNNType	Optional	Can contain up to 15 non negative digits
280	Line 18	Total voluntary check-off contribution	USAmountNNType	Optional	Can contain up to 15 non negative digits
290	Line 18a	Nongame Wildlife Program \$5	BooleanType	Optional (choice)	Either true or false required
300	Line 18a	Nongame Wildlife Program \$10	BooleanType	Optional (choice)	Either true or false required
310	Line 18a	Nongame Wildlife Program Specific Amount	USAmountNNType	Optional (choice)	Can contain up to 15 non negative digits
320	Line 18b	Child Abuse Prevention \$5	BooleanType	Optional (choice)	Either true or false required
330	Line 18b	Child Abuse Prevention \$10	BooleanType	Optional (choice)	Either true or false required
340	Line 18b	Child Abuse Prevention Specific Amount	USAmountNNType	Optional (choice)	Can contain up to 15 non negative digits
350	Line 18c	Agriculture Literacy in Montana Schools \$5	BooleanType	Optional (choice)	Either true or false required
360	Line 18c	Agriculture Literacy in Montana Schools \$10	BooleanType	Optional (choice)	Either true or false required
370	Line 18c	Agriculture Literacy in Montana Schools Specific Amount	USAmountNNType	Optional (choice)	Can contain up to 15 non negative digits
380	Line 18d	Montana Military Family Relief Fund \$5	BooleanType	Optional (choice)	Either true or false required
390	Line 18d	Montana Military Family Relief Fund \$10	BooleanType	Optional (Choice)	Either true or false required
400	Line 18d	Montana Military Family Relief Fund Specific Amount	USAmountNNType	Optional (choice)	Can contain up to 15 non negative digits
410	Line 19	Sum of Tax, Penalties, Interest and Contributions	USAmountNNType	Optional	Can contain up to 15 non negative digits
420	Line 20	Amount you owe ☹	USAmountNNType	Optional	Can contain up to 15 non negative digits
430	Line 21	Amount of refund ☺	USAmountNNType	Optional	Can contain up to 15 non negative digits
Additional Information					
440		Daytime telephone number	PhoneNumberType	Optional	Maximum of 10 numeric digits
450		Paid preparers PTIN/SSN	SSNType/PTINType	Optional	Nine digit SSN or PTIN
460		Paid preparers firm FEIN	EINType	Optional	Nine digit FEIN

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
470		Third party designee authorization Yes	BooleanType	Optional	Either true or false required
		Third party designee authorization No	BooleanType	Optional	Either true or false required
480		Third party designee's name	TextType	Optional	
490		Third party designee's phone number	PhoneNumberType	Optional	Maximum of 10 numeric digits
500		Do not mail forms next year checkbox	BooleanType	Optional	Either true or false required

**Montana Form 2EC – Elderly Homeowner/Renter Credit
(Filed as a Stand-Alone return)**

10		Software vendor name	StringType	Required	Software firm name
20		Software product name	StringType	Required	Software product name
30		NACTP ID	StringType	Optional	NACTP assigned software vendor identification

Part I - Qualifications

100		62 or older as of December 31, 2014	BooleanType	Optional	Either true or false required
110		Occupy Montana residence 6 months or more during 2014	BooleanType	Optional	Either true or false required
120		Resided in Montana for Nine Months in 2014	BooleanType	Optional	Either true or false required
130		Gross income was less than \$45,000 in 2014	BooleanType	Optional	Either true or false required

Part II – Household Income

140	Line 1	Total Gross Household Income	USAmountNNTType	Optional	Can contain up to 15 non negative digits
150	Line 2	Standard Exclusion (\$6,300)	USAmountNNTType	Optional	Can contain up to 15 non negative digits Value must be 6300 Enumeration list choice
160	Line 3	Subtract Line 2 from Line 1	USAmountNNTType	Optional	Can contain up to 15 non negative digits
170	Line 4	Enter Multiplier Rate from table	Decimal99Type	Optional	Enumeration list of choices
180	Line 5	Multiply Line 3 by Line 4	USAmountNNTType	Optional	Can contain up to 15 non negative digits

Part III – Credit Computation

190		Physical address of Montana residence if different than mailing address	StringType	Optional	
200		City in Montana if different than mailing address	StringType	Optional	
210	Line 6	Property tax that you were billed for principle resident in 2014	USAmountNNTType	Optional	Can contain up to 15 non negative digits
220	Line 7	Rent paid in 2014 on principle residence	USAmountNNTType	Optional	Can contain up to 15 non negative digits
230	Line 8	Multiply Line 7 by .15 (15%)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
240	Line 9	Add Lines 6 and 8	USAmountNNTType	Optional	Can contain up to 15 non negative digits
250	Line 10	Subtract Line 5 from Line 9	USAmountNNTType	Optional	Can contain up to 15 non negative digits
260	Line 11	Enter lesser of Line 10 or \$1,000	USAmountNNTType	Optional	Can contain up to 15 non negative digits
270	Line 12	Percentage Multiplier	DecimalNNTType	Optional	Two fractional digits
280	Line 13	Multiply Line 11 by Line 12	USAmountNNTType	Optional	Can contain up to 15 non negative digits

Additional Information

290		Daytime telephone number	PhoneNumberType	Optional	Maximum of 10 numeric digits
300		Paid preparers PTIN/SSN	SSNType/PTINType	Optional	Nine digit SSN or PTIN
310		Paid preparers firm FEIN	EINType	Optional	Nine digit FEIN
320		Third party designee authorization box	BooleanType	Optional	Either true or false required
330		Third party designee's name	TextType	Optional	
340		Third party designee's phone number	PhoneNumberType	Optional	Maximum of 10 numeric digits
350		Date signed primary taxpayer	DateType	Optional	Format YYYY-MM-DD
360		Date signed primary taxpayer	DateType	Optional	Format YYYY-MM-DD
370		Do not mail forms next year checkbox	BooleanType	Optional	Either true or false required

Note:

- If the answer is "No" to any question in Part I the taxpayer does not qualify for this credit and it should not be submitted as a stand-alone return.
- If possible, please attached rent receipts and/or property tax statements to this return as a binary attachment. If attached, the department would not have to request this information which slows the processing of the return and the issuing of the refund.

MONTANA SUPPLIMENTAL FORM SPECIFICATIONS

Montana Form 2EC – Elderly Homeowner/Renter Credit (Filed with a Montana Form 2)

Part I - Qualifications

100		62 or older as of December 31, 2015	BooleanType	Optional	Either true or false required
110		Occupy Montana residence 6 months or more during 2015	BooleanType	Optional	Either true or false required
120		Resided in Montana for Nine Months in 2015	BooleanType	Optional	Either true or false required
130		Gross income was less than \$45,000 in 2015	BooleanType	Optional	Either true or false required

Part II – Household Income

140	Line 1	Total Gross Household Income	USAmountNNTType	Optional	Can contain up to 15 non negative digits
150	Line 2	Standard Exclusion (\$6,300)	USAmountNNTType	Optional	Can contain up to 15 non negative digits Value must be 6300 Enumeration list choice
160	Line 3	Subtract Line 2 from Line 1	USAmountNNTType	Optional	Can contain up to 15 non negative digits
170	Line 4	Enter Multiplier Rate from table	Decimal99Type	Optional	Enumeration list of choices
180	Line 5	Multiply Line 3 by Line 4	USAmountNNTType	Optional	Can contain up to 15 non negative digits

Part III – Credit Computation

190		Physical address of Montana residence if different than mailing address	StringType	Optional	
200		City in Montana if different than mailing address	StringType	Optional	
210	Line 6	Property tax that you were billed for principle resident in 2015	USAmountNNTType	Optional	Can contain up to 15 non negative digits
220	Line 7	Rent paid in 2015 on principle residence	USAmountNNTType	Optional	Can contain up to 15 non negative digits
230	Line 8	Multiply Line 7 by .15 (15%)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
240	Line 9	Add Lines 6 and 8	USAmountNNTType	Optional	Can contain up to 15 non negative digits
250	Line 10	Subtract Line 5 from Line 9	USAmountNNTType	Optional	Can contain up to 15 non negative digits
260	Line 11	Enter lesser of Line 10 or \$1,000	USAmountNNTType	Optional	Can contain up to 15 non negative digits
270	Line 12	Percentage Multiplier	DecimalNNTType	Optional	Two fractional digits
280	Line 13	Multiply Line 11 by Line 12	USAmountNNTType	Optional	Can contain up to 15 non negative digits

Additional Information

290		Daytime telephone number	PhoneNumberType	Optional	Maximum of 10 numeric digits
300		Paid preparers PTIN/SSN	SSNType/PTINType	Optional	Nine digit SSN or PTIN
310		Paid preparers firm FEIN	EINType	Optional	Nine digit FEIN
320		Third party designee authorization box	BooleanType	Optional	Either true or false required
350		Date signed primary taxpayer	DateType	Optional	Format YYYY-MM-DD
360		Date signed spouse taxpayer	DateType	Optional	Format YYYY-MM-DD
370		Do not mail forms next year checkbox	BooleanType	Optional	Either true or false required

Note:

- If the answer is “No” to any question in Part I the taxpayer does not qualify for this credit and it should not be attached to a Montana Form 2.
- If possible, please attached rent receipts and/or property tax statements to this return as a binary attachment. If attached, the department would not have to request this information which slows the processing of the return and the issuing of the refund.

