



2021 Montana Income Tax Return for Estates and Trusts

Include a complete copy of the federal Form 1041 and all related forms and schedules.

For calendar year 2021 or tax year beginning 09092099 and ending 09092099

Page 1

Mark all that apply.	Name of Estate or Trust	FEIN	999999999
<input checked="" type="checkbox"/> Initial return	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
<input checked="" type="checkbox"/> Final return	Name and Title of Fiduciary	Date Entity Created	09092099
<input checked="" type="checkbox"/> Amended return	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Enter number of:	
<input checked="" type="checkbox"/> Refund return	Mailing Address	Schedules K-1 included	99999
<input checked="" type="checkbox"/> Estate or filing trust	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Resident beneficiaries	99999
made a Section	City	State	ZIP Code + 4
645 election	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999
		Nonresident beneficiaries	99999
		Other types of beneficiaries	99999

Entity Type. Mark all that apply.				Residency Status			
<input checked="" type="checkbox"/> Decedent's estate	<input checked="" type="checkbox"/> Qualified disability trust	<input checked="" type="checkbox"/> Bankruptcy estate (Chapter 11)	<input checked="" type="checkbox"/> Resident	<input checked="" type="checkbox"/> Resident part-year			
<input checked="" type="checkbox"/> Simple trust	<input checked="" type="checkbox"/> ESBT	<input checked="" type="checkbox"/> Pooled income fund	<input checked="" type="checkbox"/> Nonresident	State moved to	XX		
<input checked="" type="checkbox"/> Complex trust	<input checked="" type="checkbox"/> Grantor type trust	<input checked="" type="checkbox"/> Qualified funeral trust		State moved from	XX		
	<input checked="" type="checkbox"/> Bankruptcy estate (Chapter 7)	<input checked="" type="checkbox"/> Other	5 : OTHER	1099			
			Date of change	09092099			

Enter amounts on lines 1 through 17 corresponding to your federal return. Round to the nearest dollar. If no entry, leave blank.

Income	1 Interest income	999999999999	00
	2 Ordinary dividends	999999999999	00
	3 Business income or (loss)	Federal Business Code/NAICS	999999
	4 Capital gain or (loss)	999999999999	00
	5 Rents, royalties, partnerships, other estates and trusts, etc.	999999999999	00
	6 Farm income or (loss)	999999999999	00
	7 Ordinary gain or (loss)	999999999999	00
	8 Other income. List type	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	and amount.
	9 Add lines 1 through 8.	This is your total federal income.	
Line 9 must equal the total income reported on federal Form 1041 (See instructions for Electing Small Business Trust).			
Deductions and Exemptions	10 Interest	999999999999	00
	11 Taxes (do not include federal income tax deduction)	999999999999	00
	12 Fiduciary fees	999999999999	00
	13 Charitable deduction	999999999999	00
	14 Attorney, accountant, and return preparer fees	999999999999	00
	15a Other deductions (include schedule)	999999999999	00
	15b Net operating loss deduction (See instructions)	999999999999	00
	16 Add lines 10 through 15b	999999999999	00
	17 Federal adjusted total income or (loss). Subtract line 16 from line 9. (The amount on this line must equal federal Form 1041, line 17.)	999999999999	00
	18 Montana additions from Schedule A, line 9	999999999999	00
	19 Montana deductions and subtractions from Schedule B, line 10	999999999999	00
	20 Add lines 17 and 18, then subtract line 19.	This is your Montana adjusted total income or (loss).	
	21 Montana income distribution deduction from Schedule C, line 13, but not less than zero	999999999999	00
	22 Federal taxes paid or accrued on undistributed income	999999999999	00
	23 Exemption	2580	00
	24 Subtract lines 21, 22, and 23 from line 20. (If a loss, see instructions.)	This is your Montana taxable income.	

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6/2021

Taxes and Credits	25	Montana taxable income from line 24	25	999999999999	00
	26	Tax from the tax table. If line 25 is zero or less, enter 0.	26	999999999999	00
	27	Resident capital gains tax credit on undistributed capital gains from Schedule E, line 4	27	999999999999	00
	28	Subtract line 27 from line 26. If zero or less, enter 0. This is your resident tax after capital gains tax credit.	28	999999999999	00
	28a	Nonresident, part-year resident tax after capital gains credit from Schedule F, line 18, but not less than zero	28a	999999999999	00
	29	Tax on lump sum distributions	29	999999999999	00
	30	Add line 28 or 28a and line 29. This is your total tax.	30	999999999999	00
	31	Credit for taxes paid to other states or countries (See instructions)	31	999999999999	00
	32	Other nonrefundable credits. List credit forms. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	32	999999999999	00
	33	Add lines 31 and 32. This is your total nonrefundable credits.	33	999999999999	00
Payments and Refundable Credits	34	Subtract line 33 from line 30. If zero or less, enter 0.	34	999999999999	00
	35	Endowment credit recapture tax	35	999999999999	00
	36	Add lines 34, 35, and the ESBT tax liability from Schedule G, line 16. This is your tax liability.	36	999999999999	00
	37a	Total Montana income tax withheld. Include federal Forms W-2 and 1099.	37a	999999999999	00
	37b	Montana income tax withheld allocated to beneficiaries	37b	999999999999	00
	37	Subtract line 37b from 37a. This is your Montana income tax withheld allocable to the estate or trust.	37	999999999999	00
	38a	Total Montana pass-through entity withholding from Montana Schedules K-1 (PTE), Part 5, line 3	38a	999999999999	00
	38b	Montana pass-through entity withholding allocated to beneficiaries	38b	999999999999	00
	38	Subtract line 38b from 38a. This is your Montana pass-through entity withholding allocable to the estate or trust.	38	999999999999	00
	39a	Total Montana mineral royalty tax withheld from federal Forms 1099 or Montana Schedules K-1 (PTE), Part 5, line 4	39a	999999999999	00
39b	Mineral royalty tax withheld allocated to beneficiaries	39b	999999999999	00	
39	Subtract line 39b from 39a. This is your mineral royalty tax withheld allocable to the estate or trust.	39	999999999999	00	
Tax	40	2021 estimated tax payments and amount applied from the 2020 return	40	999999999999	00
	41	2021 extension payments	41	999999999999	00
	42	Refundable credits. List credit forms. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	42	999999999999	00
	43	Add lines 37 through 42. This is your total payments and refundable credits.	43	999999999999	00
Penalties and Interest	44	If line 36 is greater than line 43, subtract line 43 from line 36. This is your tax due.	44	999999999999	00
	45	If line 43 is greater than line 36, subtract line 36 from line 43. This is your tax overpaid.	45	999999999999	00
	46	Interest on underpayment of estimated taxes (See instructions)	46	999999999999	00
	47	Late filing, late payment penalties and interest (See instructions and table)	47	999999999999	00
	48	Other penalties (See instructions)	48	999999999999	00
	49	Add the amounts on lines 46 through 48. This is your total penalties and interest.	49	999999999999	00

Continue to page 3 for the calculation of the amount the entity owes or its refund.

2021 Montana Fiduciary Income Tax Table

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax	If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$3,100	1% (0.010)	\$0	99999	\$11,400	\$14,600	5% (0.050)	\$284	99999
\$3,100	\$5,500	2% (0.020)	\$31	99999	\$14,600	\$18,800	6% (0.060)	\$430	99999
\$5,500	\$8,400	3% (0.030)	\$86	99999	More Than \$18,800		6.9% (0.069)	\$599	99999
\$8,400	\$11,400	4% (0.040)	\$170	99999					

For example: Taxable income \$6,800 X 3% (0.030) = \$204 \$204 minus \$86 = \$118 tax

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.



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Amount the Entity Owes or Its Refund	50	If the estate or trust has a tax due (amount on line 44), add lines 44 and 49 or , if the estate or trust has a tax overpayment (amount on line 45) and it is less than line 49, subtract line 45 from line 49. Enter the result. This is the amount the estate or trust owes.	50	999999999999	00
	Why not e-pay? See your options at MTRevenue.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.				
	51	If the estate or trust has a tax overpayment (amount on line 45) and it is greater than line 49, subtract line 49 from line 45. Enter the result. This is your overpayment.	51	999999999999	00
	52	Enter the amount on line 51 that the estate or trust wants applied to the 2022 estimated tax	52	999999999999	00
	53	Subtract line 52 from line 51. Enter the result. This is your refund.	53	999999999999	00

To direct deposit your refund, complete 1, 2, 3 and 4. (See instructions)

1. RTN# XXXXXXXXX 2. ACCT# XXXXXXXXXXXXXXXXXXXX

3. If using direct deposit, the estate or trust is required to mark one box. ☒ Checking ☒ Savings

4. Is this refund going to an account that is located outside of the United States or its territories? ☒ Yes ☐ No

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Fiduciary (or officer representing fiduciary)	Date	FEIN of Fiduciary (if a financial institution)	Telephone Number
X _____	09092099	999999999	999 999 9999

Print/Type Preparer's Name	Preparer's Signature	Date	PTIN
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	_____	09092099	P99999999
Firm's Name	Firm's FEIN		
XX	999999999		
Firm's Address	Telephone Number		
XX	999 999 9999		

Mark the box to allow your tax preparer to discuss this return with us. ☒

Send your completed Form FID-3 to:

Montana Department of Revenue
PO Box 8021
Helena, MT 59604-8021

Schedule A – Schedule of Additions

1	Interest and mutual fund dividends from state, county, or municipal bonds from other states	1	999999999999	00
2	Dividends not included in federal total income	2	999999999999	00
3	Taxable federal refund	3	999999999999	00
4	Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	4	999999999999	00
5	All state and local taxes included on page 1, line 11	5	999999999999	00
6	Expenses allocated to U.S. obligations	6	999999999999	00
7	Federal net operating loss carryover included on page 1, line 15b	7	999999999999	00
8	Other income. List type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX and amount.	8	999999999999	00
9	Add lines 1 through 8. Enter the total on page 1, line 18. This is your total additions.	9	999999999999	00



Schedule B – Schedule of Deductions/Subtractions

1	Exempt interest and mutual fund dividends from federal bonds, notes, and other obligations	1	999999999999	00
2	State tax refunds included on page 1, line 8	2	999999999999	00
3	Other recoveries of amounts deducted in earlier years that did not reduce Montana taxable income	3	999999999999	00
4	Partial Pension, Annuity, and IRA income exemption (See worksheet and instructions)	4	999999999999	00
5	Subtraction for federal taxable U.S. Railroad Retirement Board benefits (Tier I and Tier II)	5	999999999999	00
6	Expenses allocated to other states' interest and mutual fund dividends	6	999999999999	00
7	Montana net operating loss carryover from Montana Form NOL	7	999999999999	00
8	State and local taxes (limited to \$10,000, see instructions)	8	999999999999	00
9	Other subtractions. List type <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> and amount.	9	999999999999	00
10	Add lines 1 through 9. Enter the total on page 1, line 19. This is your total deductions/subtractions.	10	999999999999	00

Schedule C – Montana Distributable Net Income (MDNI) and Montana Income Distribution Deduction (MIDD)

1	Montana adjusted total income or (loss) from page 1, line 20. If Montana adjusted total income and the total from page 1, line 4 are losses, use the smaller loss.	1	999999999999	00
2a	Add: Federal tax-exempt income (gross)	2a	999999999999	00
2b	Less: Expenses allocated to federal tax-exempt income	2b	999999999999	00
2c	Add: Income from federal obligations that is tax-exempt for Montana	2c	999999999999	00
2d	Less: Expenses allocated to income from federal obligations that are tax-exempt for Montana	2d	999999999999	00
2e	Add: Expenses allocated to non-Montana municipal income taxable to Montana	2e	999999999999	00
2f	Less: Non-Montana municipal income taxable to Montana	2f	999999999999	00
2	Montana adjusted tax-exempt interest income	2	999999999999	00
3a	Enter the amount from federal Form 1041, Schedule B, line 3	3a	999999999999	00
3b	Enter the amount from federal Form 1041, Schedule B, line 4	3b	999999999999	00
3c	Enter the amount from federal Form 1041, Schedule B, line 5	3c	999999999999	00
3	Add lines 3a through 3c. This is your total net capital gains.	3	999999999999	00
4	If the amount on page 1, line 4 is a gain, enter as a negative number. If the amount on page 1, line 4 is a loss, enter the loss as a positive number.	4	999999999999	00
5	Combine lines 1 through 4. If zero or less, enter 0. This is your Montana distributable net income.	5	999999999999	00
6	If a complex trust, enter the accounting income for the tax year as determined under the governing instrument	6	999999999999	00
7	Income required to be distributed currently	7	999999999999	00
8	Other amounts paid, credited, or otherwise required to be distributed	8	999999999999	00
9	Add lines 7 and 8. This is your actual total distributions for the year.	9	999999999999	00
10	Tax-exempt income included in actual distributions included on line 9	10	999999999999	00
11	Subtract line 10 from line 9. This is your tentative income distribution deduction based on actual distributions.	11	999999999999	00
12	Subtract line 2 from line 5. If zero or less, enter 0. This is your tentative income distribution deduction.	12	999999999999	00
13	Enter the smaller of line 11 or line 12 here, and on page 1, line 21. If zero or less, enter 0. This is your Montana income distribution deduction.	13	999999999999	00



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Schedule D – Beneficiaries and Montana Income Distributions

A Montana Schedule K-1 is required for every beneficiary receiving a Montana income distribution. If more than 8 beneficiaries, see instructions.

