

2008 Montana Form 2EZ

Individual Income Tax Forms and Instructions



Montana Department of
REVENUE

Inside this booklet...

- Form 2EZ
- Form 2EZ Worksheets

If you need help...



mt.gov/revenue



(866) 859-2254 (toll free)
(406) 444-6900 (Helena area)
(406) 444-2830 TDD



For more information on filing electronically, please see page 3.

**Tax Filing Deadline
is April 15, 2009**

Need to check the status of your refund?
Please see the "Where's My Refund?"
information on the back cover.

This year, make it easy on yourself.

- **File early.**
The earlier you file, the better service we can provide in getting your tax return processed.
- **File electronically.**
It's simple, secure and convenient. Some options are available at no cost to you. See details inside on page 3.
- **If you expect a refund, choose direct deposit.**
This simple option will reduce the time it takes for you to receive your refund.
- **Pay electronically.**
Whether you file your tax return electronically or by paper, there are simple, secure and convenient electronic payment options available to you. See details inside on page 7.
- **Find the answers you need.**
Please take some time to visit our website at mt.gov/revenue, where you'll find tax season updates, frequently asked questions and other helpful filing information.

Dear Montana Taxpayers:

Thank you, Montanans, for filing your individual income tax returns—you do a great job! By working together, you help make Montana a great place to live, work and raise a family.

Your Montana Department of Revenue is committed to providing the best possible tax services to the citizens of our great state. We've worked hard to make filing and paying your individual income taxes even more convenient than in past years.

- We strongly encourage you to file and pay electronically, if possible. These options—available to you at no-cost or low-cost—are simple, secure and convenient.

You can electronically file Form 2EZ—at no cost to you—through our direct electronic filing service. Please visit our website at mt.gov/revenue (look under Online Services) for information on all the electronic filing options that are available to you.

If you qualify to use our direct electronic filing service, you'll have the option to request direct deposit if you have a refund due, or make an electronic payment if you have a tax obligation. Now, that's a convenient way to file your individual income taxes!

- We've compiled a list of "What's New" on page 1 of this booklet, so you'll be aware of tax law changes, filing updates and new tax credits. Please review this information before you file your tax return.

As always, we promise to do the best we can to provide you with the most accurate and timely assistance to help you file your tax returns, and to ensure that all citizens and businesses pay their fair share of Montana taxes—no more and no less. Together, we're making our tax system work for all Montanans!

Best regards,

Dan Bucks, Director
Montana Department of Revenue

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What's New For 2008

Federal Economic Stimulus Package Rebate. The economic stimulus payment you received from the Internal Revenue Service in 2008 is not taxable for either federal or state income tax purposes. The payment can, however, impact Montana taxpayers who are itemizing income tax deductions for tax year 2008. Because you are filing Form 2EZ and claiming the standard deduction, there is no impact to you.

Voluntary Check-Off Contribution for Montana Military Family Relief Fund. Please consider helping Montana families by making a voluntary contribution to this fund as you file your tax return. The relief fund provides grants that aid Montana families in defraying the costs of food, housing, utilities, medical services and other expenses when a wage earner has been called to active military duty. As always, we encourage you to consider all the available voluntary check-off programs included on Form 2EZ.

Before You Get Started

Important--if either of the following two items, which are new for 2008, applies to you, you will need to file Form 2 instead of Form 2EZ.

Montana Mineral Royalty Tax Withholding. Effective January 1, 2008, royalty payments made to owners of Montana mineral rights are subject to state income tax withholding if certain thresholds are met. You will need to file Form 2 if you intend to report any mineral royalty income and/or Montana mineral royalty tax withholding. Please refer to the instructions on Form 2.

Temporary Emergency Lodging Credit. For tax years beginning on or after January 1, 2008, there is a refundable credit available for licensed establishments that provide short-term emergency lodging under the Temporary Emergency Lodging Program. The program helps provide lodging for individuals or families who have been displaced from their residence and have been referred to the establishment by a charitable organization approved by the Montana Department of Public Health and Human Services. The credit is equal to \$30 for each day of lodging provided by the establishment and is limited to five nights' lodging for each individual. You will need to file Form 2 if you intend to claim this credit. Complete instructions for this credit are available on Form 2.

Please Note As Well...

Direct Electronic Filing—At No Cost to You. Using our direct electronic services at mt.gov/revenue, you can file Form 2EZ, as well as make an electronic payment or direct-deposit your tax refund. Please note that this service applies only to your Montana tax forms; you may still have a filing obligation for federal purposes.

Interest on Unpaid Individual Income Tax Liabilities. The current interest rate of 8% will continue to be in effect through December 31, 2009. Under Montana law, the daily accrual interest rate for all unpaid individual income taxes depends on the rate set by the Internal Revenue Service and may fluctuate each year, but will not be less than 8%.

Getting Started

These simple steps will help you to complete and file your Montana individual income tax return.

- Complete your federal income tax return.
- Determine if Montana Form 2EZ is right for you. See General Information.
- Decide if you will file electronically or use a paper tax return.
- File your Montana tax return or request an extension (include your payment, if taxes are due) by April 15, 2009.
- Remember to sign your tax return.
- When finished, please accept our thanks for a job well done!

General Information

Am I required to file a Montana individual income tax return?

If you are a resident, nonresident or a part-year resident, you have to file a Montana individual income tax return when you have Montana source income and your federal gross income, excluding unemployment compensation, is equal to or greater than the corresponding amounts that are identified in the following chart.

IF your filing status is...	AND at the end of 2008 you were...	THEN you should file a tax return if your federal gross income, excluding unemployment compensation was at least...
Single	Under 65	\$3,920
Married filing jointly with your spouse	Both under 65	\$7,840
Your filing status must either be single or married filing jointly to use Form 2EZ.		

I am required to file a Montana individual income tax return. Is the Form 2EZ appropriate for me and my situation?

To use Montana Form 2EZ, you should be able to answer yes to all of the following:

- I was a Montana resident for all of 2008.
- I am filing as a single person or as a married person filing a joint tax return.
- My spouse and I were under 65 and not blind at the end of 2008.
- I am claiming no dependents.
- My only income is from wages, interest, dividends, or unemployment.
- I am claiming the standard deduction rather than itemizing deductions.

