



## **MeF ATS Testing Instructions and Scenario Criteria**

Montana FID - 3 Montana Income Tax Return for Estates and Trusts

2025

October 1, 2025  
v1.0



## Contents

Montana MeF ATS Testing Overview.....	3
Test 1.....	5
Test 2.....	15
Test 3.....	27
Change Log.....	37

## Introduction

The following pages include 3 ATS test scenarios and a list of the line items to be completed for each test scenario of the FID-3. The ATS test cases consist of a PDF copy of a Montana Income Tax return for Estates and Trusts (FID-3) including various schedules and Montana K-1s. The data submitted for the indicated lines will be determined by the developer, except where specifically noted. Certain fields will not be provided on the test cases - indicated by a highlight - and a calculated value must be provided via your software. Please don't enter any values on blank lines that have not been highlighted.

The MT DOR test environment will be available to developers to submit returns for testing: reject codes, warning messages, communications, acknowledgements, or other development issues.

## Testing Deadlines

Initial submissions for FID - 3 testing must be received by **December 16, 2025** and the testing completed by **January 15, 2026**.

## Warning Messages

MT DOR has implemented warning messages to be used during the ATS process in conjunction with reject codes. The warning messages are intended to assist in testing prior to sending your test submissions email to MT DOR.

Warning messages will not reject your submissions, however, they must be resolved before notifying MT DOR that test submissions are ready for review.

## Submitting ATS test cases

All reject codes and warning messages must be cleared. After the acceptance acknowledgment from MT DOR has been received for each test submission ID, send an email to **DORMeFTest@mt.gov** with the following information:

- ◆ Montana Form name (FID-3)
- ◆ Name of software company
- ◆ Name of software product
- ◆ State submission ids and ATS Test number for the id
- ◆ A pdf return 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.

## Submitting ATS test (cont.)

**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.**

- Do not send more than one tax type per email.
- Limitation or exception documentation included with a submission, which does not match the LOI, will require an updated LOI.

Once MT DOR receives the email with the required information, your submission will be reviewed. Reviews can be expected to be completed within 5 - 7 business days.

When the review is complete and successful, DOR eServices will send an approval email to the contacts identified in the LOI.

If the review identifies corrections needed, MT DOR Testing Services will send the submitter a test summary document identifying the needed corrections.

- Make all corrections identified on the Test Summary prior to resubmission. Partial corrections will not be reviewed.
- Only resubmit tests that were identified as needing correction on the Test Summary.
- **Do not send your resubmission email until the all the warning messages and reject codes have been resolved and you have received an acceptance acknowledgment from MT DOR for each of the submission IDs.**

## File Transfer Service

In some instances, emails with the test returns will not make it through to the DORMeFTest email box. If you're having trouble with emails, there is the option of sending your files securely through ePass Montana at [transfer.mt.gov](http://transfer.mt.gov). Contact the MeF testing coordinator at [DORMeFTest@mt.gov](mailto:DORMeFTest@mt.gov) for more information.

## Test Scenarios

- **Each test scenario will include a completed copy of each test case return. Fields that are indicated by a 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)

Page 1, Line 3a expected value is \$683,741. A federal form 1041 cannot be provided as the 2025 version is not published yet.

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

Montana:

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



# 2025 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.

2025v1

5/2025

For the year Jan 1 – Dec 31, 2025, or the tax year beginning 0 1 0 1 2 0 2 5 and ending 1 2 3 1 2 0 2 5

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

THE MONTANA TRUST

Name and Title of Fiduciary

JOE SMITH, TRUSTEE

Current mailing address

125 N. ROBERTS ST.

City

State ZIP Code + 4

FEIN 0 1 0 1 0 1 0 1 0

Date Entity Created 1 1 0 1 2 0 2 1

Enter number of:

Schedules K-1 included 1

Resident beneficiaries 1

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 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 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 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.
- This is your Montana Income Distribution Deduction based on requirements. 4 724292 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 158637 00**
- 8 Federal exemption from Form 1041, line 21 8 300 00
- 9 Subtract line 8 from line 7. **This is your Fiduciary Montana taxable income. 9 158337 00**



