

Schedule IV - Nonresident/Part-Year Resident Tax Enter on lines 1 through 15 your Montana source income that is included in Montana adjusted gross income on Form 2, lines 7 through 21 and line 38. File Schedule IV with your Montana Form 2.			Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)
			▼	▼
1	Montana wages, salaries, tips, etc. included on Form 2, line 7.	▶ 1		1
2	Montana taxable interest included on Form 2, line 8a.	▶ 2		2
3	Montana ordinary dividends included on Form 2, line 9a.	▶ 3		3
4	Montana taxable refunds, credits, or offsets of state and local income taxes included on Form 2, line 10.	▶ 4		4
5	Montana alimony received included on Form 2, line 11.	▶ 5		5
6	Business income or (loss) included on Form 2, line 12.	▶ 6		6
7	Capital gain or (loss) included on Form 2, line 13.	▶ 7		7
8	Other gains or (losses) included on Form 2, line 14.	▶ 8		8
9	Taxable IRA distribution included on Form 2, line 15b.	▶ 9		9
10	Taxable pension and annuities included on Form 2, line 16b.	▶ 10		10
11	Rental real estate, royalties, partnerships, S corporations, trust, etc. included on Form 2, line 17.	▶ 11		11
12	Farm income or (loss) included on Form 2, line 18.	▶ 12		12
13	Taxable social security benefits included on Form 2, line 20b.	▶ 13		13
14	Other income included on Form 2, line 21.	▶ 14		14
15	Montana source additions to income reported on Form 2, Schedule I.	▶ 15		15
16	Add lines 1 through 15 and enter result here. This is your Montana source income.	▶ 16		16
17	Add your total federal income from Form 2, line 22 and your Montana additions to federal adjusted gross income from line 38 and enter the result here. Skip line 18 and go to line 19. (If you are a nonresident military service person and spouse, skip line 17 and go to line 18). This is your total income from all sources.	▶ 17		17
18	Nonresident military service persons and spouses only: Add from Form 2, lines 22 and 38, then subtract from this sum your exempt income reported on Form 2, Schedule II, line 9 and enter the result here. This is your total income from all sources.	▶ 18		18
19	Divide the amount on line 16 by the amount on line 17 or line 18 (if you are a nonresident military service person and spouse) and enter the result here. Carry to 4 decimal places and do not enter more than 1.0000.	▶ 19		19
20	Enter your resident tax after capital gains tax credit from Form 2, line 48.	▶ 20		20
21	Multiply the tax on line 20 by the percentage on line 19 and enter the result here and on Form 2, line 48a. This is your nonresident, part-year resident tax after capital gains tax credit.	▶ 21		21

How do I determine what qualifies as my Montana source income when I am a nonresident of Montana?

In general, as a nonresident of Montana your Montana source income is all the income that you receive for work that you perform in Montana, income that you receive from real or personal property that is located in Montana, and income that you receive from a business conducted in Montana.

How do I determine my Montana source income when I am a part-year resident of Montana?

As a part-year resident you are considered a resident for part of the year and a nonresident for the other part of the year.

In general, for the part of the year that you are a nonresident your Montana source income is all the income that you receive for work that you perform in Montana, income that you receive from real or personal property that is located in Montana, and income that you receive from a business conducted in Montana.

For the part of the year that you are a resident, all of your income that you receive, no matter where you earn it, is Montana source income.

Where can I find further information on what is my Montana source income?

For further information and a line-by-line description of what Montana source income is, refer to Form 2, *Schedule IV* instructions beginning on page 36.