



**MeF ATS Testing Instructions  
and Scenario Criteria**

**2024 FID-3 Montana Income Tax Return for Estates and Trusts Scenarios**

October 31, 2024 V1.1

## **Introduction**

The following includes 2 ATS test cases. The ATS test cases consist of a PDF copy of a Montana Income Tax Return for Estates and Trusts (Form FID-3) including various schedules and Montana K-1s. The data submitted for the indicated lines will be determined by the developer. Certain fields will not be provided on the Cases - indicated by an orange highlight- and a calculated value must be provided. Please don't enter any values on blank lines that have not been highlighted. If your software does not support any requirements, please prepare all tests for which you support (as outlined in your LOI).

MT DOR testing environment will be available to developers to submit returns for testing: Reject codes, calculations, communications, acknowledgements, or other development issues. MT DOR will not review any returns until we receive an email at [DORMeFTest@mt.gov](mailto:DORMeFTest@mt.gov) with all the required information submitted.

## **Testing Deadlines**

Initial submissions for FID testing must be received by December 16, 2024, and the testing completed by January 15, 2025.

## **Submitting ATS Test Cases**

All the reject codes must be cleared. After the accepted acknowledgment from MT DOR has been received for each test submission ID, send an email to [DORMeFTest@MT.gov](mailto:DORMeFTest@MT.gov) with the following information:

- Montana Form name (FID-3)
- Name of the software company
- Name of software product
- State submission IDs and ATS Test number for the ID
- A pdf return must be provided for each submission ID.
- ETIN and test return number in the file name. (Example: 125345Test2.pdf)
- Provide all test case information at the same time. Partial submissions will not be reviewed.
- Do not send your test information to MT DOR until all the reject codes are resolved and you receive an acknowledgment of their acceptance.

Once MT DOR receives the email with the required information, a tester will be assigned to complete the review. Testing is assigned on a first-come, first-serve basis. You will receive an email when your submission has been assigned a tester. Reviews will be completed, generally, within 5-7 business days from the date a tester was assigned.

When the review is complete, MT DOR will send the submitter a test summary document identifying any needed corrections. After all corrections are made by the developer, ATS test cases can be resubmitted for review.

## **File Transfer Service**

In some instances, the email with the test returns will not make it through to the DORMeFTest@mt.gov. If you're having trouble with emails, there's the option of sending your files securely through ePass Montana at transfer.mt.gov.

Contact DOR Testing Support at DORMeFTest@mt.gov for more information.

## **Resubmitting failed ATS test cases**

- You will only need to resubmit tests that were identified with failures on the Test Summary unless you are notified otherwise.
- Make all corrections identified on the Test Summary
- Do not resubmit until all your questions are answered. Partial submissions will not be reviewed.
- Do not send your resubmission email until all the warning messages and reject codes have been resolved and after you have received an acceptance acknowledgment from MT DOR for each of the submission IDS.

### Test cases

- This document includes two (2) test cases.
- Each test scenario will include a completed copy of each test case return. Fields that are indicated by an orange highlighted box are left blank. We intend for you to provide the calculated result for these fields.
- The highlighted fields have a single correct value.
- A synopsis is included at the beginning of each test case which provides the required forms, attachments, and schedules.
- The Test Case values are the minimum amount of information expected. You can test any additional scenarios or values in your systems, but Test Cases with values that are different than the required values or with values in fields that are not highlighted will not be reviewed.

### **Test Case 1: Form FID-3**

Joe Smith is the fiduciary for this simple Montana resident trust. The trust received \$3,000 of interest from the state of Idaho and \$2,000 from the state of Montana. All remaining income is Montana Source. One percent of the fiduciary fees are associated interest received from Idaho. The trust received K-1 income from a Montana S-Corp in the amount of \$599,379 and Pass-through Entity Tax Credit of \$37,581 (see attached Pass-Through Entity K-1). The trust also received Montana royalties from Bigtime, Inc. in the amount of \$38,032 and Montana Mineral Royalty Withholding of \$2,157. The trust made estimated payments of \$6,000 during the tax year. The trust has one beneficiary.

**\*\*Any field in the following case that is highlighted in Orange requires a calculated value\*\***

#### **Forms/Information Provided by DOR:**

- Montana Schedule K-1 (PTE)

#### **Forms Required to be provided by Vendors:**

Montana:

- FID-3
- FID-3 Schedule I
- FID-3 Schedule V
- FID-3 Schedules K-1

#### **Required Attachments:**

- Example PDF attachment (PDF stating "Attachment Example")



**2024 Montana Income Tax Return for Estates and Trusts Form FID-3**  
 Include a complete copy of the federal Form 1041 and all related forms and schedules.

2024v1  
4/2024

For the year Jan 1 – Dec 31, 2024, or the tax year beginning 0 1 0 1 2 0 2 4 and ending 1 2 3 1 2 0 2 4

Mark all that apply.	Name of Estate or Trust	FEIN	0 1 0 1 0 1 0 1 0
Initial return	THE MONTANA TRUST	Date Entity Created	1 1 0 1 2 0 2 1
Final return	Name and Title of Fiduciary		
Amended return	JOE SMITH, TRUSTEE	Enter number of:	
Refund return	Current mailing address	Schedules K-1 included	1
Estate or filing	125 N. ROBERTS ST.	Resident beneficiaries	1
trust made a	City	Nonresident beneficiaries	
Section 645 election	HELENA	Other types of beneficiaries	
	State ZIP Code + 4		
	M T 5 9 6 0 1		

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

**Taxable Income**

1	Federal adjusted total income or (loss) from Form 1041, line 17	1	842378 00
2	Montana adjustments to federal total income from Schedule I, Column A, Line 3	2	40551 00
3a	Federal tentative Income Distribution Deduction based on Distributable Net Income from Form 1041, Schedule B, Line 14	3a	683741 00
3b	Montana adjustments to Distributable Net Income from Schedule I, Column B, Line 3	3b	40551 00
3c	Net tax-exempt income included on line 3b	3c	00
3	Add lines 3a and 3b. Then subtract line 3c.		
	<b>This is your Montana Income Distribution Deduction based on Distributable Net Income.</b>	3	724292 00
4a	Federal tentative Income Distribution Deduction based on distribution requirements from Form 1041, Schedule B, Line 13	4a	683741 00
4b	Montana adjustments to Income Distribution Deduction from Schedule I, Column C, Line 3	4b	40551 00
4c	Net tax-exempt income included on line 4b	4c	00
4	Add lines 4a and 4b. Then subtract line 4c.		
	<b>This is your Montana Income Distribution Deduction based on requirements.</b>	4	724292 00
5	Enter the lesser of line 3 or line 4. This is your Montana Income Distribution Deduction	5	724292 00
6	Montana estate or generation skipping transfer tax deduction		
	Mark the box if this deduction is different for Montana tax purposes	6	00
7	Transition adjustment for Tax Year 2024 from Form 2, Transition Schedule (See Instructions)	7	00
8	Add lines 1 and 2. Then subtract lines 5, 6, and 7.		
	<b>This is your Fiduciary Montana Adjusted Total Income.</b>	8	158637 00
9	Federal exemption from Form 1041, line 21	9	300 00
10	Subtract line 9 from line 8.		
	<b>This is your Fiduciary Montana taxable income.</b>	10	158337 00