If you answered *no* to any question above, the Form 2EZ is not appropriate for you. Please visit our website at mt.gov/revenue, or call us toll free at (866) 859-2254 (in Helena, 444-6900) to help determine which form best fits your situation.

How do I determine whether I am a full-year resident, nonresident or a part-year resident of Montana for individual income tax purposes?

You are a resident of Montana for individual income tax purposes if you live in Montana or if you maintain a permanent home in Montana. You will not lose your Montana residency if you left the state temporarily with the intention of returning. Your Montana residency is lost, or changed, when you establish a permanent residence outside of Montana with no intention of returning. Unless there is a specific statutory exception, if you establish Montana residency for any other purpose, you are considered a Montana resident for income tax purposes.

You are a nonresident of Montana if you did not consider Montana your home at any time during the tax year even though you may have lived and worked in Montana temporarily during the tax year.

You are a part-year resident of Montana if you moved to or from Montana during the tax year with the intention of establishing a permanent residence in your new state.

How do I determine my legal residence for Montana income tax purposes?

Your legal residence is generally the place where you maintain your most important family, social, economic, political and religious ties. It is a place where you remain when you are not called elsewhere for work or for other temporary purposes. Your change in residency is not accomplished by being away from your home temporarily or for a prolonged period of time. Your change of residency is established when you leave your home and do not intend to return, but instead, intend to establish a new home elsewhere.

When do I have to file my Montana income tax return?

Your 2008 Form 2EZ tax return has to be filed by April 15, 2009.

How can I get an extension of time to file my Montana income tax return?

First of all, it should be clear that any extension of time to file your Montana income tax return is *not* an extension of time to pay your income tax liability. If you have a valid Montana extension but have not paid your complete income tax liability by April 15, 2009, you are relieved of late file penalties but you are not relieved of late payment penalties and interest on your outstanding Montana income tax liability.

You can be granted an extension of time for filing your Montana income tax return if you meet *both* of the following requirements by April 15, 2009:

1. You have applied to the Internal Revenue Service by filing federal Form 4868 for an automatic six-month extension to file your federal income tax return.
2. You have paid 90% of your 2008 Montana income tax liability or 100% of your 2007 Montana income tax liability through your estimated tax payments, your withholding tax, or a combination of both your estimated and withholding tax payments.

Even though you have applied for an automatic six-month federal extension, this does not guarantee that you have a Montana extension unless you have met one of the requirements listed in number 2 above on or before April 15, 2009. Please use the Montana Form EXT-08, 2008 Extension Payment Worksheet, in order to determine if you have a Montana extension payment requirement. You can get a copy of this form by visiting our website at mt.gov/revenue or calling us toll free at (866) 859-2254 (in Helena, 444-6900). If you are required to make an extension payment, please use the tax payment coupon found on this worksheet.

In order to complete your Montana extension, you have to check the extension indicator box found on the bottom right hand corner of Montana Form 2EZ and attach a copy of your federal Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, to your Montana income tax return. Please do not send us a copy of your federal Form 4868 prior to filing your Montana income tax return. If you file electronically,

you do not have to send the federal Form 4868 to us, but you should keep a copy for your records.

It is important that you follow the requirements stated above, or your extension will not be accepted and a late file penalty will be applied.

I am on active duty in the regular armed forces and currently serving in an area designated as a *combat zone* or *contingency operations*. I am unable to file my Montana individual income tax return by April 15, 2009. Can I (and my spouse) obtain an extension to file my 2008 Montana individual income tax return?

Yes, you can—but you must use Form 2. Montana state law conforms to federal law and references the Servicemembers Civil Relief Act, which provides for the same extension of time for you to file your Montana individual income tax return that is provided on your federal income tax return. If you are serving in a combat zone or in a contingency operation, you (and/or your spouse) can extend the filing of your Montana income tax return for up to 180 days after the time you (and/or your spouse) are discharged from service.

If you are filing your tax return under the Servicemembers Civil Relief Act, clearly write on the top of Montana Form 2, using red ink, “combat zone or contingency operations extension,” and file your tax return within 180 days after being discharged from service. In addition, if you file within 180 days of being discharged, you are not assessed any penalties or interest.

What happens if I’m late in filing my Montana individual income tax return?

If you file your tax return late, you will be assessed a late file penalty of \$50 or the amount of tax due, whichever is less. If you file a late tax return for which you are receiving a refund, you will not be charged a late fee.

What happens if my payment is late?

If you do not pay the full amount of your tax liability on or before April 15, 2009, you will be charged a late payment penalty. This penalty is 1.2% per month or fraction of a calendar month on the unpaid tax. This penalty cannot exceed 12% of the tax due.

If you do not pay your tax liability by April 15, 2009, you will also be charged interest at a rate of 8% per year accrued daily. If you can’t pay your tax in full, you should file your tax return by the due date and pay as much as you can with your tax return. If you wish to set up a payment plan, please call us toll free at (866) 859-2254 (in Helena, 444-6900) as soon as possible to discuss payment options and make arrangements.

If you pay your tax late or have established a payment plan with us, be sure to report clearly on your payment your name, social security number and the tax year for which the payment is to be applied. If you intend to have one payment applied to more than one social security number or tax year, please include a statement with your payment that indicates how you want your payment to be allocated.

Where do I file my Montana individual income tax return?

If you choose not to file electronically, we have two different mailing addresses for individual income tax returns. We do this so that if you are asking for a refund, we can get your refund processed and to you more quickly and efficiently.

If you are filing a tax return that includes no payment or if you are due a refund, mail your tax return to: Montana Department of Revenue, PO Box 6577, Helena, MT 59604-6577.

If you are filing a tax return that includes a payment, mail your tax return and check to: Montana Department of Revenue, PO Box 6308, Helena, MT 59604-6308.



Can I file my Montana individual income tax return electronically?

