TY2015

MeF
Montana Individual Income Tax Return for Estates and Trusts
(FID-3)
ATS Packet

October 23, 2015

Montana MeF BATS Testing Overview

Updated for TY2015 is the Montana schema for the Income Tax Return for Estates and Trusts (FID-3) and ATS test packet. This test packet includes 12 test cases. The following pages will include the test scenario as well as a matrix of the line items for each return The scenarios and matrix includes the lines that we expect to be completed. What information is submitted in those lines will be left up to the software vendor. The lines listed are the minimum amount of information we expect to see on the return. If you would like to test additional information please feel free to do so. There are a few instances where we are testing negative values. The lines containing negative values are highlighted in red.

When submitting test returns to the department please send an email notification to DORMeF@mt.gov containing the following information.

State Submission ID numbers for all the test returns
Software company name
Software product name
ETIN
Electronic PDF copies of the test cases
Please include your ETIN and test return number in the file name
Example: **12345Test3.pdf**

Along with the information listed above please include a listing of your software limitations that would change what we would be expecting to see in each test return.

Once the department receives notification and the test cases, a tester will be scheduled to review the returns. It is our intention to review all test returns within three (3) days of receipt. After the returns are reviewed the department will send a compares document identifying items that need to be corrected. When making corrections please resend all the returns in the test packet for review unless instructed otherwise.

2015 Fid-3 Montana Income Tax Return for Estates and Trusts

Test 1: Form FID-3

Anthony Andrews is the fiduciary for this nonresident Qualified Disability Trust for Abbie Andrews which files on the calendar year. The trust pays all taxes. There is Montana income is from all sources. The trust earned interest, dividend, and royalty income. It had a capital loss as well as a business loss, schedule E rental loss, farm loss and ordinary loss. There is an NOL carryforward reported on this return. There is an addition for other income listed as 'misc'.

Forms: Fid-3, federal schedules C, D, E, F and 4797; 1099-1nt; 1099-Div; 1099-Misc

Taxpayer: Abbie Andrews Needs Trust
Anthony Andrews, Trustee
3556 Baldwin Road
Stevensville, MT 59870-2905

FEIN : 00-3000001
Date entity created: 04/12/2008

Beneficiaries
Schedules K-1 included: 0
Nonresident beneficiaries: 0
Abbie Andrews : ssn 400-00-6831

Residency: Nonresident

Entity type: Qualified disability trust

Withholding tax : mineral royalty withholding

Tax due paid by direct debit

Fiduciary daytime phone number

Yes – discuss with the tax preparer

NAICS should be 312451

FID 3	SCH A
1	1
2	2
(3)	3
(4)	4
(5)	5
(6)	8
(7)	9
(8)	SCH B
9	1
11	9
12	SCH F
16	1 A/B
17	2 A/B
18	(3 A/B)
19	(4 A/B)
20	(5 A/B)
22	(6 A/B)
23	(7 A/B)
24	(8 A/B)
25	9 A
26	10 A/B
28	11 A/B
28a	12 A/B
30	13 A/B
34	14 A/B
36	15
39a	16
39	17
43	
44	
50	

Test 2: Form FID-3

Boyd Berman is the fiduciary for the Bart and Berthe Burton Bankruptcy Estate. A full-year resident return was filed. There was commission income which created a tax liability underpayment . The fiduciary had made estimated payments. There is an interest penalty for underpayment of estimated taxes.

Forms: Fid-3

Attachments: Individual income tax Form 2

Taxpayer: Bart and Berthe Burton Bankruptcy Estate
Boyd Berman, Trustee
312 Bridger View Dr
Belgrade, MT 59714

FEIN: 00-3000002
Date entity created: 04/15/2013

Beneficiaries: None

Residency: Resident

Entity type: Bankruptcy estate (Chapter 7)

This is a final return.

