

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://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 VAISHNAVI PALLY	Spouse's social security number 988-94-6632

## Part I Tax Return Information – Tax Year Ending December 31, 2023 (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	94,428.
2 Total tax . . . . .	2	7,567.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	3	13,314.
4 Amount you want refunded to you . . . . .	4	5,747.
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
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.   
ERO firm name   
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 ▶ K. Shyam Date ▶ 01/27/2024

### Spouse's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter or generate my PIN 

4	6	6	3	2
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 as my signature on the income tax return (original or amended) I am now authorizing.   
ERO firm name   
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 ▶ Vaishnavi Date ▶ 01/27/2024

### 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	0	8	2	7	1
---	---	---	---	---	---	---	---	---	---	---

  
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**

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Personal information section including name (SHYAM SUNDER REDDY), social security number (787-32-2829), spouse's name (VAISHNAVI), spouse's SSN (988-94-6632), and home address (11700 LUNA RD, FARMERS BRANCH, TX 75234).

Filing Status section with options for Single, Married filing jointly (checked), Married filing separately, Head of household, and Qualifying surviving spouse.

Digital Assets section with a 'No' response to the question about receiving or disposing of digital assets.

Standard Deduction section with 'Someone can claim' options for dependent, spouse, or dual-status alien.

Age/Blindness section with 'You' and 'Spouse' status options.

Table for Dependents with columns for name, SSN, relationship, child tax credit, and credit for other dependents.

Income section table with rows 1a through 1z for various income types and their taxable amounts.

Table for Dividends and Interest with columns 2a through 2b, 3a through 3b, 4a through 4b, 5a through 5b, and 6a through 6b.

Table for Adjustments and Deductions with rows 7 through 15, including total income, adjusted gross income, and taxable income.

Standard Deduction for— section with bullet points for different filing statuses and amounts.

Tax and Credits table with rows 16-24. Includes Tax (see instructions), Amount from Schedule 2, Child tax credit, Amount from Schedule 3, Other taxes, and total tax.

Payments table with rows 25-33. Includes Federal income tax withheld (Form(s) W-2, 1099, etc.), 2023 estimated tax payments, Earned income credit, and total payments.

Refund table with rows 34-36. Includes overpaid amount, routing number, account number, and amount applied to 2024 estimated tax.

Amount You Owe table with rows 37-38. Includes amount you owe and estimated tax penalty.

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and PIN.

Sign Here section with declaration and signature fields for taxpayer and spouse, including occupation and ID protection PIN.

Paid Preparer Use Only section with fields for preparer's name, signature, date, PTIN, firm's name, address, and phone number.

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
SHYAM SUNDER REDDY KALLEM & VAISHNAVI PALLY

Your social security number  
787-32-2829

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>	
<b>2a</b>	Alimony received . . . . .		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>	-17,572.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )		
<b>b</b>	Gambling . . . . .	<b>8b</b>		
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>		
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>		
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>		
<b>k</b>	Stock options . . . . .	<b>8k</b>		
<b>l</b>	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 . . . . .	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABLÉ account (see instructions) . . . . .	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>		
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .		<b>10</b>	-17,572.

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

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

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Income and Loss**

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

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

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **13**

Name(s) shown on return

SHYAM SUNDER REDDY KALLEM & VAISHNAVI PALLY

Your social security number

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 2023 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	B	C	
<b>A</b> 3		365		0	<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

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

Income:	Properties:		
	A	B	C
<b>3</b> Rents received . . . . .	<b>3</b> 623.		
<b>4</b> Royalties received . . . . .	<b>4</b>		
<b>Expenses:</b>			
<b>5</b> Advertising . . . . .	<b>5</b>		
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>		
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b> 2,870.		
<b>8</b> Commissions . . . . .	<b>8</b>		
<b>9</b> Insurance . . . . .	<b>9</b>		
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>		
<b>11</b> Management fees . . . . .	<b>11</b> 2,610.		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		
<b>13</b> Other interest . . . . .	<b>13</b>		
<b>14</b> Repairs . . . . .	<b>14</b> 3,450.		
<b>15</b> Supplies . . . . .	<b>15</b> 3,110.		
<b>16</b> Taxes . . . . .	<b>16</b>		
<b>17</b> Utilities . . . . .	<b>17</b> 3,210.		
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b> 2,945.		
<b>19</b> Other (list) _____	<b>19</b>		
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b> 18,195.		
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b> -17,572.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( 17,572. )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 623.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b> 2,945.		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b> 18,195.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>		
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b> ( 17,572. )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b> -17,572.		

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-17,572.

