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Schedule V – Montana Tax Credits

Enter your Montana tax credits on the corresponding line.

File Schedule V with your Montana Form 2.

Column A (for single, joint, separate, or head of household)

Column B (for spouse when filing separately using filing status 3a)

Nonrefundable credits that are single-year credits and HAVE NO carryover provision

1	Credit for an income tax liability paid to another state or country from Form 2, Schedule VI, line 10	1	00	00
2	College contribution credit. Include Form CC	2	00	00
3	Qualified endowment credit. Include Form QEC	3	00	00
4	Energy conservation installation credit. Include Form ENRG-C	4	00	00
5	Alternative fuel credit. Include Form AFCR	5	00	00
6	Health insurance for uninsured Montanans credit. Include Form HI	6	00	00
7	Elderly care credit. Include Form ECC	7	00	00
8	Recycle credit. Include Form RCYL	8	00	00
9	Innovative educational program credit	9	00	00
10	Student scholarship organization credit	10	00	00

Nonrefundable credits that HAVE a carryover provision

11	Biodiesel blending and storage credit. Include Form BBSC	11	00	00										
12	Contractor's gross receipts tax credit. If multiple CGR accounts, mark here. <input type="checkbox"/> CGR Account ID: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> - <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td></tr></table> - C G R											12	00	00
13	Geothermal systems credit. Include Form ENRG-A	13	00	00										
14a	Alternative energy systems credit. Recognized nonfossil form of energy generation. Include Form ENRG-B	14a	00	00										
14b	Alternative energy systems credit. Low emission wood or biomass combustion device. Include Form ENRG-B	14b	00	00										
15	Alternative energy production credit. Include Form AEPC	15	00	00										
16	Dependent care assistance credit. Include Form DCAC	16	00	00										
17	Historic property preservation credit. Include federal Form 3468	17	00	00										
18	Infrastructure users fee credit. Include Form IUFC	18	00	00										
19	Empowerment zone credit	19	00	00										
20	Increasing research activities credit. Include a detailed schedule of the credit carryforward	20	00	00										
21	Mineral and coal exploration incentive credit. Include Form MINE-CRED	21	00	00										
22	Adoption credit. Include federal Form 8839	22	00	00										
23	Add lines 1 through 22 and enter the result here and on Form 2, line 51. This is your total nonrefundable credits	23	00	00										

Refundable credits

24	Elderly homeowner/renter credit. Include Form 2EC	24	00	00
25	Emergency lodging credit. Include Form ELC	25	00	00
26	Unlocking public lands credit	26	00	00
27	Add lines 24 through 26 and enter the result here and on Form 2, line 60. This is your total refundable credits	27	00	00

Montana Tax Credits

We have listed the 25 Montana tax credits available to you under three categories. With the exception of the capital gains tax credit, which you must apply before any other credit, you are not required to apply any of these 25 tax credits against your income tax liability in any particular order. For more information about these tax credits, see the instructions on page 31.

