

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name SHYAM SUNDER REDDY KALLEM	Social security number 787-32-2829
Spouse's name	Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2021 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	102,313.
2	Total tax	2	15,495.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	18,924.
4	Amount you want refunded to you	4	3,429.
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN

2	2	8	2	9
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 as my signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ *k.shyam* Date ▶ 03/06/2022

Spouse's PIN: check one box only

I authorize _____ to enter or generate my PIN

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 as my signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

5	8	7	2	7	8	6	1	9	8	9
---	---	---	---	---	---	---	---	---	---	---

 Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

**ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So**

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): 4800 GREEN MEADOW DR
Apt. no.:
City, town, or post office: HELENA
State: MT
ZIP code: 59602
Foreign country name:
Foreign province/state/county:
Foreign postal code:
Presidential Election Campaign: [] You [] Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of 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, 1957 [] Are blind Spouse: [] Was born before January 2, 1957 [] Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes instructions for dependents.

Main tax calculation table with 15 rows. Includes sections for Attach Sch. B if required, Standard Deduction for, and final taxable income calculation. Total taxable income: 89,463.

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	15,495.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	15,495.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	15,495.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
24	Add lines 22 and 23. This is your total tax	24	15,495.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	18,924.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	18,924.
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC) No	27a	
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>		
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	18,924.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	3,429.
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	3,429.
Direct deposit? See instructions.	b Routing number 044000037 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number 680358616		
	36 Amount of line 34 you want applied to your 2022 estimated tax	36	
Amount You Owe	37 Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions	37	
	38 Estimated tax penalty (see instructions)	38	

If you have a qualifying child, attach Sch. EIC.

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 BUSINESS ANALYST	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
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.)

Phone no. (234) 303-4283 Email address SUNDER.SHYAM208@GMAIL.COM

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 02/03/2022	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 2530 Pebble Creek Ln Cumming GA 30041		Phone no. (678) 965-9522	Firm's EIN 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

2021
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

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0.
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	-9,687.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶ _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-9,687.

For Paperwork Reduction Act Notice, see your tax return instructions.

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN	▶ _____		
c	Date of original divorce or separation agreement (see instructions) ▶ _____			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount ▶ _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

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

2021

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 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 2021 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	1-36/1, LEGALAMARRI PEGADAPALLY TELANGANA IN 505531				
B					
C					
1b	Type of Property (from list below)	2 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.	Fair Rental Days	Personal Use Days	QJV
A	3		365	0	<input type="checkbox"/>
B					<input type="checkbox"/>
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	650.		
4 Royalties received	4			

Expenses:

5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	1,950.		
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11	1,985.		
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest.	13			
14 Repairs.	14	1,870.		
15 Supplies	15	2,145.		
16 Taxes	16			
17 Utilities	17	2,387.		
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	10,337.		

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** -9,687.

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) **22** (9,687.) () ()

23a Total of all amounts reported on line 3 for all rental properties	23a	650.	
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	10,337.	

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** (9,687.)

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** -9,687.

For Paperwork Reduction Act Notice, see the separate instructions. NPA -9,687. Schedule E (Form 1040) 2021



2021 Montana Individual Income Tax Return

Form 2

Page 1 For the year Jan 1 – Dec 31, 2021, 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

