



# Fiduciary Income Tax Return — 2001

For the calendar year 2001

**MONTANA**  
FID-3  
Rev. 8-01

or Fiscal Year beginning \_\_\_\_\_, 2001 and ending \_\_\_\_\_, 2002

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
City, State, and Zip Code	<b>Use Form 2X To Amend</b> 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) .....	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) .....	8.		
9. Other income (state nature of income) .....	9.		
10. Federal total income. Add lines 1 thru 9 (per Federal Form 1041) .....	10.		
<b>Additions to Income</b>			
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.		
<b>Reductions of Income</b>			
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. <b>Exemptions — \$1,720. (nonresidents must pro-rate)</b> .....	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 2001 estimated tax .....	44.		
45. Montana tax withheld .....	45.		
46. Total of lines 44 and 45 .....	46.		
<b>Refund or Tax Due</b>			
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 2002 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 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 .....	\$ 2,200 ....	X.... 2 % .....	\$ 0	\$17,200 ....	\$21,500 ....	X .....	7 % .....	\$ 452
\$ 2,200 .....	\$ 4,300 ....	X.... 3 % .....	\$ 22	\$21,500 ....	\$30,200 ....	X .....	8 % .....	\$ 667
\$ 4,300 .....	\$ 8,600 ....	X.... 4 % .....	\$ 65	\$30,200 ....	\$43,100 ....	X .....	9 % .....	\$ 969
\$ 8,600 .....	\$12,900 ....	X.... 5 % .....	\$ 151	\$43,100 ....	\$75,400 ....	X .....	10 % .....	\$ 1,400
\$12,900 .....	\$17,200 ....	X.... 6 % .....	\$ 280	\$75,400 .....		X .....	11 % .....	\$ 2,154

**Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax**