



## FORM PSR INSTRUCTIONS – PUBLIC SERVICE REGULATION FEE

These instructions are to help you prepare your return. If you have questions about Montana's Public Service Regulation 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 public service regulation 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 PSR 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.** Your public service regulation 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 0.10 (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 prior period return, place an "X" in the box provided.

**Line 5.** If your mailing address has changed, place an "X" in the box and print 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.** Subtract line 8 from line 7 and enter the result on line 9. This is the amount of regulated revenues subject to the fee.

**Line 10.** Multiply line 9 by 0.0023 (0.23%) and enter the result on line 10. This is your public service regulation fee for the quarter.

**Line 11. 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 11. If you want us to calculate your penalty and to send you a bill, do not enter an amount on line 11.

**Line 12. 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 us to calculate your interest and to send you a bill, do not enter an amount on line 12.

**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 public service regulation 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 full months).*

**Line 13.** Add lines 10, 11, and 12 and enter the result on line 13. This is the amount that you owe.

**Line 14.** Enter the amount you are paying with this return. In most cases, this is the amount reported on line 13.



### Public Service Regulation Fee Rate effective October 1, 2012 through September 30, 2013

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. Regulated revenues subject to the fee – subtract line 8 from line 7

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10. Public service regulation fee – multiply line 9 by 0.0023 (0.23%)

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11. Late pay penalty – please see instructions

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12. Interest – please see instructions

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

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14. Amount paid with this return

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Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Phone \_\_\_\_\_

