





### 2023 Montana Income Tax Return for Estates and Trusts

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

Pag		calendar year 2023 or tax year	beginning MMDD2023 and end	ding MMDD		
	k all that apply.	Name of Estate or Trust		FEIN		
Initial return Final return Amended return Refund return Estate or filing trust		Name and Title of Fiduciary		Date Entity Created Enter number of		
		Mailing Address		Schedules K-1 ind Resident beneficia		
	~	City	State ZIP Code + 4	Nonresident bene		
	645 election	City	State Zii Gode 1 4	Other types of ber		
				outer types of so.		
Ent	tity Type. Mark all that	apply.	Resid	ency Status		
	Decedent's estate	Qualified disability trust	Bankruptcy estate (Chapter 11)	Resident	Resident part-year	
	Simple trust	ESBT	Pooled income fund	Nonresident	State moved to	
	Complex trust	Grantor type trust	Qualified funeral trust		State moved from	
		Bankruptcy estate (Chapter 7)	Other	Date of chang	ge MMDDYY	
Income	1 Interest income 2 Ordinary divider 3 Business incom 4 Capital gain or (I 5 Rents, royalties, 6 Farm income or 7 Ordinary gain or 8 Other income. L 9 Add lines 1 throu	e or (loss) Federal Busine loss) partnerships, other estates and trusts, etc. (loss) (loss) ist type ugh 8.	al return. Round to the nearest dollar. If no entry, leave less Code/NAICS  and  This is your total federal if must equal the total income reported on federal Form 1	1 2 3 4 5 6 7 amount. 8 income. 9 041 (See instructions	for Electing Small Business T	
	10 Interest	olude federal income toy deduction)		10 11		00
	12 Fiduciary fees	clude federal income tax deduction)		12		0.0
	13 Charitable dedu	ction		13		00
S		ntant, and return preparer fees		14		00
Exemptions	15a Other deduction			15a		00
E G		ss deduction (See instructions)		15b		00
Ä	16 Add lines 10 thro	ough 15b		16		00
and	17 Federal adjusted	d total income or (loss). Subtract line 16 from li	ne 9.			
		this line must equal federal Form 1041, line 1	7.)	17		00
Deductions		ns from Schedule A, line 9		18		00
egn		tions and subtractions from Schedule B, line 1		19		00
Δ		d 18, then subtract line 19.	This is your Montana adjusted total income o	` '		00
		e distribution deduction from Schedule C, line	13, but not less than zero	21		0.0
	·	aid or accrued on undistributed income		22	0.0.0.0	0.0
	23 Exemption	1. 22. and 22 from line 20	This is well bloom to be the second	23	2 9 6 0	0.0
	24 Subtract lines 2	1, 22, and 23 from line 20.	This is your Montana taxable i	ncome. 24		00



