



# 2023 Montana Individual Income Tax Return

## Form 2

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  
 ANJAN KUMAR BANGALORE SRIDHARAPR 325291169

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) 7101 POPPLETON ROAD CANTON MI 48187

**Filing Status**  
 1 Single 3 Head of household 4 Married filing jointly **Residency Status** X 1 Resident full-year ND reciprocity  
 2a Married filing separately on the same form Mark only one box. 2 Nonresident full-year (See instructions)  
 X 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 822358504

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

**Exemptions**  
 a X 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 82750 00 00  
 2a Tax-exempt interest 2a 00 00 2b Taxable interest 2b 00 00 00  
 3a Qualified dividends 3a 00 00 3b Ordinary dividends 3b 00 00 00  
 4a IRA distributions 4a 00 00 4b Taxable amount 4b 00 00 00  
 5a Pensions and annuities 5a 00 00 5b Taxable amount 5b 00 00 00  
 6a Social Security benefits 6a 00 00 6b Taxable amount 6b 00 00 00  
 7 Capital gain or (loss). Attach Schedule D if required. If not required, mark here 7 00 00 00  
 8 Other income from Schedule 1, line 10 (See page 3) 8 00 00 00  
 9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. **This is your total income.** 9 82750 00 00  
 10 Adjustments to income from Schedule 1, line 25 (See page 3) 10 00 00 00  
 11 Subtract line 10 from line 9. **This is your Federal Adjusted Gross Income.** 11 82750 00 00

**Taxable Income**  
 12 Montana additions (See page 4) 12 0 00 00  
 13 Montana subtractions (See page 5) 13 0 00 00  
 14 **Montana Adjusted Gross Income.** Add lines 11 and 12, then subtract line 13. 14 82750 00 00  
 15 **Standard or itemized deductions.** Mark this box and include page 7 if you elect to itemize. 15 5540 00 00  
 16 **Exemptions.** Multiply \$2,960 by your total number of exemptions. 16 2960 00 00  
 17 **Taxable income.** Subtract lines 15 and 16 from line 14. If zero or less, enter 0. 17 74250 00 00  
 18 **Tax liability before credits** (See instructions) 18 4356 00 00

**Tax, Credits and Payments**  
 19 Nonrefundable credits (see page 9). Do not enter an amount larger than line 18. 19 0 00 00  
 20 **Tax after nonrefundable credits.** Subtract line 19 from line 18. 20 4356 00 00  
 21 Montana tax withheld on Forms W-2 and 1099 21 4377 00 00  
 22 Other payments and refundable credits (See page 11) 22 00 00 00  
 23a Earned Income Tax Credit **Enter your federal EITC** 23a 00  
 23b Multiply line 23a by 3% (0.03) and enter the result (Status 2a filers: See instructions) 23b 0 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 4377 00 00  
 26 If line 25 is less than line 20, subtract line 25 from line 20. **This is your TAX DUE** ▶ 26 00 00 00

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

27 If line 25 is more than line 20, subtract line 20 from line 25. **This is your TAX OVERPAID** ▶ 27 21 00 00

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

Office Use Only  
 Date Received



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Filing Status 2a Payment Schedule

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

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

Table with 3 columns: Line number, Description, and Amount. Includes '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 'overpayment from page 1, line 27' and 'This is your REFUND'.

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

Direct Deposit Information: 1 If using direct deposit, you are required to mark one box X Checking Savings. RTN# 043000096 ACCT# 1070195768. 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 with 5 columns: Line number, Account Type, 529 Qualified Tuition Program, 529A Achieving a Better Life Experience, and Amount. Includes 'Direct Deposit Information'.

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 724 467 1745

Spouse Signature X Date Phone

Paid Preparer

Signature SYAM PRIYA RAM SAGAR GU PTIN P02082703 FEIN 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 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.



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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 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
		10 Expenses used to claim a Montana tax credit	10	00	00
Business Additions	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 4 columns: Line number, Description, 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... (00), 4 Enter your Federal Adjusted Gross Income... (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), and 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 4 columns: Line number, Description, 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... (00), 8 Add the amounts... (00), 9 Subtract line 8 from line 6 (00)

Taxable Social Security Benefits

Table with 4 columns: Line number, Description, 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... (00), 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)

