



Coal Severance Tax

Name _____

Address _____

Address _____

City, State, Zip _____

1. FEIN _____	2. Account ID _____
3. Period _____ Due _____	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 box and enter final date. <input type="checkbox"/> _____	6. If your address has changed, check the box and print new address below. <input type="checkbox"/> _____ _____
7. Mine Operator _____	8. Mine Name _____
9. Mine Type <input type="checkbox"/> Surface <input type="checkbox"/> Underground	

Production

10. Total number of tons sold	10.	
11. Exempt tonnage (20,000 tons if calendar year production exceeds 50,000 tons) can be claimed quarterly, or annually in the first quarter each year	11.	
12. Taxable tonnage. Subtract line 11 from line 10.....	12.	

Calculation of Coal Severance Tax

13. FOB mine gross revenue.....	13.	\$
14. Deductions		
a. Black Lung Tax	14a.	\$
b. Federal Reclamation Tax.....	14b.	\$
c. Resource Indemnity Trust Tax	14c.	\$
d. Coal Severance Tax	14d.	\$
e. Coal Gross Proceeds Tax.....	14e.	\$
f. Royalty deduction	14f.	\$
g. Exempt revenue	14g.	\$
15. Total deductions. Add lines 14a through 14g.....	15.	\$
16. Contract sales price. Subtract line 15 from line 13.....	16.	\$
17. Tax rate. Check the box to indicate the tax rate used.		
Surface Mine	Heating quality less than 7,000 BTU/lb	<input type="checkbox"/> 10%
	Heating quality 7,000 BTU/lb or greater	<input type="checkbox"/> 15%
Underground Mine	Heating quality less than 7,000 BTU/lb	<input type="checkbox"/> 3%
	Heating quality 7,000 BTU/lb or greater	<input type="checkbox"/> 4%
18. Tax due. Multiply line 16 by the tax rate checked on line 17	18.	\$
19. Penalties.....	19.	\$
20. Interest.....	20.	\$
21. Total amount due. Add lines 18, 19 and 20	21.	\$

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 _____

Coal Severance Tax

Account Information

- Line 3: This report is due 30 days after the period end. Penalty and interest apply on all delinquent returns per [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, 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 name of the mine operator.
- Line 8: Enter the mine name.
- Line 9: Check appropriate box for type of mine, either surface mine or underground mine.

Production

- Line 10: Enter total tons produced and sold for the quarter.
- Line 11: Enter the amount of exempt tonnage for the quarter.
- Line 12: Enter the taxable tonnage. Subtract line 11 from line 10.

Calculation of Coal Severance Tax

- Line 13: Enter the total amount of FOB mine revenue associated with the tons reported on line 10.
- Line 14: Enter the amount of coal production taxes charged to pay taxes paid on production on lines 14a through 14e, the amount of exempt royalties allowed per [MCA 15-35-102\(5\)](#) on line 14f, and the amount of FOB mine revenue associated with the exempt tons reported on line 11 on line 14g.
- Line 15: Add the amounts on lines 14a through 14g.
- Line 16: Contract sales price. Subtract line 15 from line 13.
- Line 17: Check the appropriate tax rate box for your mine based upon the coal heating quality.
- Line 18: Total tax due. Multiply line 16 by the appropriate tax rate on line 17.

Line 19: Penalties. For tax periods beginning after December 31, 2006, the late payment penalty accrues at 1.2% a month, not to exceed 12% of the tax due. In addition, a late filing penalty of \$50 or the amount of the tax due, whichever is less, also applies if the return is filed late. For tax periods beginning after December 31, 2016, the late payment penalty accrues at .5% per month, calculated daily, not to exceed 12% of the tax due. In addition, a late filing penalty of either \$50 or 5% of the tax due each month, whichever is greater, not to exceed 25% of the tax due, also applies if the return is filed late.

Line 20: Interest. If payment is delinquent, you are subject to interest of 12% per year, calculated daily, from the original due date of this report until paid.

Line 21: Total amount due. Add lines 18, 19 and 20.

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 and payment to:

Department of Revenue
PO Box 5805
Helena MT 59604-5805

Make check payable to the Department of Revenue and enter your Account ID from line 2 of the return on the memo line.

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



Montana Coal Severance Tax Payment Instructions

e-Pay

TransAction Portal

<https://tap.dor.mt.gov>

- Pay and file online
- e-check (free) or credit/debit card (small fee)

Now Mobile!



ACH Credit Program

revenue.mt.gov under Online Services

Send payments from your financial institution. See our website for more information.

Pay by check

Help us apply your payment accurately!

- Fill out the voucher below.
 - Provide your full FEIN and Montana Account ID.
 - Identify the Period End Date that corresponds with the return you are filing.
- If you are paying for multiple tax periods, use separate vouchers for each tax period and specify the amount you want applied to that period.

- Make your check payable to Montana Department of Revenue.
- Remove your check stub.
- Write your FEIN or Account ID with period end date in the memo line of your check.
- Detach the voucher below and mail it with your check to:

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

Payments of \$500,000 or more must be made electronically.

- Cut line -

Montana Coal Severance Tax Payment Voucher

Name _____

Address _____

Contact _____

Phone Number _____

FEIN

Account ID

Period End Date

Choose one:

Original Return

Amended Return

Amount Paid

Pay online at revenue.mt.gov