Name THE MONTANA TRUST

FEIN 0 1 0 1 0 1 0 1 0

**Credits and Payments**

11a	Total Montana income tax withheld. Include federal Forms W-2 and 1099.	11a	00	
11b	Montana income tax withheld allocated to beneficiaries	11b	00	
11	Subtract line 11b from 11a.			
	<b>This is the Montana income tax withheld allocated to the trust or estate.</b>			11 00
12a	Total Montana pass-through entity withholding from Montana Schedules K-1 (PTE), Part V, line 3c	12a	00	
12b	Montana pass-through entity withholding allocated to beneficiaries	12b	00	
12	Subtract line 12b from line 12a.			
	<b>This is the Montana pass-through entity withholding allocated to the estate or trust.</b>			12 00
13a	Total Montana mineral royalty tax withheld from federal Forms 1099 or Montana Schedules K-1 (PTE), Part V, line 4	13a	2157 00	
13b	Mineral royalty tax withheld allocated to beneficiaries	13b	2157 00	
13	Subtract line 13b from line 13a.			
	<b>This is the mineral royalty tax withheld allocated to the estate or trust.</b>			13 00
14a	Total Montana pass-through entity tax from Montana Schedules K-1 (PTE), Part V, line 1	14a	37581 00	
14b	Pass-through entity tax allocated to beneficiaries	14b	37581 00	
14	Subtract line 14b from line 14a.			
	<b>This is the pass-through entity tax allocated to the estate or trust.</b>			14 00
15	2024 estimated tax payments	15		6000 00
16	Overpayment applied from 2023 return	16		00
17	Extension payments	17		00
18	If filing an amended return, payments made with original return	18		00
19	Unlocking public lands credit	19		00
20	If filing an amended return, enter overpayments already refunded or applied to 2025.	20		00
21	Add lines 11 through 19, then subtract line 20.			
	<b>This is your total payments and refundable credits.</b>			21 6000 00
22	Tax liability from page 3, line 19	22		00
23	If line 21 is less than line 22, subtract line 21 from line 22.			
	<b>This is your tax due.</b>			23 00
24	If line 21 is more than line 22, subtract line 22 from line 21.			
	<b>This is your tax overpaid.</b>			24 00
25	Interest on underpayment of estimated taxes (See instructions)	25		00
26	Late filing and late payment penalties and interest (See instructions)	26		00
27	Other penalties (See instructions)	27		00
28	Add lines 25 through 27.			
	<b>This is your total penalties and interest.</b>			28 00
29	If line 23 is more than zero, add lines 23 and 28. Or, if line 24 is more than zero and less than line 28, subtract line 24 from line 28.			
	<b>This is the tax the estate or trust owes.</b>			29 00
30	If line 24 is more than zero, and greater than line 28, subtract line 28 from line 24.			
	<b>This is your overpayment.</b>			30 00
	Why not e-pay? See your options at <a href="http://MTRevenue.gov">MTRevenue.gov</a> .			
	If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE			
31	Enter the amount from line 30 that the estate or trust wants applied to 2025 estimated taxes	31		00
32	Subtract line 31 from line 30.			
	<b>This is your refund.</b>			32 00



\*24DT0201\*

Name THE MONTANA TRUST

FEIN 0 1 0 1 0 1 0 1 0

**Fiduciary Income Tax Calculation**

1	Total Montana taxable income from page 1, line 10	1	155337 00
2	Enter your net long-term capital gains (See instructions)	2	158637 00
3	Enter the lesser of line 1 or line 2	3	158337 00
4	Subtract line 3 from line 1	4	0 00
5	Net long-term capital gain fiduciary bracket	5	20500 00
6	Subtract line 4 from line 5. If zero or less, enter zero	6	20500 00
7	Enter the lesser of line 3 or line 6	7	20500 00
8	Multiply line 7 by 3% (0.03)	8	615 00
9	Subtract line 6 from line 3. If zero or less, enter zero	9	137837 00
10	Multiply line 9 by 4.1% (0.041)	10	5651 00
11	Add lines 8 and 10. <b>This is your Montana net long-term capital gains tax.</b>	11	6266 00
12	Figure your tax on the amount on line 4 using the Montana Ordinary Income Tax Table. <b>This is your Montana ordinary income tax.</b>	12	00
13	Residents add lines 11 and 12. Nonresidents and part-year residents report the tax from Schedule II, Column B, line 19 here. <b>This is your Montana income tax liability before nonrefundable credits.</b>	13	6266 00
14	Credit for income taxes paid to another state or country (See instructions)	14	00
15	Other nonrefundable tax credits. Enter name and identifying number (See instructions)	15	00
16	Add lines 14 and 15, then subtract from 13. <b>This is your income tax after nonrefundable credits.</b>	16	00
17	Lump-sum and recapture taxes (See instructions) Code Code	17	00
18	ESBT Tax Liability from Schedule IV, line 25	18	00
19	Add lines 16, 17, and 18. <b>This is your total tax liability.</b>	19	6266 00

**Direct Deposit Your Refund** Complete 1, 2, and 3. (See instructions)

- 1 Routing Number
- 2 Account Number Checking Savings
- 3  Mark this box if this refund is going to an account that is located outside of the United States or its territories.

**REQUIRED – Signature, Paid Preparer, and Third-Party Designee**

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.

**Fiduciary** (or officer representing fiduciary)

Signature x \_\_\_\_\_ Date 1 0 1 5 2 0 2 5 FEIN 8 6 0 9 9 9 9 9 9  
Phone 4 0 6 4 4 4 6 9 0 0

**Tax Preparer**

Signature \_\_\_\_\_ Date 1 0 1 5 2 0 2 5  
Print Name Jane Taxpayer Phone 4 0 6 4 4 4 6 9 0 0  
 Mark this box if you allow the DOR to discuss this tax return with your tax preparer. PTIN 8 5 0 9 9 9 9 9 9



\*24DT0301\*



## 2024 Montana Form FID-3 Schedule I – Adjustments to Everywhere Income and Montana Source Income

2024v1  
4/2024

		A	B	C
		Net Adjustments to Federal Income	Adjustments to Distributable Net Income	Adjustments to Actual Distribution
<b>Montana Adjustments to Everywhere Income</b>				
1 Total additions	1	40551 00	40551 00	40551 00
2 Total subtractions	2	00	00	00
3 Total of additions and subtractions to everywhere income	3	40551 00	40551 00	40551 00
<b>Adjustments to Montana Source Income</b>				
4 Total additions to Montana source income	4	00	00	00
5 Total subtractions to Montana source income	5	00	00	00
6 Total of additions and subtractions to Montana source income	6	00	00	00

## 2024 Montana Form FID-3 Schedule II – Tax on Montana Source Income

		A	B
		Montana Everywhere Income of the Fiduciary	Montana Source Income of the Fiduciary
1 Interest income	1	00	00
2 Ordinary dividends	2	00	00
3 Net short-term capital gains	3	00	00
4 Unrecaptured section 1250 gains	4	00	00
5 Other portfolio and nonbusiness income	5	00	00
6 Ordinary business income	6	00	00
7 Net rental real estate income	7	00	00
8 Other rental income	8	00	00
9 Montana source adjustments to income (See instructions)	9	00	00
10 Montana source excess business loss (Attach Form NOL-EBL)	10	00	00
11 Add lines 1 through 10.			
<b>This is your Total Ordinary Income for Montana.</b>	11	00	00
12 Divide Column B, line 11 by Column A, line 11.			
<b>This is your Montana source ordinary income ratio.</b>	12		
13 Montana ordinary income tax from page 3, line 12 (See instructions)	13		00
14 Multiply line 12 by line 13.			
<b>This is your Montana source ordinary income tax.</b>	14		00
15 Net long-term capital gains (See instructions)	15	00	00
16 Divide Column B, line 15 by Column A, line 15.			
<b>This is your Montana source net long-term capital gains ratio.</b>	16		
17 Montana net long-term capital gains tax from page 3, line 11 (See instructions)	17		00
18 Multiply line 16 by line 17.			
<b>This is your Montana source net long-term capital gains tax.</b>	18		00
19 Add lines 14 and 18. Enter here and on page 3, line 13.			
<b>This is your total tax on Montana source income.</b>	19		00



\*24DT0401\*





# 2024 Montana Form FID-3 Schedule III – Credit for Income Taxes Paid to Another State or Country

2024v1  
4/2024

Name THE MONTANA TRUST

FEIN 0 1 0 1 0 1 0 1 0

### Montana Ordinary Income Tax

1	Enter your income sourced and taxable to another state or country that is included in your Montana taxable income or in your Montana source income if a part-year resident, excluding any net long-term capital gains. (See instructions)	1	00
2	Enter all income sourced and taxable to the other state or country. Enter State's abbreviation:	2	00
3	Income sourced and taxable to Montana excluding your net long-term capital gains (See instructions)		
3a	If a full-year resident, enter Form 1041, line 9, excluding your net long-term capital gains	3a	00
3b	If a full-year resident, enter expenses related to sourced and taxable income	3b	00
	Full-year residents subtract line 3b from line 3a.		
	Part-year residents, enter Schedule II, Column A, line 11	3	00
4	Enter your total tax liability paid to the other state or country	4	00
5	Enter your Montana ordinary income tax (See instructions)	5	00
6	Divide line 1 by line 2. Round to 6 decimal places and do not enter more than 1.000000.	6	
7	Multiply line 4 by line 6	7	00
8	Divide line 1 by line 3. Round to 6 decimal places and do not enter more than 1.000000.	8	
9	Multiply line 5 by line 8	9	00
10	Enter the lesser of the amounts on lines 4, 7, or 9 here. <b>This is your credit for income tax paid to another state or country for Montana ordinary income tax.</b>	10	00

