

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial ABHILASH REDDY	Last name MASAPETA	Your social security number 668-90-9786
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 9779 HUFF N PUFF RD		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. LAKELAND		State TN
		ZIP code 38002
Foreign country name	Foreign province/state/county	Foreign postal code

Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
 You Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1956 Are blind **Spouse:** Was born before January 2, 1956 Is blind

	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

	1 Wages, salaries, tips, etc. Attach Form(s) W-2		1	75,368.
Attach Sch. B if required.	2a Tax-exempt interest	2a		
	3a Qualified dividends	3a		
	4a IRA distributions	4a		
	5a Pensions and annuities	5a		
	6a Social security benefits	6a		
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>		7	
	8 Other income from Schedule 1, line 9		8	-5,400.
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶		9	69,968.
Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under Standard Deduction, see instructions.	10 Adjustments to income:			
	a From Schedule 1, line 22	10a		
	b Charitable contributions if you take the standard deduction. See instructions	10b		
	c Add lines 10a and 10b. These are your total adjustments to income ▶	10c		
	11 Subtract line 10c from line 9. This is your adjusted gross income ▶	11		69,968.
	12 Standard deduction or itemized deductions (from Schedule A)	12		12,400.
	13 Qualified business income deduction. Attach Form 8995 or Form 8995-A	13		
	14 Add lines 12 and 13	14		12,400.
	15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15		57,568.

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	8,457.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	8,457.
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	8,457.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	0.
24	Add lines 22 and 23. This is your total tax	24	8,457.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	10,814.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	10,814.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC) NO	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	1,800.
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	1,800.
33	Add lines 25d, 26, and 32. These are your total payments	33	12,614.

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	4,157.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	4,157.
b	Routing number <u>062203751</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <u>1853770665</u>		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	

Amount You Owe

For details on how to pay, see instructions.

37	Subtract line 33 from line 24. This is the amount you owe now	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
<input type="text"/>	<input type="text"/>	SOFTWARE DEVELOPER	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
<input type="text"/>	<input type="text"/>		
Phone no.	Email address		
<input type="text"/>	<input type="text"/>		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
SYAM PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA RAM SAGAR GUPTA TALLAM	03/04/2021	P02082703	<input type="checkbox"/> Self-employed
Firm's name <input type="checkbox"/>	Firm's address <input type="checkbox"/>		Phone no.	
GLOBAL TAXES LLC	2530 Pebble Creek Ln Cumming GA 30041		(678) 965-9522	
			Firm's EIN <input type="checkbox"/>	
			30-1017196	

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2020

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
ABHILASH REDDY MASAPETA

Your social security number
668-90-9786

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶ _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-5,400.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶ _____ _____	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	-5,400.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶ _____		
c	Date of original divorce or separation agreement (see instructions) ▶ _____		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	

SCHEDULE E
(Form 1040)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2020

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1041.**
▶ **Go to www.irs.gov/ScheduleE for instructions and the latest information.**

Name(s) shown on return

ABHILASH REDDY MASAPETA

Your social security number

668-90-9786

Part I **Income or Loss From Rental Real Estate and Royalties** **Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions **Yes** **No**
B If "Yes," did you or will you file required Form(s) 1099? **Yes** **No**

1a Physical address of each property (street, city, state, ZIP code)
A 2-3-742/10 FLAT NO 102 SV RESIDENCY, LALITHA NAGAR, RANGAREDDY, TELANGANA IN 500068
B
C

1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
A	3	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	A 365	0	<input type="checkbox"/>
B	B				<input type="checkbox"/>
C	C				<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
- 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	400.		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	1,200.		
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11	1,500.		
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14	1,200.		
15 Supplies	15	900.		
16 Taxes	16			
17 Utilities	17	1,000.		
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	5,800.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-5,400.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(-5,400.)	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a	400.		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e	5,800.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(5,400.)		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	-5,400.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020



2020 Montana Individual Income Tax Return

Form 2

Page 1 For the year Jan 1 – Dec 31, 2020, or the tax year beginning and ending
 First name and initial Last name Social Security Number Deceased? Date of death
 ABHILASH REDD MASAPETA 668909786
 Mark if this is Spouse's first name and initial Last name Spouse's Social Security Number Deceased? Date of death
 an amended return.

Current mailing address City State ZIP Code + 4
 (See page 2) 9779 HUFF N PUFF RD LAKELAND TN 38002
 Filing Status 1 Single 3 Head of household 4 Married filing jointly Residency Status 1 Resident full-year North Dakota reciprocity
 2a Married filing separately on the same form Mark only one box. 2 Nonresident full-year
 2b Married filing separately on separate forms If using 2b or 2c, enter your spouse's SSN below. 3 Resident part-year (See instructions)
 2c Married filing separately and spouse not filing

Dependents First name Last name Social Security Number Relationship Mark if disabled

Exemptions a Yourself 65 or older Blind Enter number marked a 1
 b Spouse 65 or older Blind Enter number marked b
 c Enter the total number of dependents. If more than 3 dependents, see instructions. c
 d Add lines a through c. **This is your total number of exemptions.** d 1

