

# 2009 Montana Individual Income Tax Return

# Form 2M

Calendar year income tax return for a Montana resident with a filing status of single, married filing jointly, or head of household.

<input type="checkbox"/> Check this box if this is an amended return.	First name and initial	Last name	Social security number	If deceased, date of death
	Spouse's first name and initial	Last name	Spouse's social security number	If deceased, date of death
	Mailing address		City	State

Filing Status (check only one box)	1. Single	2. Married filing jointly	3. Head of household
4. <input checked="" type="checkbox"/> Resident full year (This form is only to be used by full-year Montana residents. Nonresidents and part-year residents must use Form 2.)			

<b>Exemptions</b>	5a.	<input checked="" type="checkbox"/> Yourself	◀ 65 or older	◀ Blind	Enter number checked ▶	5a.		
	5b.	◀ Spouse	◀ 65 or older	◀ Blind	Enter number checked ▶	5b.		
	Dependents	5c.	First name	Last name	Social security number	Relationship	Disabled	Enter the total number of dependents in line 5c. If additional dependents, see instructions.
							Yes ▶	
							Yes ▶	
						Yes ▶		
5d.	Add lines 5a thru 5c and enter total exemptions here						5d.	

<b>Federal Adjusted Gross Income</b>	Enter amounts corresponding to your federal tax return. Round to nearest dollar. If no entry, leave blank.						
	6.	Wages, salaries, tips, etc. Attach federal Form(s) W-2.....	6.				
	7a.	Taxable interest. Attach federal Schedule B (1040) or federal Schedule 1 (1040-A), if required .....	7a.				
	7b.	Tax-exempt interest. Do not include on line 7a.....	7b.				
	8.	Ordinary dividends. Attach federal Schedule B (1040) or federal Schedule 1 (1040-A), if required.....	8.				
	9.	Capital gain or (loss). Attach federal Schedule D if required.....	9.				
	10.	IRA distributions..... Total amount 10a.			Taxable amount 10b.		
	11.	Pensions and annuities..... Total amount 11a.			Taxable amount 11b.		
	12.	Unemployment compensation in excess of \$2,400 per recipient.....	12.				
	13.	Social security benefits..... Total amount 13a.			Taxable amount 13b.		
	14.	Taxable refunds, credits or offsets of state and local income taxes.....	14.				
	15.	Add lines 6 through 14 (far right column.) This is your total income.....	15.				
	16.	Educator expenses.....	16.				
	17.	IRA deduction.....	17.				
	18.	Student loan interest deduction.....	18.				
	19.	Tuition and fees deduction. Attach federal Form 8917.....	19.				
	20.	Add lines 16 through 19 and enter the result here. This is your total adjustments to income.....	20.				
	21.	Subtract line 20 from line 15 and enter the result here. This is your federal adjusted gross income.....	21.				

<b>Montana Adjusted Gross Income</b>	22.	Interest and mutual fund dividends from state, county or municipal bonds from other states.....	22.		
	23.	Taxable federal refund.....	23.		
	24.	Addition to federal taxable social security.....	24.		
	25.	Medical care savings account nonqualified withdrawals.....	25.		
	26.	Add lines 22 through 25 and enter the result here. This is your Montana additions to federal adjusted gross income.....	26.		
	27.	Exempt interest and dividends from federal bonds, notes, and obligations.....	27.		
	28.	Exempt unemployment compensation.....	28.		
	29.	Partial pension and annuity income exemption.....	29.		
	30.	Partial interest exemption for taxpayers 65 and older.....	30.		
	31.	Exemption for certain taxed tips and gratuities.....	31.		
	32.	Exempt medical care savings account deposits and earnings.....	32.		
33.	Subtraction to federal taxable social security/Tier I Railroad Retirement.....	33.			
34.	Subtraction for federal taxable Tier II Railroad Retirement.....	34.			
35.	Federally taxable refunds, credits or offsets of state income taxes.....	35.			
36.	Add lines 27 through 35 and enter the result here. This is your Montana subtractions from federal adjusted gross income.....	36.			
37.	Add lines 21 and 26, then subtract line 36. This is your Montana adjusted gross income.....	37.			

