



Montana Annual Mineral Royalty Withholding Tax Reconciliation Instructions

General Information

- RW-3 and all corresponding informational returns must be submitted even if Montana mineral royalty tax was not withheld in 2014.
- Forms 1099-MISC, with or without withholding, must be submitted to support the RW-3.
- Forms 1042-S must be submitted for royalty withholding on foreign persons to support the RW-3.
- The mineral royalty withholding tax is calculated at 6% of the net royalty payments.
- Please 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, 2015.
- If your address has changed and needs to be updated in our records, please mark the *address change* box.
- 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 to support the 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 to support the 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 amount on line 3.

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

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

Column E Enter any difference between columns C and D for each quarterly report period (column C minus column D). The total of this column should match the amount on line 6.

Unless otherwise requested in writing, credit amounts will be refunded. If paying by check, please include your account ID or FEIN and deposit period.

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>. For more information about online services, as well as electronic filing of Forms 1099-MISC and/or 1042-S, visit revenue.mt.gov.

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