Yes, you can—and we encourage you to do so. If Form 2EZ is appropriate for your situation, you have several electronic filing options:

- File your tax form FREE through our website. For further information on this direct electronic filing option, please visit mt.gov/revenue. This option allows you to file your Montana forms only; you may still have a filing obligation for federal purposes.
- File online through the federal/state electronic filing program, a cooperative effort between the Internal Revenue Service (IRS) and state tax revenue agencies at www.irs.gov. You can also find information regarding this online filing option at mt.gov/revenue. This option allows you to electronically file your federal and state tax return at the same time. Some of the services offered may be free or low-cost to use.
- Purchase software to prepare and e-file your federal and state tax return at the same time. Some of the services offered may be free or low-cost to use.

E-filing your return has many benefits:

- Quicker refund—for the fastest refund use Direct Deposit
- Increased accuracy—most software includes math edits and up-to-date tax law changes
- Proof or acknowledgement and/or confirmation your e-filed return was received
- Nothing to mail—e-file at your convenience, 24 hours a day, seven days a week.
- Ability to file now and pay later—if you are using the joint federal/state e-file program you can indicate your payment when e-filing and use an

electronic funds withdrawal scheduled for a future date. To avoid penalties, please pay by April 15th.

- Environmentally friendly—uses less paper.

If I file electronically, do I have to send a copy of my income tax return, supporting schedules, copies of my W-2s and 1099s or signature verification to the department?

No you do not. If you file electronically, you don't have to mail in a paper copy of your tax return, or any accompanying federal W-2s or 1099s, or any Montana supplemental forms. When you file your tax return electronically, you represent that you have kept all of the documents required as your tax record and that you will provide copies of these to the department if we ask for them.

You also don't have to sign a copy of your tax return and submit it to the department. The act of completing and filing your income tax return electronically is considered an authorized signature.

How can I check on my refund?

If you are expecting a refund, you can check the status of this refund by calling our 24-hour service at (406) 444-9840. We will provide the status of your refund once it has been entered into the department's computer system.

You can also check the status of your refund online. Visit our website at mt.gov/revenue and go to the "Where's My Refund?" icon.

To check the status of your refund either by phone or online, you will need to provide the following information:

- The social security number of the first taxpayer's name on your income tax return.
- The amount of the refund requested as shown on your tax return.

What do I do if I made an error on my income tax return and I now want to correct it?

If you discover that your income tax return was incorrect, you have five years from the due date of the original tax return to file an amended Montana income tax return and to correct any mistake on your previous tax return. When you file this amended tax return, you will need to complete a new Montana form that reflects the corrections that you are making to your previously filed tax return. For tax years 2004 and earlier, you will also need to clearly write the words "Amended Return" on the face of your tax 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. Please note that the Form 2EZ cannot be used to amend years prior to tax year 2006.

Montana Form AMD is available to assist you in reconciling the amendments to the original tax return. This form is for your information and records. You do not need to send this

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

Please note: If you file an amended tax return that reflects an increased tax liability, you may have the late payment penalty waived. In order to receive the waiver, simply check the "Amended Return" box on the top left-hand corner of the tax form and pay the tax and applicable interest in full. By checking this box, you are requesting a waiver of the late payment penalty.

I have filed an amended federal tax return with the Internal Revenue Service, or they have adjusted my federal tax return. How do I report this change on my Montana income tax return?

If the Internal Revenue Service changes your federal taxable income or if you voluntarily change your federal taxable income, you will need to file an amended Montana income tax return within 90 days of receiving notification of the change from the Internal Revenue Service or when you have filed your amended federal income tax return. If you do not notify us within 90 days of the change to your federal taxable income, we have five years from the date that the changes become final on your federal tax return to adjust your Montana income tax return to reflect the changes made on your federal income tax return.

My tax return is prepared by a tax professional. If the department has any questions concerning my tax return, can I give you authorization to talk to my tax professional about my tax return?

Yes, you can. We have included a place on your tax return for you to authorize this. Place an "X" in the box marked "Yes" next to, "May the DOR discuss this tax return with your tax preparer?" It appears at the bottom of all forms near the signature block on the tax return. If you check this box, we may contact your tax preparer or you for additional information for this year only. You, not the tax preparer, will be informed of any formal tax adjustments that we make.

How do I file if I've earned wages in North Dakota and I am a Montana resident?

Montana has a reciprocity agreement with North Dakota that exempts a Montana resident who earns wages in North Dakota from paying North Dakota income tax on these wages. However, this agreement does not extend to other types of income earned in North Dakota and you may have to file an income tax return and pay an income tax to North Dakota on this other income. If you are earning wages in North Dakota and you are a Montana resident, you can be exempt from North Dakota withholding tax on these wages. Complete North Dakota Form NDW-R and submit it to your North Dakota employer to be exempt from North Dakota withholding. You can get this form from your employer, from the Office of State Tax Commissioner, State Capitol, Bismarck, ND 58505, or visit their website at nd.gov/tax.

I am a North Dakota resident earning wages in Montana. How do I file a Montana income tax return?

Montana has a reciprocity agreement with North Dakota that exempts a North Dakota resident who earns wages in

Montana from paying Montana income tax on these wages. However, this agreement does not extend to other types of income earned in Montana and you may have to file an income tax return and pay an income tax to Montana on this other income. If you are earning wages in Montana and you are a North Dakota resident, you can be exempt from Montana withholding on these wages. To be exempt from Montana withholding, complete Montana Form NR-2 annually, submit it to your employer and provide a copy to the Montana Department of Revenue. You can get this form from your employer, from the Montana Department of Revenue, PO Box 5805, Helena, MT 59604-5805, or you can download our form at mt.gov/revenue.

If your Montana employer has withheld Montana income tax from your wages and you wish to get a refund for it, you should file a Montana income tax return Form 2, attaching Montana Form NR-1, North Dakota Reciprocal Affidavit, along with a copy of your North Dakota income tax return and mail these to the Montana Department of Revenue by April 15, 2009.

My spouse has a past child support obligation and I don't want my refund to be applied to this obligation. What can I do?