Tax due paid by check

Fiduciary daytime phone number

Yes – discuss with the tax preparer

FID 3
29
30
34
36
40
43
44
46
49
50

Test 3: Form FID-3

Carl Clampton is the fiduciary for the Charles Compton Estate. The return is filed as full resident. This is the initial return of the decedent's estate. It is a fiscal-year return. Mr. Compton had a ranch which was held in a revocable trust. The estate is making a Section 645 election. Not all income will be distributed to the beneficiaries. The majority of the income is generated from ranch activity. The estate has interest income, a large capital gain, an ordinary gain from the 4797 sale of ranch machinery, Schedule E loss, and Schedule F income.

FID 3	45
1	51
4	52
(5)	SCH B
6	2
7	9
9	SCH C
13	1
14	3a
16	3b
17	3c
19	3
20	4
21	5
22	7
23	8
24	9
25	10
26	11
27	12
28	13
30	SCH E
34	1
36	2
38a	3
38	4
43	

Forms: FID-3, federal schedules D and F, Form 4797, 1099-1nt, 1099-Div, 1099-Misc

Taxpayer: Charles Compton Estate
Carl Clampton, Trustee
403 Idaho Avenue
Libby, MT 59923

FEIN : 00-3000003
Date entity created: 10/12/2015

Beneficiaries
Schedules K-1 included: 3
Resident beneficiaries: 2
Nonresident beneficiaries: 1
Chip Compton 400-00-6832 PO Box 1350 Havre MT 59501
Connie Compton 400-00-6833 5 Washington Place, Helena MT 59601
Corrine Champley 400-00-6834 PO Box 3351, Los Angeles CA 90053

Residency: Resident

Entity type: Decedent's estate

Withholding: Pass-through trust withholding (not allocated to beneficiaries)

Overpayment refund is applied to estimated payments.

Fiduciary daytime phone number

No– do not discuss with the tax preparer

Test 4, Form FID-3

Darwood Duncan is the trustee for the Darla Dominica Trust. The trustee has made an election for the trust to be treated as an ESBT. This is a resident complex trust. There is a credit for tax paid to North Dakota. A state refund is reported as other income. Non-ESBT income includes interest and dividends, a capital gain, pass-through trust income, pass-through s-crop income, and a state refund. 10% of the non-ESBT income is distributed to the beneficiary.

Forms: Form FID-3, K-1 from Dominion Financial Group (shareholder Darla Dominica), K-1 from Dominion to Darla Dominica Trust

Attachments: Federal ESBT computation schedule, Montana ESBT additions statement, Montana ESBT subtractions statement, North Dakota return

Taxpayer: Darla Dominica Trust
Darwood Duncan, Trustee
204 Strand Avenue
Missoula, MT 59801

FEIN : 00-3000004
Date entity created: 6/15/1999

Beneficiaries:
Schedules K-1 included: 1
Resident beneficiaries: 1
Darrin Dodge 400-00-3835 5295 Eagle Ridge Rd, Helena MT 59602

Residency: Resident

Entity type: ESBT, Complex trust

Tax due paid by direct debit

Fiduciary daytime phone number

Yes – discuss with the tax preparer

FID 3	44	2
1	50	3
2	SCH B	4
4	3	5a
5	9	5
8	SCH C	6
9	1	7a
15a	3a	7
16	3	9
17	4	10
19	5	11
20	6	12
21	7	
22	8	
23	9	
24	10	
25	11	
26	12	
27	13	
28	SCH E	
30	1	
31	3	
33	4	
34	SCH G	
36	1	
40	2a	
43	2b	

Test 5, Form FID-3

Edward Erkle is the trustee for the Montana Funeral Cemetery Trust. This is a qualified funeral trust which files a calendar return and has 3 beneficiaries. The trust has interest income, including Montana and Idaho muni-bond interest. There is also dividend income, including mutual fund dividends from federal obligations. The trust has a capital loss of more than ($9,000). The trust has taxable income and has paid withholding tax. There is an overpayment; half is to go to the next year's estimated payments and half to a direct deposit.

