

**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,” both spouses have to complete columns A and B of the standard deduction worksheet. If you are filing Montana Form 2S, you have to complete column A only.

		Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)
<b>1</b>	Enter your Montana adjusted gross income from Form 2, line 40 or Form 2S, line 15 here. ....		
<b>2</b>	Multiply the amount on line 1 by .20 (20%) and enter the result here. ....		
<b>3</b>	Enter here the amount below that corresponds to your filing status. .... <ul style="list-style-type: none"> <li>If your filing status is single or separately (filing status 1, 3a, 3b, or 3c) enter \$3,560. <b>This is your maximum standard deduction.</b></li> <li>If your filing status is joint or head of household (filing status 2 or 4) enter \$7,120. <b>This is your maximum standard deduction.</b></li> </ul>		
<b>4</b>	Enter here the amount from line 2 or 3, whichever is smaller. ....		
<b>5</b>	Enter here the amount below that corresponds to your filing status. .... <ul style="list-style-type: none"> <li>If your filing status is single or separately (filing status 1, 3a, 3b, or 3c) enter \$1,580. <b>This is your minimum standard deduction.</b></li> <li>If your filing status is joint or head of household (filing status 2 or 4) enter \$3,160. <b>This is your minimum standard deduction.</b></li> </ul>		
<b>6</b>	Enter here and on Form 2, line 42, or Form 2S, line 16 the amount from lines 4 or 5, whichever is larger. <b>This is your standard deduction.</b> .....		

**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)
<b>1</b>	Enter your total itemized deductions from Form 2A, Schedule III, line 28 here. ....		
<b>2</b>	From Form 2A, Schedule III, add lines 3, 4, 5, 6e, 14, 15b, 18, 19, 25 and 27 and enter the result here. ....		
<b>3</b>	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. ....		
<b>4</b>	Multiply the amount on line 3 above by .80 (80%) and enter the result here. .		
<b>5</b>	Enter your Montana adjusted gross income from Form 2, line 40 here. ....		
<b>6</b>	Enter here \$145,950 or \$72,975 if married filing separately. ....		
<b>7</b>	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. ....		
<b>8</b>	Multiply line 7 by .03 (3%) and enter the result here. ....		
<b>9</b>	Enter the smaller of the amounts on line 4 or line 8 here and on Form 2A, Schedule III, line 29. <b>This is the amount of your itemized deductions not allowed.</b> .....		