



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.

2025v1

5/2025

For the year Jan 1 – Dec 31, 2025, or the tax year beginning MMDD2025 and ending MMDDYYYY

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

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

Taxable Income

1 Federal adjusted total income or (loss) from Form 1041, line 17	1	00
2 Montana adjustments to federal total income from Schedule I, Column A, Line 3	2	00
3a Federal tentative Income Distribution Deduction based on Distributable Net Income from Form 1041, Schedule B, Line 14	3a	00
3b Montana adjustments to Distributable Net Income from Schedule I, Column B, Line 3	3b	00
3c Net tax-exempt income included on line 3b	3c	00
3 Add lines 3a and 3b. Then subtract line 3c.	3	00
This is your Montana Income Distribution Deduction based on Distributable Net Income.	3	00
4a Federal tentative Income Distribution Deduction based on distribution requirements from Form 1041, Schedule B, Line 13	4a	00
4b Montana adjustments to Income Distribution Deduction from Schedule I, Column C, Line 3	4b	00
4c Net tax-exempt income included on line 4b	4c	00
4 Add lines 4a and 4b. Then subtract line 4c.	4	00
This is your Montana Income Distribution Deduction based on requirements.	4	00
5 Enter the lesser of line 3 or line 4. This is your Montana Income Distribution Deduction.	5	00
6 Montana estate or generation skipping transfer tax deduction	6	00
<input type="checkbox"/> Mark the box if this deduction is different for Montana tax purposes	6	00
7 Add lines 1 and 2. Then subtract lines 5 and 6.	7	00
This is your Fiduciary Montana Adjusted Total Income.	7	00
8 Federal exemption from Form 1041, line 21	8	00
9 Subtract line 8 from line 7. This is your Fiduciary Montana taxable income.	9	00



\*25DT0101\*



Name  FEIN

**Fiduciary Income Tax Calculation**

1 Total Montana taxable income from page 1, line 9	1		00
2 Enter your net long-term capital gains (See instructions)	2		00
3 Enter the lesser of line 1 or line 2	3		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		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		00
10 Multiply line 9 by 4.1% (0.041)	10		00
11 Add lines 8 and 10. <b>This is your Montana net long-term capital gains tax.</b>	11		00
12 Figure your tax on the amount on line 4 using the Montana Ordinary Income Tax Table. <b>This is your Montana ordinary income tax.</b>	12		00
13 Residents add lines 11 and 12. Nonresidents and part-year residents report the tax from Schedule II, Column B, line 18 here. <b>This is your Montana income tax liability before nonrefundable credits.</b>	13		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)	15		00
16 Add lines 14 and 15, then subtract from 13. <b>This is your income tax after nonrefundable credits.</b>	16		00
17 Lump-sum and recapture taxes (See instructions) Code <input type="text"/> Code <input type="text"/>	17		00
18 ESBT Tax Liability from Schedule IV, line 25	18		00
19 Add lines 16, 17, and 18. <b>This is your total tax liability.</b>	19		00

**Direct Deposit Your Refund** Complete 1, 2, and 3. (See instructions)

- 1 Routing Number
- 2 Account Number  ☐ Checking ☐ Savings
- 3 ☐ Mark this box if this refund is going to an account that is located outside of the United States or its territories.

**REQUIRED – Signature, Paid Preparer, and Third-Party Designee**

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.

**Fiduciary** (or officer representing fiduciary)

Signature  Date  FEIN   
Phone

**Tax Preparer**

Signature  Date   
Print Name  Phone   
☐ Mark this box if you allow the DOR to discuss this tax return with your tax preparer. PTIN



\*25DT0301\*



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

2025v1  
5/2025

Name			FEIN						
		A		B			C		
		Net Adjustments to Federal Income		Adjustments to Distributable Net Income			Adjustments to Actual Distribution		
<b>Montana Adjustments to Everywhere Income</b>									
1	Total additions	1	00	00			00		
2	Total subtractions	2	00	00			00		
3	Total of additions and subtractions to everywhere income	3	00	00			00		
<b>Adjustments to Montana Source Income</b>									
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			FEIN						
		A		B					
		Montana Everywhere Income of the Fiduciary		Montana Source Income of 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.		00						
<b>This is your Total Ordinary Income for Montana.</b>									
11	Divide Column B, line 10 by Column A, line 10.	10	00						
<b>This is your Montana source ordinary income ratio.</b>									
12	Montana ordinary income tax from page 3, line 12 (See instructions)	12							00
13	Multiply line 11 by line 12.	13							00
<b>This is your Montana source ordinary income tax.</b>									
14	Net long-term capital gains (See instructions)	14	00						00
15	Divide Column B, line 14 by Column A, line 14.								
<b>This is your Montana source net long-term capital gains ratio.</b>									
16	Montana net long-term capital gains tax from page 3, line 11 (See instructions)	16							00
17	Multiply line 15 by line 16.	17							00
<b>This is your Montana source net long-term capital gains tax.</b>									
18	Add lines 13 and 17. Enter here and on page 3, line 13.	18							00
<b>This is your total tax on Montana source income.</b>									



\*25DT0401\*



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

2025v1  
5/2025

Name											FEIN				
<b>Montana Ordinary Income Tax</b>															
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. Enter State's abbreviation: <input type="text"/>											2	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	00			
3b If a full-year resident, enter expenses related to sourced and taxable income											3b	00			
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. <b>This is your credit for income tax paid to another state or country for Montana ordinary income tax.</b>											10	00			
<b>Montana Net Long-Term Capital Gains Tax</b>															
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: <input type="text"/>											12	00			
13 If a full-year resident, enter page 3, line 2. Part-year residents, enter Schedule II, Column A, line 14.											13	00			
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. <b>This is your credit for income tax paid to another state or country for Montana net long-term capital gains tax.</b>											20	00			
<b>Total Credit for Income Taxes Paid to Another State or Country</b>															
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\*

[illegible]

\*25DT0601\*



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

2025v1  
5/2025

Name

FEIN

## 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. ☐ Yes
- 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 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). ☐ 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. ☐ Yes

## Part II. Amended Return Information

Mark the appropriate box.

- ☐ a NOL carryback
- ☐ b Federal audit
- ☐ c Amended federal return
- ☐ d Filing status
- ☐ e Other

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

A	B	C
Form or Schedule	Line or Box	Reason



\*25DT0701\*



# Montana Schedule K-1 (FID-3)

2025v1  
5/2025

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

For calendar year 2025 or tax year beginning MMDD2025 and ending MMDDYYYY

## Part I. Estate or Trust Information

Mark applicable boxes: ☐ Final Schedule K-1 ☐ Amended Schedule 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

What type of entity is this beneficiary?

If beneficiary is an individual, estate, or trust, the beneficiary is a: ☐ Full-year resident ☐ Part-year resident ☐ Nonresident

## Part III. Montana Adjustments (See instructions)

A Everywhere B Montana

1 Additions	1	00	00
2 Subtractions	2	00	00

## Part IV. Beneficiary's Share of Montana Source Income (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 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 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 1099. (See instructions)	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 <input type="text"/> and amount.	5	00

## Part VI. Tax Credits

Code	Credit Authorization Number	Amount of credit
1	<input type="text"/>	00
2	<input type="text"/>	00

## Part VII. Montana Adjustments Detail: Enter the amount and code of each adjustment entered on Part 3. (See instructions)

1 Code <input type="text"/> 00	2 Code <input type="text"/> 00	3 Code <input type="text"/> 00
4 Code <input type="text"/> 00	5 Code <input type="text"/> 00	6 Code <input type="text"/> 00



\*25DT0801\*