



Application for Determination of Estate Tax

INH-4
V2 10/2009

Please note that:

- The decedent's social security number is required on all forms.
- The personal representative's social security or federal employer identification number is required on this form.
- The attorney's social security or federal employer identification number is required on this form.

I hereby make application for determination by the Department of Revenue of the amount of estate tax, if any, due to the State of Montana by reason of death of the following named decedent.

Decedent's First Name and Middle Initial	Decedent's Last Name	Social Security Number
Residence (Domicile) at Time of Death	Address of Decedent at Time of Death	Date of Death

Personal representative, executor, administrator or person completing this form:

SSN or FEIN: _____

Mailing Address: _____

Phone: _____

Attorney representing the estate:

SSN or FEIN: _____

Mailing Address: _____

Phone: _____

Enter the judicial district and county where the will was probated or the estate was administered.	Probate Number
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(For Office Use Only)
1.
2.
3.
4.
5.
6.
7.
8.

I (we), hereby declare under the penalties for false swearing that this application, including attached supplemental schedules, is a true, correct and complete accounting of all information known by me to exist.

Dated this _____ day of _____, year _____

Signature of personal representative or person completing this form

Attorney or person preparing return

Computation of Montana Estate Tax

A full copy of the Federal Estate Tax Return, Form 706, must be filed with this form. This form is to be used for both probate and non-probate estates.

1. Total state death tax credit allowed (Federal Form 706)	1.		
2. Value of property located outside Montana	2.		
3. Value of Montana property	3.		
4. Value of all property (add line 2 and line 3)	4.		
5. Ratio (divide line 3 by line 4)	5.		
6. Montana estate tax (multiply line 5 by line 1)	6.		
7. Interest for late payment (see instructions)	7.		
8. Total due (add line 6 and line 7)	8.		
9. Total paid	9.		
10. Balance due or refundable (subtract line 9 from line 8).....	10.		

Instructions for Montana Form INH-4

General Information

Montana Form INH-4 has to be filed for the estate of every decedent whose:

- date of death is after December 31, 2000 but before January 1, 2005 and
- estate meets the federal filing requirement.

The personal representative of the estate has to file this form. "Personal representative" means the personal representative of the decedent, or if there is no personal representative appointed, any person who is in actual or constructive possession of any property included in the gross estate of the decedent.

This form is due and any tax liability is payable within 18 months from the date of death.

Specific Instructions

Line 3. Property located in Montana includes all real and tangible property in which the decedent had an interest.

Line 7. Interest is computed from the date of death at the rate specified by Montana law (MCA 72-16-909.) Interest of 10% a year is due if the tax is not paid within 18 months of the date of death. In the case of an unavoidable delay to filing this form, the interest rate is 6% during the time of delay.

All payments are applied to any interest due, with the balance applied to the tax due.

Please mail this form to:

Montana Department of Revenue
 PO Box 5805
 Helena, MT 59604-5805