



2026 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.

2026v1
5/2026

For the year Jan 1 – Dec 31, 2026, or the tax year beginning

and ending

Mark all that apply.

☐ Initial return
☐ Final return
☐ Amended return
☐ Refund return
☐ Estate or filing trust made a Section 645 election

Name of Estate or Trust

Name and Title of Fiduciary

Current mailing address

City

State

ZIP Code + 4

FEIN

Date Entity Created

Enter number of:
Schedules K-1 included
Resident beneficiaries
Nonresident beneficiaries
Other types of beneficiaries

Entity Type, Mark all that apply

☐ Decedent's Estate
☐ Simple trust
☐ Complex trust
☐ QSST

☐ ESBT
☐ Grantor type trust
☐ Bankruptcy estate (Ch. 7)
☐ Bankruptcy estate (Ch. 11)

☐ Pooled income fund
☐ Qualified disability trust
☐ Qualified funeral trust
☐ Other

Residency Status

☐ Resident
☐ Nonresident

☐ Resident part-year
State moved to
State moved from
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. This is your Montana Income Distribution Deduction based on Distributable Net Income.	3	00
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. This is your Montana Income Distribution Deduction based on requirements.	4	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	Add lines 1 and 2. Then subtract lines 5 and 6. This is your Fiduciary Montana Adjusted Total Income.	7	00
8	Federal exemption from Form 1041, line 21	8	00
9	Subtract line 8 from line 7. This is your Fiduciary Montana taxable income.	9	00



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Credits and Payments

10a Total Montana income tax withheld. Include federal Forms W-2 and 1099.	10a	00	
10b Montana income tax withheld allocated to beneficiaries	10b	00	
10 Subtract line 10b from line 10a.			
This is the Montana income tax withheld allocated to the trust or estate.			10 00
11a Total Montana pass-through entity withholding from Montana Schedules K-1 (PTE), Part V, line 3c	11a	00	
11b Montana pass-through entity withholding allocated to beneficiaries	11b	00	
11 Subtract line 11b from line 11a.			
This is the Montana pass-through entity withholding allocated to the estate or trust.			11 00
12a Total Montana mineral royalty tax withheld from federal Forms 1099 or Montana Schedules K-1 (PTE), Part V, line 4	12a	00	
12b Mineral royalty tax withheld allocated to beneficiaries	12b	00	
12 Subtract line 12b from line 12a.			
This is the mineral royalty tax withheld allocated to the estate or trust.			12 00
13a Total Montana pass-through entity tax from Montana Schedules K-1 (PTE), Part V, line 1	13a	00	
13b Pass-through entity tax allocated to beneficiaries	13b	00	
13 Subtract line 13b from line 13a.			
This is the pass-through entity tax allocated to the estate or trust.			13 00
14 2026 estimated tax payments	14	00	
15 Overpayment applied from 2025 return	15	00	
16 Extension payments	16	00	
17 If filing an amended return, payments made with original return	17	00	
18 Unlocking public lands credit	18	00	
19 If filing an amended return, enter overpayments already refunded or applied to 2027.	19	00	
20 Add lines 10 through 18, then subtract line 19.			
This is your total payments and refundable credits.			20 00
21 Tax liability from page 3, line 21	21	00	
22 If line 20 is less than line 21, subtract line 20 from line 21.			
This is your tax due.			22 00
23 If line 20 is more than line 21, subtract line 21 from line 20.			
This is your tax overpaid.			23 00
24 Interest on underpayment of estimated taxes (See instructions)	24	00	
25 Late filing and late payment penalties and interest (See instructions)	25	00	
26 Other penalties (See instructions)	26	00	
27 Add lines 24 through 26.			
This is your total penalties and interest.			27 00
28 If line 22 is more than zero, add lines 22 and 27.			
Or, if line 23 is more than zero and less than line 27, subtract line 23 from line 27.			
This is the tax the estate or trust owes.			28 00
29 If line 23 is more than zero, and greater than line 27, subtract line 27 from line 23.			
This is your overpayment.			29 00
Why not e-pay? See your options at revenue.mt.gov .			
If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE			
30 Enter the amount from line 29 that the estate or trust wants applied to 2027 estimated taxes	30	00	
31 Subtract line 30 from line 29.			
This is your refund.			31 00



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Fiduciary Income Tax Calculation