Forms: Fid-3, federal schedule D, 1099-Int, 1099-Div

Taxpayer: Montana Funeral and Cemetery Trust
Edward Erkle, Trustee
3980 Parkhill Dr. #209
Billings, MT 59102

FEIN : 00-3000005
Date entity created: 07/15/2011

Beneficiaries: 3 (no K-1s)

Residency: Resident

Entity type: Qualified funeral trust

Refund – ½ to estimated and ½ to direct deposit. IAT = 'NO'

Refund Direct Deposit into a checking account

Fiduciary phone number

Yes – discuss with the tax preparer

FID 3	SCH A
1	1
2	2
(4)	7
9	9
12	SCH B
16	2
17	7
18	9
19	
20	
22	
23	
24	
25	
26	
28	
30	
34	
36	
37a	
37	
43	
45	
51	
52	
53	

Test 6, Form FID-3

Fran Farkle is the trustee for the Children's Hospital Pooled Fund Trust. This is a pooled income fund trust filing as a full resident. The trust has interest income, including Montana and Idaho muni-bond interest. There is also dividend income, including mutual fund dividends from federal obligations.

Forms: Fid-3, federal schedule D, 1099-1nt, 1099-Div

Attachments: Federal Form 5227; statement to support calculation of the yearly rate of return, computation of the deduction for distributions to the beneficiaries and the computation of any charitable deduction

FID 3
22

Taxpayer: Children's Hospital Pooled Fund Trust
Fran Farkle, Trustee
100 Skyline NW
Great Falls, MT 59404

FEIN : 00-3000006

Date entity created: 12/21/2003

Residency: Resident

Entity type: Pooled income fund trust

Fiduciary phone number

Yes – discuss with the tax

Test 7, Form FID-3

Gwen Guillen is the trustee for the Guillen Family Trust. This is a simple trust with 10 beneficiaries, 8 of whom are Montana residents. The trust is a part-year resident trust . Income includes interest, a capital gain, and royalty income. Montana mineral royalty withholding is to be distributed to the beneficiaries.

Forms: FID-3, federal schedules D and E; 1099-Misc

Taxpayer: Guillen Family Trust
Gwen Guillen, Trustee
2025 Stosich St.
Idaho Falls, ID 83402-4858

FEIN : 00-3000007
Date entity created: 07/15/2013

Beneficiaries:
Schedules K-1 included: 10

Resident beneficiaries: 8

Greta Guillen 400-00-3836 42 Meridian Lane, Vaughn MT 59487
Gayle Guillen 400-00-3837 PO Box 30478 Billings, MT 59107-0478
Glenn Guillen 400-00-3838 PO Box 30478 Billings, MT 59107-0478
Gracie Guillen 400-00-3839 PO Box 30478 Billings, MT 59107-0478
Glory Guillen-Gleason 400-00-3840 325 McClellan Creek Rd, Clancy MT 59634
Gwen Guillen 400-00-3841 2024 Stosich St, Idaho Falls ID 83402-4858
Godfrey Guillen 400-00-3842 PO Box 30478 Billings, MT 59107-0478
Grendel Guilllen 400-00-3843 PO Box 30478 Billings, MT 59107-0478

Nonresident beneficiaries: 2

Guy Guillen 400-00-3844 116 Linden St, Post Falls ID 83854
Gillie Guillen-Jones 400-00-3845 4600 Upton Ave So, Minneapolis MN 55410

Residency: part-year resident – moved from Montana in September

Entity type: Simple trust

Fiduciary daytime phone number

Yes – discuss with the tax preparer

FID 3	SCH B	SCH E
1	1	1
4	2	2
5	9	3
9	SCH C	4
10	1	SCH F
13	2a	1
15b	2b	4
16	2c	5
17	2d	9
18	2e	10
19	2f	14
20	2	
21	3a	
22	3b	
23	3c	
24	3	
25	4	
27	5	
39a	7	
39b	9	
SCH A	10	
1	11	
2	12	
10	13	

Test 8, Form FID-3

Horace Haskell is trustee for the Helga Hoppel GT 1 trust. Mr. Haskell has made an ESBT election. The trust is filed as a nonresident. Horace is also the beneficiary. This return is an amended return. Estimated and extension payments had been made.