1	Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	SSN	999999999	FEIN 999999999
	1a	Share of federal distribution deduction	999999999999 00
	1b	Share of Montana distribution deduction	999999999999 00
	1c	Difference (line 1a minus line 1b)	999999999999 00
2	Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	SSN	999999999	FEIN 999999999
	2a	Share of federal distribution deduction	999999999999 00
	2b	Share of Montana distribution deduction	999999999999 00
	2c	Difference (line 2a minus line 2b)	999999999999 00
3	Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	SSN	999999999	FEIN 999999999
	3a	Share of federal distribution deduction	999999999999 00
	3b	Share of Montana distribution deduction	999999999999 00
	3c	Difference (line 3a minus line 3b)	999999999999 00
4	Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	SSN	999999999	FEIN 999999999
	4a	Share of federal distribution deduction	999999999999 00
	4b	Share of Montana distribution deduction	999999999999 00
	4c	Difference (line 4a minus line 4b)	999999999999 00
5	Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	SSN	999999999	FEIN 999999999
	5a	Share of federal distribution deduction	999999999999 00
	5b	Share of Montana distribution deduction	999999999999 00
	5c	Difference (line 5a minus line 5b)	999999999999 00
6	Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	SSN	999999999	FEIN 999999999
	6a	Share of federal distribution deduction	999999999999 00
	6b	Share of Montana distribution deduction	999999999999 00
	6c	Difference (line 6a minus line 6b)	999999999999 00
7	Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	SSN	999999999	FEIN 999999999
	7a	Share of federal distribution deduction	999999999999 00
	7b	Share of Montana distribution deduction	999999999999 00
	7c	Difference (line 7a minus line 7b)	999999999999 00
8	Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	SSN	999999999	FEIN 999999999
	8a	Share of federal distribution deduction	999999999999 00
	8b	Share of Montana distribution deduction	999999999999 00
	8c	Difference (line 8a minus line 8b)	999999999999 00



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Schedule E – Resident Capital Gains Tax Credit Calculation

- 1 Enter the capital gain or (loss) from page 1, line 4
 2 Enter the net capital gains reported on federal Form 1041, Schedule D, Part III, line 19, column (1) Beneficiaries
 3 Subtract line 2 from line 1. If this line is zero or less, you cannot claim a capital gains credit.
 4 Multiply line 3 by 2% (.02). Enter here and on page 2, line 27. **This is your allowable resident capital gains tax credit.**

1	999999999999	00
2	999999999999	00
3	999999999999	00
4	999999999999	00

Schedule F – Nonresident /Part-Year Resident Estate and Trust Tax

- 1 Interest income
 2 Ordinary dividends
 3 Business income or (loss)
 4 Capital gain or (loss)
 5 Rental real estate, royalties, partnerships, S corporations, other estates, and trusts, etc.
 6 Farm income or (loss)
 7 Ordinary gain or (loss)
 8 Other income
 9 Interest and mutual fund dividends from other states' state, county, or municipal bonds
 10 Dividends not included in total federal income
 11 Taxable federal refund
 12 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income
 13 Other additions to income and adjustments
 14 Add lines 1 through 13 and enter the result here.

Column B is the estate or trust's Montana source income.

- 15 Divide the amount in column B, line 14 by the amount in column A, line 14 and enter result here. Round to 6 decimal places and do not enter more than 1.000000.

- 16 Enter the tax from page 2, line 26
 17 Multiply column B, line 4 by 2% (.02). **This is your nonresident/part-year resident capital gains credit.**
 18 Multiply the tax on line 16 by the percentage on line 15 and deduct line 17. Enter the result here and on page 2, line 28a.

This is your estate or trust nonresident/part-year resident tax after capital gains tax credit.

A Total undistributed income		B Montana source income included in column A	
1	999999999999 00	999999999999 00	00
2	999999999999 00	999999999999 00	00
3	999999999999 00	999999999999 00	00
4	999999999999 00	999999999999 00	00
5	999999999999 00	999999999999 00	00
6	999999999999 00	999999999999 00	00
7	999999999999 00	999999999999 00	00
8	999999999999 00	999999999999 00	00
9	999999999999 00	999999999999 00	00
10	999999999999 00	999999999999 00	00
11	999999999999 00	999999999999 00	00
12	999999999999 00	999999999999 00	00
13	999999999999 00	999999999999 00	00
14	999999999999 00	999999999999 00	00
15		9.999999	
16		999999999999 00	00
17		999999999999 00	00
18		999999999999 00	00

Schedule F applies to nonresident and part-year resident estates and trusts only. The fiduciary will use this schedule to compute the ratio of undistributed Montana source income to total undistributed income. This ratio is then multiplied by the tax from page 2, line 26, and reduced by the capital gains credit on Schedule F, line 17, to determine the nonresident or part-year resident tax to be reported on page 2, line 28a.

Column A – For lines 1 through 13, start with the corresponding line on page 1 and reduce that amount by any income distributed to the beneficiaries.

Column B – For lines 1 through 13, report the amount of Montana source income included in column A.



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Montana Schedule K-1 (FID-3)

Beneficiary's Share of Income (Loss), Deductions, Credits, etc.

For calendar year 2021 or tax year beginning 09092099 and ending 09092099

Part 1 Estate or Trust Information	Mark applicable boxes: <input checked="" type="checkbox"/> Final Schedule K-1 <input checked="" type="checkbox"/> Amended Schedule K-1	FEIN	999999999	
	Name of Estate or Trust	XX		
	Fiduciary's Name	XX		
	Mailing Address	XX		
	City	State	ZIP Code	
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999	
Part 2 Beneficiary Information	Beneficiary's Name	FEIN	999999999	
	Mailing Address	OR		
		SSN	999999999	
	City	State	ZIP Code	
		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999
	What type of entity is this beneficiary? XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
	If beneficiary is an individual, estate, or trust, the beneficiary is a: <input checked="" type="checkbox"/> Full-year resident <input checked="" type="checkbox"/> Part-year resident <input checked="" type="checkbox"/> Nonresident			
Part 3 Montana Adjustments	A Montana additions to income.	A	999999999999	00
	Adjustment for smaller federal estate and trust taxable distributions.			
	B Montana deductions from income.	B	999999999999	00
	Adjustment for larger federal estate and trust taxable distribution.			
Part 4 Beneficiary's Share of Montana Source Income (Loss)	1 Interest income	1	999999999999	00
	2 Dividends	2	999999999999	00
	3 Business income or (loss)	3	999999999999	00
	4 Capital gain or (loss)	4	999999999999	00
	5 Rents, royalties, partnerships, S corporations, other estates and trusts, etc.	5	999999999999	00
	6 Net farm income or (loss)	6	999999999999	00
	7 Ordinary gain or (loss)	7	999999999999	00
	8 Other income. List type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX and amount.	8	999999999999	00
	9 Montana source additions to income reported on Form FID-3, Schedule A.			
	Include a list with types XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX and amount.	9	999999999999	00
Part 5 Supplemental Information	1 Montana mineral royalty tax withheld	1	999999999999	00
	2 Federal income tax paid or incurred allocated to beneficiary. (See instructions)	2	999999999999	00
	3 Other information. List type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX and amount.	3	999999999999	00



999999999999



2021 Montana Income Tax Return for Estates and Trusts

Include a complete copy of the federal Form 1041 and all related forms and schedules.

For calendar year 2021 or tax year beginning and ending

Page 1	Mark all that apply.		Name of Estate or Trust	FEIN	987987987
	<input type="checkbox"/>	Initial return	DUCK ESTATES		
	<input type="checkbox"/>	Final return	Name and Title of Fiduciary	Date Entity Created	01012001
	<input checked="" type="checkbox"/>	Amended return	AJ'S HOUSE OF MIRRORS	Enter number of:	
	<input type="checkbox"/>	Refund return	Mailing Address	Schedules K-1 included	
	<input type="checkbox"/>	Estate or filing trust made a Section 645 election	RR 1 BOX 23	Resident beneficiaries	5
			City	Nonresident beneficiaries	
			State	Other types of beneficiaries	
			ZIP Code + 4		
			BILLINGS		
			MT		
			28403		

Entity Type. Mark all that apply.			Residency Status		
<input checked="" type="checkbox"/> Decedent's estate	<input type="checkbox"/> Qualified disability trust	<input type="checkbox"/> Bankruptcy estate (Chapter 11)	<input type="checkbox"/> Resident	<input type="checkbox"/> Resident part-year	
<input type="checkbox"/> Simple trust	<input type="checkbox"/> ESBT	<input type="checkbox"/> Pooled income fund	<input checked="" type="checkbox"/> Nonresident	State moved to	
<input type="checkbox"/> Complex trust	<input type="checkbox"/> Grantor type trust	<input type="checkbox"/> Qualified funeral trust		State moved from	
	<input type="checkbox"/> Bankruptcy estate (Chapter 7)	<input type="checkbox"/> Other 		Date of change	

Enter amounts on lines 1 through 17 corresponding to your federal return. Round to the nearest dollar. If no entry, leave blank.

Income	1 Interest income		1	54654	00
	2 Ordinary dividends		2	65465	00
	3 Business income or (loss)	Federal Business Code/NAICS 234568	3	34567	00
	4 Capital gain or (loss)		4		00
	5 Rents, royalties, partnerships, other estates and trusts, etc.		5		00
	6 Farm income or (loss)		6		00
	7 Ordinary gain or (loss)		7		00
	8 Other income. List type and amount.		8		00
	9 Add lines 1 through 8.	This is your total federal income.	9	154686	00
Line 9 must equal the total income reported on federal Form 1041 (See instructions for Electing Small Business Trust).					
Deductions and Exemptions	10 Interest		10	2345	00
	11 Taxes (do not include federal income tax deduction)		11		00
	12 Fiduciary fees		12		00
	13 Charitable deduction		13		00
	14 Attorney, accountant, and return preparer fees		14	5555	00
	15a Other deductions (include schedule)		15a		00
	15b Net operating loss deduction (See instructions)		15b		00
	16 Add lines 10 through 15b		16	7900	00
	17 Federal adjusted total income or (loss). Subtract line 16 from line 9. (The amount on this line must equal federal Form 1041, line 17.)		17	146786	00
	18 Montana additions from Schedule A, line 9		18	719	00
	19 Montana deductions and subtractions from Schedule B, line 10		19		00
	20 Add lines 17 and 18, then subtract line 19.	This is your Montana adjusted total income or (loss).	20	147505	00
	21 Montana income distribution deduction from Schedule C, line 13, but not less than zero		21		00
	22 Federal taxes paid or accrued on undistributed income		22		00
	23 Exemption		23	2580	00
24 Subtract lines 21, 22, and 23 from line 20. (If a loss, see instructions.)	This is your Montana taxable income.	24	144925	00	