						Column A	Column B (for spouse when filing separately using filing status 2a)	
Exemptions	a	<input checked="" type="checkbox"/> 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	
Federal Income	1	Wages, salaries, tips, etc. Include federal Form(s) W-2				1	112000 00	00
	2a	Tax-exempt interest	2a	00	00 2b Taxable interest	2b	00	00
	3a	Qualified dividends	3a	00	00 3b Ordinary dividends	3b	00	00
	4a	IRA distributions	4a	00	00 4b Taxable amount	4b	00	00
	5a	Pensions and annuities	5a	00	00 5b Taxable amount	5b	00	00
	6a	Social Security benefits	6a	00	00 6b Taxable amount	6b	00	00
	7	Capital gain or (loss). Attach Schedule D if required. If not required, mark here				7	00	00
	8	Other income from Schedule 1, line 10 (See page 3)				8	-9687 00	00
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income.				9	102313 00	00
	10	Adjustments to income from Schedule 1, line 25 (See page 3)				10	00	00
Taxable Income	11	Subtract line 10 from line 9. This is your Federal Adjusted Gross Income.				11	102313 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	102313 00	00
	15	Standard or itemized deductions. <input checked="" type="checkbox"/> Mark this box and include page 7 if you elect to itemize.				15	5300 00	00
	16	Exemptions. Multiply \$2,580 by your total number of exemptions.				16	2580 00	00
	17	Taxable income. Subtract lines 15 and 16 from line 14. If zero or less, enter 0.				17	94433 00	00
	18	Tax liability before credits (See instructions)				18	5917 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	5917 00	00
Tax, Credits and Payments	21	Montana tax withheld on Forms W-2 and 1099				21	6180 00	00
	22	Other payments and refundable credits (See page 11)				22	00	00
	23a	Earned Income Tax Credit Enter your federal EITC 23a 00				23a	00	00
	23b	Multiply line 23a by 3% (0.03) and enter the result (Status 2a filers: See instructions)				23b	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	6180 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
Pay online at https://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	263 00	00	

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

Office Use Only
 Date Received



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REV 01/18/22 PRO

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Filing 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 4 rows for Filing Status 2a Payment Schedule. Row 1: Enter the amount from line 26, tax due. Row 2: Enter the amount from line 27, tax overpaid. Row 3: Subtract line 2 from line 1, enter the result but not less than zero. Row 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 rows for Refund Schedule. Row 1: Enter your overpayment from page 1, line 27 or from the Filing Status 2a Payment Schedule, line 4. Row 2: Amount from line 1 you want applied to your 2022 estimated tax. Row 3: Amount from line 1 you want deposited into a 529 or 529A account. Row 4: Subtract lines 2 and 3 from line 1. This is your REFUND.

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. X 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

Farming business net operating loss carryback waiver. Mark this box if you do not want to carry back your 2021 farming business net operating loss.

Amended Return Information

Mark the appropriate box. In the table below, indicate the reasons for the changes you made to your Montana tax return. a NOL carryback b Federal audit c Amended federal return d Filing status e Other



21CE02C9

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 Form 1040, Schedule 1			
Additional Income	1 Taxable refunds, credits, or offsets of state and local income taxes	1	00 00
	2a Alimony received	2a	00 00
	2b Date of original divorce or separation agreement	2b	
	3 Business income or (loss). Include federal Schedule C.	3	00 00
	4 Other gains or (losses). Include federal Form 4797.	4	00 00
	5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E.	5	-9687 00 00
	6 Farm income or (loss). Include federal Schedule F.	6	00 00
	7 Unemployment compensation	7	00 00
	8 Other income.		
	8a Net operating loss	8a	00 00
8b Gambling income	8b	00 00	
8c Cancellation of debt	8c	00 00	
8d Foreign earned income exclusion from Form 2555	8d	00 00	
8o Section 461(l) excess business loss adjustment	8o	00 00	
8x Other income from Form 1040, Schedule 1 lines 8e through 8n,8p, and 8z	8x	0 00 00	
9 Total other income. Add lines 8a through 8x.	9	0 00 00	
10 Combine lines 1 through 7 and 9. Enter here and on page 1, line 8.	10	-9687 00 00	
11 Educator expenses	11	00 00	
12 Certain business expenses of reservists, performing artists, and fee-basis government officials. Include federal Form 2106.	12	00 00	
13 Health savings account deduction. Include federal Form 8889.	13	00 00	
14 Moving expenses for members of the Armed Forces. Include federal Form 3903.	14	00 00	
15 Deductible part of self-employment tax. Include federal Schedule SE.	15	00 00	
Adjustments to Income	16 Self-employed SEP, SIMPLE, and qualified plans	16	00 00
	17 Self-employed health insurance deduction	17	00 00
	18 Penalty on early withdrawal of savings	18	00 00
	19a Alimony paid	19a	00 00
	19b Recipient's SSN	19b	
	19c Date of original divorce or separation agreement	19c	
	20 IRA deduction	20	00 00
	21 Student loan interest deduction	21	00 00
	22 Reserved for future use	22	
	23 Archer MSA deduction	23	00 00
24 Other adjustments. List types and total amount.	24	00 00	
25 Add lines 11 through 24. Enter the total on page 1, line 10.	25	00 00	

Montana Medical Savings Account (MSA) Schedule

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



21CE03C9

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 2020 (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
		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.					