	Form FID-3, Page 2 – 2023	FEIN		
	25 Montana taxable income from line 24		25	00
	26 Tax from the tax table. If line 25 is zero or less, enter 0.		26	0.0
	27 Resident capital gains tax credit on undistributed capital gains from Schedule E, line	4	27	0.0
	28 Subtract line 27 from line 26. If zero or less, enter 0. <b>This is your</b>	28	0.0	
its =	28a Nonresident, part-year resident tax after capital gains credit from Schedule F, line 18		28a	0.0
ř	29 Tax on lump sum distributions	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	29	0.0
P P	30 Add line 28 or 28a and line 29.	This is your total tax.	30	0.0
Taxes and Credits	31 Credit for taxes paid to other states or countries (See instructions)		31	0.0
axe.	32 Other nonrefundable credits. List credit forms.		32	0.0
_	33 Add lines 31 and 32.	This is your total nonrefundable credits.	33	0.0
	34 Subtract line 33 from line 30. If zero or less, enter 0.	•	34	0.0
	35 Endowment credit recapture tax		35	0.0
	36 Add lines 34, 35, and the ESBT tax liability from Schedule G, line 16.	This is your tax liability.	36	0.0
	37a Total Montana income tax withheld. Include federal Forms W-2 and 1099.	37a 0.0		
	37b Montana income tax withheld allocated to beneficiaries	37b	)	
	37 Subtract line 37b from 37a. This is your Montana income tax	x withheld allocable to the estate or trust.	37	0 0
	38a Total Montana pass-through entity tax reported on			
	Montana Schedules K-1 (PTE), Part 5, line 1	<b>38a</b> 0.0		
	38b Montana pass-through entity tax allocated to beneficiaries	38b 0 0	)	
dits	38 Subtract line 38b from 38a. This is your Montana pass-through	entity tax allocable to the estate or trust.	38	0.0
ě	39a Total Montana pass-through entity withholding from			
<u>e</u>	Montana Schedules K-1 (PTE), Part 5, line 3c	<b>39a</b> 0.0	)	
dak	39b Montana pass-through entity withholding allocated to beneficiaries	39b 0 0	)	
Payments and Refundable Credits	39 Subtract line 39b from 39a. This is your Montana pass-through entity w	ithholding allocable to the estate or trust.	39	0.0
~~	40a Total Montana mineral royalty tax withheld from federal Forms 1099 or			
au	Montana Schedules K-1 (PTE), Part 5, line 5	40a 0 0		
nts	40b Mineral royalty tax withheld allocated to beneficiaries	40b 0 0		
JE /	40 Subtract line 40b from 40a. This is your mineral royalty tax	x withheld allocable to the estate or trust.	40	0.0
Pa	41 2023 estimated tax payments		41	0.0
	42 Overpayment applied from the 2022 return		42	0.0
	43 Other Payments		43	0.0
	44 If filing an amended return, payments made with original return		44	0.0
	45 If filing an amended return, enter overpayments already refunded or applied to 2024	1.	45	0.0
	46 Refundable credits. List credit forms.		46	0.0
		ur total payments and refundable credits.	47	0.0
Тах	48 If line 36 is greater than line 47, subtract line 47 from line 36.	This is your tax due.	48	0.0
μ.	49 If line 47 is greater than line 36, subtract line 36 from line 47.	This is your tax overpaid.	49	0.0
est	50 Interest on underpayment of estimated taxes (See instructions)		50	0.0
altie nter	51 Late filing, late payment penalties and interest (See instructions and table)		51	0 0
Penalties and Interest	52 Other penalties (See instructions)		52	0.0
<u> </u>	53 Add the amounts on lines 50 through 52.	This is your total penalties and interest.	53	0.0

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

2023 Montana Fiduciary Income Tax Table

			o ivioritai	ia i iaao
If Your Taxable	But Not	Multiply	And	This Is
Income Is More	More Than	Your Taxable	Subtract	Your Tax
Than		Income By		
\$0	\$3,600	1% (0.010)	\$0	
\$3,600	\$6,300	2% (0.020)	\$36	
\$6,300	\$9,700	3% (0.030)	\$99	
\$9,700	\$13,000	4% (0.040)	\$196	
	Income Is More Than \$0 \$3,600 \$6,300	Income Is More Than         More Than           \$0         \$3,600           \$3,600         \$6,300           \$6,300         \$9,700	But Not   Multiply   Your Taxable   Income Is More   Than   \$0 \$3,600 \$1% (0.010) \$3,600 \$6,300 \$2% (0.020) \$6,300 \$9,700 \$3% (0.030)	Income Is More Than Than         More Than Income By         Subtract Subtract Income By           \$0         \$3,600         1% (0.010)         \$0           \$3,600         \$6,300         2% (0.020)         \$36           \$6,300         \$9,700         3% (0.030)         \$99

