

2007 Montana Homeowner Income Tax Credit for Property Taxes			
Your first name and initial	Last name	Your social security number	If deceased, date of death
Spouse's first name and initial	Last name	Spouse's social security number	If deceased, date of death
Mailing address		City	State Zip +4
Physical address if different (number and street)		City	State Zip

A refundable tax credit of \$140 is available for qualifying homeowners for property taxes paid on the taxpayer's principal residence.

Yes No

- Will you be filing a 2007 Montana individual income tax return? If you answer "Yes" to this question, **STOP here and do not complete this form.** The credit should be claimed when you file your individual income tax return.

If you are not required to file a Montana individual income tax return, but are eligible for this refundable credit based on the following qualifications, please complete this form and mail it to:

Department of Revenue, PO Box 6577, Helena, MT 59604-6577

Qualifications:

Yes No

- The property is a single-family dwelling, unit of a multiple-unit dwelling, manufactured home, or mobile home.

Yes No

- I occupied the property listed above as the owner for at least seven months in 2007.
 I paid property taxes on the listed property in 2007.

If you answered "No" to any of the three statements above, you are not eligible to file this form.

Name, address and telephone number of paid preparer, if applicable	Preparer SSN or FEIN
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If you wish to receive your refund by using direct deposit, enter your RTN# and ACCT# below. See instructions.

RTN# ACCT#

- Checking
 Savings

May the DOR discuss this tax return with your tax preparer? Yes No

X		X	
Your signature is required	Date	Daytime telephone number	Spouse's signature
			Date

I declare under penalty of false swearing that the information in this return is true, correct and complete.

The \$140 Montana Homeowner Income Tax Credit for Property Taxes on Residential Property is based on property taxes you paid during 2007 on a principal residence you occupied as the owner for at least seven months in 2007. If you moved during the year, you are still eligible for the refundable tax credit as long as the total amount of time you owned and occupied a Montana residence was at least seven months.

Please note: You must have been the direct owner of the residence in order to be eligible for the credit. If your residence was owned by a partnership, corporation or other legal entity, the credit cannot be claimed even if you own interest in the entity. Also, only one claim can be made with respect to any property.

You may file for and receive this refundable tax credit even if your income for 2007 is below the filing threshold and you are not required to file an individual income tax return. If you are required to file a Montana individual income tax return and you qualify for this refundable tax credit, you can claim this credit when you file.

Qualified individuals who are 62 or older may also be eligible to claim the Elderly Homeowner/Renter Credit on Form 2EC in addition to this credit.

Questions? Please call us at (406) 444-6900 or TDD (406) 444-2830 for hearing impaired.