1 Wages, salaries, tips, etc. Include federal Form(s) W-2 1 75368 00 00
 2a Tax-exempt interest 2a 00 00 2b Taxable interest 2b 00 00 00
 3a Qualified dividends 3a 00 00 3b Ordinary dividends 3b 00 00 00
 4a IRA distributions 4a 00 00 4b Taxable amount 4b 00 00 00
 5a Pensions and annuities 5a 00 00 5b Taxable amount 5b 00 00 00
 6a Social Security benefits 6a 00 00 6b Taxable amount 6b 00 00 00
 7 Capital gain or (loss). Attach Schedule D if required. If not required, mark here 7 00 00 00
 8 Other income from Schedule 1, line 9 (See page 3) 8 -5400 00 00
 9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. **This is your total income.** 9 69968 00 00
 10 Adjustments to income
 10a From Schedule 1, line 22 (See page 3) 10a 00 00 00
 10b Charitable contributions if taking the federal standard deduction 10b 00 00 00
 10c Add lines 10a and 10b. **These are your total federal adjustments to income.** 10c 00 00 00

11 Subtract line 10c from line 9. **This is your Federal Adjusted Gross Income.** 11 69968 00 00

12 Montana additions (See page 4) 12 0 00 00
 13 Montana subtractions (See page 5) 13 0 00 00
 14 **Montana Adjusted Gross Income.** Add lines 11 and 12, then subtract line 13. 14 69968 00 00
 15 **Standard or itemized deductions.** Mark this box and include page 7 if you elect to itemize. 15 5000 00 00
 16 **Exemptions.** Multiply \$2,560 by your total number of exemptions. 16 2560 00 00
 17 **Taxable income.** Subtract lines 15 and 16 from line 14. If zero or less, enter 0. 17 62408 00 00
 18 **Tax liability before credits** (See instructions) 18 3710 00 00
 19 Nonrefundable credits (See page 9.) Do not enter an amount larger than line 18. 19 0 00 00
 20 **Tax after nonrefundable credits.** Subtract line 19 from line 18. 20 3710 00 00
 21 Montana tax withheld on Forms W-2 and 1099 21 4165 00 00
 22 Other payments and refundable credits (See page 11) 22 00 00 00
 23a Earned Income Tax Credit **Enter your federal EITC** 23a 00
 23b Multiply line 23a by 3% (0.03) and enter the result (Status 2a filers: See instructions) 23b 00 00 00
 24 Contributions, penalties, and interest (See page 11) 24 0 00 00
 25 **Total payments.** Add lines 21, 22, and 23b, then subtract line 24. 25 4165 00 00
 26 If line 25 is less than line 20, subtract line 25 from line 20. **This is your TAX DUE** ▶ 26 00 00 00

Pay online at TAP.DOR.MT.gov or make checks payable to *Montana Department of Revenue*

27 If line 25 is more than line 20, subtract line 20 from line 25. **This is your TAX OVERPAID** ▶ 27 455 00 00

Go to Page 2 to complete your return and claim any refund.

Office Use Only
 Date Received



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 REV 02/15/21 PRO

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Status 2a Payment Schedule

If your filing status is 2a, you must complete this schedule only if there is an amount on page 1, line 26, and on page 1, line 27.

Under filing status 2a, your overpayment is applied to the amount owed by your spouse before you can claim the net overpayment on the Refund Schedule.

Table with 3 columns: Description, Line Number, Amount. Rows include: 1 Enter the amount from line 26, tax due; 2 Enter the amount from line 27, tax overpaid; 3 Subtract line 2 from line 1, enter the result but not less than zero; 4 Subtract line 1 from line 2, enter the result but not less than zero.

The amount on line 4 (above) must be entered on Refund Schedule, line 1 (below), and in the column of the spouse with an overpayment on page 1, line 27.

Refund Schedule

Table with 4 columns: Description, Line Number, Column A, Column B. Rows include: 1 Enter your overpayment from page 1, line 27 or from the Status 2a Payment Schedule, line 4; 2 Amount from line 1 you want applied to your 2021 estimated tax; 3 Amount from line 1 you want deposited into a 529 or 529A account; 4 Subtract lines 2 and 3 from line 1.

If you are filing a return in Montana for the first time, direct deposit is not available. Stop here and sign your return below. If the direct deposit option is available and you wish to use it, provide your bank account information and sign your return below.

Your Direct Deposit Account RTN# ACCT# Checking Savings. If using direct deposit, you are required to mark one box. If this deposit is going to an account located outside of the United States or its territories, mark this box.

REQUIRED

Signature, Paid Preparer, and Third-Party Designee

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. Spouse's signature. Taxpayer daytime phone number 615 839 3924.

Paid preparer's signature SYAM PRIYA RAM SAGAR GU Preparer's PTIN P02082703 Firm's FEIN 301017196 Mark if paid preparer is also a Third-Party Designee.

Mark the box if you want to allow another person (other than a paid preparer) to discuss this return with us.

Name Phone number

Amended Return Information

Mark the appropriate box. In the table below, indicate the reasons for the changes you made to your Montana tax return.

Table with 4 columns: Box, Form or Schedule, Line or Box, Reason. Rows include: a NOL carryback; b Federal audit; c Amended federal return; d Filing status; e Other.