\*25DT0101\*

Name THE MONTANA TRUST

FEIN 0 1 0 1 0 1 0 1 0

**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.			
	<b>This is the Montana income tax withheld allocated to the trust or estate.</b>	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.			
	<b>This is the Montana pass-through entity withholding allocated to the estate or trust.</b>	11		00
12a	Total Montana mineral royalty tax withheld from federal Forms 1099 or Montana Schedules K-1 (PTE), Part V, line 4	12a	2157 00	
12b	Mineral royalty tax withheld allocated to beneficiaries	12b	2157 00	
12	Subtract line 12b from line 12a.			
	<b>This is the mineral royalty tax withheld allocated to the estate or trust.</b>	12		0 00
13a	Total Montana pass-through entity tax from Montana Schedules K-1 (PTE), Part V, line 1	13a	37581 00	
13b	Pass-through entity tax allocated to beneficiaries	13b	37581 00	
13	Subtract line 13b from line 13a.			
	<b>This is the pass-through entity tax allocated to the estate or trust.</b>	13		0 00
14	2025 estimated tax payments	14		6000 00
15	Overpayment applied from 2024 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 2026.	19		00
20	Add lines 10 through 18, then subtract line 19.			
	<b>This is your total payments and refundable credits.</b>	20		00
21	Tax liability from page 3, line 19	21		00
22	If line 20 is less than line 21, subtract line 20 from line 21.			
	<b>This is your tax due.</b>	22		00
23	If line 20 is more than line 21, subtract line 21 from line 20.			
	<b>This is your tax overpaid.</b>	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.			
	<b>This is your total penalties and interest.</b>	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.			
	<b>This is the tax the estate or trust owes.</b>	28		00
29	If line 23 is more than zero, and greater than line 27, subtract line 27 from line 23.			
	<b>This is your overpayment.</b>	29		00
	Why not e-pay? See your options at <a href="https://revenue.mt.gov">revenue.mt.gov</a> .			
	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 2026 estimated taxes	30		00
31	Subtract line 30 from line 29.			
	<b>This is your refund.</b>	31		00



\*25DT0201\*

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 9	1	158337 00
2 Enter your net long-term capital gains (See instructions)	2	158367 00
3 Enter the lesser of line 1 or line 2	3	158337 00
4 Subtract line 3 from line 1	4	00
5 Net long-term capital gain fiduciary bracket	5	21100 00
6 Subtract line 4 from line 5. If zero or less, enter zero	6	21100 00
7 Enter the lesser of line 3 or line 6	7	21100 00
8 Multiply line 7 by 3% (0.03)	8	633 00
9 Subtract line 6 from line 3. If zero or less, enter zero	9	137237 00
10 Multiply line 9 by 4.1% (0.041)	10	5627 00
11 Add lines 8 and 10. <b>This is your Montana net long-term capital gains tax.</b>	11	6260 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 18 here.		
<b>This is your Montana income tax liability before nonrefundable credits.</b>	13	6260 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	6260 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	6260 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 10152025

FEIN 0 1 0 1 0 1 0 1 0  
Phone 4 0 6 4 4 4 6 9 0 0

### Tax Preparer

Signature  
Print Name Jane Taxpreparer

Date 10152025  
Phone 4 0 6 4 4 4 6 9 0 0  
PTIN P 5 0 9 9 9 9 9 9

☐ Mark this box if you allow the DOR to discuss this tax return with your tax preparer.



\*25DT0301\*



## 2025 Montana Form FID-3 Schedule I – Adjustments to Everywhere Income and Montana Source Income

2025v1  
5/2025

Name THE MONTANA TRUST

FEIN 0 1 0 1 0 1 0 1 0

		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

## 2025 Montana Form FID-3 Schedule II – Tax on Montana Source Income

Name THE MONTANA TRUST

FEIN 0 1 0 1 0 1 0 1 0

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



\*25DT0401\*



# 2025 Montana Form FID-3 Schedule III – Credit for Income Taxes Paid to Another State or Country

2025v1  
5/2025

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 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 14. If more than one Schedule III was completed, enter the total of all schedules. 21 00