Schedule E (Form 1040) 2023



# 2023 Montana Individual Income Tax Return

## Form

Page 1 For the year Jan 1 – Dec 31, 2023, 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. VAISHNAVI PALLY 988946632

Current mailing address City State ZIP Code + 4  
 (See page 2) 11700 LUNA RD APT 16205 FARMERS BRANCH TX 75234

**Filing Status**

1 Single 3 Head of household X 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. X 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 filn separately using filing status 2a)
<b>Exemptions</b>	a X Yourself 65 or older Blind Enter number marked	a	1			
	b X Spouse 65 or older Blind Enter number marked	b	1			
	c Enter the total number of dependents. If more than 3 dependents, see instructions.	c				
	d Add lines a through c. <b>This is your total number of exemptions.</b>	d	2			
<b>Federal Income</b>	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	2b		00		00
	3a Qualified dividends 3a 00 00 3b Ordinary dividends 3b	3b		00		00
	4a IRA distributions 4a 00 00 4b Taxable amount 4b	4b		00		00
	5a Pensions and annuities 5a 00 00 5b Taxable amount 5b	5b		00		00
	6a Social Security benefits 6a 00 00 6b Taxable amount 6b	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		00		00
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. <b>This is your total income.</b>	9	112000	00		00
	10 Adjustments to income from Schedule 1, line 25 (See page 3)	10		00		00
	11 Subtract line 10 from line 9. <b>This is your Federal Adjusted Gross Income.</b>	11	112000	00		00
<b>Taxable Income</b>	12 Montana additions (See page 4)	12		0 00		00
	13 Montana subtractions (See page 5)	13		0 00		00
	14 <b>Montana Adjusted Gross Income.</b> Add lines 11 and 12, then subtract line 13.	14	112000	00		00
	15 <b>Standard or itemized deductions.</b> Mark this box and include page 7 if you elect to itemize.	15	11080	00		00
	16 <b>Exemptions.</b> Multiply \$2,960 by your total number of exemptions.	16	5920	00		00
	17 <b>Taxable income.</b> Subtract lines 15 and 16 from line 14. If zero or less, enter 0.	17	95000	00		00
	18 <b>Tax liability before credits</b> (See instructions)	18	2879	00		00
<b>Tax, Credits and Payments</b>	19 Nonrefundable credits (see page 9). Do not enter an amount larger than line 18.	19		0 00		00
	20 <b>Tax after nonrefundable credits.</b> Subtract line 19 from line 18.	20	2879	00		00
	21 Montana tax withheld on Forms W-2 and 1099	21	3066	00		00
	22 Other payments and refundable credits (See page 11)	22		00		00
	23a Earned Income Tax Credit <b>Enter your federal EITC</b> 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 <b>Total payments.</b> Add lines 21, 22, and 23b, then subtract line 24.	25	3066	00		00
	26 If line 25 is less than line 20, subtract line 25 from line 20. <b>This is your TAX DUE</b> ▶	26		00		00
	<b>Pay online at <a href="https://tap.dor.mt.gov">https://tap.dor.mt.gov</a> or make checks payable to Montana Department of Revenue</b>					
	27 If line 25 is more than line 20, subtract line 20 from line 25. <b>This is your TAX OVERPAID</b> ▶	27	187	00		00

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

Office Use Only  
 Date Received



C9  
REV 12/21/23 PRO

\*23CE01C9\*

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 3 columns: Line number, Description, and Amount. Includes rows for 'tax due', 'tax overpaid', and 'net amount due'.

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

Refund Schedule

Table with 4 columns: Line number, Description, Column A, and Column B. Includes rows for overpayment, estimated tax, and refund calculation.

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# 044000037 ACCT# 680358616

Table for 529/529A deposit amounts. Columns include Account Type, 529 Qualified Tuition Program, 529A Achieving a Better Life Experience, and 529/529A deposit amount.

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 234 303 4283

Spouse Signature X Date Phone

Paid Preparer: Signature SYAM PRIYA RAM SAGAR GU PTIN P02082703 FEIN 843171965

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 2023 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, and Reason.



