

MeF ATS Testing Instructions and Scenario Criteria

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

2025

October 1, 2025 v1.0



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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 <u>December 16, 2025</u> and the testing completed by <u>January 15, 2026</u>.

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 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. Contact the MeF testing coordinator at 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 Royality 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 2025v1

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

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. Name of Estate or Trust Initial return THE MONTANA TRUST			0 1 0 1 0 1 0 1 0 ated 1 1 0 1 2 0 2 1
Final return Amended return Refund return Estate or filing trust made a Section 645 election Name and Title of Fiducia JOE SMITH, TRUSTEE Current mailing address 125 N. ROBERTS ST. City	State ZIP Code + 4	Schedul Resider Nonresider	nter number of: es K-1 included 1 nt beneficiaries 1 nt beneficiaries of beneficiaries
Entity Type, Mark all that apply Decedent's Estate ESBT Simple trust Grantor type trust Complex trust Bankruptcy estate (Ch. Bankruptcy estate (Ch.	· —	Residency Status Resident Nonresident Date of char	Resident part-year State moved to State moved from nge
Taxable Income 1 Federal adjusted total income or (loss) from 2 Montana adjustments to federal total incom 3a Federal tentative Income Distribution De based on Distributable Net Income from	e from Schedule I, Column A, Lieduction	1 ne 3 2	842378 00 40551 00
Schedule B, Line 14 3b Montana adjustments to Distributable Schedule I, Column B, Line 3	3a	00	
3c Net tax-exempt income included on lir 3 Add lines 3a and 3b. Then subtract line 3c.	ne 3b 3c	00	
This is your Montana Income Distribution I 4a Federal tentative Income Distribution De based on distribution requirements from	eduction	e Net Income. 3	00
Schedule B, Line 13 4b Montana adjustments to Income Distri	4a bution Deduction	683741 00	
from Schedule I, Column C, Line 3 4c Net tax-exempt income included on lir	4b ne 4b 4c	40551 00 00	
4 Add lines 4a and 4b. Then subtract line 4c. This is your Montana Income Dis	tribution Deduction based on r	equirements. 4	724292 00
5 Enter the lesser of line 3 or line 4. This is you 6 Montana estate or generation skipping tran		Deduction 5	00
Mark the box if this deduction is different 7 Add lines 1 and 2. Then subtract lines 5 and	ent for Montana tax purposes	6	00
This is your	Fiduciary Montana Adjusted	Total Income. 7	158637 00
8 Federal exemption from Form 1041, line 21	-	8	300 00
	is your Fiduciary Montana tax	able income. 9	158337 00

		FFINI O 1	0.1
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	4.0		
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 allo	ocated to the tr	ust or estate. 10	0 0
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 a	Illocated to the e	state 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	2157 00	
12b Mineral royalty tax withheld allocated to beneficiaries	12b	2157 00	
12 Subtract line 12b from line 12a.			
This is the mineral royalty tax withheld allo	ocated to the es	state or trust. 12	0 0 0
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.			
This is the pass-through entity tax alle	ocated to the es	state or trust 13	0 00
	soutou to the ot	rate of traction	0 00
14 2025 estimated tax payments		14	6000 00
14 2025 estimated tax payments15 Overpayment applied from 2024 return16 Extension payments		14	6000 00
14 2025 estimated tax payments15 Overpayment applied from 2024 return		14 15	6000 00
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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		
9 Subtract line 6 from line 3. If zero or less, enter zero			137237 00	
10 Multiply line 9 by 4.1% (0.041)		10	5627 00	
11 Add lines 8 and 10. This is your Montana net lo		11	6260 00	
12 Figure your tax on the amount on line 4 using the Montana Or	=			
	tana ordinary income tax.	12	00	
13 Residents add lines 11 and 12.				
Nonresidents and part-year residents report the tax from Schedu				
This is your Montana income tax liability before	re nonrefundable credits.	13	6260 00	
14 Credit for income taxes paid to another state or country (See inst	ructions)	14	00	
15 Other nonrefundable tax credits. Enter name and identifying n	umber (See instructions)			
		15	00	
16 Add lines 14 and 15, then subtract from 13.				
This is your income tax aft	er nonrefundable credits.	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	
	s is your total tax liability.	19	6260 00	
Direct Deposit Your Refund Complete 1, 2, and 3. (S	See instructions)			
1 Routing Number		٦, .		
2 Account Number	Checking	_ Savi		
3 Mark this box if this refund is going to an account that is lo	cated outside of the United	States	or its territories.	
REQUIRED – Signature, Paid Preparer, and Under penalties of false swearing, I declare that I have examined to statements, and to the best of my knowledge and belief, it is true, of Fiduciary (or officer representing fiduciary)	this return, including accomp	ee panying	schedules and	
Signature X	Date 10152025	FEIN Phone	0 1 0 1 0 1 0 1 4 0 6 4 4 4 6 9 0 0	
Tax Preparer				
Signature		Date	10152025	
Print Name Jane Taxpreparer	ſ	Phone	4064446900	
Mark this box if you allow the DOR to discuss this tax return v			P50999999	
	• • • • • • • • • • • • • • • • • • •	•••		



25DT0301



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



Name THE MONTANA TRUST				FEIN	0 1 0 1 0 1 0 1 0
		Α		В	С
Montana Adjustments to Everywhere Income		Net Adjustments to Federal Income		Adjustments to Distributable Net Income	Adjustments to Actual Distribution
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
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

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
	Α	В
	Montana Everywhere	Montana Source Income of
	Income of the Fiduciary	ry 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.	0	00 00
11 Divide Column B, line 10 by Column A, line 10.		
This is your Montana sour	e ordinary income rat	tio. 11
12 Montana ordinary income tax from page 3, line 12 (See instruc	tions)	12 00
13 Multiply line 11 by line 12. This is your Montana sou	rce ordinary income to	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 rat	tio. 15
16 Montana net long-term capital gains tax from page 3, line 11 (S	see instructions)	16 00
17 Multiply line 15 by line 16. This is your Montana source net lo	ng-term capital gains to	tax. 17 00
18 Add lines 13 and 17. Enter here and on page 3, line 13.		
This is your total tax on	Montana source incon	me. 18 00



25DT0401



was completed, enter the total of all schedules.

