



## Bentonite Production Tax

For 6-month period ending \_\_\_\_\_

Title 15, Chapter 39, Part 1, MCA

Name:		
Address:		
Address:		
City:	State:	Zip Code:

1. FEIN:	2. Account ID:
3. Period:	4. If this is an amended return, check here. <input type="checkbox"/>
5. If you are no longer in business and want your account cancelled, check this box <input type="checkbox"/> , enter the final date. _____	
6. If your mailing address has changed, check this box <input type="checkbox"/> and print new address below: _____ _____	

Name of Mine:			
County:			
Section:	Township:	Range:	School District:

**Production Per Mine**

Wet tons per year	January - June	July - December	Tax Rate	Tax Due
7. First 20,000.....	tons	tons	\$0.00/ton	Exempt
8. 20,001 to 100,000.....	tons	tons	\$1.70/ton	\$
9. 100,001 to 250,000.....	tons	tons	\$1.64/ton	\$
10. 250,001 to 500,000.....	tons	tons	\$1.53/ton	\$
11. 500,001 to 1,000,000..	tons	tons	\$1.36/ton	\$
12. Excess of 1,000,000 ...	tons	tons	\$1.09/ton	\$
<b>Total Tons</b> .....	tons	tons		

(Complete for 12-month period)

Total Tons Produced (for the Year) .....	tons
Total Gross Value (for the Year).....	\$

**Royalty Interest**

13. Total Royalties Paid/Yielded .....	\$	15%	\$
14. Total Tax Due (add lines 7 through 13).....			\$

Returns are due on the 14th day of the second month after the end of the period. Penalties and Interest will be applied if late.

I hereby swear or affirm under penalty of perjury that the statements contained herein are true to the best of my knowledge.

Signature \_\_\_\_\_

Title \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_

Mail this return to:  
Department of Revenue, PO Box 5805, Helena MT 59604-5805



## Bentonite Production Tax

### Schedule of Royalty Interest

	Name	Address	Royalty %	Royalty Volume	Royalty Interest Paid
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
31.					
32.					
33.					
34.					
35.					
36.					
37.					
38.					
39.					
40.					

## Bentonite Production Tax

### Instructions

#### Account Information

- Line 3: This report is due on or before the 45th day after the end of each semiannual period. Under Montana law, penalty and interest apply on all delinquent returns (15-1-216, MCA).
- Line 4: If you are filing an amended return, this box must be checked.
- Line 5: If you are no longer in business, check the box and enter your final day of business here.
- Line 6: If your mailing address has changed, check the box and enter your new address in the space provided. Please provide the mine name, the county where the mine is located, the section, township and range as well as the school district.

**Production** – The tonnages are cumulative for the year therefore once a threshold has been met it may not be used again for that production year.

Here's a simple example to illustrate how this works: The total wet tons produced was 15,000 tons in the first semiannual period, and 25,000 tons in the second semiannual period. On your first semiannual return, you would enter 15,000 tons on line 7 under the column, January – June. On your second semiannual report, you would enter 5,000 on line 7 under the column, July – December, and the remaining 20,000 tons would be reported on line 8.

- Line 7: Enter the number of wet tons produced between 0 and 20,000 tons for the year.
- Line 8: Enter the number of wet tons produced between 20,001 and 100,000 tons for the year. Multiply the number of tons by \$1.68; enter this total in the Tax Due column.
- Line 9: Enter the number of wet tons produced between 100,001 tons and 250,000 tons for the year. Multiply the number of tons by \$1.62; enter this total in the Tax Due column.
- Line 10: Enter the number of wet tons produced between 250,001 tons and 500,000 tons for the year. Multiply the number of tons by \$1.51; enter this total in the Tax Due column.
- Line 11: Enter the number of wet tons produced between 500,001 tons and 1,000,000 tons for the year. Multiply the number of tons by \$1.35; enter this total in the Tax Due column.
- Line 12: Enter the number of wet tons in excess of 1,000,001 tons for the year. Multiply the number of tons by \$1.08; enter this total in the Tax Due column.
- Please provide the total tons produced for the year and total gross value for the year in the box provided.

#### Royalty Interest

- Line 13: Enter the total royalties paid/yielded and multiply by 15%. Enter the tax in the Tax Due column.

#### Total Tax Due

- Line 14: Enter the total amount due (sum of lines 8 through 13). Please reference your federal identification number from line 1 or your account ID from line 2 of the return on the memo line of your check.

*Please note:* Payments in excess of \$500,000 must be submitted electronically. To wire your payment, send the payment to Montana State Treasurer, bank routing #092900383, account #156041200221 by the due date of this return. When submitting payment by wire, please provide third party information: Department of Revenue, taxpayer's name and/or federal identification number, and the tax to which the payment pertains.

Sign the return and provide your title and phone number where you can be reached during business hours.

**Questions?** Please call us toll free (866) 859-2254 (in Helena, 444-6900).

Make check payable to the Department of Revenue. Mail this return and payment to:

Department of Revenue  
PO Box 5805  
Helena MT 59604-5805



**Bentonite Production Tax  
(BEN)  
Payment Instructions**

Attention: Montana Department of Revenue Cashier

Complete the payment voucher below to ensure proper credit of your payment. If you are paying taxes for multiple periods, submit a separate check or money order and a separate voucher for each period. On the memo line of your check, please note your FEIN or account ID and the reporting period for which the payment applies.

- Boxes 1 and 2 – Print an “X” in one box only for the type of payment you are remitting:  
Check box 1, if your payment is for an original return for any period.  
Check box 2, if your payment is for an amended return.
- Box 3 – Enter the reporting period for which this payment applies.  
Box 4 – Enter your federal employer identification number (FEIN).  
Box 5 – Enter the amount you are remitting. (This amount should be the same amount as reported on line 14 of your return).

Name \_\_\_\_\_  
Address \_\_\_\_\_  
\_\_\_\_\_  
City, State, Zip Code \_\_\_\_\_  
Phone \_\_\_\_\_

**Mail this form with your payment and return (if applicable) to:**

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

**Questions?** Please call us toll free (866) 859-2254 (in Helena, 444-6900).

Make check or money order payable to the Department of Revenue.

**Bentonite Production Tax  
Payment Form**

<input type="checkbox"/> 1. Original return	3. Period ending	month    day    year _____ / _____ / _____
<input type="checkbox"/> 2. Amended return	4. Federal employer identification number (FEIN)	_____
	5. Amount paid	_____