



2010 Extension Payment Worksheet

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

Your first name and middle initial	Last name	Social security number
Spouse's first name and initial	Last name	Spouse's social security number

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 2, line 53; Form 2M, line 47 or Form 2EZ, line 15.....	1.	
2. Enter your total tax due from your 2010 Form 2, line 53; Form 2M, line 47 or Form 2EZ, line 15. 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).....	3.	
4. Enter the smaller of line 1 or line 3.....	4.	
5. Enter the amount of your 2010 Montana income tax withheld and the mineral royalty tax withheld that is reported on federal Form(s) W-2 and 1099. (Include any tax withheld by an S corporation or partnership and reported to you on Montana Form PT-WH or Montana Schedule K-1.).....	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 elderly homeowner/renter credit, film employment production credit, film qualified expenditures credit, Insure Montana credit or temporary 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 15, 2011 to receive an extension to file your tax return	9.	

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

You can pay your extension payment electronically by e-check or credit card. Please visit our website at revenue.mt.gov under Online Services for Individuals, File and Pay Taxes. There is no fee for an e-check; a small fee is applied for a credit card payment

If paying by personal check, money order, or cashier's check, please use the voucher below. Make your check payable to the Montana Department of Revenue. Please sign your check, and write your social security number and "Tax Year 2010-EXT" on the memo line.

1211



Montana Individual Income Tax Payment Voucher

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

Name _____

Telephone # _____



1. Extension



2. Period Ending Date 12 31 2010

3. SSN

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

4. Amount Paid

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General Instructions

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

You can be granted an automatic extension of time of up to six months for filing your Montana income tax return if you have paid 90% of your 2010 Montana income tax liability or 100% of your 2009 Montana income tax liability through your estimated tax payments, your withholding tax, or a combination of both your estimated and withholding tax payments by April 15, 2011.

NEW! - Beginning with the 2010 tax year, you no longer need to apply for a federal extension in order to receive a Montana extension.

I have a valid Montana extension but did not pay my entire 2010 income tax liability by April 15, 2011. Am I subject to penalties and interest because I paid late?

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 2010 income tax liability by April 15, 2011, you

are relieved of the late file penalty but you are not relieved of late payment penalty and interest on your outstanding Montana income tax liability.

If you do not pay the full amount of your 2010 income tax liability by April 15, 2011, 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, 2011, 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 form and mail by April 15, 2011.

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.