\*25DT0501\*





# 2025 Montana Form FID-3 Schedule IV – ESBT S Portion Income Tax Calculation

2025v1  
5/2025

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 \$21,100. 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



\*25DT0601\*



# 2025 Montana Form FID-3 Schedule V – Reporting of Special Transactions and Amended Return Information

2025v1  
5/2025

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	B	C
	Form or Schedule	Line or Box	Reason
<input type="checkbox"/> a NOL carryback			
<input type="checkbox"/> b Federal audit			
<input type="checkbox"/> c Amended federal return			
<input type="checkbox"/> d Filing status			
<input type="checkbox"/> e Other			



\*25DT0701\*





# Montana Schedule K-1 (FID-3)

2025v1  
5/2025

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

For calendar year 2025 or tax year beginning 0 1 0 1 2 0 2 5 and ending 1 2 3 1 2 0 2 5

## 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 0 0 0 2 3 0 0 0 0

Mailing Address 100 FINANCIAL DR.

or SSN

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 at: ☒ Full-year resident ☐ Part-year resident ☐ Nonresident

## Part III. Montana Adjustments (See instructions)

		A Everywhere	B Montana
1 Additions	1	40551 00	00
2 Subtractions	2	00	00

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

1 Interest income	1	25156 00	00
2 Ordinary dividends	2	81352 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	563434 00	00
7 Net rental real estate income	7	35945 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 1 A A	2970 00	2 Code 2 A B	37581 00	3 Code	00
4 Code	00	5 Code	00	6 Code	00



\*25DT0801\*



Montana Schedule K-1  
(PTE)

2025v1  
6/2025

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

For the calendar year 2025, or tax year beginning MMDDYYYY and ending MMDDYYYY

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

Part I. Pass-Through Entity Information

Name FEIN  
Mailing Address  
City State ZIP Code

Part II. Owner Information

Name FEIN  
Mailing Address or SSN  
City State ZIP Code Beneficial Owner FEIN or SSN

Owner Type ☐ Resident ☐ Nonresident  
☐ Special Allocations (See instructions) Distributive share of: Profit and loss percentage %  
☐ The owner is included in a PTET election % Everywhere Receipts Capital/Ownership %  
☐ Resident owner PTET election (See instructions) % Receipts allocated to Montana  
☐ The owner is included in a composite income tax return % Distributive share of original cost of partnership tangible property located in Montana

Part III. Montana Adjustments (See worksheet on page 9)		A	B
		Everywhere	Montana
1 Additions	1	00	00
2 Subtractions	2	00	00

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

1 Ordinary business income (loss)	1	00	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	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 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 III. (See instructions)

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



\*25TT1301\*

## 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, totaling \$20,000. The trust also had an overpayment of \$1,222 applied from tax year 2024. 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)

Line 1 – Federal adjusted total income from 1041, line 17: \$2,124,978

Line 3a – Federal tentative IDD based on DNI from Form 1041, Sched B, line 14: \$1,796,237

Line 4a – Federal tentative IDD based on distribution requirements from Form 1041, Schedule B, Line 13: \$1,013,751

### Forms Required to be provided by Vendors:

Montana:

FID-3

FID-3 Schedule I

FID-3 Schedule II

FID-3 Schedule IV

FID-3 Schedules K-1 (2)



# 2025 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.

2025v1

5/2025

For the year Jan 1 – Dec 31, 2025, or the tax year beginning 0 1 0 1 2 0 2 5 and ending 1 2 3 1 2 0 2 5

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  
THE MONEY SAVING TRUST  
Name and Title of Fiduciary  
JANE WILLIAMS, TRUSTEE  
Current mailing address  
1 BLACKSTONE RD  
City  
PIERRE

State ZIP Code + 4  
SD 5 7 5 0 1

FEIN 0 0 0 5 5 5 0 0 0  
Date Entity Created 0 5 2 5 1 9 4 7

Enter number of:  
Schedules K-1 included 2  
Resident beneficiaries 1  
Nonresident beneficiaries 1  
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 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.  
**This is your Montana Income Distribution Deduction based on Distributable Net Income.** 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.  
**This is your Montana Income Distribution Deduction based on requirements.** 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 Add lines 1 and 2. Then subtract lines 5 and 6.  
**This is your Fiduciary Montana Adjusted Total Income.** 7 1112477 00  
8 Federal exemption from Form 1041, line 21 8 300 00  
9 Subtract line 8 from line 7. **This is your Fiduciary Montana taxable income.** 9 00



