



Coal Severance Tax

Name _____
 Address _____
 Address _____
 City, ST Zip _____

For Dept. Use Only	1. FEIN:		2. Account ID:		
	3. Period: Due:		4. If this is an amended return, check here. <input type="checkbox"/>		
	5. If you are no longer in business and want your account cancelled, check box and enter final date. <input type="checkbox"/>		6. If your address has changed, check the box and print new address below: <input type="checkbox"/>		
7. Mine Operator:		8. Mine Name:			
9. Mine Type		Surface <input type="checkbox"/>	Underground <input type="checkbox"/>		
Production:					
10.	Total number of tons sold.....				
11.	Less: Exempt tonnage – 20,000 tons if total calendar year production exceeds 50,000 tons (Exempt tonnage may be claimed quarterly or annually in the first quarter each year).....				
12.	Taxable tonnage (subtract line 11 from line 10).....				
Calculation of Coal Severance Tax:					
13.	FOB mine gross revenue.....				\$
14.	Deductions:				
	a) Black Lung Tax.....				\$
	b) Federal Reclamation Tax.....				\$
	c) Resource Indemnity Trust Tax.....				\$
	d) Coal Severance Tax.....				\$
	e) Coal Gross Proceeds Tax.....				\$
	f) Royalty Deduction.....				\$
	g) Exempt Revenue.....				\$
15.	Total deductions (add lines 14a) through 14g).....				\$
16.	Contract Sales Price (line 13 – line 15).....				\$
17.	Tax Rate (check rate being used)	Surface Mine	Heating quality under 7,000 BTU/lb	10%	<input type="checkbox"/>
			Heating quality 7,000 BTU/lb and over	15%	<input type="checkbox"/>
		Underground Mine	Heating quality under 7,000 BTU/lb	3%	<input type="checkbox"/>
			Heating quality 7,000 BTU/lb and over	4%	<input type="checkbox"/>
18.	Tax Due (line 16 X the appropriate rate from line 17).....				\$
19.	Penalties.....				\$
20.	Interest.....				\$
21.	Total Amount Due (add lines 18, 19, and 20).....				\$

I hereby swear or affirm under penalty of perjury that the statements contained herein are true to the best of my knowledge.

Signature _____

Title _____ Phone _____ Date _____

Coal Severance Tax

(form CST)

Account Information:

- Line 3: This Report is due on or before the 30th day after the period end. Penalty and interest apply on all delinquent returns pursuant to 15-1-216, MCA.
- Line 4: If you are filing an amended return, this box must be checked.
- Line 5: If you are no longer in business, enter your final day of business here.
- Line 6: If your mailing address has changed, check the box and provide your new address in the space provided.
- Line 7: Enter name of mine operator.
- Line 8: Enter mine name.
- Line 9: Check appropriate box for type of mine, either surface mine or underground mine.

Production:

- Line 10: Enter total tons produced and sold for the quarter.
- Line 11: Enter the amount of exempt tonnage for the quarter.
- Line 12: Enter the taxable tonnage by subtracting 11 from line 10.

Calculation of Coal Severance Tax:

- Line 13: Enter the total amount of FOB mine revenue associated with the tons reported on line 10.
- Line 14: Enter the amount of coal production taxes charged to pay taxes paid on production on line 14(a-e), the amount of exempt royalties allowed per MCA 15-35-102(5) on line 14(f), and the amount of FOB mine revenue associated with the exempt tons reported on line 11 on line 14(g).
- Line 15: Add the amounts on lines 14(a-f).
- Line 16: Enter the Contract Sales Price by subtracting line 15 total deductions from line 13.
- Line 17: Check the correct Tax Rate box for your mine based upon the coal heating quality.
- Line 18: Enter Total Tax Due by multiplying line 16 by the appropriate tax rate on line 17.
- Line 19: 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 1.2% a month, but cannot exceed 12% 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. Enter the penalties line 19.
- Line 20: 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 interest on line 20.
- Line 21: Enter total amount due (sum of lines 18 + 19 + 20). Please reference your Account ID from line 2 of the return on the memo line of your check.

Please note: Payments in excess of \$500,000 must be submitted electronically. To wire your payment send the payment to Montana State Treasure Bank #092900383, account #156041200221 by the due date of this return. When submitting payment by wire, please identify the tax to which the payment pertains.

Sign the return and provide the title and phone number (where the person signing this return can be reached during business hours).

Please call (406) 444-6900 if you have any questions regarding the completion of this return.

**Make check payable to the Department of Revenue. Mail this return and payment to:
Department of Revenue, PO Box 5805, Helena MT 59604-5805**



**Coal Severance
(CST)**

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 21 of your return).

Name: _____

Address: _____

City, ST, Zip Code _____

Phone _____

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

Department of Revenue
PO Box 5805
Helena, MT 59604-5805

Questions? Call (406) 444-6900

Make checks payable to the Department of Revenue

**Montana Coal Severance Tax
Payment Form**

1. Original return

2. Amended return

month day year

3. Period Ending

4. Federal Employer Identification Number (FEIN)

5. Amount Paid