Recovery of Federal Income Tax Deducted in 2020

Worksheet

If you chose the standard deduction in 2020, your refund is not taxable. Do not complete this worksheet.

A B

1	Enter your total federal taxes paid in 2020 as reported on your 2020 Form 2, Itemized Deductions Schedule, lines 4a through 4d	1	00	00
2	Enter the federal income tax refund you received in 2021	2	00	00
3	Enter any refundable credits claimed on your 2020 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 2020 Form 2, Itemized Deductions Schedule, line 4	5	00	00
6	Enter the federal income taxes included on line 16 of your 2020 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 2020 Form 2, Itemized Deductions Schedule, line 19	11	00	00
12	Enter your Montana Adjusted Gross Income from 2020 Form 2, page 1, line 14	12	00	00
13	Calculate the 2020 standard deduction: • If your filing status was single or married filing separately, enter 20% (0.20) of line 12, but not less than \$2,130 or more than \$4,790. • If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 12, but not less than \$4,260 or more than \$9,580.	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 2020 taxable income was less than zero, enter your 2020 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 2020.				



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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 Form NOL	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 Capital gain on eligible sale of mobile home park.	00	00
Retirement	32 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



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Partial Pension, Annuity, and IRA Income Exemption Schedule

If you are married filing jointly, complete lines 1 through 3a in Columns A and B separately for each spouse.

		A	B
1	Maximum exclusion amount	4 4 0 0 0 0	4 4 0 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.	0 0	0 0
3a	Enter the smaller of line 1 or line 2.	0 0	0 0
3b	If you are married filing jointly, add line 3a in Column A and line 3a in Column B and enter the total here in Column A.	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 7 0 0 0 0	3 6 7 0 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. If single, head of household, or married filing separately, subtract line 6 from line 3a. If married filing jointly, subtract line 6 from line 3b. 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 Schedule

The taxable amount of your Social Security benefits for Montana may be different than for federal purposes.

Complete this schedule 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	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 25 (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.	0 0	0 0	
	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.				
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	
		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.			
	11	Subtract line 10 from line 9	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	
	Adjustments	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



21CE06C9

Standard Deduction

Worksheet

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

		A	B
Maximum	1 Enter your Montana Adjusted Gross Income from page 1, line 14	102313 00	00
	2 Multiply the amount on line 1 by 20% (0.20)	20463 00	00
	3 If you are single or married filing separately, enter \$4,830. If you are married filing jointly or head of household, enter \$9,660.	4830 00	00
Minimum	4 Enter the amount from line 2 or line 3, whichever is smaller	4830 00	00
	5 If you are single or married filing separately, enter \$2,140. If you are married filing jointly or head of household, enter \$4,280.	2140 00	00
	6 Enter the amount from line 4 or line 5, whichever is larger, here and on page 1, line 15.	4830 00	00
This is your standard deduction.	4830 00	00	

Itemized Deductions Schedule

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

		A	B
Medical and Dental Expenses	1 Medical and dental expenses 1a	00	00
	Enter the amount from page 1, line 14 1b	102313 00	00
	Multiply line 1b by 7.5% (0.075) 1c	7673 00	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.			
	1	00	00
Federal Tax Paid/Withheld in 2021	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	15495 00	00
	Federal estimated tax payments 4b	0 00	00
	2020 federal income taxes paid 4c	00	00
	Other back year federal income taxes 4d	00	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.			
	4	5000 00	00
State and Local Taxes Limited to \$10,000	5 General state and local sales taxes 5a	00	00
	Local income taxes 5b	00	00
	Real estate taxes paid 5c	00	00
	Value-based personal property taxes 5d	00	00
Add lines 5a through 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.			
	5	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
Interest	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
Gifts to Charity	11 Charitable contributions made by cash or check	300 00	00
	12 Charitable contributions made by other than cash or check	00	00
	13 Charitable contribution carryover from the previous year	00	00
Miscellaneous Deductions	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
This is your total itemized deductions.	5300 00	00	
Total	19 Add lines 1 through 18, and enter the total on page 1, line 15.	5300 00	00



