

Worksheet I - Credit for an Income Tax Liability Paid to Another State or Country
Full-year Resident Only

1. Enter the income sourced and taxable to another state or country (see instructions) that is included in Montana income on Form FID-3, line 25 or, if an ESBT trust, on Schedule G, line 3	1.	
2. Enter the total of all income sourced and taxable to the other state or country Indicate state's abbreviation. <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>	2.	
3. Enter the total Montana income from Form FID-3, line 25 or, if an ESBT trust, from Schedule G, line 3	3.	
4. Enter your total income tax liability paid to the other state or country	4.	
5. Enter the Montana tax liability from Form FID-3, line 28 or, if an ESBT trust, from Schedule G, line 6	5.	
6. Divide line 1 by line 2 . Enter the percentage, but not more than 100%.....	6.	<input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> . <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> %
7. Multiply line 4 by line 6 and enter the result (when calculating credit for taxes paid to another country, see instructions)	7.	
8. Divide line 1 by line 3 . Enter the percentage, but not more than 100%.....	8.	<input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> . <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> %
9. Multiply line 5 by line 8 and enter the result	9.	
10. If an estate or non-ESBT trust, enter here and on Form FID-3, line 31 , the smaller of the amounts reported on line 4, 7 or 9 above. If an ESBT trust, enter here and on Schedule G, line 7a , the smaller of the amounts reported on line 4, 7 or 9 above. This is the estate or trust's credit for an income tax paid to another state or country.	10.	

Worksheet II - Credit for an Income Tax Liability Paid to Another State or Country
Part-year Resident Only

1. Enter the income sourced and taxable to another state or country (see instructions) that is included in Montana income on Schedule F, line 14 or, if an ESBT trust, on Schedule G, line 8b	1.	
2. Enter all income sourced and taxable to the other state or country. Indicate state's abbreviation. <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>	2.	
3. Enter the total Montana income from Schedule F, line 14 or if an ESBT trust, from Schedule G, line 8b	3.	
4. Enter your total income tax liability paid to the other state or country	4.	
5. Enter the Montana tax liability from Form FID-3, line 28a or, if an ESBT trust, from Schedule G, line 6	5.	
6. Divide line 1 by line 2 . Enter the percentage, but not more than 100%.....	6.	<input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> . <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> %
7. Multiply line 4 by line 6 and enter the result (when calculating credit for taxes paid to another country see instructions)	7.	
8. Divide line 1 by line 3 . Enter the percentage, but not more than 100%.....	8.	<input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> . <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> %
9. Multiply line 5 by line 8 and enter the result	9.	
10. If a non-ESBT trust, enter here and on Form FID-3, line 31 , the smaller of the amounts reported on line 4, 7 or 9 above. If an ESBT trust, enter here and on Schedule G, line 7a , the smaller of the amounts reported on line 4, 7 or 9 above. This is the trust's credit for an income tax paid to another state or country.	10.	

Instructions for Worksheets I and II are on page 13.