



Montana Individual Income Tax Amended Return Reconciliation

MONTANA
Form AMD
Rev 12-08

First name and initial	Last name	Social security number
Spouse's first name and initial (Joint filers only)	Last name	Spouse's social security number

Tax year amending _____ Check this box if you are amending to carry back a net operating loss (NOL)

Income and Deductions	As Filed or Last Adjusted	Net Change	As Amended
1. Federal adjusted gross income 1.			
2. Montana additions to federal AGI 2.			
3. Montana subtractions from federal AGI 3.			
4. Montana adjusted gross income (add lines 1 and 2, then subtract line 3) 4.			
5. Deductions (standard or itemized)..... 5.			
6. Exemption(s) amount 6.			
7. Taxable income (add lines 5 and 6, then subtract from line 4) 7.			

Tax Liability			
8. Tax (including surtax and OFLT if applicable)..... 8.			
9. Tax on lump sum distributions 9.			
10. Add lines 8 and 9 and enter the result here..... 10.			
11. Capital gains credit (applicable after tax year 2004) 11.			
12. Nonrefundable tax credits..... 12.			
13. Subtract lines 11 and 12 from line 10 and enter the result here 13.			
14. Recapture tax(es) 14.			
15. Voluntary check-off contribution programs 15.			
16. Add lines 13 through 15 and enter the result here 16.			
17. Montana income tax withheld 17.			
18. Montana mineral royalty tax withheld (applicable after tax year 2007) 18.			
19. Estimated and extension payments..... 19.			
20. Refundable credits..... 20.			
21. Tax paid with original return plus subsequent payments (tax only, do not include payments of penalty and interest)..... 21.			
22. Total refund(s) previously received for year amending..... 22.			
23. Add lines 17 through 21, then subtract line 22 and enter the result here..... 23.			
24. Refund. If line 23 is greater than line 16, enter the difference here 24.			
25. Tax Due. If line 23 is less than line 16, enter the difference here ... 25.			

Explanation of change(s)—attach additional pages if necessary.

Tax Form and/ or Schedule	Line Number	Explanation

Form AMD General Instructions

Montana Form AMD is available to assist taxpayers in reconciling the adjustments on their Montana amended tax return with their original tax return, regardless of whether the original return was filed electronically or on paper. **Although not required, we suggest that you complete and attach the Form AMD, or a similar reconciliation form outlining the changes, to your corrected Montana income tax return (Form 2, 2M, 2EZ, or 2S).**

Instructions

- You will need to complete a new Montana individual income tax return that reflects the corrections that you are making to your previously filed return. For example, if you are amending 2006 tax year, use the 2006 income tax forms and complete a new tax return using the corrected information. Check the "Amended Return" box found in the upper left hand corner of the form. Attach copies of all schedules submitted with the original filing, even if none of the amounts previously reported have changed, and all new schedules that you are submitting for the first time.
- For each change you make to a line on the tax return, provide the line number and a detailed explanation of the adjustment.
- When filing multiple tax returns, please file the amended return separately from other returns.
- You will receive a statement of account if you owe any additional tax, penalties or interest.
- Late payment penalty and interest are assessed on any unpaid tax from the prescribed due date of the original return until the tax is paid. See "Late Payment Penalty and Interest."
- If your amended return results in a refund, a check will be mailed to you at the address included on the tax return.

Specific Tax Year Information

- The "Amended Return" box is not included on tax returns prior to tax year 2005. Instead, clearly write the words "Amended Return" on top of the first page of the return.
- Please note that Forms 2M and 2EZ cannot be used to amend years prior to tax year 2006. Also Form 2S cannot be used for tax years after 2005. The available tax forms for these years can be found on our website at mt.gov/revenue under "Downloadable Forms."
- For tax years after 2006, please check the "NOL" box in the upper left hand corner of Form 2 if you are amending your tax return to carry back a net operating loss. This option is not available on earlier tax returns so we encourage you to check this box on the Form AMD and attach it to your tax return.

Other Notes

- If you are amending a return for married individuals who filed "married filing separately on the same form," complete a separate Form AMD for each spouse.
- If you itemized deductions, you should recalculate to see if your income changes affect the limitations for medical expenses and miscellaneous itemized deductions.
- An adjustment to income could also change the amount of your taxable social security benefits or the amount of the partial pension and annuity income exemption or the standard deduction.
- Nonresidents and part-year residents should report the amount

for Tax (line 8) and Capital Gains Credit (line 11) after applying the ratio computed on Schedule IV (Nonresident/Part-year Resident Tax).

- If amending to change your filing status from joint to married filing separately on the same form or separate forms, attach a detailed breakdown showing the allocation of income and deductions between spouses.

Statute of Limitations

If you determine that your Montana income tax return was incorrect but the changes do not result in a change to your federal taxable income, you have five years from the original due date of the return to file an amended Montana income tax return.

If the amended return involves a change to your federal taxable income, you will need to file an amended Montana income tax return within 90 days, whether you voluntarily changed your federal taxable income or if you received notification of the change to your federal taxable income by the Internal Revenue Service. 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.

Late Payment Penalty and Interest

Interest is calculated from the original due date of the return being amended to the date of payment. Effective January 1, 2007, the interest rate for all unpaid individual income taxes changed from 12% annually to 8% annually. If you do not pay the full amount due with your amended return, we will send you a statement of account with penalties and interest computed to the due date of the notice.

If you file an amended return that reflects an increased tax liability, you may have the late payment penalty waived provided that you pay the tax and applicable interest in full. Simply check the "Amended Return" box on the tax return (write "Amended Return" on the face of your tax return for tax years prior to 2005). By doing so, you are requesting a waiver of the late payment penalty.

Interest is attached to overpayments of taxes at the same rate as charged on delinquent taxes.

Interest is not paid on a refund which results from a net operating loss carryback or carryforward or a credit such as Form 2EC, Elderly Homeowner/Renter Credit.

Sign Your Return

Be sure to sign your amended tax return. Please provide the name and the phone number of the person to contact if we have any questions about your amended return.

Where to get tax forms and instructions or if you need help...

By Internet – Visit our website at mt.gov/revenue under "Downloadable Forms."

By Phone – Call:

- (866) 859-2254 (Toll Free)
- 444-6900 (Helena Area)
- (406) 444-2830 (TDD)

By Mail – Write to:
Montana Department of Revenue
PO Box 5805
Helena, MT 59604-5805