### Montana Net Long-Term Capital Gains Tax

11	Enter your net long-term capital gain sourced and taxable to another state or country that is included in your Montana taxable income or in your Montana source income if a part-year resident. (See instructions)	11	00
12	Enter all income sourced and taxable to the other state or country. Enter state's abbreviation:	12	00
13	If a full-year resident, enter page 3, line 2. Part-year residents, enter Schedule II, Column A, line 15.	13	00
14	Enter your income tax liability paid to the other state or country (See instructions)	14	00
15	Enter your Montana net long-term capital gains tax (See instructions)	15	00
16	Divide line 11 by line 12. Round to 6 decimal places and do not enter more than 1.000000.	16	
17	Multiply line 14 by line 16	17	00
18	Divide line 11 by line 13. Round to 6 decimal places and do not enter more than 1.000000.	18	
19	Multiply line 15 by line 18	19	00
20	Enter the lesser of the amounts on lines 14, 17, or 19 here. <b>This is your credit for income tax paid to another state or country for Montana net long-term capital gains tax.</b>	20	00

### Total Credit for Income Taxes Paid to Another State or Country

21	Add lines 10 and 20. If there is only one Schedule III, enter the total here and on page 3, line 14	21	00
22	If there are multiple schedules, report the total of line 21 on all Schedules III here and on page 3, line 14	22	00



\*24DT0501\*



# 2024 Montana Form FID-3 Schedule IV – ESBT S Portion Income Tax Calculation

2024v1  
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Name	THE MONTANA TRUST	FEIN	0	1	0	1	0	1	0	1	0
1	Total federal adjusted ESBT income (See instructions and include federal computation)	1									00
2	Montana additions to ESBT income (Include statement)	2									00
3	Montana subtractions from ESBT income (Include statement)	3									00
4	Add lines 1 and 2. Then subtract line 3. <b>This is the S portion taxable income.</b>	4									00
5	Enter your net long-term capital gains from the federal Schedules K-1 received	5									00
6	Enter the lesser of line 4 or line 5	6									00
7	Subtract line 6 from line 4. <b>This is the S portion amount of ordinary income.</b>	7									00
8	Subtract line 7 from \$20,500. If zero or less enter zero	8									00
9	Enter the lesser of line 6 or line 8	9									00
10	Multiply line 9 by 3% (0.03)	10									00
11	Subtract line 8 from line 6. If zero or less, enter zero	11									00
12	Multiply line 11 by 4.1% (0.041)	12									00
13	Add lines 10 and 12. <b>This is your Montana net long-term capital gains tax if the trust is a resident.</b>	13									00
14	Montana source net long-term capital gains from Montana Schedule K-1 (PTE), Column B, line 9	14									00
15	Nonresidents and part-year residents divide line 14 by line 5	15									00
16	Multiply line 13 by line 15. <b>This is your Montana net long-term capital gains tax if the trust is a nonresident or part-year resident.</b>	16									00
17	Figure your tax on the amount on line 4 using the Montana Ordinary Income Tax Table. <b>This is your Montana ordinary income tax if the trust is a resident.</b>	17									00
18	Enter Montana Schedule K-1 (PTE), Column B, line 14	18									00
19	Subtract line 14 from line 18. If less than zero, enter zero.	19									00
20	Divide line 14 by line 19	20									00
21	Multiply line 20 by line 17. <b>This is your Montana ordinary income tax if the trust is a nonresident or part-year resident.</b>	21									00
22	Residents add lines 13 and 17. Nonresidents and part-year residents add lines 16 and 21	22									00
23	Nonrefundable tax credits (See instructions)	23									00
24	Endowment Credit recapture tax	24									00
25	Add lines 22 and 24. Then subtract line 23. Enter here and on page 3, line 18. <b>This is the total ESBT liability.</b>	25									00



\*24DT0601\*



# 2024 Montana Form FID-3 Schedule V – Reporting of Special Transactions and Amended Return Information

2024v1  
4/2024

Name THE MONTANA TRUST

FEIN 0 1 0 1 0 1 0 1 0

## Part I. Reporting of Special Transactions

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

- 1 The estate or trust filed federal **Form 8918 – Material Advisor Disclosure Statement** with the Internal Revenue Service. Material advisors are required to file Form 8918 for any reportable transactions. Yes
- 2 The estate or trust filed federal **Form 8824 – Like-Kind Exchanges** with the Internal Revenue Service. 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. 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). Yes
- 4 The estate or trust filed federal **Form 8886 – Reportable Transaction Disclosure Statement** with the Internal Revenue Service. Use Form 8886 to disclose information for each reportable transaction in which the estate or trust participated. Yes

## Part II. Amended Return Information

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

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

	A Form or Schedule	B Line or Box	C Reason
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\*24DT0701\*



Montana Schedule K-1 (FID-3)

2024v1 4/2024

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

For calendar year 2024 or tax year beginning 0 1 0 1 2 0 2 4 and ending 1 2 3 1 2 0 2 4

Part I. Estate or Trust Information

Mark applicable boxes: Final Schedule K-1 Amended Schedule K-1
Name of Estate or Trust THE MONTANA TRUST FEIN 0 1 0 1 0 1 0 1 0
Fiduciary's Name JOE SMITH, TRUSTEE
Mailing Address 125 N. ROBERTS ST.
City HELENA State M T ZIP Code 5 9 6 0 1

Part II. Beneficiary Information

Name JOHN JAMES FEIN
Mailing Address 100 FINANCIAL DR. or SSN 0 0 0 2 3 0 0 0 0
City KALISPELL State M T ZIP Code 5 9 9 0 1

What type of entity is this beneficiary? INDIVIDUAL
If beneficiary is an individual, estate, or trust, the beneficiary is a: X Full-year resident Part-year resident Nonresident

Part III. Montana Adjustments (See instructions)

A B
Everywhere Montana

Table with 4 columns: Description, A, B, and Amount. Rows include Additions (40551 00) and Subtractions (00).

Part IV. Beneficiary's Share of Montana Source Income (Loss)

Table with 4 columns: Description, A, B, and Amount. Rows include Interest income (25156 00), Ordinary dividends (81352 00), and various other income and deductions.

Part V. Supplemental Information

Table with 4 columns: Description, A, B, and Amount. Rows include Montana income tax withheld, pass-through entity withholding, mineral royalty tax, and other information.

Part VI. Tax Credits

Table with 4 columns: Code, Credit Authorization Number, Amount of credit, and Amount. Rows include codes 1 and 2.

Part VII. Montana Adjustments Detail: Enter the amount and code of each adjustment entered on Part 3. (See instructions)

Table with 6 columns: Code, Amount, Code, Amount, Code, Amount. Rows include codes 1, 2, 3, 4, and 5.



