



Retail Telecommunication Excise Tax

15-53-130, MCA
 Return and Instructions

Name _____
 Address _____
 Address _____
 City, ST, ZIP _____

1. FEIN	4. If this is an amended return, check here <input type="checkbox"/>
2. Account ID	5. If you are no longer in business and want your account cancelled, enter the final date _____
3. Period: Due:	6. If your mailing address has changed, check the box <input type="checkbox"/> and print new address below: _____ _____

7. Revenue attributable to Montana telecommunication services:	Total Gross (minus)	Exclusions (minus)	Wholesale (equals)	Retail
a. Wireless				
b. Long distance				
c. Local exchange.....				
d. Other.....				
8. Total.....				

9. Multiply line 8, total retail revenue, by 0.0375 (3.75%)
 (total retail = sum of a, b, c and d)
10. Less: Excise tax paid on uncollectible accounts ()
11. Recapture of previously written off taxes
12. Tax due (sum of lines 9, 10 and 11)
13. Penalty
14. Interest.....
15. Total due with this return (sum of lines 12, 13 and 14)
16. Internet access revenue.....

Signature _____
 Title _____
 Phone _____ Date _____

Retail Telecommunication Excise Tax

15-53-130, MCA
Return and Instructions

Please note:

You may request to file on an accrual basis and/or on an electronic basis by sending in a written request.

You may request to file annually. If the total amount of the telecommunications excise tax due is less than \$50 in each of the quarters during the preceding calendar year, the taxpayer may file an annual return in lieu of filing quarterly returns, provided the annual return is filed along with full payment within 60 days after the close of the calendar year.

- Lines 7 & 8:** Enter total gross revenue, exclusionary revenue, wholesale revenue, and retail revenue.
- Line 9:** Multiply line 8, total retail revenue, by 0.0375 (3.75).
- Line 10:** Enter previously remitted tax found to be uncollectible and deducted as bad debt for federal income tax purposes.
- Line 11:** Enter recapture of taxes collected and previously written off as bad debts.
- Line 12:** Enter tax due (sum of lines 9, 10 and 11).
- Lines 13 & 14:** If your return/payment is delinquent, you are subject to penalty and interest. Interest on late tax payments must bear interest until paid at a rate of 12% a year, computed from the original due date of the return. A penalty of 1.5% a month on unpaid taxes, not to exceed 18% of the tax due, is assessed on late payments. A penalty of \$50 or the amount of the tax due, whichever is less, is assessed on late filed returns.
- Line 15:** Enter total amount due (sum of lines 12, 13 and 14).
- Line 16:** Enter internet access revenues.



**Retail Telecommunication Excise Tax
(RTET)
Payment Instructions**

Attention: Montana Department of Revenue Cashier

Complete the payment coupon below to ensure proper credit of your payment. If you are paying taxes for multiple periods, submit a separate check or money order and a separate coupon for **each** period. On the memo line of your check, please note your FEIN or account ID and the reporting period for which the payment applies.

Boxes 1 and 2 – Print an “X” in **one** box only for the type of payment you are remitting:

Check box 1, if your payment is for an original return for any period.

Check box 2, if your payment is for an amended return.

Box 3 – Enter the reporting period for which this payment applies.

Box 4 – Enter your federal employer identification number (FEIN).

Box 5 – Enter the amount you are remitting. (This amount should be the same amount as reported on line 15 of your return).

Name _____

Address _____

City, State, Zip Code _____

Phone _____

Mail this entire form with your check or money order and return to:

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

Questions? Call (406) 444-6900.

Make check or money order payable to the Department of Revenue.

**Retail Telecommunication Excise Tax
Payment Form**

1. Original return

2. Amended return

month day year

3. Period ending

4. Federal employer
identification
number (FEIN)

5. Amount paid