



Montana Annual Mineral Royalty Withholding Tax Reconciliation

File and pay online on our TransAction Portal at https://tap.dor.mt.gov.

Montana Annual Mineral Royalty Withholding Tax Reconciliation Instructions

Important: Enter the tax year for which you are filing in the box at the top of the form.

General Information

- Form RW-3 and all corresponding informational returns must be submitted even if Montana mineral royalty tax was not withheld.
- Forms 1099-MISC, with or without withholding, must be submitted to support the Form RW-3.
- Forms 1042-S must be submitted for royalty withholding on foreign persons to support the Form RW-3.
- The mineral royalty withholding tax is calculated at 6% of the net royalty payments.
- Do not include any production tax in the amounts reported on the Form RW-3.
- If you have a Not Required pay frequency, you must still submit a Form RW-3 and Forms 1099-MISC/1042-S, even if you have not withheld Montana mineral royalty tax.
- The due date for the Form RW-3 is January 31 (with an automatic extension to February 28). Forms 1099-MISC/1042-S are due February 28.
- If your address changed and needs to be updated in our records, mark the address change box.
- If this return reflects adjustments and replaces the original return, mark the amended box.
- If you would like your account closed, mark the account closed box and provide the date when royalties were last paid.

Line by Line Instructions

- Line 1 Enter the number of Forms 1099-MISC/1042-S with Montana mineral royalty withholding submitted to support the Form RW-3. Mark the appropriate box for the filing method you are using.
- Line 2 Enter the number of Forms 1099-MISC/1042-S without Montana mineral royalty withholding submitted to support the Form RW-3. Mark the appropriate box for the filing method you are using.

- **Line 3** Enter the total Montana net royalty payments.
- **Line 4** Enter the total Montana mineral royalty tax withheld as reported on the Forms 1099-MISC/1042-S.
- **Line 5** Enter the total amount of Montana mineral royalty withholding tax paid to the Department of Revenue.
- **Line 6** Enter the difference between line 4 and line 5 (4 minus 5).
- Column A Enter the date you made your deposit to the state.
- **Column B** Enter the total Montana net royalty payments for each quarterly report period. The total of this column should match the amount on line 3.
- **Column C** Enter the total Montana tax withheld for each quarterly report period. The total of this column should match the amount on line 4.
- **Column D** Enter the total Montana tax paid for each quarterly report period. The total of this column should match the amount on line 5.
- **Column E** Enter any difference between columns C and D for each quarterly report period (column C minus column D). The total of this column should match the amount on line 6.

Note: We will refund credit amounts unless you write us to request otherwise.

Sign up to access your Montana tax information, file your Form RW-3, pay your tax, and much more at our TransAction Portal (TAP) at https://tap.dor.mt.gov. For more information about online services, including electronic filing of Forms 1099-MISC and/or 1042-S, visit MTRevenue.gov.

If you choose not to file electronically, send the Form RW-3, Forms 1099-MISC/1042-S, and applicable payment to:

Montana Department of Revenue PO Box 5835 Helena, MT 59604-5835

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.



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Form RW-3 V1 6/2021

Tax Year 20 YY

Name			FEIN			_						
Address			Account ID							М	R	W
City			Pay Frequency	,								
State	Zip	Address Change	Due Date J a	anuar	y 31 (\	with au	tomatic	extensi	on to	Febr	uary	28)
If thi	is is an amended return, ma	ark this box.										
If yo	our business production has account closed, mark this	ceased and you would l box and indicate cease o	ike date.	У	YY	Υ						
1. Num	ber of Forms 1099-MISC/10	042-S with Montana with	nholding					Papei		Ele	ectro	nic
2. Num	ber of Forms 1099-MISC/10	042-S without Montana	withholding					Papei		Ele	ectro	nic
 Total Total Difference 	Montana net royalty payment Montana tax withheld, per Montana mineral royalty wi rence (line 4 minus line 5) iscuss this return with your	Forms 1099-MISC/1042-thholding tax paid preparer? Yes	No If yes, μ					telephon	e num	nber	belo	w:
0		complete columns b		ed in 1	ne in		ions.			_		
Quarterly Report Period	Date(s) Paid to MT DOR	B Montana Net Royalty Payments	Montana Tax Witl	nheld	d Montana Tax Paid			d	E Difference			
Jan-Mar	MMDDYYYY											
Apr-Jun	MMDDYYYY											
Jul-Sep	MMDDYYYY											
Oct-Dec	MMDDYYYY											