**Montana Form QEC
Qualified Endowment Credit**

100		Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Optional (choice)	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional (choice)	Nine digit FEIN
Part I – Gift Information					
130	Line 1	Was receipt of contribution included	BooleanType	Optional	Either true or false required
140	Line 1	If no, please explain	String50Type	Optional	Maximum length is 50 characters
150	Line 2	Date of qualified contribution	DateType	Optional	Format YYYY-MM-DD
160	Line 3	Tax exempt Montana organization	BooleanType	Optional (choice)	Either true or false required
170	Line 3	Trustee of the trust administering planned gift	BooleanType	Optional (choice)	Either true or false required
180	Line 3	Montana bank or trust holding qualified endowment	BooleanType	Optional (choice)	Either true or false required
190	Line 3	Organization name 1	BusinessNameLine1Type	Optional	Maximum length of 75 characters
200	Line 3	Organization name 2	BusinessNameLine2Type	Optional	Maximum length of 75 characters
210	Line 3	Organization Address line 1	StreetAddressType	Optional	Maximum length is 35 characters
220	Line 3	Organization Address line 2	StreetAddressType	Optional	Maximum length is 35 characters
230	Line 3	Organization City	CityType	Optional	Maximum length is 22 characters
240	Line 3	Organization State	StateType	Optional	Enumerations list, Max length is 2 characters
250	Line 3	Organization Zip Code	ZIPCodeType	Optional	Numeric
260	Line 4	Charitable remainder unitrust	BooleanType	Optional	Either true or false required
270	Line 4	Charitable remainder annuity trust	BooleanType	Optional	Either true or false required
280	Line 4	Pooled income fund trust	BooleanType	Optional	Either true or false required
290	Line 4	Charitable lead unitrust	BooleanType	Optional	Either true or false required
300	Line 4	Charitable lead annuity trust	BooleanType	Optional	Either true or false required
310	Line 4	Charitable life estate agreement	BooleanType	Optional	Either true or false required
320	Line 4	Paid-up life insurance policy	BooleanType	Optional	Either true or false required
330	Line 4	Charitable gift annuity	BooleanType	Optional	Either true or false required
340	Line 4	Deferred charitable gift annuity	BooleanType	Optional	Either true or false required
Part II – Credit Calculation					
350	Line 5	Business Name	String50Type	Optional	Maximum length is 50 characters
360	Line 5	FEIN	EINType	Optional	Nine digit FEIN
370	Line 5	Portion of planned gift	USAmountType	Optional	Can contain up to 15 digits
380	Line 5	Portion of outright gift	USAmountType	Optional	Can contain up to 15 digits
390	Line 6	Percentage of credit you can receive planned gift	RatioType	Optional	6 total digits, 5 fractional digits Enumeration list
400	Line 6	Percentage of credit you can receive outright gift	RatioType	Optional	6 total digits, 5 fractional digits Enumeration list
410	Line 7	Qualified endowment credit amount planned gift	USAmountType	Optional	Can contain up to 15 digits
420	Line 7	Qualified endowment credit amount outright gift	USAmountType	Optional	Can contain up to 15 digits

**Montana Form CC
College Contribution Credit**

This form is unbounded (one Form CC should be submitted for each college or university donation)

100		Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Optional (choice)	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional (choice)	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Optional	Nine digit FEIN
150		Your share of College Contribution Credit	USAmountType	Optional	Can contain up to 15 digits
160		Name of College or University	StringType	Optional	Maximum length is 500 characters
170	Line 1	Total amount of contribution	USAmountType	Optional	Can contain up to 15 digits
180	Line 2	College Contribution Credit	USAmountType	Optional	Can contain up to 15 digits Maximum value is 500

**Montana Form ENRG-A
Geothermal Energy Systems Credit**

100		Taxpayer name as it appears on tax return	StringType	Optional	
110		Taxpayer ID – SSN	SSNType	Optional (choice)	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional (choice)	Nine digit FEIN
Geothermal Installation Detail Information (Unbounded)					
130	Line 1	Physical address of home where system was installed	StringType	Optional	Maximum length of 100 characters
140	Line 2	Date installation was completed	DateType	Optional	Format YYYY-MM-DD
150	Line 3	Brand and model number of geothermal system	String50Type	Optional	Maximum length of 50 characters
160	Line 4	Cost of the geothermal system	USAmountType	Optional	Can contain up to 15 digits
170	Line 5	Amount of any grants received for installation of system	USAmountType	Optional	Can contain up to 15 digits
180	Line 6	Cost of system less grants received	USAmountType	Optional	Can contain up to 15 digits
190	Line 7	Smaller of Line 6 or \$1,500	USAmountType	Optional	Can contain up to 15 digits Maximum value allowed is 1500
200	Line 8	Current year geothermal system credit	USAmountType	Optional	Can contain up to 15 digits
210	Line 9	Amount of credit originally allowed, cannot exceed \$1500	USAmountType	Optional	Can contain up to 15 digits Maximum value allowed is 1500
220	Line 10	Amount of credit previously claimed	USAmountType	Optional	Can contain up to 15 digits
230	Line 11	Unused geothermal system credit	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
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**Montana Form ENRG-B
Alternative Energy Systems Credit**

100		Primary taxpayers name	IndividualNameType	Optional	
110		Primary taxpayer SSN	SSNType	Optional	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	Optional	
130		Spouse taxpayer SSN	SSNType	Optional	Nine digit SSN
System Information					
140	Line 1	Physical address of home where system was installed	StringType	Optional	Maximum length of 100 characters
150	Line 2	Date installation was completed	DateType	Optional	Format YYYY-MM-DD
160	Line 3	Brand of alternative energy system installed	String20Type	Optional	Maximum length of 20 characters
170	Line 3	Model number of alternative energy system installed	String20Type	Optional	Maximum length of 20 characters
180	Line 4	Type of alternative system installed	String20Type	Optional	Maximum length of 20 characters
System Using Recognized Nonfossil Form of Energy Generation					
190	Line 5a	Cost of system installed including installation costs	USAmountNNTType	Optional	Can contain up to 15 non negative digits
200	Line 6a	Amount of grants received for system	USAmountNNTType	Optional	Can contain up to 15 non negative digits
210	Line 7a	Cost of system less grants received	USAmountType	Optional	Can contain up to 15 digits
220	Line 8a	Alternative energy system credit, cannot exceed \$500	USAmountNNTType	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 500
230	Line 9a	Credit allocated to primary & spouse, cannot exceed \$1000	USAmountNNTType	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 1000
240	Line 10a	Amount of credit allocated to primary, cannot exceed \$500	USAmountNNTType	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 500
250	Line 10a	Amount of credit allocated to spouse, cannot exceed \$500	USAmountNNTType	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 500
Energy System Using a Low Emission Wood or Biomass Combustion Device					
260	Line 5b	Cost of system installed including installation costs	USAmountNNTType	Optional	Can contain up to 15 non negative digits
270	Line 6b	Alternative energy system credit, cannot exceed \$500	USAmountNNTType	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 500
280	Line 7b	Credit allocated to primary & spouse, cannot exceed \$1000	USAmountNNTType	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 1000
290	Line 8b	Amount of credit allocated to primary, cannot exceed \$500	USAmountNNTType	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 500
300	Line 8b	Amount of credit allocated to spouse, cannot exceed \$500	USAmountNNTType	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 500
Recognized Nonfossil Form of Energy Generation Carryforward					
310	Line 1c	Amount of alternative energy system originally allowed, primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
320	Line 1c	Amount of alternative energy system originally allowed, spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
330	Line 2c	Amount of credit previously claimed, primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
340	Line 2c	Amount of credit previously claimed, spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
350	Line 3c	Recognized nonfossil form of energy generation credit, primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
360	Line 3c	Recognized nonfossil form of energy generation credit, spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
Low Emission Wood or Biomass Combustion Device Carryforward					
370	Line 1d	Cost of alternative energy system originally allowed, primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
380	Line 1d	Cost of alternative energy system originally allowed, spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
390	Line 2d	Amount of credit previously claimed, primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
400	Line 2d	Amount of credit previously claimed, spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
410	Line 3d	Low emission wood/biomass device credit, primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
420	Line 3d	Low emission wood/biomass device credit, spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits

**Montana Form ENRG-C
Energy Conservation Installations Credit**

100		Primary taxpayers name	IndividualNameType	Optional	
110		Primary taxpayer SSN	SSNType	Optional	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	Optional	
130		Spouse taxpayer SSN	SSNType	Optional	Nine digit SSN
Energy Conservation installation Credit Detail Information (Unbounded)					
140	Line 1	Physical address of building installation occurred	StringType	Optional	Maximum length of 100 characters
150	Line 2	Date installation was completed	DateType	Optional	Format YYYY-MM-DD
160	Line 3	Type of investment	String20Type	Optional	Maximum length of 20 characters
170	Line 4	Total investments in for energy conservation purposes	USAmountNNTType	Optional	Can contain up to 15 non negative digits
180	Line 5	Total paid for water, heating or cooling systems	USAmountNNTType	Optional	Can contain up to 15 non negative digits
190	Line 6	Total expenditure for energy conservation purposes	USAmountNNTType	Optional	Can contain up to 15 non negative digits
200	Line 7	Total expenditures multiplied by 25%	USAmountNNTType	Optional	Can contain up to 15 non negative digits
210	Line 8	Amount of credit allocated to primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
220	Line 9	Credit allocated to primary & spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
230	Line 10	Amount of credit allocated to primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
240	Line 10	Amount of credit allocated to spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits

**Montana Form AF CR
Alternative Fuel Credit**

100		Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Optional (choice)	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional (choice)	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Optional	Nine digit FEIN
150		Portion of Alternative Fuel Credit	USAmountNNTType	Optional	Can contain up to 15 non negative digits
160		Year of vehicle converted	YearType	Optional	Four digit year
170		Make of vehicle converted	StringType	Optional	Maximum length is 35 characters
180		Date conversion was completed	DateType	Optional	Format YYYY-MM-DD
190		Alternative fuel type	StringType	Optional	Maximum length is 25 characters
200		Gross vehicle weight	IntegerPosType	Optional	Must be a positive number
210	Line 1	Equipment & labor cost of conversion	USAmountType	Optional	Can contain up to 15 digits
220	Line 2	Cost of conversion multiplied by .5	USAmountType	Optional	Can contain up to 15 digits
230	Line 3	Credit amount based on vehicle weight	USAmountNNTType	Optional	Can contain up to 15 non negative digits
240	Line 4	Allowable alternative fuel credit for this vehicle	USAmountType	Optional	Can contain up to 15 digits
250	Line 5	Total of all Form AF CR's – Total Credit	USAmountType	Optional	Can contain up to 15 digits