If Your Taxable	But Not	Multiply	And	This Is
Income Is More	More Than	Your Taxable	Subtract	Your Tax
Than		Income By		
\$13,000	\$16,800	5% (0.050)	\$326	
\$16,800	\$21,600	6% (0.060)	\$494	
More <sup>-</sup>	Than \$21,600	6.75% (0.0675)	\$656	

For example:

Taxable income \$6,800 X 3% (0.030) = \$204

\$204 minus \$99 = \$105 tax

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



	Form FID-3, Page 3 – 2023		FEIN		
Amount the Entity Owes or Its Refund	<ul> <li>54 If the estate or trust has a tax due (amount on tax overpayment (amount on line 48) and it is</li> <li>Why not e-pay? See your option</li> <li>55 If the estate or trust has a tax overpayment from line 48. Enter the result.</li> <li>56 Enter the amount on line 54 that the estate of Subtract line 55 from line 54. Enter the result.</li> </ul>	less than line 52, subtract line 48 from line 52.  Enter the result. <b>This is the</b> ons at MTRevenue.gov. If writing a check at (amount on line 48) and it is greater than be or trust wants applied to the 2024 estima	amount the estate or trus make it payable to MON line 52, subtract line 52 This is your overpa	TANA DEPARTMEN ayment. 55 56	00 NT OF REVENUE. 00 00
comp	•	2. ACCT# osit, the estate or trust is required to mark of the account that is located outside of the		ecking Savi	ings Yes No
and I	er penalties of false swearing, I declare that I hoelief, it is true, correct, and complete.  ature of Fiduciary (or officer representing fiduci	•	panying schedules and st FEIN of Fiduciary (if a financial institutio		e best of my knowledge hone Number
Firm'	Type Preparer's Name s Name s Address	Preparer's Signature	Date M M D D	Firm's	s FEIN hone Number
	P	lontana Department of Revenue O Box 8021 elena, MT 59604-8021			
	Schedule A – Schedule of Additions  1 Interest and mutual fund dividends from state,  2 Dividends not included in federal total income  3 Taxable federal refund  4 Other recoveries of amounts deducted in earli  5 All state and local taxes included on page 1, li  6 Expenses allocated to U.S. obligations  7 Federal net operating loss carryover included  8 Other income. List type  9 Add lines 1 through 8. Enter the total on page	county, or municipal bonds from other states er years that reduced Montana taxable income 11 on page 1, line 15b		1 2 3 4 5 6 7 amount. 8 ditions. 9	00 00 00 00 00 00 00

Form FID-3, Page 4 – 2023	FEIN	

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

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

1 Montana adjusted total income or (loss) from page 1, line 20.			(	
If Montana adjusted total income and the total from page 1, line 4 are losses, use the	smaller loss.		1	00
2a Add: Federal tax-exempt income (gross)	2a	0.0		
2b Less: Expenses allocated to federal tax-exempt income	2b	0.0		
2c Add: Income from federal obligations that is tax-exempt for Montana	2c	0.0		
2d Less: Expenses allocated to income from federal obligations that are				
tax-exempt for Montana	2d	0.0		
2e Add: Expenses allocated to non-Montana municipal income taxable to Montana	2e	0.0		
2f Less: Non-Montana municipal income taxable to Montana	2f	0.0		
2 Montana adjusted tax-exempt interest income			2	00
3a Enter the amount from federal Form 1041, Schedule B, line 3	3a	0.0		
3b Enter the amount from federal Form 1041, Schedule B, line 4	3b	0.0		
3c Enter the amount from federal Form 1041, Schedule B, line 5	3c	0.0		
3 Add lines 3a through 3c.	This is your total n	et capital gains.	3	00
4 If the amount on page 1, line 4 is a gain, enter as a negative number.				
If the amount on page 1, line 4 is a loss, enter the loss as a positive number.			4	00
5 Combine lines 1 through 4. If zero or less, enter 0. This is	your Montana distributa	able net income.	5	00
6 If a complex trust, enter the accounting income for the tax year				
as determined under the governing instrument	6	0.0		
7 Income required to be distributed currently			7	00
8 Other amounts paid, credited, or otherwise required to be distributed			8	00
9 Add lines 7 and 8. This is yo	ur actual total distributi	ons for the year.	9	00
10 Tax-exempt income included in actual distributions included on line 9			10	00
11 Subtract line 10 from line 9. This is your tentative income distribution of	leduction based on actu	ual distributions.	11	00
12 Subtract line 2 from line 5. If zero or less, enter 0. This is your to	tentative income distrib	ution deduction.	12	00
13 Enter the smaller of line 11 or line 12 here, and on page 1, line 21. If zero or less, enter	er 0.			
This is your I	Montana income distrib	ution deduction.	13	00

