



## FORM CCT INSTRUCTIONS – CONSUMER COUNSEL FEE

These instructions will help you prepare your return. If you have questions about Montana's Consumer Counsel Fee, please call us toll-free at (866) 859-2254; in Helena at 444-6900, or visit our website at [revenue.mt.gov](http://revenue.mt.gov) for detailed instructions.

**How to file your return.** When filing your quarterly consumer counsel fee return, we encourage you to file and pay electronically through Taxpayer Access Point (TAP). Electronic payment and filing is simple, secure, and convenient. To register for electronic filing, go to <https://tap.dor.mt.gov>. You will need your business account number and zip code. Once you are registered, you will be able to file, pay and view your past returns and transactions.

If you choose not to file electronically, complete Form CCT using blue or black ink. Print your numbers in the blocks provided. Do not include a dollar sign in the amounts you enter.

**When and where to file.** You consumer counsel fee return and payment is due within 30 days following the end of each quarter. The due dates are April 30, July 30, October 30, and January 30.

If you choose not to file and pay electronically, mail your original return and payment to Montana Department of Revenue, PO Box 5835, Helena, MT 59604-5835.

**Penalty and Interest.** If your return and payment are not filed by the due date, a penalty of 10% is assessed against any unpaid fee. Interest accrues at 1% per month or fraction of a month on the outstanding fee, until it is paid.

### Specific Instructions

**Lines 1, 2, and 3.** Please provide your FEIN, Account ID and Period ending date.

**Line 4.** If you are amending a return for a prior year, place an "X" in the box provided.

**Line 5.** If your mailing address has changed, place an "X" in the box and write your new address in the space provided.

**Line 6.** If you sold your business, changed your entity type, or closed your business enter the date this change occurred. For example, when changing your entity type from a sole proprietorship to a partnership you are required to close your

sole proprietorship account and re-register your account under your new partnership entity type.

**Line 7.** Enter on line 7 your gross operating revenues generated from all regulated activities within Montana.

**Line 8.** Enter on line 8 your gross revenues from sales to other regulated companies for resale.

**Line 9.** Multiply line 7 by 0.0012 (0.12%) and enter the result on line 9. This is your consumer counsel fee for the quarter.

**Line 10.** Penalty. If you do not pay your fee within 30 days following the end of each quarter, you are subject to a penalty of 10% assessed on the unpaid fee. Multiply the amount of your unpaid fee by 0.10 (10%) and enter the result on line 10. If you want the department to calculate your penalty and to send you a bill, do not enter an amount on line 10.

**Line 11.** Interest. Interest on any unpaid fee is assessed at 1% per month or fraction of a month, computed from the original due date of the return. Multiple the amount of your unpaid fee by 0.01 (1%) and then by the number of months that have elapsed from the due date of that return. If you want the department to calculate your interest and send you a bill do not enter an amount on line 11.

**Penalty and Interest Example:** *You are filing your 3rd quarter 2009 return that is due October 30, 2009 on April 15, 2010 and paying a consumer counsel fee of \$100. Your penalty is  $\$100 \times 0.10 = \$10$  and your interest is  $\$100 \times 0.01 \times 7 = \$7.00$  (Your return is 7 months late, October 31 through April 15. October and April are considered one month each.)*

**Line 12.** Add lines 9, 10, and 11 and enter the result on line 12. This is the amount that you owe.

**Line 13.** Enter the amount you are paying with this return. In most cases, this is the amount reported on line 12.



**Consumer Counsel Fee**  
**Rate effective October 1, 2011 through September 30, 2012**

**MONTANA**  
**CCT**  
 Rev 12 11

Name \_\_\_\_\_

1. FEIN

-

Address \_\_\_\_\_

2. Account ID

-  -

Address \_\_\_\_\_

3. Period ending

/  /

City \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_

4. If this is an amended return, check here

5. If your address has changed, check this box

and print your new address here \_\_\_\_\_

6. If you are no longer in business and want your account cancelled, enter your final date of operations

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7. Gross operating revenues generated by all regulated activities within Montana

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8. Gross revenues from sales to other regulated companies for resale

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9. Consumer counsel fee – multiply line 7 by 0.0012 (0.12%)

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10. Late pay penalty – Please see instructions

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11. Interest – Please see instructions

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12. Amount due – add lines 9, 10 and 11

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13. Amount paid with this return

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Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Phone \_\_\_\_\_