Office Use Only

Date Received

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Taxes and Credits	25	Montana taxable income from line 24	25	144925	00
	26	Tax from the tax table. If line 25 is zero or less, enter 0.	26	9401	00
	27	Resident capital gains tax credit on undistributed capital gains from Schedule E, line 4	27	195	00
	28	Subtract line 27 from line 26. If zero or less, enter 0. This is your resident tax after capital gains tax credit.	28	9206	00
	28a	Nonresident, part-year resident tax after capital gains credit from Schedule F, line 18, but not less than zero	28a		00
	29	Tax on lump sum distributions	29		00
	30	Add line 28 or 28a and line 29. This is your total tax.	30	9206	00
	31	Credit for taxes paid to other states or countries (See instructions)	31		00
	32	Other nonrefundable credits. List credit forms. This is your total nonrefundable credits.	32		00
	33	Add lines 31 and 32.	33		00
Payments and Refundable Credits	34	Subtract line 33 from line 30. If zero or less, enter 0.	34	9206	00
	35	Endowment credit recapture tax	35		00
	36	Add lines 34, 35, and the ESBT tax liability from Schedule G, line 16. This is your tax liability.	36	9206	00
	37a	Total Montana income tax withheld. Include federal Forms W-2 and 1099.	37a	789	00
	37b	Montana income tax withheld allocated to beneficiaries	37b		00
	37	Subtract line 37b from 37a. This is your Montana income tax withheld allocable to the estate or trust.	37	789	00
	38a	Total Montana pass-through entity withholding from Montana Schedules K-1 (PTE), Part 5, line 3	38a		00
	38b	Montana pass-through entity withholding allocated to beneficiaries	38b		00
	38	Subtract line 38b from 38a. This is your Montana pass-through entity withholding allocable to the estate or trust.	38		00
	Tax	39a	Total Montana mineral royalty tax withheld from federal Forms 1099 or Montana Schedules K-1 (PTE), Part 5, line 4	39a	
39b		Mineral royalty tax withheld allocated to beneficiaries	39b		00
39		Subtract line 39b from 39a. This is your mineral royalty tax withheld allocable to the estate or trust.	39		00
40		2021 estimated tax payments and amount applied from the 2020 return	40	12345	00
41		2021 extension payments	41		00
42		Refundable credits. List credit forms.	42		00
43		Add lines 37 through 42. This is your total payments and refundable credits.	43	13134	00
44		If line 36 is greater than line 43, subtract line 43 from line 36. This is your tax due.	44	0	00
45		If line 43 is greater than line 36, subtract line 36 from line 43. This is your tax overpaid.	45	3928	00
Penalties and Interest		46	Interest on underpayment of estimated taxes (See instructions)	46	
	47	Late filing, late payment penalties and interest (See instructions and table)	47		00
	48	Other penalties (See instructions)	48		00
	49	Add the amounts on lines 46 through 48. This is your total penalties and interest.	49		00

Continue to page 3 for the calculation of the amount the entity owes or its refund.

2021 Montana Fiduciary Income Tax Table

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax	If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$3,100	1% (0.010)	\$0		\$11,400	\$14,600	5% (0.050)	\$284	
\$3,100	\$5,500	2% (0.020)	\$31		\$14,600	\$18,800	6% (0.060)	\$430	
\$5,500	\$8,400	3% (0.030)	\$86		More Than \$18,800		6.9% (0.069)	\$599	9291
\$8,400	\$11,400	4% (0.040)	\$170						

For example: Taxable income \$6,800 X 3% (0.030) = \$204 \$204 minus \$86 = \$118 tax

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.



21DT0257

Amount the Entity Owes or Its Refund	50	If the estate or trust has a tax due (amount on line 44), add lines 44 and 49 or , if the estate or trust has a tax overpayment (amount on line 45) and it is less than line 49, subtract line 45 from line 49. Enter the result. This is the amount the estate or trust owes.	50		00
	Why not e-pay? See your options at MTRevenue.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.				
	51	If the estate or trust has a tax overpayment (amount on line 45) and it is greater than line 49, subtract line 49 from line 45. Enter the result. This is your overpayment.	51	3928	00
	52	Enter the amount on line 51 that the estate or trust wants applied to the 2022 estimated tax	52	1010	00
	53	Subtract line 52 from line 51. Enter the result. This is your refund.	53	2918	00

To direct deposit your refund, complete 1, 2, 3 and 4.
(See instructions)

1. RTN# 987987987 2. ACCT# 98798798712165432

3. If using direct deposit, the estate or trust is required to mark one box. ☒ Checking ☐ Savings

4. Is this refund going to an account that is located outside of the United States or its territories? ☐ Yes ☒ No

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Fiduciary (or officer representing fiduciary)	Date	FEIN of Fiduciary (if a financial institution)	Telephone Number
X _____	02022022	321654987	987 654 3210

Print/Type Preparer's Name	Preparer's Signature	Date	PTIN
JUST ME	_____	02022022	P54321987
Firm's Name			Firm's FEIN
NOT ME			123654789
Firm's Address			Telephone Number
1 THERE ST, HELENA, MT 12345 6789			987 456 3216

Mark the box to allow your tax preparer to discuss this return with us. ☐

Send your completed Form FID-3 to:

Montana Department of Revenue
PO Box 8021
Helena, MT 59604-8021

Schedule A – Schedule of Additions

1	Interest and mutual fund dividends from state, county, or municipal bonds from other states	123	00
2	Dividends not included in federal total income	111	00
3	Taxable federal refund	100	00
4	Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	99	00
5	All state and local taxes included on page 1, line 11	88	00
6	Expenses allocated to U.S. obligations	77	00
7	Federal net operating loss carryover included on page 1, line 15b	66	00
8	Other income. List type <u>LASKJD</u> and amount.	55	00
9	Add lines 1 through 8. Enter the total on page 1, line 18. This is your total additions.	719	00



Schedule B – Schedule of Deductions/Subtractions

1	Exempt interest and mutual fund dividends from federal bonds, notes, and other obligations	1		00
2	State tax refunds included on page 1, line 8	2		00
3	Other recoveries of amounts deducted in earlier years that did not reduce Montana taxable income	3		00
4	Partial Pension, Annuity, and IRA income exemption (See worksheet and instructions)	4		00
5	Subtraction for federal taxable U.S. Railroad Retirement Board benefits (Tier I and Tier II)	5		00
6	Expenses allocated to other states' interest and mutual fund dividends	6		00
7	Montana net operating loss carryover from Montana Form NOL	7		00
8	State and local taxes (limited to \$10,000, see instructions)	8		00
9	Other subtractions. List type <input type="text"/> and amount.	9		00
10	Add lines 1 through 9. Enter the total on page 1, line 19. This is your total deductions/subtractions.	10		00

Schedule C – Montana Distributable Net Income (MDNI) and Montana Income Distribution Deduction (MIDD)

1	Montana adjusted total income or (loss) from page 1, line 20. If Montana adjusted total income and the total from page 1, line 4 are losses, use the smaller loss.	1		00
2a	Add: Federal tax-exempt income (gross)	2a		00
2b	Less: Expenses allocated to federal tax-exempt income	2b		00
2c	Add: Income from federal obligations that is tax-exempt for Montana	2c		00
2d	Less: Expenses allocated to income from federal obligations that are tax-exempt for Montana	2d		00
2e	Add: Expenses allocated to non-Montana municipal income taxable to Montana	2e		00
2f	Less: Non-Montana municipal income taxable to Montana	2f		00
2	Montana adjusted tax-exempt interest income	2		00
3a	Enter the amount from federal Form 1041, Schedule B, line 3	3a		00
3b	Enter the amount from federal Form 1041, Schedule B, line 4	3b		00
3c	Enter the amount from federal Form 1041, Schedule B, line 5	3c		00
3	Add lines 3a through 3c. This is your total net capital gains.	3		00
4	If the amount on page 1, line 4 is a gain, enter as a negative number. If the amount on page 1, line 4 is a loss, enter the loss as a positive number.	4		00
5	Combine lines 1 through 4. If zero or less, enter 0. This is your Montana distributable net income.	5		00
6	If a complex trust, enter the accounting income for the tax year as determined under the governing instrument	6		00
7	Income required to be distributed currently	7		00
8	Other amounts paid, credited, or otherwise required to be distributed	8		00
9	Add lines 7 and 8. This is your actual total distributions for the year.	9		00
10	Tax-exempt income included in actual distributions included on line 9	10		00
11	Subtract line 10 from line 9. This is your tentative income distribution deduction based on actual distributions.	11		00
12	Subtract line 2 from line 5. If zero or less, enter 0. This is your tentative income distribution deduction.	12		00
13	Enter the smaller of line 11 or line 12 here, and on page 1, line 21. If zero or less, enter 0. This is your Montana income distribution deduction.	13		00



21DT0457

Schedule D – Beneficiaries and Montana Income Distributions

A Montana Schedule K-1 is required for every beneficiary receiving a Montana income distribution. If more than 8 beneficiaries, see instructions.

1	Name	PORK E PIG		
	SSN	123456789	FEIN	
	1a	Share of federal distribution deduction	1a	1234 00
	1b	Share of Montana distribution deduction	1b	00
	1c	Difference (line 1a minus line 1b)	1c	1234 00

2	Name	PENNY PIG		
	SSN	123123123	FEIN	
	2a	Share of federal distribution deduction	2a	1212 00
	2b	Share of Montana distribution deduction	2b	00
	2c	Difference (line 2a minus line 2b)	2c	1212 00

3	Name	JOHN SMITH		
	SSN		FEIN	987987987
	3a	Share of federal distribution deduction	3a	1111 00
	3b	Share of Montana distribution deduction	3b	00
	3c	Difference (line 3a minus line 3b)	3c	1111 00

4	Name	JULIE SMITH		
	SSN		FEIN	987654987
	4a	Share of federal distribution deduction	4a	1200 00
	4b	Share of Montana distribution deduction	4b	00
	4c	Difference (line 4a minus line 4b)	4c	1200 00

5	Name	MIKE MOE		
	SSN	987987776	FEIN	
	5a	Share of federal distribution deduction	5a	1211 00
	5b	Share of Montana distribution deduction	5b	00
	5c	Difference (line 5a minus line 5b)	5c	1211 00

6	Name			
	SSN		FEIN	
	6a	Share of federal distribution deduction	6a	00
	6b	Share of Montana distribution deduction	6b	00
	6c	Difference (line 6a minus line 6b)	6c	00

7	Name			
	SSN		FEIN	
	7a	Share of federal distribution deduction	7a	00
	7b	Share of Montana distribution deduction	7b	00
	7c	Difference (line 7a minus line 7b)	7c	00

8	Name			
	SSN		FEIN	
	8a	Share of federal distribution deduction	8a	00
	8b	Share of Montana distribution deduction	8b	00
	8c	Difference (line 8a minus line 8b)	8c	00



21DT0557

Schedule E – Resident Capital Gains Tax Credit Calculation

- 1 Enter the capital gain or (loss) from page 1, line 4
- 2 Enter the net capital gains reported on federal Form 1041, Schedule D, Part III, line 19, column (1) Beneficiaries
- 3 Subtract line 2 from line 1. If this line is zero or less, you cannot claim a capital gains credit.
- 4 Multiply line 3 by 2% (.02). Enter here and on page 2, line 27. **This is your allowable resident capital gains tax credit.**

1	9876	00
2	123	00
3	9753	00
4	195	00

Schedule F – Nonresident /Part-Year Resident Estate and Trust Tax

- 1 Interest income
- 2 Ordinary dividends
- 3 Business income or (loss)
- 4 Capital gain or (loss)
- 5 Rental real estate, royalties, partnerships, S corporations, other estates, and trusts, etc.
- 6 Farm income or (loss)
- 7 Ordinary gain or (loss)
- 8 Other income
- 9 Interest and mutual fund dividends from other states' state, county, or municipal bonds
- 10 Dividends not included in total federal income
- 11 Taxable federal refund
- 12 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income
- 13 Other additions to income and adjustments
- 14 Add lines 1 through 13 and enter the result here.

A Total undistributed income		B Montana source income included in column A	
1	00		00
2	00		00
3	00		00
4	00		00
5	00		00
6	00		00
7	00		00
8	00		00
9	00		00
10	00		00
11	00		00
12	00		00
13	00		00
14	00		00

Column B is the estate or trust's Montana source income.