**Schedule 1 (federal Form 1040 or 1040-SR)
Additional Income and Adjustments to Income**

Enter your additional income and adjustments to income from Schedule 1

		A	B
Additional Income	1 Taxable refunds, credits, or offsets of state and local income taxes	00	00
	2a Alimony received	00	00
	2b Date of original divorce or separation agreement		
	3 Business income or (loss). Include federal Schedule C.	00	00
	4 Other gains or (losses). Include federal Form 4797.	00	00
	5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E.	-5400	00
	6 Farm income or (loss). Include federal Schedule F.	00	00
	7 Unemployment compensation	00	00
	8 Other income. List type and amount.	00	00
	9 Combine lines 1 through 8. Enter the total on page 1, line 8.	-5400	00
	10 Educator expenses	00	00
Adjustments to Income	11 Certain business expenses of reservists, performing artists, and fee-basis government officials. Include federal Form 2106.	00	00
	12 Health savings account deduction. Include federal Form 8889.	00	00
	13 Moving expenses for members of the Armed Forces. Include federal Form 3903.	00	00
	14 Deductible part of self-employment tax. Include federal Schedule SE.	00	00
	15 Self-employed SEP, SIMPLE, and qualified plans	00	00
	16 Self-employed health insurance deduction	00	00
	17 Penalty on early withdrawal of savings	00	00
	18a Alimony paid	00	00
	18b Recipient's SSN		
	18c Date of original divorce or separation agreement		
	19 IRA deduction	00	00
	20 Student loan interest deduction	00	00
21 Tuition and fees. Include Form 8917	00	00	
22 Add lines 10 through 21. Enter the total on page 1, line 10a. Mark if including federal write-ins.	00	00	

Net Operating Loss Election for Tax Years 2018, 2019, and 2020

If you do not want to carry back one or more of your net operating losses incurred in 2018, 2019, or 2020, mark the box for the corresponding tax year:

2018 2019 2020

If you incurred several net operating losses during this time period, you may elect to waive the carryback period for one year and not the other.

Montana Medical Savings Account (MSA) Schedule

If you have an MSA, you must report your beginning and ending balance each year.

		A	B
Subtraction	1 Beginning balance. If this is a new account, enter 0.	00	00
	2 Total contributions for the year	00	00
	3 Earnings from the account: interest, dividends, capital gains, etc.	00	00
	4 Add lines 2 and 3. Enter the total on Subtractions Schedule, line 15. (See page 5)	00	00
	5 Ending balance. Enter your ending balance as shown on your year-end account statement.	00	00
Nonqualified Withdrawal and Penalty	1 Total withdrawals made during the year	00	00
	2 Withdrawals for eligible expenses (See instructions)	00	00
	3 Nonqualified withdrawals. Subtract line 2 from line 1. Enter the total on Additions Schedule, line 6.	00	00
	4 Nonqualified withdrawals not subject to the 10% (0.10) penalty (See instructions)	00	00
	5 Nonqualified withdrawals subject to penalty. Subtract line 4 from line 3.	00	00
	6 Penalty. Multiply line 5 by 10% (0.10) and include the total on Contributions, Penalties, and Interest Schedule, line 5 (See page 11)	00	00



Montana Additions Schedule

Enter your additions to Federal Adjusted Gross Income on the corresponding lines.

		A	B			
Savings Accounts	General Additions	1 Recovery of federal income tax deducted in 2019 (See worksheet below)	1	00	00	
		2 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	2	00	00	
		3 Interest and mutual fund dividends from state, county, or municipal bonds from other states	3	00	00	
		4 Dividends not included in Federal Adjusted Gross Income	4	00	00	
		5 Adjustment for smaller federal estate and trust taxable distributions	5	00	00	
		6 Montana medical savings account nonqualified withdrawals (See page 3)	6	00	00	
		7 First-time home buyer savings account nonqualified withdrawals	7	00	00	
		8 Allocation of compensation to spouse in sole proprietorship	8	00	00	
		Business Additions	9 Federal net operating loss deduction	9	00	00
			10 Dependent care assistance credit adjustment	10	00	00
11 Farm and ranch risk management account taxable distributions	11		00	00		
12 Enter your total additions from Montana Schedules K-1 (PTE), part 3, column I, line 1	12		00	00		
13 Title plant depreciation and amortization	13		00	00		
14 Other additions. Specify:	14		00	00		
Total Retirement	15 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 14.		15	00	00	
	16 Addition to taxable Social Security benefits (See page 6)		16	00	00	
	17 Add lines 15 and 16, and enter the total on page 1, line 12	17	00	00		
This is your total additions to Federal Adjusted Gross Income.			00	00		

Recovery of Federal Income Tax Deducted in 2019

Worksheet

If you chose the standard deduction in 2019, your refund is not taxable. Do not complete this worksheet.

