



2016 Fiduciary Extension Payment Worksheet

15-30-2604, MCA


Name of Estate or Trust	Federal Employer Identification Number
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Fiduciaries may not need to complete this worksheet if the estate or trust meets certain criteria. Please see the instructions.

Complete lines 1 through 9 to determine your 2016 filing extension payment.

1. Enter 100% of your 2015 tax liability, as reported on your 2015 Form FID-3, line 36.....	1.		
2. Enter the tax liability from your 2016 Form FID-3, line 36. If you are not able to determine your 2016 tax liability, enter the amount from line 1 above on line 4, then go to line 5.....	2.		
3. Multiply line 2 by 90% (0.90)	3.		
4. Enter the smaller of line 1 or line 3.....	4.		
5. Enter the amount of any 2016 Montana income tax withheld and/or mineral royalty tax withheld that is reported on federal Form(s) W-2 or 1099. (Include any tax withheld by an S corporation or partnership reported to you on Montana Schedule K-1.).....	5.		
6. Enter the amount of your 2016 estimated tax payments. (Include in this amount, when applicable, your 2015 overpayment that was credited to 2016.)	6.		
7. Enter the amount of your 2016 refundable credits. (This includes your Insure Montana credit and emergency lodging credit.)	7.		
8. Add lines 5, 6 and 7. This is your total payments and offsets.	8.		
9. If line 8 is greater than line 4, enter zero. You do not have to make an extension payment. If line 8 is less than line 4, subtract line 8 from line 4. This is the amount that you owe on or before April 18, 2017, to receive an extension to file your tax return.	9.		

Payments of \$500,000 or more must be made electronically.

<p>Form-FID Rev 04 16</p>	<p>Montana Estate or Trust Tax Payment Voucher</p>	<p>Help us apply your payment.</p> <ul style="list-style-type: none"> • Send this voucher with your check • Write your ID and tax year on the check memo line
<p><input type="checkbox"/> 1. Current Year</p>	<p>Name _____</p> <p>Phone Number _____</p>	
<p><input type="checkbox"/> 2. Estimated</p>		
<p><input checked="" type="checkbox"/> 3. Extension</p>	 <small>*13AM0101*</small>	<p>5. Period Ending Date 12 31 2016</p>
<p><input type="checkbox"/> 4. Amended</p>	<p>Department of Revenue PO Box 6309 Helena, MT 59604-6309</p>	<p>6. FEIN</p> <div style="border: 1px solid gray; width: 100px; height: 20px; margin-top: 5px;"></div>
		<p>7. Amount Paid</p> <div style="border: 1px solid gray; width: 100px; height: 20px; margin-top: 5px; text-align: right;"> 0 0 </div>

Pay online at revenue.mt.gov

Form EXT-FID Instructions

Does a fiduciary need to complete this worksheet?

A fiduciary does not need to complete this worksheet if any of the following applies to an estate or trust:

- The estate's or trust's 2016 tax liability as reported on Form FID-3, line 36 is \$200 or less.
- The estate or trust paid 100% of its 2015 tax liability as reported on the 2015 Form FID-3, line 36.
- The estate or trust paid at least 90% of its 2016 tax liability as reported on the 2016 Form FID-3, line 36.
- The estate or trust is a first-time filer.
- The estate or trust had zero or negative taxable income for 2015.

How can a fiduciary of an estate or trust receive an extension to file a Montana tax return?

Fiduciaries can be granted an automatic extension of time of up to six months for filing a Montana income tax return if:

- The estate or trust's 2016 tax liability is \$200 or less.
- The fiduciary paid 100% of the estate or trust's 2015 Montana income tax liability through estimated tax payments, withholding, or a combination of both by April 18, 2017.
- The fiduciary paid 90% of the estate or trust's 2016 Montana income tax liability through estimated tax payments, withholding, or a combination of both by April 18, 2017.
- The estate or trust is a first time filer.
- The estate or trust had zero or negative taxable income for 2015.

An estate or trust has a valid Montana extension but did not pay the entire 2016 income tax liability by April 18, 2017. Is the outstanding Montana income tax liability subject to penalties and interest?

It may be.

If an estate or trust qualifies for an extension because its 2016 tax liability is \$200 or less, the estate or trust also qualifies for an extension to pay and will not be subject to penalties and interest if the 2016 income tax liability is paid by the extended due date of the return.

If an estate or trust qualifies for an extension for any other reason, but the estate or trust has not paid its entire 2016 income tax liability by April 18, 2017, the estate or trust is relieved of the late file penalty but is not relieved of the late payment penalty and interest on the outstanding Montana income tax liability.

If a fiduciary does not pay the full amount of the 2016 income tax liability by April 18, 2017, an estate or trust will be charged a late payment penalty. This penalty is equal to 1.2% per month or fraction of a calendar month on the unpaid tax. This penalty cannot exceed 12% of the tax due.

If the fiduciary does not pay the tax liability by April 18, 2017, the estate or trust will be charged interest at a rate of 8% per year, accruing daily and beginning on the due date of the return and continuing until the tax is paid.

How does a fiduciary make an extension payment?

A fiduciary will need to complete this form to determine the amount of the extension payment for an estate or trust. If there is more than \$1 on line 9, please pay the amount on line 9 on or before April 18, 2017. If an 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.

- **Pay electronically.** Visit our website at *revenue.mt.gov* to make an extension payment.
 - TransAction Portal (TAP) - pay with an e-check or credit/debit card.
 - ACH Credit – register on our website to send payments from your online banking service.
- **Pay by personal check, money order or cashier's check.** If paying by personal check, money order or cashier's check, please complete the Montana Estate or Trust Payment Voucher on the previous page. Make the check payable to the Montana Department of Revenue. Please remember to sign the check, and write the federal identification number and "Tax Year 2016-EXT" on the memo line. Mail the payment and payment voucher to the following address:

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

Administrative Rules of Montana: 42.15.316

Questions? Please call us toll free at (866) 859-2254 (in Helena, 444-6900)