



2021 Montana Income Tax Return for Estates and Trusts

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

.		calendar year 2021 or tax year beginning 09092099 and ending	09	0920	99		
Pag Mar	k all that apply.	Name of Estate or Trust	FEIN		Q	99999	999
X	Initial return	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	I LIIN				,,,,
X	Final return	Name and Title of Fiduciary Date E	ntity C	reated		09092	099
X	Amended return		-	ber of:		0,0,0	-
X	Refund return			K-1 includ	led	99	999
X	Estate or filing trust			eneficiarie			999
	made a Section	City State ZIP Code + 4 Nonr	esiden	t beneficia	aries	99	999
	645 election					99	999
Ent	tity Type. Mark all tha	t apply. Residency Sta	atus				
X	Decedent's estate	X Qualified disability trust X Bankruptcy estate (Chapter 11) X Resident		XR	Residen	t part-year	
X	Simple trust		ent		State	moved to	XX
X	Complex trust	X Grantor type trust X Qualified funeral trust		_	State r	noved from	XX
		X Bankruptcy estate (Chapter 7) X Other 5:OTHER 1099	Date of	change		09092	099
	Enter amounts on li	ines 1 through 17 corresponding to your federal return. Round to the nearest dollar. If no entry, leave blank.					إل
	1 Interest income						00
	2 Ordinary divider						00
	3 Business incom						00
a)	4 Capital gain or (,					00
Income							00
2	6 Farm income or	· ·					00
	7 Ordinary gain o						00
	8 Other income. L	21					00
	9 Add lines 1 thro	·					00
		Line 9 must equal the total income reported on federal Form 1041 (See					
	10 Interest						00
	· ·	clude federal income tax deduction)					00
	12 Fiduciary fees						00
	13 Charitable dedu						00
Suc							00
ğ		· · · · · · · · · · · · · · · · · · ·					00
Exemptions							00
ΘË	16 Add lines 10 thr	*	16	9999	999	199999	00
and		` '		0000			0.0
Deductions	(The amount or						00
Ę	18 Montana additio						00
ed (19 Montana deduc						0.0
	20 / (00 111103 17 011						00
							0.0
		City State ZIP Code + 4 Nonresident beneficiaries XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			0.0		
	23 Exemption	4 00 and 02 form line 00 (Ma leas are instructions)		0000	000	2580	0.0
	24 Subtract lines 2	1, 22, and 23 from line 20. (If a loss, see instructions.)	24	2229	999	צצצצנ	00



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

This is your total payments and refundable credits.

2021 Montana Fiduciary Income Tax Table

If Your Taxable	But Not	Multiply	And	This Is	If Your Taxable
Income Is More	More Than	Your Taxable	Subtract	Your Tax	Income Is Mor
Than		Income By			Than
\$0	\$3,100	1% (0.010)	\$0	99999	\$11,400
\$3,100	\$5,500	2% (0.020)	\$31	99999	\$14,600
\$5,500	\$8,400	3% (0.030)	\$86	99999	Mor
\$8,400	\$11,400	4% (0.040)	\$170	99999	

But Not	Multiply	And	This Is
More Than	Your Taxable	Subtract	Your Tax
	Income By		
\$14,600	5% (0.050)	\$284	99999
\$18,800	6% (0.060)	\$430	99999
han \$18,800	6.9% (0.069)	\$599	99999
	\$14,600 \$18,800	More Than Your Taxable Income By \$14,600 5% (0.050) \$18,800 6% (0.060)	More Than Your Taxable Income By Subtract \$14,600 5% (0.050) \$284 \$18,800 6% (0.060) \$430

99999999999

99999999999

99999999999

99999999999

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99999999999

99999999999

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41

43

47

49

This is your tax due.

This is your tax overpaid.

This is your total penalties and interest.

00

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00

For example: Taxable income $$6,800 \times 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.



41 2021 extension payments

43 Add lines 37 through 42.

42 Refundable credits. List credit forms.

48 Other penalties (See instructions)

49 Add the amounts on lines 46 through 48.

44 If line 36 is greater than line 43, subtract line 43 from line 36.

45 If line 43 is greater than line 36, subtract line 36 from line 43.

46 Interest on underpayment of estimated taxes (See instructions)

47 Late filing, late payment penalties and interest (See instructions and table)

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S		50	If the estate or trust ha	as a tax due (amount on line 44), add lines	44 and 49 or , if the estate or t	rust has a tax			
Owes			overpayment (amoun	nt on line 45) and it is less than line 49, subt					
ij	nd			mount the estate or trust owes.	50	99999999999	00		
Entity	Refund		Why not e	EPAF	RTMENT OF REVENUE.				
the	Its F	51	If the estate or trust	has a tax overpayment (amount on line	e 45) and it is greater than lin	ne 49, subtract line 49			
Ī	or.		from line 45. Enter t	he result.		This is your overpayment.	51	99999999999	00
Amount		52	Enter the amount or	n line 51 that the estate or trust wants a	pplied to the 2022 estimated	d tax	52	99999999999	00
Ā		53	Subtract line 52 from	m line 51. Enter the result.		This is your refund.	53	99999999999	00
To direct deposit your refund, complete 1, 2, 3 and 4. See instructions) 1. RTN# XXXXXXXXX 2. ACCT# XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX									
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. FEIN of Fiduciary									
S	ign	atuı	re of Fiduciary (or off	icer representing fiduciary)	Date	(if a financial institution)	_	Telephone Number	
Х	<u></u>				09092099	99999999		999 999 9999	

Print/Type Preparer's Name	Preparer's Signature	Date	PTIN			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		09092099	P99999999			
Firm's Name	Firm's FEIN					
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					
Firm's Address	Telephone Number					
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	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	99999999999	00
2 Dividends not included in federal total income	2	99999999999	00
3 Taxable federal refund	3	99999999999	00
4 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	4	99999999999	00
5 All state and local taxes included on page 1, line 11	5	99999999999	00
6 Expenses allocated to U.S. obligations	6	99999999999	00
7 Federal net operating loss carryover included on page 1, line 15b	7	99999999999	00
8 Other income. List type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	8	99999999999	00
9 Add lines 1 through 8. Enter the total on page 1, line 18. This is your total additions.	9	99999999999	00

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Schedule B – Schedule of Deductions/Subtractions

1 Exempt interest and mutual fund dividends from federal bonds, notes, and other obligations	1	99999999999 00
2 State tax refunds included on page 1, line 8	2	9999999999 00
3 Other recoveries of amounts deducted in earlier years that did not reduce Montana taxable income	3	9999999999 00
4 Partial Pension, Annuity, and IRA income exemption (See worksheet and instructions)	4	9999999999 00
5 Subtraction for federal taxable U.S. Railroad Retirement Board benefits (Tier I and Tier II)	5	9999999999 00
6 Expenses allocated to other states' interest and mutual fund dividends		
7 Montana net operating loss carryover from Montana Form NOL	7	9999999999 00
8 State and local taxes (limited to \$10,000, see instructions)		9999999999 00
9 Other subtractions. List type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9	9999999999 00
10 Add lines 1 through 9. Enter the total on page 1, line 19. This is your total deductions/subtractions.	10	99999999999 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.

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 sm				1	99999999999	00
2a Add: Federal tax-exempt income (gross)		99999999999	00			
2b Less: Expenses allocated to federal tax-exempt income		99999999999	00			
2c Add: Income from federal obligations that is tax-exempt for Montana	2c	99999999999	00			
2d Less: Expenses allocated to income from federal obligations that are			ш			
tax-exempt for Montana		99999999999	00			
2e Add: Expenses allocated to non-Montana municipal income taxable to Montana		99999999999	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		999999999999	00			
3b Enter the amount from federal Form 1041, Schedule B, line 4		999999999999	00			
3c Enter the amount from federal Form 1041, Schedule B, line 5	3c	999999999999	00			
3 Add lines 3a through 3c.	Thi	s is your total net capital gai	ns.	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.					99999999999	00
	ır Mo	ntana distributable net incon	ne.	5	99999999999	00
6 If a complex trust, enter the accounting income for the tax year			ш			
as determined under the governing instrument	6	99999999999	00			
7 Income required to be distributed currently					99999999999	00
8 Other amounts paid, credited, or otherwise required to be distributed					99999999999	00
-	actua	I total distributions for the ye			99999999999	00
10 Tax-exempt income included in actual distributions included on line 9					99999999999	00
11 Subtract line 10 from line 9. This is your tentative income distribution ded			99999999999	00		
		income distribution deduction	on.	12	99999999999	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 Mor	ntana	income distribution deduction	on.	13	999999999999	00



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 99999999 FEIN 99999999							
1a Share of federal distribution deduction	1a 99999999999 00						
1b Share of Montana distribution deduction	1b 99999999999 00						
1c Difference (line 1a minus line 1b)	1c 99999999999 00						
,							
2 Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							
SSN 99999999 FEIN 99999999							
2a Share of federal distribution deduction	2a 99999999999 00						
2b Share of Montana distribution deduction	2b 9999999999 00						
2c Difference (line 2a minus line 2b)	2c 99999999999 00						
,							
3 Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							
SSN 99999999 FEIN 99999999							
3a Share of federal distribution deduction	3a 99999999999 00						
3b Share of Montana distribution deduction	3b 99999999999 00						
3c Difference (line 3a minus line 3b)	3c 99999999999 00						
,							
4 Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							
SSN 99999999 FEIN 99999999							
4a Share of federal distribution deduction	4a 99999999999 00						
4b Share of Montana distribution deduction	4b 99999999999 00						
4c Difference (line 4a minus line 4b)	4c 99999999999 00						
,							
5 Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							
SSN 99999999 FEIN 99999999							
5a Share of federal distribution deduction	5a 99999999999 00						
5b Share of Montana distribution deduction	5b 9999999999 00						
5c Difference (line 5a minus line 5b)	5c 99999999999 00						
· · · · · · · · · · · · · · · · · · ·							
6 Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							
SSN 99999999 FEIN 99999999							
6a Share of federal distribution deduction	6a 99999999999 00						
6b Share of Montana distribution deduction	6b 9999999999 00						
6c Difference (line 6a minus line 6b)	6c 99999999999 00						
7 Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							
SSN 99999999 FEIN 99999999							
7a Share of federal distribution deduction	7a 9999999999 00						
7b Share of Montana distribution deduction	7b 9999999999 00						
7c Difference (line 7a minus line 7b)	7c 99999999999 00						
8 Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							
SSN 99999999 FEIN 99999999							
8a Share of federal distribution deduction	8a 99999999999 00						
	8b 9999999999 00						
8b Share of Montana distribution deduction							
8b Share of Montana distribution deduction 8c Difference (line 8a minus line 8b)	& 9999999999 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	99999999999	00
	99999999999	
2	000000000000	