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) 00 2 Enter all income sourced and taxable to the other state or country. 0.0 Enter State's abbreviation: 2 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 00 3b 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 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 $\cap \cap$ 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 $\cap \cap$ 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



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00



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



Name THE MONTANA TRUST	EIN	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. 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 \$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.		
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.		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	¥6
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 18.		
This is the total ESBT liability.	25	00





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



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 Yes Revenue Service. Material advisors are required to file Form 8918 for any reportable transactions. 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. Yes 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). 4 The estate or trust filed federal Form 8886 - Reportable Transaction Disclosure Statement with the Yes Internal Revenue Service. Use Form 8886 to disclose information for each reportable transaction in which the estate or trust participated. Part II. Amended Return Information Mark the appropriate box. In the table below, indicate the reasons for the changes you made to your Montana tax return. a NOL carryback В Line or Box b Federal audit Form or Schedule Reason c Amended federal return d Filing status e Other



25DT0701



Montana Schedule K-1 (FID-3)

2025v1 5/2025

(FID-3)
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 010101010
Fiduciary's Name JOE SMITH, TRUSTEE			
Mailing Address 125 N. ROBERTS ST.			
City HELENA State	M T ZIP Code 5	9601	
Part II. Beneficiary Information			
Name JOHN JAMES			FEIN 000230000
Mailing Address 100 FINANCIAL DR.			or SSN
	M T ZIP Code 5	9901	
What type of entity is this beneficiary? INDIVIDUAL			
If beneficiary is an individual, estate, or trust, the beneficiary	is a: 🔀 Full-year re	esident	ar resident Nonresident
		Α	в
Part III. Montana Adjustments (See instructions)		Everywhere	Montana
1 Additions	1	40551 00	00
2 Subtractions	2	00	00
Part IV. Beneficiary's Share of Montana Source I	ncome (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 109	9. (See instructions	s)	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 Authoriz	ation Number		Amount of credit
1			00
2			00
Part VII. Montana Adjustments Detail: Enter the ame	ount and code of eac	h adjustment entered	on Part 3. (See instructions)
1 Code 1AA 2970 00 2 Code 2A		31 00 3 Code	° óo
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, o	or tax year beginni	ng MMDDY	and ending MM	
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			0	r SSN
City	State	ZIP Code	Beneficial Owne	er FEIN
	_		0	r SSN
Owner Type Resident	Nonresident			
Special Allocations (See instructions)	Distributive share of		Profit and loss p	-
The owner is included in a PTET election		% Everywhere Rece		Ownership 9
Resident owner PTET election (See instructions)		% Receipts allocated		
The owner is included in a composite income tax return		% Distributive share	of original cost of partnership tang	
			Α	В
Part III. Montana Adjustments (See worksheet	on page 9)		Everywhere	Montana
1 Additions		1	00	00
2 Subtractions		2	00	00
Part IV. Distributive Share of Montana Source	Income (Loss)		0.0	0.0
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				1/1 00
5 Interest income	11711)	\vdash \bowtie \vdash	YIN(%)	X - 00
6 Ordinary dividends	JND			00
7 Royalties 8 Net short-term capital gain (loss)		I	00	00
9 Net long-term capital gain (loss)		8 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		14	00	00
The owner filed Form PT-AGR Year	☐ The	owner is a Domestic 2	nd tier PTF	
PTET paid on behalf of owner (See instructions)	ш ш	owner to a Democia Zi	1	00
Montana composite income tax paid on behalf of owner			2	00
3a Montana income tax withheld on behalf of owner (See instr	ructions)		3a	00
3b Montana income tax withheld by a lower tier pass-through o	,		3b	00
3c Add lines 3a and 3b.		al Montana income ta	withheld on your behalf. 3c	00
4 Montana mineral royalty tax withheld			4	00
5 Other information. List type	and a	amount 5	00	00
Part VI. Tax Credits				
	Credit Authorizati	on Number		Amount of Credit
1				00
2				00
Part VII. Montana Adjustments Detail: Enter the	amount and code of	of each adjustment en	ered on Part III. (See instruction	ns)
1 Code 00	2 Code		0 0 3 Code	00
4 Code 00	5 Code		0 0 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. For the year Jan 1 – Dec 31, 2025, or the tax year beginning 0 1 0 1 2 0 2 5 5/2025 and ending 1 2 3 1 2 0 2 5 Mark all that apply. Name of Estate or Trust FEIN 0 0 0 5 5 5 0 0 0 Initial return THE MONEY SAVING TRUST Date Entity Created 0 5 2 5 1 9 4 7 Final return Name and Title of Fiduciary Amended return JANE WILLIAMS, TRUSTEE Enter number of: Refund return Current mailing address Schedules K-1 included 2 Estate or filing 1 BLACKSTONE RD Resident beneficiaries 1 trust made a City State ZIP Code + 4 Nonresident beneficiaries Section 645 election PIERRE 1 SD 57501 Other types of beneficiaries Entity Type, Mark all that apply Residency Status Decedent's Estate |X| **ESBT** Pooled income fund Resident Resident part-year Simple trust Grantor type trust Qualified disability trust Nonresident State moved to Complex trust Bankruptcy estate (Ch. 7) Qualified funeral trust State moved from QSST Bankruptcy estate (Ch. 11) Other Date of change Taxable Income 1 Federal adjusted total income or (loss) from Form 1041, line 17 1 2 Montana adjustments to federal total income from Schedule I, Column A, Line 3 2124978 00 2 3a Federal tentative Income Distribution Deduction 8100 00 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 6 Montana estate or generation skipping transfer tax deduction 00 Mark the box if this deduction is different for Montana tax purposes 6 7 Add lines 1 and 2. Then subtract lines 5 and 6. 00

