

# 2021 Montana Income Tax Tables, Exemptions and Deductions

## 2021 Individual, Estate and Trust, and Pass-Through Income Tax Rates

If your taxable income is more than	But not more than	Your tax is this percent of your taxable income	Minus
\$0	\$3,100	1%	\$0
\$3,100	\$5,500	2%	\$31
\$5,500	\$8,400	3%	\$86
\$8,400	\$11,400	4%	\$170
\$11,400	\$14,600	5%	\$284
\$14,600	\$18,800	6%	\$430
\$18,800		6.9%	\$599

## 2021 Individual Deductions and Exemptions

Deduction or Exemption Type		Amount
<b>Maximum Standard Deduction</b>	Single	\$4,830
	Married Filing Separately	\$4,830
	Married Filing Jointly	\$9,660
	Head of Household	\$9,660
<b>Minimum Standard Deduction</b>	Single	\$2,140
	Married Filing Separately	\$2,140
	Married Filing Jointly	\$4,280
	Head of Household	\$4,280
<b>Personal Exemption</b>		\$2,580
<b>Partial Pension and Annuity Exemption</b>	Maximum Exemption	\$4,400
	Federal AGI Phase-out Amount	\$36,700
<b>Capital Gains Tax Credit</b>		2%
<b>Montana Medical Savings Account Contribution Limit</b>		\$4,000



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