Forms: FID-3

Attachments: Amended federal ESBT schedule, Montana ESBT additions statement, Montana ESBT subtractions statement

Taxpayer: Helga Hoppel GT 1
Horace Haskell, Trustee
850 13th Ave East
Fargo, ND 58078

FEIN : 00-3000008
Date entity created: 07/15/2001

Beneficiaries: None

Residency: Nonresident

Entity type: ESBT

Tax due paid by check

Fiduciary daytime phone number

Yes – discuss with the tax

FID 3
22
23
24
25
36
40
41
43
44
47
49
50
SCH G
1
2a
2b
2
3
4
5a
5
6
8a
8b
8c
8
12

Test 9, Form FID-3

Irma Ingram is trustee for the Ingersoll Trust. This is a complex trust which files as a non-resident. The return has a foreign address. This is also a grantor trust (5%). Income consists largely of land sales, property rentals, and used-furniture sales. There was also a sale of office equipment. There is a charitable deduction. There is a refundable credit for Insure Montana Small Business Health Insurance. The trust also has an ENRG-C credit and an endowment credit recapture. 1/4th of the withholding and PT withholding is allocated to the beneficiaries. There are special transactions reported on FID schedule H.

FID 3	37a	9
1	37b	11
3	37	12
4	38a	13
5	38b	SCH E
7	38	1
9	42	2
13	43	3
16	45	4
17	51	SCH F
18	53	1
20	SCH A	3 A/B
21	3	4 A/B
22	4	5 A/B
23	7	7 A/B
24	10	11
25	SCH C	12
26	1	13 A/B
27	3a	14 A/B
28	3b	15
28a	3c	16
30	3	17
32	4	SCH H
33	5	1
34	6	2
35	7	3
36	8	4

Forms: FID-3; Insure Montana Small Business Heath Credit; form ENRG-C; federal schedules C, D, E; 1099-INT

Attachments: grantor statement and schedule

Taxpayer: Ingersoll Trust
Irma Ingram, Trustee
16 Rue Yvonne Ludec
Paris, France

FEIN : 20-6000000
Date entity created: 07/15/2008
Beneficiaries:
Schedules K-1 included: 3
Resident beneficiaries: 2
Other beneficiaries: 1
Irene Ingersoll 400-00-3846 PO Box 1683, Helena MT 59624
Irma Ingram 400-00-3847 419 N 5th Ave, Bozeman MT 59715
Triple III Real Estate LLC 00-3000020 2601 E Broadway, Helena MT 59601

Residency: Non-resident

Entity type: Complex, Grantor

Include valid NAICS code on Line 3

Withholding tax
Pass-through withholding tax

Overpayment refund direct deposit to savings account : IAT is YES (default to NO if not supported)

Fiduciary daytime phone number

Yes – discuss with the tax preparer

Test 10, Form FID-3

Jack Johnson is the trustee for the J and J Jackson Jumpers bankruptcy estate. This is the initial and final return. This is a short year resident return.

Forms: FID-3

Attachments: Business return

Taxpayer: J and J Jackson Jumpers Bankruptcy Estate
Jack Johnson, Trustee
4600 Upton Ave So
Minneapolis MN 55410

FEIN : 00-3000010
Date entity created: 07/15/2015

Beneficiaries: None

Residency: Resident

Entity type: Bankruptcy estate (Chapter 11)

FID 3
22
29
30
34
36
44
50

Tax due paid by check

Fiduciary daytime phone number

Yes – discuss with the tax preparer

Test 11, Form FID-3

Katherine Kemper is trustee for the K I Kemper Trust. This is a grantor trust. This is also an 'other' trust type 'test only'. The return is filed as a full-year resident return. The grantor is Klem Kampton, ssn 400-00-3850.

Forms: FID-3

FID 3
22

Taxpayer: K I Kemper Trust
Katherine Kemper,Trustee
419 N 5th Ave
Bozeman, MT 59715

Attachments: Grantor statement

FEIN : 00-3000011

Date entity created: 07/15/2008

Beneficiaries: None

Residency: Resident

Entity type: Grantor, Other – type 'test only'

Fiduciary daytime phone number

No – do not discuss with the tax preparer

Test 12, Form FID-3

Laura LaRue is the trustee for the Lionel Lamont Estate. This is a part-year resident estate filed on a short year, March 1 to December 31. Lionel Lamont produced films and his company is part of his estate. He received a pension from the Railroad Retirement Board and distributions from an IRA. He also received a lump-sum distribution. There is a qualified endowment credit. His IRA distribution qualifies for the retirement exemption and there is a lump-sum distribution tax. A subtraction for 'misc' is on the FID schedule B. Each beneficiary has a distribution of $2,000.