Form F	D-3.	Page	5 -	2023
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## Schedule D - Beneficiaries and Montana Income Distributions

A IVION	tana Sche Name	edule K-1 is required for every benefit	ciary receiving	g a Montana income distribution. If more than 8	beneficiaries, see instructions.	
'	SSN	FE	INI			
	JUIN	10	IIN	1a Share of federal distribution deduction	1a	0.0
				1b Share of Montana distribution deduction	1b	00
				1c Difference (line 1a minus line 1b)	1c	00
				To Dillerence (illie Ta Hillius line Tb)	IC	00
2	Name					
	SSN	FE FE	IN			
				2a Share of federal distribution deduction	2a	0.0
				2b Share of Montana distribution deduction	2b	0.0
				2c Difference (line 2a minus line 2b)	2c	0.0
3	Name					
	SSN	FE	IN			
				3a Share of federal distribution deduction	3a	0.0
				3b Share of Montana distribution deduction	3b	0.0
				3c Difference (line 3a minus line 3b)	3c	0.0
4	Name		INI			
	SSN	FE	IIN	A. Oberes of factoral distributions destruction	4.	0.0
				4a Share of federal distribution deduction	4a	0.0
				4b Share of Montana distribution deduction	4b	0.0
				4c Difference (line 4a minus line 4b)	4c	0.0
5	Name					
	SSN	FE	IN			
				5a Share of federal distribution deduction	5a	0.0
				5b Share of Montana distribution deduction	5b	0.0
				5c Difference (line 5a minus line 5b)	5c	0.0
•						
6	Name SSN	FE	IN			
	0011			6a Share of federal distribution deduction	6a	00
				6b Share of Montana distribution deduction	6b	00
				6c Difference (line 6a minus line 6b)	6c	00
				( 55 55 55		
7	Name					
	SSN	FE	IN			
				7a Share of federal distribution deduction	7a	0.0
				7b Share of Montana distribution deduction	7b	0.0
				7c Difference (line 7a minus line 7b)	7c	0.0
8	Name					
	SSN	FE	IN			
				8a Share of federal distribution deduction	8a	00
				8b Share of Montana distribution deduction	8b	0.0
				8c Difference (line 8a minus line 8b)	8c	0.0
				,		