\*23CE02C9\*



**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

		A	B		
<b>Additional Income</b>	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	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	
	8p Section 461(l) excess business loss adjustment	8p	00	00	
	8x Other income from Form 1040, Schedule 1 lines 8e through 8o, 8q through 8u, and 8z	8x	00	00	
	9 Total other income. Add lines 8a through 8x.	9	00	00	
	10 Combine lines 1 through 7 and 9. Enter here and on page 1, line 8.	10	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	
	<b>Adjustments to Income</b>	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**

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

		A	B	
<b>Subtraction</b>	1 <b>Beginning balance.</b> If this is a new account, enter 0.	1	00	00
	2 Total contributions for the year (up to \$4,500 per taxpayer)	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 <b>Ending balance.</b> Enter your ending balance as shown on your year-end account statement.	5	00	00
<b>Nonqualified Withdrawal and Penalty</b>	1 Total withdrawals made during the year	1	00	00
	2 Withdrawals for eligible expenses (See instructions)	2	00	00
	3 <b>Nonqualified withdrawals.</b> 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 <b>Penalty.</b> Multiply line 5 by 10% (0.10) and include the total on Contributions, Penalties, and Interest Schedule, line 5 (See page 11)	6	00	00



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**Montana Additions Schedule**

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

		A	B	
Savings Accounts	General Additions			
	1 Recovery of federal income tax deducted in 2022 (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
Business Additions	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
	14 State income tax deduction included in Federal Adjusted Gross Income	14	00	00
Total Retirement	15 Other additions. Specify:	15	00	00
	16 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 15.	16	00	00
	17 Addition to taxable Social Security benefits (See page 6)	17	00	00
	18 Add lines 16 and 17, and enter the total on page 1, line 12	18	00	00
<b>This is your total Montana Additions to Federal Adjusted Gross Income.</b>			00	00

**Recovery of Federal Income Tax Deducted in 2022**

*Worksheet*

If you chose the standard deduction in 2022, your refund is not taxable. Do not complete this worksheet.

		A	B	
1	Enter your total federal taxes paid in 2022 as reported on your 2022 Form 2, Itemized Deductions Schedule, lines 4a through 4d	1	00	00
2	Enter the federal income tax refund you received in 2023	2	00	00
3	Enter any refundable credits claimed on your 2022 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 2022 Form 2, Itemized Deductions Schedule, line 4	5	00	00
6	Enter the federal income taxes included on line 16 of your 2022 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 2022 Form 2, Itemized Deductions Schedule, line 19	11	00	00
12	Enter your Montana Adjusted Gross Income from 2022 Form 2, page 1, line 14	12	00	00
13	Calculate the 2022 standard deduction: • If your filing status was single or married filing separately, enter 20% (0.20) of line 12, but not less than \$2,260 or more than \$5,090. • If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 12, but not less than \$4,520 or more than \$10,180.	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 2022 taxable income was less than zero, enter your 2022 taxable income as a negative number. Otherwise enter 0.	15	00	00
16	Add line 15 to the smaller of line 10 or line 14. If the result is less than zero, enter 0. Enter here and on the Additions Schedule, line 1.	16	00	00
<b>This is your recovery of federal income tax deducted in 2022.</b>			00	00



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**Montana Subtractions Schedule**

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

		A	B
General Subtractions	1 State income tax refunds included on Schedule 1, line 1 (See page 3)	00	00
	2 Interest and mutual fund dividends from federal bonds, notes, and obligations	00	00
	3 Partial interest exemption for taxpayers 65 and older	00	00
	4 Adjustment for larger federal estate and trust taxable distribution	00	00
	5 Exemption for certain income of child taxed to parent	00	00
	6 Recoveries of amounts deducted in earlier years that did not reduce Montana income tax	00	00
Employment	7 Unemployment compensation	00	00
	8 Exempt tribal income. Include Form ETM.	00	00
	9 Certain taxed tips and gratuities	00	00
	10 Workers' compensation benefits	00	00
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
	13 Military salary of active duty servicemembers	00	00
Savings Accounts	14 Life insurance premiums reimbursement or death benefits for National Guard and Reservist	00	00
	15 Montana medical savings account deposits and earnings (See page 3)	00	00
	16 First-time home buyer savings account deposits and earnings. Include Form FTB.	00	00
	17 Family education savings account (529) deposits (up to \$3,000 per taxpayer)	00	00
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
	21 Allocation of compensation to spouse in sole proprietorship	00	00
Business Subtractions	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
	31 Total subtractions from Montana Schedules K-1 (PTE), part 3, column I, line 2	00	00
Retirement	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 (see instructions)	00	00
	34 Partial pension, annuity, and IRA income exemption (See page 6)	00	00
	35 Subtotal to figure taxable Social Security benefits. <b>Combine lines 1 through 34.</b>	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
	38 Add lines 35 through 37, and enter the total on page 1, line 13.	00	00
<b>Total</b>	<b>This is your total subtractions from Federal Adjusted Gross Income.</b>	<b>00</b>	<b>00</b>



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Partial Pension, Annuity, and IRA Income Exemption

Worksheet

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

Table with 3 columns: Line number, Column A, Column B. Rows include: 1 Maximum exclusion amount (5060 00), 2 Pension, annuity, and IRA income (00), 3a Enter the smaller of line 1 or line 2 (00), 3b If you are married filing jointly, add line 3a in Column A and line 3a in Column B (00), 4 Enter your Federal Adjusted Gross Income (42140 00), 5 Federal Adjusted Gross Income limitation amount (42140 00), 6 Subtract line 5 from line 4 (00), 7 Partial pension, annuity, and IRA income exemption (00), 7 This is your partial pension, annuity, and IRA income exemption (00).