\*24DT0801\*



# Montana Schedule K-1 (PTE)

2024v1  
5/2024

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

For the calendar year 2024, or tax year beginning 0 1 0 1 2 0 2 4 and ending 1 2 3 1 2 0 2 4

Mark applicable boxes: Amended Schedule K-1 Final Schedule K-1

### Part I. Pass-through Entity Information

Name MTS, CORP FEIN 0 0 0 2 2 2 0 0 0  
Mailing Address 2 CARSON ST.  
City HELENA State M T ZIP Code 5 9 6 0 1

### Part II. Owner Information

Name THE MONTANA TRUST FEIN 0 1 0 1 0 1 0 1 0  
Mailing Address 125 N. ROBERTS ST.  
City HELENA State M T ZIP Code 5 9 6 0 1 Beneficial Owner FEIN or SSN

Owner Type T  Resident Nonresident

Special Allocations (See instructions)

Profit and loss percentage 100 %

The owner is included in a PTET election

Capital Ownership 100 %

Resident owner PTET election (See instructions)

The owner is included in a composite income tax return

### Part III. Montana Adjustments (See worksheet on page 9)

	A Everywhere	B Montana
1 Additions	1 37581 00	37581 00
2 Subtractions	2 00	00

### Part IV. Distributive Share of Montana Source Income (Loss)

1 Ordinary business income (loss)	1 599379 00	599379 00
2 Net rental real estate income (loss)	2 00	00
3 Other net rental income (loss)	00	00
4a Guaranteed payments: services	4a 00	00
4b Guaranteed payments: capital	4b 00	00
5 Interest income	5 00	00
6 Ordinary dividends	6 00	00
7 Royalties	7 00	00
8 Net short-term capital gain (loss)	8 00	00
9 Net long-term capital gain (loss)	9 00	00
10 Net section 1231 gain (loss)	10 00	00
11 Other income (loss) (include detailed statement)	11 00	00
12 Section 179 expense deduction	12 00	00
13 Other expense deductions	13 00	00
14 Total distributive share (See instructions)	14 00	00

### Part V. Supplemental Information

The owner filed Form PT-AGR Year The owner is a Domestic 2nd tier PTE

1 PTET paid on behalf of owner. (See instructions)	1 37581 00
2 Montana composite income tax paid on behalf of owner	2 00
3a Montana income tax withheld on behalf of owner. (See instructions)	3a 00
3b Montana income tax withheld by a lower tier pass-through entity	3b 00
3c Add lines 3a and 3b. This is your total Montana income tax withheld on your behalf.	3c 00
4 Montana mineral royalty tax withheld	4 00
5 Other information. List type and amount	5 00

### Part VI. Tax Credits

Code	Credit Authorization Number	Amount of Credit
1		00
2		00

### Part VII. Montana Adjustments Detail: Enter the amount and code of each adjustment entered on Part 3. (See instructions)

1 Code 1 A B	37581 00	2 Code	00	3 Code	00
4 Code	00	5 Code	00	6 Code	00



\*24TT1201\*

### **Test Case 2: Form FID-3**

Jane Williams is the fiduciary for this complex non-resident trust. The trust receives income from an Electing Small Business Trust (ESBT) (See attached ESBT Montana K-1) and pass-through income from a partnership that conducts business in Montana and other states (see attached Montana Pass-Through Entity K-1). \$15,148 of Montana Pass-Through Entity Tax was paid by the partnership on the trust's behalf. Per the trust instrument, the trust must distribute \$7,826 of dividends that are taxable in Montana, this amount is reported on page 1, line 4c. The trust distributed 97.3748% of the Montana source income received from the partnership to its' beneficiaries. Estimated payments of \$5,000 per quarter were made. The trust also had an overpayment of \$1,222 applied from tax year 2023. The trust also has income earned from the activities of the trust.

**\*\*Any field in the following case that is highlighted in Orange requires a calculated value\*\***

#### **Forms/Information Provided by DOR:**

- Montana Schedule K-1 (PTE)
- Montana Schedule K-1 (ESBT)
- Federal 1041
- Federal Schedule D

#### **Forms Required to be provided by Vendors:**

Montana:

- FID-3
- FID-3 Schedule I
- FID-3 Schedule II
- FID-3 Schedule IV
- FID-3 Schedule V
- FID-3 Schedules K-1

#### **Required Attachments:**

- Example PDF attachment (PDF stating "Attachment Example")



# 2024 Montana Income Tax Return for Estates and Trusts Form FID-3

Include a complete copy of the federal Form 1041 and all related forms and schedules. 2024v1  
4/2024

For the year Jan 1 – Dec 31, 2024, or the tax year beginning 0 1 0 1 2 0 2 4 and ending 1 2 3 1 2 0 2 4

Mark all that apply. Name of Estate or Trust THE MONEY SAVING TRUST FEIN 0 0 0 5 5 5 0 0 0  
 Initial return Date Entity Created 0 5 2 5 1 9 4 7  
 Final return Name and Title of Fiduciary  
 Amended return JANE WILLIAMS, TRUSTEE Enter number of:  
 Refund return Current mailing address Schedules K-1 included 2  
 Estate or filing 1 BLACKSTONE RD. Resident beneficiaries 1  
 trust made a City State ZIP Code + 4 Nonresident beneficiaries 1  
 Section 645 election PIERRE S D 5 7 5 0 1 Other types of beneficiaries

Entity Type, Mark all that apply Residency Status  
 Decedent's Estate  ESBT Pooled income fund Resident Resident part-year  
 Simple trust Grantor type trust Qualified disability trust  Nonresident State moved to  
 Complex trust Bankruptcy estate (Ch. 7) Qualified funeral trust State moved from  
 QSST Bankruptcy estate (Ch. 11) Other Date of change

### Taxable Income

1	Federal adjusted total income or (loss) from Form 1041, line 17	1	2124978 00
2	Montana adjustments to federal total income from Schedule I, Column A, Line 3	2	8100 00
	3a Federal tentative Income Distribution Deduction based on Distributable Net Income from Form 1041, Schedule B, Line 14	3a	1796237 00
	3b Montana adjustments to Distributable Net Income from Schedule I, Column B, Line 3	3b	6850 00
	3c Net tax-exempt income included on line 3b	3c	00
3	Add lines 3a and 3b. Then subtract line 3c. <b>This is your Montana Income Distribution Deduction based on Distributable Net Income.</b>	3	1803087 00
	4a Federal tentative Income Distribution Deduction based on distribution requirements from Form 1041, Schedule B, Line 13	4a	1013751 00
	4b Montana adjustments to Income Distribution Deduction from Schedule I, Column C, Line 3	4b	14676 00
	4c Net tax-exempt income included on line 4b	4c	7826 00
4	Add lines 4a and 4b. Then subtract line 4c. <b>This is your Montana Income Distribution Deduction based on requirements.</b>	4	1020601 00
5	Enter the lesser of line 3 or line 4. This is your Montana Income Distribution Deduction	5	00
6	Montana estate or generation skipping transfer tax deduction Mark the box if this deduction is different for Montana tax purposes	6	00
7	Transition adjustment for Tax Year 2024 from Form 2, Transition Schedule (See Instructions)	7	00
8	Add lines 1 and 2. Then subtract lines 5, 6, and 7. <b>This is your Fiduciary Montana Adjusted Total Income.</b>	8	1112477 00
9	Federal exemption from Form 1041, line 21	9	300 00
10	Subtract line 9 from line 8. <b>This is your Fiduciary Montana taxable income.</b>	10	00