- 15 Divide the amount in column B, line 14 by the amount in column A, line 14 and enter result here. Round to 6 decimal places and do not enter more than 1.000000.

- 16 Enter the tax from page 2, line 26

- 17 Multiply column B, line 4 by 2% (.02).

This is your nonresident/part-year resident capital gains credit.

- 18 Multiply the tax on line 16 by the percentage on line 15 and deduct line 17. Enter the result here and on page 2, line 28a.

This is your estate or trust nonresident/part-year resident tax after capital gains tax credit.

15	
16	00
17	00
18	00

Schedule F applies to nonresident and part-year resident estates and trusts only. The fiduciary will use this schedule to compute the ratio of undistributed Montana source income to total undistributed income. This ratio is then multiplied by the tax from page 2, line 26, and reduced by the capital gains credit on Schedule F, line 17, to determine the nonresident or part-year resident tax to be reported on page 2, line 28a.

Column A – For lines 1 through 13, start with the corresponding line on page 1 and reduce that amount by any income distributed to the beneficiaries.

Column B – For lines 1 through 13, report the amount of Montana source income included in column A.



21DT0657

Schedule G – S Portion Tax Calculation of ESBT

1 Total federal adjusted ESBT income (See instructions and include federal computation)	1		00
2 Montana additions to ESBT income (Include statement)	2		00
3 Montana deductions from ESBT income (Include statement)	3		00
4 Add lines 1 and 2, then subtract line 3.	This is your Montana adjusted ESBT income.		
5 Federal income tax paid or accrued on ESBT income	4		00
6 Subtract line 5 from line 4.	5		00
7 Tax from tax table. If line 6 is zero or less, enter 0.	6		00
8 Montana source income	7		00
9 Divide line 8 by line 4 (round to 6 decimal places).	8		00
10 Multiply line 7 by line 9.	This is your Montana taxable ESBT income.		
11 Capital gains credit. (See instructions)	9		
This is your nonresident ratio.			
This is your nonresident/part-year resident tax.			
12 Enter the total credit for income taxes paid to another state or country (See instructions)	10		00
13 Other nonrefundable credits. List credit forms	11		00
14 Combine lines 11 through 13	12		00
15 Endowment credit recapture tax	13		00
16 If a resident trust, add lines 7 and 15, or if a nonresident or part-year resident trust, add lines 10 and 15. Subtract line 14 from the result. If zero or less, enter 0. Enter here and include on page 2, line 36.	14		00
	15		00
	16		00

This is your S portion tax liability.

Schedule H – Reporting of Special Transactions, NOL and Amended Return Information
Part I. Reporting of Special Transactions

Complete this part only if the estate or trust filed any of the federal income tax forms described below. Mark the appropriate box indicating which form the estate or trust filed with the Internal Revenue Service for this tax year.

- | | |
|---|---|
| 1 The estate or trust filed federal Form 8918 – Material Advisor Disclosure Statement with the Internal Revenue Service.
Material advisors are required to file Form 8918 for any reportable transactions. | <input type="checkbox"/> Yes |
| 2 The estate or trust filed federal Form 8824 – Like-Kind Exchanges with the Internal Revenue Service.
NOTE: Mark the box if the like-kind exchange includes Montana property. Nonresidents do not have to report a like-kind exchange if the properties involved do not include Montana property.
Use Form 8824 to report each exchange of business or investment property for property of a like kind. | <input checked="" type="checkbox"/> Yes |
| 3 The estate or trust filed federal Form 8865 – Return of U.S. Persons With Respect to Certain Foreign Partnerships with the Internal Revenue Service.
Use Form 8865 to report the information required under 26 USC 6038 (reporting with respect to controlled foreign partnerships), section 6038B (reporting of transfers to foreign partnerships), or section 6046A (reporting of acquisitions, dispositions, and changes in foreign partnership interest). | <input type="checkbox"/> Yes |
| 4 The estate or trust filed federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service.
Use Form 8886 to disclose information for each reportable transaction in which the estate or trust participated. | <input type="checkbox"/> Yes |

Part II. Net Operating Loss Election for Farming Losses

If you do not want to carry your 2021 farming loss back, mark the box. ☐

You must make this election by the due date (including extension) for filing your income tax return.

Part III. Amended Return Information

Mark the appropriate box.

- | | |
|-------------------------------------|--------------------------|
| <input type="checkbox"/> | a NOL carryback |
| <input type="checkbox"/> | b Federal audit |
| <input checked="" type="checkbox"/> | c Amended federal return |
| <input type="checkbox"/> | d Filing status |
| <input type="checkbox"/> | e Other |

In the table below, indicate the reasons for the changes you made to your Montana tax return.

Form or Schedule	Line or Box	Reason
1041	18	ADDITIONAL INFO



21DT0757

Montana Schedule K-1 (FID-3)

Beneficiary's Share of Income (Loss), Deductions, Credits, etc.

For calendar year 2021 or tax year beginning [] and ending []

Part 1 Estate or Trust Information	Mark applicable boxes: <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/> Amended Schedule K-1	FEIN	[]
	Name of Estate or Trust	[]	
	Fiduciary's Name	[]	
	Mailing Address	[]	
	City State ZIP Code	[]	[]
Part 2 Beneficiary Information	Beneficiary's Name	FEIN	[]
	Mailing Address	OR	[]
	City State ZIP Code	SSN	[]
	What type of entity is this beneficiary? []		
	If beneficiary is an individual, estate, or trust, the beneficiary is a: <input type="checkbox"/> Full-year resident <input type="checkbox"/> Part-year resident <input type="checkbox"/> Nonresident		
Part 3 Montana Adjustments	A Montana additions to income. Adjustment for smaller federal estate and trust taxable distributions.	A	[] 00
	B Montana deductions from income. Adjustment for larger federal estate and trust taxable distribution.	B	[] 00
Part 4 Beneficiary's Share of Montana Source Income (Loss)	1 Interest income	1	[] 00
	2 Dividends	2	[] 00
	3 Business income or (loss)	3	[] 00
	4 Capital gain or (loss)	4	[] 00
	5 Rents, royalties, partnerships, S corporations, other estates and trusts, etc.	5	[] 00
	6 Net farm income or (loss)	6	[] 00
	7 Ordinary gain or (loss)	7	[] 00
	8 Other income. List type [] and amount.	8	[] 00
	9 Montana source additions to income reported on Form FID-3, Schedule A. Include a list with types [] and amount.	9	[] 00
Part 5 Supplemental Information	1 Montana mineral royalty tax withheld	1	[] 00
	2 Federal income tax paid or incurred allocated to beneficiary. (See instructions)	2	[] 00
	3 Other information. List type [] and amount.	3	[] 00



21DT0857



2021 Montana Income Tax Return for Estates and Trusts

Include a complete copy of the federal Form 1041 and all related forms and schedules.

For calendar year 2021 or tax year beginning [] and ending []

Page 1

Mark all that apply.	Name of Estate or Trust	FEIN	456456456
<input type="checkbox"/> Initial return	PARTNERS IN CRIME CO		
<input type="checkbox"/> Final return	Name and Title of Fiduciary	Date Entity Created	09012001
<input type="checkbox"/> Amended return	JOHN JOHNSON DIRECTOR	Enter number of:	
<input type="checkbox"/> Refund return	Mailing Address	Schedules K-1 included	2
<input checked="" type="checkbox"/> Estate or filing trust	119 TUNNEL ROAD	Resident beneficiaries	
made a Section	City	State	ZIP Code + 4
645 election	ASHEVILLE	MT	28805
		Nonresident beneficiaries	
		Other types of beneficiaries	1

Entity Type. Mark all that apply.				Residency Status			
<input type="checkbox"/> Decedent's estate	<input type="checkbox"/> Qualified disability trust	<input type="checkbox"/> Bankruptcy estate (Chapter 11)	<input type="checkbox"/> Resident	<input checked="" type="checkbox"/> Resident part-year			
<input type="checkbox"/> Simple trust	<input type="checkbox"/> ESBT	<input checked="" type="checkbox"/> Pooled income fund	<input type="checkbox"/> Nonresident	State moved to		KY	
<input type="checkbox"/> Complex trust	<input type="checkbox"/> Grantor type trust	<input type="checkbox"/> Qualified funeral trust		State moved from		NY	
	<input type="checkbox"/> Bankruptcy estate (Chapter 7)	<input type="checkbox"/> Other		Date of change		09092015	

Enter amounts on lines 1 through 17 corresponding to your federal return. Round to the nearest dollar. If no entry, leave blank.

Income	1 Interest income	1	1196789	00
	2 Ordinary dividends	2	14321	00
	3 Business income or (loss) Federal Business Code/NAICS []	3		00
	4 Capital gain or (loss)	4	-19876	00
	5 Rents, royalties, partnerships, other estates and trusts, etc.	5	7654	00
	6 Farm income or (loss)	6		00
	7 Ordinary gain or (loss)	7		00
	8 Other income. List type [] and amount.	8		00
	9 Add lines 1 through 8. This is your total federal income.	9	1198888	00
Line 9 must equal the total income reported on federal Form 1041 (See instructions for Electing Small Business Trust).				
Deductions and Exemptions	10 Interest	10	16543	00
	11 Taxes (do not include federal income tax deduction)	11	9999	00
	12 Fiduciary fees	12	9111	00
	13 Charitable deduction	13		00
	14 Attorney, accountant, and return preparer fees	14		00
	15a Other deductions (include schedule)	15a	12222	00
	15b Net operating loss deduction (See instructions)	15b		00
	16 Add lines 10 through 15b	16	47875	00
	17 Federal adjusted total income or (loss). Subtract line 16 from line 9. (The amount on this line must equal federal Form 1041, line 17.)	17	1151013	00
	18 Montana additions from Schedule A, line 9	18		00
	19 Montana deductions and subtractions from Schedule B, line 10	19	165974	00
	20 Add lines 17 and 18, then subtract line 19. This is your Montana adjusted total income or (loss).	20	985039	00
	21 Montana income distribution deduction from Schedule C, line 13, but not less than zero	21	21321	00
	22 Federal taxes paid or accrued on undistributed income	22		00
	23 Exemption	23	2580	00
	24 Subtract lines 21, 22, and 23 from line 20. (If a loss, see instructions.) This is your Montana taxable income.	24	961138	00

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Date Received

57 11162021



21DT0157

Taxes and Credits	25	Montana taxable income from line 24	25	961138	00
	26	Tax from the tax table. If line 25 is zero or less, enter 0.	26	65720	00
	27	Resident capital gains tax credit on undistributed capital gains from Schedule E, line 4	27		00
	28	Subtract line 27 from line 26. If zero or less, enter 0. This is your resident tax after capital gains tax credit.	28	65720	00
	28a	Nonresident, part-year resident tax after capital gains credit from Schedule F, line 18, but not less than zero	28a		00
	29	Tax on lump sum distributions	29		00
	30	Add line 28 or 28a and line 29. This is your total tax.	30	65720	00
	31	Credit for taxes paid to other states or countries (See instructions)	31		00
	32	Other nonrefundable credits. List credit forms.	32		00
	33	Add lines 31 and 32. This is your total nonrefundable credits.	33		00
Payments and Refundable Credits	34	Subtract line 33 from line 30. If zero or less, enter 0.	34	65720	00
	35	Endowment credit recapture tax	35		00
	36	Add lines 34, 35, and the ESBT tax liability from Schedule G, line 16. This is your tax liability.	36	65763	00
	37a	Total Montana income tax withheld. Include federal Forms W-2 and 1099.	37a		00
	37b	Montana income tax withheld allocated to beneficiaries	37b		00
	37	Subtract line 37b from 37a. This is your Montana income tax withheld allocable to the estate or trust.	37		00
	38a	Total Montana pass-through entity withholding from Montana Schedules K-1 (PTE), Part 5, line 3	38a	12345	00
	38b	Montana pass-through entity withholding allocated to beneficiaries	38b		00
	38	Subtract line 38b from 38a. This is your Montana pass-through entity withholding allocable to the estate or trust.	38	12345	00
	Tax	39a	Total Montana mineral royalty tax withheld from federal Forms 1099 or Montana Schedules K-1 (PTE), Part 5, line 4	39a	11222
39b		Mineral royalty tax withheld allocated to beneficiaries	39b	9876	00
39		Subtract line 39b from 39a. This is your mineral royalty tax withheld allocable to the estate or trust.	39	1346	00
40		2021 estimated tax payments and amount applied from the 2020 return	40		00
41		2021 extension payments	41		00
42		Refundable credits. List credit forms.	42		00
43		Add lines 37 through 42. This is your total payments and refundable credits.	43	13691	00
44		If line 36 is greater than line 43, subtract line 43 from line 36. This is your tax due.	44	52072	00
45		If line 43 is greater than line 36, subtract line 36 from line 43. This is your tax overpaid.	45	0	00
Penalties and Interest		46	Interest on underpayment of estimated taxes (See instructions)	46	
	47	Late filing, late payment penalties and interest (See instructions and table)	47		00
	48	Other penalties (See instructions)	48		00
	49	Add the amounts on lines 46 through 48. This is your total penalties and interest.	49		00

Continue to page 3 for the calculation of the amount the entity owes or its refund.

