



## Statement of Net Proceeds of Mines

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		Type of Mineral	
County			
Section	Township	Range	School District

7. Total tons .....	7.		
8. Price per ton .....	8.	\$	\$
9. Total gross value. Multiply line 7 by line 8 .....	9.	\$	\$

**Page 2. Summary**

10. Cost of extracting ore .....	10.	\$	
11. Royalties .....	11.	\$	
12. Cost of transportation to mill/reduction works .....	12.	\$	
13. Cost of sale of ore .....	13.	\$	
14. Cost of reduction or milling .....	14.	\$	
15. Cost of marketing and conversion into money .....	15.	\$	
16. Cost of construction, repairs and betterments to mine .....	16.	\$	
17. Cost of repairs and replacements to reduction works .....	17.	\$	
18. Depreciation of reduction works .....	18.	\$	
19. Total deductions. Add lines 10 through 18 .....	19.	\$	
20. Net proceeds. Subtract line 19 from line 9 .....	20.	\$	

Returns are due on 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 \_\_\_\_\_

## Statement of Net Proceeds of Mines

<p>10. Cost of extraction ore or deposit</p> <p>a. Labor _____</p> <p>b. Supplies, materials, tools _____</p> <p>c. Machinery _____</p> <p>d. Fuel, power, light _____</p> <p>e. Reclamation _____</p> <p>f. Other expenses _____</p> <p style="padding-left: 20px;">Total _____</p> <p>11. Royalties</p> <p>a. Taxable _____</p> <p>b. Nontaxable _____</p> <p style="padding-left: 20px;">Total _____</p> <p>12. Cost of transportation to mill</p> <p>a. Hauling _____</p> <p>b. Freight _____</p> <p>c. Other _____</p> <p style="padding-left: 20px;">Total _____</p> <p>13. Cost of sale of ore</p> <p>a. _____</p> <p>b. _____</p> <p style="padding-left: 20px;">Total _____</p> <p>14. Cost of reduction or milling</p> <p>a. Labor _____</p> <p>b. Supplies, materials, tools _____</p> <p>c. Fuel, power, light _____</p> <p>d. Other expenses _____</p> <p>e. _____</p> <p style="padding-left: 20px;">Total _____</p>	<p>15. Cost of marketing and conversion into money:</p> <p>a. Freight or shipping _____</p> <p>b. Selling charges _____</p> <p>c. Commissions _____</p> <p>d. Other _____</p> <p style="padding-left: 20px;">Total _____</p> <p>16. Cost of construction, repairs and betterments to mine:</p> <p>a. _____</p> <p>b. _____</p> <p>c. _____</p> <p style="padding-left: 20px;">Total _____</p> <p style="padding-left: 20px;">Multiply total by 10% _____</p> <p>17. Cost of repairs and replacements to reduction works:</p> <p>a. Repairs to buildings _____</p> <p>b. Repairs to machinery and equipment _____</p> <p>c. New buildings for replacement _____</p> <p>d. New machinery for replacement _____</p> <p style="padding-left: 20px;">Total _____</p> <p>18. Depreciation of reduction works:</p> <p>a. Number of Montana tons or ore milled or treated _____</p> <p>b. Number of tons milled or treated from other mines worked _____</p> <p>c. Total Tons (Add lines a. and b.) _____</p> <p>d. Percentage of Montana tons to total tons (Divide line a. by c.) _____</p> <p>e. Assessed valuation of mill or reduction works _____</p> <p>f. Depreciation. (Line e. multiplied by 6%) _____</p> <p>g. Allowable depreciation (Multiply line f. by line d.) _____</p>
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### Schedule of Royalty Interests

	Name	Address	Amount
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$
6.			\$
7.			\$
8.			\$
9.			\$

# Statement of Net Proceeds of Mines 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. Indicate the type of mineral being reported on this return.
- Line 7: Enter the total tons of mineral produced.
- Line 8: Enter the price per ton that was received for this mineral.
- Line 9: Total gross value. Multiply line 7 by line 8.

## Page 2. Summary of Deductions

- Line 10: Enter each of the costs of extracting the ore or deposit, then enter the total on page 1.
- Line 11: Enter each of the royalties, then enter the total on page 1.
- Line 12: Enter each of the costs of transportation to the mill, then enter the total on page 1.
- Line 13: Enter each of the costs of sale of ore, then enter the total on page 1.
- Line 14: Enter each of the costs of reduction or milling, then enter the total on page 1.
- Line 15: Enter each of the costs of marketing and conversion into money, then enter the total on page 1.
- Line 16: Enter each of the costs of construction, repairs and betterments to mine, then enter the total on page 1.
- Line 17: Enter each of the costs of repairs and replacements to reduction works, then enter the total on page 1.
- Line 18: Enter the depreciation of reduction works information, then enter the total on page 1.

**Schedule of Royalty Interests** - Enter the name, address and amount of royalty paid.

## Page 1. Total Deductions

Line 19: Enter the total deductions. Add lines 10 through 18.

## Net Proceeds

Line 20: Enter the total net proceeds. Subtract line 19 from line 9.

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).