4 99999999999 00

		Α			В		
		Total undistributed income			Montana source income		
Schedule F – Nonresident /Part-Year Resident Estate and Trust Tax					included in column A		
1 Interest income	1	99999999999	00		99999999999	00	
2 Ordinary dividends	2	99999999999	00		99999999999	00	
3 Business income or (loss)	3	99999999999	00		99999999999	00	
4 Capital gain or (loss)	4	99999999999	00		99999999999	00	
5 Rental real estate, royalties, partnerships, S corporations, other estates, and							
trusts, etc.	5	99999999999	00		99999999999	00	
6 Farm income or (loss)	6	99999999999	00		99999999999	00	
7 Ordinary gain or (loss)	7	99999999999	00		99999999999	00	
8 Other income	8	99999999999	00		99999999999	00	
9 Interest and mutual fund dividends from other states' state, county, or							
municipal bonds	9	99999999999	00		99999999999	00	
10 Dividends not included in total federal income	10	99999999999	00		99999999999	00	
11 Taxable federal refund	11	99999999999	00		99999999999	00	
12 Other recoveries of amounts deducted in earlier years that reduced							
Montana taxable income	12	99999999999	00		99999999999	00	
13 Other additions to income and adjustments	13	99999999999	00		99999999999	00	
14 Add lines 1 through 13 and enter the result here.							
Column B is the estate or trust's Montana source income.	14	99999999999	00		99999999999	00	
15 Divide the amount in column B, line 14 by the amount in column A, line 14 and enter rest	ult he	re. Round to 6 decimal places					
and do not enter more than 1.000000.				15	9.999999		
16 Enter the tax from page 2, line 26				16	99999999999	00	
17 Multiply column B, line 4 by 2% (.02). This is your nonresident/p.	art-y	ear resident capital gains crec	lit.	17	99999999999	00	
18 Multiply the tax on line 16 by the percentage on line 15 and deduct line 17. Enter the resi	ult he	re and on page 2, line 28a.					
This is your estate or trust nonresident/part-year resident	dent	tax after capital gains tax cred	dit.	18	99999999999	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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Schedule	G - S	Portion	Tax Ca	lculation	of ESBT
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1 Total federal adjusted ESBT income (See instru	ctions and include federal computation)				1	999999	3999	999	00
2 Montana additions to ESBT income (Include sta	tement)	2	99999999999	00					
3 Montana deductions from ESBT income (Includ	e statement)	3	99999999999	00					
4 Add lines 1 and 2, then subtract line 3.	This is y	our l	Montana adjusted ESBT inco	me.		999999			00
5 Federal income tax paid or accrued on ESBT in	come					999999			00
6 Subtract line 5 from line 4.	This is	your	Montana taxable ESBT inco	me.	6	999999	3999!	999	00
7 Tax from tax table. If line 6 is zero or less, ente	r 0.	7	99999999999	00					
8 Montana source income		8	99999999999	00					
9 Divide line 8 by line 4 (round to 6 decimal places	s).		This is your nonresident ra		9		9999!		
10 Multiply line 7 by line 9.	This is yo	ur no	nresident/part-year resident	tax.		999999			00
11 Capital gains credit. (See instructions)					11	999999	3999 <u>!</u>	999	00
If you are a resident or	part-year resident trust, comple	te lin	e 12. If you are a nonres						
12 Enter the total credit for income taxes paid to ano	ther state or country (See instructions)					999999			00
13 Other nonrefundable credits. List credit forms	XXXXXXXXXXXXXXX	XXΣ	(XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			999999			00
14 Combine lines 11 through 13						999999			00
15 Endowment credit recapture tax					15	999999	3999 <u>!</u>	999	00
16 If a resident trust, add lines 7 and 15, or if a nonre	sident or part-year resident trust, add line	es 10	and 15. Subtract line 14 from the						
result. If zero or less, enter 0. Enter here and inc	lude on nage 2 line 36	7	This is your S portion tay ligh	ility	16	999990	3999	999	0.0

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.	X	Yes
Material advisors are required to file Form 8918 for any reportable transactions.		
2 The estate or trust filed federal Form 8824 – Like-Kind Exchanges with the Internal Revenue Service.	Х	Yes
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.		
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.	Х	Yes
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).		

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

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.

Mark the appropriate box. In the table below, indicate the reasons for the changes you made to your Montana tax return. X a NOL carryback Form or Schedule Line or Box Reason X b Federal audit Χ c Amended federal return Χ d Filing status

X Yes

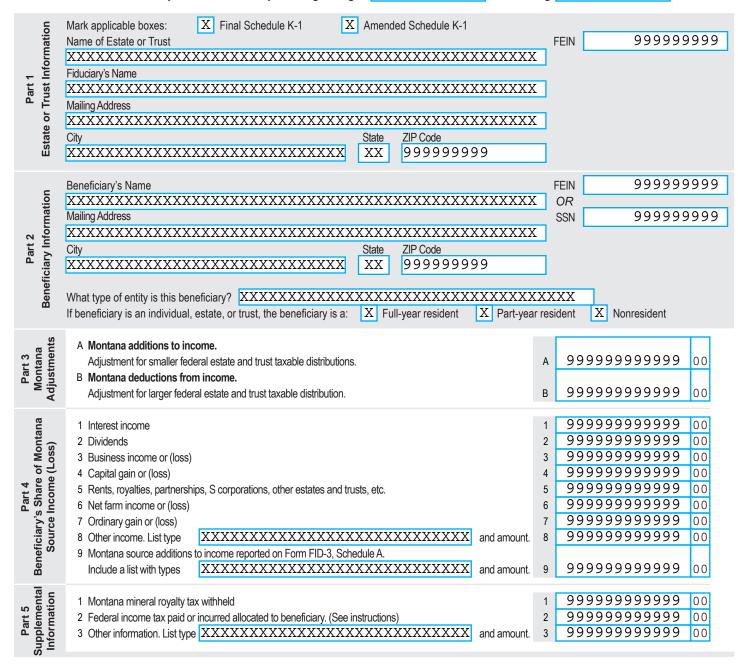


X e Other

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







2021 Montana Income Tax Return for Estates and Trusts

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

D		calendar year 2021 or tax year beginning and ending			
Pag	k all that apply.	Name of Estate or Trust	FEIN	98799	37987
IVIAI	k ali triat appiy. Initial return	DUCK ESTATES	FEIIN	90190	1 20 1
Н	Final return		ntity Created	010	12001
Χ	Amended return		number of:		12001
21	Refund return		dules K-1 inc		
Н			lent beneficia		5
ш	made a Section		esident benef		J
	645 election		types of ben		
	043 Election	DILLINGS MICE 20403 OHE	types or beni	eliciaries	
_	ity Type. Mark all tha		tus		
Χ	Decedent's estate	Qualified disability trust Bankruptcy estate (Chapter 11) Resident		Resident part-year	
Ш	Simple trust	ESBT Pooled income fund X Nonreside	ent	State moved to	
Ш	Complex trust	Grantor type trust Qualified funeral trust		State moved from	n
		Bankruptcy estate (Chapter 7) Other D	ate of change	<u> </u>	
	Enter amounts on li	nes 1 through 17 corresponding to your federal return. Round to the nearest dollar. If no entry, leave blank.			-
	1 Interest income		1	5465	54 00
	2 Ordinary divide	nds	2	6546	55 00
	3 Business incom	ne or (loss) Federal Business Code/NAICS 234568	3	3456	57 00
	4 Capital gain or	loss)	4		00
Income	5 Rents, royalties	, partnerships, other estates and trusts, etc.	5		00
2	6 Farm income of	(loss)	6		00
	7 Ordinary gain o	r (loss)	7		00
	8 Other income. I	ist type and amount.	8		00
	9 Add lines 1 thro	ugh 8. This is your total federal income.	9	15468	36 00
		Line 9 must equal the total income reported on federal Form 1041 (See	instructions fo	r Electing Small Busi	ness Trust).
	10 Interest		10	234	45 00
	11 Taxes (do not in	clude federal income tax deduction)	11		00
	12 Fiduciary fees		12		00
	13 Charitable dedu	iction	13		00
S.	14 Attorney, accou	ntant, and return preparer fees	14	555	55 00
Exemptions	15a Other deduction	ns (include schedule)	15a		00
emk	15b Net operating lo	ss deduction (See instructions)	15b		00
Ä	16 Add lines 10 thr	ough 15b	16	790	00 00
and	17 Federal adjuste	d total income or (loss). Subtract line 16 from line 9.			
	(The amount or	this line must equal federal Form 1041, line 17.)	17	14678	
Deductions		ons from Schedule A, line 9	18	71	19 00
Ď	19 Montana deduc	tions and subtractions from Schedule B, line 10	19		00
ے		d 18, then subtract line 19. This is your Montana adjusted total income or (loss).	20	14750	_
		e distribution deduction from Schedule C, line 13, but not less than zero	21		00
		aid or accrued on undistributed income	22		00
	23 Exemption		23	258	
	24 Subtract lines 2	1, 22, and 23 from line 20. (If a loss, see instructions.) This is your Montana taxable income.	24	14492	25 00