2021 Montana Fiduciary Income Tax Table

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$3,100	1% (0.010)	\$0	
\$3,100	\$5,500	2% (0.020)	\$31	
\$5,500	\$8,400	3% (0.030)	\$86	
\$8,400	\$11,400	4% (0.040)	\$170	

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$11,400	\$14,600	5% (0.050)	\$284	
\$14,600	\$18,800	6% (0.060)	\$430	
More Than \$18,800		6.9% (0.069)	\$599	

For example: Taxable income \$6,800 X 3% (0.030) = \$204 \$204 minus \$86 = \$118 tax

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.



Amount the Entity Owes or Its Refund	50 If the estate or trust has a tax due (amount on line 44), add lines 44 and 49 or , if the estate or trust has a tax overpayment (amount on line 45) and it is less than line 49, subtract line 45 from line 49.			
	Enter the result. This is the amount the estate or trust owes.	50	52072	00
	Why not e-pay? See your options at MTRevenue.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.			
	51 If the estate or trust has a tax overpayment (amount on line 45) and it is greater than line 49, subtract line 49 from line 45. Enter the result.			
	This is your overpayment.	51	52072	00
52 Enter the amount on line 51 that the estate or trust wants applied to the 2022 estimated tax	52		00	
53 Subtract line 52 from line 51. Enter the result.	This is your refund.	53	52072	00

To direct deposit your refund, complete 1, 2, 3 and 4.
(See instructions)

1. RTN# 2. ACCT#

3. If using direct deposit, the estate or trust is required to mark one box. ☐ Checking ☐ Savings

4. Is this refund going to an account that is located outside of the United States or its territories? ☐ Yes ☐ No

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Fiduciary (or officer representing fiduciary)	Date	FEIN of Fiduciary (if a financial institution)	Telephone Number
X _____	02022022	321654987	987 654 3210

Print/Type Preparer's Name	Preparer's Signature	Date	PTIN
JUST ME	_____	02022022	P54321987
Firm's Name			Firm's FEIN
NOT ME			123654789
Firm's Address			Telephone Number
1 THERE ST, HELENA, MT 12345 6789			987 456 3216

Mark the box to allow your tax preparer to discuss this return with us. ☒

Send your completed Form FID-3 to:

Montana Department of Revenue
PO Box 8021
Helena, MT 59604-8021

Schedule A – Schedule of Additions

1 Interest and mutual fund dividends from state, county, or municipal bonds from other states	1		00
2 Dividends not included in federal total income	2		00
3 Taxable federal refund	3		00
4 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	4		00
5 All state and local taxes included on page 1, line 11	5		00
6 Expenses allocated to U.S. obligations	6		00
7 Federal net operating loss carryover included on page 1, line 15b	7		00
8 Other income. List type <input type="text"/> and amount.	8		00
9 Add lines 1 through 8. Enter the total on page 1, line 18.	This is your total additions.	9	00



Schedule B – Schedule of Deductions/Subtractions

1 Exempt interest and mutual fund dividends from federal bonds, notes, and other obligations	1		00
2 State tax refunds included on page 1, line 8	2	87987	00
3 Other recoveries of amounts deducted in earlier years that did not reduce Montana taxable income	3	77987	00
4 Partial Pension, Annuity, and IRA income exemption (See worksheet and instructions)	4		00
5 Subtraction for federal taxable U.S. Railroad Retirement Board benefits (Tier I and Tier II)	5		00
6 Expenses allocated to other states' interest and mutual fund dividends	6		00
7 Montana net operating loss carryover from Montana Form NOL	7		00
8 State and local taxes (limited to \$10,000, see instructions)	8		00
9 Other subtractions. List type <input type="text"/> and amount.	9		00
10 Add lines 1 through 9. Enter the total on page 1, line 19. This is your total deductions/subtractions.	10	165974	00

Schedule C – Montana Distributable Net Income (MDNI) and Montana Income Distribution Deduction (MIDD)

1 Montana adjusted total income or (loss) from page 1, line 20. If Montana adjusted total income and the total from page 1, line 4 are losses, use the smaller loss.	1	14654	00
2a Add: Federal tax-exempt income (gross)	2a	3546	00
2b Less: Expenses allocated to federal tax-exempt income	2b	654	00
2c Add: Income from federal obligations that is tax-exempt for Montana	2c	67	00
2d Less: Expenses allocated to income from federal obligations that are tax-exempt for Montana	2d	87	00
2e Add: Expenses allocated to non-Montana municipal income taxable to Montana	2e	987	00
2f Less: Non-Montana municipal income taxable to Montana	2f		00
2 Montana adjusted tax-exempt interest income	2	3859	00
3a Enter the amount from federal Form 1041, Schedule B, line 3	3a	32131	00
3b Enter the amount from federal Form 1041, Schedule B, line 4	3b		00
3c Enter the amount from federal Form 1041, Schedule B, line 5	3c	1321	00
3 Add lines 3a through 3c. This is your total net capital gains.	3	33452	00
4 If the amount on page 1, line 4 is a gain, enter as a negative number. If the amount on page 1, line 4 is a loss, enter the loss as a positive number.	4	19876	00
5 Combine lines 1 through 4. If zero or less, enter 0. This is your Montana distributable net income.	5	71841	00
6 If a complex trust, enter the accounting income for the tax year as determined under the governing instrument	6		00
7 Income required to be distributed currently	7	21321	00
8 Other amounts paid, credited, or otherwise required to be distributed	8		00
9 Add lines 7 and 8. This is your actual total distributions for the year.	9	21321	00
10 Tax-exempt income included in actual distributions included on line 9	10		00
11 Subtract line 10 from line 9. This is your tentative income distribution deduction based on actual distributions.	11	21321	00
12 Subtract line 2 from line 5. If zero or less, enter 0. This is your tentative income distribution deduction.	12	67982	00
13 Enter the smaller of line 11 or line 12 here, and on page 1, line 21. If zero or less, enter 0. This is your Montana income distribution deduction.	13	21321	00



Schedule D – Beneficiaries and Montana Income Distributions

A Montana Schedule K-1 is required for every beneficiary receiving a Montana income distribution. If more than 8 beneficiaries, see instructions.

1	Name	<input type="text"/>			
	SSN	<input type="text"/>	FEIN	<input type="text"/>	
		1a	Share of federal distribution deduction	1a	00
		1b	Share of Montana distribution deduction	1b	00
		1c	Difference (line 1a minus line 1b)	1c	00

2	Name	<input type="text"/>			
	SSN	<input type="text"/>	FEIN	<input type="text"/>	
		2a	Share of federal distribution deduction	2a	00
		2b	Share of Montana distribution deduction	2b	00
		2c	Difference (line 2a minus line 2b)	2c	00

3	Name	<input type="text"/>			
	SSN	<input type="text"/>	FEIN	<input type="text"/>	
		3a	Share of federal distribution deduction	3a	00
		3b	Share of Montana distribution deduction	3b	00
		3c	Difference (line 3a minus line 3b)	3c	00

4	Name	<input type="text"/>			
	SSN	<input type="text"/>	FEIN	<input type="text"/>	
		4a	Share of federal distribution deduction	4a	00
		4b	Share of Montana distribution deduction	4b	00
		4c	Difference (line 4a minus line 4b)	4c	00

5	Name	<input type="text"/>			
	SSN	<input type="text"/>	FEIN	<input type="text"/>	
		5a	Share of federal distribution deduction	5a	00
		5b	Share of Montana distribution deduction	5b	00
		5c	Difference (line 5a minus line 5b)	5c	00

6	Name	<input type="text"/>			
	SSN	<input type="text"/>	FEIN	<input type="text"/>	
		6a	Share of federal distribution deduction	6a	00
		6b	Share of Montana distribution deduction	6b	00
		6c	Difference (line 6a minus line 6b)	6c	00

7	Name	<input type="text"/>			
	SSN	<input type="text"/>	FEIN	<input type="text"/>	
		7a	Share of federal distribution deduction	7a	00
		7b	Share of Montana distribution deduction	7b	00
		7c	Difference (line 7a minus line 7b)	7c	00

8	Name	<input type="text"/>			
	SSN	<input type="text"/>	FEIN	<input type="text"/>	
		8a	Share of federal distribution deduction	8a	00
		8b	Share of Montana distribution deduction	8b	00
		8c	Difference (line 8a minus line 8b)	8c	00



Schedule E – Resident Capital Gains Tax Credit Calculation

1 Enter the capital gain or (loss) from page 1, line 4	1		00
2 Enter the net capital gains reported on federal Form 1041, Schedule D, Part III, line 19, column (1) Beneficiaries	2		00
3 Subtract line 2 from line 1. If this line is zero or less, you cannot claim a capital gains credit.	3		00
4 Multiply line 3 by 2% (.02). Enter here and on page 2, line 27. This is your allowable resident capital gains tax credit.	4		00

Schedule F – Nonresident /Part-Year Resident Estate and Trust Tax

	A Total undistributed income		B Montana source income included in column A	
1 Interest income	1	00		00
2 Ordinary dividends	2	00		00
3 Business income or (loss)	3	00		00
4 Capital gain or (loss)	4	00		00
5 Rental real estate, royalties, partnerships, S corporations, other estates, and trusts, etc.	5	00		00
6 Farm income or (loss)	6	00		00
7 Ordinary gain or (loss)	7	00		00
8 Other income	8	00		00
9 Interest and mutual fund dividends from other states' state, county, or municipal bonds	9	00		00
10 Dividends not included in total federal income	10	00		00
11 Taxable federal refund	11	00		00
12 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	12	00		00
13 Other additions to income and adjustments	13	00		00
14 Add lines 1 through 13 and enter the result here. Column B is the estate or trust's Montana source income.	14	00		00
15 Divide the amount in column B, line 14 by the amount in column A, line 14 and enter result here. Round to 6 decimal places and do not enter more than 1.000000.	15			
16 Enter the tax from page 2, line 26	16			00
17 Multiply column B, line 4 by 2% (.02). This is your nonresident/part-year resident capital gains credit.	17			00
18 Multiply the tax on line 16 by the percentage on line 15 and deduct line 17. Enter the result here and on page 2, line 28a. This is your estate or trust nonresident/part-year resident tax after capital gains tax credit.	18			00

Schedule F applies to nonresident and part-year resident estates and trusts only. The fiduciary will use this schedule to compute the ratio of undistributed Montana source income to total undistributed income. This ratio is then multiplied by the tax from page 2, line 26, and reduced by the capital gains credit on Schedule F, line 17, to determine the nonresident or part-year resident tax to be reported on page 2, line 28a.

Column A – For lines 1 through 13, start with the corresponding line on page 1 and reduce that amount by any income distributed to the beneficiaries.

Column B – For lines 1 through 13, report the amount of Montana source income included in column A.