\*25DT0101\*



Name THE MONEY SAVING TRUST

FEIN 0 0 0 5 5 5 0 0 0

**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.			
	<b>This is the Montana income tax withheld allocated to the trust or estate.</b>	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.			
	<b>This is the Montana pass-through entity withholding allocated to the estate or trust.</b>	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.			
	<b>This is the mineral royalty tax withheld allocated to the estate or trust.</b>	12		00
13a	Total Montana pass-through entity tax from Montana Schedules K-1 (PTE), Part V, line 1	13a	15148 00	
13b	Pass-through entity tax allocated to beneficiaries	13b	14750 00	
13	Subtract line 13b from line 13a.			
	<b>This is the pass-through entity tax allocated to the estate or trust.</b>	13		398 00
14	2025 estimated tax payments	14		20000 00
15	Overpayment applied from 2024 return	15		1222 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 2026.	19		00
20	Add lines 10 through 18, then subtract line 19.			
	<b>This is your total payments and refundable credits.</b>	20		21620 00
21	Tax liability from page 3, line 19	21		20910 00
22	If line 20 is less than line 21, subtract line 20 from line 21.			
	<b>This is your tax due.</b>	22		00
23	If line 20 is more than line 21, subtract line 21 from line 20.			
	<b>This is your tax overpaid.</b>	23		710 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.			
	<b>This is your total penalties and interest.</b>	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.			
	<b>This is the tax the estate or trust owes.</b>	28		00
29	If line 23 is more than zero, and greater than line 27, subtract line 27 from line 23.			
	<b>This is your overpayment.</b>	29		710 00
	Why not e-pay? See your options at <a href="https://revenue.mt.gov">revenue.mt.gov</a> .			
	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 2026 estimated taxes	30		00
31	Subtract line 30 from line 29.			
	<b>This is your refund.</b>	31		00



\*25DT0201\*

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 9	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 Net long-term capital gain fiduciary bracket	5	21100 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	13034 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	46609 00
13 Residents add lines 11 and 12. Nonresidents and part-year residents report the tax from Schedule II, Column B, line 18 here.		
<b>This is your Montana income tax liability before nonrefundable credits.</b>	13	12379 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	12379 00
17 Lump-sum and recapture taxes (See instructions) Code Code	17	00
18 ESBT Tax Liability from Schedule IV, line 25	18	8531 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 x Date 1 0 1 5 2 0 2 6 FEIN 8 6 9 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 6  
Print Name JANE PREPARER 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 P 5 0 9 9 9 9 9 9



\*25DT0301\*





## 2025 Montana Form FID-3 Schedule I – Adjustments to Everywhere Income and Montana Source Income

2025v1  
5/2025

Name THE MONEY SAVING TRUST

FEIN 0 0 0 5 5 5 0 0 0

		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	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

## 2025 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	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	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 Add lines 1 through 9. <b>This is your Total Ordinary Income for Montana.</b>	10	794581 00	120771 00
11 Divide Column B, line 10 by Column A, line 10. <b>This is your Montana source ordinary income ratio.</b>	11	0 . 1 5 1 9 9 3	
12 Montana ordinary income tax from page 3, line 12 (See instructions)	12		46609 00
13 Multiply line 11 by line 12. <b>This is your Montana source ordinary income tax.</b>	13		7084 00
14 Net long-term capital gains (See instructions)	14	317896 00	129135 00
15 Divide Column B, line 14 by Column A, line 14. <b>This is your Montana source net long-term capital gains ratio.</b>	15	0 . 4 0 6 2 1 8	
16 Montana net long-term capital gains tax from page 3, line 11 (See instructions)	16		13034 00
17 Multiply line 15 by line 16. <b>This is your Montana source net long-term capital gains tax.</b>	17		5295 00
18 Add lines 13 and 17. Enter here and on page 3, line 13. <b>This is your total tax on Montana source income.</b>	18		00