Office Use Only
Date Received



	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 of	capital gains tax credit.	28	9206	00
dits	28a Nonresident, part-year resident tax after capital gains credit from Schedule F, line 18, but not less than z	zero	28a		00
Se	29 Tax on lump sum distributions		29		00
ď	30 Add line 28 or 28a and line 29.	This is your total tax.	30	9206	00
Sa	31 Credit for taxes paid to other states or countries (See instructions)		31		00
Faxes and Credits	32 Other nonrefundable credits. List credit forms.		32		00
		nonrefundable credits.	33		00
	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.	789 00			
	37b Montana income tax withheld allocated to beneficiaries 37b	00			
ξ	2 37 Subtract line 37b from 37a. This is your Montana income tax withheld allocable	This is your Montana income tax withheld allocable to the estate or trust. 37 by withholding from	789	00	
Payments and Refundable Credits	38a Total Montana pass-through entity withholding from				
ت	Montana Schedules K-1 (PTE), Part 5, line 3	00			
aple	38b Montana pass-through entity withholding allocated to beneficiaries 38b	00			
pur	38 Subtract line 38b from 38a. This is your Montana pass-through entity withholding allocable	ole to the estate or trust.	38		00
Refi	39a Total Montana mineral royalty tax withheld from federal Forms 1099 or				
뒫	Montana Schedules K-1 (PTE), Part 5, line 4	00			
ts a	39b Mineral royalty tax withheld allocated to beneficiaries	00			
Jen	39 Subtract line 39b from 39a. This is your mineral royalty tax withheld allocable	ole to the estate or trust.	39		00
ayn	40 2021 estimated tax payments and amount applied from the 2020 return		40	12345	00
Δ.	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 a	and refundable credits.	43	13134	00
Тах	44 If line 36 is greater than line 43, subtract line 43 from line 36.	This is your tax due.	44	0	00
۳	45 If the 45 is greater that time 50, subtract line 50 if of time 45.	his is your tax overpaid.	45	3928	00
S	46 Interest on underpayment of estimated taxes (See instructions)		46		00
Penalties	46 Interest on underpayment of estimated taxes (See instructions) 47 Late filing, late payment penalties and interest (See instructions and table) 48 Other penalties (See instructions)		47		00
en	48 Other penalties (See instructions)		48		00
_	5 49 Add the amounts on lines 46 through 48 This is your total	I penalties and interest.	49		0.0

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	But Not	Multiply	And	This Is
Income Is More	More Than	Your Taxable	Subtract	Your Tax
Than		Income By		
\$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	But Not	Multiply	And	This Is
Income Is More	More Than	Your Taxable	Subtract	Your Tax
Than		Income By		
\$11,400	\$14,600	5% (0.050)	\$284	
\$14,600	\$18,800	6% (0.060)	\$430	
More 7	Than \$18,800	6.9% (0.069)	\$599	9291

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.



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 esta Why not e-pay? See your options at MTRevenue.gov. If writing a check, make it payable		50		00		
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. Why not e-pay? See your options at MTRevenue.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF RIVERS IN This is your overpayment. 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. So Enter the amount on line 51 that the estate or trust wants applied to the 2022 estimated tax This is your verpayment. This is your refund.						
51 If the estate or trust has a tax overpayment (amount on line 45) and it is greater than line 49, subtract		- 4	2020	0.0		
from line 45. Enter the result. This is you 52 Enter the amount on line 51 that the estate or trust wants applied to the 2022 estimated tax	r overpayment.	51 52		00		
53 Subtract line 52 from line 51. Enter the result.	s is your refund.	53		00		
33 Subtract line 32 Hoff line 31. Effet the result.	s is your returiu.	33	2710	00		
To direct deposit your refund, 1. RTN# 987987987 2. ACCT# 98798798	71216543	2				
	X Checking	_	Savings			
(See instructions) 4. Is this refund going to an account that is located outside of the United States of		_	Yes X No			
Under penalties of false swearing, I declare that I have examined this return, including accompanying schedule	es and statements	, and	to the best of my knowledge	е		
and belief, it is true, correct, and complete.						
FEIN of Fidu						
Signature of Fiduciary (or officer representing fiduciary) Date (if a financial		_	Telephone Number	_		
X02022022 32165	4987	ع	987 654 3210			
Print/Type Preparer's Name Preparer's Signature <u>Date</u>		Р	PTIN			
	22022		P54321987	\neg		
Firm's Name		_	-irm's FEIN			
NOT ME		_	123654789	\neg		
Firm's Address		T	Telephone Number			
1 THERE ST, HELENA, MT 12345 6789		9	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		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 LASKJD	and amount.	8	55	00		

This is your total additions. 9

719 00

9 Add lines 1 through 8. Enter the total on page 1, line 18.

Schedule B – Schedule of Deductions/Subtractions				
1 Exempt interest and mutual fund dividends from federal bonds, notes, and other obligations		1	0	(
2 State tax refunds included on page 1, line 8		2	0	(
3 Other recoveries of amounts deducted in earlier years that did not reduce Montana taxable income		3	0	(
4 Partial Pension, Annuity, and IRA income exemption (See worksheet and instructions)		4	0	(
5 Subtraction for federal taxable U.S. Railroad Retirement Board benefits (Tier I and Tier II)		5	0	(
6 Expenses allocated to other states' interest and mutual fund dividends		6	0	(
7 Montana net operating loss carryover from Montana Form NOL		7	0	(
8 State and local taxes (limited to \$10,000, see instructions)		8	0	(
9 Other subtractions. List type	and amount.	9	0	(
10 Add lines 1 through 9. Enter the total on page 1. line 19. This is your total deductions/s	subtractions	10	0	(

Schedule C – Montana Distributable Net Income (MDN	ii) and Montana	i income Distribution L	educ	ction (MIIDD)	
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 los	ses, use the smaller l	OSS.	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 M	lontana 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.	Thi	s is your total net capital gains	s. 3	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	ber.		4		00
5 Combine lines 1 through 4. If zero or less, enter 0.	This is your Mo	ntana distributable net income	e. 5	i	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	3	00
9 Add lines 7 and 8.	This is your actual	total distributions for the yea	r. 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 di	stribution deduction	n based on actual distributions	s. 11		00
12 Subtract line 2 from line 5. If zero or less, enter 0.	his is your tentative	income distribution deduction	1. 12	!	00
13 Enter the smaller of line 11 or line 12 here, and on page 1, line 21. If zero					
Т	his is vour Montana	income distribution deduction	13		0.0

A Mon	tana Sche	edule K-1 is required for every b	peneficiary	receiving a Montana income distribution. If more than 8	bene	eficiaries, 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		0.0
				1c Difference (line 1a minus line 1b)	1c	1234	0.0
				To Dilleterice (line 1a millius line 1b)	10	1231	00
0	Mana	DEMININ DIC					
2	Name	PENNY PIG					
	SSN	123123123	FEIN			1010	
				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)	3с	1111	00
				2 2 (0 2 0 2			
4	Name	JULIE SMITH					
7	SSN	COLLE BILLIII	FEIN	987654987			
	OON		I LIIN	4a Share of federal distribution deduction	4a	1200	00
				4b Share of Montana distribution deduction		1200	0.0
					4b	1200	_
				4c Difference (line 4a minus line 4b)	4c	1200	00
_		MIKE MOE					_
5	Name	MIKE MOE		1			
	SSN	987987776	FEIN		_	1011	0.0
				5a Share of federal distribution deduction	5a	1211	0.0
				5b Share of Montana distribution deduction	5b	1011	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)	6с		00
				,			
7	Name						
	SSN		FEIN				
	0011			7a Share of federal distribution deduction	7a		00
				7b Share of Montana distribution deduction	7b		00
				7c Difference (line 7a minus line 7b)	7c		0.0
				70 Dillerence (line 7a millius line 7b)	70		00
0	Marss						
8	Name						
	SSN		FEIN		•		0.0
				8a Share of federal distribution deduction	8a		0.0
				8b Share of Montana distribution deduction	8b		0.0
				8c Difference (line 8a minus line 8b)	8c		00



Form FID-3, Page 6 – 2021 FEIN 987987987

- 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

		Α		В
		Total undistributed income		Montana source income
Schedule F – Nonresident /Part-Year Resident Estate and Trust Tax				included in column A
1 Interest income	1	0	0	00
2 Ordinary dividends	2	0	0	00
3 Business income or (loss)	3	0	0	00
4 Capital gain or (loss)	4	0	0	00
5 Rental real estate, royalties, partnerships, S corporations, other estates, and				
trusts, etc.	5	0	0	00
6 Farm income or (loss)	6	0	0	00
7 Ordinary gain or (loss)	7	0	0	00
8 Other income	8	0	0	00
9 Interest and mutual fund dividends from other states' state, county, or				
municipal bonds	9	0	0	00
10 Dividends not included in total federal income	10	0	0	00
11 Taxable federal refund	11	0	0	00
12 Other recoveries of amounts deducted in earlier years that reduced				
Montana taxable income	12	0	0	00
13 Other additions to income and adjustments	13	0	0	00
14 Add lines 1 through 13 and enter the result here.				
Column B is the estate or trust's Montana source income.	14	0	0	00
15 Divide the amount in column B, line 14 by the amount in column A, line 14 and enter res	ult her	e. Round to 6 decimal places		
and do not enter more than 1.000000.			1	5
16 Enter the tax from page 2, line 26			16	00
17 Multiply column B, line 4 by 2% (.02). This is your nonresident/p	art-ye	ar resident capital gains credit.	17	7 00
18 Multiply the tax on line 16 by the percentage on line 15 and deduct line 17. Enter the res	ult her	e and on page 2, line 28a.		
This is your estate or trust nonresident/part-year resi	dent t	ax 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.



