



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		1	
2	Enter amount from Form 2, line 41. ▶	2		2	
3	Multiply line 2 by 7.5% (0.075). ▶	3		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	