\*25DT0401\*



2025 Montana Form FID-3 Schedule III –  
Credit for Income Taxes Paid to Another State or Country

2025v1  
5/2025

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 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 14. If more than one Schedule III was completed, enter the total of all schedules. 21 00



\*25DT0501\*





# 2025 Montana Form FID-3 Schedule IV – ESBT S Portion Income Tax Calculation

2025v1  
5/2025

Name	THE MONEY SAVING TRUST	FEIN	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 \$21,100. 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	64250 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	1193 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	11449 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 19 by line 7	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	7338 00
22	Residents add lines 13 and 17. Nonresidents and part-year residents add lines 16 and 21	22	8531 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



\*25DT0601\*



# 2025 Montana Form FID-3 Schedule V – Reporting of Special Transactions and Amended Return Information

2025v1  
5/2025

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
<input type="checkbox"/> a NOL carryback			
<input type="checkbox"/> b Federal audit			
<input type="checkbox"/> c Amended federal return			
<input type="checkbox"/> d Filing status			
<input type="checkbox"/> e Other			



\*25DT0701\*



# Montana Schedule K-1 (FID-3)

2025v1  
5/2025

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

For calendar year 2025 or tax year beginning 0 1 0 1 2 0 2 5 and ending 1 2 3 1 2 0 2 5

## 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? INDIVIDUAL

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	5000 00	00
2 Subtractions	2	1575 00	00

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

1 Interest income	1	32606 00	00
2 Ordinary dividends	2	8765 00	00
3 Net short-term capital gains	3	5423 00	00
4 Unrecaptured section 1250 gain	4	00	00
5 Other portfolio and nonbusiness income	5	00	00
6 Ordinary business income	6	442725 00	00
7 Net rental real estate income	7	25000 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	7375 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 AA	5000 00	2 Code 2 SA	1575 00	3 Code	00
4 Code	00	5 Code	00	6 Code	00



\*25DT0801\*





# Montana Schedule K-1 (FID-3)

2025v1  
5/2025

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

For calendar year 2025 or tax year beginning 0 1 0 1 2 0 2 5 and ending 1 2 3 1 2 0 2 5

## 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 JUNE MONEY

FEIN

Mailing Address 25 BLACK HILLS DR

or SSN 3 3 3 4 4 4 5 5 5

City BLACK HILLS

State S D ZIP Code 2 2 4 4 4

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 ☒ Nonresident

## Part III. Montana Adjustments (See instructions)

		A Everywhere	B Montana
1 Additions	1	5000 00	00
2 Subtractions	2	1575 00	00

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

1 Interest income	1	32606 00	00
2 Ordinary dividends	2	8765 00	00
3 Net short-term capital gains	3	5423 00	00
4 Unrecaptured section 1250 gain	4	00	00
5 Other portfolio and nonbusiness income	5	00	00
6 Ordinary business income	6	442725 00	67984 00
7 Net rental real estate income	7	25000 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	7375 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 A	5000 00	2 Code 2 S A	1575 00	3 Code	00
4 Code	00	5 Code	00	6 Code	00



\*25DT0801\*



# Montana Schedule K-1 (PTE)

2025v1  
6/2025

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

For the calendar year 2025, or tax year beginning 0 1 0 1 2 0 2 5 and ending 1 2 3 1 2 0 2 5

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)

☒ The owner is included in a PTET election

☐ Resident owner PTET election (See instructions)

☐ The owner is included in a composite income tax return

Distributive share of:

% Everywhere Receipts

% Receipts allocated to Montana

% Distributive share of original cost of partnership tangible property located in Montana

Profit and loss percentage

50.0000 %

Capital/Ownership

50.0000 %

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

1 Additions

1

00

00

2 Subtractions

2

00

00

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

1 Ordinary business income (loss)

1

1671930 00

256740 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

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-AG 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

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 III. (See instructions)

1 Code

00

2 Code

00

3 Code

00

4 Code

00

5 Code

00

6 Code

00



\*25TT1301\*



# Montana Schedule K-1 (PTE)

2025v1  
6/2025

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

For the calendar year 2025, or tax year beginning 0 1 0 1 2 0 2 5 and ending 1 2 3 1 2 0 2 5

