

# 2008 Montana Form 2

## Individual Income Tax Forms and Instructions



Montana Department of  
**REVENUE**

EXHIBIT 3

DATE 2/3/09

### Inside this booklet...

- Form 2
- Form 2EC
- Form 2 Worksheets

### If you need help...



[mt.gov/revenue](http://mt.gov/revenue)



(866) 859-2254 (toll free)  
(406) 444-6900 (Helena area)  
(406) 444-2830 TDD



For more information on filing electronically, please see page 4.

**Tax Filing Deadline  
is April 15, 2009**

Need to check the status of your refund?  
Refer to "Where's My Refund?"  
information on page i.

## This year, make it easy on yourself.

- **File early.**  
*The earlier you file, the better service we can provide in getting your tax return processed.*
- **File electronically.**  
*It's simple, secure and convenient. Some options are available at no cost to you. See details inside on page 4.*
- **If you expect a refund, choose direct deposit.**  
*This simple option will reduce the time it takes for you to receive your refund.*
- **Pay electronically.**  
*Whether you file your tax return electronically or by paper, there are simple, secure and convenient electronic payment options available to you. See details inside on page 22.*
- **Find the answers you need.**  
*Please take some time to visit our website at [mt.gov/revenue](http://mt.gov/revenue), where you'll find tax season updates, frequently asked questions and other helpful filing information.*

# Dear Montana Taxpayers:

Thank you, Montanans, for filing your individual income tax returns—you do a great job! By working together, you help make Montana a great place to live, work and raise a family.

Your Montana Department of Revenue is committed to providing the best possible tax services to the citizens of our great state. We've worked hard to make filing and paying your individual income taxes even more convenient than in past years.

- We strongly encourage you to file and pay electronically, if possible. We continue to expand the direct online services available to you for filing and payment. These options—available to you at no-cost or low-cost—are simple, secure and convenient.

Form 2 will be available for direct electronic filing—at no cost to you—for the tax year 2008 filing season. As of the printing of this booklet, we hadn't set an exact start date but we are working hard to make the direct electronic filing of Form 2 available to you as early in the tax season as possible. To check availability of this service, please visit our website at [mt.gov/revenue](http://mt.gov/revenue).

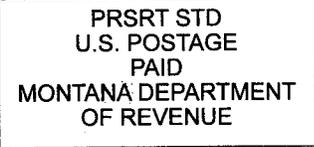
If you use our direct electronic filing service, you'll have the option to request direct deposit if you have a refund due, or make an electronic payment if you have a tax obligation.

- We've changed the design of this booklet to use a color-coded, step-by-step approach to guide you through the task of filing your tax return. We hope these changes to the booklet will make the task of completing your tax return easier, whether you are filing electronically or by paper.
- We've compiled a list of "What's New" on page 1 of this booklet, so you'll be aware of tax law changes, filing updates and new tax credits. Please review this information before you file your tax return.

As always, we promise to do the best we can to provide you with the most accurate and timely assistance to help you file your tax returns, and to ensure that all citizens and businesses pay their fair share of Montana taxes—no more and no less. Together, we're making our tax system work for all Montanans!

Best regards,

Dan Bucks, Director  
Montana Department of Revenue



No Return

# Filing Checklist

## If you file your return by mail, be sure to:

- ◀ Check the appropriate box indicating your residency status.
- ◀ Check the appropriate box or boxes indicating your exemption(s).
- ◀ Check the appropriate box indicating whether you are taking the standard deduction or have elected to itemize your deductions.
- ◀ Sign the return. If you are filing a joint return, your spouse must also sign the return.
- ◀ Sign your check or money order if you have included a payment. Do not send cash.
- ◀ Include all W-2s and 1099s you were issued for 2008.
- ◀ Attach all state and federal schedules that support figures on your return. You do not

need to attach worksheets. You do not need to include schedules that are blank.

- ◀ Keep a copy of your return with all schedules, worksheets, receipts and other supporting documents.
- ◀ Mail your return (see mailing info on inside back cover.)

## If you file your return electronically, be sure to:

- ◀ Receive confirmation that your return was accepted by the Montana Department of Revenue.
- ◀ Make an electronic payment or remember to send a check or money order before April 15, 2009 if you owe.
- ◀ Keep a copy of your return with all schedules, worksheets, receipts and other supporting documents.

## We value your comments and suggestions.

### *The Montana Department of Revenue works for you.*

That's why we look forward to hearing what you have to say. Please let us know how we are doing by completing the improvement survey attached to this instruction booklet. Your comments and suggestions will help us do an even better job for you. And that makes our tax system work for all Montanans!

