



Montana Individual Income Tax

V1 12/2019

Tax Year	2019
Standard Deduction Percentage	20%
Standard Deduction Maximum	
Single	\$4,710
Married filing separately	\$4,710
Married filing jointly	\$9,420
Head of Household	\$9,420
Standard Deduction Minimum	
Single	\$2,090
Married filing separately	\$2,090
Married filing jointly	\$4,180
Head of Household	\$4,180
Personal Exemption	\$2,510
Partial Pension and Annuity Income Exemption	
Maximum Exemption	\$4,300
Federal AGI threshold for phase-out	\$35,800
Capital Gains Tax Credit	2%

2019 Montana Individual Income Tax Rates			
If your taxable income (Form 2, page 1, line 14) is:			
More than	But not more than	Then your tax rate is	Less
\$0	\$3,100	1% of taxable income	\$0
\$3,100	\$5,400	2% of taxable income	\$31
\$5,400	\$8,200	3% of taxable income	\$85
\$8,200	\$11,100	4% of taxable income	\$167
\$11,100	\$14,300	5% of taxable income	\$278
\$14,300	\$18,400	6% of taxable income	\$421
More than \$18,400		6.9% of taxable income	\$587

Example:

Your taxable income is \$25,000.
 $\$25,000 \times 6.9\% (0.069) = \$1,725$
 $\$1,725 - \$587 = \$1,138$ tax