Form FID-3, Page 7 – 2021			FEIN					
Schedule G – S Portion Tax	Calculation of ESBT							
1 Total federal adjusted ESBT incom	•	deral computation)			1			00
2 Montana additions to ESBT income	,	2		0.0	_			
3 Montana deductions from ESBT in	'	3		0.0)			
4 Add lines 1 and 2, then subtract line		This is your	Montana adjuste	ed ESBT income.	4			00
5 Federal income tax paid or accrued	d on ESBT income				5			00
6 Subtract line 5 from line 4.		This is you	r Montana taxab	le ESBT income.	6			00
7 Tax from tax table. If line 6 is zero	or less, enter 0.	7		0.0	-			
8 Montana source income		8		0.0)			_
9 Divide line 8 by line 4 (round to 6 d	ecimal places).		-	nonresident ratio.	9			
10 Multiply line 7 by line 9.		This is your no	onresident/part-y	year resident tax.	10			00
11 Capital gains credit. (See instruction					11			00
	esident or part-year resider		ne 12. If you ai	re a nonresiden		t, skip line 12.		
12 Enter the total credit for income taxe		See instructions)			12			00
13 Other nonrefundable credits. List of	redit forms				13			00
14 Combine lines 11 through 13					14			00
15 Endowment credit recapture tax					15			00
16 If a resident trust, add lines 7 and 15	i, or if a nonresident or part-year re	sident 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 po	ortion tax liability.	16			00
1 The estate or trust filed federal For Material advisors are required to file 2 The estate or trust filed federal For NOTE: Mark the box if the like-kind a like-kind exchange if the propertic Use Form 8824 to report each excl. 3 The estate or trust filed federal Form Use Form 8865 to report the inform (reporting of transfers to foreign pa	e Form 8918 for any reportable to m 8824 – Like-Kind Exchanges exchange includes Montana pro es involved do not include Montar mange of business or investment of m 8865 – Return of U.S. Persons nation required under 26 USC 603	ansactions. with the Internal Rever perty. Nonresidents do r na property. property for property of a With Respect to Certa 38 (reporting with respec	nue Service. not have to report a like kind. in Foreign Partne	erships with the Intereign partnerships),	sectio	devenue Service. n 6038B	X	Yes Yes
4 The estate or trust filed federal For			•			inp interest).	\Box	Yes
Use Form 8886 to disclose informa	•					,	_	
Part II. Net Operating Loss If you do not want to carry your 2021 You must make this election by the do Part III. Amended Return Inf	farming loss back, mark the box. ue date (including extension) for fi		um.					
Mark the appropriate box.	In the table below, indicate the r	easons for the changes	you made to you	ır Montana tax retur	n.			
a NOL carryback	Form or Schedule	Line or Box	Reason					
b Federal audit X c Amended federal return d Filing status	1041	18	ADDITI(ONAL INFO)			
e Other								



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

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

Doa		calenda	ar year 2021 or	tax year l	peginning			and ending				
Pag	k all that apply.	Name of E	Estate or Trust						FEIN	Δ	56456	456
iviai	Initial return		NERS IN CF	TME CO)				I LIIN		30430	130
	Final return		Title of Fiduciary	CIPID C				Date F	Entity Created		09012	001
	Amended return		JOHNSON I	TRECT)R				er number of:		0,012	001
	Refund return	Mailing Ad		,	J10				edules K-1 incl			2
X		•	TUNNEL ROA	VD.					dent beneficia			
	made a Section	City				State	ZIP Code + 4		resident benef			
	645 election	•	VILLE			MT	28805		er types of bene			1
	0.10.01001011							Outo	n typoo on bonk	on old noo		
Ent	tity Type. Mark all tha	it apply.						Residency St	atus			
	Decedent's estate		alified disability trust		Bankruptcy es	tate (Chapter	11)	Resident		Resident	t part-year	
	Simple trust	ES		X	Pooled income		,	Nonresid			noved to	ΚY
	Complex trust		antor type trust		Qualified funer	al trust					noved from	NY
			nkruptcy estate (Chapte	er 7)	Other			1	Date of change		09092	
				,								
	Enter amounts on li	ines 1 throu	ugh 17 corresponding	to your federa	al return. Round	d to the near	est dollar. If no er	ntry, leave blank.				
	1 Interest income								1	11	96789	00
	2 Ordinary divider	nds							2		14321	00
	3 Business incom	ne or (loss)	F	ederal Busine	ss Code/NAICS	3			3			00
	4 Capital gain or ((loss)							4	_	19876	00
Ë	5 Rents, royalties	, partnershi	ps, other estates and t	rusts, etc.					5		7654	00
Income	6 Farm income or	r (loss)							6			00
	7 Ordinary gain o	r (loss)							7			00
	8 Other income. L	_ist type						and amount	. 8			00
	9 Add lines 1 thro	ough 8.					This is your total	al federal income	. 9	11	98888	00
				Line 9	must equal the	e total incom	e reported on fede	eral Form 1041 (Se	e instructions for	r Electing S		Trust).
	10 Interest								10		16543	00
	11 Taxes (do not in	nclude fede	ral income tax deduction	n)					11		9999	00
	12 Fiduciary fees								12		9111	00
	13 Charitable dedu								13			00
S	14 Attorney, accou								14			00
bţ:	15a Other deduction	•	,						15a		12222	00
em			on (See instructions)						15b		4=0==	00
and Exemptions	16 Add lines 10 thr	•							16		47875	00
			me or (loss). Subtract li								F1010	
Deductions			ust equal federal Form	1041, line 17	.)				17	11	51013	0.0
Ę	18 Montana additio								18	-	65054	0.0
ed ed			ubtractions from Sched	dule B, line 10					19		65974	0.0
	20 Add lines 17 an					-	na adjusted total	l income or (loss)		9	85039	0.0
			on deduction from Sche		3, but not less t	han zero			21		21321	0.0
		ald or accru	ued on undistributed in	come					22		0.5.0.5	0.0
	23 Exemption	4 00 ::	201 11 22 111						23	_	2580	0.0
	24 Subtract lines 2	1, 22, and 2	23 from line 20. (If a los	s, see instruc	tions.)	This	s is your Montan	a taxable income	. 24	9	61138	00



21DT0157

Form FID-3, Page 2 – 2021 FEIN 456456456

	25 Montana taxable income from line 24			2		00
	26 Tax from the tax table. If line 25 is zero or less, enter 0.			2	65720	00
	27 Resident capital gains tax credit on undistributed capital gains from Schedule E, lir	ne 4		2	7	00
	28 Subtract line 27 from line 26. If zero or less, enter 0. This is your resident tax after capital gains tax credit.			it. 2	65720	00
dis	28a Nonresident, part-year resident tax after capital gains credit from Schedule F, line	18, but not l	ess than zero	28	a	00
ě	29 Tax on lump sum distributions			2	Э	00
ē	30 Add line 28 or 28a and line 29.		This is your total ta	x. 3	65720	00
S	31 Credit for taxes paid to other states or countries (See instructions)		•	3	1	00
Taxes and Credits	32 Other nonrefundable credits. List credit forms.			3:	2	00
_	33 Add lines 31 and 32.	This is y	our total nonrefundable credit	s. 3	3	00
	34 Subtract line 33 from line 30. If zero or less, enter 0.	•		3	65720	00
	35 Endowment credit recapture tax			3	5	00
	36 Add lines 34, 35, and the ESBT tax liability from Schedule G, line 16.		This is your tax liabilit	v. 3	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		
v	37 Subtract line 37b from 37a. This is your Montana income to	ax withheld	d allocable to the estate or trus	t. 3	7	00
ä	38a Total Montana pass-through entity withholding from					
င်	Montana Schedules K-1 (PTE), Part 5, line 3	38a	12345	00		
ge	38b Montana pass-through entity withholding allocated to beneficiaries	38b		00		
Payments and Refundable Credits	38 Subtract line 38b from 38a. This is your Montana pass-through entity w	withholding	allocable to the estate or trus	t. 3	12345	00
efu	39a Total Montana mineral royalty tax withheld from federal Forms 1099 or					
<u> </u>	Montana Schedules K-1 (PTE), Part 5, line 4	39a	11222	00		
ā	39b Mineral royalty tax withheld allocated to beneficiaries	39b	9876	00		
ents	· ·	ax withheld	d allocable to the estate or trus	t. 39	1346	00
Ę	40 2021 estimated tax payments and amount applied from the 2020 return			40		00
Ъ	41 2021 extension payments			41		00
	42 Refundable credits. List credit forms.			42		00
		our total pa	yments and refundable credit	s. 43	13691	00
×	44 If line 36 is greater than line 43, subtract line 43 from line 36.		This is your tax du		=	00
Тах	45 If line 43 is greater than line 36, subtract line 36 from line 43.		This is your tax overpaid		0	00
st o	46 Interest on underpayment of estimated taxes (See instructions)		,	46		00
Penalties and Interest	47 Late filing, late payment penalties and interest (See instructions and table)			47		00
ena I Int	48 Other penalties (See instructions)			48		00
Pe and	49 Add the amounts on lines 46 through 48.	This is v	our total penalties and interes			0.0
			Tan aran periamore and interes			

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	But Not	Multiply	And	This Is
Income Is More	More Than	Your Taxable	Subtract	Your Tax
Than		Income By		
\$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	But Not	Multiply	And	This Is
Income Is More	More Than	Your Taxable	Subtract	Your Tax
Than		Income By		
\$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.