		A	B		
		1 Enter your total federal taxes paid in 2019 as reported on your 2019 Form 2, Itemized Deductions Schedule, lines 4a through 4d	1	00	00
		2 Enter the federal income tax refund you received in 2020	2	00	00
		3 Enter any refundable credits claimed on your 2019 federal Form 1040	3	00	00
		4 Subtract line 3 from line 2. This is the portion of your federal refund that is a result of taxes you paid.	4	00	00
If the result is zero or less, stop here. Your federal refund is not taxable.					
		5 Enter the amount reported on your 2019 Form 2, Itemized Deductions Schedule, line 4	5	00	00
		6 Enter the federal income taxes included on line 12b of your 2019 federal Form 1040	6	00	00
		7 Subtract line 4 from line 1 and enter the result here, but not less than zero	7	00	00
		8 Subtract line 7 from line 5	8	00	00
		9 Subtract line 6 from line 5	9	00	00
		10 Enter the lesser of line 9 or line 8. This is the amount of taxes you deducted that were refunded to you.	10	00	00
If the result is zero or less, stop here. Your federal refund is not taxable.					
		11 Enter the amount reported on your 2019 Form 2, Itemized Deductions Schedule, line 19	11	00	00
		12 Enter your Montana Adjusted Gross Income from 2019 Form 2, page 1, line 11	12	00	00
		13 Calculate the 2019 standard deduction: • If your filing status was single or married filing separately, enter 20% (0.20) of line 12, but not less than \$2,090 or more than \$4,710. • If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 12, but not less than \$4,180 or more than \$9,420.	13	00	00
		14 Subtract line 13 from line 11	14	00	00
If the result is zero or less, stop here. Your federal refund is not taxable.					
		15 If your 2019 taxable income was less than zero, enter your 2019 taxable income as a negative number. Otherwise enter 0.	15	00	00
		16 Add line 15 to the smaller of line 10 or line 14. If the result is less than zero, enter 0. Enter here and on the Additions Schedule, line 1.	16	00	00
This is your recovery of federal income tax deducted in 2019.			00	00	



Montana Subtractions Schedule

Enter your subtractions from Federal Adjusted Gross Income on the corresponding lines.

		A	B
General Subtractions	1 State income tax refunds included on Schedule 1, line 1 (See page 3)	00	00
	2 Interest and mutual fund dividends from federal bonds, notes and obligations	00	00
	3 Partial interest exemption for taxpayers 65 and older	00	00
	4 Adjustment for larger federal estate and trust taxable distribution	00	00
	5 Exemption for certain income of child taxed to parent	00	00
	6 Recoveries of amounts deducted in earlier years that did not reduce Montana income tax	00	00
	7 Unemployment compensation	00	00
Employment	8 Exempt tribal income. Include Form ETM.	00	00
	9 Certain taxed tips and gratuities	00	00
	10 Workers' compensation benefits	00	00
	11 Certain health insurance premiums taxed to employee	00	00
Military	12a Student loan repayments for health care professional included in gross income	00	00
	12b Student loan repayments for educator included in gross income	00	00
	13 Military salary of active duty servicemembers	00	00
Savings Accounts	14 Life insurance premiums reimbursement or death benefits for National Guard and Reservist	00	00
	15 Montana medical savings account deposits and earnings (See page 3)	00	00
	16 First-time home buyer savings account deposits and earnings. Include Form FTB.	00	00
	17 Family education savings account (529) deposits (up to \$3,000 per taxpayer)	00	00
	18 Achieving a Better Life Experience Act (ABLE) account deposits (up to \$3,000 per taxpayer)	00	00
Status	19 Carryover of capital losses incurred prior to 2007	00	00
	20 Carryover of passive losses incurred prior to 2007	00	00
Business Subtractions	21 Allocation of compensation to spouse in sole proprietorship	00	00
	22 Montana net operating loss carryover from Montana NOL Schedule	00	00
	23 Business-related expenses for purchasing recycled material. Include Form RCYL.	00	00
	24 Business expenses not included on page 1, line 11, due to an existing federal credit taken. (Do not include depreciation deductions)	00	00
	25 Certain expenses incurred by medical marijuana providers (See instructions)	00	00
	26 Sales of land to beginning farmers	00	00
	27 Capital gains and dividends from small business investment companies	00	00
	28 Certain gains recognized by liquidating corporation	00	00
	29 Farm and ranch risk management account deposits. Include Form FRM.	00	00
	30 Donation of mineral exploration information	00	00
	31 Gain on eligible sale of mobile home park. Include Form MHPE.	00	00
Retirement	32 Enter your total subtractions from Montana Schedules K-1 (PTE), part 3, column I, line 2	00	00
	33 Partial retirement disability income exemption for taxpayers under age 65	00	00
	34 Federal taxable Tier II Railroad Retirement benefits entered on page 1, line 5b	00	00
	35 Partial pension, annuity, and IRA income exemption (See page 6)	00	00
	36 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 35.	00	00
	37 Add your subtraction from federal taxable Social Security benefits (See page 6) and your Tier I Railroad Retirement benefits	00	00
	38 Add lines 36 and 37, and enter the total on page 1, line 13.	00	00
Total	This is your total subtractions from Federal Adjusted Gross Income.	00	00



Partial Pension, Annuity, and IRA Income Exemption

Worksheet

		A	B
1	Maximum exclusion amount	4 3 7 0 0 0	4 3 7 0 0 0
2	Pension, annuity, and IRA income. Enter the sum of page 1, line 4b and line 5b, reduced by any amount reported on Subtractions Schedule, line 34. If you are married filing jointly, complete a column for each spouse as if filing separately.	0 0	0 0
3	Enter the smaller of line 1 or line 2. If you are married filing jointly, enter the sum of the smaller of line 1 or line 2 for each spouse in Column A.	0 0	0 0
4	Enter your Federal Adjusted Gross Income from page 1, line 11.	0 0	0 0
5	Federal Adjusted Gross Income limitation amount	3 6 4 2 0 0 0	3 6 4 2 0 0 0
6	Subtract line 5 from line 4 and multiply the result by 2 (x 2). If less than zero, enter 0.	0 0	0 0
7	Partial pension, annuity, and IRA income exemption. Subtract line 6 from line 3. If less than zero, enter 0. Enter the result on Subtractions Schedule, line 35 (See page 5). This is your partial pension, annuity and IRA income exemption.	0 0	0 0

Taxable Social Security Benefits

Worksheet

The taxable amount of your Social Security benefits for Montana may be different than for federal purposes. Complete this worksheet to figure how much you must enter on either the Additions or Subtractions Schedule.