Taxable Social Security Benefits

Worksheet

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

Complete this schedule to figure how much you must enter on either the Additions or Subtractions Schedule.

Modified Income

Table with 3 columns: Line number, Column A, Column B. Rows include: 1 Total amount from box 5 (00), 2 Multiply line 1 by 50% (00), 3 Subtract page 1, line 6b (00), 4 Subtract Additions Schedule (00), 5 Enter the amount (00), 6 Combine lines 2, 3, 4, and 5 (00), 7 Enter Schedule 1, line 25 (00), 8 Add the amounts (00), 9 Subtract line 8 from line 6 (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.

Taxable Social Security Benefits

Table with 3 columns: Line number, Column A, Column B. Rows include: 10 Enter the amount that corresponds to your filing status (00), 11 Subtract line 10 from line 9 (00), 12 Enter the amount that corresponds to your filing status (00), 13 Subtract line 12 from line 11 (00), 14 Enter the smaller of line 11 or line 12 (00), 15 Multiply line 14 by 50% (00), 16 Enter here the smaller of line 2 or line 15 (00), 17 Multiply line 13 by 85% (00), 18 Add lines 16 and 17 (00), 19 Multiply line 1 by 85% (00).

20 Enter the smaller of line 18 or 19. This is your Montana taxable Social Security benefits. (00)

Adjustments

Table with 3 columns: Line number, Column A, Column B. Rows include: 21 Enter the federal taxable amount (00), 22 If line 21 equals line 20 (00), 23 If line 21 is less than line 20 (00), 24 If line 21 is greater than line 20 (00).



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**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	112000 00	00
	2 Multiply the amount on line 1 by 20% (0.20)	22400 00	00
	3 If you are single or married filing separately, enter \$5,540. If you are married filing jointly or head of household, enter \$11,080.	11080 00	00
Minimum	4 Enter the amount from line 2 or line 3, whichever is smaller	11080 00	00
	5 If you are single or married filing separately, enter \$2,460. If you are married filing jointly or head of household, enter \$4,920.	4920 00	00
	6 Enter the amount from line 4 or line 5, whichever is larger, here and on page 1, line 15.	11080 00	00
<b>This is your standard deduction.</b>	11080 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	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.		
<b>This is your deductible medical and dental expenses subject to a percentage of Montana Adjusted Gross Income.</b>		00	00
Federal Tax Paid/Withheld in 2023	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	00	00
	Federal estimated tax payments 4b	00	00
	2022 federal income taxes paid 4c	00	00
State and Local Taxes Limited to \$10,000	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.		
	<b>This is your federal income tax deduction.</b>	00	00
	5 General state and local sales taxes 5a	00	00
	Local income taxes 5b	00	00
Other State Taxes	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.		
	<b>This is your state and local tax deduction.</b>	00	00
	6 Montana light vehicle registration fees	00	00
Interest	7 Per capita livestock fees	00	00
	8 Other deductible taxes paid. List type and amount:	00	00
Gifts to Charity	9 Home mortgage interest and points. If paid to the person from whom you bought the house, provide their name, Social Security Number, and address	00	00
	10 Investment interest. Include federal Form 4952.	00	00
	11 Charitable contributions made by cash or check	00	00
Miscellaneous Deductions	12 Charitable contributions made by other than cash or check	00	00
	13 Charitable contribution carryover from the previous year	00	00
	14 Child and dependent care expenses. Include Montana Form 2441-M.	00	00
	15 Casualty and theft losses. Include federal Form 4684.	00	00
	16 Political contributions, limited to \$100 per taxpayer	00	00
	17 Gambling losses allowed under federal law	00	00
	18 Other miscellaneous deductions. List type and amount:	00	00
<b>This is your total itemized deductions.</b>	00	00	
<b>Total</b>	19 Add lines 1 through 18, and enter the total on page 1, line 15.	00	00



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Resident Part-Year Required Information

