



Montana Individual Income Tax Amended Return Reconciliation

First Name and Middle Initial	Last Name	Social Security Number
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Tax Year Amending _____ Check this box if you are amending to carry back a net operating loss (NOL)

Changes to Income and Deductions					
Form & Schedule	Line Number	Line Description	As Filed or Last Corrected	Net Change	As Amended

Tax Liability	As Filed or Last Adjusted	Net Change	As Amended
1. Montana adjusted gross income.....1.			
2. Deductions (standard or itemized).....2.			
3. Exemption amount.....3.			
4. Taxable income.....4.			
5. Tax (including surtax and OFLT if applicable).....5.			
6. Tax on lump sum distributions6.			
7. Add lines 5 and 6.....7.			
8. Capital gains credit—only 2005 and after.....8.			
9. Other nonrefundable tax credits9.			
10. Subtract lines 8 and 9 from line 710.			
11. Recapture taxes11.			
12. Voluntary check off contributions.....12.			
13. Add lines 10 through 12.....13.			
14. Montana tax withheld.....14.			
15. Estimated and extension payments.....15.			
16. Refundable credits.....16.			
17. Amounts paid with original plus subsequent payments (tax only, do not include payments of penalty and interest)..... 17.			
18. Total refund(s) previously received for year amending..... 18.			
19. Add lines 14 through 17 then subtract line 18..... 19.			
20. Refund. If line 19 is greater than line 13, enter the difference here..... 20.			
21. Tax Due. If line 19 is less than line 13, enter the difference here..... 21.			

Explanation of change(s)—attach additional pages if necessary.

Instructions

Montana Form AMD is available to assist taxpayers in reconciling the adjustments on an amended return for the originally filed return. This form is for your information and records. For tax years after 2006, you are not required to send this to the department.

The Form AMD can be found on our website at www.mt.gov/revenue under "Downloadable Forms."

If you are amending a return for married individuals who filed "married filing separately on the same form," complete a separate Form AMD for each spouse.

When you file an amended return, you will need to complete a new Montana form that reflects the corrections that you are making to your previously filed return.

For tax years 2004 and earlier, you will also need to clearly write the words "Amended Return" on the face of your return. For tax years 2005 and later, you should check the "Amended Return" box found in the upper left hand corner of your Montana forms. Include copies of any schedules submitted with the original filing even if none of the amounts previously reported have changed. Attach Form AMD to the amended individual income tax return for tax years prior to tax year 2007.

Please note that Forms 2M and 2EZ cannot be used to amend years prior to tax year 2006. Also, Form 2S cannot be used for tax years after 2005.

Taxpayers must file Montana amended returns within 90 days of receiving notification of changes to their federal taxable income by the Internal Revenue Service or when they voluntarily change their federal taxable income and file amended federal income tax returns.

Nonresidents and part-year residents should report the amounts for Tax (line 5) and Capital Gains Credit (line 8) after applying the ratio computed on Schedule IV (Nonresident/Part-year Resident Tax).

If you have any questions, please call us at (406) 444-6900 or TDD (406) 444-2830 for hearing impaired.