57 11162021 *21DT02

										-
S	50	If the estate or trust ha	as a tax due (amount on l	ine 44), add lines	s 44 and 49 or , if the estate	or trust has a	a tax			
Š		overpayment (amoun	t on line 45) and it is less	than line 49, sub	tract line 45 from line 49.					
<u>}</u>	2				Enter the result. This is th	e amount th	e estate or trust owes.	50	5207	2 00
Entity (3	Why not e	e-pay? See your optio	ns at MTRever	nue.gov. If writing a chec	k, make it pa	ayable to MONTANA Di	EPAR	TMENT OF REVENUE.	
int the	51	If the estate or trust	has a tax overpayment	(amount on lin	e 45) and it is greater tha	n line 49, su	btract line 49			
֓֞֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓	5	from line 45. Enter t	he result.			This is	s your overpayment.	51	5207	2 00
Amount the Entity Owes	52	Enter the amount or	n line 51 that the estate	or trust wants	applied to the 2022 estim	ated tax		52		0.0
₹	53	Subtract line 52 from	n line 51. Enter the resu	ult.			This is your refund.	53	5207	2 00
To	direct	deposit your refund,	1. RTN#		2. ACCT#					
con	nplete	e 1, 2, 3 and 4.	•		r trust is required to mark		Checking		Savings	
(Se	e ins	structions)	4. Is this refund going	to an account t	that is located outside of	the United St	tates or its territories?		Yes	No
			•	ive examined th	nis return, including accor	npanying sc	hedules and statement	s, and	d to the best of my knowl	edge
and	l beli	ef, it is true, correct, a	and complete.							
					_		f Fiduciary			
Sig	natu	re of Fiduciary (or offi	icer representing fiducia	ary)	Date		ancial institution)		Telephone Number	_
X _					02022022	32	1654987		987 654 321	0
ъ.	./-	D 1.11		D 1.0			D 1		DTIN	
Prii	nt/Ty	pe Preparer's Name		Preparer's Sig	inature		Date		PTIN	

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. X

Send your completed Form FID-3 to: Montana Department of Revenue

PO Box 8021

Helena, MT 59604-8021

Schedule A - Schedule of Additions

57 11162021

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 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

Form FID-3, Page 4 – 2021 FEIN 456456456

Schedule B – Schedule of Deductions/Subtractions

1 Exempt interest and mutual fund dividends from federal bonds, notes, and other obligations	1		0.0
2 State tax refunds included on page 1, line 8	2		0.0
3 Other recoveries of amounts deducted in earlier years that did not reduce Montana taxable income	3	7 1 7 7 1	0.0
Partial Pension, Annuity, and IRA income exemption (See worksheet and instructions)	4		0.0
5 Subtraction for federal taxable U.S. Railroad Retirement Board benefits (Tier I and Tier II)	5		0.0
6 Expenses allocated to other states' interest and mutual fund dividends	6		0.0
7 Montana net operating loss carryover from Montana Form NOL	7		0.0
	8		0.0
8 State and local taxes (limited to \$10,000, see instructions)	-		
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	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 sm	aller l	OSS.		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.	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 you	ır Mo	ntana distributable net incon	ne.	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
·	actual	total distributions for the ye	ar.	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
		income distribution deduction	on.	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 Mor	ntana	income distribution deduction	on.	13	21321	00



57 11162021 *21DT045

1 Name				
SSN	FEIN			
		1a Share of federal distribution deduction	1a	0
		1b Share of Montana distribution deduction	1b	0
		1c Difference (line 1a minus line 1b)	1c	0
2 Name				
SSN	FEIN			
		2a Share of federal distribution deduction	2a	0
		2b Share of Montana distribution deduction	2b	0
		2c Difference (line 2a minus line 2b)	2c	0
3 Name				
SSN	FEIN			
		3a Share of federal distribution deduction	3a	0
		3b Share of Montana distribution deduction	3b	0
		3c Difference (line 3a minus line 3b)	3c	0
		(
4 Name				
SSN	FEIN			
0011	1 2.11	4a Share of federal distribution deduction	4a	0
		4b Share of Montana distribution deduction	4b	0
		4c Difference (line 4a minus line 4b)	4c	0
		To Dilicionoc (iino 4a minas iino 45)	40	U
5 Name				
SSN	FEIN			
0011	I LIIV	5a Share of federal distribution deduction	5a	0
		5b Share of Montana distribution deduction	5b	0
		5c Difference (line 5a minus line 5b)	5c	0
			30	U
6 Name				
SSN	FEIN			
SSIN	FEIN	Go. Chara of fodoral distribution doduction	Go	0
		6a Share of federal distribution deduction	6a	0
		6b Share of Montana distribution deduction	6b	0
		6c Difference (line 6a minus line 6b)	6c	0
- N				
7 Name	====			
SSN	FEIN			-
		7a Share of federal distribution deduction	7a	0
		7b Share of Montana distribution deduction	7b	0
		7c Difference (line 7a minus line 7b)	7c	0
8 Name				
SSN	FEIN			
		8a Share of federal distribution deduction	8a	0
		8b Share of Montana distribution deduction	8b	0
		8c Difference (line 8a minus line 8b)	8c	0.0

_	
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	F

Schedule E – Resident C	Capital Gains	Tax Credit Calcu	llation
-------------------------	---------------	------------------	---------

1 Enter the capital gain or (loss) from page 1, line 4	1	0.0
2 Enter the net capital gains reported on federal Form 1041, Schedule D, Part III, line 19, column (1) Beneficiaries	2	0.0
3 Subtract line 2 from line 1. If this line is zero or less, you cannot claim a capital gains credit.	3	0.0
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	0.0

		В		
		Total undistributed income		Montana source income
Schedule F – Nonresident /Part-Year Resident Estate and Trust Tax				included in column A
1 Interest income	1	00)	00
2 Ordinary dividends	2	00)	00
3 Business income or (loss)	3	0.0)	00
4 Capital gain or (loss)	4	0.0)	00
5 Rental real estate, royalties, partnerships, S corporations, other estates, and				
trusts, etc.	5	0.0)	00
6 Farm income or (loss)	6	0.0)	00
7 Ordinary gain or (loss)	7	0.0)	00
8 Other income	8	0.0)	00
9 Interest and mutual fund dividends from other states' state, county, or				
municipal bonds	9	0.0)	00
10 Dividends not included in total federal income	10	0.0)	00
11 Taxable federal refund	11	0.0)	00
12 Other recoveries of amounts deducted in earlier years that reduced				
Montana taxable income	12	0.0)	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 resi	ult her	e. 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/p	art-ye	ar 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 resi	ult her	e and on page 2, line 28a.		
This is your estate or trust nonresident/part-year resi	dent t	ax 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.



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Schedule G – S Portion Tax	Calculation of ESBT					
1 Total federal adjusted ESBT income	e (See instructions and include fed	deral computation)		1	1378	5 00
2 Montana additions to ESBT income	e (Include statement)	2	12345	00		
3 Montana deductions from ESBT inc	come (Include statement)	3	1234	0.0		
4 Add lines 1 and 2, then subtract line	e 3.	This is your	Montana adjusted ESBT inc	ome. 4	2489	6 00
5 Federal income tax paid or accrued	I on ESBT income			5	115	8 00
6 Subtract line 5 from line 4.		This is you	r Montana taxable ESBT inc	ome. 6	2373	8 00
7 Tax from tax table. If line 6 is zero	or less, enter 0.	7	1039	0.0		
8 Montana source income		8	1021	0.0		
9 Divide line 8 by line 4 (round to 6 de	ecimal places).		This is your nonresident	ratio. 9	0.041011	
10 Multiply line 7 by line 9.	· · · · · · · · · · · · · · · · · · ·	This is your n	onresident/part-year resider		4	3 00
11 Capital gains credit. (See instruction	ns)		, , , , , , , , , , , , , , , , , , , ,	11	65-	
	esident or part-year residen	nt trust, complete lii	ne 12. If vou are a nonre			
12 Enter the total credit for income taxes		•	io iz. ii you aro a nomo	12	7., Orap III 10 121	00
13 Other nonrefundable credits. List cr				13		0.0
14 Combine lines 11 through 13	odit ioiiilo			14	65-	
15 Endowment credit recapture tax				15	0.5	00
16 If a resident trust, add lines 7 and 15	or if a nonrecident or part year rec	sident trust add lines 10	and 15. Subtract line 1/1 from t			00
					4:	3 00
result. If zero or less, enter 0. Enter	nere and include on page 2, line 3	50.	This is your S portion tax lia	bility. 16	4	3 00
2 The estate or trust filed federal Forn NOTE: Mark the box if the like-kind a like-kind exchange if the propertie Use Form 8824 to report each exch	exchange includes Montana propes involved do not include Montana nange of business or investment p	perty. Nonresidents do a property. or property for property of	not have to report a like kind.			Yes
3 The estate or trust filed federal Form Use Form 8865 to report the inform (reporting of transfers to foreign par	ation required under 26 USC 603 tnerships), or section 6046A (repo	8 (reporting with respending of acquisitions, di	ct to controlled foreign partners spositions, and changes in for	ships), section eign partners	on 6038B ship interest).	Yes
4 The estate or trust filed federal For				Service.		Yes
Use Form 8886 to disclose information	tion for each reportable transaction	n in which the estate o	trust participated.			
Part II. Net Operating Loss If you do not want to carry your 2021 f You must make this election by the du	farming loss back, mark the box.		um.			
Part III. Amended Return Info Mark the appropriate box.	ormation In the table below, indicate the re	easons for the changes	vou made to vour Montana ta	x return.		
a NOL carryback	Form or Schedule	Line or Box	Reason			
b Federal audit c Amended federal return d Filing status						
e Other						