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

### Part I. Pass-Through Entity Information

Name THE MONEY ESBT

FEIN 2 2 2 3 3 4 4 4

Mailing Address 1 BLACKSTONE RD

City PIERRE

State S D ZIP Code 5 7 5 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)

☒ The owner is included in a PTET election

☐ Resident owner PTET election (See instructions)

☐ The owner is included in a composite income tax return

Distributive share of:

% Everywhere Receipts

% Receipts allocated to Montana

% Distributive share of original cost of partnership tangible property located in Montana

Profit and loss percentage

Capital/Ownership

100.0000 %

100.0000 %

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

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-AGT, 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

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 III. (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



\*25TT1301\*

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

### **Multiple Schedule III's**

Schedule III Test Trust is a Resident Complex Trust that conducts business in CA and VA, where income is sourced and taxes are paid in both states. The trust made an extension payment of \$4,216. There is \$492,247 income sourced and taxable to CA that is included in the MT taxable income. Expenses in the amount of \$73,256 are related to this taxable income in MT. The tax liability paid to the state of CA is \$44,232. There is income sourced and taxable to the state of VA in the amount of \$343,604 - 100% of it is net long-term capital gains. Taxes paid to the state of VA were \$18,752.

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

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

N/A

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

Montana:

FID-3

FID-3 Schedule I

FID-3 Schedule III (1 completed for California, and 1 completed for Virginia)





# 2025 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.

2025v1  
5/2025

For the year Jan 1 – Dec 31, 2025, or the tax year beginning 0 1 0 1 2 0 2 5 and ending 1 2 3 1 2 0 2 5

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

SCHEDULE III TEST TRUST

Name and Title of Fiduciary

IMA TESTER

Current mailing address

225 N ROBERTS

City

HELENA

State ZIP Code + 4

MT 5 9 6 2 0

FEIN 1 2 3 4 5 6 7 8 9  
Date Entity Created 0 1 0 1 2 0 2 3

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 835851 00
- 2 Montana adjustments to federal total income from Schedule I, Column A, Line 3 2 11299 00
- 3a Federal tentative Income Distribution Deduction  
based on Distributable Net Income from Form 1041,  
Schedule B, Line 14 3a 521012 00
- 3b Montana adjustments to Distributable Net Income from  
Schedule I, Column B, Line 3 3b 11299 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 532311 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 847150 00
- 8 Federal exemption from Form 1041, line 21 8 100 00
- 9 Subtract line 8 from line 7. **This is your Fiduciary Montana taxable income.** 9 847050 00



\*25DT0101\*



**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.			
<b>This is the Montana income tax withheld allocated to the trust or estate.</b>	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.			
<b>This is the Montana pass-through entity withholding allocated to the estate or trust.</b>	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.			
<b>This is the mineral royalty tax withheld allocated to the estate or trust.</b>	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.			
<b>This is the pass-through entity tax allocated to the estate or trust.</b>	13		00
14 2025 estimated tax payments	14		00
15 Overpayment applied from 2024 return	15		00
16 Extension payments	16		4216 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 2026.	19		00
20 Add lines 10 through 18, then subtract line 19.			
<b>This is your total payments and refundable credits.</b>	20		4216 00
21 Tax liability from page 3, line 19	21		00
22 If line 20 is less than line 21, subtract line 20 from line 21.			00
<b>This is your tax due.</b>	22		00
23 If line 20 is more than line 21, subtract line 21 from line 20.			4216 00
<b>This is your tax overpaid.</b>	23		4216 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.			00
<b>This is your total penalties and interest.</b>	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.			
<b>This is the tax the estate or trust owes.</b>	28		00
29 If line 23 is more than zero, and greater than line 27, subtract line 27 from line 23.			
<b>This is your overpayment.</b>	29		4216 00
Why not e-pay? See your options at <a href="https://revenue.mt.gov">revenue.mt.gov</a> .			
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 2026 estimated taxes	30		00
31 Subtract line 30 from line 29.			
<b>This is your refund.</b>	31		4216 00



