

Intake/Interview for Montana State Taxes

How much of any **Tax-Exempt Interest** is NOT from Montana? _____

If there was **Tip Income**, was the taxpayer in the food, beverage or lodging industries? _____

Did they contribute or withdraw from a **Montana Medical Savings Account (MSA)** _____

If so, Contributions _____ Withdrawals _____

Any non medical withdrawals, if so how much? _____

Itemized Deductions: It is usually advantageous for the taxpayer to itemize deductions on their Montana State Taxes, so make sure that they have the necessary detail for itemizing and that itemized deductions are included on the Federal Return. It is similar to Federal Taxes, except all Federal Taxes paid are included.

If they lived in Montana and itemized deductions the previous year, did they receive a **Federal Tax Refund** in the current year?

If so, how much was the refund _____

Federal Income Taxes Deducted in prior year (MT Schedule III, lines 7a -7d) _____

Refundable Credits Claimed on Federal Return _____

Married Filing Separate: If there is a large difference in income between the spouses, it is usually beneficial to file "Married Filing Separate on the Same Form" in Montana. Make sure the ownership of all Income, Adjustments and Credits is identified. Also, if any deductions are specifically for one spouse or the other, those need to be identified, such as Federal Tax Withholding. Deductions paid out of joint checking accounts may be allocated to the taxpayer's benefit.

Elderly Homeowner/Renter Credit: If the taxpayer is over 62, determine:

Did they reside in MT of 9 months or more during the tax year? _____

Did they occupy a residence as an owner or renter for a total of 6 months? _____

If yes to both: Amount of Rent Paid: _____

Amount of Property Tax Billed: _____