



2025 Montana Tax Tables and Deductions

Montana Ordinary Income Tax Table

Single, Married Filing Separately, Estates, Trusts, and PTE Composite Tax Filers			Head of Household			Married Filing Jointly/Qualifying Surviving Spouse		
<i>If your taxable income without net long-term capital gains is</i>	<i>But less than</i>	<i>The following rate applies</i>	<i>If your taxable income without net long-term capital gains is</i>	<i>But less than</i>	<i>The following rate applies</i>	<i>If your taxable income without net long-term capital gains is</i>	<i>But less than</i>	<i>The following rate applies</i>
\$0	\$21,100	4.7%	\$0	\$31,700	4.7%	\$0	\$42,200	4.7%
More than \$21,100		5.9%	More than \$31,700		5.9%	More than \$42,200		5.9%

Montana Net Long-Term Capital Gains Tax Table

Filing status	Net long-term capital gains	Tax Rate
Single and Married Filing Separately	First \$21,100 of capital gains minus Montana Ordinary Income	3.0%
	Net long-term capital gains that exceed \$21,100 minus Montana Ordinary Income	4.1%
	If Montana Ordinary Income exceeds \$21,100	4.1%
Married Filing Joint and Qualified Surviving Spouse	First \$42,200 of capital gains minus Montana Ordinary Income	3.0%
	Next net long-term capital gains that exceed \$42,200 minus Montana Ordinary Income	4.1%
	If MT Montana Ordinary Income exceeds \$42,200	4.1%
Head of Household	First \$31,700 of capital gains minus Montana Ordinary Income	3.0%
	Next net long-term capital gains that exceed \$31,700 minus Montana Ordinary Income	4.1%
	If Montana Ordinary Income exceeds \$31,700	4.1%

Deductions

65 and over exemption	\$5,660
MSA contribution	\$4,600