



2009 Underpayment of Estimated Tax by Individuals, Estates, and Trusts

15-30-2512, MCA

MONTANA
EST-I
Rev. 11-09

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

Part I Required Annual Payment — All filers must complete this part.

1. Enter your 2009 combined tax due reported on Form 2, line 53, Form 2M, line 47, Form 2EZ, line 15 or Form FID-3, line 36.....	1.	
2. Multiply line 1 by 90% (0.90).....	2.	
3a. Enter your 2009 withholding amount here. Please include the amount of mineral royalty tax withheld, if any. (Form 2, lines 54-56, Form 2M, line 48, Form 2EZ, line 16, or Form FID-3, lines 37, 38, and 39c)...	3a.	
3b. Enter your 2009 refundable credits here (Form 2, line 59, Form 2M, line 51, Form FID-3, line 42)...	3b.	
3c. Enter your amount credited from your 2008 overpayment here..... (If you are "married filing separately on the same form", enter the sum of columns A and B for any item above.)	3c.	
3. Add lines 3a through 3c and enter the result here.....	3.	
4. Subtract line 3 from line 1. If your result is less than \$500, stop here, you do not owe interest on your underpayment.	4.	
5. Enter the 2008 combined total tax liability reported on Form 2, line 53, or Form 2M, line 47, or Form 2EZ, line 15 or Form FID-3, line 48.....	5.	
6. Required annual payment. Enter the smaller of line 2 or line 5. If line 3 is equal to or more than line 6, stop here, no interest for underpayment of estimates is due.....	6.	

Part II Short Method — Use this method if you did not make estimated tax payments or if you made estimated tax payments on the due dates and in four equal amounts. Otherwise, use the regular method (Part I).

7. Enter the amount, if any, from line 3 above.....	7.	
8. Enter the total amount, if any, of estimated tax payments made, including amounts credited from prior years.....	8.	
9. Add lines 7 and 8.....	9.	
10. Subtract line 9 from line 6. This is your total underpayment for 2009. If the result is zero or less, stop here. You do not owe interest on your underpayment of estimated tax.....	10.	
11. Multiply line 10 by 0.05320 and enter the result.....	11.	
12. If the amount on line 10 was paid on or after April 15, 2010, enter zero. If the amount on line 10 was paid before April 15, 2010, multiply amount on line 10 by number of days paid before April 15, 2010 x 0.0002192.....	12.	
13. Subtract line 12 from line 11 and enter the result here and on Form 2, Form 2M, Form 2EZ, or Form FID-3. This is your interest on the underpayment of estimated taxes.	13.	

Part III Regular Method — Use this method if you made payments of unequal amounts. The due dates shown are for calendar year taxpayers. Adjust these dates accordingly for fiscal year returns.

	A	B	C	D
Complete lines 14 through 17 in each column before going to line 18.	4/15/09	6/15/09	9/15/09	1/15/10
14. Divide line 6 by four (4) and enter the result in each column.....				
15. Enter amount of estimated tax paid on each date. (Include the amount from line 3c above in column A.).....				
16. Add lines 3a and 3b and enter one-fourth of the amount in each column.....				
17. Add lines 15 and 16. This is your total payment(s).				
Complete lines 18 through 24 of one column before going to the next column				
18. Enter the amount, if any, from line 24 of the previous column.....				
19. Add lines 17 and 18.....				
20. Add the amounts from lines 22 and 23 of the previous column and enter the result.....				
21. Subtract line 20 from line 19. If zero or less, enter zero.....				
22. If the amount on line 21 is zero, subtract line 19 from line 20. Otherwise, enter zero.....				
23. Underpayment. If line 21 is equal to or less than line 14, subtract line 21 from line 14 and enter the result. Then go to line 25. Otherwise, go to line 24.....				
24. Overpayment. If line 14 is less than line 21, subtract line 14 from line 21 and enter the result. Then go to line 18, next column.....				
25. Enter the date of payment or the 15th day of the fourth month after the close of the tax year, whichever is earlier.....				
26. Enter the number of days from the installment due date to the date shown on line 25.....				
27. Interest. Multiply line 23 x days from line 26 x 8% / 365 days.				
28. Interest on Underpayment of Estimated Tax. Add the amounts on line 27 of each column. Enter total here and on Form 2, Form 2M, Form 2EZ, or Form FID-3.				28. \$

