

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 HARSHA JHA	Social security number 775-78-1337
Spouse's name	Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2022 (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	65,033.
2 Total tax	2	7,074.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	8,598.
4 Amount you want refunded to you	4	1,524.
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

8	1	3	3	7
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 as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- 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 ▶ _____ Date ▶ _____

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. Enter five digits, but don't enter all zeros
- 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.

2	2	2	4	9	6	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 surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Form fields for personal information: Your first name and middle initial (HARSHA), Last name (JHA), Your social security number (775-78-1337), Home address (5485 SHEFFIELD CT, ALEXANDRIA, VA, 22311), and Presidential Election Campaign checkbox.

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [] 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, 1958 [] Are blind Spouse: [] Was born before January 2, 1958 [] Is blind

Table for Dependents with columns for (1) First name, Last name, (2) Social security number, (3) Relationship to you, and (4) Check the box if qualifies for (Child tax credit, Credit for other dependents).

Main income table with rows 1a through 15, including sub-rows for tax-exempt interest, dividends, IRA distributions, pensions, and social security benefits. Total income is 72,008 and taxable income is 52,083.

Tax and Credits	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	7,074.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	7,074.
	19	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	7,074.
	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	7,074.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	8,598.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	8,598.
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC) NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	8,598.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,524.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	1,524.
	b	Routing number 011000138 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 466003050374		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

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

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

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

Your signature _____	Date _____	Your occupation CLOUD ENGINEER	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. (917) 804-3622	Email address JHA.HARSHA18@GAMIL.COM		

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 03/21/2023	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816		Phone no. (678) 965-9522	Firm's EIN 84-3171965

**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

2022
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
HARSHA JHA

Your social security number
775-78-1337

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions): _____			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	-6,975.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	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	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABL account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
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	-6,975.

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

Schedule 1 (Form 1040) 2022

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 8l 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 8m	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
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2022
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return
HARSHA JHA

Your social security number
775-78-1337

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 2022 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	IN
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	B	C
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) _____

		Properties:		
		A	B	C
Income:				
3	Rents received	450.		
4	Royalties received			
Expenses:				
5	Advertising			
6	Auto and travel (see instructions)			
7	Cleaning and maintenance	800.		
8	Commissions			
9	Insurance			
10	Legal and other professional fees			
11	Management fees	550.		
12	Mortgage interest paid to banks, etc. (see instructions)			
13	Other interest			
14	Repairs	2,125.		
15	Supplies	1,550.		
16	Taxes			
17	Utilities	2,400.		
18	Depreciation expense or depletion			
19	Other (list) _____			
20	Total expenses. Add lines 5 through 19	7,425.		
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	-6,975.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	(6,975.)		
23a	Total of all amounts reported on line 3 for all rental properties		450.	
b	Total of all amounts reported on line 4 for all royalty properties			
c	Total of all amounts reported on line 12 for all properties			
d	Total of all amounts reported on line 18 for all properties			
e	Total of all amounts reported on line 20 for all properties		7,425.	
24	Income. Add positive amounts shown on line 21. Do not include any losses			
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here		(6,975.)	
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 .			-6,975.



2022 Montana Individual Income Tax Return

Form 2

Page 1 For the year Jan 1 – Dec 31, 2022, or the tax year beginning and ending
 First name and initial Last name Social Security Number Deceased? Date of death
HARSHA JHA 775781337
 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) **5485 SHEFFIELD CT APT 112 ALEXANDRIA VA 22311**
 Filing Status 1 Single 3 Head of household 4 Married filing jointly **Residency Status** 1 Resident full-year ND reciprocity
 2a Married filing separately on the same form Mark only one box. 2 Nonresident full-year (See instructions)
 2b Married filing separately on separate forms If using 2b or 2c, enter your spouse's SSN below. 3 Resident part-year Military Spouse
 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	72008 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	-6975 00	00		
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income.				9	65033 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	65033 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	65033 00	00		
	15	Standard or itemized deductions. Mark this box and include page 7 if you elect to itemize.				15	5090 00	00		
	16	Exemptions. Multiply \$2,710 by your total number of exemptions.				16	2710 00	00		
	17	Taxable income. Subtract lines 15 and 16 from line 14. If zero or less, enter 0.				17	57233 00	00		
	18	Tax liability before credits (See instructions)				18	3260 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	3260 00	00		
Tax, Credits and Payments	21	Montana tax withheld on Forms W-2 and 1099				21	3668 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	3668 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		
27	If line 25 is more than line 20, subtract line 20 from line 25. This is your TAX OVERPAID ▶				27	408 00	00			

Pay online at <https://tap.dor.mt.gov> or make checks payable to Montana Department of Revenue

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

Office Use Only
 Date Received

C9
 REV 01/13/23 PRO



22CE01C9

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 2023 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.

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.

Direct Deposit Information: 1 If using direct deposit, you are required to mark one box. X Checking Savings. RTN# 011000138 ACCT# 466003050374. If this deposit is going to an account located outside of the United States or its territories, mark this box.