Adjustments



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**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	82750 00	00
		2 Multiply the amount on line 1 by 20% (0.20)	16550 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.	5540 00	00
		4 Enter the amount from line 2 or line 3, whichever is smaller	5540 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.	2460 00	00
		6 Enter the amount from line 4 or line 5, whichever is larger, here and on page 1, line 15.	<b>This is your standard deduction.</b>	5540 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 2023	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>			
		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	
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>					
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.			
<b>This is your state and local tax deduction.</b>					
Other State Taxes		6 Montana light vehicle registration fees	00	00	
		7 Per capita livestock fees	00	00	
		8 Other deductible taxes paid. List type and amount:	00	00	
Interest		9 Home mortgage interest and points. If paid to the person from whom you bought the house, provide their name, Social Security Number, and address	00	00	
		10 Investment interest. Include federal Form 4952.	00	00	
Gifts to Charity		11 Charitable contributions made by cash or check	00	00	
		12 Charitable contributions made by other than cash or check	00	00	
		13 Charitable contribution carryover from the previous year	00	00	
Miscellaneous Deductions		14 Child and dependent care expenses. Include Montana Form 2441-M.	00	00	
		15 Casualty and theft losses. Include federal Form 4684.	00	00	
		16 Political contributions, limited to \$100 per taxpayer	00	00	
		17 Gambling losses allowed under federal law	00	00	
		18 Other miscellaneous deductions. List type and amount:	00	00	
Total		19 Add lines 1 through 18, and enter the total on page 1, line 15.	<b>This is your total itemized deductions.</b>	00 00	



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Resident Part-Year Required Information  
 Date of Change  
 State moved to State moved from

**Nonresident / Part-Year Resident Ratio Schedule**

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

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

**Tax Liability Schedule**

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

		A	B
Tax Liability	1 <b>Tax from the tax table below</b>	1	4356 00 00
	2 Recapture taxes (See instructions) Code Code	2	00 00
	3a <b>Nonresident tax.</b> Multiply line 1 by the nonresident ratio above and add line 2. Enter the total on page 1, line 18.	3a	00 00
	3b Alternative tax method for certain nonresidents (See instructions)	3b	00 00
	4 Tax on lump-sum distributions. Include federal Form 4972.	4	00 00
	5 <b>Part-year resident tax.</b> Multiply line 1 by the part-year resident ratio above, and add lines 2 and 4. Enter the total on page 1, line 18.	5	00 00
6 <b>Resident tax.</b> Add lines 1, 2 and 4, and enter the total on page 1, line 18.	6	4356 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.  
 $\$25,000 \times 6.75\% (0.0675) = \$1,688$   
 $\$1,688 - \$656 = \$1,032$  tax





**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



**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.

		A	B
Other Payments and Refundable Credits	1 2023 estimated tax payments	00	00
	2 Overpayment applied from 2022 return	00	00
	3 Total withholding from Montana Schedules K-1	00	00
	4 Pass-through entity tax from Montana Schedules K-1	00	00
	5 Loan-out withholding from Form LOWCERT	00	00
	6 Unlocking public lands credit	00	00
	7 Elderly homeowner/renter credit (See schedule on page 10, line 22)	00	00
	8 Adoption credit. Attach Form ADPT	00	00
	9 Extension payment	00	00
	10 If filing an amended return, payments made with original return.	00	00
<b>Total</b>	<b>This is your other payments and refundable credits.</b>	00	00

**Contributions, Penalties, and Interest Schedule**

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

		A				B			
Contributions	1 Voluntary Contributions								
	Nongame Wildlife Program a	\$5	\$10	\$20	00 other amount a	\$5	\$10	\$20	00 other amount
	Child Abuse Prevention b	\$5	\$10	\$20	00 other amount b	\$5	\$10	\$20	00 other amount
	Agriculture Literacy in MT Schools c	\$5	\$10	\$20	00 other amount c	\$5	\$10	\$20	00 other amount
	MT Military Family Relief Fund d	\$5	\$10	\$20	00 other amount d	\$5	\$10	\$20	00 other amount
		<b>Total voluntary contributions</b>							
<b>Total</b>	<b>This is your contributions, penalties, and interest.</b>	00				00			

Penalties and Interest	2 If filing an amended return, enter overpayments already refunded or applied to 2024	00	00
	3 Interest on underpayment of estimated taxes (See worksheet below)	00	00
	If applicable, mark the appropriate box 2/3 farming gross income Estimated payments were made using the annualization method		
	4 Late file penalty, late payment penalty and interest (See instructions)	00	00
	5 Other penalties (See instructions)	00	00
<b>Total</b>	<b>This is your contributions, penalties, and interest.</b>	00	00

**Calculation of Interest on Underpayment of Estimated Taxes - Short Method**

Worksheet

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

\$500 Threshold	1 Total tax due reported on page 1, line 20	1	00
	2 Montana tax withheld on Forms W-2 and 1099 reported on page 1, line 21	2	00
	3 Combine the amounts on Other Payments and Refundable Credits Schedule, lines 2 through 8 (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 2023	6 Multiply line 1 by 90% (0.90)	6	00
	7 Income tax liability that you entered on your 2022 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
<b>This is your total underpayment for 2023.</b>			
If the result is zero or less, stop here; you do not owe interest on your underpayment.			
Interest	11 Multiply line 10 by 0.046800	11	00
	12 If you paid the amount on line 10 on or after April 15, 2024, enter 0. If you paid the amount on line 10 before April 15, multiply the amount on line 10 by the number of days you paid before April 15 and then by 0.0001918.	12	00
	13 Subtract line 12 from line 11, and enter on Contributions, Penalties, and Interest Schedule, line 3. (See schedule above)	13	00
<b>This is your interest on the underpayment of estimated taxes.</b>			



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