



2019 Montana Income Tax Return for Estates and Trusts

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

For calendar year 2019 or tax year beginning MMDDYYYY and ending MMDDYYYY

Table with columns: Mark all that apply, Name of Estate or Trust, FEIN, and various beneficiary types. Includes checkboxes for Initial, Final, Amended, and Refund returns.

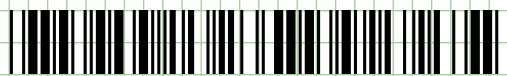
Table for Entity Type and Residency Status. Includes checkboxes for Decedent's estate, Simple trust, Complex trust, and various trust types.

Enter amounts on lines 1 through 17 corresponding to your federal return. Round to the nearest dollar. If no entry, leave blank.

Table for Income (lines 1-9). Includes categories like Interest income, Dividends, Business income, Capital gain, Rents, Farm income, and Other income.

Line 9 must equal the total income reported on federal Form 1041 (See instructions for Electing Small Business Trust).

Table for Deductions and Exemptions (lines 10-24). Includes Interest, Taxes, Charitable deduction, Attorney fees, and Montana-specific adjustments.



19DT01XX

Taxes and Credits

Payments and Refundable Credits

Tax

Penalties and Interest

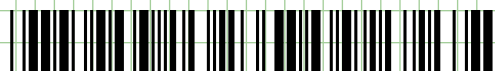
Continue to page 3 for the calculation of the amount the entity owes or its refund.

2019 Montana Fiduciary Income Tax Table

Table with 5 columns: If Your Taxable Income Is More Than, But Not More Than, Multiply Your Taxable Income By, And Subtract, This Is Your Tax. It shows tax rates from 1% to 6.9% based on income brackets.

For example: Taxable income \$6,800 X 3% (0.030) = \$204 \$204 minus \$85 = \$119 tax

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired.



19DT02XX

FEIN XXXXXXXXXX

Amount the Entity Owes or Its Refund

50 If the estate or trust has a tax due (amount on line 44), add lines 44 and 49 or, if the estate or trust has a tax overpayment (amount on line 45) and it is less than line 49, subtract line 45 from line 49. Enter the result. This is the amount the estate or trust owes. 50 XXXXXXXXXXXXXXXX 00 Why not e-pay? See your options at mtrevenue.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE. 51 If the estate or trust has a tax overpayment (amount on line 45) and it is greater than line 49, subtract line 49 from line 45. Enter the result. This is your overpayment. 51 XXXXXXXXXXXXXXXX 00 52 Enter the amount on line 51 that the estate or trust wants applied to the 2020 estimated tax 52 XXXXXXXXXXXXXXXX 00 53 Subtract line 52 from line 51 and enter the result. This is your refund. 53 XXXXXXXXXXXXXXXX 00

For direct deposit of your refund, 1. RTN# XXXXXXXXXX 2. ACCT# XXXXXXXXXXXXXXXXXXXX complete 1, 2, 3 and 4. See 3. If using direct deposit, the estate or trust is required to mark one box. X Checking X Savings instructions. 4. Is this refund going to an account that is located outside of the United States or its territories? X Yes X No

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.

Signature of Fiduciary (or officer representing fiduciary) Date FEIN of Fiduciary (if a financial institution) Telephone Number X MMDDYYYY XXXXXXXXXX XXX XXX XXXX

Print/Type Preparer's Name Preparer's Signature Date PTIN Firm's Name Firm's FEIN Firm's Address Telephone Number

Mark the box to allow your tax preparer to discuss this return with us. X

Send your completed Form FID-3 to: Montana Department of Revenue PO Box 8021 Helena, MT 59604-8021

Schedule A - Schedule of Additions

1 Interest and mutual fund dividends from state, county, or municipal bonds from other states 1 XXXXXXXXXXXXXXXX 00 2 Dividends not included in federal total income 2 XXXXXXXXXXXXXXXX 00 3 Taxable federal refund 3 XXXXXXXXXXXXXXXX 00 4 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income 4 XXXXXXXXXXXXXXXX 00 5 All state and local taxes included on page 1, line 11 5 XXXXXXXXXXXXXXXX 00 6 Expenses allocated to U.S. obligations 6 XXXXXXXXXXXXXXXX 00 7 Federal net operating loss carryover included on page 1, line 15b 7 XXXXXXXXXXXXXXXX 00 8 Other income. List type XXXXXXXXXXXXXXXX and amount 8 XXXXXXXXXXXXXXXX 00 9 Add lines 1 through 8. Enter the total on page 1, line 18. This is your total additions. 9 XXXXXXXXXXXXXXXX 00



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Schedule B – Schedule of Deductions/Subtractions

Table with 10 rows for Schedule B deductions. Includes items like 'Exempt interest and mutual fund dividends', 'State tax refunds', and 'Other recoveries'. Total line 10: 'This is your total deductions/subtractions.'

Schedule C – Montana Distributable Net Income (MDNI) and Montana Income Distribution Deduction (MIDD)

Table with 13 rows for Schedule C. Includes items like 'Montana adjusted total income or (loss)', 'Federal tax exempt income', and 'Montana adjusted tax exempt interest income'. Total line 13: 'This is your Montana income distribution deduction.'



