

Worksheet I - Credit for an Income Tax Liability Paid to Another State or Country
Full-year Resident Only

1. Enter the income taxable to another state or country that is included in Montana income on Form FID-3, line 25 or, if an ESBT trust, on Schedule G, line 3.....	1.	
2. Enter the total income from the other state or country used in calculating the income tax paid to that state or country. Include in this total all income exempt from Montana income tax that was subject to tax in the other state or country. Indicate state's abbreviation. <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>	2.	
3. Enter the total Montana income from Form FID-3, line 25 or, if an ESBT trust, from Schedule G, line 3.....	3.	
4. Enter your total income tax liability paid to the other state or country.....	4.	
5. Enter the Montana tax liability from Form FID-3, line 28 or, if an ESBT trust, from Schedule G, line 6.....	5.	
6. Divide line 1 by line 2. Enter the percentage here, but not more than 100%	6.	<input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> . <input style="width: 20px; height: 15px;" type="text"/> %
7. Multiply line 4 by line 6 and enter the result here	7.	
8. Divide line 1 by line 3. Enter the percentage here, but not more than 100%	8.	<input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> . <input style="width: 20px; height: 15px;" type="text"/> %
9. Multiply line 5 by line 8 and enter the result here	9.	
10. If an estate or non-ESBT trust, enter here and on Form FID-3, line 31, the smaller of the amounts reported on line 4, 7 or 9 above. If an ESBT trust, enter here and on Schedule G, line 7a, the smaller of the amounts reported on line 4, 7 or 9 above. This is the estate or trust's credit for an income tax paid to another state or country.	10.	

Worksheet II - Credit for an Income Tax Liability Paid to Another State or Country
Part-year Resident Only

1. Enter the income taxable to another state or country that is included in Montana income on Schedule F, line 14 or, if an ESBT trust, on Schedule G, line 8b.....	1.	
2. Enter the total income from the other state or country used in calculating the income tax paid to that state or country. Include in this total all income exempt from Montana income tax that was subject to tax in the other state or country. Indicate state's abbreviation. <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>	2.	
3. Enter the total Montana income from Schedule F, line 14 or if an ESBT trust, from Schedule G, line 8b.....	3.	
4. Enter your total income tax liability paid to the other state or country.....	4.	
5. Enter the Montana tax liability from Form FID-3, line 28a or, if an ESBT trust, from Schedule G, line 6.....	5.	
6. Divide line 1 by line 2. Enter the percentage here, but not more than 100%	6.	<input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> . <input style="width: 20px; height: 15px;" type="text"/> %
7. Multiply line 4 by line 6 and enter the result here	7.	
8. Divide line 1 by line 3. Enter the percentage here, but not more than 100%	8.	<input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> . <input style="width: 20px; height: 15px;" type="text"/> %
9. Multiply line 5 by line 8 and enter the result here	9.	
10. If a non-ESBT trust, enter here and on Form FID-3, line 31, the smaller of the amounts reported on line 4, 7 or 9 above. If an ESBT trust, enter here and on Schedule G, line 7a, the smaller of the amounts reported on line 4, 7 or 9 above. This is the trust's credit for an income tax paid to another state or country.	10.	

- Residents and part-year residents are allowed a credit for income taxes paid to another state or country.
- The credit is limited to an income tax liability paid on net income that is also taxed by Montana.
- The fiduciary will need to complete a separate worksheet for each state or country to which the estate or non-ESBT trust has paid an income tax liability. Complete a separate worksheet for each state or country to which the ESBT trust has paid an income tax liability. Credits may exist for both ESBT trusts and non-ESBT trusts reported on the same return.
- The fiduciary cannot combine payments on one worksheet. If more than one worksheet is used, enter the total of all worksheets for estates and non-ESBT trusts on Form FID-3, line 31. Enter the total of all worksheets for ESBT trusts on Schedule G, line 7a.
- The credit is a nonrefundable single-year credit. It cannot reduce the Montana tax liability below zero. No unused credit amount can be carried forward.
- The estate or trust is not entitled to a Montana tax credit for taxes paid to a foreign country unless it has unused federal credit that is not eligible to be carried back or carried forward to another tax year.
- If the trust is a part-year resident, the fiduciary needs to allocate income using Form FID-3, Schedule F before completing this worksheet.