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MONTANA
RW-3
Rev 05 16

Montana Annual Mineral Royalty Withholding Tax Reconciliation Instructions

New! The year is no longer printed on Form RW-3. The form can be used for any tax year beginning in 2016. Fill out the year in the box at the top of the return to reflect the year you are filing.

General Information

- RW-3 and all corresponding informational returns must be submitted even if Montana mineral royalty tax was not withheld.
- 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.
- Do not include any production tax in the amounts reported on the RW-3.
- If you have a *Not Required* pay frequency, you must still 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.
- If your address has changed and needs to be updated in our records, mark the *address change* box.
- If this return reflects adjustments to and replaces the original return, mark the *amended* box.
- If you would like your account closed, 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 paid 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, 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 TransAction Portal (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, send the RW-3, Forms 1099-MISC/1042-S, and applicable payment to:

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

Questions? Please call us toll free at (866) 859-2254 (in Helena, 444-6900).