Taxable Income	38. Montana adjusted gross income from line 37 ..... 38.	
	Deductions (Check only one box)	
	39. (A) Standard Deduction (see Worksheet V on page 28): (A) <input type="checkbox"/>	
	(B) Itemized Deductions (from Form 2M, Schedule I, line 31): (B) <input type="checkbox"/> ..... 39.	
Tax	40. Subtract line 39 from line 38 and enter the result here ..... 40.	
	Exemptions (All individuals are entitled to at least one exemption.)	
	41. Multiply \$2,110 by the number of exemptions on line 5d and enter the result here ..... 41.	
	42. Subtract line 41 from line 40 and enter the result here. This is your taxable income. .... 42.	
Credits	43. Tax from the tax table on page 4 of this form. If line 42 is zero or less than zero, enter zero ..... 43.	
	44. 2% capital gains tax credit..... 44.	
	45. Subtract line 44 from 43 and enter the result here. If zero or less, enter zero. This is your resident tax after capital gains tax credit..... 45.	
Payments	46. Enter the amount from Schedule II, line 6. This is your total nonrefundable credits..... 46.	
	47. Subtract line 46 from line 45 and enter the result. If zero or less, enter zero. This is your total tax after nonrefundable credits. 47.	
Penalty, Interest and Contributions	48. Montana income tax withheld. Attach federal Form(s) W-2 and 1099..... 48.	
	49. 2009 estimated tax payments and amounts applied from your 2008 return..... 49.	
	50. 2009 extension payment from Form EXT-09..... 50.	
	51. Elderly Homeowner/Renter Credit from Form 2EC, line 13. Attach Form 2EC ..... 51.	
	52. If filing an amended return: Payments made with original return..... 52.	
	53. If filing an amended return: Previously issued refunds ..... 53.	
	54. Add lines 48 through 52, then subtract line 53 and enter the result here. This is your total payments. .... 54.	
Amount You Owe or Your Refund	55. If line 47 is greater than line 54, subtract line 54 from line 47 and enter the result here. This is your tax due. .... 55.	
	56. If line 54 is greater than line 47, subtract line 47 from line 54 and enter the result here. This is your tax overpaid..... 56.	
	57. Interest on underpayment of estimated taxes. (See instructions on page 17.) ..... 57.	
	58. Late file penalty, late payment penalty and interest. (See instructions on page 17.)..... 58.	
	59. Medical Care Savings Account 10% penalty..... 59.	
	60. Voluntary check-off contributions. Check the appropriate box(es) if you wish to contribute in addition to your existing tax liability. Enter your total voluntary check-offs here. .... 60.	
	60a. Nongame Wildlife Program <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)	
60b. Child Abuse Prevention <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)		
60c. Agriculture in Schools <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)		
60d. Montana Military Family Relief Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)		
61. Add lines 57 through 60 and enter the result here. This is your total penalties, interest and contributions..... 61.		
62. If you have tax due (amount on line 55), add lines 55 and 61 OR, if you have a tax overpayment (amount on line 56) and it is less than line 61, subtract line 56 from line 61. Enter the result here. This is the amount you owe. .... 62.		
Visit our website at <a href="http://revenue.mt.gov">revenue.mt.gov</a> to pay by credit card or e-check, or make your check payable to MONTANA DEPARTMENT OF REVENUE.		
63. If you have a tax overpayment (amount on line 56) and it is greater than line 61, subtract line 61 from line 56 and enter the result here. This is your overpayment..... 63.		
64. Enter the amount of line 63 you want applied to your 2010 estimated taxes ..... 64.		
65. Subtract line 64 from line 63 and enter the result here. This is your refund ..... 65.		

