

Filing Status [X] 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: SHYAM SUNDER REDDY
Last name: KALLEM
Your social security number: 787-32-2829
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.
4800 GREEN MEADOW DR
Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.
HELENA
State: MT
ZIP code: 59602
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 [X] 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

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes a checkbox for 'If more than four dependents, see instructions and check here'.

Main tax calculation table with columns for line numbers and amounts. Includes sub-columns for 2a, 3a, 4a, 5a, 6a, 10a, 10b, 10c, 11, 12, 13, 14, 15. Total taxable income is 87,767.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	15,146.
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
<b>18</b>	Add lines 16 and 17	<b>18</b>	15,146.
<b>19</b>	Child tax credit or credit for other dependents	<b>19</b>	
<b>20</b>	Amount from Schedule 3, line 7	<b>20</b>	
<b>21</b>	Add lines 19 and 20	<b>21</b>	
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	15,146.
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>23</b>	0.
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	15,146.
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	17,749.
<b>b</b>	Form(s) 1099	<b>25b</b>	
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	17,749.
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return	<b>26</b>	
<b>27</b>	Earned income credit (EIC) <b>NO</b>	<b>27</b>	
<b>28</b>	Additional child tax credit. Attach Schedule 8812	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 13	<b>31</b>	
<b>32</b>	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	17,749.

**Refund**

<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	2,603.
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	2,603.
<b>b</b>	Routing number 044000037	<b>c</b>	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number 680358616		
<b>36</b>	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	<b>36</b>	

**Amount You Owe**

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

**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 <b>BUSINESS ANALYST</b>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

**Paid Preparer Use Only**

Preparer's name <b>SYAM PRIYA RAM SAGAR GUPTA TALLAM</b>	Preparer's signature <b>SYAM PRIYA RAM SAGAR GUPTA TALLAM</b>	Date <b>03/06/2021</b>	PTIN <b>P02082703</b>	Check if: <input type="checkbox"/> Self-employed
Firm's name <b>GLOBAL TAXES LLC</b>	Firm's address <b>2530 Pebble Creek Ln Cumming GA 30041</b>			Phone no. <b>(678) 965-9522</b> Firm's EIN <b>30-1017196</b>

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

**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](http://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  
SHYAM SUNDER REDDY KALLEM

Your social security number  
787-32-2829

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	-6,350.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶ _____ _____	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	-6,350.

**Part II Adjustments to Income**

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

**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

**(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)**

**2020**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1041.**

Attachment  
Sequence No. **13**

▶ **Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.**

Name(s) shown on return

Your social security number

SHYAM SUNDER REDDY KALLEM

787-32-2829

**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**

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	1-36/1, LEGALAMARRI PEGADAPALLY TELANGANA IN 505531				
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
<b>A</b>	3		365	0	<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<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)

<b>Income:</b>		<b>Properties:</b>		<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b>	Rents received . . . . .	<b>3</b>		600.		
<b>4</b>	Royalties received . . . . .	<b>4</b>				
<b>Expenses:</b>						
<b>5</b>	Advertising . . . . .	<b>5</b>				
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>				
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>		1,000.		
<b>8</b>	Commissions. . . . .	<b>8</b>				
<b>9</b>	Insurance . . . . .	<b>9</b>				
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>				
<b>11</b>	Management fees . . . . .	<b>11</b>		1,550.		
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>				
<b>13</b>	Other interest. . . . .	<b>13</b>				
<b>14</b>	Repairs. . . . .	<b>14</b>		1,200.		
<b>15</b>	Supplies . . . . .	<b>15</b>		1,450.		
<b>16</b>	Taxes . . . . .	<b>16</b>				
<b>17</b>	Utilities. . . . .	<b>17</b>		1,750.		
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>				
<b>19</b>	Other (list) ▶ . . . . .	<b>19</b>				
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>		6,950.		
<b>21</b>	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 <b>Form 6198</b> . . . . .	<b>21</b>		-6,350.		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>		( -6,350. )	( )	( )
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>		600.		
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>				
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>				
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>				
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		6,950.		
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>				
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>		( 6,350. )		
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> 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 . . . . .	<b>26</b>				-6,350.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