\*25DT0201\*

Name SCHEDULE III TEST TRUST

FEIN 1 2 3 4 5 6 7 8 9

### Fiduciary Income Tax Calculation

1 Total Montana taxable income from page 1, line 9	1	847050 00
2 Enter your net long-term capital gains (See instructions)	2	221313 00
3 Enter the lesser of line 1 or line 2	3	221313 00
4 Subtract line 3 from line 1	4	625737 00
5 Net long-term capital gain fiduciary bracket	5	21100 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	221313 00
10 Multiply line 9 by 4.1% (0.041)	10	9074 00
11 Add lines 8 and 10. <b>This is your Montana net long-term capital gains tax.</b>	11	9074 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	36665 00
13 Residents add lines 11 and 12. Nonresidents and part-year residents report the tax from Schedule II, Column B, line 18 here.		
<b>This is your Montana income tax liability before nonrefundable credits.</b>	13	45739 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	0 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 x Date 1 0 1 5 2 0 2 6 FEIN 1 2 3 4 5 6 7 8 9  
Phone 4 0 6 4 4 4 6 9 0 0

### Tax Preparer

Signature Date 1 0 1 5 2 0 2 6  
Print Name JANE PREPARER 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 P 5 0 9 9 9 9 9



\*25DT0301\*





## 2025 Montana Form FID-3 Schedule I – Adjustments to Everywhere Income and Montana Source Income

2025v1  
5/2025

Name SCHEDULE III TEST TRUST

		FEIN		1	2	3	4	5	6	7	8	9
		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	11299 00	11299 00	00								
2 Total subtractions	2	00	00	00								
3 Total of additions and subtractions to everywhere income	3	11299 00	11299 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								

## 2025 Montana Form FID-3 Schedule II – Tax on Montana Source Income

Name SCHEDULE III TEST TRUST

		FEIN		1	2	3	4	5	6	7	8	9
		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 Add lines 1 through 9. <b>This is your Total Ordinary Income for Montana.</b>	10	00		00								
11 Divide Column B, line 10 by Column A, line 10. <b>This is your Montana source ordinary income ratio.</b>	11											
12 Montana ordinary income tax from page 3, line 12 (See instructions)	12			00								
13 Multiply line 11 by line 12. <b>This is your Montana source ordinary income tax.</b>	13			00								
14 Net long-term capital gains (See instructions)	14	00		00								
15 Divide Column B, line 14 by Column A, line 14. <b>This is your Montana source net long-term capital gains ratio.</b>	15											
16 Montana net long-term capital gains tax from page 3, line 11 (See instructions)	16			00								
17 Multiply line 15 by line 16. <b>This is your Montana source net long-term capital gains tax.</b>	17			00								
18 Add lines 13 and 17. Enter here and on page 3, line 13. <b>This is your total tax on Montana source income.</b>	18			00								



\*25DT0401\*



# 2025 Montana Form FID-3 Schedule III – Credit for Income Taxes Paid to Another State or Country

2025v1  
5/2025

Name SCHEDULE III TEST TRUST

FEIN 1 2 3 4 5 6 7 8 9

## 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 492247 00
- 2 Enter all income sourced and taxable to the other state or country.  
Enter State's abbreviation: C A 2 492247 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 529711 00
- 3b If a full-year resident, enter expenses related to  
sourced and taxable income 3b 73256 00
- Full-year residents subtract line 3b from line 3a.  
Part-year residents, enter Schedule II, Column A, line 10
- 4 Enter your total tax liability paid to the other state or country 3 456455 00
- 5 Enter your Montana ordinary income tax (See instructions) 4 44232 00
- 6 Divide line 1 by line 2. Round to 6 decimal places and do not enter more than 1.000000. 5 36665 00
- 7 Multiply line 4 by line 6 6 1 . 0 0 0 0 0 0
- 8 Divide line 1 by line 3. Round to 6 decimal places and do not enter more than 1.000000. 7 44232 00
- 9 Multiply line 5 by line 8 8 1 . 0 0 0 0 0 0
- 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.** 9 36665 00
- 10 36665 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 0 00
- 12 Enter all income sourced and taxable to the other state or country  
Enter state's abbreviation: C A 12 492247 00
- 13 If a full-year resident, enter page 3, line 2.  
Part-year residents, enter Schedule II, Column A, line 14. 13 221313 00
- 14 Enter your income tax liability paid to the other state or country (See instructions) 14 44232 00
- 15 Enter your Montana net long-term capital gains tax (See instructions) 15 9074 00
- 16 Divide line 11 by line 12. Round to 6 decimal places and do not enter more than 1.000000. 16 0 . 0 0 0 0 0 0
- 17 Multiply line 14 by line 16 17 0 00
- 18 Divide line 11 by line 13. Round to 6 decimal places and do not enter more than 1.000000. 18 0 . 0 0 0 0 0 0
- 19 Multiply line 15 by line 18 19 0 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 0 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 14. If more than one Schedule III was completed, enter the total of all schedules. 21 00