You are considered an "injured spouse" if you are a taxpayer who does not owe a child support obligation but who has reported income on a joint tax return with a taxpayer who does owe a past due child support obligation. If you do not want your refund to be applied against your spouse's child support obligation, you will have to file your Montana income tax return using filing status 3b, married filing separate tax returns on separate forms. In order to use this status, you must use Form 2. When filing under this filing status, each spouse claims his or her own income/loss, deductions, expenses and exemptions.

If you have filed a joint tax return with your spouse and you are considered an injured spouse, as defined above, you need to contact us within 30 days after you and/or your spouse have received notice of the offset. We will then work with you to have the correct tax return(s) filed.

A mental or physical disability prevents me from completing and submitting a tax return. What can I do?

If you have a filing obligation but are unable to complete and submit a tax return because of a mental or physical disability, the tax return can be prepared by your authorized agent, guardian or person responsible for your care and property.

How long do I need to maintain my tax records after I have filed my state income tax return?

You should keep all your records for at least five years from the date that you filed your Montana income tax return. This is called the *statute of limitations*. The statute of limitations for Montana income tax purposes is five years, and the statute of limitations for federal income tax purposes is three years. You should keep your property records and carryover information even longer.

Form 2EZ Instructions

Heading – Print your name, mailing address and social security number in the spaces provided. If you are married, enter your spouse's name and social security number.

If either the primary taxpayer or the spouse passed away during the tax year, enter the date of death and attach a copy of the federal Form 1310.

Filing Status – (Check only one box).

Box 1 – Single. You can claim this filing status if on December 31, 2008, you:

- were single,
- were legally separated according to your state law under a decree of divorce or separate maintenance, or
- were widowed before January 1, 2008 and you did not remarry in 2008.

If you are married you cannot file separate Form 2EZ forms. You will have to file a joint tax return with your spouse on Form 2M or 2EZ or file separately using Form 2.

Box 2 – Married Filing Jointly. You can claim this filing status if:

- you were married as of December 31, 2008, even if you did not live with your spouse at the end of 2008; or
- you were married as of December 31, 2008 and your spouse died in 2009 before filing a 2008 tax return.

You and your spouse can file a joint tax return even though one of you has no income, but please note that both spouses have to sign the tax return.

Federal Adjusted Gross Income

Lines 3 through 5 – Your income on your Montana individual income tax return begins with your federal adjusted gross income. On lines 3 through 5, enter the amount corresponding to your federal individual income tax return Form 1040, 1040A or 1040EZ.

Line 6 – Federal Adjusted Gross Income. Add lines 3 through 5 and enter the result here. This is your federal adjusted gross income.

Subtractions from Federal Adjusted Gross Income

Line 7 – Exempt Unemployment Compensation. If you have received unemployment benefits from Montana or from another state, these benefits are not taxable to Montana. If you reported taxable unemployment benefits on your Form 2EZ, line 5, enter the amount of these benefits on line 7.

Line 8 – Exemption for Certain Taxed Tips and Gratuities. You can subtract from your federal adjusted gross income any tips and gratuities that you have received from patrons while you worked in the food, beverage or lodging industry. These should be reported as part of your

federal adjusted gross income. All other tips and gratuities that you received for providing services in other business industries—such as hair stylists, paper carriers and river guides—are not excluded from your federal adjusted gross income in arriving at your Montana adjusted gross income.

Line 9 – Total Subtractions. Add lines 7 and 8 and enter the result here. This is your total subtractions.

Line 10 – Montana Adjusted Gross Income. Subtract line 9 from line 6 and enter the result on line 10. This is your Montana adjusted gross income.

Line 11 – Standard Deduction. To calculate your standard deduction, complete the worksheet found on page 2 of the Form 2EZ and enter the result on line 11.

Line 12 – Exemption Amount. Enter the exemption amount that corresponds to your filing status—\$ 2,140 if single or \$4,280 if married filing jointly.

Line 13 – Total Deductions and Exemptions. Add line 11 and line 12; enter the result on line 13. This is your total deductions and exemptions.

Line 14 – Montana Taxable Income. Subtract line 13 from line 10 and enter the result on line 14. Do not enter less than zero. This is your Montana taxable income.

Tax Computation

Line 15 – Total Tax Liability. Compute your tax using the table below. The tax table is also found on page 2 of Form 2EZ.

2008 Montana Individual Income Tax Table				
If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$2,600	1% (0.010)	\$0	
\$2,600	\$4,600	2% (0.020)	\$26	
\$4,600	\$7,000	3% (0.030)	\$72	
\$7,000	\$9,500	4% (0.040)	\$142	
\$9,500	\$12,200	5% (0.050)	\$237	
\$12,200	\$15,600	6% (0.060)	\$359	
More Than \$15,600		6.9% (0.069)	\$499	

For Example: Taxable Income \$6,800 X 3% (0.030) = \$204;
\$204 Minus \$72 = \$132 Tax

Line 16 – Total Payments. Enter on Form 2EZ, line 16 the amount of the Montana income tax withheld from your income and reported in Box 17 of your federal Form W-2. When you claim Montana income tax withheld, you are required to attach to your tax return a copy of your withholding statement(s) (federal Form W-2).

Montana mineral royalty tax withheld or income tax withheld as a result of an ownership interest in a pass-through entity (Form PT-WH), cannot be reported on line 16. If you had this type of tax withheld, you cannot file Form 2EZ and should instead file Form 2.

Line 17 – Late File Penalty, Late Payment Penalty and Interest.

- **Late File Penalty.** If you file your tax return after April 15—or October 15 if you have a valid extension—you will be assessed a late file penalty if your tax liability reported on line 15 is greater than your withholding reported on line 16. The penalty is equal to the lesser of \$50 or the amount of tax you owe. If you are filing your tax return late and you have a refund, you are not assessed a late file penalty.

To calculate your late file penalty, subtract line 16 from line 15 and enter the lesser of this amount or \$50.

- **Late Payment Penalty.** If you have not paid 100% of your income tax liability by April 15, 2009, you are liable for a late payment penalty. Your late payment penalty is equal to 1.2% per month or fraction of a calendar month on the unpaid balance from April 15, 2009 until it is paid. For example, if you do not pay your tax due until May 10, 2009, your late payment penalty will be 2.4% (two months or fractions of a month x 1.2%) of the unpaid tax. Please remember that an extension to file your tax return is not an extension to pay your tax.

