



## Quarterly Common Carrier Tax Report for Distilled Spirits Served In/Over Montana

**Electronic Filing and Payment** - Electronic payment and filing is simple, secure and convenient through Taxpayer Access Point where you can file, pay and view your past monthly returns and transactions. To register, or log in to your account, go to <https://tap.dor.mt.gov>.

- Line 1 Please enter your Federal Identification number in the format indicated.
- Line 2 Please enter your Department of Revenue account ID in the format indicated.
- Line 3 Please enter in the format indicated the last day of the month that you are reporting sales for.

For the Period Ending	Return is Due
March 31	April 30
June 30	July 30
September 30	October 30
December 30	January 30

All records, inventories, invoices, sales records, and delivery records must be kept for inspection by the Department of Revenue.

- Line 4 If you are filing an amended return, this box must be checked.
- Line 5 If your mailing address has changed, check the box and provide your new address in the space provided.
- Line 6 If you are no longer in business, enter the final day of business here.
- Line 7 Please enter the number of miniatures served in or over Montana, as calculated by the apportionment formula at the bottom of the next page, or by another method which has been preapproved by the department.
- Lines 8-9 For other sizes used to serve distilled spirits, please use the formulas listed.
- Line 10 Enter the total tax due. (Add lines 7, 8, and 9.)
- Line 11 If payment is delinquent you are subject to penalty of 1.5% per month, not to exceed 18% of the tax due for tax periods beginning on or before December 31, 2006. For tax periods beginning after December 31, 2006, the late payment penalty continues to accrue at 1.2% a month, but cannot exceed 12% of the tax due. In addition, a late filing penalty of \$50 or the amount of tax due, whichever is less, also applies if a return is filed late.
- Line 12 If payment is delinquent you are subject to interest of 12% per year, calculated daily, from the original due date of this report until paid.
- Line 13 Enter total amount due. (Add lines 10, 11, and 12.)

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

**Make check payable to the Department of Revenue and mail with return to:**

Department of Revenue  
PO BOX 1712  
Helena, MT 59624-1712

