



Assessment of Gross Proceeds of Coal Mines

Name _____
 Address _____
 Address _____
 City, State, Zip _____

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 canceled, 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. _____			
7. Name of Mine		8. County	
9. Section	Township	Range	10. School District

Production

11. Total tons sold.....	11.	
12. FOB mine gross revenue.....	12.	\$
13. Deductions		
a. Black Lung Tax	13a.	\$
b. Federal Reclamation Tax.....	13b.	\$
c. Resource Indemnity Trust Tax	13c.	\$
d. Coal Severance Tax	13d.	\$
e. Coal Gross Proceeds	13e.	\$
f. Royalty deduction	13f.	\$
14. Total deductions. Add lines 13a through 13f.....	14.	\$

Sales Price

15. Contract sales price. Subtract line 14 from line 12.....	15.	\$
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Returns are due on March 31. Penalty applies on all delinquent returns per [15-23-104, MCA](#).

I hereby affirm under penalty of false swearing that the statements contained herein are true, correct and complete to the best of my knowledge.

Signature _____

Title _____ Phone _____ Date _____

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Instructions

Account Information

- Line 3: This return is due March 31. Penalty applies on all delinquent returns per [15-23-104, MCA](#).
- Line 4: Check this box if you are filing an amended return.
- Line 5: If you are no longer in business, check the box and enter your final day of business.
- Line 6: If your mailing address has changed, check the box and provide your new address.
- Line 7: Enter the mine name.
- Line 8: Enter the county where the mine is located.
- Line 9: Enter the legal description of the mine.
- Line 10: Enter the school district where the mine is located.

Production

- Line 11: Enter the total tons of coal sold for the year.
- Line 12: Enter the total amount of FOB mine revenue associated with the tons of coal sold on line 11.
- Line 13: Enter the appropriate amount of coal production taxes charged to pay taxes for the year for lines 13a-13e and the amount of exempt royalties allowed per [MCA 15-35-102\(5\)](#) for the year on line 13f.
- Line 14: Add the amounts on lines 13a-13f.

Sales Price

- Line 15: Enter the contract sales price. Subtract line 14 (total deductions) from line 12.

Sign the return and provide your title and daytime phone number.



Sign up to access your Montana tax information, file returns, pay taxes and much more on TransAction Portal (TAP) <https://tap.dor.mt.gov>.

Or...

Mail this return to:

Department of Revenue
PO Box 5805
Helena MT 59604-5805

Questions? Call us toll free at (866) 859-2254 (in Helena, 444-6900).