This is your Fiduciary Montana Adjusted Total Income. 7

This is your Fiduciary Montana taxable income. 9

8 Federal exemption from Form 1041, line 21

9 Subtract line 8 from line 7.

1112477 00

300 00

00

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.					
This is the Montana income tax withheld allo	ocated to the trust of	r 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 a	llocated 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 allo	ocated to the estate	or trust.	12		00
13a Total Montana pass-through entity tax from Montana		o. a.a.a.			00
Schedules K-1 (PTE), Part V, line 1	13a 1	5148 00			
13b Pass-through entity tax allocated to beneficiaries		4750 00			
13 Subtract line 13b from line 13a.	100	4/30 00			
This is the pass-through entity tax alle	ocated to the estate	or trust	13		398 00
14 2025 estimated tax payments	outou to the octato		14		000 00
15 Overpayment applied from 2024 return			15		222 00
16 Extension payments			16	-	00
17 If filing an amended return, payments made with original ref	turn		17		00
18 Unlocking public lands credit			18		00
19 If filing an amended return, enter overpayments already refe	unded or applied to 20		19		00
20 Add lines 10 through 18, then subtract line 19.	arrada or applica to Et	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			00
This is your total payme	ents and refundable	credite	20	21	620 00
21 Tax liability from page 3, line 19	onto una roranaabie		21		910 00
22 If line 20 is less than line 21, subtract line 20 from line 21.	This is your			20	00
23 If line 20 is more than line 21, subtract line 21 from line 20.	This is your tax o				710 00
24 Interest on underpayment of estimated taxes (See instruction			24		00
25 Late filing and late payment penalties and interest (See inst			25		00
26 Other penalties (See instructions)	i dollo 113)		26		00
The state of the s	total penalties and i				00
28 If line 22 is more than zero, add lines 22 and 27.	total perialities and	intorost.	~ 1		00
Or, if line 23 is more than zero and less than line 27, subtract l	ine 23 from line 27				
	tax the estate or trus	et owes	28		00
29 If line 23 is more than zero, and greater than line 27, subtra			20		00
To it mile to it more than to be, and greater than into 27, bublic	This is your overp		29		710 00
Why not e-pay? See your op					,1000
If writing a check, make it payable to MON			NUF		
30 Enter the amount from line 29 that the estate or trust wants ap					00
31 Subtract line 30 from line 29.	This is your				00
z. zazade into do nom into zo.	i iliə iə youl	i Giuliu.			



Name THE MONEY SAVING TRUST FEI	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. This is your Montana net long-term capital gains to	X. 11	13034 00
12 Figure your tax on the amount on line 4 using the Montana Ordinary Income Tax Table.	- 40	
This is your Montana ordinary income ta	X. 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 her		2.2
This is your Montana income tax liability before nonrefundable credit		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)	4.5	0.0
16 Add lines 14 and 15 than subtract from 12	15	00
16 Add lines 14 and 15, then subtract from 13.	- 10	10270 00
This is your income tax after nonrefundable credit 17 Lump-sum and recapture taxes (See instructions) Code Code	S. 16	12379 00
18 ESBT Tax Liability from Schedule IV, line 25	18	00
19 Add lines 16, 17, and 18. This is your total tax liabili		8531 00
This is your total tax habiti	y. 19	00
Direct Deposit Your Refund Complete 1, 2, and 3. (See instructions) 1 Routing Number 2 Account Number 3 Mark this box if this refund is going to an account that is located outside of the United		avings es or its territories.
REQUIRED – Signature , Paid Preparer , and Third-Party Desig Under penalties of false swearing, I declare that I have examined this return, including accostatements, and to the best of my knowledge and belief, it is true, correct, and complete. Fiduciary (or officer representing fiduciary)	nee mpany	ring schedules and
Signature X Date 1 0 1 5 2 0 2	⁶ FE Pho	IN ^{8 6 9 9 9 9 9 9 9} ne ^{4 0 6 4 4 4 6 9 0 0}
Tax Preparer		
Signature		ate 1 0 1 5 2 0 2 6
Print Name JANE PREPARER		ne 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.	PT	IN 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
		Α		В	C
Montana Adjustments to Everywhere Income		Net Adjustments to Federal Income		Adjustments to Distributable Net Income	Adjustments to Actual Distribution
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				3130 00	3130 00
to everywhere income	3	8100	00	6850 00	1.555.00
Adjustments to Montana Source Income		0100	00	8830 00	14676 00
4 Total additions to					
Montana source income	4		00	0.0	
5 Total subtractions to	7		00	00	00
Montana source income	5		00		
6 Total of additions and subtractions	5		00	00	00
to Montana source income	•		1000 1000		
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		FF	ΞIN	0 0 0 5 5 5 0 0 0
		A	\	В
		Montana Everywhere	M	Iontana Source Income of
1 Interest:		Income of the Fiduciary		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 8 Other rental income	7	00		00
	8	00		00
9 Montana source adjustments to income (See instructions)10 Add lines 1 through 9.	9	8100 00		00
This is your Total Ordinary Income for Montana.	10	794581 00		120771 00
11 Divide Column B, line 10 by Column A, line 10.				
This is your Montana soul	rce c	ordinary income ratio. 1		0,151993
12 Montana ordinary income tax from page 3, line 12 (See instru 13 Multiply line 11 by line 12. This is your Montana so	ction	s) 12	2	46609 00
13 Multiply line 11 by line 12. This is your Montana so 14 Net long-term capital gains (See instructions)			3	7084 00
15 Divide Column B, line 14 by Column A, line 14.	14	317896 00		129135 00
	_ 4			
This is your Montana source net long 16 Montana net long-term capital gains tax from page 3, line 11 (g-ter	m capital gains ratio. 1		
17 Multiply line 15 by line 16. This is your Montana source net l	3	13034 00		
18 Add lines 13 and 17. Enter here and on page 3, line 13.	1	5295 00		
	Mor	tone course in a series of		
This is your total tax on	WOT	ntana source income. 18	5	(00



25DT0401



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



Name THE MONEY SAVING TRUST Montana Ordinary Income Tax	FEIN	0 0 0 5 5 5 0 0 0
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.		00
Enter State's abbreviation:	2	00
3 Income sourced and taxable to Montana excluding your net long-term capital gains	_	00
(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	0.0	
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 incom	е	
tax paid to another state or country for Montana ordinary income tax	r. 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)		
12 Enter all income sourced and taxable to the other state or country	11	00
Enter state's abbreviation:	40	
13 If a full-year resident, enter page 3, line 2.	12	00
Part-year residents, enter Schedule II, Column A, line 14.	12	
14 Enter your income tax liability paid to the other state or country (See instructions)	13 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	00
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	00
19 Multiply line 15 by line 18	19	. 00
20 Enter the lesser of the amounts on lines 14, 17, or 19 here.		00
This is your credit for income tax paid to another state or country fo	r	
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. This is the S portion taxable income		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. This is the S portion amount of ordinary income		198342 00
8 Subtract line 7 from \$21,100. If zero or less enter zero	. ,	198342 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.	12	2645 00
This is your Montana net long-term capital gains tax if the trust is a resident	13	2645 00
14 Montana source net long-term capital gains from Montana Schedule K-1 (PTF)		2043 00
Column B, line 9	14	29111 00
15 Nonresidents and part-year residents divide line 14 by line 5	15	0.451193
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	1193 00
17 Figure your tax on the amount on line 7 using the Montana Ordinary Income Tax Table.		1193 00
This is your Montana ordinary income tax if the trust is a resident	. 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. This is your Montana ordinary income tax		
if the trust is a nonresident or part-year resident	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.		
This is the total ESBT liability.	25	00





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 Yes Revenue Service. Material advisors are required to file Form 8918 for any reportable transactions. 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 Yes 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). 4 The estate or trust filed federal Form 8886 - Reportable Transaction Disclosure Statement with the Yes Internal Revenue Service. Use Form 8886 to disclose information for each reportable transaction in which the estate or trust participated. Part II. Amended Return Information In the table below, indicate the reasons for the changes you made to your Montana tax return. Mark the appropriate box. a NOL carryback B C b Federal audit Form or Schedule Line or Box Reason c Amended federal return d Filing status e Other





2025v1 5/2025

Montana Schedule K-1
(FID-3)

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 Info	rmation							
Mark applicable boxes: F	Final Schedule K	(-1	Amend	ded Schedu	ıle K-1			
Name of Estate or Trust THE	MONEY SAVIN	NG TRUST	!				FFIN	000555000
Fiduciary's Name JANE WI	LLIAMS, TRUS	TEE					1	
Mailing Address 1 BLACKST	FONE RD							
City PIERRE		State	S D	ZIP Code	5750	1		
Part II. Beneficiary Inform	ation	01010		211 0000		_		
Name JESSICA MONEY							FEIN	ı
Mailing Address 1 CARSON	ST							666777888
City HELENA		State	мт	ZIP Code	5960	1	01 331	000777888
What type of entity is this bene	eficiary? INDIV		2020	211 0000		-		
If beneficiary is an individual, es	tate, or trust, the	peneficiary	is a D	Full-vear	resident	□Part-V	ear recide	nt Monroeident
•	,	,	.c a. [2	i an year	A		cai reside	B INOmesident
Part III. Montana Adjustme	ents (See instr	uctions)			Every	-		Montana
1 Additions		,		1	_,,,,	5000 00	n	00
2 Subtractions				2		1575 00		00
Part IV. Beneficiary's Shar	re of Montana	Source I	Incom			13/3 0	,	00
1 Interest income				1		32606 00	1	00
2 Ordinary dividends				2		8765 00		00
3 Net short-term capital gair	ns			3		5423 00		00
4 Unrecaptured section 125				4		0(00
5 Other portfolio and nonbu				5		0(00
6 Ordinary business income				6		142725 00		00
7 Net rental real estate inco				7		25000 00	5	00
8 Other rental income				8		00		00
9 Directly apportionable dec	luctions			9		00		00
10 Net long-term capital gain				10		00		00
Part V. Supplemental Info						0.	•	00
1 Montana income tax withh	eld on Forms W	2 and 109	9. (Se	e instruction	ns)		1	00
2 Montana pass-through en	tity withholding a	llocated to	o bene	ficiary	,		2	00
3 Mineral royalty tax withhel	d allocated to be	eneficiary		,			3	00
4 Pass-through entity tax cre	edit	,					4	7375 00
5 Other information. List type	е				an	d amount.		00
Part VI. Tax Credits					u.	a amount.	J	00
Code	Cre	dit Authoriz	ation Nu	umber				Amount of credit
1							,	00
2								00
Part VII. Montana Adjustm	ents Detail: Er	nter the amo	ount an	d code of ea	ch adiustr	nent entere	d on Part 3	(See instructions)
1 Code 1AA	5000 00 2	Code 2 S	A		75 00	3 Code	a on i ait o	00
4 Code		Code			00	6 Code		00



25DT0801



2025v1 5/2025

Montana Schedule K-1
(FID-3)