To calculate your late payment penalty, subtract the amount on line 16 from line 15 and then multiply this amount by 1.2% per month or fraction of a calendar month your payment is late. In no instance will your late payment penalty exceed 12% (10 months x 1.2%).

- **Interest.** If you have not paid 100% of your income tax liability by April 15, 2009 you will have to pay 8% annual interest, computed daily, on your unpaid balance. As with the late payment penalty, an extension of time to file your tax return does not extend the due date for paying your income tax, so interest accrues from the original due date.

To calculate your interest, subtract line 16 from line 15 and then multiply this amount by 0.02192% (0.0002192) times the number of days after April 15, 2009 that your tax is paid.

If you owe more than one of the items listed above, enter each applicable amount in the following worksheet.

Type	Amount
Late file penalty	
Late payment penalty	
Interest	
Total	

Enter the total on Form 2EZ, line 17. (You may wish to keep this information as part of your records for future reference.)

Line 18 – Montana Voluntary Check-Off Contribution Programs. Montana law provides you with the opportunity to contribute, via your income tax return, to the following programs. You can contribute any amount to any one of these five programs. Your contribution will increase the amount you owe or reduce the amount of your refund.



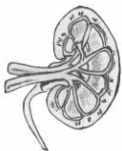
Line 18a – Nongame Wildlife Program. Your contributions to this program are used to ensure the well-being of Montana’s watchable wildlife species, such as eagles, herons, bluebirds, great horned owls, loons, chipmunks, pikas, flying squirrels and painted turtles.



Line 18b – Child Abuse Prevention Program. Your contributions to this program fund services and activities related to the prevention of child abuse and neglect. In addition, if you enclose a separate check with your timely filed tax return you are allowed to take an itemized deduction for the amount of the contribution on the tax return you are filing with this contribution.



Line 18c – Agriculture in Montana Schools Program. Your contributions to this program fund the development and presentation of educational programs. This program ensures Montana’s young people have a better understanding of agriculture in our state and how it relates to the rest of the world.



Line 18d – End-Stage Renal Disease Program. Your contributions fund a program for persons suffering from end-stage renal disease. This program assists persons suffering from chronic renal disease in obtaining the medical, nursing, pharmaceutical and technical services necessary to care for the disease.



Line 18e – Montana Military Family Relief Fund. Your contributions to this program help provide funding for grants that aid Montana families in defraying the costs of food, housing, utilities, medical services and other expenses when a wage earner has been called to active military duty.

Amount You Owe or Your Refund

Line 20 – Amount You Owe. If line 19 is greater than line 16, enter the difference. This is the amount you owe.

You can pay the amount you owe by:

- Electronic funds withdrawal when e-filing your joint federal/state tax return.
- E-check or credit card—if you wish to pay the amount that you owe by e-check or credit card,

please visit our website at mt.gov/revenue under Online Services for Individuals, File and Pay Taxes. There is no fee for an e-check payment; a small fee is applied for a credit card payment.

- Personal check, money order, or cashier’s check—please use the voucher that we have provided with this income tax booklet. Make your check payable to the Montana Department of Revenue. Please sign your check, and write your social security number and “Tax Year 2008” on the memo line.

If you cannot pay the entire amount that you owe with your tax return, we encourage you to file your tax return timely and pay as much as you can. By filing and paying as much as you can by April 15, 2009, you will not be assessed a late file penalty and you can reduce the amount of your late payment penalties and interest that is assessed against your outstanding balance. If you need to establish a payment plan, call us toll free at (866) 859-2254 (in Helena, 444-6900) as soon as possible to discuss your options and make payment arrangements.

Line 21 – Your Refund. If line 16 is greater than line 19, enter the difference. This is your refund.

If you wish to use direct deposit, enter your financial institution’s routing number (RTN#) and your account number (ACCT#) in the space provided, and indicate whether this account is your checking or savings account. Your routing number will be nine digits and your account can be up to 17 characters (both numeric and alpha). If your financial institution is unable to accept the direct deposit, we will mail you a refund check. A sample of a personal check is provided for your convenience.

The image shows a sample check form with the following text: "John Taxpayer Jane Taxpayer 23 Main Street Anyplace, MT 59000 Pay to the Order of _____". A box for the amount is labeled "1234 Dollars". Below the check number, it says "Anyplace Bank Anyplace, MT 59000". There are two circles labeled "Routing Number" and "Account Number" pointing to the MICR line: "⑆ 250000009 ⑆ 200000* 86 ⑆ 1234". A callout bubble says "Do not include the check number in the account number".

Amount that you owe by e-check or credit card,

Individual Income Tax Forms Available Upon Request

These forms may be available at your local bank, courthouse, library or post office. You may also order forms by calling us toll free (866) 859-2254 (in Helena, 444-6900), or by visiting our website at mt.gov/revenue.