Montana Form EST-I
Underpayment of Estimated Tax by Individuals and Fiduciaries

100		Primary taxpayers name	IndividualNameType	Optional	
110		Primary taxpayer SSN	SSNType	Optional	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	Optional	
130		Spouse taxpayer SSN	SSNType	Optional	Nine digit SSN
140		Name of estate or trust	StringType	Optional	
150		FEIN of estate or trust	EINType	Optional	Nine digit FEIN
Part I: Required Annual Payment					
160	Line 1	Enter 2015 combined tax liability	USAmountNNTType	Optional	Can contain up to 15 non negative digits
170	Line 2	Multiply Line 1 by 90%	USAmountNNTType	Optional	Can contain up to 15 non negative digits
180	Line 3a	Enter 2015 Montana tax withheld	USAmountNNTType	Optional	Can contain up to 15 non negative digits
190	Line 3b	Enter 2015 refundable credits	USAmountNNTType	Optional	Can contain up to 15 non negative digits
200	Line 3c	Enter amount credited from 2014 overpayment	USAmountNNTType	Optional	Can contain up to 15 non negative digits
210	Line 3	Ad Lines 3a through 3c	USAmountNNTType	Optional	Can contain up to 15 non negative digits
220	Line 4	Subtract Line 3 from Line 1	USAmountType	Optional	Can contain up to 15 digits
230	Line 5	Enter 2014 combined total tax due	USAmountNNTType	Optional	Can contain up to 15 non negative digits
240	Line 6	Required annual payment	USAmountNNTType	Optional	Can contain up to 15 non negative digits
Part II: Short Method					
250	Line 7	Enter amount from Line 3	USAmountNNTType	Optional	Can contain up to 15 non negative digits
260	Line 8	Amount of estimated payments including amount credited in prior years	USAmountNNTType	Optional	Can contain up to 15 non negative digits
270	Line 9	Add Lines 7 and 8	USAmountNNTType	Optional	Can contain up to 15 non negative digits
280	Line 10	Total underpayment for 2015	USAmountType	Optional	Can contain up to 15 digits
290	Line 11	Multiply Line 10 by .05320	USAmountNNTType	Optional	Can contain up to 15 non negative digits
300	Line 12	If Line 10 paid on or after 4/15/2016 calculation	USAmountNNTType	Optional	Can contain up to 15 non negative digits
310	Line 13	Interest on underpayment of estimated taxes	USAmountNNTType	Optional	Can contain up to 15 non negative digits
Part III: Regular Method					
320	Line 14	Col A, Divide Line 6 by four	USAmountNNTType	Optional	Can contain up to 15 non negative digits
330	Line 14	Col B, Divide Line 6 by four	USAmountNNTType	Optional	Can contain up to 15 non negative digits
340	Line 14	Col C, Divide Line 6 by four	USAmountNNTType	Optional	Can contain up to 15 non negative digits
350	Line 14	Col D, Divide Line 6 by four	USAmountNNTType	Optional	Can contain up to 15 non negative digits
360	Line 15	Col A, Amount of estimated tax paid	USAmountNNTType	Optional	Can contain up to 15 non negative digits
370	Line 15	Col B, Amount of estimated tax paid	USAmountNNTType	Optional	Can contain up to 15 non negative digits
380	Line 15	Col C, Amount of estimated tax paid	USAmountNNTType	Optional	Can contain up to 15 non negative digits
390	Line 15	Col D, Amount of estimated tax paid	USAmountNNTType	Optional	Can contain up to 15 non negative digits
400	Line 16	Col A, ¼ of amount on Line 3	USAmountNNTType	Optional	Can contain up to 15 non negative digits
410	Line 16	Col B, ¼ of amount on Line 3	USAmountNNTType	Optional	Can contain up to 15 non negative digits
420	Line 16	Col C, ¼ of amount on Line 3	USAmountNNTType	Optional	Can contain up to 15 non negative digits
430	Line 16	Col D, ¼ of amount on Line 3	USAmountNNTType	Optional	Can contain up to 15 non negative digits
440	Line 17	Col A, Total payment, add Line 15 and Line 16	USAmountNNTType	Optional	Can contain up to 15 non negative digits
450	Line 17	Col B, Total payment, add Line 15 and Line 16	USAmountNNTType	Optional	Can contain up to 15 non negative digits
460	Line 17	Col C, Total payment, add Line 15 and Line 16	USAmountNNTType	Optional	Can contain up to 15 non negative digits
470	Line 17	Col D, Total payment, add Line 15 and Line 16	USAmountNNTType	Optional	Can contain up to 15 non negative digits
480	Line 18	Col B, Enter amount from Line 24 of previous column	USAmountNNTType	Optional	Can contain up to 15 non negative digits
490	Line 18	Col C, Enter amount from Line 24 of previous column	USAmountNNTType	Optional	Can contain up to 15 non negative digits
500	Line 18	Col D, Enter amount from Line 24 of previous column	USAmountNNTType	Optional	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
510	Line 19	Col A, Add Lines 17 and 18	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
520	Line 19	Col B, Add Lines 17 and 18	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
530	Line 19	Col C, Add Lines 17 and 18	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
540	Line 19	Col D, Add Lines 17 and 18	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
550	Line 20	Col B, Add Line 22 and 23	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
560	Line 20	Col C, Add Line 22 and 23	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
570	Line 20	Col D, Add Line 22 and 23	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
580	Line 21	Col A, Subtract Line 20 from Line 19	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
590	Line 21	Col B, Subtract Line 20 from Line 19	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
600	Line 21	Col C, Subtract Line 20 from Line 19	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
610	Line 21	Col D, Subtract Line 20 from Line 19	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
620	Line 22	Col B, If Line 21 is zero subtract Line 19 from Line 20	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
630	Line 22	Col C, If Line 21 is zero subtract Line 19 from Line 20	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
640	Line 22	Col D, If Line 21 is zero subtract Line 19 from Line 20	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
650	Line 23	Col A, Underpayment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
660	Line 23	Col B, Underpayment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
670	Line 23	Col C, Underpayment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
680	Line 23	Col D, Underpayment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
690	Line 24	Col A, Overpayment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
700	Line 24	Col B, Overpayment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
710	Line 24	Col C, Overpayment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
720	Line 24	Col D, Overpayment	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
730	Line 25	Col A, Enter the date of payment	DateType	Optional	Format YYYY-MM-DD
740	Line 25	Col B, Enter the date of payment	DateType	Optional	Format YYYY-MM-DD
750	Line 25	Col C, Enter the date of payment	DateType	Optional	Format YYYY-MM-DD
760	Line 25	Col D, Enter the date of payment	DateType	Optional	Format YYYY-MM-DD
770	Line 26	Col A, Enter the number of days	IntergerType	Optional	
780	Line 26	Col B, Enter the number of days	IntergerType	Optional	
790	Line 26	Col C, Enter the number of days	IntergerType	Optional	
800	Line 26	Col D, Enter the number of days	IntergerType	Optional	
810	Line 27	Col A, Interest	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
820	Line 27	Col B, Interest	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
830	Line 27	Col C, Interest	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
840	Line 27	Col D, Interest	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits
850	Line 28	Underpayment interest, add line 27 for each column	USAmountNNTYPE	Optional	Can contain up to 15 non negative digits

**Worksheet VIII
Social Security Worksheet**

100	Line 1	Total amount from box 5 of all SSA-1099 forms	USAmountNNTType	Optional	Can contain up to 15 non negative digits
110	<i>Line 1</i>	<i>Total amount from box 5 of all SSA-1099 forms</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
120	Line 2	Multiply Line 1 by 50%	USAmountNNTType	Optional	Can contain up to 15 non negative digits
130	<i>Line 2</i>	<i>Multiply Line 1 by 50%</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
140	Line 3	Total amounts from MT Form 2	USAmountType	Optional	Can contain up to 15 non negative digits
150	<i>Line 3</i>	<i>Total amounts from MT Form 2</i>	<i>USAmountType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
160	Line 4	Amount from MT Form 2 and Federal Form 1040	USAmountNNTType	Optional	Can contain up to 15 non negative digits
170	<i>Line 4</i>	<i>Amount from MT Form 2 and Federal Form 1040</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
180	Line 5	Add lines 2, 3 and 4	USAmountNNTType	Optional	Can contain up to 15 non negative digits
190	<i>Line 5</i>	<i>Add Lines 2, 3 and 4</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
200	Line 6	Total amounts from MT Form 2	USAmountNNTType	Optional	Can contain up to 15 non negative digits
210	<i>Line 6</i>	<i>Total amounts from MT Form 2</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
220	Line 7	Is the amount on Line 6 less than Line 5	BooleanType	Optional	Either true or false required
230	Line 7	Subtract Line 6 from Line 5	USAmountNNTType	Optional	Can contain up to 15 non negative digits
240	<i>Line 7</i>	<i>Subtract Line 6 from Line 5</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
250	Line 8	Enter amount that corresponds to Filing Status	USAmountNNTType	Optional	Can contain up to 15 non negative digits
260	<i>Line 8</i>	<i>Enter amount that corresponds to Filing Status</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
270	Line 9	Is the amount on Line 8 less than Line 7	BooleanType	Optional	Either true or false required
280	Line 9	Subtract Line 8 from Line 7	USAmountNNTType	Optional	Can contain up to 15 non negative digits
290	<i>Line 9</i>	<i>Subtract Line 8 from Line 7</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
300	Line 10	Enter amount that corresponds to Filing Status	USAmountNNTType	Optional	Can contain up to 15 non negative digits
310	<i>Line 10</i>	<i>Enter amount that corresponds to Filing Status</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
320	Line 11	Subtract Line 10 from Line 9	USAmountNNTType	Optional	Can contain up to 15 non negative digits
330	<i>Line 11</i>	<i>Subtract Line 10 from Line 9</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
340	Line 12	Enter smaller for Line 9 or Line 10	USAmountNNTType	Optional	Can contain up to 15 non negative digits
350	<i>Line 12</i>	<i>Enter smaller for Line 9 or Line 10</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
360	Line 13	Multiply Line 12 by 50%	USAmountNNTType	Optional	Can contain up to 15 non negative digits
370	<i>Line 13</i>	<i>Multiply Line 12 by 50%</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
380	Line 14	Enter smaller of Line 2 or Line 13	USAmountNNTType	Optional	Can contain up to 15 non negative digits
390	<i>Line 14</i>	<i>Enter smaller of Line 2 or Line 13</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
400	Line 15	Multiply Line 11 by 85%	USAmountNNTType	Optional	Can contain up to 15 non negative digits
410	<i>Line 15</i>	<i>Multiply Line 11 by 85%</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
420	Line 16	Add Lines 14 and Line 15	USAmountNNTType	Optional	Can contain up to 15 non negative digits
430	<i>Line 16</i>	<i>Add Lines 14 and Line 15</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
440	Line 17	Multiply Line 1 by 85%	USAmountNNTType	Optional	Can contain up to 15 non negative digits
450	<i>Line 17</i>	<i>Multiply Line 1 by 85%</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
460	Line 18	Taxable Social Security, smaller of Line 16 or Line 17	USAmountNNTType	Optional	Can contain up to 15 non negative digits
470	<i>Line 18</i>	<i>Taxable Social Security, smaller of Line 16 or Line 17</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
480	Line 19	Enter amount of Social Security taxable of federal return	USAmountNNTType	Optional	Can contain up to 15 non negative digits
490	<i>Line 19</i>	<i>Enter amount of Social Security taxable of federal return</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
500	Line 20b	If Line 19 is less than Line 18 enter difference	USAmountNNTType	Optional	Can contain up to 15 non negative digits
510	<i>Line 20b</i>	<i>If Line 19 is less than Line 18 enter difference</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>
520	Line 20c	If Line 19 is greater than Line 18 enter difference	USAmountNNTType	Optional	Can contain up to 15 non negative digits
530	<i>Line 20c</i>	<i>If Line 19 is greater than Line 18 enter difference</i>	<i>USAmountNNTType</i>	<i>Optional</i>	<i>Can contain up to 15 non negative digits</i>