# Passive Activity Loss Limitations

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.  
▶ Attach to Form 1040, 1040-SR, or 1041.  
▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

SHYAM SUNDER REDDY KALLEM

Identifying number

787-32-2829

## Part I 2020 Passive Activity Loss

**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.

### Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1a</b>	0.	
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1b</b>	( 6,350. )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1c</b>	( )	
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .	<b>1d</b>		-6,350.

### Commercial Revitalization Deductions From Rental Real Estate Activities

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2a</b>	( )	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2b</b>	( )	
<b>c</b> Add lines 2a and 2b . . . . .	<b>2c</b>	( )	

### All Other Passive Activities

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3a</b>	( )	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3b</b>	( )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3c</b>	( )	
<b>d</b> Combine lines 3a, 3b, and 3c . . . . .	<b>3d</b>		

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used . . . . .	<b>4</b>		-6,350.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

## Part II Special Allowance for Rental Real Estate Activities With Active Participation

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>	6,350.
<b>6</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>6</b>	150,000.
<b>7</b> Enter modified adjusted gross income, but not less than zero. See instructions . . . . .	<b>7</b>	106,517.
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>	43,483.
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions . . . . .	<b>9</b>	21,742.
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .	<b>10</b>	6,350.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

## Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions . . . . .	<b>11</b>	
<b>12</b> Enter the loss from line 4 . . . . .	<b>12</b>	
<b>13</b> Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>	
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>	

## Part IV Total Losses Allowed

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .	<b>15</b>	0.
<b>16</b> <b>Total losses allowed from all passive activities for 2020.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . .	<b>16</b>	6,350.

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c** (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
1-36/1, LEGALAMARRI	0.	6,350.			6,350.
<b>Total.</b> Enter on Form 8582, lines 1a, 1b, and 1c	0.	6,350.			

**Worksheet 2—For Form 8582, Lines 2a and 2b** (see instructions)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
<b>Total.</b> Enter on Form 8582, lines 2a and 2b			

**Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c** (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Form 8582, lines 3a, 3b, and 3c					

**Worksheet 4—Use This Worksheet if an Amount Is Shown on Form 8582, Line 10 or 14.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
1-36/1, LEGALAMARRI	E Ln 22	6,350.	1.00000000	6,350.	0.
<b>Total</b>		6,350.	1.00	6,350.	0.

**Worksheet 5—Allocation of Unallowed Losses** (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
<b>Total</b>			1.00	



# 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  
 SHYAM SUNDER KALLEM 787322829  
 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) 4800 GREEN MEADOW DR HELENA MT 59602  
**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 **Column A** 1  
 b Spouse 65 or older Blind Enter number marked b **Column B** (for spouse when filing separately using filing status 2a)  
 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 106517 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  
**Federal Income** 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 -6350 00 00  
 9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. **This is your total income.** 9 100167 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 100167 00 00

**Taxable Income** 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 100167 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 92607 00 00  
 18 **Tax liability before credits** (See instructions) 18 5794 00 00  
**Tax, Credits and Payments** 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 5794 00 00  
 21 Montana tax withheld on Forms W-2 and 1099 21 5856 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 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 5856 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 62 00 00

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

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 Date Received



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20CE01C9

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 'Enter the amount from line 26, tax due', 'Enter the amount from line 27, tax overpaid', 'Subtract line 2 from line 1, enter the result but not less than zero', and '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 'Enter your overpayment from page 1, line 27 or from the Status 2a Payment Schedule, line 4', 'Amount from line 1 you want applied to your 2021 estimated tax', 'Amount from line 1 you want deposited into a 529 or 529A account (See page 12)', and '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# 044000037 ACCT# 680358616. If using direct deposit, you are required to mark one box. [X] Checking Savings. 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. Date. Taxpayer daytime phone number 234 303 4283.