Form Name	Description	Form Name	Description
2EZ Booklet.....	2008 Individual Income Tax Form 2EZ with Instructions	FTB-P	First-Time Home Buyer Savings Account Penalty
2M Booklet.....	2008 Individual Income Tax Form 2M with Instructions	FRM.....	Farm and Ranch Risk Management Account
2 Booklet.....	2008 Individual Income Tax Form 2 with Instructions	HI.....	Health Insurance for Uninsured Montanans Credit
2EC.....	Montana Elderly Homeowner/Renter Credit	IND	Indian Certification
2101.....	W-2 Withholding Declaration	IT-EST	Estimated Individual Income Tax Booklet
2441-M	Child and Dependent Care Expense Deduction	MINE-CRED	Mineral Exploration Incentive Credit
AEPC.....	Alternative Energy Production Credit	MSA.....	Medical Care Savings Account
AFCR.....	Alternative Fuel Credit	MSA-P	Medical Care Savings Account Penalty
BBSC.....	Biodiesel Blending and Storage Credit	NOL.....	Montana Net Operating Loss Worksheet (1999 and subsequent years)
CC	College Contribution Credit	NOL-Pre 99	Montana Net Operating Loss Worksheet (1998 and prior years)
DCAC	Dependent Care Assistance Credit	NR-1	North Dakota Reciprocal Affidavit
DS-1	Disability Income Exclusion Calculation	NR-2	Employee Certificate of North Dakota Residence
ECC.....	Elderly Care Credit	OSC.....	Oilseed Crushing and Biodiesel/ Biolubricant Production Facility Credit
ENRG-A.....	Geothermal Systems Credit	QEC.....	Qualified Endowment Credit
ENRG-B.....	Alternative Energy Systems Credit	RSCH	Increase Research and Development Activities Credit
ENRG-C	Energy Conservation Installation Credit	RCYL.....	Recycle Credit
ESA.....	Estimated Tax Annualization Worksheet	TELC	Temporary Emergency Lodging Credit NEW
EST-I.....	Interest on Underpayment of Estimated Tax	VT	Veteran's Contribution
ESW	Estimated Individual Income Tax Worksheet	Worksheet VIII ...	Taxable Social Security Benefits
EXT-08.....	Extension Payment Worksheet	Worksheet IX	Tax Benefit Rule for Recoveries of Itemized Deductions
FPC	Film Employment Production and Qualified Expenditures Credit		
FTB.....	First-Time Home Buyer Savings Account		

Important Numbers

Tax Questions and Assistance toll free (866) 859-2254 (in Helena, 444-6900)
Forms Request..... toll free (866) 859-2254 (in Helena, 444-6900)
For the Hearing Impaired (406) 444-2830
Fax (406) 444-6642

2008 Montana Individual Income Tax Return

Form 2EZ

Income tax return for a Montana resident filing as single or married filing jointly with no dependents

<input type="checkbox"/> Check this box if this is an amended return.	First name and initial	Last name	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
	Mailing address		City	State

Filing Status (check only one box) 1. Single 2. Married filing jointly

Note: If you are 65 or older, Form 2M or Form 2 would be a better option for you.

Enter amounts corresponding to your federal tax return. Round to nearest dollar. If no entry, leave blank.

Income	3. Wages, salaries, tips, etc. Attach federal Form(s) W-2.	3.	
	4. Taxable interest and dividends. Attach federal Schedule B if required.	4.	
	5. Unemployment compensation.	5.	
	6. Add lines 3 through 5 and enter the result here. This is your federal adjusted gross income.	6.	
	7. Exempt unemployment compensation.	7.	
	8. Exemption for certain taxed tips and gratuities.	8.	
	9. Add lines 7 and 8; enter result here. This is your total subtractions.	9.	
	10. Subtract line 9 from line 6; enter the result here. This is your Montana adjusted gross income.	10.	
	11. Enter your standard deduction from the worksheet on the back of this form.	11.	
	12. Enter \$2,140 if your filing status is single or \$4,280 if married filing jointly. This is your exemption amount.	12.	
13. Add lines 11 and 12; enter the result here. This is the total deductions and exemptions.	13.		
14. Subtract line 13 from line 10 and enter the result here, but not less than zero. This is your taxable income.	14.		
15. Enter your tax from the tax table on the back of this form. If line 14 is zero, enter zero. This is your total tax liability.	15.		
16. Enter your Montana income tax withheld. Attach federal Form(s) W-2 and 1099. This is your total payments.	16.		
17. Enter your late file penalty, late payment penalty and interest here. See instructions on page 6.	17.		
18. Voluntary check-off contributions. Check the appropriate box(es) if you wish to contribute in addition to your existing tax liability. Please enter total of lines 18a through 18e.	18.		
18a. Nongame Wildlife Program <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)			
18b. Child Abuse Prevention <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)			
18c. Agriculture in Schools <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)			
18d. End-Stage Renal Disease Program <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)			
18e. Montana Military Family Relief Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)			
19. Add lines 15, 17 and 18; enter the result here. This is the sum of your tax, penalties, interest and contributions.	19.		
20. If line 19 is greater than line 16, enter the difference. This is the amount you owe.	20.		
Visit our website at mt.gov/revenue to pay by credit card or e-check, or make your check payable to MONTANA DEPARTMENT OF REVENUE.			
21. If line 16 is greater than line 19, enter the difference. This is your refund.	21.		

If you wish to direct-deposit your refund, enter your RTN# and ACCT# below. Please see instructions.

RTN# ACCT#

If using direct deposit, you are required to mark one box. Checking Savings

<input type="checkbox"/> Do not mail forms and instructions next year.	Name, address and telephone number of paid preparer SSN, FEIN or PTIN:	<input type="checkbox"/> Check this box and attach a copy of your federal Form 4868 to receive your Montana extension.
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May the DOR discuss this tax return with your tax preparer? Yes No

Your signature is required	Date	Daytime telephone number	Spouse's signature	Date
X			X	

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

Questions? Call us toll free at (866) 859-2254 (in Helena, 444-6900), or TDD (406) 444-2830 for hearing impaired.

Standard Deduction Worksheet

1. Enter your Montana adjusted gross income from Form 2EZ, line 10 here.....	1.	
2. Multiply the amount on line 1 by 20% (0.20) and enter the result here.....	2.	
3. Enter the amount below that corresponds to your filing status here.....	3.	
• If your filing status is single (filing status 1) enter \$4,010. This is your maximum standard deduction.		
• If your filing status is joint (filing status 2) enter \$8,020. This is your maximum standard deduction.		
4. Enter the amount from line 2 or 3, whichever is smaller.....	4.	
5. Enter the amount below that corresponds to your filing status.....	5.	
• If your filing status is single (filing status 1) enter \$1,780. This is your minimum standard deduction.		
• If your filing status is joint (filing status 2) enter \$3,560. This is your minimum standard deduction.		
6. Enter here and on Form 2EZ, line 11, the amount from line 4 or line 5, whichever is larger. This is your standard deduction.	6.	

Calculation of Interest on Underpayment of Estimated Taxes – Short Method

You are required to pay your income tax liability throughout the year. You can make your payments through employer withholding, through installment payments of estimated taxes, or through a combination of employer withholding and estimated tax payments.