**Montana Form DCAC
Dependent Care Assistance Credits**

100		Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Optional (choice)	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional (choice)	Nine digit FEIN
Part I – Partners in a Partnership or Shareholders of an S Corporation					
130		Pass-through credit entity name	String50Type	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Optional	Nine digit FEIN
150		Portion of Dependent Care Credit	USAmountType	Optional	Can contain up to 15 digits
Part II – Dependent Care Assistance Credit					
160	Line 1	Amount of assistance furnished to employees	USAmountType	Optional	Can contain up to 15 digits
170	Line 2	Total number of employees	IntergerPosType	Optional	Must be a positive number
180	Line 3	Assistance divided by employees	USAmountType	Optional	Can contain up to 15 digits Maximum value is 6300
190	Line 4	Multiply Line 3 by .25	USAmountType	Optional	Can contain up to 15 digits Maximum value is 1575
200	Line 5	Dependent Care Assistance Credit	USAmountType	Optional	Can contain up to 15 digits
Part III – Dependent Care Information and Referral Services Credit					
210	Line 1	Amount paid providing info & referral services	USAmountType	Optional	Can contain up to 15 digits
220	Line 2	Dependent care referral credit	USAmountType	Optional	Can contain up to 15 digits
Part IV – Combined Credits					
230		Combined dependent care assistance credit	USAmountType	Optional	Can contain up to 15 digits

**Montana Form DS-1
Disability Income Exclusion Calculation**

100		Primary taxpayers name	IndividualNameType	Optional	
110		Primary taxpayer SSN	SSNType	Optional	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	Optional	
130		Spouse taxpayer SSN	SSNType	Optional	Nine digit SSN
Retirement Disability Benefits Received for a Full Week					
140	Line 1	Multiply retirement benefits by number of weeks, primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
150	Line 1	Multiply retirement benefits by number of weeks, spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
160	Line 2	Multiply \$100 by number of weeks, cannot exceed \$5200, primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
170	Line 2	Multiply \$100 by number of weeks, cannot exceed \$5200, spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
180	Line 3	Smaller of Line 1 or Line 2, primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
190	Line 3	Smaller of Line 1 or Line 2, spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
Retirement Disability Benefits Received for a Portion of a Week					
200	Line 4	Amount of benefits received for portion of a week, primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
210	Line 4	Amount of benefits received for portion of a week, spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
220	Line 5	Multiply \$20 by number of workdays benefits received, primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
230	Line 5	Multiply \$20 by number of workdays benefits received, spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
240	Line 6	Smaller of Line 4 or Line 5, primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
250	Line 6	Smaller of Line 4 or Line 5, spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
260	Line 7	Add Line 3 to Line 6, primary	USAmountNNTType	Optional	Can contain up to 15 non negative digits
270	Line 7	Add Line 3 to Line 6, spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
280	Line 8	Add amount from Line 7 both primary and spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
290	Line 9	Amount of MAGI before disability income, primary	USAmountType	Optional	Can contain up to 15 digits
300	Line 9	Amount of MAGI before disability income, spouse	USAmountType	Optional	Can contain up to 15 digits
310	Line 10	Add amount from Line 9 both primary and spouse	USAmountNNTType	Optional	Can contain up to 15 non negative digits
320	Line 11	Income limitation amount is \$15,000	USAmountNNTType	Optional	Can contain up to 15 non negative digits Enumeration list Value has to be 15000
330	Line 12	Subtract Line 11 from Line 10, not less than zero	USAmountNNTType	Optional	Can contain up to 15 non negative digits
340	Line 13	Partial retirement disability income exclusion, not less than zero	USAmountNNTType	Optional	Can contain up to 15 non negative digits

**Montana Form 2441-M
Child and Dependent Care Expense Deduction**

100		Primary taxpayers name	IndividualNameType	Optional	
110		Primary taxpayer SSN	SSNType	Optional	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	Optional	
130		Spouse taxpayer SSN	SSNType	Optional	Nine digit SSN
140	Line 1	Number of qualifying individuals	IntegerType	Optional	Numeric
150	Line 2	Actual amount paid during the year not to exceed limitations	USAmountType	Optional	Can contain up to 15 digits Maximum value is 4800
160	Line 3	Enter Montana Adjusted Gross Income	USAmountType	Optional	Can contain up to 15 digits
170	Line 4	Montana Adjusted Gross Income base amount, \$18,000	USAmountType	Optional	Can contain up to 15 digits Enumeration list Value has to be 18000
180	Line 5	Subtract Line 4 from Line 3	USAmountType	Optional	Can contain up to 15 digits
190	Line 6	Multiply Line 5 by 50% (.50)	USAmountNNTType	Optional	Can contain up to 15 non negative digits
200	Line 7	Child and Dependent Care Expense Deduction	USAmountType	Optional	Can contain up to 15 digits

**Montana Form ECC
Elderly Care Credit**

100		Primary taxpayers name	IndividualNameType	Optional	
110		Primary taxpayer SSN	SSNType	Optional	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	Optional	
130		Spouse taxpayer SSN	SSNType	Optional	Nine digit SSN
140		Name of Elderly Family Member	IndividualNameType	Optional	
150		SSN of elderly family member	SSNType	Optional	Nine digit SSN
Part I - Eligibility					
160		Is elderly person related to you by blood or marriage	BooleanType	Optional	Either true or false required
170		Is elderly person 65 or disabled for Social Security purposes	BooleanType	Optional	Either true or false required
180		Does elderly person meet income qualifications	BooleanType	Optional	Either true or false required
190		Does Montana Adjusted Gross Income qualify	BooleanType	Optional	Either true or false required
Part II – Computation of allowable credit					
200	Line 1	Qualified elderly care expenses paid during the year	USAmountNNTType	Optional	Can contain up to 15 non negative digits
210	Line 2	Montana Adjusted Gross Income	USAmountType	Optional	Can contain up to 15 digits
220	Line 3	Multiplier figure from table	RatioType	Optional	6 total digits, 5 fractional digits
230	Line 4	Multiply Line 1 by Line 3	USAmountNNTType	Optional	Can contain up to 15 non negative digits
240	Line 5	Reduction, \$50,000 single/married filing joint, \$25,000 married filing separate	USAmountNNTType	Optional	Can contain up to 15 non negative digits
250	Line 6	Subtract Line 5 from Line 2, not less than zero	USAmountNNTType	Optional	Can contain up to 15 non negative digits
260	Line 7	Subtract Line 6 from Line 4	USAmountType	Optional	Can contain up to 15 digits
270	Line 8	Elderly Care Credit, smaller of Line 7 or \$2,500/\$5,000	USAmountNNTType	Optional	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Required/Optional	Field Requirements
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**Montana Form RCYL
Recycle Credit/Deduction**

100		Taxpayer name as it appears on tax return	String50Type	Optional	Maximum length is 50 characters
110		Taxpayer ID – SSN	SSNType	Optional (choice)	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional (choice)	Nine digit FEIN
Part I					
130		Pass-through credit entity name	String50Type	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Optional	Nine digit FEIN
150		Portion of the Recycle Credit	USAmountNNTType	Optional	Can contain up to 15 non negative digits
Part II – Qualifications					
160	1	Was equipment purchased this year	BooleanType	Required	Either true or false required
170	2	Was equipment located/operating in MT	BooleanType	Required	Either true or false required
180	3	Is equipment used to produce energy	BooleanType	Required	Either true or false required
190	4 A	Is equipment used to collect reclaimed material	BooleanType	Required	Either true or false required
200	4 B	Is equipment used to make finished products	BooleanType	Required	Either true or false required
210	4 C	Is equipment used to treat soils	BooleanType	Required	Either true or false required
Part III – For equipment used in Montana					
220	1	Description and use of equipment	String255Type	Optional	Maximum length is 255 characters
230	2	Equipment date of purpose	DateType	Optional	Format YYYY-MM-DD
240	3	Cost of equipment	USAmountType	Optional	Can contain up to 15 digits Maximum value is 1000000
250	4	Computation of credit first \$250,000	USAmountType	Optional	Can contain up to 15 digits Maximum value is 62500
260	4	Computation of credit next \$250,000	USAmountType	Optional	Can contain up to 15 digits Maximum value is 37500
270	4	Computation of credit next \$500,000	USAmountType	Optional	Can contain up to 15 digits Maximum value is 25000
280	4	Computation of credit Total Credit	USAmountType	Optional	Can contain up to 15 digits
Part IV – For qualified specialized mobile equipment used in and out of Montana					
290	1	Description and use of equipment	String255Type	Optional	Maximum length is 255 characters
300	2	Equipment date of purpose	DateType	Optional	Format YYYY-MM-DD
310	3	Cost of equipment	USAmountType	Optional	Can contain up to 15 digits Maximum value is 1000000
320	4	Number of days used in Montana	IntergerType	Optional	Enter as a positive value
330	5	Total days used for the year	IntergerType	Optional	Enter as a positive value
340	6	Divide Line 4by amount on Line 5	RatioType	Optional	6 total digits, 5 fractional digits
350	7	Computation of credit first \$250,000	USAmountType	Optional	Can contain up to 15 digits Maximum value is 62500
360	7	Computation of credit next \$250,000	USAmountType	Optional	Can contain up to 15 digits Maximum value is 37500
370	7	Computation of credit next \$500,000	USAmountType	Optional	Can contain up to 15 digits Maximum value is 25000
380	7	Computation of credit Total Credit	USAmountType	Optional	Can contain up to 15 digits
390	8	Total credit available	USAmountType	Optional	Can contain up to 15 digits
Part V – Deduction for purchase of recycled material					
400	1	Type of recycled material purchased	String255Type	Optional	Maximum length is 255 characters
410	2	Cost of recycled material	USAmountType	Optional	Can contain up to 15 digits
420	3	Additional deduction – Multiply cost by .10	USAmountType	Optional	Can contain up to 15 digits

