

or Fiscal year beginning \_\_\_\_\_, 2003 and ending \_\_\_\_\_, 2004.

Form header section including Last Name, First Name and Middle Initial, Social Security No., Spouse's Last Name if Different, Spouse's First Name and Middle Initial, Spouse's Social Security No., Mailing Address, City, State, Zip Code+4.

Filing Status section with checkboxes for Single, Married filing joint return, Married and both filing separate returns on this form, Married and both filing separate returns on separate forms, Married filing separate return and spouse is not filing, Head of Household.

Residency section with checkboxes for Resident Full Year, Nonresident Full Year, Resident Part Year, and fields for Give date of change, State moved to, State moved from.

Exemptions section including Regular, 65 or Over, Blind categories for Yourself, Spouse, and Dependents, with a table for dependent information and Total Exemptions field.

Income Reported from Federal Return section (lines 6-20) with a table for reporting income and adjustments, including a 'Total' line and a note: 'Note: Line 20 must match your federal adjusted gross income'.

Additions section (lines 21-25) with a table for reporting interest and dividends, tax refunds, and other additions, including a 'Total' line.

Reductions section (lines 26-37) with a table for reporting Farm Risk Management Account, interest exclusions, pension/annuity income, unemployment, medical care savings, family education savings, first time home buyers account, health care professional loan payment exclusion, and other reductions, including a 'Total' line.

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

38. **Montana adjusted gross income** (From line 37) ..... 38. \_\_\_\_\_

**Deductions Check only one**

39. (A) Standard deduction:  (A) }  
 (B) Itemized deductions:  (B) }

40. Subtract line 39 from 38 and enter balance..... ⇒ 40. \_\_\_\_\_

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

41. Multiply \$1,780 times the number of exemptions on line 5 ..... 41. \_\_\_\_\_

42. **Taxable income.** Subtract line 41 from line 40 ..... ⇒ 42. \_\_\_\_\_

EXEMPTIONS

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

TAX COMPUTATION

43. Tax from table below. Non/part year residents enter the amount from line 131, Form 2A, Schedule IV. If line 42 is less than zero, enter zero here. 43. \_\_\_\_\_

44. Tax on lump sum distributions (see instructions for this line). Attach Federal Form 4972 44. \_\_\_\_\_

45. Subtotal—Add lines 43 and 44..... **Subtotal** ⇒ 45. \_\_\_\_\_

46. Credits from Form 2A, line 113, Schedule II ..... 46. \_\_\_\_\_

47. Balance—Subtract line 46 from 45 and enter difference (but not less than zero). ⇒ 47. \_\_\_\_\_

48. Recapture investment credit ..... Attach Form RIC. 48. \_\_\_\_\_

49. Recapture tax and withdrawal penalties (specify) 49. \_\_\_\_\_

50. 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**  51. \_\_\_\_\_ **Child Abuse Prevention**  52. \_\_\_\_\_ **Agriculture in Schools**  53. \_\_\_\_\_ Enter total amount in boxes..... 50. \_\_\_\_\_

54. **Total Tax**—Add lines 47, 48, 49 and 50..... **Total** ⇒ 54. \_\_\_\_\_

55. Combine amounts shown on line 54 columns A and B..... ⇒ 55. \_\_\_\_\_

PAYMENTS AND CREDITS

56. Montana tax withheld..... Attach withholding statements 56. \_\_\_\_\_

57. Payments of 2003 estimated tax and amounts credited from previous year ..... 57. \_\_\_\_\_

58. Payment made with extension ..... 58. \_\_\_\_\_

59. Elderly Homeowner/ Renter Credit ..... Attach Form 2EC 59. \_\_\_\_\_

60. Total of lines 56 thru 59..... **Total** 60. \_\_\_\_\_

61. Combine amounts shown on line 60 columns A and B ..... ⇒ 61. \_\_\_\_\_

REFUND OR AMOUNT YOU OWE

62. If line 61 is larger than line 55 enter the difference. This is your **overpayment**..... 62. \_\_\_\_\_

63. Amount on line 62 to be applied to 2004 estimate 63. \_\_\_\_\_

64. Enter the amount from line 62 you want refunded to you (refunds more than \$1.00 will be issued) **Refund**..... 64. \_\_\_\_\_

**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# \_\_\_\_\_

65. If line 55 is larger than line 61 enter **tax due** (If you owe see instructions for this line) ..... **Tax Due** 65. \_\_\_\_\_

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

If you choose 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... 66. \_\_\_\_\_

Late filing penalty-See page 2..... 67. \_\_\_\_\_

Late payment penalty-See page 2. 68. \_\_\_\_\_

Interest 1% (.01) per month..... 69. \_\_\_\_\_

Total of lines 65 through 69..... 70. \_\_\_\_\_

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

PLEASE SIGN HERE

Name, address and 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 is required \_\_\_\_\_ 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 you electronically file, keep this form for your records (do not send to the Department of Revenue).**

**Tax Table**

If Taxable Income is:				If Taxable Income is:			
Over	But not over	Multiply by	and Subtract = Tax	Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 2,200	X ... 2 %	\$ 0	\$17,800	\$22,200	X ... 7 %	\$ 466
\$ 2,200	\$ 4,400	X ... 3 %	\$ 22	\$22,200	\$31,100	X ... 8 %	\$ 688
\$ 4,400	\$ 8,900	X ... 4 %	\$ 66	\$31,100	\$44,500	X ... 9 %	\$ 999
\$ 8,900	\$13,300	X ... 5 %	\$155	\$44,500	\$77,800	X ... 10 %	\$1,444
\$13,300	\$17,800	X ... 6 %	\$288	\$77,800		X ... 11 %	\$2,222

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