Modified Income

		A	B
1	Total amount from box 5 of all your federal Forms SSA-1099	0 0	0 0
2	Multiply line 1 by 50% (0.50)	0 0	0 0
3	Subtract page 1, line 6b, from page 1, line 9, and enter the result here. (See instructions)	0 0	0 0
4	Subtract Additions Schedule, line 3, from Additions Schedule, line 15 (See page 4)	0 0	0 0
5	Enter the amount, if any, from page 1, line 2a	0 0	0 0
6	Combine lines 2, 3, 4, and 5	0 0	0 0
7	Enter Schedule 1, line 22 (See page 3.) Do not include student loan interest deduction.	0 0	0 0
8	Add the amounts on Subtractions Schedule, line 36 (See page 5) and line 7. If the amount on line 8 is greater than on line 6, none of your Social Security benefits are taxable. Stop here, enter 0 on line 20, and go to line 21.	0 0	0 0
9	Subtract line 8 from line 6	0 0	0 0

Taxable Social Security Benefits

10	Enter the amount that corresponds to your filing status. If your filing status is: • Married filing jointly, enter \$32,000 in column A; • Single or head of household, enter \$25,000 in column A; • Married filing separately, enter \$16,000 in columns A and B.	0 0	0 0
11	Subtract line 10 from line 9 If the amount on line 10 is greater than on line 9, none of your Social Security benefits are taxable. Stop here, enter 0 on line 20, and go to line 21.	0 0	0 0
12	Enter the amount that corresponds to your filing status. If your filing status is: • Married filing jointly, enter \$12,000 in column A; • Single or head of household, enter \$9,000 in column A; • Married filing separately, enter \$6,000 in columns A and B.	0 0	0 0
13	Subtract line 12 from line 11. If less than zero, enter 0.	0 0	0 0
14	Enter the smaller of line 11 or line 12	0 0	0 0
15	Multiply line 14 by 50% (0.50)	0 0	0 0
16	Enter here the smaller of line 2 or line 15	0 0	0 0
17	Multiply line 13 by 85% (0.85). If line 13 is zero, enter 0.	0 0	0 0
18	Add lines 16 and 17	0 0	0 0
19	Multiply line 1 by 85% (0.85)	0 0	0 0
20	Enter the smaller of line 18 or 19. This is your Montana taxable Social Security benefits.	0 0	0 0
21	Enter the federal taxable amount of Social Security benefits that you entered on page 1, line 6b	0 0	0 0
22	If line 21 equals line 20, the amount of the federal taxable Social Security benefits that you entered on page 1, line 6b, is the same amount that is taxed by Montana. No additions or subtractions are necessary.		
23	If line 21 is less than line 20, subtract line 21 from line 20. Enter the result on Additions Schedule, line 16 (See page 4.) This is your additional amount of taxable Social Security benefits.	0 0	0 0
24	If line 21 is greater than line 20, subtract line 20 from line 21. Enter the result on Subtractions Schedule, line 37 (See page 5.) This is your reduction in taxable Social Security benefits.	0 0	0 0

Adjustments



Standard Deduction

Worksheet

When filing separately on the same form, each spouse must figure their own deduction.

			A		B
Total	Minimum	1 Enter your Montana Adjusted Gross Income from page 1, line 14	69968	00	00
		2 Multiply the amount on line 1 by 20% (0.20)	13994	00	00
		3 If you are single or married filing separately, enter \$4,790. If you are married filing jointly or head of household, enter \$9,580.	4790	00	00
		4 Enter the amount from line 2 or line 3, whichever is smaller	4790	00	00
		5 If you are single or married filing separately, enter \$2,130. If you are married filing jointly or head of household, enter \$4,260.	2130	00	00
		6 Enter the amount from line 4 or line 5, whichever is larger, here and on page 1, line 15.	4790	00	00
		This is your standard deduction.			

Itemized Deductions Schedule

If you choose to itemize your deductions, mark the box on page 1, line 15.