You are not required to make estimated tax payments if one of the following conditions applies to you:

- Your combined tax liability after you applied your withholding and estimated tax payments is less than \$500.
- You did not have a 2007 income tax liability and you were a citizen or resident of the United States the entire year.
- You retired in either 2007 or 2008 after reaching the age of 62.
- You became disabled in either 2007 or 2008.
- You are a farmer or rancher and 66-2/3% of your 2008 gross income is derived from your farming and ranching operation. Your 66-2/3% farming and ranching income is determined annually and is based on your 2008 gross income. Please note that Montana does not use the same “look back” period that the Internal Revenue Service uses to determine the percentage of your farming and ranching income for federal income tax purposes.

If you did not pay in advance at least 90% of your 2008 income tax liability (after applying your credits) or 100% of your 2007 income tax liability (after applying your credits), you may have to pay interest on the underpayment of your estimated taxes.

If you are required to pay interest on your underpayment, you can use this short method to determine your interest, but you can use this short method only if:

- You made non-estimated tax payments or your payments were only Montana withholding, or,
- You made four equal estimated payments by the required due date.

If you are not eligible to use this short method to calculate your interest on your underpayment, use Montana Form EST-1, Interest on Underpayment of Estimated Tax Payments. This form is available on our website at mt.gov/revenue, or call us toll free at (866) 859-2254 (in Helena, 444-6900).

1. Enter here your 2008 total tax liability as reported on Form 2EZ, line 15.....	1.	
2. Multiply line 1 by 90% (0.90) and enter the result here.....	2.	
3. Enter the amount from line 16 here.	3.	
4. Subtract line 3 from line 1 and enter the result here. If your result is \$500 or less, stop here; you do not owe interest on your underpayment.	4.	
5. Enter here the 2007 income tax liability that you reported on your 2007 Form 2, line 58; Form 2M, line 50; or Form 2EZ, line 16.....	5.	
6. Enter the smaller of line 2 or line 5 here.	6.	
7. Enter the amount from line 16 here.....	7.	
8. Subtract line 7 from line 6 and enter the result here. If the result is zero or less, stop here; you do not owe interest on your underpayment. This is your total underpayment for 2008.	8.	
9. Multiply line 8 by 0.05320 and enter the result here.....	9.	
10. If you paid the amount on line 8 on or after April 15, 2009, enter zero. If you paid the amount on line 8 before April 15, multiply the amount on line 8 by the number of days before April 15 you paid by 0.0002192 and enter the amount here.	10.	
11. Subtract line 10 from line 9 and enter the result here and on Form 2EZ, line 17. This is your interest on underpayment of estimated taxes.	11.	

2008 Montana Individual Income Tax Table

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$2,600	1% (0.010)	\$0	
\$2,600	\$4,600	2% (0.020)	\$26	
\$4,600	\$7,000	3% (0.030)	\$72	
\$7,000	\$9,500	4% (0.040)	\$142	
\$9,500	\$12,200	5% (0.050)	\$237	
\$12,200	\$15,600	6% (0.060)	\$359	
More Than \$15,600		6.9% (0.069)	\$499	

For Example: Taxable Income \$6,800 X 3% (0.030) = \$204; \$204 Minus \$72 = \$132 Tax

2008 Montana Individual Income Tax Return

Form 2EZ

Income tax return for a Montana resident filing as single or married filing jointly with no dependents

<input type="checkbox"/> Check this box if this is an amended return.	First name and initial	Last name	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
	Mailing address		City	State

Filing Status (check only one box) 1. Single 2. Married filing jointly

Note: If you are 65 or older, Form 2M or Form 2 would be a better option for you.

Enter amounts corresponding to your federal tax return. Round to nearest dollar. If no entry, leave blank.

Income	3. Wages, salaries, tips, etc. Attach federal Form(s) W-2.	3.		
	4. Taxable interest and dividends. Attach federal Schedule B if required.	4.		
	5. Unemployment compensation.	5.		
	6. Add lines 3 through 5 and enter the result here. This is your federal adjusted gross income.	6.		
	7. Exempt unemployment compensation.	7.		
	8. Exemption for certain taxed tips and gratuities.	8.		
	9. Add lines 7 and 8; enter result here. This is your total subtractions.	9.		
	10. Subtract line 9 from line 6; enter the result here. This is your Montana adjusted gross income.	10.		
	Tax, Payments and Refund	11. Enter your standard deduction from the worksheet on the back of this form.	11.	
		12. Enter \$2,140 if your filing status is single or \$4,280 if married filing jointly. This is your exemption amount.	12.	
13. Add lines 11 and 12; enter the result here. This is the total deductions and exemptions.		13.		
14. Subtract line 13 from line 10 and enter the result here, but not less than zero. This is your taxable income.		14.		
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Visit our website at mt.gov/revenue to pay by credit card or e-check, or make your check payable to MONTANA DEPARTMENT OF REVENUE.				
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If you wish to direct-deposit your refund, enter your RTN# and ACCT# below. Please see instructions.

RTN# ACCT#

If using direct deposit, you are required to mark one box. Checking Savings

<input type="checkbox"/> Do not mail forms and instructions next year.	Name, address and telephone number of paid preparer SSN, FEIN or PTIN:	<input type="checkbox"/> Check this box and attach a copy of your federal Form 4868 to receive your Montana extension.
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May the DOR discuss this tax return with your tax preparer? Yes No

Your signature is required	Date	Daytime telephone number	Spouse's signature	Date
X			X	

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

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2. Multiply line 1 by 90% (0.90) and enter the result here.....	2.	
3. Enter the amount from line 16 here.	3.	
4. Subtract line 3 from line 1 and enter the result here. If your result is \$500 or less, stop here; you do not owe interest on your underpayment.	4.	
5. Enter here the 2007 income tax liability that you reported on your 2007 Form 2, line 58; Form 2M, line 50; or Form 2EZ, line 16.....	5.	
6. Enter the smaller of line 2 or line 5 here.	6.	
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10. If you paid the amount on line 8 on or after April 15, 2009, enter zero. If you paid the amount on line 8 before April 15, multiply the amount on line 8 by the number of days before April 15 you paid by 0.0002192 and enter the amount here.	10.	
11. Subtract line 10 from line 9 and enter the result here and on Form 2EZ, line 17. This is your interest on underpayment of estimated taxes.	11.	

