

## Montana Individual Income Tax

**Tax Year:** 2013

**Standard Deduction Percentage:** 20%

**Standard Deduction Maximum**

Single: \$4,270  
 Married filing separately: \$4,270  
 Married filing jointly: \$8,540  
 Head of Household: \$8,540

**Standard Deduction Minimum**

Single: \$1,900  
 Married filing separately: \$1,900  
 Married filing jointly: \$3,800  
 Head of Household: \$3,800

**Personal Exemption:** \$2,280

**Federal Income Tax Deduction Limitations:**

Single: \$5,000  
 Married filing separately: \$5,000  
 Head of household: \$5,000  
 Married filing jointly: \$10,000

**Partial Pension and Annuity Income Exemption**

Maximum Exemption: \$3,900  
 Federal AGI threshold for phase-out: \$32,480

**Capital Gains Tax Credit:** 2%

Rate Table			
If your taxable income is		Then your tax is	Less
More than	But not more than		
\$0	\$2,800	1% of taxable income	
\$2,800	\$4,900	2% of taxable income	\$28
\$4,900	\$7,400	3% of taxable income	\$77
\$7,400	\$10,100	4% of taxable income	\$151
\$10,100	\$13,000	5% of taxable income	\$252
\$13,000	\$16,700	6% of taxable income	\$382
	More than \$16,700	6.9% of taxable income	\$532