Schedule G – S Portion Tax Calculation of ESBT

1 Total federal adjusted ESBT income (See instructions and include federal computation)	1	13785	00
2 Montana additions to ESBT income (Include statement)	2	12345	00
3 Montana deductions from ESBT income (Include statement)	3	1234	00
4 Add lines 1 and 2, then subtract line 3.	This is your Montana adjusted ESBT income.		
5 Federal income tax paid or accrued on ESBT income	4	24896	00
6 Subtract line 5 from line 4.	5	1158	00
7 Tax from tax table. If line 6 is zero or less, enter 0.	6	23738	00
8 Montana source income	7	1039	00
9 Divide line 8 by line 4 (round to 6 decimal places).	8	1021	00
10 Multiply line 7 by line 9.	This is your nonresident ratio.		
11 Capital gains credit. (See instructions)	9	0.041011	
	This is your nonresident/part-year resident tax.		
	10	43	00
	11	654	00
<i>If you are a resident or part-year resident trust, complete line 12. If you are a nonresident trust, skip line 12.</i>			
12 Enter the total credit for income taxes paid to another state or country (See instructions)	12		00
13 Other nonrefundable credits. List credit forms	13		00
14 Combine lines 11 through 13	14	654	00
15 Endowment credit recapture tax	15		00
16 If a resident trust, add lines 7 and 15, or if a nonresident or part-year resident trust, add lines 10 and 15. Subtract line 14 from the result. If zero or less, enter 0. Enter here and include on page 2, line 36.	This is your S portion tax liability.		
	16	43	00

Schedule H – Reporting of Special Transactions, NOL and Amended Return Information**Part I. Reporting of Special Transactions**

Complete this part only if the estate or trust filed any of the federal income tax forms described below. Mark the appropriate box indicating which form the estate or trust filed with the Internal Revenue Service for this tax year.

- | | | |
|---|-------------------------------------|-----|
| 1 The estate or trust filed federal Form 8918 – Material Advisor Disclosure Statement with the Internal Revenue Service.
Material advisors are required to file Form 8918 for any reportable transactions. | <input type="checkbox"/> | Yes |
| 2 The estate or trust filed federal Form 8824 – Like-Kind Exchanges with the Internal Revenue Service.
NOTE: Mark the box if the like-kind exchange includes Montana property. Nonresidents do not have to report a like-kind exchange if the properties involved do not include Montana property.
Use Form 8824 to report each exchange of business or investment property for property of a like kind. | <input type="checkbox"/> | Yes |
| 3 The estate or trust filed federal Form 8865 – Return of U.S. Persons With Respect to Certain Foreign Partnerships with the Internal Revenue Service.
Use Form 8865 to report the information required under 26 USC 6038 (reporting with respect to controlled foreign partnerships), section 6038B (reporting of transfers to foreign partnerships), or section 6046A (reporting of acquisitions, dispositions, and changes in foreign partnership interest). | <input checked="" type="checkbox"/> | Yes |
| 4 The estate or trust filed federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service.
Use Form 8886 to disclose information for each reportable transaction in which the estate or trust participated. | <input type="checkbox"/> | Yes |

Part II. Net Operating Loss Election for Farming Losses

If you do not want to carry your 2021 farming loss back, mark the box. ☐

You must make this election by the due date (including extension) for filing your income tax return.

Part III. Amended Return Information

Mark the appropriate box.

- a NOL carryback
b Federal audit
c Amended federal return
d Filing status
e Other

In the table below, indicate the reasons for the changes you made to your Montana tax return.

Form or Schedule Line or Box Reason

Form or Schedule	Line or Box	Reason



Montana Schedule K-1 (FID-3)

Beneficiary's Share of Income (Loss), Deductions, Credits, etc.

For calendar year 2021 or tax year beginning [] and ending []

Part 1 Estate or Trust Information	Mark applicable boxes: <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/> Amended Schedule K-1			
	Name of Estate or Trust		FEIN	456456456
	PARTNERS IN CRIME CO			
	Fiduciary's Name			
	Mailing Address			
	119 TUNNEL ROAD			
City		State	ZIP Code	
ASHEVILLE		MT	28805	
Part 2 Beneficiary Information	Beneficiary's Name		FEIN	908070605
	JOHN JOHNSON		OR	
	Mailing Address		SSN	
	1 MAIN ST			
	City		State	ZIP Code
	HERE		MT	98765
What type of entity is this beneficiary? ESTATE				
If beneficiary is an individual, estate, or trust, the beneficiary is a: <input type="checkbox"/> Full-year resident <input type="checkbox"/> Part-year resident <input checked="" type="checkbox"/> Nonresident				
Part 3 Montana Adjustments	A Montana additions to income.		A	00
	Adjustment for smaller federal estate and trust taxable distributions.			
	B Montana deductions from income.		B	00
	Adjustment for larger federal estate and trust taxable distribution.			
Part 4 Beneficiary's Share of Montana Source Income (Loss)	1 Interest income		1	00
	2 Dividends		2	00
	3 Business income or (loss)		3	00
	4 Capital gain or (loss)		4	00
	5 Rents, royalties, partnerships, S corporations, other estates and trusts, etc.		5	00
	6 Net farm income or (loss)		6	00
	7 Ordinary gain or (loss)		7	00
	8 Other income. List type [] and amount.		8	00
	9 Montana source additions to income reported on Form FID-3, Schedule A. Include a list with types [] and amount.		9	00
Part 5 Supplemental Information	1 Montana mineral royalty tax withheld		1	11222 00
	2 Federal income tax paid or incurred allocated to beneficiary. (See instructions)		2	9876 00
	3 Other information. List type [] and amount.		3	00





2021 Montana Income Tax Return for Estates and Trusts

Include a complete copy of the federal Form 1041 and all related forms and schedules.

For calendar year 2021 or tax year beginning 07012021 and ending 06302022

Page 1

Mark all that apply.	Name of Estate or Trust	FEIN	981298712
<input type="checkbox"/> Initial return	PIG TRUST FUNDS		
<input type="checkbox"/> Final return	Name and Title of Fiduciary	Date Entity Created	05012001
<input type="checkbox"/> Amended return	J&J CORPORATION	Enter number of:	
<input checked="" type="checkbox"/> Refund return	Mailing Address	Schedules K-1 included	2
<input type="checkbox"/> Estate or filing trust	119 TUNNEL ROAD SUITE E	Resident beneficiaries	35
<input type="checkbox"/> made a Section	City	State	ZIP Code + 4
<input type="checkbox"/> 645 election	ASHEVILLE	MT	28805
		Nonresident beneficiaries	
		Other types of beneficiaries	

Entity Type. Mark all that apply.				Residency Status			
<input type="checkbox"/> Decedent's estate	<input type="checkbox"/> Qualified disability trust	<input type="checkbox"/> Bankruptcy estate (Chapter 11)	<input type="checkbox"/> Resident	<input type="checkbox"/> Resident part-year			
<input type="checkbox"/> Simple trust	<input type="checkbox"/> ESBT	<input type="checkbox"/> Pooled income fund	<input checked="" type="checkbox"/> Nonresident	State moved to			
<input checked="" type="checkbox"/> Complex trust	<input type="checkbox"/> Grantor type trust	<input type="checkbox"/> Qualified funeral trust		State moved from			
	<input type="checkbox"/> Bankruptcy estate (Chapter 7)	<input type="checkbox"/> Other		Date of change			

Enter amounts on lines 1 through 17 corresponding to your federal return. Round to the nearest dollar. If no entry, leave blank.

Income	1 Interest income	1	56789	00
	2 Ordinary dividends	2	4321	00
	3 Business income or (loss) Federal Business Code/NAICS	3		00
	4 Capital gain or (loss)	4	9876	00
	5 Rents, royalties, partnerships, other estates and trusts, etc.	5	87654	00
	6 Farm income or (loss)	6		00
	7 Ordinary gain or (loss)	7		00
	8 Other income. List type and amount.	8		00
	9 Add lines 1 through 8. This is your total federal income.	9	158640	00
Line 9 must equal the total income reported on federal Form 1041 (See instructions for Electing Small Business Trust).				
Deductions and Exemptions	10 Interest	10	6543	00
	11 Taxes (do not include federal income tax deduction)	11		00
	12 Fiduciary fees	12	92111	00
	13 Charitable deduction	13		00
	14 Attorney, accountant, and return preparer fees	14	2222	00
	15a Other deductions (include schedule)	15a		00
	15b Net operating loss deduction (See instructions)	15b		00
	16 Add lines 10 through 15b	16	100876	00
	17 Federal adjusted total income or (loss). Subtract line 16 from line 9. (The amount on this line must equal federal Form 1041, line 17.)	17	57764	00
	18 Montana additions from Schedule A, line 9	18	521	00
	19 Montana deductions and subtractions from Schedule B, line 10	19		00
	20 Add lines 17 and 18, then subtract line 19. This is your Montana adjusted total income or (loss).	20	58285	00
	21 Montana income distribution deduction from Schedule C, line 13, but not less than zero	21		00
	22 Federal taxes paid or accrued on undistributed income	22		00
	23 Exemption	23	2580	00
	24 Subtract lines 21, 22, and 23 from line 20. (If a loss, see instructions.) This is your Montana taxable income.	24	55705	00

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Date Received

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Taxes and Credits	25	Montana taxable income from line 24	25	55705	00	
	26	Tax from the tax table. If line 25 is zero or less, enter 0.	26	3245	00	
	27	Resident capital gains tax credit on undistributed capital gains from Schedule E, line 4	27		00	
	28	Subtract line 27 from line 26. If zero or less, enter 0. This is your resident tax after capital gains tax credit.	28	3245	00	
	28a	Nonresident, part-year resident tax after capital gains credit from Schedule F, line 18, but not less than zero	28a		00	
	29	Tax on lump sum distributions	29	234	00	
	30	Add line 28 or 28a and line 29. This is your total tax.	30	3479	00	
	31	Credit for taxes paid to other states or countries (See instructions)	31		00	
	32	Other nonrefundable credits. List credit forms. LSKD , KSLD , SLDI , SLID	32	3456	00	
	33	Add lines 31 and 32. This is your total nonrefundable credits.	33	3456	00	
Payments and Refundable Credits	34	Subtract line 33 from line 30. If zero or less, enter 0.	34	23	00	
	35	Endowment credit recapture tax	35	123	00	
	36	Add lines 34, 35, and the ESBT tax liability from Schedule G, line 16. This is your tax liability.	36	4291	00	
	37a	Total Montana income tax withheld. Include federal Forms W-2 and 1099.	37a	6789	00	
	37b	Montana income tax withheld allocated to beneficiaries	37b	3456	00	
	37	Subtract line 37b from 37a. This is your Montana income tax withheld allocable to the estate or trust.	37	3333	00	
	38a	Total Montana pass-through entity withholding from Montana Schedules K-1 (PTE), Part 5, line 3	38a	11279	00	
	38b	Montana pass-through entity withholding allocated to beneficiaries	38b		00	
	38	Subtract line 38b from 38a. This is your Montana pass-through entity withholding allocable to the estate or trust.	38	11279	00	
	39a	Total Montana mineral royalty tax withheld from federal Forms 1099 or Montana Schedules K-1 (PTE), Part 5, line 4	39a		00	
Tax	39b	Mineral royalty tax withheld allocated to beneficiaries	39b		00	
	39	Subtract line 39b from 39a. This is your mineral royalty tax withheld allocable to the estate or trust.	39		00	
	40	2021 estimated tax payments and amount applied from the 2020 return	40		00	
	41	2021 extension payments	41	9066	00	
	42	Refundable credits. List credit forms.	42		00	
	43	Add lines 37 through 42. This is your total payments and refundable credits.	43	23678	00	
	44	If line 36 is greater than line 43, subtract line 43 from line 36. This is your tax due.	44	0	00	
	45	If line 43 is greater than line 36, subtract line 36 from line 43. This is your tax overpaid.	45	19387	00	
	Penalties and Interest	46	Interest on underpayment of estimated taxes (See instructions)	46		00
		47	Late filing, late payment penalties and interest (See instructions and table)	47		00
48		Other penalties (See instructions)	48		00	
49		Add the amounts on lines 46 through 48. This is your total penalties and interest.	49		00	

Continue to page 3 for the calculation of the amount the entity owes or its refund.

2021 Montana Fiduciary Income Tax Table

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax	If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$3,100	1% (0.010)	\$0		\$11,400	\$14,600	5% (0.050)	\$284	
\$3,100	\$5,500	2% (0.020)	\$31		\$14,600	\$18,800	6% (0.060)	\$430	
\$5,500	\$8,400	3% (0.030)	\$86		More Than \$18,800		6.9% (0.069)	\$599	2788
\$8,400	\$11,400	4% (0.040)	\$170						

For example: Taxable income \$6,800 X 3% (0.030) = \$204 \$204 minus \$86 = \$118 tax

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.



