



Statement of Net Proceeds of Mines Garnet Producers Only

For year ending December 31, _____

[15-23-5, 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			
County			
Section	Township	Range	School District

7. Total tons of ore extracted during production year	7.	
8. Total tons of garnets extracted	8.	
9. Garnet value per ton.....	9.	\$
10. Taxable value. Multiply line 8 by line 9	10.	\$

11. Type of By-Products	Quantity	Gross Value
		\$
		\$
		\$
		\$
		\$
		\$
12. Total gross value of all by-products	12.	\$
13. Multiply the taxable value of garnets by 100% and enter this amount	13.	\$
14. Multiply the total gross value of all by-products by 30% and enter this amount.....	14.	\$
15. Total net proceeds for mine owner or operator. Add lines 13 and 14	15.	\$

Returns are due March 31 of the following year. 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 _____

Schedule of Royalty Interests

	Name	Address	Amount Paid or Yielded as Royalty
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$
6.			\$
7.			\$
8.			\$
9.			\$
10.			\$
11.			\$
12.			\$
13.			\$
14.			\$
15.			\$

Note: The Department of Revenue will assess and tax the royalties on the same basis as net proceeds of mines are taxed as provided by [15-6-131, MCA](#).

Statement of Net Proceeds of Mines Garnet Producers Only Instructions

Account Information

- Line 3: This return is due March 31 of the following year. 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.
- Mine: Enter the mine name, county where the mine is located, section, township, range and school district.

Taxable Value

- Line 7: Enter the total tons of ore extracted.
- Line 8: Enter the total tons of garnet extracted.
- Line 9: Enter the value of garnets per ton.
- Line 10: Enter the total taxable value. Multiply line 8 by line 9.
- Line 11: Complete the list of all by-products including the name, quantity and gross value.
- Line 12: Add the gross value of all by-products listed on line 11 and enter the total.

Proceeds

- Line 13: Multiply the taxable value of garnets by 100% and enter this amount.
- Line 14: Multiply the total gross value of all by-products by 30% and enter this amount.
- Line 15: Total net proceeds. Add lines 13 and 14.

Schedule of Royalty Interests

In the table above, enter the name, address and amount of royalties paid or yielded.

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).