Montana Schedule K-1
(FID-3)
Beneficiary's Share of Income (Loss), Deductions, Credits, etc.
For calendar year 2021 or tax year beginning and en and ending

ation	Mark applicable boxes: Final Schedule K-1 Name of Estate or Trust	FEIN	456456	5456			
Part 1 Estate or Trust Information	PARTNERS IN CRIME CO Fiduciary's Name						
P. L.	Mailing Address 119 TUNNEL ROAD						
Estate	City ASHEVILLE	State MT	ZIP Code 28805				
c	Beneficiary's Name				FEIN	908070	0605
Part 2 Beneficiary Information	JOHN JOHNSON Mailing Address				OR SSN		
2 Jforn	1 MAIN ST				0011		
Part 2 ary Info	City HERE	State MT	ZIP Code 98765				
eficia	TIBICE	111	20703				
Ben	What type of entity is this beneficiary? ESTATE	E.	II	Dark		V Name de la	
	If beneficiary is an individual, estate, or trust, the beneficiary is a:	Ful	ll-year resident	Part-year	resident	X Nonresident	
Part 3 Montana Adjustments	A Montana additions to income.						0.0
Part 3 Montana djustmen	Adjustment for smaller federal estate and trust taxable distributions. B Montana deductions from income.	A		00			
_ M	Adjustment for larger federal estate and trust taxable distribution.	В		00			
na	1 Interest income				1		00
onta s)	2 Dividends	2		00			
f Mc Los	3 Business income or (loss)				3		00
4 rre o ne (4 Capital gain or (loss)	ata ata			4		00
Part 4 Share Incom	5 Rents, royalties, partnerships, S corporations, other estates and tru6 Net farm income or (loss)	Sts, etc.			5		0.0
y's	7 Ordinary gain or (loss)				7		00
Part 4 ficiary's Share of Mon Source Income (Loss)	8 Other income. List type			and amount.	8		00
Part 4 Beneficiary's Share of Montana Source Income (Loss)	9 Montana source additions to income reported on Form FID-3, Schedule A.						
	Include a list with types			and amount.	9		00
sntal	1 Montana mineral royalty tax withheld				1	11222	00
Part 5 plemer ormation	2 Federal income tax paid or incurred allocated to beneficiary. (See in	nstructions	5)	and amount.	2	9876	00
Part 5 Supplemental Information	3 Other information. List type	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.

Initial return PIG TRUST FUNDS	part-year	
Final return Name and Title of Fiduciary Amended return J&J CORPORATION Enter number of: X Refund return Mailing Address Estate or filing trust 119 TUNNEL ROAD SUITE E made a Section City State ZIP Code + 4 Nonresident beneficiaries 645 election ASHEVILLE Entity Type. Mark all that apply. Decedent's estate Qualified disability trust Bankruptcy estate (Chapter 11) Simple trust ESBT Pooled income fund X Nonresident Resident parts State move and the state m	art-year oved to	2
Decedent's estate Qualified disability trust Bankruptcy estate (Chapter 11) Resident Resident paragraph Simple trust ESBT Pooled income fund X Nonresident State mov X Complex trust Grantor type trust Qualified funeral trust State mov	oved to	
2 Ordinary dividends 3 Business income or (loss) Federal Business Code/NAICS 4 Capital gain or (loss) 5 Rents, royalties, partnerships, other estates and trusts, etc. 6 Farm income or (loss) 7 Ordinary gain or (loss) 8 Other income. List type 2 3 3 4 5 6 7 7 7 8 8 8 8 8 9 8 9 9 9 9 9 9 9 9 9 9	9876 37654 58640	00 00 00 00 00 00 00 00 00 00 00
10 Interest 11 Taxes (do not include federal income tax deduction) 11 Taxes (do not include federal income tax deduction) 12 Fiduciary fees 13 Charitable deduction 14 Attorney, accountant, and return preparer fees 15a Other deductions (include schedule) 15b Net operating loss deduction (See instructions) 16 Add lines 10 through 15b 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.) 18 Montana additions from Schedule A, line 9 19 Montana deductions and subtractions from Schedule B, line 10 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 22 Federal taxes paid or accrued on undistributed income 23 Exemption	2222 2222 200876 57764 521 58285	00 00 00 00 00 00 00 00 00 00 00 00 00





	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	e 4		27		00
	28 Subtract line 27 from line 26. If zero or less, enter 0. This is your	. 28	3245	00		
dits	28a Nonresident, part-year resident tax after capital gains credit from Schedule F, line 1	8, but not	ess than zero	28a		00
ě	29 Tax on lump sum distributions	29	234	00		
٥	30 Add line 28 or 28a and line 29.	. 30	3479	00		
S	31 Credit for taxes paid to other states or countries (See instructions)		This is your total tax	31		00
Taxes and Credits	32 Other nonrefundable credits. List credit forms. LSKD, KSLD, SLD	[,SLI	D	32	3456	00
-	33 Add lines 31 and 32.	-	our total nonrefundable credits		3456	0.0
	34 Subtract line 33 from line 30. If zero or less, enter 0.	,		34	23	00
	35 Endowment credit recapture tax			35	123	0.0
	36 Add lines 34, 35, and the ESBT tax liability from Schedule G, line 16.		This is your tax liability		4291	0.0
	37a Total Montana income tax withheld. Include federal Forms W-2 and 1099.	37a	6789 0			
	37b Montana income tax withheld allocated to beneficiaries	37b	3456 0	0		
, 0	37 Subtract line 37b from 37a. This is your Montana income ta		3333	0.0		
볉	38a Total Montana pass-through entity withholding from					0 0
S	Montana Schedules K-1 (PTE), Part 5, line 3	38a	11279 0	0		
Payments and Refundable Credits	38b Montana pass-through entity withholding allocated to beneficiaries	38b		0		
da	38 Subtract line 38b from 38a. This is your Montana pass-through entity w		•	-	11279	0.0
Ę	39a Total Montana mineral royalty tax withheld from federal Forms 1099 or	na in loidin	g unocubic to the coluce of theor	. 00	112,7	0 0
Ž	Montana Schedules K-1 (PTE), Part 5, line 4	39a	0	0		
ä	39b Mineral royalty tax withheld allocated to beneficiaries	39b		0		
nts			d allocable to the estate or trust	-		00
Ĕ	40 2021 estimated tax payments and amount applied from the 2020 return	IX WILLIII CI	a anocable to the estate of trast	40		0.0
Ра	41 2021 extension payments			41	9066	0.0
	42 Refundable credits. List credit forms.			42	2000	0.0
		ur total n	ayments and refundable credits		23678	0.0
	44 If line 36 is greater than line 43, subtract line 43 from line 36.	ui totai p	This is your tax due		25070	0.0
Тах	45 If line 43 is greater than line 36, subtract line 36 from line 43.		This is your tax overpaid		19387	0.0
	46 Interest on underpayment of estimated taxes (See instructions)		This is your tax overpaid	46	17307	0.0
Penalties and Interest	47 Late filing, late payment penalties and interest (See instructions and table)			40		0.0
Penalties nd Interes				47		0.0
Per	48 Other penalties (See instructions)	This is	ravustatal manaltina and inter			
a	49 Add the amounts on lines 46 through 48.	I IIIS 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

		202	i wiontai	ia i iuuc
If Your Taxable	But Not	Multiply	And	This Is
Income Is More	More Than	Your Taxable	Subtract	Your Tax
Than		Income By		
\$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	But Not	Multiply	And	This Is
Income Is More	More Than	Your Taxable	Subtract	Your Tax
Than		Income By		
\$11,400	\$14,600	5% (0.050)	\$284	
\$14,600	\$18,800	6% (0.060)	\$430	
More 7	Than \$18,800	6.9% (0.069)	\$599	2788

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.



57 11162021 *21DT02

Form FID-3, Page 3 – 2021 FEIN 981298712

S	50	If the estate or trust ha	as a tax due (amount on	line 44), add lines	s 44 and 49 or , if the estate	or trust has a ta	IX					
Amount the Entity Owes or Its Refund		overpayment (amoun	erpayment (amount on line 45) and it is less than line 49, subtract line 45 from line 49.									
Entity (Refund					Enter the result. This is the	ne amount the	estate or trust owes.	50				00
er er		Why not e	e-pay? See your optio	ns at MTRever	nue.gov. If writing a chec	k, make it paya	able to MONTANA D	EPAR	TMENT O	F REV	ENUE.	
the Its	51	If the estate or trust	has a tax overpaymen	t (amount on lin	e 45) and it is greater tha	n line 49, subt	ract line 49					
디디		from line 45. Enter t	he result.			This is y	our overpayment.	51		1	.9387	00
nor	52	Enter the amount or	n line 51 that the estate	or trust wants	applied to the 2022 estim	ated tax		52				00
₹	53	Subtract line 52 from	n line 51. Enter the res	ult.			This is your refund.	53		1	.9387	00
com	olete	deposit your refund, e 1, 2, 3 and 4. structions)		sit, the estate o	2. ACCT# or trust is required to mark that is located outside of t	one box.	6543216543 Checking es or its territories?		Savings X	Yes	N	lo
and	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. FEIN of Fiduciary Signature of Fiduciary (or officer representing fiduciary) Date (if a financial institution) Telephone Number											
X _		,	•		01012022	321	654987		987 6	54	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. X

Send your completed Form FID-3 to: Montana Department of Revenue

PO Box 8021

Helena, MT 59604-8021

Schedule A - Schedule of Additions

57 11162021

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. This is your to	otal additions. 9	521	00

