



# 2005 Extension Payment Worksheet

**MONTANA**  
EXT-05  
Rev. 11-05

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

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

**Complete lines 1 through 9 to determine your 2005 extension payment.**

1. Enter 100% of your 2004 tax liability, as reported on your 2004 Form 2, line 54, or Form 2S, line 31.....	1.	
2. Enter your total tax due from your 2005 Form 2, line 57, or Form 2S, line 19. If you are not able to calculate your 2005 tax due, enter the amount from line 1 above on line 4, then go to line 5.....	2.	
3. Multiply line 2 by .90 (90%) and enter the result.....	3.	
4. Enter the smaller of line 1 or line 3 here.....	4.	
5. Enter the amount of your 2005 Montana income tax withheld that is reported on federal Form W-2 or 1099.....	5.	
6. Enter the amount of your 2005 estimated tax payments. (Include in this amount, when applicable, your 2004 overpayment that was credited to 2005 and any amount of tax withheld by your S. corporation or partnership reported to you on Montana Form PT-WH.).....	6.	
7. Enter the amount of your 2005 refundable credits. (This includes your elderly homeowner/renter credit, film employment production credit, and your film qualified expenditure credit.).....	7.	
8. Add lines 5, 6, and 7 and enter the result here. <b>This is your total payments and offsets</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 17, 2006.</b> .....	9.	

If you have more than \$1 on line 9, complete the Montana Individual Extension Payment Form and mail it with your payment to the Montana Department of Revenue, PO Box 5805, Helena, MT 59604-5805.

### General Instructions

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

You can be granted an extension of time for filing your Montana income tax return if you meet BOTH of the following requirements:

- By April 17, 2006, you have applied to the Internal Revenue Service by filing federal Form 4868 for an automatic six-month extension to file your federal income tax return, and
- You have paid 90% of your 2005 Montana income tax liability or 100% of your 2004 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 six-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 17, 2006. 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 2 or 2S and attach a copy of your federal Form 4868 "Application for Automatic Extension of Time to File U.S. Individual Income Tax Return" to your Montana income tax return. Do not send us a copy of your federal Form 4868 prior to filing your Montana income tax return.

**I have a valid Montana extension but did not pay my entire 2005 income tax liability by April 17, 2006. Am I subject to penalties and interest on my payment?**

Yes you are. First of all, it should be clear 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 2005 income tax liability by April 17, 2006, 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 2005 income tax liability by April 17, 2006, you will be charged a late payment penalty. This penalty is 1.5% per month or fraction of a calendar month on the unpaid tax. This penalty cannot exceed 18% of your tax due.

If you do not pay your tax liability by April 17, 2006, you will be charged interest at a rate of 12% 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 17, 2006.

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

**When you file your Montana income tax return electronically, you represent that you have retained all documents required as a tax record and that you will provide a copy to the department upon request.**

Attention  
Montana Department of Revenue Cashier

**Individual Extension Payment Form**

Complete the payment form to ensure proper credit of your payment.

Name \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Phone \_\_\_\_\_

**Please mail this entire form with your check to:**

Department of Revenue  
PO Box 5805  
Helena, MT 59604-5805  
Questions? Call us at (406) 444-6900

Make checks payable to the Department of Revenue

Extension Tax Payment only

	month	day	year
1. Year Ending Date	/ /		
2. Social Security Number	- -		
3. Amount Paid	, , .		