



Montana Annual Mineral Royalty Withholding Tax Reconciliation Instructions

Electronic File and Pay

Sign up to access your Montana tax information, file your RW-3, pay your tax, and much more at Taxpayer Access Point (TAP) <https://tap.dor.mt.gov>. You will need your Account ID and zip code. For more information about online services, as well as electronic filing of Forms 1099-MISC and/or 1042-S, visit revenue.mt.gov.

General Information

- It is necessary to submit the RW-3 and all corresponding informational returns even if Montana mineral royalty tax was not withheld in 2012.
- Forms 1099-MISC must be submitted with the RW-3.
- Forms 1042-S must be submitted for royalty withholding on foreign persons.
- 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, it is still necessary to submit an RW-3 and Forms 1099-MISC/1042-S, even if you have not withheld Montana mineral royalty tax.
- The due date for the RW-3 and Forms 1099-MISC/1042-S is February 28, 2013.
- 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, and provide date of last royalties paid.

Line by Line Instructions

- Line 1** Enter the number of Forms 1099-MISC/1042-S 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 Forms 1099-MISC/1042-S 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 Montana net royalty payments.
- Line 4** Enter the total Montana mineral royalty tax withheld as reported on the Forms 1099-MISC/1042-S.
- 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).
- Column A** Enter the date you made your deposit to the state.
- 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.

Unless otherwise requested, credit amounts will be refunded. If there is additional tax due, you can pay online on TAP. Visit revenue.mt.gov for more information. If paying by check, please include your account ID or FEIN and deposit period.

If you choose not to file electronically, please send the RW-3, Forms 1099-MISC/1042-S, and applicable payment to:

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

