



## Montana Annual Mineral Royalty Withholding Tax Reconciliation Instructions

### Electronic Filing and Payment

Electronic filing and payment is simple, secure and convenient. Through Taxpayer Access Point you can file, pay and view your past returns and transactions. To register, go to <https://tap.dor.mt.gov>. You will need your business account number and zip code. You can also upload your W-2s and 1099s. State ePass registration is required, and files need to be in the specific electronic format—go to <https://transfer.mt.gov>. Additional information can be found at [revenue.mt.gov](https://revenue.mt.gov).

### General Information

- It is necessary to send the RW-3 and all 1099-MISCs even if Montana mineral royalty tax was not withheld in 2011.
- The mineral royalty withholding tax is calculated at 6% of the net royalty payments.
- Do not include any production tax in the amounts reported on the RW-3.
- If you have a *Not Required* pay frequency, you are required to send an RW-3 and 1099s even if you have not withheld Montana mineral royalty tax.
- The due date for the RW-3 and 1099s is February 28, 2012.
- If this return reflects adjustments to and replaces the original return, please  mark the amended box.
- If you would like your account closed, please  mark the *account closed* box.

### Line by Line Instructions

- Line 1** Enter the number of 1099-MISCs with Montana mineral royalty withholding submitted with this RW-3.  Mark the appropriate box for the filing method you are using.
- Line 2** Enter the number of 1099-MISCs without Montana mineral royalty withholding submitted with this RW-3.  Mark the appropriate box for the filing method you are using.
- Line 3** Enter the total net royalty payments that are subject to Montana mineral royalty withholding tax.
- Line 4** Enter the total Montana mineral royalty tax withheld as reported on the attached 1099-MISCs.

- Line 5** Enter the total amount of Montana mineral royalty withholding tax remitted to the department.
- Line 6** Enter the difference between line 4 and line 5 (4 minus 5). If there is additional tax due, please submit your payment with this RW-3. Electronic payment options are available at [revenue.mt.gov](https://revenue.mt.gov). If you have filed your RW-3 electronically, do not send another RW-3 with your payment. Make sure your Montana account ID number or your federal account ID number is written on your check. Also indicate that it is an RW-3 payment for 2011.
- Line 7** If there is an overpayment, please  mark the appropriate box to request a refund or to apply the overpayment to a future liability.  Mark a box only if there is an overpayment.

**Column B** Enter the total Montana net royalty payments for each quarterly report period. The total of this column should match the total on line 3.

**Column C** Enter the total Montana tax withheld for each quarterly report period. The total of this column should match the total on line 4.

**Column D** Enter the total Montana tax paid for each quarterly report period. The total of this column should match the total on line 5.

**Column E** Enter any difference between columns C and D for each quarterly report period. The total of this column should match the total on line 6. Please provide an explanation regarding any overpayment or underpayment reported.

### Address Changes

Address changes can be submitted electronically at <https://tap.dor.mt.gov>. Or if you prefer, complete and send us a written request to have your account updated with your current address.

**If you choose not to file electronically, please send the RW-3, 1099-MISCs and applicable payment to:**

Department of Revenue  
PO Box 5835  
Helena, MT 59604-5835