21DT0357

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)

(01114114 1110			
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	0.0
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	0.0
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 y	our total net capital gains.	3	0.0
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	0.0
5 Combine lines 1 through 4. If zero or less, enter 0. This is	your Montana	distributable net income.	5	0.0
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	0.0
8 Other amounts paid, credited, or otherwise required to be distributed			8	0.0
9 Add lines 7 and 8. This is yo	ur actual total	distributions for the year.	9	0.0
10 Tax-exempt income included in actual distributions included on line 9			10	0.0
11 Subtract line 10 from line 9. This is your tentative income distribution d	11	0.0		
12 Subtract line 2 from line 5. If zero or less, enter 0. This is your to	entative incor	me distribution deduction.	12	0.0
13 Enter the smaller of line 11 or line 12 here, and on page 1, line 21. If zero or less, enter	er 0.			
This is your N	/lontana incor	me distribution deduction.	13	0.0

			eneficiary	receiving a Montana income distribution. If more than 8	benefici	aries, see instructions.	
1	Name	PORK E PIG					
	SSN	123456789	FEIN				
				1a Share of federal distribution deduction	1a	1234	0.0
				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	0.0
				(
5	Name	MIKE MOE					
	SSN	987987776	FEIN				
	00.1	20.200		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
				or Billerence (line ou milited line ob)	00	1211	00
6	Name	MOE MOE					
U	SSN	77777777	FEIN				
	0011	11111111	I LIIN	6a Share of federal distribution deduction	6a	1122	00
				6b Share of Montana distribution deduction	6b	122	0.0
				6c Difference (line 6a minus line 6b)	6c	1000	0.0
				oc billerence (line oa militus line ob)	00	1000	00
7	Namo	ANY ONE					
'	Name	ANI ONE	FEIN	321321321			
	SSIN		FEIN	7a Share of federal distribution deduction	70	1111	00
				7b Share of Montana distribution deduction	7a	1000	
					7b	111	0.0
				7c Difference (line 7a minus line 7b)	7c	工 工工	00
0	Marris	ADCIITE THE					
8	Name	ARCHIE TWO	FF:\:				
	SSN	111111111	FEIN	Or Observation 1817 8 1 1 1	0	1000	0.0
				8a Share of federal distribution deduction	8a	1000	0.0
				8b Share of Montana distribution deduction	8b	1000	0.0
				8c Difference (line 8a minus line 8b)	8c	1000	00



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A Monta	ana Sched	dule K-1 is required for every	beneficiary re	eceiving a Montana income distribution. If more than 8	benefic	ciaries, see instructions.	
	Name	GEORGE JETS	•	· ·			
	SSN	88888888	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	0.0
				2			
2	Name	JUDY JETSON					
_	SSN	77777777	FEIN				
	0011		1 2114	2a Share of federal distribution deduction	2a	131300	00
				2b Share of Montana distribution deduction	2b	131300	00
				2c Difference (line 2a minus line 2b)	2c	131300	0.0
				20 Dillerence (line 2a minus line 2b)	20	131300	00
3	Name	JANE JETSON					
3	SSN	666666666	FEIN				
	SSIN	00000000	FEIIN	2. Chara of foderal distribution deduction	2-	121200	0.0
				3a Share of federal distribution deduction	3a	121200	0.0
				3b Share of Montana distribution deduction	3b	101000	0.0
				3c Difference (line 3a minus line 3b)	3c	121200	00
4	Name	ELROY JETSO					
	SSN	55555555	FEIN			111100	
				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	0 0
5	Name	FRED FLINTS					
	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 FLI	NTSTON	1E			
	SSN	22222222	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 FLINTST	ONE				
	SSN	33333333	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
				(- 0
8	Name	SHALE FLINT	STONE				
	SSN	44444444	FEIN				
	COIV		I LIIN	8a Share of federal distribution deduction	8a	70707	00
				8b Share of Montana distribution deduction	8b	70707	0.0
				8c Difference (line 8a minus line 8b)	8c	70707	0.0
				or pingletice (inte og tilling inte on)	00	70707	00



A Mon	itana Sche	edule K-1 is required for every	beneficiary r	receiving a Montana income distribution. If more than 8	beneficiar	ies, see instructions.	
1	Name	JIM KIRK					
	SSN	99999999	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
				Sincicites (into ta timide into 15)			
2	Name	JANE KIRK					
	SSN	989898989	FEIN				
	JOIN	202020202	I LIIV	2a Share of federal distribution deduction	2a	60606	00
				2b Share of Montana distribution deduction	2a 2b	00000	0.0
						60606	0.0
				2c Difference (line 2a minus line 2b)	2c	00000	00
		TIIDW WIDW					
3	Name	JUDY KIRK					
	SSN	979797979	FEIN			50505	
				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	33333333	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
				oc billerence (iline oa militas iline ob)	00	30303	00
6	Name	FLO FUDD					
0	SSN	987987222	FEIN				
	2211	901901222	FEIIN	Co Chara of fodoral distribution doduction	C-	20202	0.0
				6a Share of federal distribution deduction	6a	20202	0.0
				6b Share of Montana distribution deduction	6b	20202	0.0
				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
				,			



			eneficiary	receiving a Montana income distribution. If more than 8	benefici	aries, see instructions.	
1	Name	PORK E PIG					
	SSN	123456789	FEIN				
				1a Share of federal distribution deduction	1a	1234	0.0
				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	0.0
				(
5	Name	MIKE MOE					
	SSN	987987776	FEIN				
	00.1	20.200		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
				or Billerence (line ou milited line ob)	00	1211	00
6	Name	MOE MOE					
U	SSN	77777777	FEIN				
	0011	11111111	I LIIN	6a Share of federal distribution deduction	6a	1122	00
				6b Share of Montana distribution deduction	6b	122	0.0
				6c Difference (line 6a minus line 6b)	6c	1000	0.0
				oc billerence (line oa militus line ob)	00	1000	00
7	Namo	ANY ONE					
'	Name	ANI ONE	FEIN	321321321			
	SSIN		FEIN	7a Share of federal distribution deduction	70	1111	00
				7b Share of Montana distribution deduction	7a	1000	
					7b	111	0.0
				7c Difference (line 7a minus line 7b)	7c	工 工工	00
0	Marris	ADCIITE THE					
8	Name	ARCHIE TWO	FF:\:				
	SSN	111111111	FEIN	Or Observation 1817 8 1 1 1	0	1000	0.0
				8a Share of federal distribution deduction	8a	1000	0.0
				8b Share of Montana distribution deduction	8b	1000	0.0
				8c Difference (line 8a minus line 8b)	8c	1000	00



