



## Application for Determination of Estate Tax

- The decedent's social security number is required on all forms.
- The personal representative's social security or federal identification number is required on this form.
- The attorney's social security or federal identification number is required on this form.

I hereby make application for determination by the Department of Revenue of the amount of Estate Tax, if any due to the State of Montana by reason of death of the following named decedent.

Decedent's First and Middle Initial	Decedent's Last Name	Social Security Number
Residence (Domicile) at Time of Death	Address of Decedent at Time of Death	Date of Death

Name of Personal Representative, executor, administrator or person completing this form: \_\_\_\_\_  
 \_\_\_\_\_ SSN or FEIN \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
 \_\_\_\_\_

Phone: \_\_\_\_\_

Name of Attorney Representing the Estate: \_\_\_\_\_  
 \_\_\_\_\_ SSN or FEIN \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
 \_\_\_\_\_

Phone: \_\_\_\_\_

Judicial District and County where Will was Probated or Estate Administered	Probate Number

I (we), hereby declare under the penalties for false swearing that this, including attached supplemental schedules, is a true, correct and complete return of all information known by me to exist.

(For Office Use Only)

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Dated this \_\_\_\_\_ Day of \_\_\_\_\_, Year \_\_\_\_\_

\_\_\_\_\_  
 Signature of personal representative or person competing this form

\_\_\_\_\_  
 Attorney or person preparing return

## Computation of Montana Estate Tax

A full copy of the Federal Estate Tax Return, Form 706, must be filed with this return. This form is to be used for both probate and non-probate estates.

1. Total State Death Tax Credit allowed (Federal Form 706) . . . . .	1.		
2. Value of property located outside Montana . . . . .	2.		
3. Value of Montana property . . . . .	3.		
4. Value of all property (line 2 plus line 3) . . . . .	4.		
5. Ratio (line 3 divided by line 4) . . . . .	5.		
6. Montana Estate Tax (line 5 times line 1) . . . . .	6.		
7. Interest for late payment (see instructions) . . . . .	7.		
8. Total due (line 6 plus line 7) . . . . .	8.		
9. Total paid . . . . .	9.		
10. Balance due or refundable (line 8 minus line 9) . . . . .	10.		

### Instructions for Montana Form INH-4

**General Information**

Montana Form INH-4 must be filed for the estate of every decedent whose date of death is after 12-31-00 and their estate is above the federal filing requirement.

This return must be filed by the personal representative of the estate. "Personal Representative" means the personal representative of the decedent, or if there is no personal representative appointed, any person who is in actual or constructive possession of any property included in the gross estate of the decedent.

This return is due and any tax liability is payable within 18 months from the date of death.

**Specific Instructions**

Line 3. Property located in Montana includes all real and tangible property in which the decedent had an interest.

Line 7. Interest is computed from the date of death, at the rate specified per MCA 72-16-909.

All payments are applied to any interest due, with the balance applied to the tax due.

Mail this form to:

Montana Department of Revenue  
 PO Box 5805  
 Helena, MT 59604