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\$7,000	\$9,500	4% (0.040)	\$142	
\$9,500	\$12,200	5% (0.050)	\$237	
\$12,200	\$15,600	6% (0.060)	\$359	
More Than \$15,600		6.9% (0.069)	\$499	

For Example: Taxable Income \$6,800 X 3% (0.030) = \$204; \$204 Minus \$72 = \$132 Tax

Your Tax Dollars at Work

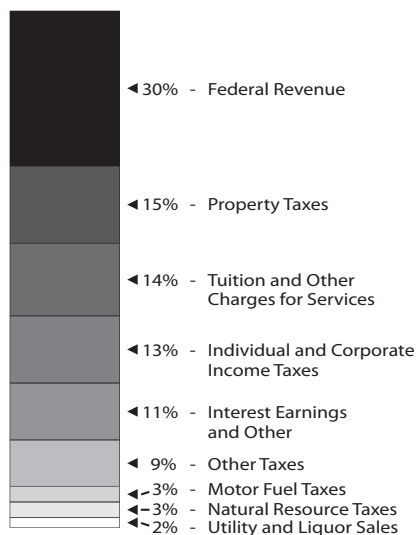
The table to the right shows where your individual and corporate income tax dollars (about 13% of total state and local revenues) were spent in 2007. For the charts below, the left chart shows the sources of revenue for both state and local governments in Montana for 2006, the most recent year for which totals are compiled. The right chart shows state and local spending.

Where Your Income Tax Dollar Goes

Education	49%
Health and Human Services	20%
Public Safety and Corrections.....	11%
Transfers to Local Governments.....	6%
General Government Operations	9%
Other	5%
Total Spending	100%

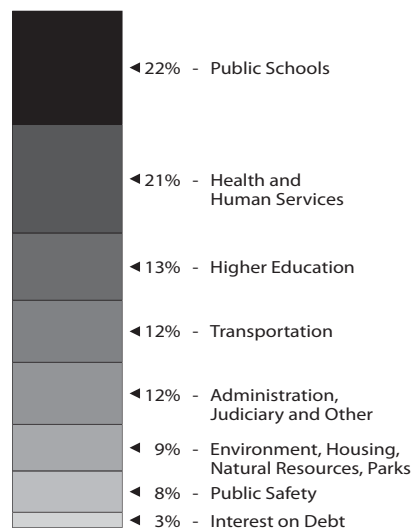
What are Montana's Public Revenues?

Total Montana State and Local Revenue, Fiscal Year Ending 2006



Where Do Your Public Dollars Go?

Total State and Local Spending in Montana, Fiscal Year Ending 2006



We encourage you to file electronically and pay electronically....

The benefits to you are:

- **Quicker Refunds.** For the fastest refund use Direct Deposit. The typical wait for e-filed refunds is 5-10 days. Taxpayers who file paper returns wait as long as 6-10 weeks for their refunds.
- **Increased Accuracy.** Most software includes math edits and up-to-date tax law changes.
- **Acknowledgement and Confirmation.** Proof that your e-filed return was received.
- **Nothing to Mail.** E-file at your convenience, 24 hours a day, seven days a week.
- **File Now; Pay Later.** E-file accepts both refund and tax due returns. Payments on balance due returns are to be made by April 15, 2009. Check out your electronic payment options on our website at mt.gov/revenue, under Online Services, For Individuals, File & Pay Taxes.

How to file your return electronically:

- **E-file from your own computer.** Use our website at mt.gov/revenue, under Online Services, For Individuals, File & Pay Taxes. You will learn about the services available at no cost to eligible taxpayers and the commercial preparation software that is available for a fee.

Montana Department of Revenue
Post Office Box 5805
Helena, MT 59604-5805

PRSRT STD
U.S. POSTAGE
PAID
MONTANA DEPARTMENT
OF REVENUE

No Return

Important Reminders

If you file your tax return by mail, be sure to:

- ▶ Check the appropriate box or boxes indicating your exemption(s).
- ▶ Sign the tax return. If you are filing a joint tax return, your spouse must also sign the tax return.
- ▶ Sign your check or money order if you have included a payment. Do not send cash.
- ▶ Include all W-2s and 1099s you were issued for 2008.
- ▶ Use the correct address to mail your individual income tax return.

If you have a refund or no payment due:

Montana Department of Revenue, PO Box 6577,
Helena, MT 59604-6577.

If you are sending a payment and voucher:

Montana Department of Revenue, PO Box 6308,
Helena, MT 59604-6308.

- ▶ Attach all state and federal schedules that support figures on your tax return. You do not need to attach worksheets. You also do not need to include schedules that are blank.
- ▶ Keep a copy of your tax return with all schedules, worksheets, receipts and other supporting documents.

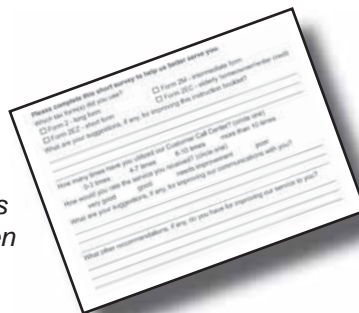
If you file your tax return electronically, be sure to:

- ▶ Watch for confirmation that your tax return was received by the Montana Department of Revenue.
- ▶ Make an electronic payment or send a check or money order by April 15, 2009 if you owe.
- ▶ Keep a copy of your tax return with all schedules, worksheets, receipts and other supporting documents.

We value your comments and suggestions.

The Montana Department of Revenue works for you.

That's why we look forward to hearing what you have to say. Please let us know how we are doing by completing the improvement survey attached to this instruction booklet. Your comments and suggestions will help us do an even better job for you. And that makes our tax system work for all Montanans!



Where's
My Refund?



mt.gov/revenue
- click on the Where's
My Refund icon



(406) 444-9840