



Rental Vehicle Sales and Use Tax Return Instructions

- Line 7:** Taxable sales: total rental charges for the use of rental vehicles.
- Line 8:** Tax due equals 4% of line 7 (line 7 x .04).
- Line 9:** Allowances for uncollectible charges or bad debts: previously remitted sales tax on sales found to be worthless and actually deducted as bad debt for federal income tax purposes.
- Line 10:** Add: sales tax collected on previously written off bad debts on line 9.
- Line 11:** Vendor's allowance (sum of lines 8 through 10 x .05; max of \$1,000): you must file and pay on time to receive the allowance.
- Line 12:** Total tax due: (sum of lines 8 through 11).
- Line 13:** If payment is delinquent you are subject to penalty of 1.5% per month, not to exceed 18% of the tax due, for tax periods beginning on or before December 31, 2006. For tax periods beginning after December 31, 2006, the late payment penalty continues to accrue at 1.5% a month, but cannot exceed 15% of the tax due. In addition, a late filing penalty of \$50 or the amount of the tax due, whichever is less also applies if the return is filed late. If payment is delinquent you are subject to interest of 12% per year, calculated daily, from the original due date of this report until paid. Enter the penalty and interest on line 13.
- Line 14:** Amount paid with this return: (sum of lines 12 and 13).

**Make check payable to the Department of Revenue. Mail this return and payment to:
Department of Revenue, PO Box 5835, Helena, MT 59604-5835**

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Montana Department of Revenue Rental Vehicle Sales and Use Tax			Above space is for department use only	
1. FEIN	2. Account ID	3. Permit	7. Taxable sales	
4. Period: Due:	5. If this is an amended return, check here <input type="checkbox"/>		8. Tax: multiply line 7 times 4% (.04)	
6. If you are no longer in business and want your account cancelled, enter the final date _____			9. Less: bad debt allowances	()
Signature _____			10. Add: previously written off bad debts now collected	
Title _____			11. Less: vendor allowance (see instructions)	()
Phone _____		Date _____	12. Total tax due (sum of lines 8 through 11)	
Name _____			13. Penalty and interest (see instructions)	
Address _____			14. Amount paid with this return	cents □, □ □ □, □ □ □ □ □ □ □ □ □ □
Address _____				
City, State Zip _____				