Amount the Entity Owes or Its Refund	50 If the estate or trust has a tax due (amount on line 44), add lines 44 and 49 or , if the estate or trust has a tax overpayment (amount on line 45) and it is less than line 49, subtract line 45 from line 49.	50		00
	Enter the result. This is the amount the estate or trust owes.			
	Why not e-pay? See your options at MTRevenue.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.			
	51 If the estate or trust has a tax overpayment (amount on line 45) and it is greater than line 49, subtract line 49 from line 45. Enter the result.	51	19387	00
	This is your overpayment.			
52 Enter the amount on line 51 that the estate or trust wants applied to the 2022 estimated tax	52		00	
53 Subtract line 52 from line 51. Enter the result.	53	19387	00	
This is your refund.				

To direct deposit your refund, complete 1, 2, 3 and 4. (See instructions)

1. RTN# 321321321 2. ACCT# 65432165432165432

3. If using direct deposit, the estate or trust is required to mark one box. ☐ Checking ☒ Savings

4. Is this refund going to an account that is located outside of the United States or its territories? ☒ Yes ☐ No

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Fiduciary (or officer representing fiduciary)	Date	FEIN of Fiduciary (if a financial institution)	Telephone Number
X _____	01012022	321654987	987 654 3210

Print/Type Preparer's Name	Preparer's Signature	Date	PTIN
JUST ME	_____	03022022	P54321987
Firm's Name			Firm's FEIN
NOT ME			123654789
Firm's Address			Telephone Number
1 THERE ST, HELENA, MT 12345 6789			987 456 3216

Mark the box to allow your tax preparer to discuss this return with us. ☒

Send your completed Form FID-3 to:

Montana Department of Revenue
PO Box 8021
Helena, MT 59604-8021

Schedule A – Schedule of Additions

1 Interest and mutual fund dividends from state, county, or municipal bonds from other states	1	123	00
2 Dividends not included in federal total income	2	111	00
3 Taxable federal refund	3	100	00
4 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	4	99	00
5 All state and local taxes included on page 1, line 11	5	88	00
6 Expenses allocated to U.S. obligations	6		00
7 Federal net operating loss carryover included on page 1, line 15b	7		00
8 Other income. List type _____ and amount.	8		00
9 Add lines 1 through 8. Enter the total on page 1, line 18.	9	521	00
This is your total additions.			



Schedule B – Schedule of Deductions/Subtractions

1 Exempt interest and mutual fund dividends from federal bonds, notes, and other obligations	1		00
2 State tax refunds included on page 1, line 8	2		00
3 Other recoveries of amounts deducted in earlier years that did not reduce Montana taxable income	3		00
4 Partial Pension, Annuity, and IRA income exemption (See worksheet and instructions)	4		00
5 Subtraction for federal taxable U.S. Railroad Retirement Board benefits (Tier I and Tier II)	5		00
6 Expenses allocated to other states' interest and mutual fund dividends	6		00
7 Montana net operating loss carryover from Montana Form NOL	7		00
8 State and local taxes (limited to \$10,000, see instructions)	8		00
9 Other subtractions. List type and amount.	9		00
10 Add lines 1 through 9. Enter the total on page 1, line 19. This is your total deductions/subtractions.	10		00

Schedule C – Montana Distributable Net Income (MDNI) and Montana Income Distribution Deduction (MIDD)

1 Montana adjusted total income or (loss) from page 1, line 20. If Montana adjusted total income and the total from page 1, line 4 are losses, use the smaller loss.	1		00
2a Add: Federal tax-exempt income (gross)	2a	00	
2b Less: Expenses allocated to federal tax-exempt income	2b	00	
2c Add: Income from federal obligations that is tax-exempt for Montana	2c	00	
2d Less: Expenses allocated to income from federal obligations that are tax-exempt for Montana	2d	00	
2e Add: Expenses allocated to non-Montana municipal income taxable to Montana	2e	00	
2f Less: Non-Montana municipal income taxable to Montana	2f	00	
2 Montana adjusted tax-exempt interest income	2		00
3a Enter the amount from federal Form 1041, Schedule B, line 3	3a	00	
3b Enter the amount from federal Form 1041, Schedule B, line 4	3b	00	
3c Enter the amount from federal Form 1041, Schedule B, line 5	3c	00	
3 Add lines 3a through 3c. This is your total net capital gains.	3		00
4 If the amount on page 1, line 4 is a gain, enter as a negative number. If the amount on page 1, line 4 is a loss, enter the loss as a positive number.	4		00
5 Combine lines 1 through 4. If zero or less, enter 0. This is your Montana distributable net income.	5		00
6 If a complex trust, enter the accounting income for the tax year as determined under the governing instrument	6	00	
7 Income required to be distributed currently	7		00
8 Other amounts paid, credited, or otherwise required to be distributed	8		00
9 Add lines 7 and 8. This is your actual total distributions for the year.	9		00
10 Tax-exempt income included in actual distributions included on line 9	10		00
11 Subtract line 10 from line 9. This is your tentative income distribution deduction based on actual distributions.	11		00
12 Subtract line 2 from line 5. If zero or less, enter 0. This is your tentative income distribution deduction.	12		00
13 Enter the smaller of line 11 or line 12 here, and on page 1, line 21. If zero or less, enter 0. This is your Montana income distribution deduction.	13		00



Schedule D – Beneficiaries and Montana Income Distributions

A Montana Schedule K-1 is required for every beneficiary receiving a Montana income distribution. If more than 8 beneficiaries, see instructions.

1	Name	PORK E PIG			
	SSN	123456789	FEIN		
			1a	Share of federal distribution deduction	1a 1234 00
			1b	Share of Montana distribution deduction	1b 00
			1c	Difference (line 1a minus line 1b)	1c 1234 00

2	Name	PENNY PIG			
	SSN	123123123	FEIN		
			2a	Share of federal distribution deduction	2a 1212 00
			2b	Share of Montana distribution deduction	2b 00
			2c	Difference (line 2a minus line 2b)	2c 1212 00

3	Name	JOHN SMITH			
	SSN		FEIN	987987987	
			3a	Share of federal distribution deduction	3a 1111 00
			3b	Share of Montana distribution deduction	3b 55 00
			3c	Difference (line 3a minus line 3b)	3c 1056 00

4	Name	JULIE SMITH			
	SSN		FEIN	987654987	
			4a	Share of federal distribution deduction	4a 1200 00
			4b	Share of Montana distribution deduction	4b 100 00
			4c	Difference (line 4a minus line 4b)	4c 1100 00

5	Name	MIKE MOE			
	SSN	987987776	FEIN		
			5a	Share of federal distribution deduction	5a 1211 00
			5b	Share of Montana distribution deduction	5b 00
			5c	Difference (line 5a minus line 5b)	5c 1211 00

6	Name	MOE MOE			
	SSN	777777777	FEIN		
			6a	Share of federal distribution deduction	6a 1122 00
			6b	Share of Montana distribution deduction	6b 122 00
			6c	Difference (line 6a minus line 6b)	6c 1000 00

7	Name	ANY ONE			
	SSN		FEIN	321321321	
			7a	Share of federal distribution deduction	7a 1111 00
			7b	Share of Montana distribution deduction	7b 1000 00
			7c	Difference (line 7a minus line 7b)	7c 111 00

8	Name	ARCHIE TWO			
	SSN	111111111	FEIN		
			8a	Share of federal distribution deduction	8a 1000 00
			8b	Share of Montana distribution deduction	8b 00
			8c	Difference (line 8a minus line 8b)	8c 1000 00



Schedule D – Beneficiaries and Montana Income Distributions

A Montana Schedule K-1 is required for every beneficiary receiving a Montana income distribution. If more than 8 beneficiaries, see instructions.

1	Name	GEORGE JETSON	
	SSN	888888888	FEIN
		1a Share of federal distribution deduction	1a 141400 00
		1b Share of Montana distribution deduction	1b 00
		1c Difference (line 1a minus line 1b)	1c 141400 00

2	Name	JUDY JETSON	
	SSN	777777777	FEIN
		2a Share of federal distribution deduction	2a 131300 00
		2b Share of Montana distribution deduction	2b 00
		2c Difference (line 2a minus line 2b)	2c 131300 00

3	Name	JANE JETSON	
	SSN	666666666	FEIN
		3a Share of federal distribution deduction	3a 121200 00
		3b Share of Montana distribution deduction	3b 00
		3c Difference (line 3a minus line 3b)	3c 121200 00

4	Name	ELROY JETSON	
	SSN	555555555	FEIN
		4a Share of federal distribution deduction	4a 111100 00
		4b Share of Montana distribution deduction	4b 00
		4c Difference (line 4a minus line 4b)	4c 111100 00

5	Name	FRED FLINTSTONE	
	SSN	111111111	FEIN
		5a Share of federal distribution deduction	5a 101010 00
		5b Share of Montana distribution deduction	5b 00
		5c Difference (line 5a minus line 5b)	5c 101010 00

6	Name	PEBBLES FLINTSTONE	
	SSN	222222222	FEIN
		6a Share of federal distribution deduction	6a 90909 00
		6b Share of Montana distribution deduction	6b 00
		6c Difference (line 6a minus line 6b)	6c 90909 00

7	Name	BAM FLINTSTONE	
	SSN	333333333	FEIN
		7a Share of federal distribution deduction	7a 80808 00
		7b Share of Montana distribution deduction	7b 00
		7c Difference (line 7a minus line 7b)	7c 80808 00

8	Name	SHALE FLINTSTONE	
	SSN	444444444	FEIN
		8a Share of federal distribution deduction	8a 70707 00
		8b Share of Montana distribution deduction	8b 00
		8c Difference (line 8a minus line 8b)	8c 70707 00



Schedule D – Beneficiaries and Montana Income Distributions

A Montana Schedule K-1 is required for every beneficiary receiving a Montana income distribution. If more than 8 beneficiaries, see instructions.

1	Name	JIM KIRK					
	SSN	999999999	FEIN				
			1a	Share of federal distribution deduction	1a	70707	00
			1b	Share of Montana distribution deduction	1b		00
			1c	Difference (line 1a minus line 1b)	1c	70707	00

2	Name	JANE KIRK					
	SSN	989898989	FEIN				
			2a	Share of federal distribution deduction	2a	60606	00
			2b	Share of Montana distribution deduction	2b		00
			2c	Difference (line 2a minus line 2b)	2c	60606	00

3	Name	JUDY KIRK					
	SSN	979797979	FEIN				
			3a	Share of federal distribution deduction	3a	50505	00
			3b	Share of Montana distribution deduction	3b		00
			3c	Difference (line 3a minus line 3b)	3c	50505	00

4	Name	ELMER FUDD					
	SSN	333333333	FEIN				
			4a	Share of federal distribution deduction	4a	40404	00
			4b	Share of Montana distribution deduction	4b		00
			4c	Difference (line 4a minus line 4b)	4c	40404	00

5	Name	FRED FUDD					
	SSN	111111111	FEIN				
			5a	Share of federal distribution deduction	5a	30303	00
			5b	Share of Montana distribution deduction	5b		00
			5c	Difference (line 5a minus line 5b)	5c	30303	00

6	Name	FLO FUDD					
	SSN	987987222	FEIN				
			6a	Share of federal distribution deduction	6a	20202	00
			6b	Share of Montana distribution deduction	6b		00
			6c	Difference (line 6a minus line 6b)	6c	20202	00

7	Name	FERD FUDD					
	SSN	987987333	FEIN				
			7a	Share of federal distribution deduction	7a	10101	00
			7b	Share of Montana distribution deduction	7b		00
			7c	Difference (line 7a minus line 7b)	7c	10101	00

8	Name	SHALE ROCK					
	SSN	987987444	FEIN				
			8a	Share of federal distribution deduction	8a	9876	00
			8b	Share of Montana distribution deduction	8b		00
			8c	Difference (line 8a minus line 8b)	8c	9876	00



Schedule D – Beneficiaries and Montana Income Distributions

A Montana Schedule K-1 is required for every beneficiary receiving a Montana income distribution. If more than 8 beneficiaries, see instructions.