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 columns: Form or Schedule, Line or Box, Reason.



20CE02C9



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

		A	B
Enter your additional income and adjustments to income from Schedule 1			
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 2b		
	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.	-6350	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.	-6350	00
Adjustments to Income	10 Educator expenses	00	00
	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 18b		
	18c Date of original divorce or separation agreement 18c		
	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 <b>Beginning balance.</b> 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 <b>Ending balance.</b> 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 <b>Nonqualified withdrawals.</b> 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 <b>Penalty.</b> Multiply line 5 by 10% (0.10) and include the total on Contributions, Penalties, and Interest Schedule, line 5 (See page 11)	00	00



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**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
	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
Business Additions	14 Other additions. Specify:	14	00	00
	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
Total Retirement				
<b>This is your total additions to Federal Adjusted Gross Income.</b>		17	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	
<b>This is your recovery of federal income tax deducted in 2019.</b>		16	00	00



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**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
Employment	7 Unemployment compensation	00	00
	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
Savings Accounts	13 Military salary of active duty servicemembers	00	00
	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
Status	18 Achieving a Better Life Experience Act (ABLE) account deposits (up to \$3,000 per taxpayer)	00	00
	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. <b>Combine lines 1 through 35.</b>	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
<b>Total</b>	<b>This is your total subtractions from Federal Adjusted Gross Income.</b>	00	00



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**Partial Pension, Annuity, and IRA Income Exemption**

Worksheet

		A	B
1	Maximum exclusion amount	4 3 7 0 00	4 3 7 0 00
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.	00	00
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.	00	00
4	Enter your Federal Adjusted Gross Income from page 1, line 11.	00	00
5	Federal Adjusted Gross Income limitation amount	3 6 4 2 0 00	3 6 4 2 0 00
6	Subtract line 5 from line 4 and multiply the result by 2 (x 2). If less than zero, enter 0.	00	00
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). <b>This is your partial pension, annuity and IRA income exemption.</b>	00	00

**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.

		A	B	
Modified Income	1	Total amount from box 5 of all your federal Forms SSA-1099	00	00
	2	Multiply line 1 by 50% (0.50)	00	00
	3	Subtract page 1, line 6b, from page 1, line 9, and enter the result here. (See instructions)	00	00
	4	Subtract Additions Schedule, line 3, from Additions Schedule, line 15 (See page 4)	00	00
	5	Enter the amount, if any, from page 1, line 2a	00	00
	6	Combine lines 2, 3, 4, and 5	00	00
	7	Enter Schedule 1, line 22 (See page 3.) Do not include student loan interest deduction.	00	00
	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.	00	00
9	Subtract line 8 from line 6	00	00	
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.	00	00
	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.	00	00
	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.	00	00
	13	Subtract line 12 from line 11. If less than zero, enter 0.	00	00
	14	Enter the smaller of line 11 or line 12	00	00
	15	Multiply line 14 by 50% (0.50)	00	00
	16	Enter here the smaller of line 2 or line 15	00	00
	17	Multiply line 13 by 85% (0.85). If line 13 is zero, enter 0.	00	00
	18	Add lines 16 and 17	00	00
	19	Multiply line 1 by 85% (0.85)	00	00
	20	Enter the smaller of line 18 or 19. <b>This is your Montana taxable Social Security benefits.</b>	00	00
	Adjustments	21	Enter the federal taxable amount of Social Security benefits that you entered on page 1, line 6b	00
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. <b>No additions or subtractions are necessary.</b>		
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.) <b>This is your additional amount of taxable Social Security benefits.</b>	00	00
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.) <b>This is your reduction in taxable Social Security benefits.</b>	00	00



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Standard Deduction

Worksheet

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

Table with columns for line number, description, and amounts in columns A and B. Includes lines 1-6 for standard deduction calculation.

