

Instructions for Form AMD:

This form is to be used by all individuals who are changing an original Montana income tax return. If amending a return for married individuals who filed “married filing separately on the same form”, complete a separate form AMD for each spouse. When amending a return use the instructions which pertain to the year you are amending.

When you file an amended return, you will need to complete a new Montana form that reflects the corrections that you are making to your previously filed return. For tax years 2004 and earlier, you will also need to clearly write the words “Amended Return” on the face of your return. For tax years 2005 and later you should check “Amended Return” box found in the upper left hand corner of your Montana forms.

Include copies of any schedules submitted with the original filing even if none of the amounts previously reported have changed.

Attach Form AMD to your amended individual income tax return immediately behind Montana Form 2EZ, Form 2M, Form 2S or Form 2. Please note that the new 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 Form AMD can be found on our website under “Downloadable Forms.”
www.mt.gov/revenue

Taxpayers must file a Montana amended return within 90 days of receiving an Internal Revenue Service’s notification of the corrections made to the federal return. The amended return must identify the federal adjustments and must recalculate Montana tax for the year adjusted.

If you have any questions in completing this form, please contact us at (406) 444-6900.