

# 2002 Montana Individual Income Tax Return Form 2

or Fiscal year beginning \_\_\_\_\_, 2002 and ending \_\_\_\_\_, 2003.

| Last Name  |   | First Name & Middle Initial   |  | Your Social Security No.                                   |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
|--|---|---|--|--|------------------------------------|--------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|---|-----------------------------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Spouse's Last Name if Different  |   | Spouse's First Name & Middle Initial  |  | Spouse's Social Security No.                               |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| Mailing Address  |   | City  |  | State Zip Code+4   |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| Filing Status<br>Check One   |   | Married filing joint return   |  | Married and both filing separate returns on separate forms |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| Residency<br>Check One   |   | Resident Full Year  |  | Nonresident Full Year                                      |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| EXEMPTIONS   |   | Regular   |  | 65 or Over   |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| 1. Yourself  |   | <input checked="" type="checkbox"/>   |  | <input type="checkbox"/>                                   |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| 2. Spouse  |   | <input type="checkbox"/>  |  | <input type="checkbox"/>                                   |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| 3. Dependents  |   | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Full Name<br/>Do not claim yourself or spouse</th> <th>Dependent's social security number</th> <th>Relationship</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table> |  | Full Name<br>Do not claim yourself or spouse               | Dependent's social security number | Relationship |  |  |  |  |  |  |  |  |  |  |  |  | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Column A (for single joint, separate, or head of household)</th> <th>Column B (for spouse only when filing separate, and box 3 is checked)</th> </tr> </thead> <tbody> <tr><td>1. <input type="checkbox"/></td><td> </td></tr> <tr><td>2. <input type="checkbox"/></td><td>2. <input type="checkbox"/></td></tr> <tr><td>3. <input type="checkbox"/></td><td>3. <input type="checkbox"/></td></tr> <tr><td>4. <input type="checkbox"/></td><td>4. <input type="checkbox"/></td></tr> <tr><td>5. <input type="checkbox"/></td><td>5. <input type="checkbox"/></td></tr> </tbody> </table> |  | Column A (for single joint, separate, or head of household) | Column B (for spouse only when filing separate, and box 3 is checked) | 1. <input type="checkbox"/> |  | 2. <input type="checkbox"/> | 2. <input type="checkbox"/> | 3. <input type="checkbox"/> | 3. <input type="checkbox"/> | 4. <input type="checkbox"/> | 4. <input type="checkbox"/> | 5. <input type="checkbox"/> | 5. <input type="checkbox"/> |
| Full Name<br>Do not claim yourself or spouse                               | Dependent's social security number                                    | Relationship  |  |  |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
|  |   |   |  |  |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
|  |   |   |  |  |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
|  |   |   |  |  |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
|  |   |   |  |  |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| Column A (for single joint, separate, or head of household)                | Column B (for spouse only when filing separate, and box 3 is checked) |   |  |  |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| 1. <input type="checkbox"/>  |   |   |  |  |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| 2. <input type="checkbox"/>  | 2. <input type="checkbox"/>   |   |  |  |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| 3. <input type="checkbox"/>  | 3. <input type="checkbox"/>   |   |  |  |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| 4. <input type="checkbox"/>  | 4. <input type="checkbox"/>   |   |  |  |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| 5. <input type="checkbox"/>  | 5. <input type="checkbox"/>   |   |  |  |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |
| 5. Add lines 1,2,3 and 4 (if additional dependents, see instructions)..... |   | <b>Total Exemptions</b>   |  |  |                                    |              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |                             |  |                             |                             |                             |                             |                             |                             |                             |                             |