Itemized Deductions Schedule

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

Table with columns for line number, description, and amounts in columns A and B. Includes lines 1-19 for itemized deductions such as medical expenses, taxes, and interest.



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.	1	00 00
	2 Interest	2	00 00
	3 Ordinary dividends	3	00 00
	4 Refunds, credits, or offsets of local income taxes	4	00 00
	5 Alimony received	5	00 00
	6 Business income or (loss)	6	00 00
	7 Capital gain or (loss)	7	00 00
	8 Other gains or (losses)	8	00 00
	9 IRAs, pensions, and annuities	9	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)	10	00 00
	11 Farm income or (loss)	11	00 00
	12 Social Security benefits	12	00 00
	13 Other income and adjustments to income (See instructions)	13	00 00
	14 Montana source additions to income (See instructions)	14	00 00
	15 Montana source net operating loss (See instructions)	15	00 00
	16 <b>Montana source income.</b> Add lines 1 through 15.	16	00 00
MT AGI 17 Enter your Montana Adjusted Gross Income from page 1, line 14	17	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.	18	
	<b>This is your nonresident or part-year resident ratio.</b>	18	

**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 <b>Tax from the tax table below</b>	1	5794 00
	2 Recapture taxes (See instructions) Code Code	2	00 00
	3a <b>Nonresident tax.</b> Multiply line 1 by the nonresident ratio above and add line 2. Enter the total on page 1, line 18.	3a	00 00
	3b Alternative tax method for certain nonresidents (See instructions)	3b	00 00
	4 Tax on lump-sum distributions. Include federal Form 4972.	4	00 00
	5 <b>Part-year resident tax.</b> Multiply line 1 by the part-year resident ratio above, and add lines 2 and 4. Enter the total on page 1, line 18.	5	00 00
6 <b>Resident tax.</b> Add lines 1, 2 and 4, and enter the total on page 1, line 18.	6	5794 00	

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
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. <b>This is your total nonrefundable credits.</b>	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%.	00	00
	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%.	00	00
	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.) <b>This is your credit for income tax paid to another state or country.</b>	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;
- Your gross household income of all household members is less than \$45,000 for the tax year;
- You have lived in Montana for at least nine months during the tax year; and
- You occupied a Montana residence as a renter, owner or lessee for at least six months during the tax year.

Enter physical address of Montana residence  
(if different than mailing address entered on Form 2)  
Address  
City

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

		<b>Household</b>	
<b>Gross Household Income</b>	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. <b>This is your gross household income.</b>	10	00
<b>Net Household Income</b>	11 Your standard exclusion is entered here for you.	11	6 3 0 0 00
	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	
	14 Multiply line 12 by line 13. <b>This is your net household income.</b>	14	00
<b>Credit Computation</b>	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	
	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.) <b>This is your elderly homeowner/renter credit.</b>	22	00

**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

<b>LTC Rent</b>	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. <b>This is your rent.</b> 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	00
	7 Other payments (See instructions)	00	00
	8 Add lines 1 through 7, enter on page 1, line 22. <b>This is your other payments and refundable credits.</b>	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	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
	<b>Total voluntary contributions</b>												
Amend Penalties and Interest	2 If filing an amended return, enter overpayments already refunded or applied to 2021											00	00
	3 Interest on underpayment of estimated taxes (See worksheet below)											00	00
	If applicable, mark the appropriate box <input type="checkbox"/> 2/3 farming gross income <input type="checkbox"/> Estimated payments were made using the annualization method												
	4 Late file penalty, late payment penalty and interest (See instructions)											00	00
	5 Other penalties (See instructions)											00	00
Total	6 Add lines 1 through 5, and enter the total on page 1, line 24.											00	00
	<b>This is your contributions, penalties, and interest.</b>											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
<b>This is your total underpayment for 2020.</b>			
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
<b>This is your interest on the underpayment of estimated taxes.</b>			00