For Direct Deposit of your refund, complete 1, 2, 3, and 4. Please see instructions on page 19.	1. RTN# <input style="width: 100%;" type="text"/>	2. ACCT# <input style="width: 100%;" type="text"/>	3. If using direct deposit, you are required to mark one box. <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	4. Is this refund going to an account that is located outside of the United States or its territories? <input type="checkbox"/> Yes <input type="checkbox"/> No		

<input type="checkbox"/> Check this box if estimated payments were made using the annualized method. (Attach Form EST-I.)	Name, address and telephone number of paid preparer  Paid preparer's SSN, FEIN or PTIN: <input style="width: 100%;" type="text"/>	<input type="checkbox"/> Check this box and attach a copy of your federal Form 4868 to receive your Montana extension. <input type="checkbox"/> Do not mail forms and instructions next year
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May the DOR discuss this tax return with your tax preparer?  Yes  No

Your signature is required	Date	Daytime telephone number	Spouse's signature	Date
X			X	

**Schedule I - Montana Form 2M Itemized Deductions**  
 Enter your itemized deductions on the corresponding line.  
 File Schedule I with your Montana Form 2M.

Medical and Dental Expenses	1. Medical and dental expenses.....	1.	
	2. Enter amount from Form 2M, line 38.....	2.	
	3. Multiply line 2 by 7.5% (0.075).....	3.	
	4. Subtract line 3 from line 1 and enter the result here but not less than zero. This is your deductible medical and dental expense subject to 7.5% of Montana Adjusted Gross Income.....	4.	
	5. Medical insurance premiums not deducted elsewhere on your tax return.....	5.	
	6. Long term care insurance premiums not deducted elsewhere on your tax return.....	6.	
Taxes You Paid	Complete lines 7a through 7d reporting your total federal income tax paid in 2009 before completing line 7e.		
	7a. Federal income tax withheld in 2009.....	7a.	
	7b. Federal estimated tax payments paid in 2009.....	7b.	
	7c. 2008 federal income taxes paid in 2009.....	7c.	
	7d. Other back-year federal income taxes paid in 2009.....	7d.	
	7e. Add lines 7a through 7d. Enter the result here, but not more than \$5,000 if you are filing single or head of household, or \$10,000 if filing a joint return with your spouse. This is your federal income tax deduction.....	7e.	
	8. Real estate taxes paid in 2009.....	8.	
	9. Personal property taxes paid in 2009. (See instructions on page 20).....	9.	
	10. Other deductible taxes. List type and amount: _____	10.	
	Interest You Paid	11. Home mortgage interest and points reported to you on federal Form 1098.....	11.
12. Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the house, provide name, SSN, and address: _____		12.	
13. Points not reported to you on federal Form 1098.....		13.	
14. Qualified mortgage insurance premiums. (See instructions for on page 21).....		14.	
15. Investment interest. Attach federal Form 4952.....		15.	
Gifts	16. Contributions made by cash or check during 2009.....	16.	
	17. Contributions made other than by cash or check during 2009.....	17.	
	18. Contribution carryover from the prior year.....	18.	
	19. Child and dependent care expenses. Attach Montana Form 2441M.....	19.	
	20. Casualty and theft loss(es). Attach federal Form 4684.....	20.	
Job Expenses and Certain Miscellaneous Deductions	21. Unreimbursed employee business expenses. Attach federal Form 2106 or 2106EZ.....	21.	
	22. Other expenses. List type and amount: _____	22.	
	23. Add lines 21 and 22; enter the result here.....	23.	
	24. Enter the amount on Form 2M, line 38 here.....	24.	
	25. Multiply line 24 by 2% (0.02) and enter the result here.....	25.	
	26. Subtract line 25 from line 23 and enter the result here, but not less than zero.....	26.	
	27. Political contributions (limited to \$100 per taxpayer).....	27.	
	28. Other miscellaneous deductions not subject to 2% of Montana Adjusted Gross Income. List type and amount: _____	28.	
Total Itemized Deductions	29. Add lines 4 through 6; 7e through 20; and 26 through 28. Enter the result here..... If the amount on Form 2M, line 38 is more than \$166,800 complete Worksheet VI-A - Itemized Deduction Worksheet; otherwise, enter zero on line 30.	29.	
	30. Enter the amount from the Itemized Deduction Worksheet VI-A, line 10. This is the amount of your non-allowed itemized deductions.....	30.	
	31. Subtract line 30 from line 29; enter here and on Form 2M, line 39. These are your allowable itemized deductions.....	31.	

