



## Resource Indemnity Trust Tax Coal Producers

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. County	Section	Township	Range

**Production**

10. Total number of tons produced .....	10.	
11. FOB mine gross revenue.....	11.	\$
12. Deductions		
a. Black Lung Tax .....	12a.	\$
b. Federal Reclamation tax.....	12b.	\$
c. Resource Indemnity Trust Tax .....	12c.	\$
d. Coal Severance Tax .....	12d.	\$
e. Royalty Gross Proceeds Tax .....	12e.	\$
f. Royalty deduction .....	12f.	\$
13. Total deductions. Add lines 12a through 12f.....	13.	\$

**Calculation of Resource Indemnity Trust Tax**

14. Contract sales price. Subtract line 13 from line 11 .....	14.	\$
15. Tax. Multiply line 14 by 0.004, with a minimum tax of \$25.....	15.	\$
16. Penalties.....	16.	\$
17. Interest.....	17.	\$
18. <b>Total amount due. Add lines 15, 16 and 17 .....</b>	<b>18.</b>	<b>\$</b>

I hereby swear or affirm under penalty of false swearing that the statements contained herein are true to the best of my knowledge.

Signature \_\_\_\_\_

Title \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_

## Resource Indemnity Trust Tax Coal Producers

### Account Information

- Line 3: This report is due 60 days after the end of the calendar year.
- 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 mine operator.
- Line 8: Enter the mine name.
- Line 9: Enter the county where the mine is located and the legal description.

### Production

- Line 10: Enter the total tons produced and sold for the year.
- Line 11: Enter the total amount of FOB mine revenue associated with the tons reported on line 10.
- Line 12: Enter the appropriate amount of coal production taxes charged to pay taxes for the year for lines 12a-12e and the amount of exempt royalties allowed per MCA 15-35-102(5) for the year on line 12f.
- Line 13: Add the amounts on lines 12a through 12f.

### Calculation of Resource Indemnity Trust Tax

- Line 14: Contract sales price. Subtract line 13 total deductions from line 11.
- Line 15: Tax due. Multiply line 14 by .004 (.4%), with a minimum tax of \$25.00.
- Line 16: 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 16.
- Line 17: 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 18: Total amount due. Add lines 15, 16 and 17. Submit this amount with the return.

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 Resource Indemnity Trust Tax Coal Producers 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](http://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 Resource Indemnity Trust Tax Coal Producers 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](http://revenue.mt.gov)**