1	Name	PORK E PIG			
	SSN	123456789	FEIN		
			1a	Share of federal distribution deduction	1a 1234 00
			1b	Share of Montana distribution deduction	1b 00
			1c	Difference (line 1a minus line 1b)	1c 1234 00

2	Name	PENNY PIG			
	SSN	123123123	FEIN		
			2a	Share of federal distribution deduction	2a 1212 00
			2b	Share of Montana distribution deduction	2b 00
			2c	Difference (line 2a minus line 2b)	2c 1212 00

3	Name	JOHN SMITH			
	SSN		FEIN	987987987	
			3a	Share of federal distribution deduction	3a 1111 00
			3b	Share of Montana distribution deduction	3b 55 00
			3c	Difference (line 3a minus line 3b)	3c 1056 00

4	Name	JULIE SMITH			
	SSN		FEIN	987654987	
			4a	Share of federal distribution deduction	4a 1200 00
			4b	Share of Montana distribution deduction	4b 100 00
			4c	Difference (line 4a minus line 4b)	4c 1100 00

5	Name	MIKE MOE			
	SSN	987987776	FEIN		
			5a	Share of federal distribution deduction	5a 1211 00
			5b	Share of Montana distribution deduction	5b 00
			5c	Difference (line 5a minus line 5b)	5c 1211 00

6	Name	MOE MOE			
	SSN	777777777	FEIN		
			6a	Share of federal distribution deduction	6a 1122 00
			6b	Share of Montana distribution deduction	6b 122 00
			6c	Difference (line 6a minus line 6b)	6c 1000 00

7	Name	ANY ONE			
	SSN		FEIN	321321321	
			7a	Share of federal distribution deduction	7a 1111 00
			7b	Share of Montana distribution deduction	7b 1000 00
			7c	Difference (line 7a minus line 7b)	7c 111 00

8	Name	ARCHIE TWO			
	SSN	111111111	FEIN		
			8a	Share of federal distribution deduction	8a 1000 00
			8b	Share of Montana distribution deduction	8b 00
			8c	Difference (line 8a minus line 8b)	8c 1000 00



Schedule D – Beneficiaries and Montana Income Distributions

A Montana Schedule K-1 is required for every beneficiary receiving a Montana income distribution. If more than 8 beneficiaries, see instructions.

1	Name	BILL BONES					
	SSN	654654654	FEIN				
			1a	Share of federal distribution deduction	1a	31300	00
			1b	Share of Montana distribution deduction	1b	300	00
			1c	Difference (line 1a minus line 1b)	1c	31000	00

2	Name	BILL BONES					
	SSN	321321321	FEIN				
			2a	Share of federal distribution deduction	2a	30300	00
			2b	Share of Montana distribution deduction	2b		00
			2c	Difference (line 2a minus line 2b)	2c	30300	00

3	Name	BILL BONES					
	SSN	444455555	FEIN				
			3a	Share of federal distribution deduction	3a	31000	00
			3b	Share of Montana distribution deduction	3b		00
			3c	Difference (line 3a minus line 3b)	3c	31000	00

4	Name	BILL BONES					
	SSN	555556666	FEIN				
			4a	Share of federal distribution deduction	4a	30000	00
			4b	Share of Montana distribution deduction	4b	500	00
			4c	Difference (line 4a minus line 4b)	4c	29500	00

5	Name	BILL BONES					
	SSN	666667777	FEIN				
			5a	Share of federal distribution deduction	5a	21200	00
			5b	Share of Montana distribution deduction	5b		00
			5c	Difference (line 5a minus line 5b)	5c	21200	00

6	Name						
	SSN		FEIN				
			6a	Share of federal distribution deduction	6a		00
			6b	Share of Montana distribution deduction	6b		00
			6c	Difference (line 6a minus line 6b)	6c		00

7	Name						
	SSN		FEIN				
			7a	Share of federal distribution deduction	7a		00
			7b	Share of Montana distribution deduction	7b		00
			7c	Difference (line 7a minus line 7b)	7c		00

8	Name						
	SSN		FEIN				
			8a	Share of federal distribution deduction	8a		00
			8b	Share of Montana distribution deduction	8b		00
			8c	Difference (line 8a minus line 8b)	8c		00



Schedule E – Resident Capital Gains Tax Credit Calculation

1 Enter the capital gain or (loss) from page 1, line 4	1		00
2 Enter the net capital gains reported on federal Form 1041, Schedule D, Part III, line 19, column (1) Beneficiaries	2		00
3 Subtract line 2 from line 1. If this line is zero or less, you cannot claim a capital gains credit.	3		00
4 Multiply line 3 by 2% (.02). Enter here and on page 2, line 27. This is your allowable resident capital gains tax credit.	4		00

Schedule F – Nonresident /Part-Year Resident Estate and Trust Tax

	A Total undistributed income		B Montana source income included in column A	
1 Interest income	1	00		00
2 Ordinary dividends	2	00		00
3 Business income or (loss)	3	00		00
4 Capital gain or (loss)	4	00		00
5 Rental real estate, royalties, partnerships, S corporations, other estates, and trusts, etc.	5	00		00
6 Farm income or (loss)	6	00		00
7 Ordinary gain or (loss)	7	00		00
8 Other income	8	00		00
9 Interest and mutual fund dividends from other states' state, county, or municipal bonds	9	00		00
10 Dividends not included in total federal income	10	00		00
11 Taxable federal refund	11	00		00
12 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	12	00		00
13 Other additions to income and adjustments	13	00		00
14 Add lines 1 through 13 and enter the result here. Column B is the estate or trust's Montana source income.	14	00		00
15 Divide the amount in column B, line 14 by the amount in column A, line 14 and enter result here. Round to 6 decimal places and do not enter more than 1.000000.	15			
16 Enter the tax from page 2, line 26	16			00
17 Multiply column B, line 4 by 2% (.02). This is your nonresident/part-year resident capital gains credit.	17			00
18 Multiply the tax on line 16 by the percentage on line 15 and deduct line 17. Enter the result here and on page 2, line 28a. This is your estate or trust nonresident/part-year resident tax after capital gains tax credit.	18			00

Schedule F applies to nonresident and part-year resident estates and trusts only. The fiduciary will use this schedule to compute the ratio of undistributed Montana source income to total undistributed income. This ratio is then multiplied by the tax from page 2, line 26, and reduced by the capital gains credit on Schedule F, line 17, to determine the nonresident or part-year resident tax to be reported on page 2, line 28a.

Column A – For lines 1 through 13, start with the corresponding line on page 1 and reduce that amount by any income distributed to the beneficiaries.

Column B – For lines 1 through 13, report the amount of Montana source income included in column A.



Schedule G – S Portion Tax Calculation of ESBT

1 Total federal adjusted ESBT income (See instructions and include federal computation)	1	981234	00
2 Montana additions to ESBT income (Include statement)	2	345	00
3 Montana deductions from ESBT income (Include statement)	3	234	00
4 Add lines 1 and 2, then subtract line 3.	This is your Montana adjusted ESBT income. 4 981345 00		
5 Federal income tax paid or accrued on ESBT income	5		00
6 Subtract line 5 from line 4.	This is your Montana taxable ESBT income. 6 981345 00		
7 Tax from tax table. If line 6 is zero or less, enter 0.	7	67114	00
8 Montana source income	8	60606	00
9 Divide line 8 by line 4 (round to 6 decimal places).	This is your nonresident ratio. 9 0.061758		
10 Multiply line 7 by line 9.	This is your nonresident/part-year resident tax. 10 4145 00		
11 Capital gains credit. (See instructions)	11	654	00
<i>If you are a resident or part-year resident trust, complete line 12. If you are a nonresident trust, skip line 12.</i>			
12 Enter the total credit for income taxes paid to another state or country (See instructions)	12		00
13 Other nonrefundable credits. List credit forms	13		00
14 Combine lines 11 through 13	14	654	00
15 Endowment credit recapture tax	15		00
16 If a resident trust, add lines 7 and 15, or if a nonresident or part-year resident trust, add lines 10 and 15. Subtract line 14 from the result. If zero or less, enter 0. Enter here and include on page 2, line 36.	This is your S portion tax liability. 16 4145 00		

Schedule H – Reporting of Special Transactions, NOL and Amended Return Information**Part I. Reporting of Special Transactions**

Complete this part only if the estate or trust filed any of the federal income tax forms described below. Mark the appropriate box indicating which form the estate or trust filed with the Internal Revenue Service for this tax year.

- | | |
|---|------------------------------|
| 1 The estate or trust filed federal Form 8918 – Material Advisor Disclosure Statement with the Internal Revenue Service.
Material advisors are required to file Form 8918 for any reportable transactions. | <input type="checkbox"/> Yes |
| 2 The estate or trust filed federal Form 8824 – Like-Kind Exchanges with the Internal Revenue Service.
NOTE: Mark the box if the like-kind exchange includes Montana property. Nonresidents do not have to report a like-kind exchange if the properties involved do not include Montana property.
Use Form 8824 to report each exchange of business or investment property for property of a like kind. | <input type="checkbox"/> Yes |
| 3 The estate or trust filed federal Form 8865 – Return of U.S. Persons With Respect to Certain Foreign Partnerships with the Internal Revenue Service.
Use Form 8865 to report the information required under 26 USC 6038 (reporting with respect to controlled foreign partnerships), section 6038B (reporting of transfers to foreign partnerships), or section 6046A (reporting of acquisitions, dispositions, and changes in foreign partnership interest). | <input type="checkbox"/> Yes |
| 4 The estate or trust filed federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service.
Use Form 8886 to disclose information for each reportable transaction in which the estate or trust participated. | <input type="checkbox"/> Yes |

Part II. Net Operating Loss Election for Farming Losses

If you do not want to carry your 2021 farming loss back, mark the box. ☐

You must make this election by the due date (including extension) for filing your income tax return.

Part III. Amended Return Information

Mark the appropriate box.

- ☐ a NOL carryback
☐ b Federal audit
☐ c Amended federal return
☐ d Filing status
☐ e Other

In the table below, indicate the reasons for the changes you made to your Montana tax return.

Form or Schedule	Line or Box	Reason



Montana Schedule K-1 (FID-3)

Beneficiary's Share of Income (Loss), Deductions, Credits, etc.

For calendar year 2021 or tax year beginning [] and ending []

Part 1 Estate or Trust Information	Mark applicable boxes: <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/> Amended Schedule K-1		
	Name of Estate or Trust	FEIN	[]
	Fiduciary's Name		
	Mailing Address		
	City	State	ZIP Code
Part 2 Beneficiary Information	Beneficiary's Name	FEIN	[]
	Mailing Address	OR	[]
	City	SSN	[]
	State	ZIP Code	
	What type of entity is this beneficiary? []		
If beneficiary is an individual, estate, or trust, the beneficiary is a: <input type="checkbox"/> Full-year resident <input type="checkbox"/> Part-year resident <input type="checkbox"/> Nonresident			
Part 3 Montana Adjustments	A Montana additions to income. Adjustment for smaller federal estate and trust taxable distributions.	A	[] 00
	B Montana deductions from income. Adjustment for larger federal estate and trust taxable distribution.	B	[] 00
Part 4 Beneficiary's Share of Montana Source Income (Loss)	1 Interest income	1	[] 00
	2 Dividends	2	[] 00
	3 Business income or (loss)	3	[] 00
	4 Capital gain or (loss)	4	[] 00
	5 Rents, royalties, partnerships, S corporations, other estates and trusts, etc.	5	[] 00
	6 Net farm income or (loss)	6	[] 00
	7 Ordinary gain or (loss)	7	[] 00
	8 Other income. List type [] and amount.	8	[] 00
	9 Montana source additions to income reported on Form FID-3, Schedule A. Include a list with types [] and amount.	9	[] 00
Part 5 Supplemental Information	1 Montana mineral royalty tax withheld	1	[] 00
	2 Federal income tax paid or incurred allocated to beneficiary. (See instructions)	2	[] 00
	3 Other information. List type [] and amount.	3	[] 00