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

Mark a Name of Fiducia Mailing City	Estate or Trust I oplicable boxes: of Estate or Trust ry's Name JANE Address 1 BLAC PIERRE Beneficiary Info	Final Schedu THE MONEY SA WILLIAMS, TI KSTONE RD	AVING TRUST		Schedu		1		FEIN	00055	5000
Name	JUNE MONEY	mation									
	Address 25 BLA	CK BILL DD							FEIN		
	LACK HILLS	CK HILLIS DK	Ctata C	' D 7	D 0 1				or SSN	3 3 3 4 4	1555
	pe of entity is this b	enefician/2 TN	State S	ט ע	P Code	2244	4				
If benefi	ciary is an individual	Lestate or trust	the beneficies .:-							_	
ii bolloli	olary is all individual	i, estate, or trust,	the beneficiary is	а: 🔲 ғ	-ull-year			t-yea	ar residei	nt 🛛 Nonr	esident
Part III	Montana Adjus	tmente (See i	actructions)			_ ^				В	
1 Add	litions	unents (occ ii	istructions)			Every				Montana	
2 10 10 00	tractions				1		5000				00
	Beneficiary's S	hare of Monte	na Source Inc	/	2 !>		1575	00			00
1 Inte	rest income	naic of Monte	ina Source inc	ome (
	inary dividends				1		32606				00
	short-term capital	naine			2		8765				00
	ecaptured section				4		5423				00
5 Oth	er portfolio and nor	husiness incom	10		5			00			00
6 Ord	inary business inco	me	16				440705	00			00
7 Net	rental real estate in	ncome			6 7		442725			679	84 00
	er rental income	ncome			8		25000				00
	ctly apportionable	deductions			9			00			00
10 Net	long-term capital g	ains			10			00			00
Part V.	Supplemental In	formation			10			00			00
1 Mor	tana income tax w	ithheld on Form	0001 bnc CW a	(Saa in	atruation.	-1					
2 Mor	tana pass-through	entity withholdi	or allocated to be	(See III	Struction	s)		1			00
3 Mine	eral royalty tax with	held allocated to	henefician	enencia	ai y			2			00
4 Pas	s-through entity tax	credit	o beneficially					3			00
	er information. List						od ramana occ	. 4	•	73	75 00
Part VI.	Tax Credits	урс				ar	d amou	nt. 5)		00
	Code		Credit Authorization	- Maria					_		
1			Credit Authorizatio	n Numb	er				Aı	nount of cred	•
2											00
-	Montana Adius	tmente Detail	• Enter the amoun	t and a	do of se-	المالية					00
1 Co	Montana Adjus	5000 00	2 Code 2 S A	it and co	ue or eac	in adjustr	nent ente	ered o	n Part 3.	(See instruct	ions)
4 Co		00	5 Code 2 SA		15	75 00	3 Cod				00
		00	Jour			0.0	6 Cod	6			00



25DT0801



Montana Schedule K-1

6/2025

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

For the calendar year 202	o, or tax year beginning	0101202	and ending 12312	0 2 5
Mark applicable boxes: Amended Schedule K-1 Part I. Pass-Through Entity Information	Final Schedule K-1			
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 59601		
Part II. Owner Information				
Name THE MONEY SAVING TRUST			FEIN	000555000
Mailing Address 1 BLACKSTONE RD			or SSN	
City PIERRE	State S D ZIP	Code 57501	Beneficial Owner FEIN	
_			or SSN	
Owner Type T Resident			5. 55.1	
Special Allocations (See instructions)	Distributive share of:		Profit and loss percentage	50.0000 9
The owner is included in a PTET election	%	Everywhere Receipts	Capital/Ownership	
Resident owner PTET election (See instructions)		Receipts allocated to Mont		30.0000
The owner is included in a composite income tax retu	m %		al cost of partnership tangible proper	ty located in Montana
_	, and the second	, - is a section of or original	A	B
Part III. Montana Adjustments (See workshe	et on page 9)	Fve	nere	Montana
1 Additions	and page of	1 _	00	
2 Subtractions			. 00	00
Part IV. Distributive Share of Montana Sour	ce Income (Loss)	· (2)	00	00
1 Ordinary business income (loss)	oo moome (Loss)		1.581.03.0.00	
2 Net rental real estate income (loss)			1671930 00	256740 00
3 Other net rental income (loss)			00	00
4a Guaranteed payments: services			00	00
4b Guaranteed payments: capital		7 🖫	00	00
5 Interest income		40	00	00
6 Ordinary dividends		→ 5	00	00
7 Royalties		6	00	00
8 Net short-term capital gain (loss)		7	00	00
9 Net long-term capital gain (loss)		8	00	00
		9	00	00
10 Net section 1231 gain (loss)		10	00	00
11 Other income (loss) (include detailed statement)	7 •	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-AGN Ye r	The owr	ner is a Domestic 2nd tier PT	E	
1 PTET paid on behalf of owner (See instructions)			1	15148 00
Montana composite income tax paid on behalf of owner			2	00
3a Montana income tax withheld on behalf of owner (See in:			3a	00
3b Montana income tax withheld by a lower tier pass-throug	n entity		3b	00
3c Add lines 3a and 3b.	This is your total Me	ontana income tax withheli	d on your behalf. 3c	00
4 Montana mineral royalty tax withheld			4	00
5 Other information. List type	and amou	ınt 5	00	00
Part VI. Tax Credits				
Code	Credit Authorization N	lumber	Am	ount of Credit
1				00
2				00
Part VII. Montana Adjustments Detail: Enter the	e amount and code of ear	ch adjustment entered on F	Part III. (See instructions)	00
1 Code 00	2 Code	00	3 Code	00
4 Code 00	5 Code	00	6 Code	00
		30	o code	00
_		ė		
			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** 222333444 Mailing Address 1 BLACKSTONE RD City PIERRE State S D ZIP Code 57501 Part II. Owner Information Name THE MONEY SAVING TRUST FEIN 000555000 Mailing Address 1 BLACKSTONE RD or SSN City PIERRE State S D ZIP Code 57501 Beneficial Owner FEIN or SSN Owner Type T Resident X Nonresident Special Allocations (See instructions) Distributive share of: Profit and loss percentage 100.0000 % The owner is included in a PTET election % Everywhere Receipts Capital/Ownership 100.0000 % Resident owner PTET election (See instructions) Receipts allocated to Montana The owner is included in a composite income tax return Distributive share of original coat of partnership tangible property located in Montana Part III. Montana Adjustments (See worksheet on page 9) Montana 1 Additions 150 00 00 2 Subtractions 2600 00 00 Part IV. Distributive Share of Montana Source Income (Loss) 1 Ordinary business income (loss) 200792 00 127120 00 2 Net rental real estate income (loss) 00 00 3 Other net rental income (loss) 00 00 4a Guaranteed payments: services 00 00 4b Guaranteed payments: capital 00 00 5 Interest income 00 00 6 Ordinary dividends 00 00 7 Royalties 00 00 8 Net short-term capital gain (loss) 00 00 9 Net long-term capital gain (loss) q 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-AG The owner is a Domestic 2nd tier PTE 1 PTET paid on behalf of owner (See it 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 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 00 5 Other information. List type and amount 00 00 Part VI. Tax Credits Code Credit Authorization Number **Amount of Credit** 1 00 00 Part VII. Montana Adjustments Detail: Enter the amount and code of each adjustment entered on Part III. (See instructions) 1 Code 1AB 150 00 2 Code 2SA 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	hy DOR:
FUI III3/	IIIIOIIIIALIOII	riuviucu	DV DUIN.

