

Fiduciary Income Tax Return — 1999

MONTANA

Form FID-3

Rev. 8/99

For the calendar year 1999

or Fiscal Year beginning _____, 1999 and ending _____, 2000

Name of estate or trust	Federal employer identification number
Name and title of fiduciary	Residency status: <i>Check One</i>
Address of fiduciary (Number and street)	<input type="checkbox"/> Resident Full year <input type="checkbox"/> Nonresident Full year
	USE FORM 2X TO AMEND
City, State, and Zip Code	Check One: <input type="checkbox"/> Trust <input type="checkbox"/> Estate <input type="checkbox"/> Grantor

PART I—INCOME

Round to Nearest Dollar

1. Interest income	1.				
2. Dividends	2.				
3. Partnership income (or loss) Attach Federal Schedule E	3.				
4. Income from another estate or trust	4.				
5. Net rent and royalty income (or loss)	5.				
6. Net business and farm income (or loss).. Attach Federal Schedules C, CEZ or F	6.				
7. Capital gain (or loss) (same as federal).. Attach Federal Schedule D, Form 1041	7.				
8. Ordinary gain (or loss) Attach Federal Form 4797	8.				
9. Other income (state nature of income)	9.				
10. Federal total income. Add lines 1 thru 9 (per Federal Form 1041)	10.				
ADDITIONS TO INCOME					
11. Interest on state, county municipal bonds (non-Montana)	11.				
12. Federal income tax refunds (if you deducted the taxes in earlier years)	12.				
13. Other additions (specify)	13.				
14. Total adjustments increasing income (add lines 11 thru 13)	14.				
15. Add lines 10 and 14, enter result	15.				
REDUCTIONS OF INCOME					
16. Interest exclusion for U.S. savings bonds, etc.	16.				
17. Income from sources outside Montana (nonresidents only)	17.				
18. Exempt retirement income (specify)	18.				
19. State refund (if included in line 9 above)	19.				
20. Other reductions (specify)	20.				
21. Total adjustments decreasing income (add lines 16 thru 20)	21.				
22. Montana total income (subtract line 21 from line 15, enter result)	22.				

PART II — DEDUCTIONS Nonresidents are allowed only those deductions attributable to the production of Montana income.

23. Interest	23.				
24. Taxes (federal, property, etc.)	24.				
25. Charitable contributions	25.				
26. Fiduciary fees and administrative expenses	26.				
27. Attorney, accountant and return preparer fees	27.				
28. Casualty or theft losses	28.				
29. Other deductions. Attach a separate sheet listing deductions	29.				
30. Total deductions (add lines 23 thru 29)	30.				
31. Total (subtract line 30 from 22)	31.				
32. Income distribution deduction (see page 2 of FID-3 instructions)	32.				
33. Net income before exemption (subtract line 32 from 31)	33.				
34. Exemptions — \$1,610. (nonresidents must pro-rate)	34.				
35. Taxable income of fiduciary (subtract line 34 from 33)	35.				

Name of estate or trust

36. Taxable income of fiduciary (from page 1)	36.		
37. Tax from tax table below	37.		
38. Tax on lump sum distributions	38.		
39. Subtotal (add lines 37 and 38)	39.		
40. Credits from Form 2A Schedule II Attach Form 2A, Schedule II	40.		
41. Balance (subtract line 40 from 39)	41.		
42. Investment credit recapture from Form RIC	42.		
43. Total tax (total of lines 41 and 42)	43.		
44. Payments on 1999 estimated tax	44.		
45. Montana tax withheld	45.		
46. Total of lines 44 and 45	46.		
REFUND OR TAX DUE			
47. If line 46 is larger than line 43 enter amount OVERPAID	47.		
48. Amount of line 47 to be REFUNDED TO YOU	48.		
49. Amount of line 47 to be credited to your 2000 estimated tax	49.		
50. If line 43 is larger than line 46 enter TAX DUE	50.		
51. Underpayment penalty	51.		
52. Late filing penalty	52.		
53. Late payment penalty	53.		
54. Interest	54.		
55. Total of lines 50 through 54	55.		

NEW **NEW EXTENSION LAW** - Check this box and attach copies of federal extensions(s) to receive a valid Montana extension. See Page 1 of FID-3 instructions for details.

PART III—SCHEDULE OF DISTRIBUTION TO BENEFICIARIES

List name of each beneficiary receiving a portion of distributions reported on line 32, Part II. (If more than 10 beneficiaries, attach separate schedule)

	Social Security Number	Montana Resident Yes or No	Share of Capital Gains	Share of Interest and Dividends	Share of Other Income
1.					
2.		.			
3.		.			
4.		.			
5.		.			
6.		.			
7.		.			
8.		.			
9.		.			
10.		.			

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

Signature of Fiduciary	Preparer other than Fiduciary Name, address and telephone number of preparer
Date	

TAX TABLE

If Taxable Income is:				If Taxable Income is:					
Over	But not over	Multiply by	and Subtract = Tax	Over	But not over	Multiply by	and Subtract = Tax		
\$ 0	\$ 2,000	X	2 %	\$ 0	\$ 16,100	\$ 20,100	X	7 %	\$ 422
\$ 2,000	\$ 4,000	X	3 %	\$ 20	\$ 20,100	\$ 28,200	X	8 %	\$ 623
\$ 4,000	\$ 8,000	X	4 %	\$ 60	\$ 28,200	\$ 40,200	X	9 %	\$ 905
\$ 8,000	\$ 12,100	X	5 %	\$ 140	\$ 40,200	\$ 70,400	X	10 %	\$ 1,307
\$ 12,100	\$ 16,100	X	6 %	\$ 261	\$ 70,400		X	11 %	\$ 2,011

Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$20 = \$52 tax