Form 2 PAGE 2 1992

Last Name and Initial	Social Security Number — —	COLUMN A (For single joint, separate or head of household)	COLUMN B (For spouse only when filing separate, and box 3 is checked)

AGI

35. **MONTANA ADJUSTED GROSS INCOME** (From line 34) ..... 35.

DEDUCTIONS — **Check only one**

36. Itemized Deductions: Enter total from Form 2A, line 90 or line 91 ..... (A) ☐
    Standard Deduction: **Enter 20% of line 35 (but not more than $2,540.** ..... (B) ☐
    Not more than $5,080 if filing joint or head of household) ..... 36.
37. Subtract line 36 from 35 and enter balance ..... ► 37.

EXEMPTIONS

38. Multiply $1,360 times the number of exemptions on line 5 ..... 38.
39. TAXABLE INCOME. Subtract line 38 from line 37 (But not less than zero) ..... ► 39.

TAX COMPUTATION

Nonresidents and Part-Year Residents See Instructions, Pages 13-14 NEW

40. Tax from tax table below or Schedule IV ..... 40.
41. **Surtax—multiply amount on line 40 by 2.3% (.023).** NEW ..... 41.
42. Tax on lump sum distributions (See instructions page 7) ..... 42.
43. Subtotal—Add lines 40, 41 and 42 ..... SUBTOTAL ► 43.
44. Credits from Form 2A, line 106 ..... 44.
45. Balance—Subtract line 44 from 43 and enter difference (But not less than zero) ..... ► 45.
46. Investment credit recapture ..... **(Attach Form R.I.C.)** 46.
47. Public Campaign Fund. You and your spouse **each** may contribute $1.00 ..... 47.
48. For **each** of the programs below you and your spouse **each** may contribute $5, 10, 20 or any amount. Enter totals in boxes. See instructions for details.

Nongame Wildlife Program	Child Abuse Prevention	Agriculture in MT Schools	DARE Program
49.	50.	51.	52.

Enter total amount in boxes ..... ► 48.

53. TOTAL TAX—Add lines 45, 46, 47 and 48 ..... TOTAL ► 53.
54. Combine amounts shown on line 53, columns A & B ..... ► 54.

PAYMENTS AND CREDITS

55. Montana tax withheld ..... **(Attach withholding statements)** 55.
56. Payments on 1992 estimated tax, amounts credited from previous year and/or payments made with extension ..... 56.
57. Homeowner or Renter Credit ..... **(Attach Form 2EC)** 57.
58. Total of lines 55 thru 57 ..... TOTAL ► 58.
59. Combine amounts shown on line 58 columns A & B ..... ► 59.

REFUND OR AMOUNT YOU OWE

60. If line 59 is larger than line 54 enter amount **OVERPAID** ..... 60.
61. Amount on line 60 to be **Refunded to You** ..... **REFUND** ► 61.
62. Amount on line 60 to be applied to 1993 estimate 62.
63. If line 54 is larger than line 59 enter **TAX DUE.** Attach check or money order for full amount if $1.00 or more. **Payable to State Treasurer** ..... **TAX DUE** ► 63.

Mail to:
Income Tax Division
Montana Dept. of Revenue
P.O. Box 5805
Helena, Montana 59604-5805

Late filing penalty	64.	64.
Late payment penalty	65.	65.
Interest 3/4% (.0075) per month	66.	66.
Total of Lines 63, 64, 65 & 66	67.	67.

Name, Address and Telephone number of preparer

Post dated checks will be returned

PLEASE SIGN HERE

☐ ☐ **My/our initials authorize the State to contact the preparer regarding this return. I/we waive my/our constitutional right of privacy for this limited purpose.** NEW

☐ **If you do not need state income tax forms and instructions mailed to you next year, check box.**

Your signature | Date | Telephone Number | Spouses signature (If filing jointly, both must sign) | Date

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

FOLD ON LINE AND REMOVE

TAX TABLE

If Taxable Income is: Over	But not over	Multiply by	and Subtract	= Tax
$ 0	$ 1,700	x .2%	$ 0	
$ 1,700	$ 3,400	x .3%	$ 17	
$ 3,400	$ 6,800	x .4%	$ 51	
$ 6,800	$ 10,200	x .5%	$ 119	
$10,200	$ 13,600	x .6%	$ 221	
$ 13,600	$ 17,000	x .7%	$ 357	
$ 17,000	$ 23,700	x .8%	$ 527	
$ 23,700	$ 33,900	x .9%	$ 764	
$ 33,900	$ 59,400	x .10%	$ 1,103	
$ 59,400		x .11%	$ 1,697	