				A		B	
Federal Tax Paid/Withheld in 2020	Medical and Dental Expenses	1 Medical and dental expenses 1a	00				
		Enter the amount from page 1, line 14 1b	69968	00			
		Multiply line 1b by 7.5% (0.075) 1c	5248	00			
		Subtract line 1c from line 1a and enter the total here, but not less than zero.					
		This is your deductible medical and dental expenses subject to a percentage of Montana Adjusted Gross Income.					
					00		00
		2 Medical insurance premiums not deducted elsewhere on your return			00		00
		3 Long-term care insurance premiums not deducted elsewhere on your return			00		00
		4 Federal income tax withheld 4a	8457	00			
		Federal estimated tax payments 4b	0	00			
2019 federal income taxes paid 4c	00						
Other back year federal income taxes 4d	00						
Add lines 4a through 4d and enter the total here, but not more than \$5,000 if you are single, head of household, or married filing separately; or \$10,000 if you are married filing jointly.							
		This is your federal income tax deduction.		5000	00	00	
State and Local Taxes Limited to \$10,000	5 General state and local sales taxes 5a	00					
	Local income taxes 5b	00					
	Real estate taxes paid 5c	00					
	Value-based personal property taxes 5d	00					
	Add lines 5a to 5d, enter the total here, but not more than \$10,000 if your status is single, head of household or married filing jointly; or \$5,000 if you are married filing separately.						
		This is your state and local tax deduction.		0	00	00	
Other State Taxes	6 Montana light vehicle registration fees			00		00	
	7 Per capita livestock fees			00		00	
	8 Other deductible taxes paid. List type and amount:			00		00	
Gifts to Charity	9 Home mortgage interest and points. If paid to the person from whom you bought the house, provide their name, Social Security Number and address			00		00	
	10 Investment interest. Include federal Form 4952.			00		00	
	11 Charitable contributions made by cash or check			00		00	
	12 Charitable contributions made by other than cash or check			00		00	
Miscellaneous Deductions	13 Charitable contribution carryover from the previous year			00		00	
	14 Child and dependent care expenses. Include Montana Form 2441-M.			00		00	
	15 Casualty and theft losses. Include federal Form 4684.			00		00	
	16 Political contributions, limited to \$100 per taxpayer			00		00	
	17 Gambling losses allowed under federal law			00		00	
	18 Other miscellaneous deductions. List type and amount:			00		00	
Total	19 Add lines 1 through 18, and enter the total on page 1, line 15.			5000	00	00	
	This is your total itemized deductions.						



Resident Part-Year Required Information

Date of Change

State moved to

State moved from

Nonresident / Part-Year Resident Ratio Schedule

Enter your Montana source income that is included in Montana Adjusted Gross Income on page 1, line 14.

		A	B	
Montana Source Income	1 Wages, salaries, tips, etc.	00	00	
	2 Interest	00	00	
	3 Ordinary dividends	00	00	
	4 Refunds, credits, or offsets of local income taxes	00	00	
	5 Alimony received	00	00	
	6 Business income or (loss)	00	00	
	7 Capital gain or (loss)	00	00	
	8 Other gains or (losses)	00	00	
	9 IRAs, pensions, and annuities	00	00	
	10 Rental real estate, royalties, partnerships, S corporations, trusts, etc.			
	Mark this box if Montana source losses are carried over to next year. (See instructions)		00	00
	11 Farm income or (loss)	00	00	
	12 Social Security benefits	00	00	
	13 Other income and adjustments to income (See instructions)	00	00	
	14 Montana source additions to income (See instructions)	00	00	
	15 Montana source net operating loss (See instructions)	00	00	
16 Montana source income. Add lines 1 through 15.	00	00		
MT AGI 17 Enter your Montana Adjusted Gross Income from page 1, line 14	00	00		
Ratio	18 Divide the amount on line 16 by the amount on line 17. Round to 6 decimal places and do not enter more than 1.000000.			
	This is your nonresident or part-year resident ratio.			

Tax Liability Schedule

Full-year residents must skip lines 3a, 3b, and 5. Nonresidents calculate their tax on lines 2 and 3a or compute the tax on their volume of sales on line 3b when eligible.

		A	B
Tax Liability	1 Tax from the tax table below	3710 00	00
	2 Recapture taxes (See instructions) Code Code	00	00
	3a Nonresident tax. Multiply line 1 by the nonresident ratio above and add line 2. Enter the total on page 1, line 18.	00	00
	3b Alternative tax method for certain nonresidents (See instructions)	00	00
	4 Tax on lump-sum distributions. Include federal Form 4972.	00	00
	5 Part-year resident tax. Multiply line 1 by the part-year resident ratio above, and add lines 2 and 4. Enter the total on page 1, line 18.	00	00
6 Resident tax. Add lines 1, 2 and 4, and enter the total on page 1, line 18.	3710 00	00	

2020 Montana Individual Income Tax Rates			
If your taxable income (page 1, line 17) is:			
More than	But not more than	Then your tax rate is	Less
\$0	\$3,100	1% of taxable income	\$0
\$3,100	\$5,500	2% of taxable income	\$31
\$5,500	\$8,400	3% of taxable income	\$86
\$8,400	\$11,300	4% of taxable income	\$170
\$11,300	\$14,500	5% of taxable income	\$283
\$14,500	\$18,700	6% of taxable income	\$428
More than \$18,700		6.9% of taxable income	\$596

Example:
Your taxable income is \$25,000.
 $\$25,000 \times 6.9\% (0.069) = \$1,725$
 $\$1,725 - \$596 = \$1,129$ tax



Nonrefundable Credits Schedule

Enter your nonrefundable credits, including any carryover credits that may be available from 2019.

