



# 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.

2024v3  
12/2024

For the year Jan 1 – Dec 31, 2024, or the tax year beginning and ending

Mark all that apply.	Name of Estate or Trust	FEIN
Initial return		Date Entity Created
Final return	Name and Title of Fiduciary	
Amended return		Enter number of:
Refund return	Current mailing address	Schedules K-1 included
Estate or filing trust made a	City	Resident beneficiaries
Section 645 election	State ZIP Code + 4	Nonresident beneficiaries
		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	00
2	Montana adjustments to federal total income from Schedule I, Column A, Line 3	2	00
3a	Federal tentative Income Distribution Deduction based on Distributable Net Income from Form 1041, Schedule B, Line 14	3a	00
3b	Montana adjustments to Distributable Net Income from Schedule I, Column B, Line 3	3b	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>	<b>3</b>	<b>00</b>
4a	Federal tentative Income Distribution Deduction based on distribution requirements from Form 1041, Schedule B, Line 13	4a	00
4b	Montana adjustments to Income Distribution Deduction from Schedule I, Column C, Line 3	4b	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>	<b>4</b>	<b>00</b>
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>	<b>8</b>	<b>00</b>
9	Federal exemption from Form 1041, line 21	9	00
10	Subtract line 9 from line 8.		
	<b>This is your Fiduciary Montana taxable income.</b>	<b>10</b>	<b>00</b>



\*24DT01XX\*

Name	FEIN	
<b>Credits and Payments</b>		
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>		<b>11</b>
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>		<b>12</b>
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>		<b>13</b>
14a Total Montana pass-through entity tax from Montana Schedules K-1 (PTE), Part V, line 1	14a	00
14b Pass-through entity tax allocated to beneficiaries	14b	00
14 Subtract line 14b from line 14a.		
<b>This is the pass-through entity tax allocated to the estate or trust.</b>		<b>14</b>
15 2024 estimated tax payments	15	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>		<b>21</b>
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>	<b>23</b>
24 If line 21 is more than line 22, subtract line 22 from line 21.	<b>This is your tax overpaid.</b>	<b>24</b>
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	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	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	30	00
Why not e-pay? See your options at <a href="https://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	32	00



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Name	FEIN	
<b>Fiduciary Income Tax Calculation</b>		
1 Total Montana taxable income from page 1, line 10	1	00
2 Enter your net long-term capital gains (See instructions)	2	00
3 Enter the lesser of line 1 or line 2	3	00
4 Subtract line 3 from line 1	4	00
5 Net long-term capital gain fiduciary bracket	5	2 0 5 0 0 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	00
10 Multiply line 9 by 4.1% (0.041)	10	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	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	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	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



\*24DT03XX\*



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

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Name	A	B	FEIN	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	00	00	00
2 Total subtractions	2	00	00	00
3 Total of additions and subtractions to everywhere income	3	00	00	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	A	FEIN	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 Reserved	10		
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



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

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Name	FEIN	
<b>Montana Ordinary Income Tax</b>		
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
<b>Montana Net Long-Term Capital Gains Tax</b>		
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
<b>Total Credit for Income Taxes Paid to Another State or Country</b>		
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



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

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Name	FEIN	
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	
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 7 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 19 by line 7	20	
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



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

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Name

FEIN

## 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			



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Montana Schedule K-1 (FID-3)

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

For calendar year 2024 or tax year beginning and ending

Part I. Estate or Trust Information

Mark applicable boxes: Final Schedule K-1 Amended Schedule K-1
Name of Estate or Trust FEIN
Fiduciary's Name
Mailing Address
City State ZIP Code

Part II. Beneficiary Information

Name FEIN or SSN
Mailing Address
City State ZIP Code

What type of entity is this beneficiary?

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

Part III. Montana Adjustments (See instructions)

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

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

Table with 4 columns: Description, A (Everywhere), B (Montana), and Amount. Rows include Interest income, Dividends, Capital gains, and Rental income.

Part V. Supplemental Information

Table with 4 columns: Description, A (Everywhere), B (Montana), and Amount. Rows include Montana income tax withheld and other information.

Part VI. Tax Credits

Table with 4 columns: Code, Credit Authorization Number, Amount of credit, and Amount. Rows include Code 1 and Code 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 Code 1, 2, 3, 4, 5, and 6.



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