Date of Change 06012023

State moved to TX State moved from MT

**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.	56000 00	00
	2 Interest	00	00
	3 Ordinary dividends	00	00
	4 Refunds, credits, or offsets of local income taxes	00	00
	5 Alimony received	00	00
	6 Business income or (loss)	00	00
	7 Capital gain or (loss)	00	00
	8 Other gains or (losses)	00	00
	9 IRAs, pensions, and annuities	00	00
	10 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Mark this box if Montana source losses are carried over to next year. (See instructions)	0 00	00
	11 Farm income or (loss)	00	00
	12 Social Security benefits	00	00
	13 Other income and adjustments to income (See instructions)	00	00
	14 Montana source additions to income (See instructions)	00	00
	15 Montana source net operating loss (See instructions)	00	00
	16 <b>Montana source income.</b> Add lines 1 through 15.	56000 00	00
	MT AGI 17 Enter your Montana Adjusted Gross Income from page 1, line 14	112000 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.		
	<b>This is your nonresident or part-year resident ratio.</b>	0.500000	

**Tax Liability Schedule**

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

		A	B
Tax Liability	1 <b>Tax from the tax table below</b>	5757 00	00
	2 Recapture taxes (See instructions) Code Code	00	00
	3a <b>Nonresident tax.</b> Multiply line 1 by the nonresident ratio above and add line 2. Enter the total on page 1, line 18.	00	00
	3b Alternative tax method for certain nonresidents (See instructions)	00	00
	4 Tax on lump-sum distributions. Include federal Form 4972.	00	00
	5 <b>Part-year resident tax.</b> Multiply line 1 by the part-year resident ratio above, and add lines 2 and 4. Enter the total on page 1, line 18.	2879 00	00
6 <b>Resident tax.</b> Add lines 1, 2 and 4, and enter the total on page 1, line 18.	00	00	

If your taxable income (page 1, line 17) is:			
More than	But not more than	Then your tax rate is	Less
\$0	\$3,600	1% of taxable income	\$0
\$3,600	\$6,300	2% of taxable income	\$36
\$6,300	\$9,700	3% of taxable income	\$99
\$9,700	\$13,000	4% of taxable income	\$196
\$13,000	\$16,800	5% of taxable income	\$326
\$16,800	\$21,600	6% of taxable income	\$494
More than \$21,600		6.75% of taxable income	\$656

**Example:**  
Your taxable income is \$25,000.  
\$25,000 x 6.75% (0.0675) = \$1,688  
\$1,688 - \$656 = \$1,032 tax



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**Nonrefundable Credits Schedule**

Enter your nonrefundable credits, including any carryover credits that may be available from 2022.

		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. Credit certificate number	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 <b>This is your total nonrefundable credits</b>	00	00

**Credit for Income Tax Paid to Another State or Country Schedule**

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

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



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**Elderly Homeowner/Renter Credit Schedule**

When you claim this credit, you attest that:

- You are 62 or older as of December 31, 2023.
- 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)

		<b>Household</b>	
<b>Gross Household Income</b>	1 Enter the Federal Adjusted Gross Income from line 11	1	00
	2 Enter the tax-exempt interest from line 2a	2	00
	3 Enter any IRA distributions reported on line 4a not included on line 4b. Do not include 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 2023	7	00
	8 Other income not included above (See instructions)	8	00
	9 Enter all losses included in the Federal Adjusted Gross Income on line 11 (See instructions)	9	00
	10 Add lines 1 through 9. <b>This is your gross household income.</b>	10	00
<b>Net Household Income</b>	11 Your standard exclusion is entered here for you.	11	00
	12 Subtract line 11 from line 10 and enter the result here, but not less than zero	12	00
	13 Enter your multiplier rate from the Household Income Reduction Table (See table below)	13	
	14 Multiply line 12 by line 13. <b>This is your net household income.</b>	14	00
<b>Credit Computation</b>	15 Enter the property tax that you were billed for your Montana residence and up to one acre in 2023	15	00
	16 Enter the rent that you paid in 2023 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 7. (See page 11.) <b>This is your elderly homeowner/renter credit.</b>	22	00

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

**Long-Term Care Facility Rent Calculation**

*Worksheet*

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

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

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



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Other Payments and Refundable Credits Schedule

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

Table with columns for line numbers, descriptions, and amounts under headers A and B. Includes rows for 2023 estimated tax payments, overpayment applied from 2022 return, total withholding from Montana Schedules K-1, etc.

Contributions, Penalties, and Interest Schedule

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

Table with columns for line numbers, descriptions, and amounts under headers A and B. Includes rows for Voluntary Contributions (Nongame Wildlife Program, Child Abuse Prevention, etc.), Amended return overpayments, and penalties.

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.

Table with columns for line numbers, descriptions, and amounts. Includes rows for Total tax due reported on page 1, line 20; Montana tax withheld; and calculations for underpayment for 2023 and interest.

