



2012 Fiduciary Extension Payment Worksheet

15-30-2604, MCA

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|-------------------------|--|
| Name of Estate or Trust | Federal Employer Identification Number |
|-------------------------|--|


Fiduciaries may not need to complete this worksheet if the estate or trust meets certain criteria. Please see the instructions.

Complete lines 1 through 9 to determine your 2012 filing extension payment.

| | | | |
|---|----|--|--|
| 1. Enter 100% of your 2011 tax liability, as reported on your 2011 Form FID-3, line 36..... | 1. | | |
| 2. Enter the tax liability from your 2012 Form FID-3, line 36. If you are not able to determine your 2012 tax liability, enter the amount from line 1 above on line 4, then go to line 5..... | 2. | | |
| 3. Multiply line 2 by 90% (0.90) | 3. | | |
| 4. Enter the smaller of line 1 or line 3..... | 4. | | |
| 5. Enter the amount of any 2012 Montana income tax withheld and/or mineral royalty tax withheld that is reported on federal Form(s) W-2 or 1099. (Include any tax withheld by an S corporation or partnership reported to you on Montana Schedule K-1.)..... | 5. | | |
| 6. Enter the amount of your 2012 estimated tax payments. (Include in this amount, when applicable, your 2011 overpayment that was credited to 2012.)..... | 6. | | |
| 7. Enter the amount of your 2012 refundable credits. (This includes your film employment production credit, film qualified expenditures credit, Insure Montana credit or temporary emergency lodging credit.)..... | 7. | | |
| 8. Add lines 5, 6 and 7. This is your total payments and offsets. | 8. | | |
| 9. If line 8 is greater than line 4, enter zero. You do not have to make an extension payment. If line 8 is less than line 4, subtract line 8 from line 4. This is the amount that you owe on or before April 15, 2013, to receive an extension to file your tax return. | 9. | | |

Form-FID Montana Estate or Trust Tax Payment Voucher

Please use this voucher to ensure proper credit of your payment. Also, write your federal identification number and tax year on your check.
Why not e-pay? See your options at revenue.mt.gov.

| | | | |
|---|---|--|--|
| <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | 1. Current Year 2. Estimated 3. Extension 4. Amended | Name _____ Phone Number _____  <small>*12AM0101*</small> | 5. Period Ending Date 12 31 2012 6. FEIN <input style="width: 100%;" type="text"/> 7. Amount Paid <input style="width: 100%;" type="text"/> |
| Department of Revenue PO Box 6309 Helena, MT 59604-6309 | | | |

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Form EXT-FID Instructions

New! Beginning in tax year 2012, a taxpayer that has a tax liability of \$200 or less will receive an automatic six month extension to file and pay. However, if the tax is not paid on or before the extended due date, penalty and interest must be added to the tax due from the original due date of the return.

Does a fiduciary need to complete this worksheet?

The fiduciary does not need to complete this worksheet if any of the following applies to the estate or trust:

- **New!** The estate's or trust's 2012 tax liability as reported on Form FID-3, line 50 is \$200 or less.
- The estate or trust paid 100% of its 2011 tax liability as reported on the 2011 Form FID-3, line 50.
- The estate or trust paid at least 90% of its 2012 tax liability as reported on the 2012 Form FID-3, line 50.
- The estate or trust is a first-time filer.
- The estate or trust had zero or negative taxable income for 2011.

How can a fiduciary of an estate or trust receive an extension to file a Montana tax return?

Fiduciaries can be granted an automatic extension of time of up to six months for filing a Montana income tax return if:

- **New!** The estate or trust's 2012 tax liability is \$200 or less.
- The fiduciary paid 100% of the estate or trust's 2011 Montana income tax liability through estimated tax payments, withholding, or a combination of both by April 15, 2013.
- The fiduciary paid 90% of the estate or trust's 2012 Montana income tax liability through estimated tax payments, withholding, or a combination of both by April 15, 2013.
- The estate or trust is a first time filer.
- The estate or trust had zero or negative taxable income for 2011.

The estate or trust has a valid Montana extension but did not pay the entire 2012 income tax liability by April 15, 2013. Is the outstanding Montana income tax liability subject to penalties and interest?

It may be.

If the estate or trust qualifies for an extension because its 2012 tax liability is \$200 or less, the estate or trust also qualifies for an extension to pay and will not be subject to penalties and interest if the 2012 income tax liability is paid by the extended due date of the return.

If the estate or trust qualifies for an extension for any

other reason, but the estate or trust has not paid its entire 2012 income tax liability by April 15, 2013, the estate or trust is relieved of the late file penalty but is not relieved of the late payment penalty and interest on the outstanding Montana income tax liability.

If the fiduciary does not pay the full amount of the 2012 income tax liability by April 15, 2013, the estate or trust will be charged a late payment penalty. This penalty is equal to 1.2% per month or fraction of a calendar month on the unpaid tax. This penalty cannot exceed 12% of the tax due.

If the fiduciary does not pay the tax liability by April 15, 2013, the estate or trust will be charged interest at a rate of 8% per year, accruing daily and beginning on the due date of the return and continuing until the tax is paid.

How does the estate or trust make an extension payment?

The fiduciary will need to complete this form to determine the amount of the extension payment for the estate or trust. If there is more than \$1 on line 9, please pay the amount on line 9 on or before April 15, 2013. If the estate or trust is a fiscal year taxpayer, the payment is due on or before the 15th day of the fourth month after the close of the tax year.

- **Pay electronically.** An extension payment can be made electronically by e-check or credit card. Please visit our website at revenue.mt.gov under Online Services. There is no fee for an e-check, but a small fee is applied for a credit card payment.
- **Pay by personal check, money order or cashier's check.** If paying by personal check, money order or cashier's check, please complete the Montana Estate or Trust Payment Voucher on the previous page. Make the check payable to the Montana Department of Revenue. Please remember to sign the check, and write the federal identification number and "Tax Year 2012-EXT" on the memo line. Mail the payment and payment voucher to the following address:

Montana Department of Revenue
PO Box 6309
Helena, MT 59604-6309

Administrative Rules of Montana: 42.15.316

Questions? Please call us toll free at (866) 859-2254 (in Helena, 444-6900)