Forms: FID-3, federal schedules C; 1099-R (3); Form QEC

Taxpayer: Lionel Lamont Estate
Laura LaRue, Trustee
6351 Canyon Ferry Rd
Helena, MT 59602

FEIN : 00-3000012
Date entity created: 3/1/2015

Beneficiaries:
Schedules K-1 included: 2
Resident beneficiaries: 2
Lucy Lamont 400-00-3848 PO Box 1455, Helena MT 59624
Lamont L Lamont Jr. 400-00-3849 3193 York Rd, Helena MT 59602

Residency: Full resident

Entity type: Decedent's estate

Income tax withholding
Estimated payment and extension payment

Include valid NAICS code on Line 3

Refund – Overpayment is applied to estimated payments

Fiduciary daytime phone number

Yes – discuss with the taxpayer

FID 3	40
3	41
8	43
9	45
12	51
14	52
15a	SCH B
16	1
17	5
19	6
20	8
21	9
22	SCH C
23	1
24	5
25	7
26	9
28	10
29	11
30	12
32	13
33	
34	
36	
37a	
37b	
37	

	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10	Test 11	Test 12
Tax year beginning	01/01/15		10/12/14							07/15/15		03/01/15
Tax year ending	12/31/15		09/12/15							12/31/15		12/31/15
Taxpayer Information												
Name of estate or trust	X	X	X	X	X	X	X	X	X	X	X	X
Name and title of fiduciary	X	X	X	X	X	X	X	X	X	X	X	X
Mailing address	X	X	X	X	X	X	X	X	X	X	X	X
City	X	X	X	X	X	X	X	X	X	X	X	X
State abbreviation	X	X	X	X	X	X	X	X	X	X	X	X
Zip	X	X	X	X	X	X	X	X	X	X	X	X
FEIN	X	X	X	X	X	X	X	X	X	X	X	X
Date entity created	X	X	X	X	X	X	X	X	X	X	X	X
Schedules K-1 included			X				X		X			X
Resident beneficiaries			X				X		X			X
Nonresident beneficiaries			X				X					
Other types of beneficiaries									X			
Residency Status												
Resident check box		X	X	X	X	X				X	X	X
Nonresident check box	X							X	X			
Resident part-year check box							X					
State moved to abbreviation							X					
State moved from abbreviation							X					
Date of change							X					
Return status												
Initial return check box			X							X		X
Final return check box		X								X		
Amended return check box								X				
Refund return check box			X									
NOL carryback check box												
Sec. 645 election check box			X									
Entity type check box:												
Decedent's estate			X									X
Simple trust							X					
Complex trust				X					X			
Qualified disability trust	X											
ESBT				X				X				
Grantor type trust									X		X	
Bankruptcy estate (Chapter 7)		X										
Bankruptcy estate (Chapter 11)										X		
Pooled income fund						X						
Qualified funeral Trust					X							
Other check box											X	
Other list type											X	
Direct Deposit												
Line 1 - Routing number					X				X			
Line 2 - Account number					X				X			
Line 3 - Checking check box					X							
Savings check box									X			
Line 4 - Refund outside US? (IAT)												
Yes check box									X			
No check box					X							
Fiducairy daytime phone number	X	X	X	X	X	X	X	X	X	X	X	
Preparer Contact												
Yes check box	X	X		X	X	X	X	X	X	X		X
No check box			X								X	
Preparer's name	X	X	X	X	X	X	X	X	X	X	X	X
Firm's name	X		X	X	X	X	X	X	X	X	X	X
Firm's address	X		X	X	X	X		X	X	X	X	
Preparer/firm's phone number	X	X	X	X	X	X		X	X	X	X	