



Metalliferous Mines License Tax

For 6-month period ending _____

Title 15, Chapter 37, Part 1, MCA

MONTANA
MML
Rev. 12-07

Name:		
Address:		
Address:		
City:	State:	Zip Code:

1. FEIN:	2. Account ID:
3. Period:	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 this box <input type="checkbox"/> , enter the final date. _____	
6. If your mailing address has changed, check this box <input type="checkbox"/> and print new address below: _____	

Name of Mine:		Smelter Name:	
County:		Address:	
Section:	Township:	Range:	City:
School District:	State:		Zip:

Type of Mineral:	Quantity in Ounces	Gross Value of Mineral
7. Copper..... 7.	oz	\$
8. Gold..... 8.	oz	\$
9. Lead..... 9.	oz	\$
10. Molybdenum..... 10.	oz	\$
11. Nickel..... 11.	oz	\$
12. Palladium..... 12.	oz	\$
13. Platinum..... 13.	oz	\$
14. Silver..... 14.	oz	\$
15. Zinc..... 15.	oz	\$
16. Rhodium..... 16.	oz	\$
17. Other..... 17.	oz	\$
18. Total Gross Value (Sum of Lines 7 through 17)..... 18.	\$	\$

Deductions:

19. Less: Treatment and Refining Charges..... 19.	(\$ _____)
20. Less: Transportation from Mine to Smelter..... 20.	(\$ _____)
21. Merchantable Value (Line 18 Minus Line 19 and Line 20)..... 21.	\$ _____

If yearly total of gross value is less than \$250,000, do not continue. Please file a RITT return.

Tax Computation:	Tax Rate	Tax Due
22. Dore, Bullion and Matte Shipments		
a) First \$250,000 of value per year..... 22a.	0%	
b) More than \$250,000 per year..... 22b.	1.6%	\$
23. Concentrate or Crude Ore Shipments		
a) First \$250,000 of value per year..... 23a.	0%	
b) More than \$250,000 per year..... 23b.	1.81%	\$
24. Tax Due (lines 22b plus 23b)..... 24.		\$
25. Late Pay Penalty (1.5% per month)..... 25.		\$
26. Interest (12% per year computed daily)..... 26.		\$
27. Total Amount Due (add lines 24, 25, and 26)..... 27.		\$

Returns for the period ending June 30th are due on August 15th and for period ending December 31st are due on March 31st. Penalties and Interest will be applied if late.

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 _____

Metalliferous Mines License Tax Instructions

Account Information

- Line 3: This report for the reporting period ending June 30 is due on or before August 15. This report for the reporting period ending December 31 is due on or before March 31. Under Montana law, penalty and interest apply on all delinquent returns (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, check the box and enter your final day of business here.
- Line 6: If your mailing address has changed, check the box and enter your new address in the space provided. Please provide the mine name, the county where the mine is located, the section, township and range as well as the school district. Enter the smelter name and address.

Type of Mineral

- Line 7: For the period, enter the weight and value of the copper produced, treated and sold.
- Line 8: For the period, enter the weight and value of the gold produced, treated and sold.
- Line 9: For the period, enter the weight and value of the lead produced, treated and sold.
- Line 10: For the period, enter the weight and value of the molybdenum produced, treated and sold.
- Line 11: For the period, enter the weight and value of the nickel produced, treated and sold.
- Line 12: For the period, enter the weight and value of the palladium produced, treated and sold.
- Line 13: For the period, enter the weight and value of the platinum produced, treated and sold.
- Line 14: For the period, enter the weight and value of the silver produced, treated and sold.
- Line 15: For the period, enter the weight and value of the zinc produced, treated and sold.
- Line 16: For the period, enter the weight and value of the rhodium produced, treated and sold.
- Line 17: For the period, enter the weight, and the type of other metals produced, treated and sold.
- Line 18: Enter the total gross value (sum of lines 7 through 17).

Deductions

- Line 19: Enter the treatment and refining charges.
- Line 20: Enter the cost of transportation from the mine to the smelter.
- Line 21: Enter the merchantable value (subtract lines 19 and 20 from line 18).

Computation of Metalliferous Mines License Tax

- Line 22: Dore, bullion and matte shipments are taxed at 1.6% of the merchantable value over \$250,000. To calculate the tax, multiply (line 21 minus \$250,000 per year) by 1.6%.
- Line 23: Concentrate or crude ore shipments are taxed at 1.81% of the merchantable value over \$250,000. To calculate the tax, multiply (line 21 minus \$250,000 per year) by 1.81%.
- Line 24: Enter the total tax due (add lines 22b and 23b).
- Line 25: Enter any penalty due. A penalty of 1.5% per month, up to a maximum of 18% of the tax due applies, 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.
- Line 26: Enter any interest due. Interest of 12% per year, calculated daily, applies from the original due date of the report until paid.
- Line 27: Enter the total amount due (sum of lines 24 through 26). Please reference your federal employer identification number from line 1 or 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 Treasurer, bank routing #092900383, account #156041200221 by the due date of this return. When submitting payment by wire, please provide third party information: Department of Revenue, taxpayer's name and/or federal identification number, and the tax to which the payment pertains.

Sign the return and provide your title and phone number where you can be reached during business hours.

If you have any questions or need help from our office, please call (406) 444-6900.

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



**Metalliferous Mines License Tax
(MML)
Payment Instructions**

Attention: Montana Department of Revenue Cashier

Complete the payment voucher 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 voucher 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 27 of your return).

Name _____
Address _____

City, State, Zip Code _____
Phone _____

Mail this form with your payment and return (if applicable) to:

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

Questions? Call (406) 444-6900.

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

**Metalliferous Mines License Tax
Payment Form**

<input type="checkbox"/> 1. Original return	3. Period ending	month day year _____ / _____ / _____
<input type="checkbox"/> 2. Amended return	4. Federal employer identification number (FEIN)	_____
	5. Amount paid	_____