



**2010 Extension Payment Worksheet**

15-30-2604, MCA

Name of Estate or Trust	Federal Employer Identification Number
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**Complete lines 1 through 9 to determine your 2010 filing extension payment.**

1. Enter 100% of your 2009 tax liability, as reported on your 2009 Form FID-3, line 36 .....	1.	
2. Enter your total tax due from your 2010 Form FID-3, line 36. If you are not able to calculate your 2010 tax due, enter the amount from line 1 above on line 4, then go to line 5.....	2.	
3. Multiply line 2 by 90% (0.90) and enter the result .....	3.	
4. Enter the smaller of line 1 or line 3 here.....	4.	
5. Enter the amount of your 2010 Montana income tax withheld, the mineral royalty tax withheld that is reported on federal Form(s) W-2 or 1099 and any tax withheld by your S corporation or partnership reported to you on Montana Form PT-WH.....	5.	
6. Enter the amount of your 2010 estimated tax payments. (Include in this amount, when applicable, your 2009 overpayment that was credited to 2010.) .....	6.	
7. Enter the amount of your 2010 refundable credits. (This includes your film employment production credit, film qualified expenditures credit, Insure Montana credit or temporary emergency lodging credit.) .....	7.	
8. Add lines 5, 6 and 7 and enter the result here. <b>This is your total payments and credits.</b> .....	8.	
9. If line 8 is greater than line 4, enter zero on line 9. You do not have to make an extension payment. If line 8 is less than line 4, subtract line 8 from line 4 and enter the result on line 9. <b>This is the amount that you owe on or before April 15, 2011 to receive an extension to file your tax return.</b> .....	9.	

If you have more than \$1 on line 9, complete the Montana Estate or Trust Tax Payment Voucher and mail it with your payment to the Montana Department of Revenue, PO Box 6309, Helena, MT 59604-6309.

Make your check payable to the Montana Department of Revenue. Please sign your check, and write your federal identification number and "Tax Year 2010-EXT" on the memo line.

**Form-FID**

**Montana Estate or Trust  
Tax Payment Voucher**

**Please use this voucher to ensure proper credit of your payment. Also, write your federal identification number and tax year on your check. Use black or blue ink to fill out boxes below.**

Name \_\_\_\_\_

Telephone # \_\_\_\_\_

2. Period Ending Date 12 31 2010

1. Extension



3. FEIN

**Department of Revenue  
PO Box 6309  
Helena, MT 59604-6309**

4. Amount Paid

8011403060000000000006000000000RTPYM500000000000

## General Instructions

### **What if the estate or trust needs more time to file the tax return?**

In order for an estate or trust to be granted an extension of time for filing Form FID-3, both of the following requirements must be met by April 15, 2011:

1. The fiduciary has applied to the IRS by filing federal Form 7004 for an automatic five-month extension to file the federal income tax return.
2. The estate or trust has paid 90% of the estate's or trust's current year tax liability or 100% of its previous year tax liability through estimated tax payments, withholding tax, or a combination of estimated tax payments and withholding tax.

Even though the fiduciary has applied for an automatic five-month federal extension, this does not guarantee that the estate or trust has a Montana extension, unless it has met the requirements listed in number 2 above on or before April 15, 2011.

Check the extension indicator box on Form FID-3, page 3, and attach a copy of the federal Form 7004 to the completed Montana income tax return. Do not send copies of the federal extension prior to filing the tax return.

### **The estate or trust has a valid Montana extension but did not pay the entire 2010 income tax liability by April 15, 2011. Is the outstanding Montana income tax liability subject to penalties and interest?**

Yes, it is. It is important to note that any extension of time to file the Montana tax return is not an extension of time to pay the tax liability. If the estate or trust has a valid

Montana extension but has not paid the entire 2010 tax liability by April 15, 2011, it is relieved of the late file penalty but not relieved of late payment penalty and interest on the outstanding Montana income tax liability.

If the estate or trust has not paid all of the tax liability by April 15, 2011, it will need to pay a late payment penalty. The late payment penalty is equal to 1.2% per month or fraction of a calendar month on the unpaid balance from April 15, 2011 until it is paid. In no instance will the late payment penalty exceed 12% (10 months X 1.2%) of the unpaid tax.

If the estate or trust has not paid all of the tax liability by April 15, 2011, it will have to pay 8% annual interest, computed daily on the unpaid balance.

### **How does the estate or trust make an extension payment?**

The fiduciary will need to complete this form to determine the amount of the extension payment. Attach the payment to the payment voucher and mail by April 15, 2011.

If the estate or trust is a fiscal year taxpayer, the payment is due on or before the 15th day of the fourth month after the close of the tax year.