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Name SILL BONES 654654654 FEIN 1a Share of federal distribution deduction 1b Share of Montana distribution deduction 1c Difference (line 1a minus line 1b) 1c 31000 0 0 0 0 0 0 0 0 0
1a Share of federal distribution deduction 1b Share of Montana distribution deduction 1c Difference (line 1a minus line 1b) 2 Name 2 Name 321321321 323 FEIN 2a Share of federal distribution deduction 2b Share of Montana distribution deduction 2c Difference (line 2a minus line 2b) 3 Name 3 Name 3 Name 3 Name 3 Name 3 Name 3 SSN 444455555 5 FEIN 3 Share of federal distribution deduction 3 Share of Montana distribution deduction 4 Name 4 Name 5 SSN 5 5 5 5 5 6 6 6 6 FEIN 4 Share of federal distribution deduction 4 Share of Montana distribution deduction 4 Share of federal distribution deduction 4 Share of federal distribution deduction 5 Name 5 Name 8 SILIL BONES 8 SSN 6 6 6 6 6 6 7 7 7 7 FEIN 5 Share of federal distribution deduction 5 2 2 1 2 0 0 0
1b Share of Montana distribution deduction 1c Difference (line 1a minus line 1b) 1c 31000 0 2 Name BILL BONES SSN 321321321 FEIN 2a Share of federal distribution deduction 2b Share of Montana distribution deduction 2c Difference (line 2a minus line 2b) 2c 30300 0 3 Name BILL BONES SSN 444455555 FEIN 3a Share of federal distribution deduction 3b Share of Montana distribution deduction 3c Difference (line 3a minus line 3b) 3c 31000 0 4 Name BILL BONES SSN 55556666 FEIN 4a Share of federal distribution deduction 4b Share of Montana distribution deduction 4c Difference (line 4a minus line 4b) 5s SSN 666667777 FEIN 5a Share of federal distribution deduction 5s 21200 0
1c Difference (line 1a minus line 1b) 1c 31000 0 2 Name SSN 321321321 FEIN 2a Share of Montana distribution deduction 2b Share of Montana distribution deduction 2c Difference (line 2a minus line 2b) 2c 30300 0 3 Name BILL BONES SSN 444455555 FEIN 3a Share of Montana distribution deduction 3b Share of Montana distribution deduction 3c Difference (line 3a minus line 3b) 3c 31000 0 4 Name BILL BONES SSN 55556666 FEIN 4a Share of federal distribution deduction 4c Share of Montana distribution deduction 4c Difference (line 4a minus line 4b) 4c 29500 0 5 Name BILL BONES SSN 666667777 FEIN 5a Share of federal distribution deduction 3c Difference (line 4a minus line 4b) 5c 29500 0
2 Name BILL BONES
2 Name BILL BONES
SSN 321321321 FEIN 2a Share of federal distribution deduction 2b Share of Montana distribution deduction 2b 30300 0 0 0 0 0 0 0 0
SSN 321321321 FEIN 2a Share of federal distribution deduction 2b Share of Montana distribution deduction 2b 30300 0 0 0 0 0 0 0 0
2a Share of federal distribution deduction 2b Share of Montana distribution deduction 2c Difference (line 2a minus line 2b) 3 Name 3 Name 3 Name 444455555 5 FEIN 3a Share of federal distribution deduction 3b Share of Montana distribution deduction 3c Difference (line 3a minus line 3b) 4 Name 5 SSN 5 5 5 5 5 6 6 6 6 5 FEIN 4a Share of federal distribution deduction 4b Share of Montana distribution deduction 4c Difference (line 4a minus line 4b) 5 Name 5 Name 5 Name 5 SSN
2b Share of Montana distribution deduction 2c Difference (line 2a minus line 2b) 2c 30300 0 3 Name BILL BONES SSN 444455555 FEIN 3a Share of federal distribution deduction 3b Share of Montana distribution deduction 3c Difference (line 3a minus line 3b) 3c 31000 0 4 Name BILL BONES SSN 55556666 FEIN 4a Share of Montana distribution deduction 4b Share of Montana distribution deduction 4c Difference (line 4a minus line 4b) 4c 29500 0 5 Name BILL BONES SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
2c Difference (line 2a minus line 2b) 2c 30300 0 3 Name BILL BONES SSN 444455555 FEIN 3a Share of federal distribution deduction 3b 3c 31000 0 3b Share of Montana distribution deduction 3c Difference (line 3a minus line 3b) 3c 31000 0 4 Name BILL BONES SSN 55556666 FEIN 4a Share of federal distribution deduction 4b Share of Montana distribution deduction 4c Difference (line 4a minus line 4b) 4c 29500 0 5 Name BILL BONES SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
3 Name
SSN 444455555 FEIN
SSN 444455555 FEIN
3a Share of federal distribution deduction 3b Share of Montana distribution deduction 3c Difference (line 3a minus line 3b) 4 Name BILL BONES SSN 55556666 FEIN 4a Share of federal distribution deduction 4b Share of Montana distribution deduction 4c Difference (line 4a minus line 4b) 5 Name BILL BONES SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
3b Share of Montana distribution deduction 3c Difference (line 3a minus line 3b) 3c 31000 0 4 Name BILL BONES SSN 55556666 FEIN 4a Share of federal distribution deduction 4a 30000 0 4b Share of Montana distribution deduction 4c Difference (line 4a minus line 4b) 4c 29500 0 5 Name BILL BONES SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
3c Difference (line 3a minus line 3b) 3c 31000 0 4 Name
4 Name BILL BONES SSN 55556666 FEIN 4a Share of federal distribution deduction 4b Share of Montana distribution deduction 4c Difference (line 4a minus line 4b) 5 Name BILL BONES SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
SSN 55556666 FEIN 4a Share of federal distribution deduction 4b Share of Montana distribution deduction 4c Difference (line 4a minus line 4b) 5 Name BILL BONES SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
SSN 55556666 FEIN 4a Share of federal distribution deduction 4b Share of Montana distribution deduction 4c Difference (line 4a minus line 4b) 5 Name BILL BONES SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
4a Share of federal distribution deduction 4b Share of Montana distribution deduction 4c Difference (line 4a minus line 4b) 5 Name BILL BONES SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
4a Share of federal distribution deduction 4b Share of Montana distribution deduction 4c Difference (line 4a minus line 4b) 5 Name BILL BONES SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
4b Share of Montana distribution deduction 4b 500 0 4c Difference (line 4a minus line 4b) 4c 29500 0 5 Name BILL BONES SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
4c Difference (line 4a minus line 4b) 4c 29500 0 5 Name BILL BONES SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
5 Name BILL BONES SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
SSN 666667777 FEIN 5a Share of federal distribution deduction 5a 21200 0
5a Share of federal distribution deduction 5a 21200 0
50 Share of Montana distribution deduction 50
5. Difference (line 5- minus line 5h)
5c Difference (line 5a minus line 5b) 5c 21200 0
6 Name
SSN FEIN
6a Share of federal distribution deduction 6a 0
6b Share of Montana distribution deduction 6b 0
6c Difference (line 6a minus line 6b) 6c 0
7 Name
SSN FEIN
7a Share of federal distribution deduction 7a 0
7b Share of Montana distribution deduction 7b 0
7c Difference (line 7a minus line 7b) 7c 0
8 Name
SSN FEIN
8a Share of federal distribution deduction 8a 0
8h Shara of Montana distribution deduction 8h
8b Share of Montana distribution deduction 8b 0 8c Difference (line 8a minus line 8b) 8c 0



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Schedule E – Resident C	Capital Gains	Tax Credit Calcu	llation
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1 Enter the capital gain or (loss) from page 1, line 4	1	0.0
2 Enter the net capital gains reported on federal Form 1041, Schedule D, Part III, line 19, column (1) Beneficiaries	2	0.0
3 Subtract line 2 from line 1. If this line is zero or less, you cannot claim a capital gains credit.	3	0.0
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	0.0

		Α		В
		Total undistributed income		Montana source income
Schedule F – Nonresident /Part-Year Resident Estate and Trust Tax				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	0.0)	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	0.0)	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 rest	ult her	e. 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 resi	ult her	e and on page 2, line 28a.		
This is your estate or trust nonresident/part-year resident tax after capital gains tax credit.				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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Schedule G – 5 Portion Tax	Calculation of ESB1					
1 Total federal adjusted ESBT income	e (See instructions and include fed	deral computation)		1	981234	00
2 Montana additions to ESBT income	(Include statement)	2	345			
3 Montana deductions from ESBT inc	ome (Include statement)	3	234	0.0		
4 Add lines 1 and 2, then subtract line	3.	This is your	Montana adjusted ESBT inc	ome. 4	981345	00
5 Federal income tax paid or accrued	on ESBT income			5		00
6 Subtract line 5 from line 4.		This is you	r Montana taxable ESBT inc	ome. 6	981345	00
7 Tax from tax table. If line 6 is zero	or less, enter 0.	7	67114	0.0		
8 Montana source income	,	8	60606	00		
9 Divide line 8 by line 4 (round to 6 de	cimal places)		This is your nonresident		0.061758	
10 Multiply line 7 by line 9.	omar piacooj.	This is your n	onresident/part-year residen		4145	0.0
11 Capital gains credit. (See instruction		Tills is your in	miesiaenipart-year residen	11	654	0.0
	esident or part-year resider	at trust complete li	no 12 If you are a nonre			00
•		-	ie iz. ii you are a nomes	12	NIP III IE 12.	00
12 Enter the total credit for income taxes		see instructions)				
13 Other nonrefundable credits. List cre	editionns			13	C F 4	0.0
14 Combine lines 11 through 13				14	654	0.0
15 Endowment credit recapture tax				15		0.0
16 If a resident trust, add lines 7 and 15,						
result. If zero or less, enter 0. Enter	here and include on page 2, line 3	36.	This is your S portion tax lia	bility. 16	4145	00
Material advisors are required to file 2 The estate or trust filed federal Forr NOTE: Mark the box if the like-kind a like-kind exchange if the propertie Use Form 8824 to report each exch 3 The estate or trust filed federal Form Use Form 8865 to report the informat (reporting of transfers to foreign part 4 The estate or trust filed federal Forr Use Form 8886 to disclose informat	n 8824 – Like-Kind Exchanges exchange includes Montana props involved do not include Montan ange of business or investment properties of the second of the s	with the Internal Rever perty. Nonresidents do a a property. property for property of With Respect to Certa 8 (reporting with respe- prting of acquisitions, di on Disclosure Stateme	not have to report a like kind. in Foreign Partnerships with to controlled foreign partners spositions, and changes in fore the with the Internal Revenue Sent with the Internal Revenue Sent with the Internal Revenue Se	ships), section 60 eign partnership	038B	es
Part II. Net Operating Loss If you do not want to carry your 2021 fr You must make this election by the du Part III. Amended Return Info Mark the appropriate box. a NOL carryback	arming loss back, mark the box. e date (including extension) for fil	ing your income tax ret		x return.		
b Federal audit c Amended federal return d Filing status						
e Other						



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

tion	Mark applicable boxes: Final Schedule K-1 Name of Estate or Trust	Amended Schedule K-1	FFIN	
orma	Name of Estate of Trust		FEIN	
Part 1 Frust Info	Fiduciary's Name			
Pa or Tru	Mailing Address			
Part 1 Estate or Trust Information	City	State ZIP Code		
	Beneficiary's Name		FEIN	
tion	·		OR	
rma	Mailing Address		SSN	
Part 2 Beneficiary Information	City	State ZIP Code		
Benefic	What type of entity is this beneficiary? If beneficiary is an individual, estate, or trust, the bene	ficiary is a: Full-year resident Part-	year resident Nonresident	
Part 3 Montana	A Montana additions to income. Adjustment for smaller federal estate and trust taxable B Montana deductions from income. Adjustment for larger federal estate and trust taxable or small state.		A 00	
	1 Interest income		1 00	
ntar	2 Dividando		2 00	
Part 4 ficiary's Share of Mon	3 Business income or (loss)		3 00	
4 re 0	4 Capital gain or (loss)	states and invote at	4 00 5 00	
Part 4 Share	5 Rents, royalties, partnerships, S corporations, other et6 Net farm income or (loss)	states and trusts, etc.	5 00	
ry's	7 Ordinary gain or (loss)		7 00	
ficia	8 Other income. List type	and amou	ınt. 8 00	
Part 4 Beneficiary's Share of Montana Source Income (Loss)	Montana source additions to income reported on Form Include a list with types	n FID-3, Schedule A. and amou	unt. 9 00	
	Montana mineral royalty tax withheld		1 00	
Part 5 Supplemental	Pederal income tax paid or incurred allocated to beneral incomes tax paid or incurred ta	ficiary. (See instructions)	2 00	
			0.0	