Example = taxable income $2,000 x 3% (.03) = $60 subtract $17 = $43 tax

FORM 2 — Montana Individual Income Tax Return — 1992

OR FISCAL year beginning_____, 1992 and ending_____, 19____

LAST NAME	First Name & Initial	Your Social Security No. — —
Spouse's Last Name If Different	Spouse's First Name & Initial	Spouse's Social Security No. — —
MAILING ADDRESS	City	State / Zip Code + 4

DO NOT USE THIS SPACE

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 (see instructions)

Residency Check One: 1 ☐ Resident Full Year | 2 ☐ Nonresident Full Year | 3 ☐ Resident Part Year | Give date of change | State moved to: | State moved from:

EXEMPTIONS

	Regular	65 or Over	Blind		COLUMN A (For single joint, separate, or head of household)	COLUMN B (For spouse only when filing separate, and box 3 is checked)
1. Yourself	☐	☐	☐	**Enter number checked**	☐ 1	
2. Spouse	☐	☐	☐	**Enter number checked**	☐ 2	☐ 2
3. Number of exemptions claimed for dependents. See page 3 of instructions					☐ 3	☐ 3
4. Number of exemptions claimed for handicapped children. See page 3 of instructions					☐ 4	☐ 4
5. Add lines 1, 2, 3, and 4				**Total Number Exemptions**	☐ 5	☐ 5

ATTACH PAYMENT HERE

FOLD ON LINE AND REMOVE

INCOME REPORTED ON FEDERAL RETURN

INCOME REPORTED FROM FEDERAL RETURN

Note: Line 20 *must* match your Federal Adjusted Gross Income

ROUND TO NEAREST DOLLAR

		COLUMN A (For single joint, separate or head of household)	COLUMN B (For spouse only when filing separate, and box 3 is checked)	
6. Wages, salaries, tips, etc. **(Attach W-2's)**	6.			6.
7. Taxable interest income **(Attach Federal Schedule if over $400)**	7.			7.
8. Dividend income **(Attach Federal Schedule if over $400)**	8.			8.
9. Net business income **(Attach Federal Schedule C or C-EZ)**	9.			9.
10. Capital gain or (loss) **(Attach Federal Schedule D)**	10.			10.
11. Supplemental gains or (losses) **(Attach Federal Form 4797)**	11.			11.
12. Rents, royalties, partnerships, estates, trusts, etc. **(Attach Federal Schedule E & 8582)**	12.			12.
13. Net farm income **(Attach Federal Schedule F)**	13.			13.
14a. Social Security Benefits 14a._____ 14b. Taxable amount	14b.			14b.
15a. Total IRA distributions 15a. 15b. Taxable amount **(Attach 1099)**	15b.			15b.
16a. Total pensions and annuities 16a. 16b. Taxable amount **(Attach 1099)**	16b.			16b.
17. Other income (State Ref._____ alimony_____ unemployment_____, etc., specify_____)	17.			17.
18. Total of lines 6 thru 17 TOTAL ►	18.			18.
19. Adjustments to income. Allowable IRA deduction_____ S.E. Tax_____ S.E. Health Insurance_____ Keogh/SEP_____ Other_____	19.			19.
20. FEDERAL ADJUSTED GROSS INCOME (subtract line 19 from 18) ►	20.			20.

ATTACH WITHHOLDING STATEMENTS HERE

ADDITIONS

21. Interest on state, county or municipal bonds (Non-Montana)	21.			21.
22. Federal income tax refunds received (For taxes deducted in an earlier year)	22.			22.
23. Other additions, transfer allocation of income (see instructions) (specify)_____	23.			23.
24. Total additions to income (Add lines 21 thru 23) TOTAL ►	24.			24.
25. Add lines 20 and 24, enter result ►	25.			25.

REDUCTIONS

26. Capital gains exclusion (see instructions and worksheet page 5)	26.			26.
27. Interest exclusion for elderly	27.			27.
28. Interest exclusion for savings bonds, etc. (specify)_____	28.			28.
29. Exempt retirement income (see worksheet; page 5)_____	29.			29.
30. Unemployment	30.			30.
31. Tip Income	31.			31.
32. Other reductions, state refund, transfer allocation of income, recycling of material (see instructions) (specify)_____ NEW	32.			32.
33. Total reductions to income (Add lines 26 thru 32) TOTAL ►	33.			33.
34. Subtract line 33 from 25. Enter amount here and on line 35, page 2 ►	34.			34.