



# 2008 Extension Payment Worksheet

Instructions are at the bottom of this sheet  
15-30-144, MCA

**MONTANA**  
**EXT-FID-08**  
**New 08-08**

Name of estate or trust	Federal employer identification number
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**Complete lines 1 through 9 to determine your 2008 filing extension payment.**

1. Enter 100% of your 2007 tax liability, as reported on your 2007 Form FID-3, line 52. ....1.		
2. Enter your total tax due from your 2008 Form FID-3, line 48. If you are not able to calculate your 2008 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 2008 Montana income tax withheld and the mineral royalty tax withheld that is reported on federal Form(s) W-2 or 1099.....5.		
6. Enter the amount of your 2008 estimated tax payments. (Include in this amount, when applicable, your 2007 overpayment that was credited to 2008 and any tax withheld by your S corporation or partnership reported to you on Montana Form PT-WH.).....6.		
7. Enter the amount of your 2008 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, 2009 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 Payment Voucher and mail it with your payment to the Montana Department of Revenue, PO Box 8021, Helena, MT 59604-8021.

### General Instructions

**How can I get an extension of time to file my Montana income tax return?**

**NEW** For fiduciary tax returns due on or after January 1, 2009, the automatic extension is now five months instead of six months. You can be granted an extension of time for filing your Montana income tax return if you meet *both* of the following requirements:

1. By April 15, 2009 you have applied to the Internal Revenue Service by filing federal Form 7004 for an automatic five-month extension to file your federal income tax return, and
2. You have paid 90% of your 2008 Montana income tax liability or 100% of your 2007 Montana income tax liability through your estimated tax payments, your withholding tax, or a combination of both your estimated and withholding tax payments.

Even though you have applied for an automatic five-month federal extension, this does not guarantee that you have a Montana extension unless you have met one of the requirements listed in number 2 above on or before April 15, 2009. If you do not meet one of the requirements in number 2 above, you do not have a valid Montana extension.

In order to further complete your Montana extension, you have to check the extension indicator box on the bottom right hand corner of Montana Form FID-3 and attach a copy of your federal Form 7004 "Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns" to your

Montana income tax return. Do not send us a copy of your federal Form 7004 prior to filing your Montana income tax return.

**I have a valid Montana extension but did not pay my entire 2008 income tax liability by April 15, 2009. Am I subject to penalties and interest on my payment?**

Yes, you are. It is important to note that any extension of time to file your Montana income tax return is *not* an extension of time to pay your income tax liability. If you have a valid Montana extension but you have not paid your entire 2008 income tax liability by April 15, 2009, you are relieved of late file penalties but you are not relieved of late pay penalties and interest on your outstanding Montana income tax liability.

If you do not pay the full amount of your 2008 income tax liability by April 15, 2009, you will be charged a late payment penalty. This penalty is 1.2% per month or fraction of a calendar month on the unpaid tax. This penalty cannot exceed 12% of your tax due.

If you do not pay your tax liability by April 15, 2009, you will be charged interest at a rate of 8% per year accruing daily beginning on the due date of your return and continuing until your tax is paid.

**How can I make an extension payment?**

You will need to complete this form to determine the amount of your extension payment. Attach your payment to the payment voucher and mail by April 15, 2009.

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



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

Attention: Montana Department of Revenue Cashier

Complete the payment voucher below to ensure proper credit of your 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 your federal employer identification number (FEIN).
- Box 7 – Enter the amount you are remitting.

Make check or money order payable to the Montana Department of Revenue. Please sign your check and write your federal employer identification number (FEIN) and *FID-2008-EXT* on the memo line.

**Mail this form with your payment to:**

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

If you have 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) 

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7. Amount paid 

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