



Schedule III - Montana Itemized Deductions Enter on the corresponding line your itemized deductions. File Schedule III 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	Medical and dental expenses.	▶	1		
2	Enter amount from Form 2, line 41.	▶	2		
3	Multiply line 2 by 7.5% (0.075).	▶	3		
4	Subtract line 3 from line 1 and enter result here but not less than zero. This is your deductible medical and dental expense subject to 7.5% of Montana AGI. ▶			4	4
5	Medical insurance premiums not deducted elsewhere on your return.	▶	5		5
6	Long term care insurance premiums not deducted elsewhere on your return.	▶	6		6
Complete lines 7a through 7d reporting your total federal income tax payments made in 2008 before completing line 7e. You cannot deduct your self-employment taxes paid on lines 7a through 7d.					
7a	Federal income tax withheld in 2008.	▶	7a		7a
7b	Federal estimated tax payments paid in 2008.	▶	7b		7b
7c	2007 federal income taxes paid in 2008.	▶	7c		7c
7d	Other back year federal income taxes paid in 2008. Attach federal Form 1040 or 1040A.	▶	7d		7d
7e	Federal Economic Stimulus Package Rebate received in 2008.	▶	7e		7e
7f	Add lines 7a through 7d, and then subtract line 7e. Enter result here, but no more than \$5,000 if you are filing single, head of household, or married filing separately; or \$10,000 if filing a joint return with your spouse. This is your federal income tax deduction. ▶			7f	7f
8	Local income taxes paid in 2008 (see instructions on page 34).	▶	8		8
9	Real estate taxes paid in 2008.	▶	9		9
10	Personal property taxes paid in 2008.	▶	10		10
11	Other deductible taxes, including general sales taxes paid in 2008. List type and amount:	▶	11		11
12	Home mortgage interest and points reported to you on federal Form 1098.	▶	12		12
13	Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the house, provide name, SSN, and address. ▼	▶	13		13
14	Points not reported to you on federal Form 1098.	▶	14		14
15	Qualified mortgage insurance premiums.	▶	15		15
16	Investment interest, Attach federal Form 4952.	▶	16		16
17	Contributions made by cash or check during 2008.	▶	17		17
18	Contributions made other than by cash or check.	▶	18		18
19	Contribution carryover from the prior year.	▶	19		19
20	Child and dependent care expenses. Attach Montana Form 2441M.	▶	20		20
21	Casualty and theft loss(es). Attach federal Form 4684.	▶	21		21
22	Unreimbursed employee business expenses. Attach federal Form 2106 or 2106EZ.	▶	22		22
23	Other expenses. List type and amount:	▶	23		23
24	Add lines 22 and 23.	▶	24		24
25	Enter the amount from Form 2, line 41.	▶	25		25
26	Multiply line 25 by 2% (0.02).	▶	26		26
27	Subtract line 26 from line 24 and enter the result here, but not less than zero.	▶	27		27
28	Political contributions (limited to \$100 per taxpayer).	▶	28		28
29	Other miscellaneous deductions not subject to 2% of Montana AGI. List type and amount: ▼	▶	29		29
30	Gambling losses allowed under federal law.	▶	30		30
31	Add lines 4 through 6; 7f through 21; and 27 through 30 and enter result here.	▶	31		31
If the amount on Form 2, line 41 is more than \$159,950 if married filing jointly, or more than \$79,975 if married filing separately, complete Worksheet VI - Itemized Deduction Worksheet, otherwise enter zero on line 32.					
32	Enter the amount from the itemized deduction Worksheet VI, page 53, line 11. This is the amount of your non-allowed itemized deductions. ▶		32		32
33	Subtract line 32 from line 31 and enter the result here and on Form 2, line 42. This is the amount of your allowable itemized deductions. ▶		33		33