

1999 - Montana Individual Estimated Income Tax Worksheet

(Keep for Your Records)

**Montana
Form ESW
Rev. 8-98**

Note: You may use your 1998 tax liability from line 54 of Form 2 or line 31 of Form 2S to estimate your 1999 tax. If you choose this method skip lines 1 through 8 and enter your 1998 tax liability on line 9 below.

See instructions on back of coupons

1. Enter total amount of Montana adjusted gross income expected in 1999.....		1.	
2. Enter estimated amount of			
A. 1999 itemized deductions or standard deduction.*	2a.		
B. Enter 1998 exemption amount, \$1,580 for each allowable exemption.	2b.		
Total of 2a. and 2b.....		2.	
3. Calculated by subtracting line 2 from line 1. If zero or less, do not go any further. You are not subject to estimated tax, Do not send in coupons.		3.	
4. Tax. A. Figure tax on the amount on line 3 by using the tax table on back.	4a.		
B. Lump Sum Distribution Tax (10% of Federal Lump Sum Distribution Tax)	4b.		
Total of 4a. and 4b.....		4.	
5. Credits against tax. Do not include income tax withholding on this line.....		5.	
6. Subtract line 5 from line 4.....		6.	
7. Old Fund Liability Tax (\$ amount subject to OFLT X .002 = Tax) (There is no longer a \$25.00 minimum).....		7.	
8. Enter total of lines 6 and 7.....		8.	
9. A. Multiply line 8 by 90%	9a.		
B. Enter 100% of the tax shown on your 1998 tax return (line 54 of your 1998 Form 2 or line 31 of your 1998 Form 2S)	9b.		
Enter the smaller of line 9a or 9b. (If unable to compute through 9a enter the amount from line 9b.).....		9.	
10. A. Calculate the amount of Montana individual income tax to be withheld in 1999 examples include withholding on wages, pensions, annuities, etc.)	10a.		
B. Amount of your 1998 overpayment applied to 1999 tax	10b.		
C. Enter your calculated Homeowner or Renter Credit for 1999	10c.		
Total of 10A, 10B, and 10C.....		10.	
11. Subtract line 10 from line 8. If less than \$500, stop here. You are not subject to estimated tax. If \$500 or more subtract line 10 from line 9 and enter that amount on line 11 and continue to line 12.....		11.	

Payment Due Dates ⇨

	(A) April 15, 1999	(B) June 15, 1999	(C) Sept. 15, 1999	(D) Jan. 15, 2000
12. Divide the amount on line 11 by four (4). Enter the result in columns A, B, C & D on line 12.	12.			
13. Annualized income installment. (Request Form ESA from the department.) Enter amount from line 27c of Form ESA and enter on this line.	13.			
14. Enter the amount from line 12 or 13 whichever applies. This is the payment due for each installment period.	14.			

**20% of line 1, but not more than \$2,960 if single, \$5,920 if filing joint, or \$5,920 for head of household.*

Form-IT

Montana Individual Income Tax Payment Coupon

Please use this coupon to ensure proper credit of your payment

1. Current Year

Name _____

2. Estimated Tax

Telephone # _____

3. Extension

6. Year Ending Date

□	□	□	□	□	□	□	□
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4. Back Year

**DEPARTMENT OF REVENUE
PO BOX 6308
HELENA MT 59604-6308**

7. Social Security Number

□	□	□	□	□	□	□	□	□	□
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5. Amended Tax Payment

8. Amount Paid

□	□	□	□	□	□	□	□	□	□	□	□
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