

1993 - Montana Individual Income Tax Return - FORM 2

OR FISCAL year beginning _____, 1993 and ending _____, 19____

LAST NAME		First Name & Initial		Your Social Security No.	
Spouse's Last Name if Different		Spouse's First Name & Initial		Spouse's Social Security No.	
MAILING ADDRESS		City		State	
ZIP Code # 4					
Filing Status Check One		Married filing separate returns on this form		Married filing separate returns on separate forms	
1 <input type="checkbox"/> Single		2 <input type="checkbox"/> Married filing joint return		3 <input type="checkbox"/> Married and both filing separate returns on this form	
4 <input type="checkbox"/> Married and both filing separate returns on separate forms		5 <input type="checkbox"/> Married filing separate return and spouse is not filing		6 <input type="checkbox"/> Head of Household (see instructions)	
Residency Check One		1 <input type="checkbox"/> Resident Full Year		2 <input type="checkbox"/> Nonresident Full Year	
3 <input type="checkbox"/> Resident Part Year		Give date of change month _____ year _____		State moved to: _____ State moved from: _____	
EXEMPTIONS		Regular		65 or Over	
		Blind			
1. Yourself		<input type="checkbox"/>		Enter number checked <input type="checkbox"/> 1	
2. Spouse		<input type="checkbox"/>		Enter number checked <input type="checkbox"/> 2	
3. Dependents		Name Do Not Claim Yourself or Spouse		check if under age 1	
		If age one or over, dependents social security number		Relationship	
NEW				4. Handicapped	
				<input type="checkbox"/> 3	
				<input type="checkbox"/> 4	
5. Add lines 1, 2, 3 and 4 (if additional dependents, see instructions)		Total Number Exemptions		<input type="checkbox"/> 5	

DO NOT USE THIS SPACE

INCOME REPORTED FROM FEDERAL RETURN

Enter amounts reported on Federal return		ROUND TO NEAREST DOLLAR If no entry leave blank	
6. Wages, salaries, tips, etc. (Attach W-2's)	6.		6.
7. Taxable interest income (Attach Federal Schedule if over \$400)	7.		7.
8. Dividend income (Attach Federal Schedule if over \$400)	8.		8.
9. Net business income (Attach Federal Schedule C or C-EZ)	9.		9.
10. Capital gain or (loss) (Attach Federal Schedule D)	10.		10.
11. Supplemental gains or (losses) (Attach Federal Form 4797)	11.		11.
12. Rents, royalties, partnerships, estates, trusts, etc. (Attach Federal Schedule E & 8582)	12.		12.
13a. Total IRA distributions	13a.		13b.
13b. Taxable amount (Attach Form 1099)	13b.		13b.
14a. Total pensions and annuities	14a.		14b.
14b. Taxable amount (Attach Form 1099)	14b.		14b.
15a. Social Security Benefits	15a.		15b.
15b. Taxable amount	15b.		15b.
16. Net farm income (Attach Federal Schedule F)	16.		16.
17. Other income (State Ref. _____ alimony _____ unemployment _____, etc., specify _____)	17.		17.
18. Total of lines 6 thru 17 TOTAL	18.		18.
19. Adjustments to income. Allowable IRA deduction _____ S.E. Tax _____ S.E. Health Insurance _____ Keogh/SEP _____ Alimony _____ Early Savings Withdrawal Penalty _____	19.		19.
20. FEDERAL ADJUSTED GROSS INCOME (subtract line 19 from 18)	20.		20.

Note: Line 20 must match your Federal Adjusted Gross Income

ADDITIONS

21. Interest on state, county or municipal bonds (Non-Montana)	21.		21.
22. Federal income tax refunds received (For taxes deducted in an earlier year)	22.		22.
23. Other additions, transfer allocation of income (see instructions) (specify _____)	23.		23.
24. Total additions to income (Add lines 21 thru 23) TOTAL	24.		24.
25. Add lines 20 and 24, enter result	25.		25.

REDUCTIONS

26. Capital gains exclusion (see instructions and worksheet page 5)	26.		26.
27. Interest exclusion for elderly	27.		27.
28. Interest exclusion for savings bonds, etc. (specify _____)	28.		28.
29. Exempt retirement income (see worksheet; page 6)	29.		29.
30. Unemployment	30.		30.
31. Tip Income	31.		31.
32. Other reductions, state refund, transfer allocation of income, recycling of material (see instructions) (specify _____)	32.		32.
33. Total reductions to income (Add lines 26 thru 32) TOTAL	33.		33.
34. Subtract line 33 from 25. Enter amount here and on line 35, page 2	34.		34.

