



**11. Mineral Royalty Withholding (Complete this section if this tax applies to you)**

Date Montana source royalty payments started (1099 MISC)

Type of mineral production  Oil  Gas  Coal  Other mineral (list type) \_\_\_\_\_

**12. Miscellaneous Tax (Complete this section if these taxes apply to you)**

Mark the miscellaneous taxes for which you are registering.

- Emergency 911     Retail Telecom Excise Tax( RTE)     Telecommunications Service Fee (TDD)  
 Nursing Facility Bed Tax (NFB)     Hospital Utilization Fee (HUF)  
 Public Service Regulation Fee (PSR) PSC#         Consumer Council Fee (CCT) PSC#      
 Lodging Facility Sales and Use Tax (short-term lodging)     Rental Vehicle Tax

Start Date

If you have multiple locations, copy the table below and complete for each location.

Doing Business As (DBA) Name			Is this facility within city limits?
			<input type="checkbox"/> Yes <input type="checkbox"/> No
DBA Business Address (physical location)			Is this a seasonal business?
			<input type="checkbox"/> Yes <input type="checkbox"/> No
City	State	ZIP Code	If seasonal, what months will it be in operation?
Contact Person		Phone Number	

**Attention New Montana Accommodations:** The Montana Office of Tourism and Business Development, a division of the Department of Commerce, provides promotional listings of Montana accommodations to the consumer through the state tourism website at [visitmt.com](http://visitmt.com). This list is provided at no cost to you as a service to your business and to consumers.

Would you like the Department of Revenue to release your lodging facility tax information and account ID number to the Montana Office of Tourism and Business Development so your business will be listed?     Yes     No

**13. Business Equipment Tax**

- Is the acquired/installed cost of your business equipment over \$300,000?     Yes     No  
 Is 50 percent or more of your business owned by a parent company?     Yes     No

If yes, provide parent company name \_\_\_\_\_  
and FEIN

County		
Physical Location		
City	State	ZIP Code

**Declaration**

Under penalty of false swearing, I declare that I have examined this document, and to the best of my knowledge and belief, it is true, correct and complete.

**X** \_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name of Authorized Representative

\_\_\_\_\_  
Title

**Send to:** Montana Department of Revenue, Attn: Registration Unit, PO Box 5805, Helena, MT 59604-5805  
or **fax to:** (406) 444-7723, Attn: Registration Unit.

# Business Registration Form Instructions

## General Information

Enter your name, mailing address, and Federal Employer Identification Number (FEIN) and/or Social Security Number (SSN).

**Please note:** An SSN is **required** for sole proprietors and an FEIN is **required** to register a wage withholding account regardless of your entity type.

## Reason for Registration

Indicate the reason you are registering a tax account with us.

*Holding an asset:* Mark this box if you are a single-member LLC holding an asset, such as an RV.

*Tax-Exempt Entity:* In addition to completing this form, tax-exempt entities must apply for tax-exempt status for Montana income tax purposes using Form EXPT. This form is available on our website at [MTRevenue.gov](http://MTRevenue.gov). Tax-exempt entities with employees, mineral royalties, lodging facilities, or rental vehicles must complete pages 1 and 2.

To apply for the Montana property tax exemption, tax-exempt entities must complete the Property Tax Exemption application found on our website at [MTRevenue.gov](http://MTRevenue.gov).

## Entity Type

Mark the box that identifies how you have elected to be treated.

## Date of First Business Activity

Enter the date the entity started business activity in Montana. If you have not started your activity, indicate the date you plan to start.

## Secretary of State ID

Enter the entity's Montana Secretary of State Identification Number. This number is referred to as the Certified File Number or Filing Number on all correspondence issued by the Secretary of State's office and begins with a letter followed by six to eight digits. It was originally provided with the certificate of authority to do business in Montana or when the entity was incorporated in Montana. Enter the letter, followed by the next six to eight digits of the number. For example, if your Certified File Number is D-123456, enter D123456 in the spaces provided. Leave any extra boxes blank. An entity's Secretary of State Identification Number can also be found on the Secretary of State's website at [sosmt.gov](http://sosmt.gov) by searching for the business' name under the Business Search section.

## Federal Business Code

Enter the Principal Business Activity Code, which is based on the North American Industry Classification System (NAICS). For more information, visit [naics.com](http://naics.com).

## Business Activity

Provide a description of the business activity in Montana.

## Owner Information

List the owners of the business, including their FEIN or SSN and their entity type. If the owner is an individual or estate or trust, indicate whether they are a resident or nonresident.

## Contact Information

Provide the name and phone number of a person we can contact if we have questions regarding this form.

## Business Income Taxes

A business that has property, payroll, and/or sales in Montana must file the appropriate annual Montana business income tax return. More information about this requirement can be found on our website at [MTRevenue.gov](http://MTRevenue.gov).

To complete the registration for your business income tax account, mark the box if you are a calendar year filer or a fiscal year filer. If you are a fiscal filer, provide the month your fiscal year ends. If your income tax return will be filed under a different name and FEIN than the one entered on page 1 of this form, provide the name and FEIN of the entity that will file the return, e.g., a corporation filing as part of a combined return.

## W-2 and 1099 Withholding

Complete this section if you have employees. Provide the date the entity started Montana source payroll and/or Montana compensation subject to withholding. See [15-30-2501, MCA](http://15-30-2501.MCA).

## Mineral Royalty Withholding

Complete this section if this tax applies to you. Provide the date the entity began remitting Montana source mineral royalty payments.

## Miscellaneous Tax

Complete this section if any of these taxes apply to you. Provide the date the entity started in Montana.

If your business activity includes short-term lodging facilities or rental vehicles, provide additional information for each location you are registering.

## Business Equipment Tax

For more information on business equipment reporting, visit our website at [MTRevenue.gov](http://MTRevenue.gov).

## Declaration

This form must be signed by:

- An officer, if the entity is a corporation or a nonprofit organization
- A general partner, if the entity is a partnership
- A member, if the entity is a LLC
- An owner, if the entity is a disregarded entity or sole proprietorship
- A fiduciary, if the entity is a trust

## Filing this Form

- **Fax** to (406) 444-7723  
Attention: Registration Unit
- **Mail** to Montana Department of Revenue  
Attn: Registration Unit  
PO Box 5805  
Helena, MT 59604-5805
- **File Online** on TransAction Portal at <https://tap.dor.mt.gov>.

**Questions?** Call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired, or visit our website at [MTRevenue.gov](http://MTRevenue.gov).