1	Total Montana taxable income from page 1, line 9	1	00
2	Enter your net long-term capital gains (See instructions)	2	00
3	Enter the lesser of line 1 or line 2. If zero or less, enter zero.	3	00
4	Entrepreneur Magnet Act gains (See instructions)	4	00
5	Subtract line 4 from line 3. Net long-term capital gains subject to tax	5	00
6	Subtract line 3 from line 1	6	00
7	Tax Bracket	7	4 7 5 0 0 00
8	Subtract line 6 from line 7	8	00
9	Enter the lesser of line 5 or line 8	9	00
10	Multiply line 9 by 3% (0.03)	10	00
11	Subtract line 9 from line 5. 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. This is your Montana net long-term capital gains tax.	13	00
14	Figure your tax on the amount on line 5 using the Montana Ordinary Income Tax Table. This is your Montana ordinary income tax.	14	00
15	Residents add lines 13 and 14. Nonresidents and part-year residents, report the tax from Schedule II, Column B, line 18 here. This is your Montana income tax liability before nonrefundable credits.	15	00
16	Credit for income taxes paid to another state or country (See instructions)	16	00
17	Other nonrefundable tax credits. Enter name and identifying number. (See instructions)	17	00
18	Add lines 16 and 17, then subtract the result from line 15. This is your income tax after nonrefundable credits.	18	00
19	Lump-sum and recapture taxes (See instructions) Code Code	19	00
20	ESBT Tax Liability from Schedule IV, line 25	20	00
21	Add lines 18, 19, and 20. This is your total tax liability.	21	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



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2026 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
Montana Adjustments to Everywhere Income					
1 Total additions	1	00	00	00	00
2 Total subtractions	2	00		00	00
3 Total of additions and subtractions to everywhere income	3	00		00	00
Adjustments to Montana Source Income					
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

2026 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 Add lines 1 through 9. This is your Total Ordinary Income for Montana.	10		00	00
11 Divide Column B, line 10 by Column A, line 10. This is your Montana source ordinary income ratio.	11			
12 Montana ordinary income tax from page 3, line 14 (See instructions)	12			00
13 Multiply line 11 by line 12. This is your Montana source ordinary income tax.	13			00
14 Net long-term capital gains (See instructions)	14		00	00
15 Divide Column B, line 14 by Column A, line 14. This is your Montana source net long-term capital gains ratio.	15			
16 Montana net long-term capital gains tax from page 3, line 13 (See instructions)	16			00
17 Multiply line 15 by line 16. This is your Montana source net long-term capital gains tax.	17			00
18 Add lines 13 and 17. Enter here and on page 3, line 15. This is your total tax on Montana source income.	18			00



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2026 Montana Form FID-3 Schedule III – Credit for Income Taxes Paid to Another State or Country

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Name

FEIN

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 10 | 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. This is your credit for income tax paid to another state or country for Montana ordinary income tax. | 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 14. | 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.
This is your credit for income tax paid to another state or country for Montana net long-term capital gains tax. | 20 | 00 |

Total Credit for Income Taxes Paid to Another State or Country

- | | | |
|---|----|----|
| 21 Add lines 10 and 20. Enter the total here and on page 3, line 16. If more than one Schedule III was completed, enter the total of all schedules. | 21 | 00 |
|---|----|----|



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2026 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. This is the S portion taxable income.	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. This is the S portion amount of ordinary income.	7	00
8 Subtract line 7 from \$47,500. 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. This is your Montana net long-term capital gains tax if the trust is a resident.	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. This is your Montana net long-term capital gains tax if the trust is a nonresident or part-year resident.	16	00
17 Figure your tax on the amount on line 7 using the Montana Ordinary Income Tax Table. This is your Montana ordinary income tax if the trust is a resident.	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. This is your Montana ordinary income tax if the trust is a nonresident or part-year resident.	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 20. This is the total ESBT liability.	25	00



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2026 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)

2026v1
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Beneficiary's Share of Income (Loss), Deductions, Credits, etc.

For calendar year 2026 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 Select Tax ID Type:

Mailing Address FEIN SSN

City State ZIP Code Tax ID

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

Part III. Montana Adjustments (See instructions)

A
Everywhere

B
Montana

1 Additions 1 00 00

2 Subtractions 2 00 00

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

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 gain 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 Directly apportionable deductions 9 00 00

10 Net long-term capital gains 10 00 00

Part V. Supplemental Information

1 Montana income tax withheld on Forms W2 and 1099. (See instructions) 1 00

2 Montana pass-through entity withholding allocated to beneficiary 2 00

3 Mineral royalty tax withheld allocated to beneficiary 3 00

4 Pass-through entity tax credit 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



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