|                                     |  |      |  |      |  |
|-------------------------------------|--|------|--|------|--|
| INCOME REPORTED FROM FEDERAL RETURN | <b>Enter amounts reported on federal return</b>  |      | Round to nearest dollar<br>if no entry leave blank |      |  |
|                                     | 6. Wages, salaries, tips, etc. .... Attach copies of W-2(s) from all states  | 6.   |  | 6.   |  |
|                                     | 7. Taxable interest income .... Attach Federal Schedule if over \$1,500  | 7.   |  | 7.   |  |
|                                     | 8. Dividend income .... Attach Federal Schedule if over \$1,500  | 8.   |  | 8.   |  |
|                                     | 9. Net business income (loss) .... 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.<br>Attach Federal Schedule E and Form 8582 and all K-1's   | 12.  |  | 12.  |  |
|                                     | 13. Total IRA distributions a. <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table> 13b. Taxable amount   | 13b. | } Attach all 1099R's                               | 13b. |  |
|                                     | 14. Total pensions and annuities a. <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table> 14b. Taxable amount  | 14b. |  | 14b. |  |
|                                     | 15. Social Security Benefits a. <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table> 15b. Taxable amount  | 15b. |  | 15b. |  |
|                                     | 16. Net farm income (Loss) .... Attach Federal Schedule F  | 16.  |  | 16.  |  |
|                                     | 17. Other income: State refund _____ alimony _____<br>unemployment _____ other (specify) _____   | 17.  |  | 17.  |  |
|                                     | 18. Total of lines 6 thru 17 ..... <b>Total</b> ⇒  | 18.  |  | 18.  |  |
|                                     | 19. Adjustments to income. Educator expenses _____ IRA deduction _____<br>Student loan interest _____ Tuition and fees _____ Archer MSA _____<br>Moving Expenses(Attach Fed. form 3903) _____ 1/2 SE Tax _____ SE Health _____<br>SE SEP, SIMPLE _____ Penalty on early withdrawal of savings _____ Alimony paid _____ | 19.  |  | 19.  |  |
|                                     | 20. Federal Adjusted Gross Income (subtract line 19 from line 18) ..... ⇒  | 20.  |  | 20.  |  |
|                                     | <b>Note: Line 20 must match your federal adjusted gross income</b>   |      |  |      |  |

|           |   |     |  |     |
|-----------|---|-----|--|-----|
| ADDITIONS | 21. Interest and dividends on state, county, or municipal bonds (Non-Montana) .....                       | 21. |  | 21. |
|           | 22. Federal income tax refunds/overpayment (see page 3, line 22 on instructions) .....                    | 22. |  | 22. |
|           | 23. Other additions, transfer allocation of income (see page 4, line 23 of instructions)<br>Specify _____ | 23. |  | 23. |
|           | 24. Total additions to income (add lines 21 thru 23) ..... <b>Total</b> ⇒                                 | 24. |  | 24. |
|           | 25. Add lines 20 and 24, enter result ..... ⇒   | 25. |  | 25. |

|            |   |     |  |     |
|------------|---|-----|--|-----|
| REDUCTIONS | <b>NEW</b> 26. Farm Risk Management Account (Attach Form FRM) .....   | 26. |  | 26. |
|            | 27. Interest exclusion for elderly .....  | 27. |  | 27. |
|            | 28. Interest exclusion for savings bonds, etc. Specify _____  | 28. |  | 28. |
|            | 29. Exempt pension & annuity income, (not soc. sec./disability) Attach Worksheet IV, Page 13.                 | 29. |  | 29. |
|            | 30. Unemployment .....  | 30. |  | 30. |
|            | 31. Medical Care Savings Account ..... Attach Form MSA  | 31. |  | 31. |
|            | 32. Family Education Savings Account(Attach name and social security number(s) of beneficiary).               | 32. |  | 32. |
|            | 33. First Time Home Buyers Account (see page 5, line 33 of instructions) Attach Form FTB...                   | 33. |  | 33. |
|            | 34. Other reductions (see list of reductions on page 5, line 34 of instructions).<br>Specify reductions _____ | 34. |  | 34. |
|            | 35. Total reductions to income (add lines 26 thru 34)..... <b>Total</b> ⇒                                     | 35. |  | 35. |
|            | 36. Subtract line 35 from line 25. Enter here and on line 37, page 2..... ⇒                                   | 36. |  | 36. |

ATTACH WITHHOLDING STATEMENTS HERE

Column A (for single joint, separate, or head of household)

Column B (for spouse only when filing separate, and box 3 is checked)

**DEDUCTIONS**

37. **Montana Adjusted Gross Income** (From line 36) ..... 37.

**Deductions Check only one**

38. (A) Standard Deduction:  (A) } Montana's standard and itemized deductions are different than federal deductions. See instructions for this line.

(B) Itemized Deductions:  (B) }

39. Subtract line 38 from 37 and enter balance..... 39.

**Exemptions (All filers are entitled to at least one exemption)**

40. Multiply \$1,740 times the number of exemptions on line 5 ..... 40.

41. **Taxable Income.** Subtract line 40 from line 39 ..... 41.

**TAX COMPUTATION**

**STOP Nonresidents and Part-Year Residents complete and attach Schedules III & IV Form 2A, before proceeding**

42. Tax from table below. Non/part year residents enter the amount from line 131, Schedule IV. If line 41 is less than zero, enter zero here. 42.