21CE07C9

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 Montana source income. 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	
	This is your nonresident or part-year resident ratio.	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 Tax from the tax table below	1	5917 00
	2 Recapture taxes (See instructions) Code Code	2	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.	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 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.	5	00 00
6 Resident tax. Add lines 1, 2 and 4, and enter the total on page 1, line 18.	6	5917 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	\$11,400	4% of taxable income	\$170
\$11,400	\$14,600	5% of taxable income	\$284
\$14,600	\$18,800	6% of taxable income	\$430
More than \$18,800		6.9% of taxable income	\$599

Example:
 Your taxable income is \$25,000.
 $\$25,000 \times 6.9\% (0.069) = \$1,725$
 $\$1,725 - \$599 = \$1,126$ tax



21CE08C9

Nonrefundable Credits Schedule

Enter your nonrefundable credits, including any carryover credits that may be available from 2020.

		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 Trades education and training credit	00	00
	15 Biodiesel blending and storage credit. Include Form BBSC.	00	00
Nonrefundable Credits with Carryover Provision	16 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here. CGR Account ID:	00	00
	17 Geothermal systems credit. Include Form ENRG-A.	00	00
	18 Alternative energy systems credit. Recognized non-fossil form of energy generation.	00	00
	19 Alternative energy systems credit. Low emission wood or biomass combustion device. Include Form ENRG-B if you are claiming a credit on lines 18 or 19.	00	00
	20 Alternative energy production credit. Include Form AEPC.	00	00
	21 Dependent care assistance credit. Include Form DCAC.	00	00
	22 Historic property preservation credit. Include federal Form 3468.	00	00
	23 Infrastructure users fee credit. Include Form IUFC.	00	00
	24 Empowerment zone credit	00	00
	25 Increasing research activities credit. Include a detailed schedule of the credit carryforward.	00	00
	26 Mineral and coal exploration incentive credit. Include Form MINE-CRED.	00	00
	27 Adoption credit. Include federal Form 8839.	00	00
	28 Media credit. Include Form MEDIA-CLAIM	00	00
Total	29 Add lines 1 through 28, 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%.	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.) This is your credit for income tax paid to another state or country.	00	00



21CE09C9

Elderly Homeowner/Renter Credit Schedule

When you claim this credit, you attest that:

- You are 62 or older as of December 31, 2021.
- 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 1-7 and 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 rollovers.	3	00
	4 Enter any pensions and annuities reported on line 5a not included on line 5b. Do not include rollovers.	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 2021	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 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. 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 2021	15	00
	16 Enter the rent that you paid in 2021 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.) This is your elderly homeowner/renter credit.	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

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%)



21CE10C9

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 2021 estimated tax payments	1	00 00
	2 Overpayment applied from 2020 return	2	00 00
	3 Total withholding from Montana Schedules K-1	3	00 00
	4 Emergency lodging credit. Include Form ELC.	4	00 00
	5 Unlocking public lands credit	5	00 00
	6 Elderly homeowner/renter credit (See schedule on page 10, line 22)	6	00 00
	7 Other payments (See instructions)	7	00 00
	8 Add lines 1 through 7, enter on page 1, line 22. This is your other payments and refundable credits.	8	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 2022	2	00 00
	3 Interest on underpayment of estimated taxes (See worksheet below)	3	00 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.			

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 2021	6 Multiply line 1 by 90% (0.90)	6	00
	7 Income tax liability that you entered on your 2020 Form 2, page 1, line 20	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
This is your total underpayment for 2021.			
If the result is zero or less, stop here; you do not owe interest on your underpayment.			
Interest	11 Multiply line 10 by 2.000% (0.02000)	11	00
	12 If you paid the amount on line 10 on or after April 18, 2022, enter 0. If you paid the amount on line 10 before April 18, multiply the amount on line 10 by the number of days you paid before April 18 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.			