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 2025v1

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

5/2025

	lame of Estate or Trust	T.			4 5 6 7 8 9
	Name and Title of Fiduciary		Date Littly C	realed .	
	IMA TESTER			Enter num	her of
	Current mailing address		Sche	dules K-1 ir	
	225 N ROBERTS			dent benef	
	City	State ZIP Code + 4		dent benef	
Section 645 election		MT 59620		es of benef	
Section 645 election	ALLENA	MI 33020	Out of typ		Iolarico
Entity Type, Mark all tha			Residency Sta		
Decedent's Estate	ESBT	Pooled income fund	X Resident		ident part-year
Simple trust	Grantor type trust	Qualified disability trust	Nonresider		e moved to
X Complex trust	Bankruptcy estate (Ch. 7)	Qualified funeral trust	D		noved from
QSST	Bankruptcy estate (Ch. 11)	Other Other	Date of c	nange	
Taxable Income					
	otal income or (loss) from For			1	835851 00
	nts to federal total income fro		ne 3	2	11299 00
	ive Income Distribution Deduct				
	ributable Net Income from Forr				
Schedule B, L		3a	521012 00		
	stments to Distributable Net				
and the second second second	olumn B, Line 3	3b	11299 00		
	pt income included on line 3b	3c	00		
	b. Then subtract line 3c.				
	ana Income Distribution Dedu		e Net Income.	3	532311 00
	ive Income Distribution Deduc				
based on distr	ribution requirements from For	m 1041,			
Schedule B, L		4a	00		
	stments to Income Distribution	on Deduction			
	le I, Column C, Line 3	4b	00		
4c Net tax-exem	pt income included on line 4b	4c	00		
	b. Then subtract line 4c.				
This is yo	our Montana Income Distribu	ıtion Deduction based on ı	equirements.	4	00
5 Enter the lesser of	line 3 or line 4. This is your M	Montana Income Distribution	Deduction	5	00
6 Montana estate or	generation skipping transfer	tax deduction			
Mark the box	if this deduction is different for	or Montana tax purposes		6	00
7 Add lines 1 and 2.	Then subtract lines 5 and 6.				
	This is your Fid	uciary Montana Adjusted	Total Income.	7	847150 00
8 Federal exemption	from Form 1041, line 21			8	100 00
9 Subtract line 8 from	m line 7. This is y	our Fiduciary Montana tax	cable income.	9	847050 00

Name SCHEDULE III TEST TRUST	FEIN	1 2 3 4 5 6 7	8 9			
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 allo	cated 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 a	llocated 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	0				
12b Mineral royalty tax withheld allocated to beneficiaries	12b	0				
12 Subtract line 12b from line 12a.	120	-				
This is the mineral royalty tax withheld allo	ocated to the estate or trust	12	0.0			
13a Total Montana pass-through entity tax from Montana	ocated to the estate of trust		0.0			
Schedules K-1 (PTE), Part V, line 1	13a 00	n				
the water that and are a second to the contract of the contrac	13b 00					
13b Pass-through entity tax allocated to beneficiaries	136	O				
13 Subtract line 13b from line 13a.	aceted to the estate or truct	12	00			
This is the pass-through entity tax allo	ocated to the estate or trust	14	00			
14 2025 estimated tax payments		10.7 (0.7)				
15 Overpayment applied from 2024 return		15	00			
16 Extension payments		16	4216 00			
17 If filing an amended return, payments made with original ref	turn	17	00			
18 Unlocking public lands credit		18	00			
19 If filing an amended return, enter overpayments already ref	unded or applied to 2026.	19	00			
20 Add lines 10 through 18, then subtract line 19.						
	ents and refundable credits		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.	This is your tax due		00			
23 If line 20 is more than line 21, subtract line 21 from line 20.	This is your tax overpaid	. 23	4216 00			
24 Interest on underpayment of estimated taxes (See instruction	ons)	24	00			
25 Late filing and late payment penalties and interest (See inst	tructions)	25	00			
26 Other penalties (See instructions)		26	00			
	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.					
	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.						
25 11 11116 25 15 111015 111011 2010 111111 2010 111111 2010 111111 2010 111111 2010 111111 2010 111111 2010 1111111 2010 1111111 2010 1111111 2010 1111111 2010 1111111 2010 1111111 2010 1111111 2010 1111111 2010 1111111 2010 1111111 2010 1111111 2010 1111111 2010 1111111 2010 1111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 11111111 2010 111111111 2010 11111111 2010 111111111 2010 111111111 2010 111111111 2010 111111111 2010 111111111 2010 111111111 2010 111111111 2010 111111111 2010 111111111 2010 111111111 2010 1111111111	This is your overpayment	t. 29	4216 00			
Why not e-pay? See your op						
If writing a check, make it payable to MON		ENUE				
30 Enter the amount from line 29 that the estate or trust wants ap	oplied to 2026 estimated taxes	30	00			
31 Subtract line 30 from line 29.	This is your refund		4216 00			
or oubtract life of from life 20.	· ····c io jour roland					