\*25DT0501\*





# 2025 Montana Form FID-3 Schedule III – Credit for Income Taxes Paid to Another State or Country

2025v1  
5/2025

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 0 00
- 2 Enter all income sourced and taxable to the other state or country.  
Enter State's abbreviation: V A 2 343604 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 529711 00
- 3b If a full-year resident, enter expenses related to sourced and taxable income 3b 73256 00
- Full-year residents subtract line 3b from line 3a.
- Part-year residents, enter Schedule II, Column A, line 10 3 456455 00
- 4 Enter your total tax liability paid to the other state or country 4 18752 00
- 5 Enter your Montana ordinary income tax (See instructions) 5 36665 00
- 6 Divide line 1 by line 2. Round to 6 decimal places and do not enter more than 1.000000. 6 0 . 0 0 0 0 0 0
- 7 Multiply line 4 by line 6 7 0 00
- 8 Divide line 1 by line 3. Round to 6 decimal places and do not enter more than 1.000000. 8 0 . 0 0 0 0 0 0
- 9 Multiply line 5 by line 8 9 0 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 0 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 343604 00
- 12 Enter all income sourced and taxable to the other state or country  
Enter state's abbreviation: V A 12 343604 00
- 13 If a full-year resident, enter page 3, line 2.  
Part-year residents, enter Schedule II, Column A, line 14. 13 221313 00
- 14 Enter your income tax liability paid to the other state or country (See instructions) 14 18752 00
- 15 Enter your Montana net long-term capital gains tax (See instructions) 15 9074 00
- 16 Divide line 11 by line 12. Round to 6 decimal places and do not enter more than 1.000000. 16 1 . 0 0 0 0 0 0
- 17 Multiply line 14 by line 16 17 18752 00
- 18 Divide line 11 by line 13. Round to 6 decimal places and do not enter more than 1.000000. 18 1 . 0 0 0 0 0 0
- 19 Multiply line 15 by line 18 19 9074 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 9074 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 14. If more than one Schedule III was completed, enter the total of all schedules. 21 00



\*25DT0501\*



# 2025 Montana Form FID-3 Schedule IV – ESBT S Portion Income Tax Calculation

2025v1  
5/2025

Name	SCHEDULE III TEST TRUST	FEIN	1	2	3	4	5	6	7	8	9
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 \$21,100. 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



\*25DT0601\*



# 2025 Montana Form FID-3 Schedule V – Reporting of Special Transactions and Amended Return Information

2025v1  
5/2025

Name SCHEDULE III TEST TRUST

FEIN 1 2 3 4 5 6 7 8 9

## 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
<input type="checkbox"/> a NOL carryback			
<input type="checkbox"/> b Federal audit			
<input type="checkbox"/> c Amended federal return			
<input type="checkbox"/> d Filing status			
<input type="checkbox"/> e Other			



\*25DT0701\*





# Montana Schedule K-1 (FID-3)

2025v1  
5/2025

Beneficiary's Share of Income (Loss), Deductions, Credits, etc.  
For calendar year 2025 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  
Fiduciary's Name  
Mailing Address  
City      State      ZIP Code

FEIN

## Part II. Beneficiary Information

Name  
Mailing Address  
City      State      ZIP Code

FEIN  
or SSN

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      B  
Everywhere      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



\*25DT0801\*



Change Log		
Version		
Date	Test #	Change Description