529/529A deposit amount

Table for 529/529A deposit amount. Rows include Account Type (529 Qualified Tuition Program, 529A Achieving a Better Life Experience), Direct Deposit Information, and RTN#/ACCT#.

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.

Taxpayer Signature X Date Phone 917 804 3622

Spouse Signature X Date Phone

Paid Preparer

Signature SYAM PRIYA RAM SAGAR GU PTIN P02082703 FEIN 843171965 Phone

Mark the box 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 2022 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.

Table with 4 columns: Reason (a-e), Form or Schedule, Line or Box, Reason.



22CE02C9

Schedule 1 (federal Form 1040 or 1040-SR)

Additional Income and Adjustments to Income

Enter your additional income and adjustments to income from Form 1040, Schedule 1

Table with columns for line number, description, and amounts in columns A and B. Includes sections for Additional Income and Adjustments to Income.

Montana Medical Savings Account (MSA) Schedule

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

Table with columns for line number, description, and amounts in columns A and B. Includes sections for Subtraction and Nonqualified Withdrawal and Penalty.



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 2021 (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 Expenses used to claim a Montana tax credit	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	This is your total Montana Additions to Federal Adjusted Gross Income.	17	00	00

Recovery of Federal Income Tax Deducted in 2021

Worksheet

If you chose the standard deduction in 2021, your refund is not taxable. Do not complete this worksheet.

		A	B	
1	Enter your total federal taxes paid in 2021 as reported on your 2021 Form 2, Itemized Deductions Schedule, lines 4a through 4d	1	00	00
2	Enter the federal income tax refund you received in 2022	2	00	00
3	Enter any refundable credits claimed on your 2021 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 2021 Form 2, Itemized Deductions Schedule, line 4	5	00	00
6	Enter the federal income taxes included on line 16 of your 2021 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 2021 Form 2, Itemized Deductions Schedule, line 19	11	00	00
12	Enter your Montana Adjusted Gross Income from 2021 Form 2, page 1, line 14	12	00	00
13	Calculate the 2021 standard deduction: • If your filing status was single or married filing separately, enter 20% (0.20) of line 12, but not less than \$2,140 or more than \$4,830. • If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 12, but not less than \$4,280 or more than \$9,660.	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 2021 taxable income was less than zero, enter your 2021 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 2021.	16	00	00



22CE04C9

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
Military	11 Certain health insurance premiums taxed to employee	00	00
	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
Status	17 Family education savings account (529) deposits (up to \$3,000 per taxpayer)	00	00
	18 Achieving a Better Life Experience Act (ABLE) account deposits (up to \$3,000 per taxpayer)	00	00
	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 marijuana businesses (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 Capital gain on eligible sale of mobile home park	00	00
Retirement	31 Total subtractions from Montana Schedules K-1 (PTE), part 3, column I, line 2	00	00
	32 Partial retirement disability income exemption for taxpayers under age 65	00	00
	33 Federal taxable Tier II Railroad Retirement benefits entered on page 1, line 5b	00	00
	34 Partial pension, annuity, and IRA income exemption (See page 6)	00	00
	35 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 34.	00	00
	36 Subtraction from federal taxable Social Security benefits (see page 6)	00	00
	37 Tier I Railroad Retirement benefits entered on page 1, line 6b	00	00
Total	38 Add lines 35 through 37, and enter the total on page 1, line 13.	00	00
	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 6 4 0 00	4 6 4 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 33.	00	00
3a Enter the smaller of line 1 or line 2.	00	00
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	00	
4 Enter your Federal Adjusted Gross Income from page 1, line 11	00	00
5 Federal Adjusted Gross Income limitation amount	3 8 6 6 0 00	3 8 6 6 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. 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 34 (See page 5).		
This is your partial pension, annuity, and IRA income exemption.	00	00

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
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 25 (See page 3.) Do not include student loan interest deduction.	00	00
8 Add the amounts on Subtractions Schedule, line 35 (See page 5) and line 7.	00	00
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	00	00
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
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	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. This is your Montana taxable Social Security benefits.	00	00
21 Enter the federal taxable amount of Social Security benefits that you entered on page 1, line 6b	00	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. 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.	00	00
24 If line 21 is greater than line 20, subtract line 20 from line 21. Enter the result on Subtractions Schedule, line 36. (See page 5.) This is your reduction in taxable Social Security benefits.	00	00



22CE06C9

Standard Deduction

Worksheet

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

		A	B
Total	Maximum	1 Enter your Montana Adjusted Gross Income from page 1, line 14	1 65033 00 00
		2 Multiply the amount on line 1 by 20% (0.20)	2 13007 00 00
		3 If you are single or married filing separately, enter \$5,090. If you are married filing jointly or head of household, enter \$10,180.	3 5090 00 00
		4 Enter the amount from line 2 or line 3, whichever is smaller	4 5090 00 00
		5 If you are single or married filing separately, enter \$2,260. If you are married filing jointly or head of household, enter \$4,520.	5 2260 00 00
		6 Enter the amount from line 4 or line 5, whichever is larger, here and on page 1, line 15.	6 This is your standard deduction. 5090 00 00

