

Montana Department of Revenue
Taxes Paid Under Protest - Statewide
as of 7/9/2014

Centrally Assessed Companies

Company	Year	Tax Protested	Total Uncontested	Total Tax	Protested %	State Portion of Protested Tax	Protested 55 Mill	Protested 40 Mill	Protested 6 Mill	Protested 1.5 Mill	Venue
Airlines:											
Alpine Air Aviation	2013				0.0%	-	-	-	-	-	No protest for 1st half - Appeal filed direct to ODR, but no payments under protest were made
Pipelines:											
Omimex Resources, Inc.	2011	1,676,420	210,559	1,886,979	88.8%	342,255	186,343	135,522	20,328	61	District Court - Waiting for Decision
	2012	252,163	332,957	585,120	43.1%	71,239	38,782	28,205	4,231	22	ODR
	2013	368,928	122,977	491,905	75.0%	73,060	39,772	28,925	4,339	23	
		<u>\$ 2,297,511</u>	<u>\$ 666,493</u>	<u>\$ 2,964,004</u>	<u>77.5%</u>	<u>\$ 486,554</u>	<u>\$ 264,897</u>	<u>\$ 192,652</u>	<u>\$ 28,898</u>	<u>\$ 106</u>	
Telecommunications:											
Verizon Wireless	2009	3,612,293	1,546,652	5,158,945	71.0%	648,632	369,679	268,858	40,329	5,766	Settled
	2010	6,767,955	1,933,347	8,701,302	77.8%	1,113,766	601,417	437,394	65,609	9,347	Settled
	2011	7,365,306	3,415,294	10,780,600	68.3%	1,221,586	659,727	479,801	71,970	10,088	Settled
	2012	7,291,547	3,303,552	10,595,099	68.8%	1,202,142	649,195	472,142	70,821	9,984	Settled
	2013	7,512,007	3,918,921	11,430,928	65.7%	1,215,256	656,476	477,437	71,616	9,728	Settled
		<u>\$ 32,549,108</u>	<u>\$ 14,117,766</u>	<u>\$ 46,666,874</u>	<u>69.7%</u>	<u>\$ 5,401,382</u>	<u>\$ 2,936,494</u>	<u>\$ 2,135,632</u>	<u>\$ 320,345</u>	<u>\$ 44,913</u>	
WWC Holdings dba AllTel	2010	3,736,871	955,922	4,692,793	79.6%	659,116	356,244	259,087	38,863	4,921	Settled
		<u>\$ 3,736,871</u>	<u>\$ 955,922</u>	<u>\$ 4,692,793</u>	<u>79.6%</u>	<u>\$ 659,116</u>	<u>\$ 356,244</u>	<u>\$ 259,087</u>	<u>\$ 38,863</u>	<u>\$ 4,921</u>	
AT&T Mobility	2011	3,816,075	673,425	4,489,500	85.0%	641,802	346,219	251,796	37,769	6,018	Stayed at ODR
	2012	1,709,019	863,728	2,572,747	66.4%	286,917	154,829	112,603	16,890	2,594	Stayed at ODR
	2013	1,721,327	676,841	2,398,168	71.8%	286,373	154,539	112,392	16,859	2,584	Stayed at ODR
		<u>\$ 7,246,421</u>	<u>\$ 2,213,994</u>	<u>\$ 9,460,415</u>	<u>76.6%</u>	<u>\$ 1,215,092</u>	<u>\$ 655,587</u>	<u>\$ 476,791</u>	<u>\$ 71,518</u>	<u>\$ 11,196</u>	
Bresnan Communications	2010	5,623,726	1,672,270	7,295,996	77.1%	882,926	475,427	345,765	51,865	9,869	Settled
	2011	11,107,206	2,062,130	13,169,336	84.3%	1,776,830	958,074	696,781	104,517	17,458	Settled
	2012	9,192,079	2,747,329	11,939,408	77.0%	1,468,866	792,511	576,371	86,456	13,528	Settled
	2013	8,183,698	2,444,481	10,628,179	77.0%	1,250,142	674,501	490,546	73,582	11,513	Settled
		<u>\$ 34,106,709</u>	<u>\$ 8,926,210</u>	<u>\$ 43,032,919</u>	<u>79.3%</u>	<u>\$ 5,378,763</u>	<u>\$ 2,900,513</u>	<u>\$ 2,109,463</u>	<u>\$ 316,420</u>	<u>\$ 52,368</u>	
Total Centrally Assessed		\$ 79,936,620	\$ 26,880,385	\$ 106,817,004	74.8%	\$ 13,140,908	\$ 7,113,735	\$ 5,173,625	\$ 776,044	\$ 113,504	

Industrially Assessed Companies

Company	Year	Tax Protested	Total Uncontested	Total Tax	Protested %	State Portion of Protested Tax	Protested 55 Mill	Protested 40 Mill	Protested 6 Mill	Protested 1.5 Mill	Venue
Oil Refineries:											
Phillips 66	2010	1,600,000	5,070,000	6,670,000	24.0%	320,000	171,707	124,878	18,732	4,683	STAB
	2011	2,200,000	4,900,000	7,100,000	31.0%	440,000	236,098	171,707	25,756	6,439	STAB
	2012	2,665,900	5,404,700	8,070,600	33.0%	533,180	286,097	208,070	31,211	7,803	STAB
	2013	3,395,928	5,588,009	8,983,937	37.8%	679,186	364,441	265,048	39,757	9,939	STAB
		<u>\$ 9,861,828</u>	<u>\$ 20,962,709</u>	<u>\$ 30,824,537</u>	<u>32.0%</u>	<u>\$ 1,972,366</u>	<u>\$ 1,058,343</u>	<u>\$ 769,704</u>	<u>\$ 115,456</u>	<u>\$ 28,864</u>	
Total Industrial		\$ 9,861,828	\$ 20,962,709	\$ 30,824,537	32.0%	\$ 1,972,366	\$ 1,058,343	\$ 769,704	\$ 115,456	\$ 28,864	
Grand Total		\$ 89,798,448	\$ 47,843,094	\$ 137,641,542	65.2%	\$ 15,113,273	\$ 8,172,078	\$ 5,943,329	\$ 891,500	\$ 142,368	