



2009

Montana Annual Mineral Royalty Withholding Tax Reconciliation

Name _____
 Address _____ Due Date February 28, 2010
 City _____ FEIN _____
 State _____ Zip Code _____ Account ID _____

- 1. Number of 1099-MISCs with Montana withholding attached 1. _____
- 2. Number of 1099-MISCs without Montana withholding attached 2. _____
- 3. Filing method for 1099-MISCs 3. Paper Electronic
- 4. Type of mineral royalty withholding tax reconciliation return..... 4. Original Amended

If you were not required to withhold Montana mineral royalty tax in 2009, please do not complete lines 5 through 8.

- 5. Total Montana net royalty payments subject to withholding taxes 5. \$ _____ . _____
- 6. Total Montana tax withheld per 1099-MISC 6. \$ _____ . _____
- 7. Total Montana withholding tax paid 7. \$ _____ . _____
- 8. Difference (line 6 minus line 7)..... 8. \$ _____ . _____

If you have an overpayment on line 8, please check the appropriate box. 8a. Please send refund.
 8b. Please apply to a future liability.

If you have an underpayment on line 8, please send your payment for additional tax due with the attached voucher.

May the DOR discuss this return with your tax preparer? Yes No

Preparer/Title _____ Telephone _____

2009 Annual Reconciliation of Mineral Royalty Withholding Tax (Please make additional copies if necessary.)

Quarterly Report Period 2009	A Date(s) Paid to MT DOR (MM/DD/YYYY)	B Montana Net Royalty Payment		C Montana Tax Withheld		D Montana Tax Paid		E Difference	
Jan-Mar									
Apr-June									
July-Sept									
Oct-Dec									
9. Column Totals									

Please provide an explanation if there is a difference on line 9, Column E _____

RW-3 – Montana Annual Mineral Royalty Withholding Tax Reconciliation Instructions

General Information

- It is necessary to send the RW-3 and all 1099-MISCs even if Montana mineral royalty tax was not withheld in 2009.
- 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.
- The due date for the RW-3 is February 28, 2010. Since this date falls on a Sunday, the return is due the next business day.

Line by Line Instructions

- Line 1.** Enter the number of 1099-MISCs with Montana mineral royalty withholding submitted with this RW-3.
- Line 2.** Enter the number of 1099-MISCs without Montana mineral royalty withholding submitted with this RW-3.
- Line 3.** Check the appropriate box for the filing method you are using.
- Line 4.** Check the appropriate box that describes the type of return. An amended return reflects adjustments to, and replaces, the original return.
- Line 5.** Enter the total net royalty payments that are subject to Montana mineral royalty withholding.
- Line 6.** Enter the total Montana mineral royalty tax withheld as reported on the attached 1099-MISCs.

Line 7. Enter the total amount of Montana mineral royalty withholding tax remitted to the department.

Line 8. Subtract line 6 from line 5 and enter the result here.

If there is a balance due, please remit your payment for the additional tax due with the attached voucher.

If there is an overpayment, please check the appropriate box—8a to request a refund or 8b to apply the overpayment to a future liability. A box should only be checked if there has been an overpayment.

Line 9. Enter the total for each column. All columns need to be filled out completely.

Column B. Enter the total Montana net royalty payments. This amount should match the total on line 5.

Column C. Enter the total Montana tax withheld. This amount should match the total on line 6.

Column D. Enter the total tax paid. This amount should match the total on line 7.

Column E. Enter any difference between Columns C and D. If the amounts do not match, please provide an explanation regarding any difference reported. Additional pages may be attached.

Electronic Filing and Payment

There are several options for electronically filing and paying your taxes. Please visit our website revenue.mt.gov, or call us toll free at 1-866-859-2254 (in Helena 444-6900).

Important: If your address has changed, please call us toll free at 1-866-859-2254 (in Helena 444-6900).

Please send 1099-MISCs and applicable payment to:

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