\*24DT0101\*

Name THE MONEY SAVING TRUST

FEIN 0 0 0 5 5 5 0 0 0

**Credits and Payments**

11a	Total Montana income tax withheld. Include federal Forms W-2 and 1099.	11a	00	
11b	Montana income tax withheld allocated to beneficiaries	11b	00	
11	Subtract line 11b from 11a.			
	<b>This is the Montana income tax withheld allocated to the trust or estate.</b>			11
12a	Total Montana pass-through entity withholding from Montana Schedules K-1 (PTE), Part V, line 3c	12a	00	
12b	Montana pass-through entity withholding allocated to beneficiaries	12b	00	
12	Subtract line 12b from line 12a.			
	<b>This is the Montana pass-through entity withholding allocated to the estate or trust.</b>			12
13a	Total Montana mineral royalty tax withheld from federal Forms 1099 or Montana Schedules K-1 (PTE), Part V, line 4	13a	00	
13b	Mineral royalty tax withheld allocated to beneficiaries	13b	00	
13	Subtract line 13b from line 13a.			
	<b>This is the mineral royalty tax withheld allocated to the estate or trust.</b>			13
14a	Total Montana pass-through entity tax from Montana Schedules K-1 (PTE), Part V, line 1	14a	15148 00	
14b	Pass-through entity tax allocated to beneficiaries	14b	14750 00	
14	Subtract line 14b from line 14a.			
	<b>This is the pass-through entity tax allocated to the estate or trust.</b>			14
15	2024 estimated tax payments	15	20000 00	
16	Overpayment applied from 2023 return	16	1222 00	
17	Extension payments	17	00	
18	If filing an amended return, payments made with original return	18	00	
19	Unlocking public lands credit	19	00	
20	If filing an amended return, enter overpayments already refunded or applied to 2025.	20	00	
21	Add lines 11 through 19, then subtract line 20.			
	<b>This is your total payments and refundable credits.</b>			21
22	Tax liability from page 3, line 19	22	20916 00	
23	If line 21 is less than line 22, subtract line 21 from line 22.			
	<b>This is your tax due.</b>			23
24	If line 21 is more than line 22, subtract line 22 from line 21.			
	<b>This is your tax overpaid.</b>			24
25	Interest on underpayment of estimated taxes (See instructions)	25	00	
26	Late filing and late payment penalties and interest (See instructions)	26	00	
27	Other penalties (See instructions)	27	00	
28	Add lines 25 through 27.			
	<b>This is your total penalties and interest.</b>			28
29	If line 23 is more than zero, add lines 23 and 28. Or, if line 24 is more than zero and less than line 28, subtract line 24 from line 28.			
	<b>This is the tax the estate or trust owes.</b>			29
30	If line 24 is more than zero, and greater than line 28, subtract line 28 from line 24.			
	<b>This is your overpayment.</b>			30
	Why not e-pay? See your options at <a href="http://MTRRevenue.gov">MTRRevenue.gov</a> .			
	If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE			
31	Enter the amount from line 30 that the estate or trust wants applied to 2025 estimated taxes	31	00	
32	Subtract line 31 from line 30.			
	<b>This is your refund.</b>			32



\*24DT0201\*



Name THE MONEY SAVING TRUST

FEIN 0 0 0 5 5 5 0 0 0

**Fiduciary Income Tax Calculation**

1	Total Montana taxable income from page 1, line 10	1	1112177 00
2	Enter your net long-term capital gains (See instructions)	2	317896 00
3	Enter the lesser of line 1 or line 2	3	317896 00
4	Subtract line 3 from line 1	4	794281 00
5	<b>Net long-term capital gain fiduciary bracket</b>	5	20500 00
6	Subtract line 4 from line 5. If zero or less, enter zero	6	00
7	Enter the lesser of line 3 or line 6	7	00
8	Multiply line 7 by 3% (0.03)	8	00
9	Subtract line 6 from line 3. If zero or less, enter zero	9	317896 00
10	Multiply line 9 by 4.1% (0.041)	10	13034 00
11	Add lines 8 and 10. <b>This is your Montana net long-term capital gains tax.</b>	11	00
12	Figure your tax on the amount on line 4 using the Montana Ordinary Income Tax Table. <b>This is your Montana ordinary income tax.</b>	12	46617 00
13	Residents add lines 11 and 12. Nonresidents and part-year residents report the tax from Schedule II, Column B, line 19 here.		
	<b>This is your Montana income tax liability before nonrefundable credits.</b>	13	12380 00
14	Credit for income taxes paid to another state or country (See instructions)	14	00
15	Other nonrefundable tax credits. Enter name and identifying number (See instructions)	15	00
16	Add lines 14 and 15, then subtract from 13. <b>This is your income tax after nonrefundable credits.</b>	16	12380 00
17	Lump-sum and recapture taxes (See instructions) Code Code	17	00
18	ESBT Tax Liability from Schedule IV, line 25	18	8536 00
19	Add lines 16, 17, and 18. <b>This is your total tax liability.</b>	19	00

**Direct Deposit Your Refund** Complete 1, 2, and 3. (See instructions)

- 1 Routing Number
- 2 Account Number Checking Savings
- 3  Mark this box if this refund is going to an account that is located outside of the United States or its territories.

**REQUIRED – Signature, Paid Preparer, and Third-Party Designee**

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.

**Fiduciary** (or officer representing fiduciary)

Signature  \_\_\_\_\_ Date \_\_\_\_\_ FEIN \_\_\_\_\_  
Phone \_\_\_\_\_

**Tax Preparer**

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Print Name \_\_\_\_\_ Phone \_\_\_\_\_  
 Mark this box if you allow the DOR to discuss this tax return with your tax preparer. PTIN \_\_\_\_\_



\*24DT0301\*



## 2024 Montana Form FID-3 Schedule I – Adjustments to Everywhere Income and Montana Source Income

2024v1  
4/2024

Name THE MONEY SAVING TRUST

FEIN 0 0 0 5 5 5 0 0 0

		A Net Adjustments to Federal Income	B Adjustments to Distributable Net Income	C Adjustments to Actual Distribution
<b>Montana Adjustments to Everywhere Income</b>				
1 Total additions	1	11250 00	10000 00	17826 00
2 Total subtractions	2	3150 00	3150 00	3150 00
3 Total of additions and subtractions to everywhere income	3	8100 00	6850 00	14676 00
<b>Adjustments to Montana Source Income</b>				
4 Total additions to Montana source income	4	00	00	00
5 Total subtractions to Montana source income	5	00	00	00
6 Total of additions and subtractions to Montana source income	6	00	00	00

## 2024 Montana Form FID-3 Schedule II – Tax on Montana Source Income

Name THE MONEY SAVING TRUST

FEIN 0 0 0 5 5 5 0 0 0

		A Montana Everywhere Income of the Fiduciary	B Montana Source Income of the Fiduciary
1 Interest income	1	00	00
2 Ordinary dividends	2	00	00
3 Net short-term capital gains	3	00	00
4 Unrecaptured section 1250 gains	4	00	00
5 Other portfolio and nonbusiness income	5	00	00
6 Ordinary business income	6	786481 00	120771 00
7 Net rental real estate income	7	00	00
8 Other rental income	8	00	00
9 Montana source adjustments to income (See instructions)	9	8100 00	00
10 Montana source excess business loss (Attach Form NOL-EBL)	10	00	00
11 Add lines 1 through 10.			
<b>This is your Total Ordinary Income for Montana.</b>	11	794581 00	120771 00
12 Divide Column B, line 11 by Column A, line 11.			
<b>This is your Montana source ordinary income ratio.</b>	12		0 . 1 5 1 9 9 4
13 Montana ordinary income tax from page 3, line 12 (See instructions)	13		46617 00
14 Multiply line 12 by line 13. <b>This is your Montana source ordinary income tax.</b>	14		7085 00
15 Net long-term capital gains (See instructions)	15	317896 00	129135 00
16 Divide Column B, line 15 by Column A, line 15.			
<b>This is your Montana source net long-term capital gains ratio.</b>	16		0 . 4 0 6 2 1 7
17 Montana net long-term capital gains tax from page 3, line 11 (See instructions)	17		13034 00
18 Multiply line 16 by line 17. <b>This is your Montana source net long-term capital gains tax.</b>	18		5295 00
19 Add lines 14 and 18. Enter here and on page 3, line 13.			
<b>This is your total tax on Montana source income.</b>	19		00



\*24DT0401\*



# 2024 Montana Form FID-3 Schedule III – Credit for Income Taxes Paid to Another State or Country

2024v1  
4/2024

Name THE MONEY SAVING TRUST

FEIN 0 0 0 5 5 5 0 0 0

### Montana Ordinary Income Tax

1 Enter your income sourced and taxable to another state or country that is included in your Montana taxable income or in your Montana source income if a part-year resident, excluding any net long-term capital gains. (See instructions)	1	00
2 Enter all income sourced and taxable to the other state or country. Enter State's abbreviation:	2	00
3 Income sourced and taxable to Montana excluding your net long-term capital gains (See instructions)		
3a If a full-year resident, enter Form 1041, line 9, excluding your net long-term capital gains	3a	00
3b If a full-year resident, enter expenses related to sourced and taxable income	3b	00
Full-year residents subtract line 3b from line 3a. Part-year residents, enter Schedule II, Column A, line 11	3	00
4 Enter your total tax liability paid to the other state or country	4	00
5 Enter your Montana ordinary income tax (See instructions)	5	00
6 Divide line 1 by line 2. Round to 6 decimal places and do not enter more than 1.000000.	6	
7 Multiply line 4 by line 6	7	00
8 Divide line 1 by line 3. Round to 6 decimal places and do not enter more than 1.000000.	8	
9 Multiply line 5 by line 8	9	00
10 Enter the lesser of the amounts on lines 4, 7, or 9 here. <b>This is your credit for income tax paid to another state or country for Montana ordinary income tax.</b>	10	00

