



## Cement and Gypsum Producers License Tax

For quarter ending \_\_\_\_\_

Title 15, Chapter 59, Part 1, MCA

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: _____	

**Quarterly Production Report**

	Tons	Rate	Tax Due
7. Number of tons of gypsum produced and sold as: gypsum, land plaster, gypsum rock, or unprocessed gypsum .....7.		X \$0.05 =	\$
8. Number of tons of gypsum produced and made into plaster, stucco, wallboard or other products of gypsum .....8.		X \$0.05 =	\$
9. Number of tons of gypsum or gypsum products containing not less than 50% of gypsum imported into the state.....9.		X \$0.05 =	\$
10. Number of tons of cement manufactured in or imported into the state.....10.		X \$0.22 =	\$
11. Total Tax Due (add lines 7, 8, 9, and 10)..... 11.			\$

Returns are due 30 days after the end of each calendar quarter. 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 \_\_\_\_\_

Mail this return to:  
Department of Revenue, PO Box 5805, Helena MT 59604-5805

## Cement and Gypsum Producer License Tax Instructions

### Account Information

- Line 3: This report is due on or before the 30<sup>th</sup> day following the end of the calendar quarter. 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.

### Quarterly Production Report

- Line 7: Enter the number of tons of gypsum produced and sold as gypsum, land plaster, gypsum rock, or unprocessed gypsum. Multiply the number of tons by \$0.05; enter the total in the Tax Due column.
- Line 8: Enter the number of tons of gypsum produced and made into plaster, stucco, wallboard or other products of gypsum. Multiply the number of tons by \$0.05; enter the total in the Tax Due column.
- Line 9: Enter the number of tons of gypsum or gypsum products containing not less than 50% of gypsum imported into the state. Multiply the number of tons by \$0.05; enter the total in the Tax Due column.
- Line 10: Enter the number of tons of cement manufactured in, or imported into, the state. Multiply the number of tons by \$0.22; enter the total in the Tax Due column.

### Computation of Cement and Gypsum Producers License Tax

- Line 11: Enter the total tax due (sum of lines 7 through 10). Please reference your federal 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



**Cement and Gypsum Producers License Tax  
(CGT)  
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 11 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.

**Cement and Gypsum Producers 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	_____