



2009 Extension Payment Worksheet

Instructions are at the bottom of this sheet
15-30-2604, MCA

MONTANA
EXT-FID-09
Rev 11-09

Name of estate or trust	Federal employer identification number
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Complete lines 1 through 9 to determine your 2009 filing extension payment.

1. Enter 100% of your 2008 tax liability, as reported on your 2008 Form FID-3, line 55.	1.		
2. Enter your total tax due from your 2009 Form FID-3, line 44. If you are not able to calculate your 2009 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 2009 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 2009 estimated tax payments. (Include in this amount, when applicable, your 2008 overpayment that was credited to 2009.)	6.		
7. Enter the amount of your 2009 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. This is your total payments and credits.	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. This is the amount that you owe on or before April 15, 2010 to receive an extension to file your tax return.	9.		

If you have more than \$1 on line 9, complete the Montana Estate or Trust Payment Voucher and mail it with your payment to the Montana Department of Revenue, PO Box 8021, Helena, MT 59604-8021.

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, 2010:

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 one of the requirements listed in number 2 above on or before April 15, 2010.

Check the extension indicator box on Form FID-3, page 2, 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 2009 income tax liability by April 15, 2010. Is it subject to penalties and interest on the payment?

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 2009 tax liability by April 15, 2010, it is relieved of late file penalties but not relieved of late pay penalties 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, 2010, 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, 2010 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, 2010, 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, 2010.

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.



**Montana Estate or Trust Tax
(80)**

Payment Instructions

Attention: Montana Department of Revenue Cashier

Complete the information below to ensure proper credit of the payment.

Name _____

Mailing Address _____

City, State, Zip Code _____

Phone _____

Instructions

- Box 5 – Enter the tax year for which this payment applies (period ending date).
- Box 6 – Enter the federal employer identification number (FEIN).
- Box 7 – Enter the amount paid.

Make check or money order payable to the Montana Department of Revenue. Please sign the check and write the federal employer identification number (FEIN) or account number and *Tax Year 2009-EXT* on the memo line.

Mail this form with the payment to:

Department of Revenue
PO Box 8021
Helena, MT 59604-8021

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

**Montana Estate or Trust Tax
Payment Form**

Substitute Form FID

3. Extension

5. Period ending

month	day	year
/	/	

6. Federal employer identification number (FEIN)

7. Amount paid