### Montana Net Long-Term Capital Gains Tax

11 Enter your net long-term capital gain sourced and taxable to another state or country that is included in your Montana taxable income or in your Montana source income if a part-year resident. (See instructions)	11	00
12 Enter all income sourced and taxable to the other state or country. Enter state's abbreviation:	12	00
13 If a full-year resident, enter page 3, line 2. Part-year residents, enter Schedule II, Column A, line 15.	13	00
14 Enter your income tax liability paid to the other state or country (See instructions)	14	00
15 Enter your Montana net long-term capital gains tax (See instructions)	15	00
16 Divide line 11 by line 12. Round to 6 decimal places and do not enter more than 1.000000.	16	
17 Multiply line 14 by line 16	17	00
18 Divide line 11 by line 13. Round to 6 decimal places and do not enter more than 1.000000.	18	
19 Multiply line 15 by line 18	19	00
20 Enter the lesser of the amounts on lines 14, 17, or 19 here. <b>This is your credit for income tax paid to another state or country for Montana net long-term capital gains tax.</b>	20	00

### Total Credit for Income Taxes Paid to Another State or Country

21 Add lines 10 and 20. If there is only one Schedule III, enter the total here and on page 3, line 14	21	00
22 If there are multiple schedules, report the total of line 21 on all Schedules III here and on page 3, line 14	22	00



\*24DT0501\*



# 2024 Montana Form FID-3 Schedule IV – ESBT S Portion Income Tax Calculation

2024v1  
4/2024

Name	FEIN	
THE MONEY SAVING TRUST	0 0 0 5 5 5 0 0 0	
1 Total federal adjusted ESBT income (See instructions and include federal computation)	1	265312 00
2 Montana additions to ESBT income (Include statement)	2	150 00
3 Montana subtractions from ESBT income (Include statement)	3	2600 00
4 Add lines 1 and 2. Then subtract line 3. <b>This is the S portion taxable income.</b>	4	262862 00
5 Enter your net long-term capital gains from the federal Schedules K-1 received	5	64520 00
6 Enter the lesser of line 4 or line 5	6	64520 00
7 Subtract line 6 from line 4. <b>This is the S portion amount of ordinary income.</b>	7	198342 00
8 Subtract line 7 from \$20,500. If zero or less enter zero	8	00
9 Enter the lesser of line 6 or line 8	9	00
10 Multiply line 9 by 3% (0.03)	10	00
11 Subtract line 8 from line 6. If zero or less, enter zero	11	64520 00
12 Multiply line 11 by 4.1% (0.041)	12	2645 00
13 Add lines 10 and 12. <b>This is your Montana net long-term capital gains tax if the trust is a resident.</b>	13	2645 00
14 Montana source net long-term capital gains from Montana Schedule K-1 (PTE), Column B, line 9	14	29111 00
15 Nonresidents and part-year residents divide line 14 by line 5	15	0 . 4 5 1 1 9 3
16 Multiply line 13 by line 15. <b>This is your Montana net long-term capital gains tax if the trust is a nonresident or part-year resident.</b>	16	1194 00
17 Figure your tax on the amount on line 4 using the Montana Ordinary Income Tax Table. <b>This is your Montana ordinary income tax if the trust is a resident.</b>	17	11456 00
18 Enter Montana Schedule K-1 (PTE), Column B, line 14	18	156231 00
19 Subtract line 14 from line 18. If less than zero, enter zero.	19	127120 00
20 Divide line 14 by line 19	20	0 . 6 4 0 9 1 3
21 Multiply line 20 by line 17. <b>This is your Montana ordinary income tax if the trust is a nonresident or part-year resident.</b>	21	7342 00
22 Residents add lines 13 and 17. Nonresidents and part-year residents add lines 16 and 21	22	8536 00
23 Nonrefundable tax credits (See instructions)	23	00
24 Endowment Credit recapture tax	24	00
25 Add lines 22 and 24. Then subtract line 23. Enter here and on page 3, line 18. <b>This is the total ESBT liability.</b>	25	00



\*24DT0601\*



# 2024 Montana Form FID-3 Schedule V – Reporting of Special Transactions and Amended Return Information

2024v1  
4/2024

Name THE MONEY SAVING TRUST

FEIN 0 0 0 5 5 5 0 0 0

## Part I. Reporting of Special Transactions

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

- 1 The estate or trust filed federal **Form 8918 – Material Advisor Disclosure Statement** with the Internal Revenue Service. Material advisors are required to file Form 8918 for any reportable transactions. Yes
- 2 The estate or trust filed federal **Form 8824 – Like-Kind Exchanges** with the Internal Revenue Service. 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. 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). Yes
- 4 The estate or trust filed federal **Form 8886 – Reportable Transaction Disclosure Statement** with the Internal Revenue Service. Use Form 8886 to disclose information for each reportable transaction in which the estate or trust participated. Yes

## Part II. Amended Return Information

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

	A	B	C
	Form or Schedule	Line or Box	Reason
a NOL carryback			
b Federal audit			
c Amended federal return			
d Filing status			
e Other			



\*24DT0701\*



Montana Schedule K-1 (FID-3)

2024v1 4/2024

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

For calendar year 2024 or tax year beginning 0 1 0 1 2 0 2 4 and ending 1 2 3 1 2 0 2 4

Part I. Estate or Trust Information

Mark applicable boxes: Final Schedule K-1 Amended Schedule K-1
Name of Estate or Trust THE MONEY SAVING TRUST FEIN 0 0 0 5 5 5 0 0 0
Fiduciary's Name JANE WILLIAMS, TRUSTEE
Mailing Address 1 BLACKSTONE RD
City PIERRE State S D ZIP Code 5 7 5 0 1

Part II. Beneficiary Information

Name JESSICA MONEY FEIN
Mailing Address 1 CARSON ST or SSN 6 6 6 7 7 7 8 8 8
City HELENA State M T ZIP Code 5 9 6 0 1

What type of entity is this beneficiary?

If beneficiary is an individual, estate, or trust, the beneficiary is a: X Full-year resident Part-year resident Nonresident

Part III. Montana Adjustments (See instructions)

Table with 3 columns: Description, A Everywhere, B Montana. Rows: 1 Additions (5000 00), 2 Subtractions (1575 00)

Part IV. Beneficiary's Share of Montana Source Income (Loss)

Table with 3 columns: Description, A Everywhere, B Montana. Rows: 1 Interest income (32606 00), 2 Ordinary dividends (8765 00), 3 Net short-term capital gains (5423 00), 4 Unrecaptured section 1250 gain (00), 5 Other portfolio and nonbusiness income (00), 6 Ordinary business income (442725 00), 7 Net rental real estate income (25000 00), 8 Other rental income (00), 9 Directly apportionable deductions (00), 10 Net long-term capital gains (00)

Part V. Supplemental Information

Table with 3 columns: Description, A Everywhere, B Montana. Rows: 1 Montana income tax withheld on Forms W2 and 1099. (See instructions) (00), 2 Montana pass-through entity withholding allocated to beneficiary (00), 3 Mineral royalty tax withheld allocated to beneficiary (00), 4 Pass-through entity tax credit (7375 00), 5 Other information. List type and amount. (00)

Part VI. Tax Credits

Table with 3 columns: Code, Credit Authorization Number, Amount of credit. Rows: 1, 2

Part VII. Montana Adjustments Detail: Enter the amount and code of each adjustment entered on Part 3. (See instructions)

Table with 6 columns: Code, Amount, Code, Amount, Code, Amount. Rows: 1 Code 1 AA (5000 00), 2 Code 2 SA (1575 00), 3 Code (00), 4 Code (00), 5 Code (00), 6 Code (00)



\*24DT0801\*



Montana Schedule K-1 (FID-3)

2024v1 4/2024

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

For calendar year 2024 or tax year beginning 01012024 and ending 12312024

Part I. Estate or Trust Information

Mark applicable boxes: Final Schedule K-1 Amended Schedule K-1
Name of Estate or Trust THE MONEY SAVING TRUST FEIN 000555000
Fiduciary's Name JANE WILLIAMS, TRUSTEE
Mailing Address 1 BLACKSTONE RD.
City PIERRE State ZIP Code 57501

Part II. Beneficiary Information

Name JUNE MONEY FEIN
Mailing Address 25 BLACK HILLS DR. or SSN 333444555
City BLACKHILLS State ZIP Code 59601
What type of entity is this beneficiary? INDIVIDUAL
If beneficiary is an individual, estate, or trust, the beneficiary is a: Full-year resident Part-year resident X Nonresident

Part III. Montana Adjustments (See instructions)

Table with 3 columns: Description, Everywhere, Montana. Rows: 1 Additions (5000.00), 2 Subtractions (1575.00)

Part IV. Beneficiary's Share of Montana Source Income (Loss)

Table with 3 columns: Description, Everywhere, Montana. Rows: 1 Interest income (32606.00), 2 Ordinary dividends (8765.00), 3 Net short-term capital gains (5423.00), 4 Unrecaptured section 1250 gain (00.00), 5 Other portfolio and nonbusiness income (00.00), 6 Ordinary business income (442725.00), 7 Net rental real estate income (25000.00), 8 Other rental income (00.00), 9 Directly apportionable deductions (00.00), 10 Net long-term capital gains (00.00)

Part V. Supplemental Information

Table with 3 columns: Description, Everywhere, Montana. Rows: 1 Montana income tax withheld on Forms W2 and 1099. (See instructions) (00.00), 2 Montana pass-through entity withholding allocated to beneficiary (00.00), 3 Mineral royalty tax withheld allocated to beneficiary (00.00), 4 Pass-through entity tax credit (7375.00), 5 Other information. List type and amount. (00.00)

Part VI. Tax Credits

Table with 3 columns: Code, Credit Authorization Number, Amount of credit. Rows: 1, 2

Part VII. Montana Adjustments Detail: Enter the amount and code of each adjustment entered on Part 3. (See instructions)

Table with 6 columns: Code, Amount, Code, Amount, Code, Amount. Rows: 1 Code 1AA (5000.00), 2 Code 2SA (1575.00), 3 Code (00.00), 4 Code (00.00), 5 Code (00.00), 6 Code (00.00)



\*24DT0801\*



# Montana Schedule K-1 (PTE)

2024v1  
5/2024

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

For the calendar year 2024, or tax year beginning 0 1 0 1 2 0 2 4 and ending 1 2 3 1 2 0 2 4

Mark applicable boxes: Amended Schedule K-1 Final Schedule K-1

### Part I. Pass-through Entity Information

Name MTP, LLC FEIN 2 2 2 3 3 3 4 4 4  
Mailing Address 1 LAST CHANCE GULCH  
City HELENA State M T ZIP Code 5 9 6 0 1

### Part II. Owner Information

Name THE MONEY SAVING TRUST FEIN 0 0 0 5 5 5 0 0 0  
Mailing Address 1 BLACKSTONE RD. or SSN  
City PIERRE State S D ZIP Code 5 7 5 0 1 Beneficial Owner FEIN or SSN

Owner Type T Resident  Nonresident

Special Allocations (See instructions) Profit and loss percentage 50.0000 %  
 The owner is included in a PTET election Capital/Ownership 50.0000 %  
Resident owner PTET election (See instructions)  
The owner is included in a composite income tax return

### Part III. Montana Adjustments (See worksheet on page 9)

	Everywhere	Montana
1 Additions	00	00
2 Subtractions	00	00

### Part IV. Distributive Share of Montana Source Income (Loss)

1 Ordinary business income (loss)	1671930	256740
2 Net rental real estate income (loss)	00	00
3 Other net rental income (loss)	00	00
4a Guaranteed payments: services	00	00
4b Guaranteed payments: capital	00	00
5 Interest income	00	00
6 Ordinary dividends	00	00
7 Royalties	00	00
8 Net short-term capital gain (loss)	00	00
9 Net long-term capital gain (loss)	00	00
10 Net section 1231 gain (loss)	00	00
11 Other income (loss) (include detailed statement)	00	00
12 Section 179 expense deduction	00	00
13 Other expense deductions	00	00
14 Total distributive share (See instructions)	00	00

### Part V. Supplemental Information

The owner filed Form PT-AGR Year The owner is a Domestic 2nd tier PTE  
1 PTET paid on behalf of owner. (See instructions) 1 15148 00  
2 Montana composite income tax paid on behalf of owner 2 00  
3a Montana income tax withheld on behalf of owner. (See instructions) 3a 00  
3b Montana income tax withheld by a lower tier pass-through entity 3b 00  
3c Add lines 3a and 3b. This is your total Montana income tax withheld on your behalf. 3c 00  
4 Montana mineral royalty tax withheld 4 00  
5 Other information. List type and amount 5 00

### Part VI. Tax Credits

Code	Credit Authorization Number	Amount of Credit
1		00
2		00

### Part VII. Montana Adjustments Detail: Enter the amount and code of each adjustment entered on Part 3. (See instructions)

1 Code	00	2 Code	00	3 Code	00
4 Code	00	5 Code	00	6 Code	00



\*24TT1201\*





Montana Schedule K-1 (PTE)

2024v1 5/2024

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

For the calendar year 2024, or tax year beginning 01012024 and ending 12312024

Mark applicable boxes: Amended Schedule K-1 Final Schedule K-1

Part I. Pass-through Entity Information

Name THE MONEY ESBT Mailing Address 1 BLACKSTONE RD City PIERRE State S D ZIP Code 57501

Part II. Owner Information

Name THE MONEY SAVING TRUST Mailing Address 1 BLACKSTONE RD. City PIERRE State S D ZIP Code 57501 Beneficial Owner FEIN or SSN

Owner Type T Resident X Nonresident

Special Allocations (See instructions)

Profit and loss percentage 100.0000 %

X The owner is included in a PTET election

Capital/Ownership 100.0000 %

Resident owner PTET election (See instructions)

The owner is included in a composite income tax return

Part III. Montana Adjustments (See worksheet on page 9)

Everywhere

B Montana

1 Additions 1 150 00 00
2 Subtractions 2 2600 00 00

Part IV. Distributive Share of Montana Source Income (Loss)

1 Ordinary business income (loss) 1 200792 00 127120 00
2 Net rental real estate income (loss) 2 00 00
3 Other net rental income (loss) 3 00 00
4a Guaranteed payments: services 4a 00 00
4b Guaranteed payments: capital 4b 00 00
5 Interest income 5 00 00
6 Ordinary dividends 6 00 00
7 Royalties 7 00 00
8 Net short-term capital gain (loss) 8 00 00
9 Net long-term capital gain (loss) 9 64520 00 29111 00
10 Net section 1231 gain (loss) 10 00 00
11 Other income (loss) (include detailed statement) 11 00 00
12 Section 179 expense deduction 12 00 00
13 Other expense deductions 13 00 00
14 Total distributive share (See instructions) 14 262862 00 156231 00

Part V. Supplemental Information

The owner filed Form PT-AGR Year

The owner is a Domestic 2nd tier PTE

1 PTET paid on behalf of owner. (See instructions) 1 00
2 Montana composite income tax paid on behalf of owner 2 00
3a Montana income tax withheld on behalf of owner. (See instructions) 3a 00
3b Montana income tax withheld by a lower tier pass-through entity 3b 00
3c Add lines 3a and 3b. This is your total Montana income tax withheld on your behalf. 3c 00
4 Montana mineral royalty tax withheld 4 00
5 Other information. List type and amount 5 00

Part VI. Tax Credits

Code Credit Authorization Number Amount of Credit
1 00
2 00

Part VII. Montana Adjustments Detail: Enter the amount and code of each adjustment entered on Part 3. (See instructions)

1 Code 1 A B 150 00 2 Code 2 S A 2600 00 3 Code 00
4 Code 00 5 Code 00 6 Code 00



\*24TT1201\*

A Check all that apply: Decedent's estate, Simple trust, Complex trust, Qualified disability trust, ESBT (S portion only), Grantor type trust, Bankruptcy estate—Ch. 7, Bankruptcy estate—Ch. 11, Pooled income fund.
B Number of Schedules K-1 attached (see instructions)
C Employer identification number: 00-0555000
D Date entity created: 05/25/1947
E Nonexempt charitable and split-interest trusts, check applicable box(es).
F Check applicable boxes: Initial return, Final return, Amended return, Net operating loss carryback, Change in trust's name, Change in fiduciary, Change in fiduciary's name, Change in fiduciary's address.
G Check here if the estate or filing trust made a section 645 election. Trust TIN

Table with 30 rows and 2 columns. Rows include Income (1-9), Deductions (10-22), and Tax and Payments (23-30). Total income is 2433414. Total tax is 846335. Tax due is 846335.