Itemized Deductions Schedule

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

		A	B	
Federal Tax Paid/Withheld in 2022	Medical and Dental Expenses	1 Medical and dental expenses 1a 00 00		
		Enter the amount from page 1, line 14 1b 00 00		
		Multiply line 1b by 7.5% (0.075) 1c 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
		2 Medical insurance premiums not deducted elsewhere on your return	2 00 00	
		3 Long-term care insurance premiums not deducted elsewhere on your return	3 00 00	
		4 Federal income tax withheld 4a 00 00		
		Federal estimated tax payments 4b 00 00		
		2021 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 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 00 00		
Other State Taxes	6 Montana light vehicle registration fees	6 00 00		
	7 Per capita livestock fees	7 00 00		
	8 Other deductible taxes paid. List type and amount:	8 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	9 00 00		
	10 Investment interest. Include federal Form 4952.	10 00 00		
Gifts to Charity	11 Charitable contributions made by cash or check	11 00 00		
	12 Charitable contributions made by other than cash or check	12 00 00		
	13 Charitable contribution carryover from the previous year	13 00 00		
Miscellaneous Deductions	14 Child and dependent care expenses. Include Montana Form 2441-M.	14 00 00		
	15 Casualty and theft losses. Include federal Form 4684.	15 00 00		
	16 Political contributions, limited to \$100 per taxpayer	16 00 00		
	17 Gambling losses allowed under federal law	17 00 00		
	18 Other miscellaneous deductions. List type and amount:	18 00 00		
	19 Add lines 1 through 18, and enter the total on page 1, line 15.	19 This is your total itemized deductions. 00 00		



22CE07C9

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	3260 00 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	3260 00 00	

If your taxable income (page 1, line 17) is:			
More than	But not more than	Then your tax rate is	Less
\$0	\$3,300	1% of taxable income	\$0
\$3,300	\$5,800	2% of taxable income	\$33
\$5,800	\$8,900	3% of taxable income	\$91
\$8,900	\$12,000	4% of taxable income	\$180
\$12,000	\$15,400	5% of taxable income	\$300
\$15,400	\$19,800	6% of taxable income	\$454
More than \$19,800		6.75% of taxable income	\$603

Example:
 Your taxable income is \$25,000.
 $\$25,000 \times 6.75\% (0.0675) = \$1,688$
 $\$1,688 - \$603 = \$1,085$ tax



22CE08C9

Nonrefundable Credits Schedule

Enter your nonrefundable credits, including any carryover credits that may be available from 2021.

		A	B
Nonrefundable	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 Qualified endowment credit. Include Form QEC.	00	00
	5 Recycle credit. Include Form RCYL.	00	00
	6 Apprenticeship credit	00	00
	7 Trades education and training credit. Include Form TETC	00	00
	8 Innovative educational program credit Credit confirmation code Credit confirmation code Credit confirmation code	00	00
Nonrefundable credits with carryover provision	9 Student scholarship organization credit Credit confirmation code Credit confirmation code Credit confirmation code	00	00
	10 Contractor’s gross receipts tax credit. If multiple CGR accounts, mark here CGR Account ID	00	00
	11 Historic property preservation credit. Include federal Form 3468	00	00
	12 Infrastructure users fee credit. Include Form IUFC	00	00
	13 Media credit. Include Form MEDIA-CLAIM UCRN UCRN	00	00
	14 Jobs growth incentive credit. Include Form JGI.	00	00
	15 Carryforward amount from a repealed tax credit		
	15a Tax credit code	00	00
	15b Tax credit code	00	00
	15c Tax credit code	00	00
Total	16 Add lines 1 through 14 and 15a through 15c and enter the total on page 1, line 19 This is your total nonrefundable credits	00	00

Credit for Income Tax Paid to Another State or Country Schedule

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

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



Elderly Homeowner/Renter Credit Schedule

When you claim this credit, you attest that:

- You are 62 or older as of December 31, 2022.
- 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 2022	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	1 2 6 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 2022	15	00
	16 Enter the rent that you paid in 2022 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 \$1,150	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%)



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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 2022 estimated tax payments	00	00
	2 Overpayment applied from 2021 return	00	00
	3 Total withholding from Montana Schedules K-1	00	00
	4 Loan-out withholding from Form LOWCERT	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 If filing an amended return, payments made with original return.	00	00
Total	9 Add lines 1 through 8, enter on page 1, line 22.		
	This is your other payments and refundable credits.	00	00

Contributions, Penalties, and Interest Schedule

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

Voluntary Contributions

		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		
	Total voluntary contributions	00	00
Amend Penalties and Interest	2 If filing an amended return, enter overpayments already refunded or applied to 2023	00	00
	3 Interest on underpayment of estimated taxes (See worksheet below)	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)	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.		
	This is your contributions, penalties, and interest.	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 2022	6 Multiply line 1 by 90% (0.90)	6	00
	7 Income tax liability that you entered on your 2021 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 2022.			
If the result is zero or less, stop here; you do not owe interest on your underpayment.			
Interest	11 Multiply line 10 by 0.033600	11	00
	12 If you paid the amount on line 10 on or after April 18, 2023, 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 0.0001370.	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.			