43. Tax on lump sum distributions (see instructions for this line). Attach Federal Form 4972 43.

44. Subtotal—Add lines 42 & 43..... **Subtotal** => 44.

45. Credits from Form 2A, line 113, Schedule II ..... 45.

46. Balance—Subtract line 45 from 44 and enter difference (but not less than zero). => 46.

47. Investment credit recapture ..... Attach Form RIC. 47.

48. For each of the programs below enter any amount you and your spouse want to contribute.

**Enter totals in boxes. (see instructions for details)**

**Nongame Wildlife Program** 49.

**Child Abuse Prevention** 50.

**Agriculture in Schools** 51.

Enter total amount in boxes..... 48.

52. **Total Tax** —Add lines 46, 47, and 48..... **Total** => 52.

53. Combine amounts shown on line 52 columns A & B..... => 53.

**PAYMENTS & CREDITS**

54. Montana tax withheld ..... Attach withholding statements 54.

55. Payments of 2002 estimated tax and amounts credited from previous year 55.

56. Payment made with extension ..... 56.

57. Elderly Homeowner/ Renter Credit ..... Attach Form 2EC and receipts 57.

58. Total of lines 54 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 53 enter the difference. This is your **OVERPAYMENT** ..... 60.

61. Amount on line 60 to be applied to 2003 estimate  61.

62. Enter the amount from line 60 you want refunded to you (refunds more than \$1.00 will be issued) **REFUND**..... 62.

**Refund Returns:** Mail to Dept. of Revenue, PO Box 6577, Helena, MT 59604-6577 **Direct Deposit**

If you wish to use direct deposit enter your RTN# and ACCT# below. See instructions on page 6.

RTN#  ACCT#

63. If line 53 is larger than line 59 enter **TAX DUE** (If you owe see instructions for this line) ..... **TAX DUE** 63.

Make your check or money order payable and remit with payment coupon to: Dept. of Revenue, PO Box 6308, Helena, MT 59604-6308.

**NEW** If you chose to pay your tax due by credit card visit our website at [www.discoveringmontana.com/revenue](http://www.discoveringmontana.com/revenue) and enter your confirmation number here. See instructions on page 6.

• Check this box if at least 2/3 of your gross income is from farming. (attach breakdown of computations)

• Check here if estimated payments were made using the annualization method. (Attach Montana Form EST-P)

• Check here if you do not need state income tax forms and instructions mailed to you next year. Tax forms are also available on the internet.

Underpayment penalty See Worksheet VII, Schedule W.... 64.

Late filing penalty-See page 2..... 65.

Late payment penalty-See page 2. 66.

Interest 1% (.01) per month..... 67.

Total of lines 63 through 67..... 68.

**PLEASE SIGN HERE**

Note:  **Extension** - Check this box and attach copies of federal extension(s) to receive a valid Montana extension. See Page 2 of instructions for details.

Name, address & telephone number of preparer \_\_\_\_\_

May the DOR discuss this return with the preparer shown above?  Yes  No

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired. ☎

**X** \_\_\_\_\_ **X** \_\_\_\_\_

Your signature Date Daytime Telephone Number Spouse signature Date

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

| If Taxable Income is: |              |             |                    | TaxTable |              |             |                    | If Taxable Income is: |              |             |                    |
|-----------------------|--------------|-------------|--------------------|----------|--------------|-------------|--------------------|-----------------------|--------------|-------------|--------------------|
| Over                  | But not over | Multiply by | and Subtract = Tax | Over     | But not over | Multiply by | and Subtract = Tax | Over                  | But not over | Multiply by | and Subtract = Tax |
| \$ 0                  |              |             | \$ 0               | \$17,400 | \$21,800     | 7 %         | \$ 458             | \$ 0                  |              |             | \$ 0               |
| \$ 2,200              | \$ 4,400     | 3 %         | \$ 22              | \$21,800 | \$30,500     | 8 %         | \$ 676             | \$ 2,200              | \$ 4,400     | 3 %         | \$ 22              |
| \$ 4,400              | \$ 8,700     | 4 %         | \$ 66              | \$30,500 | \$43,500     | 9 %         | \$ 981             | \$ 4,400              | \$ 8,700     | 4 %         | \$ 66              |
| \$ 8,700              | \$13,100     | 5 %         | \$ 153             | \$43,500 | \$76,200     | 10 %        | \$ 1,416           | \$ 8,700              | \$13,100     | 5 %         | \$ 153             |
| \$13,100              | \$17,400     | 6 %         | \$ 284             | \$76,200 |              | 11 %        | \$ 2,178           | \$13,100              | \$17,400     | 6 %         | \$ 284             |

**Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax**