



2022 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 2022 or tax year beginning and ending

Page 1

Mark all that apply.	Name of Estate or Trust	FEIN	<input type="text"/>
<input type="checkbox"/> Initial return			
<input type="checkbox"/> Final return	Name and Title of Fiduciary	Date Entity Created	<input type="text" value="MMDDYYYY"/>
<input type="checkbox"/> Amended return		Enter number of:	
<input type="checkbox"/> Refund return	Mailing Address	Schedules K-1 included	<input type="text"/>
<input type="checkbox"/> Estate or filing trust		Resident beneficiaries	<input type="text"/>
<input type="checkbox"/> made a Section 645 election	City	Nonresident beneficiaries	<input type="text"/>
	State	Other types of beneficiaries	<input type="text"/>
	ZIP Code + 4		<input type="text"/>

Entity Type. Mark all that apply.				Residency Status			
<input type="checkbox"/> Decedent's estate	<input type="checkbox"/> Qualified disability trust	<input type="checkbox"/> Bankruptcy estate (Chapter 11)	<input type="checkbox"/> Resident	<input type="checkbox"/> Resident part-year			
<input type="checkbox"/> Simple trust	<input type="checkbox"/> ESBT	<input type="checkbox"/> Pooled income fund	<input type="checkbox"/> Nonresident	State moved to	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Complex trust	<input type="checkbox"/> Grantor type trust	<input type="checkbox"/> Qualified funeral trust		State moved from	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/> Bankruptcy estate (Chapter 7)	<input type="checkbox"/> Other <input type="text"/>		Date of change	<input type="text" value="MMDDYYYY"/>		

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

Income	1 Interest income	1	<input type="text"/>	00
	2 Ordinary dividends	2	<input type="text"/>	00
	3 Business income or (loss) Federal Business Code/NAICS <input type="text"/>	3	<input type="text"/>	00
	4 Capital gain or (loss)	4	<input type="text"/>	00
	5 Rents, royalties, partnerships, other estates and trusts, etc.	5	<input type="text"/>	00
	6 Farm income or (loss)	6	<input type="text"/>	00
	7 Ordinary gain or (loss)	7	<input type="text"/>	00
	8 Other income. List type <input type="text"/> and amount.	8	<input type="text"/>	00
	9 Add lines 1 through 8. This is your total federal income.	9	<input type="text"/>	00

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

Deductions and Exemptions	10 Interest	10	<input type="text"/>	00
	11 Taxes (do not include federal income tax deduction)	11	<input type="text"/>	00
	12 Fiduciary fees	12	<input type="text"/>	00
	13 Charitable deduction	13	<input type="text"/>	00
	14 Attorney, accountant, and return preparer fees	14	<input type="text"/>	00
	15a Other deductions (include schedule)	15a	<input type="text"/>	00
	15b Net operating loss deduction (See instructions)	15b	<input type="text"/>	00
	16 Add lines 10 through 15b	16	<input type="text"/>	00
	17 Federal adjusted total income or (loss). Subtract line 16 from line 9. (The amount on this line must equal federal Form 1041, line 17.)	17	<input type="text"/>	00
	18 Montana additions from Schedule A, line 9	18	<input type="text"/>	00
	19 Montana deductions and subtractions from Schedule B, line 10	19	<input type="text"/>	00
	20 Add lines 17 and 18, then subtract line 19. This is your Montana adjusted total income or (loss).	20	<input type="text"/>	00
	21 Montana income distribution deduction from Schedule C, line 13, but not less than zero	21	<input type="text"/>	00
	22 Federal taxes paid or accrued on undistributed income	22	<input type="text"/>	00
	23 Exemption	23	<input type="text" value="2710"/>	00
	24 Subtract lines 21, 22, and 23 from line 20. This is your Montana taxable income.	24	<input type="text"/>	00

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Taxes and Credits	25	Montana taxable income from line 24	25		00
	26	Tax from the tax table. If line 25 is zero or less, enter 0.	26		00
	27	Resident capital gains tax credit on undistributed capital gains from Schedule E, line 4	27		00
	28	Subtract line 27 from line 26. If zero or less, enter 0. This is your resident tax after capital gains tax credit.	28		00
	28a	Nonresident, part-year resident tax after capital gains credit from Schedule F, line 18, but not less than zero	28a		00
	29	Tax on lump sum distributions	29		00
	30	Add line 28 or 28a and line 29. This is your total tax.	30		00
	31	Credit for taxes paid to other states or countries (See instructions)	31		00
	32	Other nonrefundable credits. List credit forms.	32		00
	33	Add lines 31 and 32. This is your total nonrefundable credits.	33		00
Payments and Refundable Credits	34	Subtract line 33 from line 30. If zero or less, enter 0.	34		00
	35	Endowment credit recapture tax	35		00
	36	Add lines 34, 35, and the ESBT tax liability from Schedule G, line 16. This is your tax liability.	36		00
	37a	Total Montana income tax withheld. Include federal Forms W-2 and 1099.	37a		00
	37b	Montana income tax withheld allocated to beneficiaries	37b		00
	37	Subtract line 37b from 37a. This is your Montana income tax withheld allocable to the estate or trust.	37		00
	38a	Total Montana pass-through entity withholding from Montana Schedules K-1 (PTE), Part 5, line 3	38a		00
	38b	Montana pass-through entity withholding allocated to beneficiaries	38b		00
	38	Subtract line 38b from 38a. This is your Montana pass-through entity withholding allocable to the estate or trust.	38		00
	Tax	39a	Total Montana mineral royalty tax withheld from federal Forms 1099 or Montana Schedules K-1 (PTE), Part 5, line 4	39a	
39b		Mineral royalty tax withheld allocated to beneficiaries	39b		00
39		Subtract line 39b from 39a. This is your mineral royalty tax withheld allocable to the estate or trust.	39		00
40		2022 estimated tax payments	40		00
41		Overpayment applied from the 2021 return	41		00
42		Other Payments	42		00
43		If filing an amended return, payments made with original return	43		00
44		If filing an amended return, enter overpayments already refunded or applied to 2023.	44		00
45		Refundable credits. List credit forms.	45		00
46		Add lines 37 through 45. This is your total payments and refundable credits.	46		00
Penalties and Interest	47	If line 36 is greater than line 46, subtract line 46 from line 36. This is your tax due.	47		00
	48	If line 46 is greater than line 36, subtract line 36 from line 46. This is your tax overpaid.	48		00
	49	Interest on underpayment of estimated taxes (See instructions)	49		00
	50	Late filing, late payment penalties and interest (See instructions and table)	50		00
	51	Other penalties (See instructions)	51		00
	52	Add the amounts on lines 49 through 51. This is your total penalties and interest.	52		00

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

2022 Montana Fiduciary Income Tax Table

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$3,300	1% (0.010)	\$0	
\$3,300	\$5,800	2% (0.020)	\$33	
\$5,800	\$8,900	3% (0.030)	\$91	
\$8,900	\$12,000	4% (0.040)	\$180	

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$12,000	\$15,400	5% (0.050)	\$300	
\$15,400	\$19,800	6% (0.060)	\$454	
More Than \$19,800		6.75% (0.0675)	\$603	

For example: Taxable income \$6,800 X 3% (0.030) = \$204 \$204 minus \$91 = \$113 tax

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



FEIN

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Amount the Entity Owes
or Its Refund

53 If the estate or trust has a tax due (amount on line 47), add lines 47 and 52 **or**, if the estate or trust has a tax overpayment (amount on line 48) and it is less than line 52, subtract line 48 from line 52.

Enter the result. **This is the amount the estate or trust owes.** 53

00

Why not e-pay? See your options at [MTRevenue.gov](https://mtrevenue.gov). If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.

54 If the estate or trust has a tax overpayment (amount on line 48) and it is greater than line 52, subtract line 52 from line 48. Enter the result.

This is your overpayment. 54

00

55 Enter the amount on line 54 that the estate or trust wants applied to the 2023 estimated tax

55

00

56 Subtract line 55 from line 54. Enter the result.

This is your refund. 56

00

To direct deposit your refund,
complete 1, 2, 3 and 4.
(See instructions)

1. RTN#

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2. ACCT#

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3. If using direct deposit, the estate or trust is required to mark one box.

Checking

Savings

4. Is this refund going to an account that is located outside of the United States or its territories?

Yes

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

M	M	D	D	Y	Y	Y	Y
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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. ☐

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

00

2 Dividends not included in federal total income

2

00

3 Taxable federal refund

3

00

4 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income

4

00

5 All state and local taxes included on page 1, line 11

5

00

6 Expenses allocated to U.S. obligations

6

00

7 Federal net operating loss carryover included on page 1, line 15b

7

00

8 Other income. List type

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and amount.

8

00

9 Add lines 1 through 8. Enter the total on page 1, line 18.

This is your total additions. 9

00



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Schedule B – Schedule of Deductions/Subtractions

1	Exempt interest and mutual fund dividends from federal bonds, notes, and other obligations	1		00
2	State tax refunds included on page 1, line 8	2		00
3	Other recoveries of amounts deducted in earlier years that did not reduce Montana taxable income	3		00
4	Partial Pension, Annuity, and IRA income exemption (See worksheet and instructions)	4		00
5	Subtraction for federal taxable U.S. Railroad Retirement Board benefits (Tier I and Tier II)	5		00
6	Expenses allocated to other states' interest and mutual fund dividends	6		00
7	Montana net operating loss carryover from Montana Form NOL	7		00
8	State and local taxes (limited to \$10,000, see instructions)	8		00
9	Other subtractions. List type <input type="text"/> and amount.	9		00
10	Add lines 1 through 9. Enter the total on page 1, line 19. This is your total deductions/subtractions.	10		00

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

1	Montana adjusted total income or (loss) from page 1, line 20.	1		00
	If Montana adjusted total income and the total from page 1, line 4 are losses, use the smaller loss.			
2a	Add: Federal tax-exempt income (gross)	2a		00
2b	Less: Expenses allocated to federal tax-exempt income	2b		00
2c	Add: Income from federal obligations that is tax-exempt for Montana	2c		00
2d	Less: Expenses allocated to income from federal obligations that are tax-exempt for Montana	2d		00
2e	Add: Expenses allocated to non-Montana municipal income taxable to Montana	2e		00
2f	Less: Non-Montana municipal income taxable to Montana	2f		00
2	Montana adjusted tax-exempt interest income	2		00
3a	Enter the amount from federal Form 1041, Schedule B, line 3	3a		00
3b	Enter the amount from federal Form 1041, Schedule B, line 4	3b		00
3c	Enter the amount from federal Form 1041, Schedule B, line 5	3c		00
3	Add lines 3a through 3c. This is your total net capital gains.	3		00
4	If the amount on page 1, line 4 is a gain, enter as a negative number. If the amount on page 1, line 4 is a loss, enter the loss as a positive number.	4		00
5	Combine lines 1 through 4. If zero or less, enter 0. This is your Montana distributable net income.	5		00
6	If a complex trust, enter the accounting income for the tax year as determined under the governing instrument	6		00
7	Income required to be distributed currently	7		00
8	Other amounts paid, credited, or otherwise required to be distributed	8		00
9	Add lines 7 and 8. This is your actual total distributions for the year.	9		00
10	Tax-exempt income included in actual distributions included on line 9	10		00
11	Subtract line 10 from line 9. This is your tentative income distribution deduction based on actual distributions.	11		00
12	Subtract line 2 from line 5. If zero or less, enter 0. This is your tentative income distribution deduction.	12		00
13	Enter the smaller of line 11 or line 12 here, and on page 1, line 21. If zero or less, enter 0. This is your Montana income distribution deduction.	13		00



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



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Schedule E – Resident Capital Gains Tax Credit Calculation

1	Enter the capital gain or (loss) from page 1, line 4	1		00
2	Enter the net capital gains reported on federal Form 1041, Schedule D, Part III, line 19, column (1) Beneficiaries	2		00
3	Subtract line 2 from line 1. If this line is zero or less, you cannot claim a capital gains credit.	3		00
4	Multiply line 3 by 2% (.02). Enter here and on page 2, line 27. This is your allowable resident capital gains tax credit.	4		00

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

		A Total undistributed income	B Montana source income included in column A
1	Interest income	00	00
2	Ordinary dividends	00	00
3	Business income or (loss)	00	00
4	Capital gain or (loss)	00	00
5	Rental real estate, royalties, partnerships, S corporations, other estates, and trusts, etc.	00	00
6	Farm income or (loss)	00	00
7	Ordinary gain or (loss)	00	00
8	Other income	00	00
9	Interest and mutual fund dividends from other states' state, county, or municipal bonds	00	00
10	Dividends not included in total federal income	00	00
11	Taxable federal refund	00	00
12	Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	00	00
13	Other additions to income and adjustments	00	00
14	Add lines 1 through 13 and enter the result here.	00	00
	Column B is the estate or trust's Montana source income.		
15	Divide the amount in column B, line 14 by the amount in column A, line 14 and enter result here. Round to 6 decimal places and do not enter more than 1.000000.		
16	Enter the tax from page 2, line 26		00
17	Multiply column B, line 4 by 2% (.02). This is your nonresident/part-year resident capital gains credit.		00
18	Multiply the tax on line 16 by the percentage on line 15 and deduct line 17. Enter the result here and on page 2, line 28a. This is your estate or trust nonresident/part-year resident tax after capital gains tax credit.		00

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.



