	2005		Elderly Homeov on or before April 15, 2006, or	wner/Renter Credit r with your Form 2 or 2S	Form 2EC					
	Amended Return	Your first name and initial	Last name	Your social security number	If deceased, date of death					
		Spouse's first name and initial	Last name	Spouse's social security number	If deceased, date of death					
		Home address (number and str	eet)	City State	Zip+4					
Pa	rt I Qualific	ations	Yes No		Yes No					
•	I was age 62	or older as of December 31, 2009		ccupied a Montana residence as an ow						
	I recided in M	lantana far O mantha ar mara duri		a total of 6 months or more during 200 gross household income was less that						
		lontana for 9 months or more duri r this credit you will answer " v		above. A " no" answer means you						
		nold Income		j						
1				bonuses, capital gains, dividends,						
		r ordinary income. Do not include your losses in your total.								
2		re your total household income from a business, partnership, rent, royalties, etc. Do not include your								
3	losses in this total									
				nd federal tax refunds, prior year 2E						
	refunds, and other income that your household received during the year									
5				s, benefits from railroad retirement						
6				er than \$45,000, stop here, becaus						
٥				ross household income						
7										
				ero. This is your total household						
Pa	rt III Credit	Computation		<u> </u>						
9				for 2005. This includes fees, spec						
				one acre. This is your property t						
				nis residence.						
			_	ur rent equivalent tax paid	•					
				on Table located on the reverse sid						
	of Form 2E	C			14					
				net household income						
16				nt is zero or less, stop here. You o						
17	,									
				\$35,000, skip line 18 and enter the						
	line 17	on line 19 below.		•						
				r more, enter on line 18 the percen						
			is to your gross nousenow ter this percentage	d income reported on line 6 If the amount on than Enter	r this percentage					
	" "		mount on line 18		nount on line 18					
	\$35	5,000 - \$37,500	.40 (40%)	\$42,501 - \$44,999	.10 (10%)					
		7,501 - \$40,000	.30 (30%)	\$45,000 - and over	.00 (00%)					
40		0,001 - \$42,500	.20 (20%)	hutha managata na managata di an lina	- 40 and					
19				by the percentage reported on line						
				/, line 27, the amount on line 19 ab						
	If you a	re filing Montana Form 2S, en	ter on Form 2S, line 21, th	ne amount on line 19 above.						
				Form 2EC separately to the Montar	na Department of Revenue,					
		: 6577, Helena, MT 59604-65 to use direct deposit, enter yo		NA/	Checking					
		-N#	ACCT#	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Savings					
Na		and telephone number of paid pre		Preparer SSN o						
				-						
Ma	y the DOR dis	scuss this return with your tax pre	parer? Yes No Qu	uestions? Call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired					
	,			(11, 111 333 31 122 (,					
-	Your sia	nature is required D	ate Daytime telephor	l Spouse's sig	nature Date					
l de				attachments is true, correct and comple						

Elderly Homeowner/Renter Credit Instructions

What is the Montana elderly homeowner/renter credit and how can I determine if the credit is available to me?

 The Montana elderly homeowner/renter credit is a property tax relief program that provides you with a refundable credit if you are age 62 or older, have lived in Montana for at least 9 months during the year, occupied a Montana residence for at least 6 months during the year, and your gross household income is less than \$45,000.

How can I find out more about this credit?

 If you need additional information on this credit or other tax issues, you can contact us at our customer service center at (406) 444-6900 or TDD (406) 444-2830, or visit our website at www.mt.gov/revenue.

Since I am filing my income tax return electronically, do I have to submit a copy of my property tax bill or rent receipts?

 If you are claiming this credit on your electronically filed return, please do not send us your property tax bill or rent receipts. When you file electronically, you represent that you have competed Form 2EC and have all the required documentation.

Heading

Write your name, address, and social security number in the space provided. If you are married, enter your spouse's name and social security number. If either spouse is deceased during the claim year, enter the date of death in the appropriate box. If you are filing this credit with your Montana income tax return, Form 2 or 2A, enter the name, address and social security number as it appears on your Form 2 or 2A.

Part I Qualifications

You'll need to answer all four statements before you apply for your elderly homeowner/renter credit. If you answer "yes" to ALL these statements, you are eligible for this credit and you should continue to complete this form. Any "no" answer means that you are not eligible for the credit.

- Age 62 test If you are married and both spouses own or rent your residence, only one of you have to meet the age requirement.
- Nine month test If you are the personal representative of the estate of an eligible individual who died during the year, you cannot claim this credit if that individual died before October 1, 2005. You cannot claim this credit if you are married filing this return with your spouse and your spouse died before October 1, 2005 and was the only eligible individual. You can claim this credit only if, as a surviving spouse, you are age 62 or older and you can continue to answer yes to the remaining three questions.
- Six month test You can answer "yes" to this question as long as you have occupied one or more residences as an owner and/or renter during the year.
- Gross household income Your gross household income includes all income received by all individuals in the household.

Part II Household Income

Enter on lines 1 through 5 your total household income. Your total household income is all the income received, taxable and nontaxable, by all individuals who live in your household. It includes:

 Pension and annuity income. (This includes railroad retirement and veterans' disability benefits.)

- Capital gain income minus your return on the capital, along with any capital gains that you excluded from your adjusted gross income
- Alimony and support payments
- Nontaxable strike benefits
- · Cash public assistance and relief
- Interest on federal, state, county, and municipal bonds
- All social security payments except those paid directly to a nursing home
- Federal income tax refunds to the extent the refund reduced your tax liability in a prior year
- State income tax refunds and elderly homeowner/renter credits taken.

Do not reduce your household income by any losses that you included in your federal adjusted gross income, or your basis that you may have in any of your household income.

Part III Credit Computation. You will need to attach a copy of your 2005 property tax bill and/or your signed rent receipts.

Line 9 – Property Tax Billed. Your property tax billed is your November, 2005 property tax statement of taxes assessed against your home and it includes your special assessments and fees. Do not use the amount of property taxes that you paid in 2005 or any taxes that you may have claimed in the past and in the current year as an itemized deduction.

You are allowed only the property tax billed on your primary residence and up to one-acre of land that is associated with this residence. If the one-acre farmstead or primary acre is not separately identified on your tax bill and if your ownership is less than 20 acres, you can calculate your credit by dividing the total amount of property tax billed on the land by the total acres in order to arrive at your property tax billed.

If your property tax bill is on property that you held in a revocable trust and if you are the grantor(s) and trustee(s) of that property, you can qualify for this credit. If your property taxes are billed to your living trust or life estate, you can qualify for this credit. Property tax that is billed to an irrevocable or family trust qualifies as rent only.

Line 10 – Rent Equivalent Paid. Your rent is only the amount of money that you paid to occupy your home. It does not include amenities such as meals, housekeeping, nursing care, etc.

If you live in a health care, long-term care, personal care or residential care facility, the rent allowed is the actual out of pocket rent that you paid. If the facility does not provide you with an adequate breakdown between your "rent" and "amenities", your rent is limited to \$20 a day and it cannot exceed \$7,300 a year.

If you want your credit to be deposited directly, you will need to enter your routing number and account number. If either the routing number or account number is incorrect, we cannot credit your account. If your direct deposit is returned to us, we will mail you a check.

Household Income Reduction Table If your household income on line 8 is:								
At least	But not more than	Your multiplier is:	At least	But not more than	Your multiplier is:			
\$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 over	0.050			