

**Brian Hoven**

**From:** Walborn, Gene <gwalborn@mt.gov>  
**Sent:** Thursday, January 31, 2013 3:56 PM  
**To:** brian@hovenequipment.com  
**Cc:** Barbour, Kristan; Caplis, Ed  
**Subject:** Individual Income Tax Information Request

Representative Hoven – I got your message about the income tax calculation for a married couple filing jointly and separately for the same income. The example below addresses your request. I also include in the example a situation where the spouses’ total income is \$60,000 but is based on a \$15,000/\$45,000 split just for comparison.

I will be at House Tax tomorrow morning so I’ll check in to see if this is what you were looking for.

Thanks,  
 Gene Walborn  
 444-0908

Filing Status	Scenario #1		Scenario #2		Scenario #3
	MFS - Same Form		MFS - Same Form		Married Filing Joint
	Spouse A	Spouse B	Spouse A	Spouse B	Both Spouses
Montana AGI Standard	\$ 15,000	\$ 45,000	\$ 30,000	\$ 30,000	\$ 60,000
Deduction	3,000	4,200	4,200	4,200	8,400
Exemptions	2,240	2,240	2,240	2,240	4,480
Taxable Income	9,760	38,560	23,560	23,560	47,120
Tax from Tax Table	242	2,139	1,104	1,104	2,729
Total Tax	\$	2,381	\$	2,208	\$ 2,729

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