Under penalties of perjury, 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Signature of fiduciary or officer representing fiduciary, Date, EIN of fiduciary if a financial institution.
May the IRS discuss this return with the preparer shown below? See instructions. Yes No

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

**Schedule A Charitable Deduction.** Don't complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income. See instructions	1	50000
2	Tax-exempt income allocable to charitable contributions. See instructions	2	15000
3	Subtract line 2 from line 1	3	35000
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	100000
5	Add lines 3 and 4	5	135000
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes. See instructions	6	
7	<b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13	7	135000

**Schedule B Income Distribution Deduction**

1	Adjusted total income. See instructions	1	2124978
2	Adjusted tax-exempt interest	2	12436
3	Total net gain from Schedule D (Form 1041), line 19, column (1). See instructions	3	150000
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	100000
5	Capital gains for the tax year included on Schedule A, line 1. See instructions	5	50000
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	(628741)
7	<b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0-	7	1808673
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	1239978
9	Income required to be distributed currently	9	961187
10	Other amounts paid, credited, or otherwise required to be distributed	10	65000
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	1026187
12	Enter the amount of tax-exempt income included on line 11	12	12436
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	1013751
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	1796237
15	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	1013751

**Schedule G Tax Computation and Payments** (see instructions)

**Part I - Tax Computation**

1	<b>Tax:</b>		
a	Tax on taxable income. See instructions	1a	
b	Tax on lump-sum distributions. Attach Form 4972	1b	
c	Alternative minimum tax (from Schedule I (Form 1041), line 54)	1c	
d	Amount from Form 4255, Part I, line 3, column (q)	1d	
e	<b>Total.</b> Add lines 1a through 1d	1e	
2a	Foreign tax credit. Attach Form 1116	2a	
b	General business credit. Attach Form 3800	2b	
c	Credit for prior year minimum tax. Attach Form 8801	2c	
d	Bond credits. Attach Form 8912	2d	
e	<b>Total credits.</b> Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1e. If zero or less, enter -0-	3	
4	Tax on the ESBT portion of the trust (from ESBT Tax Worksheet, line 17). See instructions	4	
5	Net investment income tax from Form 8960, line 21	5	
6a	Amount from Form 4255, Part I, line 3, column (r)	6a	
b	Recapture tax from Form 8611	6b	
c	Other recapture taxes:	6c	
7	Household employment taxes. Attach Schedule H (Form 1040)	7	
8	Other taxes and amounts due	8	
9	<b>Total tax.</b> Add lines 3 through 8. Enter here and on page 1, line 24	9	

Schedule G Tax Computation and Payments (see instructions) (continued)

Part II - Payments

Table with 19 rows for tax payments and amounts, including lines 10 through 19. Columns include line numbers and descriptions.

Other Information

Table with 15 rows for other information questions, including lines 1 through 15. Columns include question text, 'Yes', and 'No' checkboxes.

**SCHEDULE D  
(Form 1041)**

**Capital Gains and Losses**

OMB No. 1545-0092

Attach to Form 1041, Form 5227, or Form 990-T.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024**

Department of the Treasury  
Internal Revenue Service

Name of estate or trust

THE MONEY SAVING TRUST

Employer identification number

00-0555000

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Note:** Form 5227 filers need to complete only Parts I and II.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held 1 Year or Less (see instructions)**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .	20000	9155		10845
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2023 Capital Loss Carryover Worksheet . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). Enter here and on Part III, line 17, column (3) . . . . .				<b>7</b> 10845

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than 1 Year (see instructions)**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .	1200000	582104		617896
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts . . . . .				<b>12</b>
<b>13</b> Capital gain distributions . . . . .				<b>13</b>
<b>14</b> Gain from Form 4797, Part I . . . . .				<b>14</b>
<b>15</b> Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2023 Capital Loss Carryover Worksheet . . . . .				<b>15</b> ( )
<b>16</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 15 in column (h). Enter here and on Part III, line 18a, column (3) . . . . .				<b>16</b> 617896

<b>Part III Summary of Parts I and II</b>		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
<b>Caution:</b> Read the instructions before completing this part.				
17	Net short-term gain or (loss)	17	10845	10845
18	Net long-term gain or (loss):			
a	Total for year	18a	300000	617896
b	Unrecaptured section 1250 gain (see line 18 of the worksheet)	18b		
c	28% rate gain	18c		
19	Total net gain or (loss). Combine lines 17 and 18a	19	310845	628741

Note: If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Schedule A (Form 990-T), Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and don't complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

**Part IV Capital Loss Limitation**

20	Enter here and enter as a (loss) on Form 1041, line 4 (or Schedule A (Form 990-T), Part I, line 4c, if a trust), the smaller of:		
a	The loss on line 19, column (3); or b \$3,000	20	( )

Note: If the loss on line 19, column (3), is more than \$3,000, or if Form 1041, page 1, line 23 (or Form 990-T, Part I, line 11), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

**Part V Tax Computation Using Maximum Capital Gains Rates**

**Form 1041 filers.** Complete this part only if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 23, is more than zero.

**Caution:** Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

- Either line 18b, column (2), or line 18c, column (2), is more than zero;
- Both Form 1041, line 2b(1), and Form 4952, line 4g, are more than zero; or
- There are amounts on lines 4e and 4g of Form 4952.

**Form 990-T trusts.** Complete this part only if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, Part I, line 11, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, column (2), or line 18c, column (2), is more than zero.

21	Enter taxable income from Form 1041, line 23 (or Form 990-T, Part I, line 11)	21		
22	Enter the smaller of line 18a or 19 in column (2) but not less than zero	22		
23	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	23		
24	Add lines 22 and 23	24		
25	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	25		
26	Subtract line 25 from line 24. If zero or less, enter -0-	26		
27	Subtract line 26 from line 21. If zero or less, enter -0-	27		
28	Enter the smaller of the amount on line 21 or \$3,150	28		
29	Enter the smaller of the amount on line 27 or line 28	29		
30	Subtract line 29 from line 28. If zero or less, enter -0-. This amount is taxed at 0%	30		
31	Enter the smaller of line 21 or line 26	31		
32	Subtract line 30 from line 26	32		
33	Enter the smaller of line 21 or \$15,450	33		
34	Add lines 27 and 30	34		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		
36	Enter the smaller of line 32 or line 35	36		
37	Multiply line 36 by 15% (0.15)	37		
38	Enter the amount from line 31	38		
39	Add lines 30 and 36	39		
40	Subtract line 39 from line 38. If zero or less, enter -0-	40		
41	Multiply line 40 by 20% (0.20)	41		
42	Figure the tax on the amount on line 27. Use the 2024 Tax Rate Schedule for Estates and Trusts. See the Schedule G instructions in the Instructions for Form 1041	42		
43	Add lines 37, 41, and 42	43		
44	Figure the tax on the amount on line 21. Use the 2024 Tax Rate Schedule for Estates and Trusts. See the Schedule G instructions in the Instructions for Form 1041	44		
45	Tax on all taxable income. Enter the smaller of line 43 or line 44 here and on Form 1041, Schedule G, Part I, line 1a (or Form 990-T, Part II, line 2)	45		