



Montana Department of Revenue

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Federal Tax Reform for Individual Income Tax Estimated Revenue Impacts

Income Tax Change	Revenue Impact (Tax Year)		
	2018	2019	2020
Medical Expense Deduction At 10%	(\$2,195,348)	\$87,386	\$105,664
Eliminate \$10,000 State and Local Tax Deduction Limitation	\$1,428,661	\$1,651,425	\$1,776,675
Repeal Miscellaneous Itemized Deductions	\$0	\$0	\$0
Repeal Limit on Certain Itemized Deductions	\$51,419	\$59,579	\$60,272
Keep Qualified Production Activities Deduction	\$4,168,820	\$4,333,175	\$4,648,257
Federal Qualified Business Deduction of 20%	\$0	\$0	\$0
Combined Impact	(\$2,139,304)	\$3,947,827	\$6,614,455