



United States House Committee on

**Ways & Means**  
CHAIRMAN JASON SMITH

## Key Individual Tax Policies from the Trump Tax Cuts Set to Expire for Montana Constituents

### Tax Hikes Looming for Montana Residents on December 31, 2025:

- Montana is home to **749,640** taxpayers.
- The average taxpayer in Montana would see a **25% tax hike** if the Trump Tax Cuts expire.
- A **family of 4** making \$70,804, the median income in Montana, would see a **\$1,401** tax increase if the Trump Tax Cuts expire.
  - This is worth about **6 weeks of groceries** to a typical family of 4 in the region.



### Impact on Montana Residents by the Numbers

<b>111,910</b>	Montana families would see their household's Child Tax Credit cut in half.
<b>92%</b>	of Montana taxpayers would see their Guaranteed Deduction slashed in half.
<b>105,780</b>	Small Businesses in Montana would be hit with a 43.4% tax rate if the 199A Small Business Deduction expires.
<b>15,692</b>	Montana taxpayers would be impacted by the return of the Alternative Minimum Tax.
<b>22,567</b>	Family-Owned Farms in Montana would have their Death Tax Exemption slashed in half next year.











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## Tax Cuts for Individuals and Families in Montana that Expire in 2025:

Projected Tax Rates		
Income	Current Rate	Scheduled Tax Rate
\$12,150	10% 	15%
\$49,425	12% 	15%
\$105,375	22% 	25%
\$201,150	24% 	28%
\$255,450	32% 	33%
\$638,625	35% 	39.6%

Current Law	Scheduled
Guaranteed Deduction Cut	
\$15,300 – Single \$30,600 – Married	\$8,300 – Single \$16,600 – Married
Child Tax Credit Cut	
\$2,000 per child w/ SSN Requirement	\$1,000 per child w/ <u>NO</u> SSN Requirement
Alternative Minimum Tax Returns	
Currently impacts 200,000 Taxpayers	Would impact 7.6 million Taxpayers
40% Death Tax with Exemption Cut	
\$13.61m – Single \$27.22m – Married	\$7.13m – Single \$14.26m – Married