	A	B
Single Year Credits - No Carryover Provision		
1 Resident capital gains credit. 2% of capital gain entered on page 1, line 7.	00	00
2 Nonresident/part-year resident capital gains credit. 2% of capital gain entered on Nonresident/Part-Year Resident Ratio Schedule, line 7. (See page 8)	00	00
3 Credit for an income tax liability paid to another state or country (See schedule below)	00	00
4 College contribution credit. Include Form CC.	00	00
5 Qualified endowment credit. Include Form QEC.	00	00
6 Energy conservation installation credit. Include Form ENRG-C.	00	00
7 Alternative fuel credit. Include Form AFCR.	00	00
8 Health insurance for uninsured Montanans credit. Include Form HI.	00	00
9 Elderly care credit. Include Form ECC.	00	00
10 Recycle credit. Include Form RCYL.	00	00
11 Innovative educational program credit	00	00
12 Student scholarship organization credit	00	00
13 Apprenticeship credit	00	00
14 Biodiesel blending and storage credit. Include Form BBSC.	00	00
Nonrefundable Credits with Carryover Provision		
15 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here. CGR Account ID:	00	00
16 Geothermal systems credit. Include Form ENRG-A.	00	00
17 Alternative energy systems credit. Recognized nonfossil form of energy generation.	00	00
18 Alternative energy systems credit. Low emission wood or biomass combustion device. Include Form ENRG-B if you are claiming a credit on lines 17 or 18.	00	00
19 Alternative energy production credit. Include Form AEPC.	00	00
20 Dependent care assistance credit. Include Form DCAC.	00	00
21 Historic property preservation credit. Include federal Form 3468.	00	00
22 Infrastructure users fee credit. Include Form IUFC.	00	00
23 Empowerment zone credit	00	00
24 Increasing research activities credit. Include a detailed schedule of the credit carryforward.	00	00
25 Mineral and coal exploration incentive credit. Include Form MINE-CRED.	00	00
26 Adoption credit. Include federal Form 8839.	00	00
27 Media credit. Include Form MEDIA-CLAIM	00	00
Total		
28 Add lines 1 through 27, and enter the total on page 1, line 19. This is your total nonrefundable credits.	00	00

Credit for Income Tax Paid to Another State or Country Schedule

You may have paid income tax on income sourced to another state while a MT resident. Use this schedule to calculate this credit. You cannot claim this credit if a foreign tax credit is claimed for federal tax purposes.

	A	B
Credit for Taxes Paid to Another State or Country		
1 Enter your income sourced and taxable to another state or country that is included in your Montana Adjusted Gross Income or in your Montana source income if a part-year resident. (See instructions)	00	00
2 Enter all income sourced and taxable to the other state or country. Enter state's abbreviation.	00	00
3 Enter your income sourced and taxable to Montana. If a full-year resident, enter page 1, line 14. If a part-year resident, enter Nonresident/Part-Year Resident Ratio Schedule, line 16. (See page 8)	00	00
4 Enter your total income tax liability paid to the other state or country (See instructions)	00	00
5 Enter your Montana tax liability (See instructions)	00	00
6 Divide line 1 by line 2. Enter the percentage here, but not more than 100%.		
7 Multiply line 4 by line 6	00	00
8 Divide line 1 by line 3. Enter the percentage here, but not more than 100%.		
9 Multiply line 5 by line 8. (If you have capital gains included on line 1, see instructions.)	00	00
10 Enter the smaller of the amounts on lines 4, 7, or 9 here and on Nonrefundable Credits Schedule, line 3 (See above.) This is your credit for income tax paid to another state or country.	00	00



Elderly Homeowner/Renter Credit Schedule

When you claim this credit, you attest that:

- You are 62 or older as of December 31, 2020; Enter physical address of Montana residence
 - Your gross household income of all household members is less than \$45,000 for the tax year; (if different than mailing address entered on Form 2)
 - You have lived in Montana for at least nine months during the tax year; and Address
 - You occupied a Montana residence as a renter, owner or lessee City
- for at least six months during the tax year.

For lines 1-9, use the amounts reported on **Forms 2, page 1** for all members of the household. (See instructions)

			Household
Gross Household Income	1 Enter the Federal Adjusted Gross Income from line 11	1	00
	2 Enter the tax-exempt interest from line 2a	2	00
	3 Enter any IRA distributions reported on line 4a not included on line 4b. Do not include any rollovers.	3	00
	4 Enter any pensions and annuities reported on line 5a not included on line 5b	4	00
	5 Subtract the taxable Social Security benefits reported on line 6b from the amount on line 6a	5	00
	6 Social Security payments not reported, except when paid directly to a nursing home	6	00
	7 Refundable credits received, including the elderly homeowner/renter credit received in 2020	7	00
	8 Other income not included above (See instructions)	8	00
	9 Enter all losses included in the Federal Adjusted Gross Income on line 11 (See instructions)	9	00
	10 Add lines 1 through 9. This is your gross household income.	10	00
Net Household Income	11 Your standard exclusion is entered here for you.	11	6 3 0 0
	12 Subtract line 11 from line 10 and enter the result here, but not less than zero	12	00
	13 Enter your multiplier rate from the Household Income Reduction Table (See table below)	13	00
	14 Multiply line 12 by line 13. This is your net household income.	14	00
Credit Computation	15 Enter the property tax that you were billed for your Montana residence and up to one acre in 2020	15	00
	16 Enter the rent that you paid in 2020 for your Montana residence	16	00
	17 Multiply line 16 by 15% (0.15)	17	00
	18 Add lines 15 and 17	18	00
	19 Subtract line 14 from line 18 and enter the result here, but not less than zero	19	00
	20 Enter the lesser of line 19 or \$1,000	20	00
	21 Enter the percentage from the Credit Multiplier Table that corresponds to your gross household income (See table below)	21	00
	22 Multiply line 20 by the percentage on line 21, and enter the total here and on Other Payments and Refundable Credits Schedule, line 6. (See page 11.) This is your elderly homeowner/renter credit.	22	00

Net Household Income

Credit Computation

LTC Rent

To claim the Elderly Homeowner/Renter Credit, you must include pages 1, 2, 10, 11, and any other pages used to complete your return.