Montana Individual Income Tax Table

TAX YEAR: 2015

Standard Deduction Percentage: 20%

Standard Deduction Maximum

Single: \$4,370
Married filing separately: \$4,370
Married filing jointly: \$8,740
Head of Household: \$8,740

Standard Deduction Minimum

Single: \$1,940
Married filing separately: \$1,940
Married filing jointly: \$3,880
Head of Household: \$3,880

Personal Exemption \$2,330

Capital Gains Tax Credit: 2%

2015 Tax Brackets and Table				
If your taxable income is				
More Than	Not More Than	Multiply Your Taxable Income By		And Subtract
0	2,800	1% (0.010)	of taxable income	0
2,800	5,000	2% (0.020)	of taxable income	28
5,000	7,600	3% (0.030)	of taxable income	78
7,600	10,300	4% (0.040)	of taxable income	154
10,300	13,300	5% (0.050)	of taxable income	257
13,300	17,100	6% (0.060)	of taxable income	390
17,100		6.9% (0.069)	of taxable income	544

Example: Taxable income \$6,800 x 3% (0.03) = \$204, \$204 - \$78 = \$126 Tax

Montana Form 2 with MeF Reference Numbers



2015 Montana Individual Income Tax Return

Form 2

For the year Jan 1 – Dec 31, 2015 or the tax year beginning **100** and ending **110**
 Mark all First Name and Initial Last Name Social Security Number Deceased? Date of Death
 that apply.
120 Amended Spouse's First Name and Initial Last Name Spouse's Social Security Number Deceased? Date of Death
 Return
130 NOL Mailing Address City State Zip+4
 Carryback

140 1 Single
Filing Status 150 2 Married filing jointly
 Mark only one **160** 3a Married filing separately on the same form.
 box. **180** 3b Married filing separately on separate forms Spouse's SSN (for lines 3b and 3c) ↘
200 3c Married filing separately and spouse not filing **190**
210 4 Head of household



File online at
revenue.mt.gov

Residency 220 5a Resident full-year
Status 230 5b Nonresident full-year
 Mark only one **240** 5c Resident part-year
 box.
Resident Part-Year Required Information
 Date of change **250**
 State moved to **260** **275** North Dakota reciprocity
 State moved from **270**

Dependents	First Name	Last Name	Social Security Number	Relationship	Mark if Disabled
	280		290	300	310

Exemptions	Column A (for single, joint, separate, or head of household)			Column B (for spouse when filing separately using filing status 3a)	
	6a X Yourself 330 65 or older 340 Blind 350 Enter number marked	6a	360		
6b Spouse 370 65 or older 380 Blind 390 Enter number marked	6b	400		410	
6c Enter the total number of dependents. If more than 4 dependents, see instructions.	6c	420		430	
6d Add lines 6a through 6c and enter total exemptions here.	6d	440		450	

Enter amounts on lines 7 through 38 corresponding to your federal return. Round to nearest dollar. If no entry, leave blank.

7 Wages, salaries, tips, etc. Include federal Form(s) W-2.....	7	460	00	470	00
8a Taxable interest. Include federal Schedule B if required	8a	480	00	490	00
8b Tax-exempt interest. Do not include on line 8a ... 8b		500	00	510	00
9 Ordinary dividends. Include federal Schedule B if required.....	9	520	00	530	00
10 Taxable refunds, credits, or offsets of state and local income taxes	10	540	00	550	00
11 Alimony received	11	560	00	570	00
12 Business income or (loss). Include federal Schedule C or C-EZ.... NAICS: 580	12	590	00	600	00
13 Capital gain or (loss). Include federal Schedule D if required	13	610	00	620	00
14 Other gains or (losses). Include federal Schedule 4797.....	14	630	00	640	00
15a IRA distributions.....15a		650	00	660	00
..... Taxable amount	15b	670	00	680	00
16a Pensions and annuities....16a		690	00	700	00
..... Taxable amount	16b	710	00	720	00
17 Rental real estate, royalties, partnerships, S corporations, trusts. Include federal Schedule E ..	17	730	00	740	00
18 Farm income or (loss). Include federal Schedule F	18	750	00	760	00
19 Unemployment compensation	19	770	00	780	00
20a Social security benefits.....20a		790	00	800	00
..... Taxable amount	20b	810	00	820	00
21 Other income; list type. 830	21	840	00	850	00
22 Add the amounts in columns A and B for lines 7 thru 21. This is your total income.	22	860	00	870	00



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		Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)	
23	Your total income from line 22	23 880	00 890	00
24	Educator expenses	24 900	00 910	00
25	Certain business expenses of reservist, etc. Include federal Form 2106 or 2106-EZ	25 920	00 930	00
26	Health savings account deduction. Include federal Form 8889	26 940	00 950	00
27	Moving expenses. Include federal Form 3903	27 960	00 970	00
28	Deductible part of self-employment tax. Attach federal Schedule SE	28 980	00 990	00
29	Self-employed SEP, SIMPLE, and qualified plans	29 1000	00 1010	00
30	Self-employed health insurance deduction	30 1020	00 1030	00
31	Penalty on early withdrawal of savings	31 1040	00 1050	00
32a	Alimony paid	32a 1060	00 1070	00
32b	Recipient's SSN..... 32b	1080	1090	
33	IRA deduction	33 1100	00 1110	00
34	Student loan interest deduction	34 1120	00 1130	00
35	Tuition and fees	35 1140	00 1150	00
36	Domestic production activities deduction. Include federal Form 8903	36 1160	00 1170	00
37	Add lines 24 through 36 and enter the result here. 1180 Federal write-ins	37 1190	00 1200	00
38	Subtract line 37 from line 23 and enter the result here	38 1210	00 1220	00
38a	Combine amounts on line 38 columns A and B and enter here. This is your federal adjusted gross income.38a	1230	00	
39	Enter Montana additions to federal adjusted gross income from Form 2, page 4, Schedule I, line 17	39 1240	00 1250	00
40	Enter Montana subtractions from federal adjusted gross income from Form 2, page 5, Schedule II, line 36	40 1260	00 1270	00
41	Add lines 38 and 39; subtract line 40. This is your Montana adjusted gross income. ...	41 1280	00 1290	00
42	Deductions 1300 Standard Deduction (see Worksheet V) <i>Must mark one box.</i> OR			
42	1310 Itemized Deductions (from Form 2, Schedule III, line 30)	42 1320	00 1330	00
43	Subtract line 42 from line 41 and enter the result here	43 1340	00 1350	00
44	Exemptions (All individuals are entitled to at least one exemption.) Multiply \$2,330 by the number of exemptions on line 6d and enter the result here	44 1360	00 1370	00
45	Subtract line 44 from line 43 and enter the result here. This is your taxable income.	45 1380	00 1390	00
46	Tax from the tax table on Form 2, page 4. If line 45 is zero or less than zero, enter zero	46 1400	00 1410	00
47	2% capital gains tax credit	47 1420	00 1430	00
48	Subtract line 47 from line 46; enter the result here, but not less than zero. This is your resident tax after capital gains tax credit.	48 1440	00 1450	00
48a	Nonresident, part-year resident tax after capital gains tax credit. Enter here the amount from Form 2, Schedule IV, line 25, but not less than zero	48a 1460	00 1470	
49	Tax on lump-sum distributions. Include federal Form 4972	49 1480	00 1490	00
50	Add lines 48 or 48a and 49 and enter the result here. This is your total tax.	50 1500	00 1510	00
51	Enter the amount from Form 2, Schedule V, line 23, but do not enter an amount larger than the amount on line 50. This is your total nonrefundable credits.	51 1520	00 1530	00
52	Recapture taxes (see instructions)	52 1540	00 1550	00
53	Add lines 50 and 52, then subtract the amount on line 51 and enter the result here. This is your 2015 tax liability.	53 1580	00 1590	00

Questions? Call us toll free at (866) 859-2254 or in Helena at 444-6900 or TDD (406) 444-2830 for hearing impaired.



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		Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)	
54	Your 2015 tax liability from line 53.....	54 1600	00 1610	00
55	Montana income tax withheld. Include federal Forms W-2 and 1099.....	55 1620	00 1630	00
56	Montana mineral royalty tax withheld. Include federal Forms 1099-MISC and Montana Schedules K-1.....	56 1640	00 1650	00
57	Montana pass through entity withholding. Include Montana Schedules K-1.....	57 1660	00 1670	00
58	2015 estimated tax payments and amount applied from your 2014 return.....	58 1680	00 1690	00
59	2015 extension payments from Form EXT-15.....	59 1700	00 1710	00
60	Refundable credits from Form 2, Schedule V, line 28.....	60 1720	00 1730	00
61	If filing an amended return: Payments made with original return.....	61 1740	00 1750	00
62	If filing an amended return: Previously issued refunds.....	62 1760	00 1770	00
63	Add lines 55 through 61. Subtract line 62, enter the result here. This is your total payments.	63 1780	00 1790	00
64	If line 54 is greater than line 63, subtract line 63 from line 54. This is your tax due.	64 1800	00 1810	00
65	If line 63 is greater than line 54, subtract line 54 from line 63. This is your tax overpaid.	65 1820	00 1830	00
66	Interest on underpayment of estimated taxes (see instructions).....	66 1840		00
	If applicable, mark appropriate box: 1850 2/3 farming gross income 1860 Estimated payments were made using the annualization method			
67	Late file penalty, late payment penalty and interest (see instructions).....	67 1870		00
68	Other penalties.....	68 1880		00
69	Total voluntary check-off contribution programs from lines 69a through 69d.....	69 1890		00
69a	Nongame Wildlife Program \$5 1900 \$101910 1900 other amount			
69b	Child Abuse Prevention \$5 1930 \$101940 1900 other amount			
69c	Agriculture Literacy in Montana Schools \$5 1960 \$101970 1900 other amount			
69d	Montana Military Family Relief Fund \$5 1990 \$102000 2000 other amount			
70	Add lines 66 through 69 and enter the result. This is the sum of your total penalties, interest and contributions.	70 2020		00
71	If you have tax due (amount on line 64), add lines 64 and 70 OR, if you have a tax overpayment (amount on line 65) and it is less than line 70, subtract line 65 from line 70. Enter the result here. If married filing separately and there are amounts on lines 64 and 65, see instructions..... This is the amount you owe. ▶ 71	71 2030		00
	Pay online at revenue.mt.gov. Or make checks payable to MONTANA DEPARTMENT OF REVENUE.			
72	If you have a tax overpayment (amount on line 65) and it is greater than line 70, subtract line 70 from line 65 and enter the result here. This is your overpayment.	72 2040		00
73	Enter the amount from line 72 that you want applied to your 2016 estimated taxes.....	73 2050		00
74	Subtract line 73 from line 72 and enter the result here..... This is your refund. ▶ 74	74 2060		00

Direct Deposit Your Refund 1. RTN# _____ 2. ACCT# _____

Complete 1, 2, 3 and 4.

See instructions. 3. If using direct deposit, you are required to mark one box. Checking Savings

4. Is this refund going to an account that is located outside of the United States or its territories? Yes No

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.

Your Signature is Required	Date	Daytime Telephone Number	Spouse's Signature	Date
X _____		2070	X _____	
Paid Preparer's Signature		Paid Preparer's PTIN/SSN	Firm's FEIN	
X _____		2080	2090	
Third Party Designee		Third Party Designee's Printed Name	2130	Mark this box
Do you want to allow another person (such as a paid preparer) to discuss this return with us?		Third Party Designee's Phone Number		if you do not
Yes 2100 No		2120		want forms and
				instructions mailed
				to you next year.



15CE03XX



Schedule I - Montana Additions to Federal Adjusted Gross Income

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

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

Enter your additions to federal adjusted gross income on the corresponding line.

File Schedule I with your Montana Form 2.

1	Interest and mutual fund dividends from state, county or municipal bonds from other states.....	1	100	00	110	00
2	Dividends not included in federal adjusted gross income.....	2	120	00	130	00
3	Taxable federal refunds. Complete Worksheet II.....	3	140	00	150	00
4	Other recoveries of amounts deducted in earlier years that reduced Montana taxable income. Complete Worksheet IX (available at <i>revenue.mt.gov</i>).....	4	160	00	170	00
5	Addition to federal taxable social security benefits. Complete Worksheet VIII.....	5	180	00	190	00
6	Sole proprietor's allocation of compensation to spouse.....	6	200	00	210	00
7	Medical care savings account nonqualified withdrawals.....	7	220	00	230	00
8	First-time home buyer savings account nonqualified withdrawals.....	8	240	00	250	00
9	Farm and ranch risk management account taxable distributions.....	9	260	00	270	00
10	Addition for dependent care assistance credit adjustment.....	10	280	00	290	00
11	Addition for smaller federal estate and trust taxable distributions.....	11	300	00	310	00
12	Federal net operating loss carryover reported on Form 2, line 21.....	12	320	00	330	00
13	Share of federal income taxes paid by your S corporation.....	13	340	00	350	00
14	Title plant depreciation and amortization.....	14	360	00	370	00
15	Premiums for Insure Montana small business health insurance credit.....	15	380	00	390	00
16	Other additions. Specify: 420	16	400	00	410	00
17	Add lines 1 through 16. Enter the total here and on Form 2, line 39. This is your total Montana additions to federal adjusted gross income.	17	430	00	440	00

2015 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		\$7,600	\$10,300	4% (0.040)	\$154	
\$2,800	\$5,000	2% (0.020)	\$28		\$10,300	\$13,300	5% (0.050)	\$257	
\$5,000	\$7,600	3% (0.030)	\$78		\$13,300	\$17,100	6% (0.060)	\$390	
					More Than \$17,100		6.9% (0.069)	\$544	

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



15CE04XX



Schedule II - Montana Subtractions from Federal Adjusted Gross Income

Enter your subtractions from federal adjusted gross income on the corresponding line.

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

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

File Schedule II with your Montana Form 2.

	Column A	Column B	Column A	Column B
1 Exempt interest and mutual fund dividends from federal bonds, notes and obligations...1	100	00	110	00
2 Exempt tribal income. Include Form ETM2	120	00	130	00
3 Exempt unemployment compensation3	140	00	150	00
4 Exempt workers' compensation benefits4	160	00	170	00
5 Exempt capital gains and dividends from small business investment companies.....5	180	00	190	00
6 State income tax refunds included on Form 2, line 106	200	00	210	00
7 Recoveries of amounts deducted in earlier years that did not reduce Montana income tax.....7	220	00	230	00
8 Exempt military salary of residents on active duty.....8	240	00	250	00
9 Exempt income of nonresident military servicepersons9	260	00	270	00
10 Exempt life insurance premiums reimbursement for National Guard and Reservist10	280	00	290	00
11 Partial pension and annuity income exemption. Report Tier II Railroad Retirement on line 24 below. Complete Worksheet IV.....11	300	00	310	00
12 Partial interest exemption for taxpayers 65 and older12	320	00	330	00
13 Partial retirement disability income exemption for taxpayers under age 65. Include Form DS-1.....13	340	00	350	00
14 Exemption for certain taxed tips and gratuities.....14	360	00	370	00
15 Exemption for certain income of child taxed to parent.....15	380	00	390	00
16 Exemption for certain health insurance premiums taxed to employee16	400	00	410	00
17 Exemption for student loan repayments taxed to health care professional.....17	420	00	430	00
18 Exempt medical care savings account deposits and earnings. Include Form MSA18	440	00	450	00
19 Exempt first-time home buyer savings account deposits and earnings. Include Form FTB19	460	00	470	00
20 Exempt family education savings account deposits20	480	00	490	00
21 Exempt Montana Achieving a Better Life Experience Act (ABLE) account deposits21	500	00	510	00
22 Exempt farm and ranch risk management account deposits. Include Form FRM.....22	520	00	530	00
23 Subtraction from federal taxable social security benefits/Tier I Railroad Retirement reported on Form 2, line 20b. Complete Worksheet VIII23	540	00	550	00
24 Subtraction for federal taxable Tier II Railroad Retirement benefits reported on Form 2, line 16b24	560	00	570	00
25 Passive loss adjustment.....25	580	00	590	00
26 Capital loss adjustment26	600	00	610	00
27 Subtraction of sole proprietor for allocation of compensation to spouse.....27	620	00	630	00
28 Montana net operating loss carryover from Montana Form NOL, Schedule B.....28	640	00	650	00
29 40% capital gain exclusion for pre-1987 installment sales. Complete Worksheet III29	660	00	670	00
30 Subtraction for business-related expenses for purchasing recycled material. Include Form RCYL30	680	00	690	00
31 Subtraction for sales of land to beginning farmers31	700	00	710	00
32 Subtraction for larger federal estate and trust taxable distribution32	720	00	730	00
33 Subtraction for wage deduction reduced by federal targeted jobs credit.....33	740	00	750	00
34 Subtraction for certain gains recognized by liquidating corporation34	760	00	770	00
35 Other subtractions. Specify: 78035	790	00	800	00
36 Add lines 1 through 35. Enter the total here and on Form 2, line 40. This is your total Montana subtractions from federal adjusted gross income.....36	810	00	820	00



15CE05XX

Schedule III - Montana Itemized Deductions

Enter your itemized deductions on the corresponding line.

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

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

File Schedule III with your Montana Form 2.

1	Medical and dental expenses	1	100	00	110	00			
2	Enter the amount from Form 2, line 41.....	2	120	00	130	00			
3	Multiply line 2 by 10% (0.10). But if you were born before January 2, 1951, multiply line 2 by 7.5% (0.075) instead (see instructions)....	3	140	00	150	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 a percentage of Montana AGI	4				160	00	170	
5	Medical insurance premiums not deducted elsewhere on your return	5				180	00	190	
6	Long-term care insurance premiums not deducted elsewhere on your return	6				200	00	210	
Complete lines 7a through 7d reporting your total federal income tax payments made in 2015 before completing line 7e. You cannot deduct your self-employment taxes paid on lines 7a through 7d.									
7a	Federal income tax withheld in 2015.....	7a	220	00	230	00			
7b	Federal estimated tax payments paid in 2015	7b	240	00	250	00			
7c	2014 federal income taxes paid in 2015	7c	260	00	270	00			
7d	Other back year federal income taxes paid in 2015. Include federal Form 1040 or 1040A.....	7d	280	00	290	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				300	00	310	
8	General state and local sales taxes paid in 2015 (see instructions).....	8				320	00	330	
9	Local income taxes paid in 2015 (see instructions).....	9				340	00	350	
10	Real estate taxes paid in 2015	10				360	00	370	
11	Personal property taxes paid in 2015 (see instructions).....	11				380	00	390	
12	Other deductible taxes paid in 2015. List type and amount: 420	12				400	00	410	
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. 470	13				430	00	440	
14	Qualified mortgage insurance premiums (see instructions)	14				500	00	510	
15	Investment interest. Include federal Form 4952	15				520	00	530	
16	Charitable contributions made by cash or check during 2015.....	16				540	00	550	
17	Charitable contributions made by other than cash or check during 2015.....	17				560	00	570	
18	Charitable contribution carryover from the prior year	18				580	00	590	
19	Child and dependent care expenses. Include Montana Form 2441-M.....	19				600	00	610	
20	Casualty or theft losses. Include federal Form 4684	20				620	00	630	
21	Unreimbursed employee business expenses. Include federal Form 2106 or 2106-EZ	21	640	00	650	00			
22	Other expenses. List type and amount: 680	22	660	00	670	00			
23	Add lines 21 and 22.....	23	690	00	700	00			
24	Enter the amount from Form 2, line 41	24	710	00	720	00			
25	Multiply line 24 by 2% (0.02) ..	25	730	00	740	00			
26	Subtract line 25 from line 23 and enter the result here, but not less than zero	26				750	00	760	
27	Political contributions (limited to \$100 per taxpayer).....	27				770	00	780	
28	Other miscellaneous deductions not subject to 2% of Montana AGI. List type and amount: 810	28				790	00	800	
29	Gambling losses allowed under federal law	29				820	00	830	
30	Is the amount on Form 2, line 41 more than \$309,900 if filing jointly, \$284,050 if filing head of household, \$258,250 if filing single or \$154,950 if married filing separately? If yes, mark this box <input checked="" type="checkbox"/> (and complete Worksheet VHIDL. Otherwise, add lines 4 through 6, 7e through 20; and 26 through 29 and enter result here and on Form 2, line 42. This is your total itemized deductions.	30				840	00	850	



15CE06XX

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.

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

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

File Schedule IV with your Montana Form 2.

1	Montana wages, salaries, tips, etc.	1	100	00	110	00
2	Montana interest.....	2	120	00	130	00
3	Montana ordinary dividends	3	140	00	150	00
4	Montana refunds, credits, or offsets of local income taxes.....	4	160	00	170	00
5	Montana alimony received.....	5	180	00	190	00
6	Montana business income or (loss).....	6	200	00	210	00
7	Montana capital gain or (loss)	7	220	00	230	00
8	Other Montana gains or (losses).....	8	240	00	250	00
9	Montana IRA distribution	9	260	00	270	00
10	Montana pensions and annuities.....	10	280	00	290	00
11	Montana rental real estate, royalties, partnerships, S corporations, trust, etc.....	11	300	00	310	00
12	Montana farm income or (loss).....	12	320	00	330	00
13	Montana social security benefits	13	340	00	350	00
14	Any other Montana income (see instructions).....	14	360	00	370	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	380	00	390	00
16	Add lines 1 through 15 and enter the result here. This is your Montana source income.	16	400	00	410	00
17	Enter the total of your federal income from Form 2, line 22	17	420	00	430	00
18	Enter your Montana additions from Form 2, Schedule I, line 17	18	440	00	450	00
19	Enter your Montana subtractions from Form 2, Schedule II, line 36.....	19	460	00	470	00
20	Enter your net operating losses from Form 2, Schedule II, line 28....	20	480	00	490	00
21	Subtract line 20 from line 19.....	21	500	00	510	00
22	Add lines 17 and 18, and subtract line 21. This is your total income from all sources.	22	520	00	530	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	540		550	
24	Enter your resident tax after capital gains tax credit from Form 2, line 48	24	560	00	570	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. This is your nonresident, part-year resident tax after capital gains tax credit.	25	580	00	590	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.



15CE07XX

Schedule V - Montana Tax Credits

Enter your Montana tax credits on the corresponding line.

File Schedule V 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)

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

1	Credit for an income tax liability paid to another state or country from Form 2, Schedule VI, line 10.....	1	100	00	110	00
2	College contribution credit. Include Form CC.....	2	120	00	130	00
3	Qualified endowment credit. Include Form QEC.....	3	140	00	150	00
4	Energy conservation installation credit. Include Form ENRG-C.....	4	160	00	170	00
5	Alternative fuel credit. Include Form AFRCR.....	5	180	00	190	00
6	Health insurance for uninsured Montanans credit. Include Form HI.....	6	200	00	210	00
7	Elderly care credit. Include Form ECC.....	7	220	00	230	00
8	Recycle credit. Include Form RCYL.....	8	240	00	250	00

Nonrefundable credits that HAVE a carryover provision

9	Oilseed crushing and biodiesel/biolubricant production facility credit. Include a detailed schedule of the credit carryforward.....	9	260	00	270	00
10	Biodiesel blending and storage credit. Include Form BBSC.....	10	280	00	290	00
11	Contractor's gross receipts tax credit. If multiple CGR accounts, mark here. 320 CGR Account ID: 330	11	300	00	310	00
12	Geothermal systems credit. Include Form ENRG-A.....	12	340	00	350	00
13a	Alternative energy systems credit. Recognized nonfossil form of energy generation. Include Form ENRG-B.....	13a	360	00	370	00
13b	Alternative energy systems credit. Low emission wood or biomass combustion device. Include Form ENRG-B.....	13b	380	00	390	00
14	Alternative energy production credit. Include Form AEPC.....	14	400	00	410	00
15	Dependent care assistance credit. Include Form DCAC.....	15	420	00	430	00
16	Historic property preservation credit. Include federal Form 3468.....	16	440	00	450	00
17	Infrastructure users fee credit. Include Form IUFC.....	17	460	00	470	00
18	Empowerment zone credit.....	18	480	00	490	00
19	Increasing research activities credit. Include a detailed schedule of the credit carryforward.....	19	500	00	510	00
20	Mineral and coal exploration incentive credit. Include Form MINE-CRED.....	20	520	00	530	00
21	Film employment production credit. Include a detailed schedule of the credit carryforward.....	21	540	00	550	00
22	Adoption credit. Include federal Form 8839.....	22	560	00	570	00
23	Add lines 1 through 22 and enter the result here and on Form 2, line 51. This is your total nonrefundable credits.	23	580	00	590	00

Refundable credits

24	Elderly homeowner/renter credit. Include Form 2EC.....	24	600	00	610	00
25	Insure Montana small business health insurance credit. Business FEIN: 620	25	630	00	640	00
26	Emergency lodging credit. Include Form ELC.....	26	650	00	660	00
27	Unlocking state lands credit.....	27	670	00	680	00
28	Add lines 24 through 27 and enter the result here and on Form 2, line 60. This is your total refundable credits.	28	690	00	700	00

Montana Tax Credits

We have listed the 26 Montana tax credits available to you under three categories. With the exception of the capital gains tax credit, which you must apply before any other credit, you are not required to apply any of these 26 tax credits against your income tax liability in any particular order. For more information about these tax credits, see the instructions.



15CE08XX

Form 2, Page 9 - 2015 Social Security Number:
Schedule VI - Credit for an Income Tax Liability Paid to Another State or Country

Column A (for single, joint, separate, or head of household) Column B (for spouse when filing separately using filing status 3a)

Indicate residency status from Form 2, line 5 **100** Full-year **110** Part-year

File Schedule VI with your Montana Form 2.

1	Enter your income sourced and taxable to another state or country that is included in Montana adjusted gross income. If a full-year resident, this is the amount included in the total on Form 2, line 41. If a part-year resident, this is the amount included in the total on Schedule IV, line 16.....	1	120	00	130	00
2	Enter all income sourced and taxable to the other state or country. This includes the income from line 1 plus all income exempt from Montana income tax (e.g., certain tips) sourced and taxable in the other state or country. Indicate state's abbreviation. 160 170	2	140	00	150	00
3	Enter your income sourced and taxable to Montana. If a full-year resident, enter the amount from Form 2, line 41. If a part-year resident, enter the amount from Schedule IV, line 16.....	3	180	00	190	00
4	Enter your total income tax liability paid to the other state or country.....	4	200	00	210	00
5	Enter your Montana tax liability. If a full-year resident, enter the amount from Form 2, line 48. If a part-year resident, enter the amount from Form 2, line 48a.....	5	220	00	230	00
6	Divide line 1 by line 2. Enter the percentage here, but not more than 100%.....	6	240		250	
7	Multiply line 4 by line 6 and enter the result here.....	7	260	00	270	00
8	Divide line 1 by line 3. Enter the percentage here, but not more than 100%.....	8	280		290	
9	Multiply line 5 by line 8 and enter the result here.....	9	300	00	310	00
10	Enter here and on Form 2, Schedule V, line 1 the smaller of the amounts reported on lines 4, 7 or 9 above. This is your credit for income tax paid to another state or country.	10	320	00	330	00

- You are not entitled to a Montana tax credit for taxes paid to a foreign country to the extent you claimed these taxes as a foreign tax credit on your federal income tax return.
- If you claim this credit for an income tax paid by your S corporation or partnership, see the instructions for Form 2, Schedule V, line 1.
- Your credit is limited to a tax liability paid on income that is also taxed by Montana.
- Your income tax paid includes your share of any excise or franchise taxes paid by your S corporation or partnership if they are imposed on the entity itself and measured by the entity's net income.
- This is a nonrefundable credit and cannot reduce your Montana tax liability below zero.
- This is a nonrefundable single-year credit. No unused credit amount can be carried forward.
- You will need to complete a separate Schedule VI for each state or country to which you have paid an income tax liability. You cannot combine payments on one schedule.
- If you are a part-year resident, you will need to allocate your income on Form 2, Schedule IV before completing Form 2, Schedule VI.

Please note: Beginning with the 2014 tax year, the credit calculation previously made on Schedule VII is now made on Schedule VI.



15CE09XX



Schedule VIII - Reporting of Special Transactions

File Schedule VIII with your Montana Form 2.

Mark "Yes" if you filed any of the following forms with the Internal Revenue Service.

Complete Schedule VIII only if you and/or your spouse filed any of the federal income tax forms described below. Mark the appropriate box indicating which forms you filed with the Internal Revenue Service for this tax year. If your answer is "Yes" to one or more of these forms, you will need to include a complete copy of your federal income tax return Form 1040.

- | | | | | |
|---|--|---|-----|-----|
| 1 | I filed federal Form 8824 - Like-Kind Exchanges with the Internal Revenue Service..... | 1 | 100 | Yes |
| | NOTE: Mark "Yes" if your like-kind exchange includes Montana property. Nonresidents do not have to report a like-kind exchange if the properties involved do not include Montana property.
Form 8824 is used to report each exchange of business or investment property for property of a like kind. | | | |
| 2 | I filed federal Form 8865 - Return of U.S. Persons With Respect to Certain Foreign Partnerships with the Internal Revenue Service | 2 | 110 | Yes |
| | Form 8865 is used to report the information required under 26 USC 6038 (reporting with respect to controlled foreign partnerships), section 6038B (reporting of transfers to foreign partnerships), or section 6046A (reporting of acquisitions, dispositions, and changes in foreign partnership interest). | | | |
| 3 | I filed federal Form 8886 - Reportable Transaction Disclosure Statement with the Internal Revenue Service | 3 | 120 | Yes |
| | Form 8886 is used to disclose information for each reportable transaction in which you participated. | | | |



15CE10XX



Montana Form 2EZ with MeF Reference Numbers



See electronic options at revenue.mt.gov

2015 Montana Individual Income Tax Return

Form 2EZ

Income tax return for a Montana resident filing as single or married filing jointly with no dependents

100 First Name and Initial Last Name Social Security Number Deceased? Date of Death
 Mark this box if this is an amended form. Spouse's First Name and Initial Last Name Spouse's Social Security Number Deceased? Date of Death
 Mailing Address City State Zip+4

Filing Status (Mark only one box.) **110** 1. Single **120** 2. Married filing jointly **Note:** If you are 65 or older, Form 2 will be a better option for you.

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

3. Wages, salaries, tips, etc. Include federal Form(s) W-2.....	3.	130	00
4. Taxable interest and dividends. Include federal Schedule B if more than \$1,500.....	4.	140	00
5. Unemployment compensation.....	5.	150	00
6. Add lines 3 through 5 and enter the result here. This is your federal adjusted gross income.	6.	160	00
7. Exempt unemployment compensation.....	7.	170	00
8. Exemption for certain taxed tips and gratuities.....	8.	180	00
9. Add lines 7 and 8; enter the result here. This is your total subtractions.	9.	190	00
10. Subtract line 9 from line 6; enter the result here. This is your Montana adjusted gross income.	10.	200	00
11. Enter your standard deduction from the worksheet on the back of this form.....	11.	210	00
12. Enter \$2,330 if your filing status is single or \$4,660 if married filing jointly. This is your exemption amount.	12.	220	00
13. Add lines 11 and 12; enter the result here. This is your total deductions and exemptions.	13.	230	00
14. Subtract line 13 from line 10 and enter the result here, but not less than zero. This is your taxable income.	14.	240	00
15. Enter your tax from the tax table on the back of this form. If line 14 is zero, enter zero. This is your total tax liability.	15.	250	00
16. Enter your Montana income tax withheld. Include federal Forms W-2 and 1099. This is your total payments.	16.	260	00
17. Enter your late file penalty, late payment penalty and interest here (see instructions).....	17.	270	00
18. Total voluntary check-off contribution programs from lines 18a through 18d.....	18.	280	00
18a. Nongame Wildlife Program 290 \$5 300 \$10 300 other amount			
18b. Child Abuse Prevention 320 \$5 330 \$10 300 other amount			
18c. Ag Literacy in MT Schools 350 \$5 360 \$10 300 other amount			
18d. MT Military Family Relief Fund 380 \$5 390 \$10 400 other amount			
19. Add lines 15, 17 and 18; enter the result here. This is the sum of your tax, penalties, interest and contributions.	19.	410	00
20. If line 19 is greater than line 16, enter the difference..... This is the amount you owe. ▶ 20.		420	00
<i>Pay online at revenue.mt.gov. Or make checks payable to MONTANA DEPARTMENT OF REVENUE.</i>			
21. If line 16 is greater than line 19, enter the difference..... This is your refund. ▶ 21.		430	00

Direct Deposit Your Refund. Complete 1, 2, 3 and 4.

1. RTN# 2. ACCT#
 3. If using direct deposit, you are required to mark one box. Checking Savings
 4. Is this refund going to an account that is located outside of the United States or its territories? Yes No

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.

Your Signature is Required Date Daytime Telephone Number Spouse's Signature Date
 X _____ 440 X _____

Paid Preparer's Signature Paid Preparer's PTIN/SSN Firm's FEIN
 X _____ 450 460 500 Mark this box if you do not want forms and instructions mailed to you next year.
 Third Party Designee Third Party Designee's Printed Name
 Do you want to allow another person (such as a paid preparer) to discuss this return with us? 480
 Yes 470 No 490 Third Party Designee's Phone Number



15CB01XX

Montana Form 2EC with MeF Reference Numbers



File online at
revenue.mt.gov

2015 Montana Elderly Homeowner/Renter Credit

File alone or with your Form 2. Free electronic filing is available at revenue.mt.gov.

Form 2EC

Mark this box if this is an amended form.

First Name and Initial	Last Name	Social Security Number	Deceased? Date of Death
Spouse's First Name and Initial	Last Name	Spouse's Social Security Number	Deceased? Date of Death
Mailing Address	City	State	Zip+4

Part I - Qualifications (You must answer "Yes" to each of the following four statements in order to qualify for this credit.)

I was age 62 or older as of December 31, 2015.....	Yes	100	No
I occupied a Montana residence as an owner or renter for a total of six months or more during 2015.....	Yes	110	No
I resided in Montana for nine months or more during 2015.....	Yes	120	No
My gross household income was less than \$45,000 in 2015.....	Yes	130	No

Part II - Household Income

1 Enter your total gross household income (see Income Source Worksheet in the instructions).....	1	140	00
2 Your standard exclusion is entered here for you.....	2	150	6300 00
3 Subtract line 2 from line 1 and enter the result here, but not less than zero.....	3	160	00
4 Enter your multiplier rate from the Household Income Reduction Table located in the instructions.....	4	170	
5 Multiply line 3 by line 4 and enter the result here. This is your net household income.	5	180	00

Part III - Credit Computation. Please enter physical address of Montana residence (if different than mailing address) in the boxes below.

Address	190	City	200	
6 Enter the property tax that you were billed for your Montana residence and up to one acre in 2015.....	6	210	00	
7 Enter the rent that you paid in 2015 for your Montana residence.....	7	220	00	
8 Multiply line 7 by 0.15 (15%) and enter the result here.....	8	230	00	
9 Add lines 6 and 8; enter the result here.....	9	240	00	
10 Subtract line 5 from line 9 and enter the result here, but not less than zero.....	10	250	00	
11 Enter the lesser of line 10 or \$1,000.....	11	260	00	
12 Enter the percentage from the Credit Multiplier Table in the instructions that corresponds to your gross household income reported on line 1.....	12	270		
13 Multiply line 11 by the percentage reported on line 12. This is your elderly homeowner/renter credit.	13	280	00	

- If filing Form 2, enter the amount from line 13 above on Schedule V, line 24. Include Form 2EC with Form 2.
- If not required to file Montana Form 2, mail Form 2EC or file it online for free at revenue.mt.gov.

Direct Deposit Your Refund. Complete 1, 2, 3 and 4.

1. RTN# _____ 2. ACCT# _____

3. If using direct deposit, you are required to mark one box. Checking Savings

4. Is this refund going to an account that is located outside of the United States or its territories? Yes No

Under penalties of false swearing, I declare that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Your Signature is Required	Date	Daytime Telephone Number	Spouse's Signature	Date
X _____	350	290	X _____	360

Paid Preparer's Signature	Paid Preparer's PTIN/SSN	Firm's FEIN	310
_____	300		370

Third Party Designee	Third Party Designee's Printed Name	
Do you want to allow another person (such as a paid preparer) to discuss this return with us?	330	Mark this box if you do not want forms and instructions mailed to you next year.
Yes 320 No	340	

Questions? Call us toll free at (866) 859-2254 (in Helena, 444-6900)



15CA01XX

TAX SERVICES PROVIDER EXPECTATIONS

The Montana Department of Revenue (Department) is pleased to work with any software company interested in providing authorized e-filing of Montana tax returns. A company providing e-filing services is a “tax services provider” defined as one or more of the following:

Electronic Return Originator: An Electronic Return Originator facilitates the electronic submission of a tax return through IRS or Montana e-file after the taxpayer authorizes the electronic filing of the return.

Online Filing Provider: An Online Filing Provider allows taxpayers to self-prepare returns by entering return data directly into commercially available software downloaded from an Internet site and prepared off-line, or through an online Internet site, or loaded from physical media onto a desktop computer or mobile device.

Software Developer: An authorized IRS or state e-file provider that develops software for the purposes of (a) formatting the electronic portions of returns according to IRS Publication 4164 or Montana specifications and/or (b) transmitting the electronic portion of returns directly to the IRS or Montana.

Transmitter: An authorized IRS or Montana e-file provider that transmits the electronic portion of a return directly to the IRS or Montana. An entity that provides a “bump up” service is also a Transmitter. A bump up service provider increases the transmission rate or line speed of formatted or reformatted information that it is sending to the IRS or Montana via a public switched telephone network.

A tax services provider may serve its customers in more than one of these roles.

The Department has expectations for tax services providers supporting the various Montana MeF returns. These expectations are listed below.

- 1) Adhere to all federal and Montana procedures, requirements, and specifications. These requirements are specified in IRS Publication 4164, Modernized e-File Guide for Software Developers and Transmitters.
- 2) Ensure confidential taxpayer information is secure.
- 3) Complete the vendor registration form for all the tax types that will be supported.
- 4) Provide complete and accurate tax returns for the taxpayers of Montana that are developed in accordance with statutory requirements and Department return preparation instructions.
- 5) Participate and successfully complete ATS testing with the Department before releasing your software.
- 6) Submit well-formed XML information to the Department during both ATS testing and production.
- 7) Provide and perform schema validation on all returns submitted to the Department during both ATS testing and production.
- 8) Be responsive to Department requests for correction of software issues during both ATS testing and production.
- 9) Provide timely software updates to the preparer community.
- 10) Only submit production returns after your software has successfully completed ATS testing and approval has been received from the Department.
- 11) Comply with all the business rules listed on the Vendor MeF Specifications and Schema webpage provided upon registration. A link to the webpage with the specific business rules can be obtained by contacting 1-406-444-4457 or emailing DORMeF@mt.gov.

- 12) Notify the Department if any issues arise that might delay the submission and processing of returns.
- 13) Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate, or invalid return information.
- 14) Be available to correct any software errors which may occur after production begins and work with the Department to follow up on any processing issues that may arise during the filing season.
- 15) Re-release of corrected software should be done in a timely manner and proper notification should be made to all customers.
- 16) Ensure that no changes occur to your software between the time testing is successfully completed and approved to the time it is released.
- 17) Notify the Department E-Services Unit immediately when errors in your software will affect Montana taxpayers. You can reach the E-Services Unit at 1-406-444-4457 or by emailing DORMeF@mt.gov.
- 18) Authorize the Department to use your product information listed on the first page of this document on our approved software vendor page.
- 19) Produce analytic compilations of federal and state (not limited to Montana) tax return and submission information that directly relates to the internal management or support the software vendor's business, which shall include aggregated data compilations to identify potential fraudulent behaviors or patterns. The analytic compilation shall employ any tax return information provided by the taxpayer. For these purposes, tax return information means any and all documents or materials provided by the taxpayer or required by the Department that the tax services provider uses in the course of the return preparation and submission.
- 20) Disclose the compilations of tax information to the Department through IRS secure data transmission on at least a weekly basis to the contacts listed below and identify by use of federal and state (not limited to Montana) submission IDs any return the vendor believes is potentially fraudulent. In addition, if a software vendor has a bona fide belief that a particular individual's activity, discovered by data mining a statistical compilation, violated criminal law, the software vendor shall disclose that individual's tax return information to the Department.

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FAILURE TO MEET THESE REQUIREMENTS MAY RESULT IN YOUR ORGANIZATION BEING REMOVED AS AN APPROVED SOFTWARE VENDOR AND ALL ELECTRONIC OR PAPER RETURNS SUBMITTED USING YOUR PRODUCTS MAY BE REJECTED BY THE DEPARTMENT.