



## Statement of Net Proceeds of Mines Garnet Producers Only

For Year Ending December 31, 20 \_\_\_\_  
Title 15, Chapter 23, Part 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 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:

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 (line 8 X line 9) .....	10.	\$

11. Type of By-Products	Quantity	Gross Value
		\$
		\$
		\$
		\$
		\$
		\$

12. TOTAL GROSS VALUE of All By-Products .....	12.	\$
13. Gross Value of Garnets Times 100% (line 10 X 100%).....	13.	\$
14. Gross Value of By-Products times 30% (line 12 X 30%).....	14.	\$
15. Total Net Proceeds for Mine Owner or Operator (line 13 + line 14) .....	15.	\$

For Internal Use Only Mineral Exemption # _____
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Returns are due on March 31st of the following year. Penalties and Interest apply on all delinquent reports pursuant to 15-23-104, MCA.

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



### Schedule of Royalty Interests

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

Note: The Department of Revenue shall 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 report is due on or before March 31 of the following year. Under Montana law, penalty applies on all delinquent returns (15-23-104, 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.

**Taxable Value**

- Line 7: Enter total tons of ore extracted during the production year.
- Line 8: Enter the total tons of garnets extracted during the production year.
- 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 here.

**Proceeds**

- Line 13: Multiply the total gross value of garnets by 100% and enter amount here.
- Line 14: Multiply the total gross value of all by-products by 30% and enter this amount here.
- Line 15: Enter the total net proceeds (line 13 + line 14).

**Schedule of Royalty Interest**

Enter on page 2 of this return the name, address and amount of royalties paid or yielded.

**Important:** Please sign the return and provide your title and phone number where you can be reached during business hours.

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

Please mail this return to:

Department of Revenue  
PO Box 5805  
Helena MT 59604-5805