1999 INDIVIDUAL INCOME TAX WORKSHEETS

ATTACH THIS FORM TO YOUR RETURN

MONTANA Form W - Page Rev. 8/99

Worksheet VIII - Taxable Social Security

The portion of your social security benefits taxable to Montana may be different than what is taxable to federal.

NOTE: None of your benefits are taxable to Montana if:

- A. The only retirement you receive is Railroad Retirement income, or
 B. Your federal adjusted gross income plus all exempt income is less than:
 - 1) \$32,000 if you are filing a joint return;
 - 2) \$25,000 if you file a single/head of household return
 - 3) \$16,000 if you are filing married filing separate on the same form.

If y	ou fall into one of the above categories, enter any benefits taxable to	federal on line 34 of Form	2. Do not fill out this f	orm.
	Filing Status Check One 1 Single 2 Married filing joint return 3 Married and both filing separate returns on this form	4 Married and both filing separate returns on separate forms	5 Married filing separate return and spouse is not filing	6 Head of Household
		COLUMN A (For single, joint, separate or head of household)	COLUMN B (For spouse only wh separate and box 3 is	
1.	Federal adjusted gross income			1.
	Subtractions			
2.	Enter social security and/or railroad retirement included in			
	federal adjusted gross income			2.
3.	Capital gain(s) exclusion, interest exclusion for elderly, tips,			
	State income tax refund (if included in other income)			3.
4.	Enter exempt retirement income for Montana purposes			4.
	(Complete Retirement Worksheet on Form W-Page 2.)			
	5. Total reductions—Add lines 2, 3 & 4 5.			5.
6.	Sub-total—subtract line 5 from line 1			6.
	Additions			
7.	Enter total interest on all state and county municipal bonds 7.			7.
8.	Enter federal refund received			8.
	9. Total additions: Add lines 7 and 8			9.
	Modified adjusted gross income—Add lines 6 and 9			10.
	Enter one-half (50%) of the social security benefits received during 1999			11.
	12. Add lines 10 and 11	12.		12.
	\$25,000 in Column A if you checked Box 1 or 6			
13.	Enter \$32,000 in Column A if you checked Box 2	13.	_	13.
	\$16,000 in Column A and B if you checked Box 3, 4 or 5			
14.	Subtract line 13 from line 12. (If zero or less, stop here, none of your social			
	security benefits are taxable to Montana. Enter amount from line 2 above			4.4
	on Form 2, line 34.)	14.		14.
15.	If line 14 is greater than zero, divide by 2 and enter amount	15.		15.
	Enter the amount from line 15 or line 11, whichever is smaller			16.
	Enter 85% of the social security benefits received in 1999.			17.
18.	a. Enter amount from line 16.	18a.		18a.
18.	b. Enter \$6,000 if Box 2 is checked. \$3,000 if Box 3, 4 or 5 is checked an	nd 18b.		18b.
	\$4,500 if Box 1 or 6 is checked.			
19.	Enter the lesser of line 18a. or line18b.	19.		19.
20.	Enter amount from line 12.	20.		20.
21.	\$34,000 if Box 1 or 6 is checked			
	Enter \$44,000 if Box 2 is checked	21.		21.
	\$22,000 if Box 3, 4 or 5 is checked			
	Subtract line 21 from line 20 (if less than zero, enter zero)			22.
	Multiply line 22 by 85% (.85)			23.
	Add lines 19 and 23			24.
	Enter the lesser of line 17 or line 24		_	25.
	Enter the amount of social security that is taxable on your federal return.			26.
27.	A. If line 26 is greater than line 25, enter difference here and on line 34 of			
	B. If line 25 is greater than line 26, enter the difference here and on line 23			
	C. No adjustment is necessary if lines 25 & 26 are the same			27.
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