



# 2022 Livestock Reporting Form Instructions

Montana law requires all livestock owners to annually report the number of livestock owned as of February 1.

## What do I need to do?

**By March 1**, report the number of livestock you owned as of February 1.

**By May 31**, pay your livestock per capita fees.

## What kind of livestock do I need to report?

See the list of livestock types in the reporting table provided. You are required to report if you:

- Own livestock as of February 1. Even if you owned just one horse and a few chickens: or
- Reported owning livestock last year, but do not own livestock this year. You must submit a reporting form reflecting you own zero livestock.

## How do I report and pay?

There are two ways to report livestock. The reporting form is due March 1, 2022, with or without payment. If you do not pay with your reporting form, you will be billed in May. Payment is due May 31.

Online through our TransAction Portal (TAP):

- Go to <https://tap.dor.mt.gov>.
- Create a user login if you do not have one.
- On the Livestock account, select File.
- Option to pay by e-check or credit/ debit card (additional processing fees).

or

Mail completed livestock reporting form to:

Montana Department of Revenue  
PO Box 6169  
Helena, MT 59604-6169

Make check payable to Montana Department of Revenue

## What are livestock per capita fees used for?

Per capita fees fund Department of Livestock programs that monitor animal health, monitor, and restrict livestock imports, track animal movements, prevent and investigate livestock theft, and manage predators.

*Note:* Some counties have a separate fee to fund predatory animal control (PAC) for cattle and sheep at the local government level. The cattle and sheep head counts collected by the Department of Revenue for per capita fees are also used by the local county treasurer's office for PAC fee collection on personal property or real property tax bills.

## What if I have questions?

- Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.
- Visit [MTRevenue.gov](http://MTRevenue.gov).

## Livestock Reporting Form Instructions:

1. **Amended checkbox** – Mark this box if you have previously submitted a livestock reporting form for this year and are making changes.
2. **Livestock Per Capita Account ID** – A 13-digit account ID assigned by Montana Department of Revenue. If you do not know the ID, please leave it blank. As of Tax Year 2022, all new IDs were assigned when we transitioned to a new system.
3. **Primary Owner** – Enter the individual or business name who owns the livestock.
4. **Primary Owner ID** – Select the primary owners ID type SSN or FEIN, then enter the ID in the next column.
5. **Deceased** – If the owner is deceased, enter the deceased date. If the owner is a business and the business has closed, enter the close date. Report the number of livestock owned on February 1. If the owner was deceased or the business closed before February 1, submit a 0 head count report for that owner. The new livestock owner will need to report the livestock on their report.
6. **Secondary Owner** – This field is only applicable for livestock that have joint ownership. Include the joint owner's name.
7. **Secondary Owner ID** - Select the secondary owners ID type SSN or FEIN, then enter the ID in the next column.

**If there are more than two owners, additional owners do not need to be included.**

8. **Mailing address** – Provide your current mailing address
9. **Phone number** – Provide a phone number where we can contact you if we have questions.
10. **Email address** – Provide your email address where we can contact you.
11. **Email authorization** – Check this box if you would like to opt into electronic notifications for livestock reporting and per capita fee billing.
12. **County** – Report the county your livestock reside in and provide the head count of each livestock type in that county. If you have livestock in multiple counties, complete a separate table for each county where the livestock are located on February 1, 2022.
13. **Calculate Fees** – Calculate the fees due per livestock type. Multiply the head count by the fee amount and enter the amount in column C. (column A x column B = column C)
14. **Amount due** – Add the total fees due in column C and enter the total at the bottom of the reporting form. If you're reporting multiple counties, complete this for each table.
15. **Affirmation and Signature** – Sign the form and mail to Montana Department of Revenue. Livestock reporting form is due March 1, 2022, with or without payment.



# Livestock Per Capita Fee Reporting Payment Instructions

## Pay Online



### TransAction Portal (TAP)

Visit <https://tap.dor.mt.gov> to quickly and easily pay for e-filed or paper-filed returns by e-check (for free) or by credit/debit card (for a small fee).

See more payment options at [MTRevenue.gov](http://MTRevenue.gov).

## Pay by Check

### Help us apply your payment accurately!

- Fill out the voucher below.
  - Provide your full FEIN or SSN and Montana Account ID.
  - Identify Reporting Period by Year.
- If you are paying for multiple Reporting Periods, use separate vouchers for each tax period and specify the amount you want applied to that period.
- Make your check payable to Montana Department of Revenue.
- Remove your check stub.
- Write your FEIN, SSN, or Account ID with Reporting Periods in the memo line of your check.
- Detach the voucher below and mail it with your check to:

Montana Department of Revenue  
PO Box 6169  
Helena, MT 59604-6169

Payments of \$500,000 or more must be made electronically.

Cut line

### Form LPC-1

V1 4/2021

### Livestock Per Capita Fee Payment Voucher

#### Help us apply your payment.

Send this voucher with your check including your ID and reporting period on the check memo line.



\*14AG0101\*

Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City, State, ZIP \_\_\_\_\_

Contact \_\_\_\_\_

Phone Number \_\_\_\_\_

1. FEIN or SSN

2. Reporting Period by Year

3. Montana Account ID

4. Amount Paid

0	1	3	1	Y	Y	Y	Y		
								L	P

Mail form to:  
Montana Department of Revenue  
PO Box 6169  
Helena, MT 59604-6169

Pay online at [MTRevenue.gov](http://MTRevenue.gov).