Long-Term Care Facility Rent Calculation

Worksheet

LTC Rent	1 Total payment to the facility	1	00
	2 If you received board services (meals, housekeeping, laundry, transportation), multiply line 1 by 20% (0.20)	2	00
	3 If you received care (nursing care, assisted living care, memory care), multiply line 1 by 30% (0.30)	3	00
	4 Subtract lines 2 and 3 from line 1. This is your rent. Enter here and on line 16 of the schedule above.	4	00

At least	But not more than	Multiplier	At least	But not more than	Multiplier
\$0	\$1,999	0	\$7,000	\$7,999	0.035
\$2,000	\$2,999	0.006	\$8,000	\$8,999	0.039
\$3,000	\$3,999	0.016	\$9,000	\$9,999	0.042
\$4,000	\$4,999	0.024	\$10,000	\$10,999	0.045
\$5,000	\$5,999	0.028	\$11,000	\$11,999	0.048
\$6,000	\$6,999	0.032	\$12,000	and greater	0.05

If line 10 is:	Multiplier
Less than \$35,000	1.00 (100%)
\$35,000 to \$37,500	0.40 (40%)
\$37,501 to \$40,000	0.30 (30%)
\$40,001 to \$42,500	0.20 (20%)
\$42,501 to \$44,999	0.10 (10%)
\$45,000 and greater	0.00 (0%)



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Other Payments and Refundable Credits Schedule

Withholding reported on Forms W-2 and 1099 must be entered on page 1, line 21.

		A	B
Other Payments and Refundable Credits	1 2020 estimated tax payments	00	00
	2 Overpayment applied from 2019 return	00	00
	3 Total withholding from Montana Schedules K-1	00	00
	4 Emergency lodging credit. Include Form ELC.	00	00
	5 Unlocking public lands credit	00	00
	6 Elderly homeowner/renter credit (See schedule on page 10, line 22)	00	
	7 Other payments (See instructions)	00	00
	8 Add lines 1 through 7, enter on page 1, line 22. This is your other payments and refundable credits.	00	00

Contributions, Penalties, and Interest Schedule

Enter any voluntary contributions to check-off programs, penalties, and interest on the corresponding lines.

		A				B										
Contributions	Voluntary Contributions															
	1	Nongame Wildlife Program	a	\$5	\$10	\$20	00	other amount	a	\$5	\$10	\$20	00	other amount		
		Child Abuse Prevention	b	\$5	\$10	\$20	00	other amount	b	\$5	\$10	\$20	00	other amount		
		Agriculture Literacy in MT Schools	c	\$5	\$10	\$20	00	other amount	c	\$5	\$10	\$20	00	other amount		
		MT Military Family Relief Fund	d	\$5	\$10	\$20	00	other amount	d	\$5	\$10	\$20	00	other amount		
		Total voluntary contributions				1		00				00				
Amend Penalties and Interest	2	If filing an amended return, enter overpayments already refunded or applied to 2021										2		00		00
	3	Interest on underpayment of estimated taxes (See worksheet below)										3		00		
			If applicable, mark the appropriate box		2/3 farming gross income	Estimated payments were made using the annualization method										
	4	Late file penalty, late payment penalty and interest (See instructions)										4		00		00
	5	Other penalties (See instructions)										5		00		00
Total	6	Add lines 1 through 5, and enter the total on page 1, line 24.										6		00		00
			This is your contributions, penalties, and interest.				6		00				00			

Calculation of Interest on Underpayment of Estimated Taxes - Short Method

Worksheet

If you are filing separately on the same form, combine column A and B for each of the calculations.

\$500 Threshold	1	Total tax due reported on page 1, line 20										1		00
	2	Montana tax withheld on Forms W-2 and 1099 reported on page 1, line 21										2		00
	3	Combine the amounts on Other Payments and Refundable Credits Schedule, lines 2 through 6 (See schedule above)										3		00
	4	Add lines 2 and 3										4		00
	5	Subtract line 4 from line 1										5		00
												If your result is \$500 or less, stop here; you do not owe interest on your underpayment.		
Underpayment for 2020	6	Multiply line 1 by 90% (0.90)										6		00
	7	Income tax liability that you entered on your 2019 Form 2, page 1, line 17										7		00
	8	Enter the smaller of line 6 or line 7										8		00
	9	Add the amount on line 4 above and Other Payments and Refundable Credits Schedule, line 1 (See schedule above)										9		00
	10	Subtract line 9 from line 8.										10		00
												If the result is zero or less, stop here; you do not owe interest on your underpayment.		
Interest	11	Multiply line 10 by 1.81% (0.0181)										11		00
	12	If you paid the amount on line 10 on or after April 15, 2021, enter 0. If you paid the amount on line 10 before April 15, multiply the amount on line 10 by the number of days you paid before April 15 and then by 0.0000822.										12		00
	13	Subtract line 12 from line 11, and enter on Contributions, Penalties, and Interest Schedule, line 3. (See schedule above)										13		00
												This is your interest on the underpayment of estimated taxes.		



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