Schedule G – S Portion Tax Calculation of ESBT

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 deductions from ESBT income (Include statement)	3	00
4 Add lines 1 and 2, then subtract line 3. This is your Montana adjusted ESBT income.	4	00
5 Federal income tax paid or accrued on ESBT income	5	00
6 Subtract line 5 from line 4. This is your Montana taxable ESBT income.	6	00
7 Tax from tax table. If line 6 is zero or less, enter 0.	7	00
8 Montana source income	8	00
9 Divide line 8 by line 4 (round to 6 decimal places). This is your nonresident ratio.	9	.
10 Multiply line 7 by line 9. This is your nonresident/part-year resident tax.	10	00
11 Capital gains credit. (See instructions)	11	00
<i>If you are a resident or part-year resident trust, complete line 12. If you are a nonresident trust, skip line 12.</i>		
12 Enter the total credit for income taxes paid to another state or country (See instructions)	12	00
13 Other nonrefundable credits. List credit forms	13	00
14 Combine lines 11 through 13	14	00
15 Endowment credit recapture tax	15	00
16 If a resident trust, add lines 7 and 15, or if a nonresident or part-year resident trust, add lines 10 and 15. Subtract line 14 from the result. If zero or less, enter 0. Enter here and include on page 2, line 36. This is your S portion tax liability.	16	00

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.

- | | |
|---|------------------------------|
| 1 The estate or trust filed federal Form 8918 – Material Advisor Disclosure Statement with the Internal Revenue Service.
Material advisors are required to file Form 8918 for any reportable transactions. | <input type="checkbox"/> Yes |
| 2 The estate or trust filed federal Form 8824 – Like-Kind Exchanges with the Internal Revenue Service.
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. | <input type="checkbox"/> 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). | <input type="checkbox"/> Yes |
| 4 The estate or trust filed federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service.
Use Form 8886 to disclose information for each reportable transaction in which the estate or trust participated. | <input type="checkbox"/> Yes |

Part II. Farming Business Net Operating Loss Carryback Waiver

- ☐ Mark the box if you do not want to carry back your farming business net operating loss.
You must make this election by the due date (including extension) for filing your income tax return.

Part III. Amended Return Information

Mark the appropriate box.

In the table below, indicate the reasons for the changes you made to your Montana tax return.

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

Form or Schedule

Line or Box

Reason

Form or Schedule	Line or Box	Reason



Montana Schedule K-1 (FID-3)

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

For calendar year 2022 or tax year beginning and ending

Part 1 Estate or Trust Information	Mark applicable boxes: <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/> Amended Schedule K-1			
	Name of Estate or Trust	FEIN	<input type="text"/>	
	Fiduciary's Name			
	Mailing Address			
	City	State	ZIP Code	
Part 2 Beneficiary Information	Beneficiary's Name	FEIN	<input type="text"/>	
	Mailing Address	OR		
		SSN	<input type="text"/>	
	City	State	ZIP Code	
	What type of entity is this beneficiary? <input type="text"/>			
If beneficiary is an individual, estate, or trust, the beneficiary is a: <input type="checkbox"/> Full-year resident <input type="checkbox"/> Part-year resident <input type="checkbox"/> Nonresident				
Part 3 Montana Adjustments	A Montana additions to income. Adjustment for smaller federal estate and trust taxable distributions.	A	<input type="text"/>	00
	B Montana deductions from income. Adjustment for larger federal estate and trust taxable distribution.	B	<input type="text"/>	00
Part 4 Beneficiary's Share of Montana Source Income (Loss)	1 Interest income	1	<input type="text"/>	00
	2 Dividends	2	<input type="text"/>	00
	3 Business income or (loss)	3	<input type="text"/>	00
	4 Capital gain or (loss)	4	<input type="text"/>	00
	5 Rents, royalties, partnerships, S corporations, other estates and trusts, etc.	5	<input type="text"/>	00
	6 Net farm income or (loss)	6	<input type="text"/>	00
	7 Ordinary gain or (loss)	7	<input type="text"/>	00
	8 Other income. List type <input type="text"/> and amount.	8	<input type="text"/>	00
	9 Montana source additions to income reported on Form FID-3, Schedule A. Include a list with types <input type="text"/> and amount.	9	<input type="text"/>	00
Part 5 Supplemental Information	1 Montana mineral royalty tax withheld	1	<input type="text"/>	00
	2 Federal income tax paid or incurred allocated to beneficiary. (See instructions)	2	<input type="text"/>	00
	3 Other information. List type <input type="text"/> and amount.	3	<input type="text"/>	00



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