Name COMPANIE III MECH MANIE	FEIN 1234	156789
Name SCHEDULE III TEST TRUST	T LIN	
Fiduciary Income Tax Calculation	4	847050 00
1 Total Montana taxable income from page 1, line 9	1	221313 00
2 Enter your net long-term capital gains (See instructions)	2	
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. This is your Montana net long-term capital gain	ins tax. 11	9074 00
12 Figure your tax on the amount on line 4 using the Montana Ordinary Income Tax T	Гable.	
This is your Montana ordinary inco	me tax. 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	
This is your Montana income tax liability before nonrefundable	credite 13	45739 00
	14	00
14 Credit for income taxes paid to another state or country (See instructions)	***************************************	00
15 Other nonrefundable tax credits. Enter name and identifying number (See instruct	16	00
	15	00
16 Add lines 14 and 15, then subtract from 13.		2.00
This is your income tax after nonrefundable		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. This is your total tax	liability. 19	00
Direct Deposit Your Refund Complete 1, 2, and 3. (See instructions)		
1 Routing Number	ng Saving	ns
2 Added the transfer		
3 Mark this box if this refund is going to an account that is located outside of the	e Officed Glaces G	i its territories.
REQUIRED – Signature, Paid Preparer, and Third-Party D Under penalties of false swearing, I declare that I have examined this return, including statements, and to the best of my knowledge and belief, it is true, correct, and complete Fiduciary (or officer representing fiduciary)	g accompanying sete.	
Signature X	0 2 6 FEIN 3	L 2 3 4 5 6 7 8 9 L 0 6 4 4 4 6 9 0 0
Signature X Date 1 0 1 3 2	Phone 4	1064446900
	1 110110	
Tax Preparer		
	Date :	1 0 1 5 2 0 2 6
Signature Print Name TANE DREDABER		1064446900
Print Name JANE PREPARER		250999999
Mark this box if you allow the DOR to discuss this tax return with your tax prepare	ioi. I iiiv	





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
		Α		В	С	
		Net Adjustments to		Adjustments to Distributable	Adjustments to	
Montana Adjustments to Everywhere Income		Federal Income		Net Income	Actual Distribution	
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
Adjustments to Montana Source Income						
4 Total additions to						
Montana source income	4		00	00		0.0
5 Total subtractions to						
Montana source income	5		00	00		0.0
6 Total of additions and subtractions	=:		ia iia			00
to Montana source income	6		00	0.0		0.0
			00	00		00

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

Name SCHEDULE III TEST TRUST	F	EIN 123456789				
	Α	В				
	Montana Everywhere	Montana Source Income of				
	Income of the Fiduciary	the Fiduciary				
1 Interest income	00	00				
2 Ordinary dividends 2	00	00				
3 Net short-term capital gains	00	00				
4 Unrecaptured section 1250 gains	00	00				
5 Other portfolio and nonbusiness income	00	00				
6 Ordinary business income	00	00				
7 Net rental real estate income 7	00	00				
8 Other rental income	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 12 (See instruction		12 00				
13 Multiply line 11 by line 12. This is your Montana source	e 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-t	erm capital gains ratio.	15 .				
	16 Montana net long-term capital gains tax from page 3, line 11 (See instructions) 16					
17 Multiply line 15 by line 16. This is your Montana source net lon	g-term capital gains tax.	17 00				
18 Add lines 13 and 17. Enter here and on page 3, line 13.						
This is your total tax on M	ontana source income.	18 00				



25DT0401



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



Name SCHEDULE III TEST TRUST	Fi	EIN	1 2 3 4 5 6 7 8 9
Montana Ordinary Income Tax			
1 Enter your income sourced and taxable to another state or count			
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 countr	y .	_	
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		3	456455 00
4 Enter your total tax liability paid to the other state or country		4	44232 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 ent	er more than 1.000000.		1.000000
7 Multiply line 4 by line 6		7	44232 00
8 Divide line 1 by line 3. Round to 6 decimal places and do not ent	er more than 1.000000.	0.000	1.000000
9 Multiply line 5 by line 8		9	36665 00
10 Enter the lesser of the amounts on lines 4, 7, or 9 here. This is			
tax paid to another state or country for Montai	na ordinary income tax.	10	36665 00
Montana Net Long-Term Capital Gains Tax			
11 Enter your net long-term capital gain sourced and taxable to ano			
that is included in your Montana taxable income or in your Monta			- 00
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.		40	
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 (14	44232 00
15 Enter your Montana net long-term capital gains tax (See instruct	,	15	9074 00
16 Divide line 11 by line 12. Round to 6 decimal places and do not er		16	0.00000
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 ent		18	0.00000
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		20	2 22
	g-term capital gains tax.	20	0 00
Total Credit for Income Taxes Paid to Another State or Cou			
21 Add lines 10 and 20. Enter the total here and on page 3, line 14. If m		04 =	0.0
was completed, enter the total of all schedules.		21	00