FOLD ON LINE AND REMOVE

ATTACH PAYMENT HERE

ATTACH WITHHOLDING STATEMENTS HERE

AGI

Last Name and Initial	Social Security Number	COLUMN A (For single joint, separate or head of household)	COLUMN B (For spouse only when filing separate, and box 3 is checked)
-----------------------	------------------------	--	---

DEDUCTIONS

35. MONTANA ADJUSTED GROSS INCOME (From line 34) 35.

DEDUCTIONS

36. Itemized Deductions: Enter total from Form 2A, line 91 or line 92 (A) **Check only one**

Standard Deduction: Enter 20% of line 35 (not more than \$2,620 if filing single or married filing separately. Not more than \$5,240 (if filing joint or head of household) (B) 36.

37. Subtract line 36 from 35 and enter balance 37.

EXEMPTIONS

38. Multiply \$1,400 times the number of exemptions on line 5 38.

39. TAXABLE INCOME. Subtract line 38 from line 37 (But not less than zero) 39.

EXEMPTIONS

Nonresidents and Part-Year Residents See Instructions, Pages 13-14

TAX COMPUTATION

40. Tax from tax table below or Schedule IV 40.

41. Surtax—multiply amount on line 40 by 4.7% (.047) **NEW** 41.

42. Tax on lump sum distributions (See instructions page 7). (Attach Federal Form 4972) 42.

43. Subtotal—Add lines 40, 41 and 42. SUBTOTAL 43.

44. Credits from Form 2A, line 108, Schedule II 44.

45. Balance—Subtract line 44 from 43 and enter difference (But not less than zero) 45.

46. Investment credit recapture (Attach Form R.I.C.) 46.

47. Old Fund Liability Tax see instructions on page 7 **NEW** (Attach Form OFLT) 47.

48. For each of the programs below you and your spouse each may contribute \$5, 10, 20 or any amount. Enter totals in boxes. See instructions for details.

Nongame Wildlife Program	Child Abuse Prevention	Agriculture in MT Schools	Enter total amount in boxes
49. <input type="text"/>	50. <input type="text"/>	51. <input type="text"/>	48. <input type="text"/>

53. TOTAL TAX—Add lines 45, 46, 47 and 48 TOTAL 53.

54. Combine amounts shown on line 53, columns A & B 54.

PAYMENTS AND CREDITS

55. Montana tax withheld (Attach withholding statements) 55.

56. Payments of 1993 estimated tax, amounts credited from previous year and/or payments made with extension 56.

57. Homeowner or Renter Credit (Attach Form 2EC, receipts or certificates) 57.

58. Total of lines 55 thru 57 TOTAL 58.

59. Combine amounts shown on line 58 columns A & B 59.

REFUND OR AMOUNT YOU OWE

60. If line 59 is larger than line 54 enter amount OVERPAID 60.

61. Amount on line 60 to be applied to 1994 estimate 61.

62. Amount on line 60 to be Refunded to You REFUND 62.

63. If line 54 is larger than line 59 enter TAX DUE. Attach check or money order for full amount if \$1.00 or more. Make checks payable to Department of Revenue TAX DUE 63.

NEW

Under payment penalty* 64.

Late filing penalty* 65.

Late payment penalty* 66.

Interest 3/4% (.0075) per month 67.

Total of Lines 63, 64, 65, 66 & 67 68.

*see instructions for calculation of penalties (Pg. 2)

PLEASE SIGN HERE

Name, Address and Telephone number of preparer

My/our initials authorize the State to contact the preparer regarding this return. I/we waive my/our constitutional right of privacy for this limited purpose.

If you do not need state income tax forms and instructions mailed to you next year, check box.

Your signature _____ Date _____ Telephone Number _____ Spouses signature (if filing jointly, both must sign) _____ Date _____

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

Mail to: Income Tax Division Montana Dept. of Revenue P.O. Box 5805 Helena, Montana 59604-5805

TAX TABLE

If Taxable Income is:				If Taxable Income is:			
Over	But not over	Multiply by	and Subtract = Tax	Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 1,700	× .2%	\$ 0	\$ 14,000	\$ 17,500	× 7%	\$ 367
\$ 1,700	\$ 3,500	× .3%	\$ 17	\$ 17,500	\$ 24,400	× 8%	\$ 542
\$ 3,500	\$ 7,000	× .4%	\$ 52	\$ 24,400	\$ 34,900	× 9%	\$ 786
\$ 7,000	\$ 10,500	× .5%	\$ 122	\$ 34,900	\$ 61,100	× 10%	\$ 1,135
\$ 10,500	\$ 14,000	× .6%	\$ 227	\$ 61,100		× 11%	\$ 1,746

Example = taxable income \$2,000 × 3% (.03) = \$60 subtract \$17 = \$43 tax

FOLD ON LINE AND REMOVE