

Worksheet V - Standard Deduction

If you are filing your Montana individual income tax return Form 2 using filing status 3a, "married filing separately on the same form," each spouse will need to complete his or her own column of the standard deduction worksheet.

	Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)	
1. Enter your Montana adjusted gross income from Form 2, line 40 here. 1.			1.
2. Multiply the amount on line 1 by 0.20 (20%) and enter the result here. 2.			2.
3. Enter here the amount below that corresponds to your filing status. 3. If your filing status is single or separately (Form 2 filing status 1, 3a, 3b, or 3c) enter \$3,810. This is your maximum standard deduction. If your filing status is joint or head of household (Form 2 filing status 2 or 4) enter \$7,620. This is your maximum standard deduction.			3.
4. Enter here the amount from line 2 or 3, whichever is smaller. 4.			4.
5. Enter here the amount below that corresponds to your filing status. 5. If your filing status is single or separately (Form 2 filing status 1, 3a, 3b, or 3c) enter \$1,690. This is your minimum standard deduction. If your filing status is joint or head of household (Form 2 filing status 2 or 4) enter \$3,380. This is your minimum standard deduction.			5.
6. Enter here and on Form 2, line 42 the amount from lines 4 or 5, whichever is larger. This is your standard deduction. 6.			6.

Worksheet VI - Itemized Deduction Worksheet

	Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)	
1. Enter your total itemized deductions from Form 2, Schedule III, line 31 here. 1.			1.
2. Add lines 4, 5, 6, 7e, 16, 20, 21, 28 and 30 from Schedule III, and enter the result here. 2.			2.
3. Subtract line 2 from line 1 and enter the result here. If the result is zero, stop here, and enter the amount from line 1 above on Form 2, line 42. You do not have to complete this worksheet. 3.			3.
4. Multiply the amount on line 3 above by 80% (0.80) and enter the result here. 4.			4.
5. Enter your Montana adjusted gross income from Form 2, line 41 here. 5.			5.
6. Enter here \$156,400 or \$78,200 if married filing separately. 6.			6.
7. Subtract line 6 from line 5. If the result is zero or less, stop here, and enter the amount from line 1 above on Form 2, line 42. You do not have to complete this worksheet. 7.			7.
8. Multiply line 7 by 0.03 (3%) and enter the result here. 8.			8.
9. Enter the smaller of the amounts on line 4 or line 8 here. 9.			9.
10. Multiply the amount on line 9 by 2 and enter the result here 10.			10.
11. Divide the amount on line 10 by 3 and enter the result here and on Form 2, Schedule III, line 32. This is the amount of your itemized deductions not allowed. 11.			11.