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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	00	00
2	College contribution credit. Include Form CC	2	00	00
3	Qualified endowment credit. Include Form QEC	3	00	00
4	Energy conservation installation credit. Include Form ENRG-C	4	00	00
5	Alternative fuel credit. Include Form AF CR	5	00	00
6	Health insurance for uninsured Montanans credit. Include Form HI	6	00	00
7	Elderly care credit. Include Form ECC	7	00	00
8	Recycle credit. Include Form RCYL	8	00	00

Nonrefundable credits that HAVE a carryover provision

9	Oilseed crushing and biodiesel/biolubricant production facility credit. Include Form OSC	9	00	00																
10	Biodiesel blending and storage credit. Include Form BBSC	10	00	00																
11	Contractor's gross receipts tax credit. If multiple CGR accounts, please mark here. <input type="checkbox"/> CGR Account ID: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> - <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> - C G R																	11	00	00
12	Geothermal systems credit. Include Form ENRG-A	12	00	00																
13a	Alternative energy systems credit. Recognized nonfossil form of energy generation. Include Form ENRG-B	13a	00	00																
13b	Alternative energy systems credit. Low emission wood or biomass combustion device. Include Form ENRG-B	13b	00	00																
14	Alternative energy production credit. Include Form AEPC	14	00	00																
15	Dependent care assistance credit. Include Form DCAC	15	00	00																
16	Historic property preservation credit. Include federal Form 3468	16	00	00																
17	Infrastructure users fee credit. Include Form IUFC	17	00	00																
18	Empowerment zone credit	18	00	00																
19	Increasing research activities credit. Include a detailed schedule of the credit carryforward	19	00	00																
20	Mineral and coal exploration incentive credit. Include Form MINE-CRED	20	00	00																
21	Film employment production credit. Include Form FPC. Report your credit on this line if you have made the one-time, four-year carryforward election	21	00	00																
22	Adoption credit. Include federal Form 8839	22	00	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	00	00																

Refundable credits

24	Elderly homeowner/renter credit. Include Form 2EC	24	00	00										
25	Film employment production credit. Include Form FPC	25	00	00										
26	Film qualified expenditures credit. Include Form FPC	26	00	00										
27	Insure Montana small business health insurance credit. Business FEIN: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											27	00	00
28	Temporary emergency lodging credit. Include Form TELC	28	00	00										
29	Unlocking state lands credit	29	00	00										
30	Add lines 24 through 29 and enter the result here and on Form 2, line 60. This is your total refundable credits.	30	00	00										

Montana Tax Credits

We have listed the 27 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 27 tax credits against your income tax liability in any particular order. For more information about these tax credits, please see the instructions on page 31.