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Schedule E – Residen	t Capital	<b>Gains Tax</b>	Credit	Calculation
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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	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.			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 res	ult her	e and on page 2, line 28a.		
This is your estate or trust nonresident/part-year resi			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 – 2023			FEIN			
	0     (					
Schedule G – S Portion Tax						0.0
1 Total federal adjusted ESBT incom	•			1		00
2 Montana additions to ESBT income	,	2		0.0		
3 Montana deductions from ESBT in	,	This is seem	Mantana adivatad FCDT in a	00		0.0
4 Add lines 1 and 2, then subtract lin		i nis is your	Montana adjusted ESBT inco			0.0
5 Federal income tax paid or accrue	d on ESB1 income	This is a second	. M 4 k   - FODT	5		0.0
6 Subtract line 5 from line 4.		•	Montana taxable ESBT inco			00
7 Tax from tax table. If line 6 is zero	or less, enter U.	7		0.0		
8 Montana source income	in-al ala a a N	8	This is a second a second state of	00		
9 Divide line 8 by line 4 (round to 6 d	ecimai piaces).	This is a second	This is your nonresident I			0.0
10 Multiply line 7 by line 9.	20	inis is your no	onresident/part-year residen	t tax. 10		00
11 Capital gains credit. (See instruction	•	at travet complete liv	a 10 If you are a name		line 10	0.0
	resident or part-year resider		ie 12. II you are a nonres	12	ilitie 12.	00
12 Enter the total credit for income taxe		See instructions)		13		0.0
13 Other nonrefundable credits. List c	ealt iorns			14		0.0
14 Combine lines 11 through 13						0.0
15 Endowment credit recapture tax	or if a nanroaidant ar nart vaar ra	aidant trust add linaa 10	and 1E. Culptract line 14 from th	15		0.0
16 If a resident trust, add lines 7 and 15 result. If zero or less, enter 0. Enter						00
result. Il zero or less, enter o. Enter	riere and include on page 2, line	30.	This is your S portion tax lial	bility. 16		0.0
1 The estate or trust filed federal For Material advisors are required to fil 2 The estate or trust filed federal For NOTE: Mark the box if the like-kind a like-kind exchange if the properticuse Form 8824 to report each exc The estate or trust filed federal Form Use Form 8865 to report the inform (reporting of transfers to foreign pa 4 The estate or trust filed federal For Use Form 8886 to disclose informatical files.)	e Form 8918 for any reportable tra m 8824 – Like-Kind Exchanges exchange includes Montana pro- es involved do not include Montar- nange of business or investment parage of Business or investment	ansactions.  with the Internal Rever perty. Nonresidents do n na property.  property for property of a With Respect to Certa 88 (reporting with respec orting of acquisitions, dis on Disclosure Stateme	ue Service. not have to report  a like kind. n Foreign Partnerships with tet to controlled foreign partners expositions, and changes in foreign with the Internal Revenue Senters	hips), section 6038 eign partnership inte	BB	Yes Yes Yes
Part II. Farming Business  Mark the box if you do not war You must make this election by the dr  Part III. Amended Return Inf  Mark the appropriate box.  a NOL carryback b Federal audit c Amended federal return d Filing status e Other	nt to carry back your farming busing ue date (including extension) for fi	ness net operating loss. ling your income tax ret		x return.		



Montana Schedule K-1
(FID-3)
Beneficiary's Share of Income (Loss), Deductions, Credits, etc.
For calendar year 2023 or tax year beginning

Part 1 Estate or Trust Information	Mark applicable boxes: Name of Estate or Trust  Fiduciary's Name  Mailing Address	Final Schedule K-1	Amended Schedule K-	1	FEIN		
Estate or 1	City		State ZIP Code				
2 Iformation	Beneficiary's Name Mailing Address				FEIN OR SSN		
Part 2 Beneficiary Information	City  What type of entity is this beneficiary is an individual, e	eficiary? estate, or trust, the beneficiary is a:	State ZIP Code Full-year resident	Part-year ı	resident	Nonresident	
Part 3 Montana Adjustments	B Montana deductions from	ral estate and trust taxable distribution	S.		В		00
Part 4 Beneficiary's Share of Montana Source Income (Loss)	<ul><li>6 Net farm income or (loss)</li><li>7 Ordinary gain or (loss)</li><li>8 Other income. List type</li></ul>	os, S corporations, other estates and tr		and amount.	1 2 3 4 5 6 7 8		00 00 00 00 00 00 00
Part 5 Supplemental Information	<ol> <li>Montana mineral royalty tax</li> <li>Federal income tax paid or i</li> <li>Other information. List type</li> </ol>	withheld ncurred allocated to beneficiary. (See	instructions)		1 2 3		00