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

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Name	FEIN	ī
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	_	313001 00
(See instructions)		
3a If a full-year resident, enter Form 1041, line 9,		
excluding your net long-term capital gains 3a 529711 0)	
3b If a full-year resident, enter expenses related to		
sourced and taxable income 3b 73256 0)	
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	0.00000
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	0.000000
9 Multiply line 5 by line 8	9	•
10 Enter the lesser of the amounts on lines 4, 7, or 9 here. This is your credit for income	. 9	0 00
tax paid to another state or country for Montana ordinary income tax	10	0 00
Montana Net Long-Term Capital Gains Tax	. 10	0 00
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	i i	343604 00
Enter state's abbreviation: V A	12	343604.00
13 If a full-year resident, enter page 3, line 2.	12	343604 00
Part-year residents, enter Schedule II, Column A, line 14.	13	221212 00
14 Enter your income tax liability paid to the other state or country (See instructions)	14	221313 00
15 Enter your Montana net long-term capital gains tax (See instructions)	15	18752 00 9074 00
16 Divide line 11 by line 12. Round to 6 decimal places and do not enter more than 1.000000.	16	1.000000
17 Multiply line 14 by line 16	17	
18 Divide line 11 by line 13. Round to 6 decimal places and do not enter more than 1.000000.		18752 00 1 . 0 0 0 0 0
19 Multiply line 15 by line 18	19	16) 10 10 10 10 10 10 10 10 10 10 10 10 10
20 Enter the lesser of the amounts on lines 14, 17, or 19 here.	19	9074 00
This is your credit for income tax paid to another state or country for	0	
Montana net long-term capital gains tax	20	0074 00
Total Credit for Income Taxes Paid to Another State or Country	20	9074 00
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
and the second s	۷۱ 📗	00





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



Name SCHEDULE III TEST TRUST	EIN	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. This is the S portion taxable income.				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.				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.				
This is your Montana net long-term capital gains tax if the trust is a resident.	13		J	00
14 Montana source net long-term capital gains from Montana Schedule K-1 (PTE),				
Column B, line 9	14		d d	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		i	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		i	00
18 Enter Montana Schedule K-1 (PTE), Column B, line 14	18		Î	00
19 Subtract line 14 from line 18. If less than zero, enter zero.	19		i	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		i	00
22 Residents add lines 13 and 17. Nonresidents and part-year residents add lines 16 and 21	22		i	00
23 Nonrefundable tax credits (See instructions)	23		l	00
24 Endowment Credit recapture tax	24		i	00
25 Add lines 22 and 24. Then subtract line 23. Enter here and on page 3, line 18.				
This is the total ESBT liability.	25			00





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



-	ne SCHEDULE III TEST			FEIN 1 2 3	4 5 6 7 8 9
Pa	t I. Reporting of Special	Transactions			
app 1	ropriate box indicating which	n form the estate or trust fi ral Form 8918 – Material	iled with the Inter Advisor Disclos	tax forms described below. Mark nal Revenue Service for this tax y sure Statement with the Internal ny reportable transactions.	
1	Note: Mark the box if the like eport a like-kind exchange i	e-kind exchange includes l f the properties involved d	Montana propert o not include Mo	th the Internal Revenue Service. Nonresidents do not have to ntana property. perty for property of a like kind.	Yes
	Partnerships with the Intern 26 USC 6038 (reporting with	al Revenue Service. Use respect to controlled fore nips), or section 6046A (re	Form 8865 to repign partnerships)	With Respect to Certain Foreign port the information required unde , section 6038B (reporting of itions, dispositions, and changes i	r
		se Form 8886 to disclose		Disclosure Statement with the ach reportable transaction in whic	Yes
Pai	t II. Amended Return Inf	ormation			
200 12			the reasons for th	e changes you made to your Monta	ana tax return.
	a NOL carryback	Α	В	C	
	b Federal audit	Form or Schedule	Line or Box	Reason	
L	c Amended federal return				
-	d Filing status				
L	_ e Other				





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Montana Schedule K-1 (FID-3)
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	n						
Mark applicable boxes: Final Sc	hedule K-1	Ame	ended Schedule k	K-1			
Name of Estate or Trust						FEIN	
Fiduciary's Name							
Mailing Address							
City		State	ZIP Code				
Part II. Beneficiary Information							
Name						FEIN	
Mailing Address						or SSN	
City		State	ZIP Code			0. 00.1	
What type of entity is this beneficiary?	į						
If beneficiary is an individual, estate, or	trust, the ben	eficiary is a	: 🔲 Full-year res	sident	Part-ye	ar resident	Nonresident
Dort III Montone Adirector and 16				Α			В
Part III. Montana Adjustments (S	see instruct	tions)		Everyw			Montana
			1		00		00
2 Subtractions			. 2		00		00
Part IV. Beneficiary's Share of M	iontana Sc	ource Inco	ome (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	ncome		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	5		9		00		00
10 Net long-term capital gains			10		00		00
Part V. Supplemental Informatio	n	na tal approximation of	MANY SOFF 1.21				
1 Montana income tax withheld on	Forms W2 a	and 1099. (See instructions)			1	00
2 Montana pass-through entity with	holding allo	cated to be	neficiary			2	00
3 Mineral royalty tax withheld alloca	ated to bene	eficiary				3	00
4 Pass-through entity tax credit						4	00
5 Other information. List type				an	d amount.	5	00
Part VI. Tax Credits		a 1000 o 1000					
Code	Credit	Authorization	n Number			Am	ount of credit
1							00
2							00
Part VII. Montana Adjustments D	Jetail: Enter	r the amount	and code of each		nent entered	on Part 3. (See instructions)
1 Code	00 2 Co	de		00	3 Code		ÓO
4 Code	00 5 Co	de		00	6 Code		0.0



25DT0801

	Change Log				
Version	Version				
Date	Test #	Change Description			