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Schedule D – Beneficiaries and Montana Income Distributions

A Montana Schedule K-1 is required for every beneficiary receiving a Montana income distribution. If more than 8 beneficiaries, see instructions.

Table with 8 beneficiary entries. Each entry includes Name, SSN, FEIN, and three rows for federal distribution deduction (1a, 2a, 3a), Montana distribution deduction (1b, 2b, 3b), and their difference (1c, 2c, 3c). All values are masked with 'X's.



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Schedule E – Resident Capital Gains Tax Credit Calculation

Table with 4 rows for Schedule E calculations. Row 1: Enter the capital gain or (loss) from page 1, line 4. Row 2: Enter the net capital gains reported on federal Form 1041, Schedule D, Part III, line 19, column (1) Beneficiaries. Row 3: Subtract line 2 from line 1. Row 4: Multiply line 3 by 2% (.02). Enter here and on page 2, line 27. This is your allowable resident capital gains tax credit.

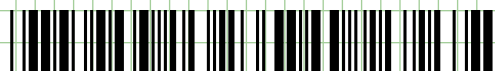
Schedule F – Nonresident /Part-Year Resident Estate and Trust Tax

Table with 18 rows for Schedule F calculations. Columns include: Description, Total undistributed income (A), Montana source income included in column A (B), and Tax. Rows include interest income, dividends, business income, rental real estate, farm income, ordinary gain, other income, and a final calculation for nonresident/part-year resident tax after capital gains tax credit.

Schedule F applies to nonresident and part-year resident estates and trusts only. The fiduciary will use this schedule to compute the ratio of undistributed Montana source income to total undistributed income. This ratio is then multiplied by the tax from page 2, line 26, and reduced by the capital gains credit on Schedule F, line 17, to determine the nonresident or part-year resident tax to be reported on page 2, line 28a.

Column A – For lines 1 through 13, start with the corresponding line on page 1 and reduce that amount by any income distributed to the beneficiaries.

Column B – For lines 1 through 13, report the amount of Montana source income included in column A.



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Schedule G – S Portion Tax Calculation of ESBT

Table with 16 rows for Schedule G. Columns include line number, description, and numerical values. Key entries include 'Total federal adjusted ESBT income', 'Montana adjusted ESBT income', 'Montana taxable ESBT income', and 'S portion tax liability'.

Schedule H – Reporting of Special Transactions, NOL and Amended Return Information

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.

- List of four items for reporting special transactions: 1. Form 8918 - Material Advisor Disclosure Statement; 2. Form 8824 - Like-Kind Exchanges; 3. Form 8865 - Return of U.S. Persons With Respect to Certain Foreign Partnerships; 4. Form 8886 - Reportable Transaction Disclosure Statement.

Part II. Net Operating Loss Election for Farming Losses

If you do not want to carry your 2019 farming loss back, mark the box. You must make this election by the due date (including extension) for filing your income tax return.

Part III. Amended Return Information

Table for Part III with columns: Mark the appropriate box, In the table below, indicate the reasons for the changes you made to your Montana tax return, Form or Schedule, Line or Box, Reason.



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Montana Schedule K-1 (FID-3)

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

For the calendar year 2019, or tax year beginning MMDDYYYY and ending MMDDYYYY

Mark applicable boxes: [X] Final Schedule K-1 [X] Amended Schedule K-1

Part 1 Estate or Trust Information

Name of Estate or Trust FEIN XXXXXXXXXXXX
Fiduciary's Name
Mailing Address
City State ZIP Code

Part 2 Beneficiary Information

Beneficiary's Name FEIN XXXXXXXXXXXX
Mailing Address OR SSN XXXXXXXXXXXX
City State ZIP Code

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

Part 3 Montana Adjustments

A Montana additions to income. Adjustment for smaller federal estate and trust taxable distributions. A XXXXXXXXXXXX 00
B Montana deductions from income. Adjustment for larger federal estate and trust taxable distribution. B XXXXXXXXXXXX 00

Part 4 Beneficiary's Share of Montana Source Income (Loss)

1 Interest income 1 XXXXXXXXXXXX 00
2 Dividends 2 XXXXXXXXXXXX 00
3 Business income or (loss) 3 XXXXXXXXXXXX 00
4 Capital gain or (loss) 4 XXXXXXXXXXXX 00
5 Rents, royalties, partnerships, S corporations, other estates and trusts, etc. 5 XXXXXXXXXXXX 00
6 Net farm income or (loss) 6 XXXXXXXXXXXX 00
7 Ordinary gain or (loss) 7 XXXXXXXXXXXX 00
8 Other income. List type XXXXXXXXXXXX and amount. 8 XXXXXXXXXXXX 00
9 Montana source additions to income reported on Form FID-3, Schedule A. Include a list with types XXXXXXXXXXXX and amount. 9 XXXXXXXXXXXX 00

Part 5 Supplemental Information

1 Montana mineral royalty tax withheld 1 XXXXXXXXXXXX 00
2 Other information. List type XXXXXXXXXXXX and amount. 2 XXXXXXXXXXXX 00



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