



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

Grid for Office Use Only

1. Number of 1099-MISCs attached

2. Filing method:

- Paper
Electronic

3. Type of return:

- Original
Amended

Table with 2 columns for lines 4-7: Total Montana net royalty payments, Total Montana tax withheld, Withholding tax paid, Difference.

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)

Table with 6 columns: Quarterly Report Period 2008, A Date(s) Paid, B Montana Net Royalty Payments, C Tax Withheld, D Tax Paid, E Difference. Includes a row for '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:

Blank lines for printing a new mailing address.

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.