Montana Annual Mineral Royalty Withholding Tax Reconciliation Instructions

The tax year is no longer printed on Form RW-3. You can use this form beginning in 2016 (and following years). **Important:** Enter the tax year that you are filing in the box at the top of the form.

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 is January 31 (with an automatic extension to Feburary 28). Forms 1099-MISC/1042-S are due February 28.
- If your address 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.

Note: We will refund credit amounts unless you write us to request otherwise.

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? Call us at (406) 444-6900.



Montana Annual Mineral Royalty Withholding Tax Reconciliation

		Tax Yea	20 Y Y					
Name			FEIN					
Address_			Account ID			M	R W	
City			Pay Frequency					
State	Zip	Address Change	Due Date Januar	y 31 (with autom	atic extensi	on to Febr	uary 28)	
If this	s is an amended return, ma	ark this box.				4		
If your business has ceased and you would like your account closed, mark this box and indicate cease date/ /								
1. Numl	1. Number of Forms 1099-MISC/1042-S with Montana withholding Paper Electronic							
2. Number of Forms 1099-MISC/1042-S without Montana withholding Paper Electronic								
Total Montana net royalty payments								
4. Total Montana tax withheld, per Forms 1099-MISC/1042-S								
5. Total Montana mineral royalty withholding tax paid								
6. Difference (line 4 minus line 5)								
May we dis	scuss this return with your t	ax preparer? Yes	No If yes, provid	e preparer name a	and telephor	ne number	below:	
	Please	complete columns be	low as described in	the instruction				
	A	В	C	D		E		
Quarterly Report Period	Date(s) Paid to MT DOR No slashes or dashes in dates please.	Montana Net Royalty Payments	Montana Tax Withheld	Montana Tax F	'aid	Difference	æ	
Jan-Mar	MMDDYYYY							
Apr-Jun	MMDDYYYY							
Jul-Sep	MMDDYYYY							



Oct-Dec