

CHANGES TO MONTANA FORMS 2EZ, 2M, 2 and FID-3 FOR 2009

Form 2EZ

Page 1

Line 18 – We eliminated the End-Stage Renal Disease Program voluntary check-off box.

Direct deposit section – We added a yes/no question regarding direct deposit. #4

We also added numbers 1-3 to the existing questions/information.

Layout of signature area was changed to be to be consistent with all other individual income forms

Form 2M

Page 1

Line 8b – We eliminated the line 8b and changed 8a to line 8 only.

Page 2

Line 60 – We eliminated the End-Stage Renal Disease Program voluntary check-off box.

Direct deposit section – We added a yes/no question regarding direct deposit. #4

We also added numbers 1-3 to the existing questions/information.

Schedule I

Line 7e – We changed line 7e to a total line for federal income taxes paid to the allowable limit.

Line 7f – We eliminated line 7f.

Form 2EC

Direct deposit section – We added a yes/no question regarding direct deposit. #4

We also added numbers 1-3 to the existing questions/information.

Layout of signature area was changed to be to be consistent with all other individual income forms

Form 2M Worksheets

Worksheet VI – Itemized Deduction Worksheet was changed to Worksheet VI-A

Qualified Mortgage Insurance Premiums Deduction Worksheet for Form 2M was changed to Worksheet VI-B Qualified Mortgage Insurance Premiums

Worksheet VI-C New Vehicle Taxes and Fees Deduction – New worksheet was added.

Form 2

Page 1

Line 9b – We eliminated the line 9b and changed 9a to line 9 only.

Page 2

Line 56 – We added a line to report Montana pass through entity withholding.

Direct deposit section – We added a yes/no question regarding direct deposit. #4

We also added numbers 1-3 to the existing questions/information.

Layout of signature area was changed to be to be consistent with all other individual income forms

Page 3

Voluntary Check-off Contributions – Line 68 – We eliminated the End-Stage Renal Disease Program voluntary check-off box.

Page 5

Schedule III

Line 7e – We changed line 7e to a total line for federal income taxes paid to the allowable limit.

Line 7f – We eliminated line 7f.

Line 8 – We added a new line to report general state and local sales tax paid in 2009.

Schedule V

Lines 10 and 11 were moved from the “Nonrefundable credits that are single-year credits and HAVE NO carryover provision” section to the “Nonrefundable credits that HAVE a carryover provision” section.

Form 2EC

Direct deposit section – We added a yes/no question regarding direct deposit. #4

We also added numbers 1-3 to the existing questions/information.

Layout of signature area was changed to be consistent with all other individual income forms

Form 2 Worksheets

Worksheet VI – Itemized Deduction Worksheet was changed to Worksheet VI-A

Qualified Mortgage Insurance Premiums Deduction Worksheet for Form 2 was changed to Worksheet VI-B
Qualified Mortgage Insurance Premiums

Worksheet VI-C New Vehicle Taxes and Fees Deduction – New worksheet was added.

Form FID-3

Page 1

Heading section

Check boxes were added for refund return and 645 election.

Eliminated the check box to claim PT-WH

Expanded the entity types listed.

Lines were added to request the number of residents, nonresidents and other types of beneficiaries, the number of federal Schedules K-1 attached and the date the entity was created.

Line 2b was eliminated and the information boxes were moved to line 2.

Additions Section lines 10 through 16 were moved to a new schedule on page 3.

Subtractions Section lines 17 through 23 were moved to a new schedule on page 3.

Deductions and Exemptions Section lines 25 through 37 were changed.

Line 26 – Federal income tax was moved to new schedule on page 3.

Line 32 – Allowable miscellaneous itemized deductions moved to a new schedule on page 3.

Line 35 – Income distribution deduction moved to a new schedule on page 3.

Page 2

Line 38 – We added a line to report Montana pass through entity withholding.

Lines 39 a-c – Added a line for mineral royalty tax withheld distributed to beneficiaries and a line for the amount attributable to the estate or trust.

Line 49 – Voluntary Check-off Contributions – We eliminated the End-Stage Renal Disease Program voluntary check-off box.

Direct deposit section – We added a yes/no question regarding direct deposit. #4

We also added numbers 1-3 to the existing questions/information.

Page 3

Schedule A – Schedule of Deductions/Subtractions added.

Schedule B – Schedule of Additions added.

Schedule C – Montana Allowable Miscellaneous Itemized Deductions added.

Schedule D – Income Distribution Deduction added.

Page 4

Schedule I – Distribution to Beneficiaries was changed to Schedule E – Beneficiaries and Montana Income Distributions

Changed the layout of the schedule and changed the breakdown of the income distribution from 4 columns to one column.

Page 5

Schedule II – Nonresident Estate and Trust Tax was changed to Schedule F – Nonresident Estate and Trust Tax

Added line 8 to report Montana source ESBT S corporation income

Page 6

Schedule III – Montana Tax Credits was changed to Schedule G – Montana Tax Credits

Lines 9 and 10 were moved from the “Nonrefundable credits that are single-year credits and HAVE NO carryover provision” section to the “Nonrefundable credits that HAVE a carryover provision” section.

Page 7

Schedule IV – Credit for an Income Tax Liability Paid to Another State or Country was changed to Schedule H – Credit for an Income Tax Liability Paid to Another State or Country.

Line 2 – Modified the area regarding the other state’s abbreviation to allow only one state to be listed.

Schedule V – Reporting of Special Transactions was changed to Schedule I – Reporting of Special Transactions

NEW Montana Schedules K-1

Montana Schedule K-1 (FID-3).

Montana Schedule K-1 (CLT-4S and PR-1).