



Metalliferous Mines License Tax

MONTANA
MML
Rev 04 17

For 6-month period ending _____

15-37-1, 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 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. _____	

Name of Mine			Smelter Name	
County			Address	
Section	Township	Range	City	
School District			State	Zip

Type of Mineral

	Quantity in Ounces	Gross Value of Mineral
7. Copper.....7.	oz	\$
8. Gold.....8.	oz	\$
9. Lead.....9.	oz	\$
10. Molybdenum.....10.	oz	\$
11. Nickel.....11.	oz	\$
12. Palladium.....12.	oz	\$
13. Platinum.....13.	oz	\$
14. Silver.....14.	oz	\$
15. Zinc.....15.	oz	\$
16. Rhodium.....16.	oz	\$
17. Other.....17.	oz	\$
18. Total gross value. Add lines 7 through 17.....	18.	\$

Deductions

19. Treatment and refining charges.....	19.	\$
20. Transportation from mine to smelter.....	20.	\$
21. Merchantable value. Add lines 19 and 20, then subtract from line 18.....	21.	\$

If yearly total of merchantable value is less than \$250,000, do not continue. Please file a RITT return.

Tax Computation

	Tax Rate	Tax Due
22. Dore, bullion and matte shipments		
a. First \$250,000 of value per year.....22a.	0%	
b. More than \$250,000 per year.....22b.	1.6%	\$
23. Concentrate or crude ore shipments		
a. First \$250,000 of value per year.....23a.	0%	
b. More than \$250,000 per year.....23b.	1.81%	\$
24. Tax due. Add line 22b and 23b.....		\$
25. Penalties.....		\$
26. Interest (12% per year computed daily).....		\$
27. Total amount due. Add lines 24, 25 and 26.....		\$

Returns for the period ending June 30 are due August 15. Returns for the period ending December 31 are due March 31. If payment is late, penalties and interest will be applied.

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 _____

Metalliferous Mines License Tax

Account Information

- Line 3: The return for the period ending June 30 is due August 15. The return for the period ending December 31 is due March 31. Penalty applies 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, check the box and enter your final day of business here.
- Line 6: If your mailing address has changed, check the box and provide your new address.

Provide the mine name, county where the mine is located, section, township and range as well as the school district. Enter the smelter name and address.

Type of Mineral

- Line 7: Enter the weight and value of the copper produced, treated and sold.
- Line 8: Enter the weight and value of the gold produced, treated and sold.
- Line 9: Enter the weight and value of the lead produced, treated and sold.
- Line 10: Enter the weight and value of the molybdenum produced, treated and sold.
- Line 11: Enter the weight and value of the nickel produced, treated and sold.
- Line 12: Enter the weight and value of the palladium produced, treated and sold.
- Line 13: Enter the weight and value of the platinum produced, treated and sold.
- Line 14: Enter the weight and value of the silver produced, treated and sold.
- Line 15: Enter the weight and value of the zinc produced, treated and sold.
- Line 16: Enter the weight and value of the rhodium produced, treated and sold.
- Line 17: Enter the weight, type and value of other metals produced, treated and sold.
- Line 18: Total gross value. Add lines 7 through 17.

Deductions

- Line 19: Enter the treatment and refining charges.
- Line 20: Enter the cost of transportation from the mine to the smelter.
- Line 21: Merchantable value. Add lines 19 and 20 and subtract this amount from line 18.

Tax Computation

- Line 22: Dore, bullion and matte shipments are taxed at 1.6% of the merchantable value over \$250,000. To calculate the tax, multiply line 21 minus \$250,000 per year by 1.6%.
- Line 23: Concentrate or crude ore shipments are taxed at 1.81% of the merchantable value over \$250,000. To calculate the tax, multiply line 21 minus \$250,000 per year by 1.81%.
- Line 24: Tax due. Add lines 22b and 23b.
- Line 25: 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. Enter the penalties on line 25.
- Line 26: Interest. Interest of 12% per year, calculated daily, applies from the original due date of the report until paid.
- Line 27: Total amount due. Add lines 24 through 26.
- 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 Metalliferous Mines License 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 Metalliferous Mines License 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