**Free electronic filing is available at [revenue.mt.gov](http://revenue.mt.gov)!**



**If you choose not to file electronically and your tax return includes a payment, mail your return and check to:**

Montana Department of Revenue  
 PO Box 6308  
 Helena, MT 59604-6308

**If your tax return includes no payment or you are due a refund, mail your return to:**

Montana Department of Revenue  
 PO Box 6577  
 Helena, MT 59604-6577

**Schedule II - Montana Form 2M Tax Credits**

Enter your Montana tax credits on the corresponding line.  
File Schedule II with your Montana Form 2M.

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

1. College contribution credit. Attach Form CC. ....	1.	
2. Energy conservation installation credit. Attach Form ENRG-C. ....	2.	
3. Elderly care credit. Attach Form ECC. ....	3.	

Nonrefundable credits that HAVE a carryover provision that allows you to carry forward the unused portion of your credit to future tax years.

4. Alternative energy systems credit. Attach Form ENRG-B. ....	4.	
5. Adoption credit. Attach federal Form 8839 .....	5.	
6. Add lines 1 through 5 and enter the result here and on Form 2M, line 46. These are your total nonrefundable credits. ....	6.	

Refundable credits are applied against your income tax liability with any remaining balance refunded to you.

7. Elderly homeowner/renter credit. Attach Form 2EC. Enter the result on Form 2M, line 51. (You do not need to attach Schedule II if this is the only credit you are claiming.).....	7.	
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**Montana Tax Credits**

We have listed six credits that can be used when filing Montana Form 2M. However, the Montana Legislature has authorized 27 different income tax credits. See Montana Form 2, Schedule V for a list and description of these 27 tax credits that are available. If you are eligible for any of the other credits not listed above, you will have to file Montana Form 2 instead of Form 2M. There are three categories of credits available to you on your Montana individual income tax return. With the exception of the capital gains tax credit, which is required to be applied before any other credit, (refer to the instructions for Form 2M, line 44) you are not required to apply any of these six other tax credits against your income tax liability in any particular order.

- **Nonrefundable single-year credits.** Your nonrefundable single-year credits can only be used to offset your 2009 resident tax after capital gains credit and cannot reduce your tax liability below zero. The unused portion of your nonrefundable single-year credits that exceeded your 2009 income tax liability are lost and cannot be used in future years.
- **Nonrefundable carryover credits.** Your nonrefundable carryover credit can be used to offset your 2009 resident tax after capital gains credit and cannot reduce your tax liability below zero. Your excess nonrefundable credit that is not applied against your 2009 income tax liability can be carried over and used to offset future year tax liabilities.
- **Refundable credits.** Your refundable credits are applied against your income tax liability with any unused credit refunded to you.

**2009 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	\$2,600	1% (0.010)	\$0		\$9,300	\$12,000	5% (0.050)	\$233	
\$2,600	\$4,500	2% (0.020)	\$26		\$12,000	\$15,400	6% (0.060)	\$353	
\$4,500	\$6,900	3% (0.030)	\$71		More Than \$15,400		6.9% (0.069)	\$492	
\$6,900	\$9,300	4% (0.040)	\$140						

For Example: Taxable Income \$6,800 X 3% (0.030) = \$204. \$204 Minus \$71 = \$133 Tax

