



Official Use Only

**MONTANA**  
RW-3  
Rev. 09-07

## Montana Annual Mineral Royalty Withholding Tax Reconciliation

Period End \_\_\_\_\_

Due Date February 28, 2009

FEIN/SSN \_\_\_\_\_

Acct ID \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_

Office Use  
Only

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1. Number of 1099-MISCs attached .....

2. Filing method:

- Paper
- Electronic

3. Type of return:

- Original
- Amended

4. Total Montana net royalty payments subject to withholding taxes .....		
5. Total Montana tax withheld per federal Form 1099-MISC.....		
6. Withholding tax paid.....		
7. Difference (line 5 minus line 6).....		

Overpayment on line 7:

7A.  Please refund.

7B.  Please apply to a future liability.

Underpayment on line 7:

Please remit your payment for additional tax due with the attached voucher.

Contact \_\_\_\_\_ Telephone \_\_\_\_\_

Name \_\_\_\_\_ FEIN/SSN \_\_\_\_\_ Acct ID \_\_\_\_\_

### Annual Reconciliation of Mineral Withholding Tax (make additional copies if necessary)

Quarterly Report Period 2008	A Date(s) Paid to the Department of Revenue	B Montana Net Royalty Payments	C Tax Withheld	D Tax Paid	E Difference
January through March					
April through June					
July through September	<b>ALL COLUMNS MUST BE COMPLETED</b>				
October through December					
8. Column Totals					

Please provide an explanation if there is a difference entered in column E: \_\_\_\_\_

If your mailing address has changed, check this box  and print your new address below:

\_\_\_\_\_

\_\_\_\_\_

Please send RW-3, 1099-MISCs and applicable payment to:  
Montana Department of Revenue  
PO Box 5835  
Helena, MT 59604-5835

## **RW3 - Montana Annual Mineral Royalty Withholding Tax Reconciliation Instructions**

- Line 1. Enter the number of federal Form 1099-MISCs with Montana mineral royalty withholding submitted with this tax return.
- Line 2. Check the method of delivery used for submitting the federal Form 1099-MISCs.
- Line 3. Check the appropriate box that describes the type of return. An amended return reflects adjustments to, and replaces, the original return.
- Line 4. Enter the total net royalty payments that are subject to Montana withholding.
- Line 5. Enter the total Montana tax withheld as reported on the attached federal Form 1099-MISCs. This number should match the total reported for Column C of the reconciliation schedule.
- Line 6. Enter the total amount of mineral withholding tax remitted to the department. This number should match the total reported for Column D of the reconciliation schedule.
- Line 7. Subtract line 6 from line 5, and enter the result here. If there is an overpayment, please check one of the boxes (7A or 7B) to indicate how you would like the overpayment handled. If there is an underpayment, please remit your payment for the additional tax due with the attached voucher.
- Line 8. Enter the total for each column.
- Please provide an explanation regarding any difference reported on line E.

### **Helpful Hints:**

- The RW-3 must be submitted if any mineral royalty tax was withheld.
- Computerized reconciliations are acceptable but must use the same format as the RW-3.
- Remember that the federal Form 1099-MISCs must be submitted with the RW-3.
- Please file electronically using Taxpayer Access Point (TAP).

### **Electronic Filing**

Taxpayer Access Point (TAP) is an easy, accurate and secure method to submit your Form RW-3 electronically. For additional information regarding TAP please visit our website at <http://mt.gov/revenue/> or contact us at (406) 444-6900.

### **Electronic Payment**

For your convenience, the department also offers electronic methods for making payments. Business Tax Express and ACH Credit are options available for submitting payments electronically.