MONTANA DEPARTMENT OF REVENUE

2026 Livestock Reporting Form

Clear Form

Livestock
V1 10/2025

☐ Mark if this is a corrected report

Livestock Per Capita Account ID _____ L P C

Primary Owner's Name (Required)	ID Type	SSN or FEIN (required)	Deceased? Date of Death
	☐ SSN ☐ FEIN		

Secondary Owner's Name	ID Type	SSN or FEIN (required)	Deceased? Date of Death
	☐ SSN ☐ FEIN		

Current Mailing Address (Required)	City (Required)	State	ZIP Code

Phone	Email

☐ Mark if you would like to receive email reminders for reporting and billing statements.

1 Did you own livestock on February 1? ☐ Yes (continue to step 2) ☐ No (sign this return and send it to DOR)

2 Are you reporting in multiple counties? ☐ Yes ☐ No

3 County livestock are located in as of February 1, 2026 **(Required)** ▶

To report livestock owned in multiple counties, copy this report and provide counts for each county respectively.

Livestock	A–Quantity (as of 02/01/2026)	B–Rate	C–Calculate Fees (Column A x B)	Age and Livestock Type to Include (9 months and older, unless otherwise specified)
Horses, Mules, Asses		x $6.27 =		Horses, mules, asses, ponies, donkeys, burros
Cattle		x $2.46 =		Heifer and steer calves 9 months and older, yearling, cows, and bulls
Domestic Bison		x $4.66 =		
Sheep		x $0.58 =		
Swine		x $0.84 =		3 months of age or older
Goats		x $0.58 =		
Poultry		x $0.07 =		All ages of chickens, turkeys, geese, ducks, and other domestic birds raised as food or to produce feathers.
Honey Bees		x $0.43 =		Number of hives
Alternative Livestock		x $28.22 =		Privately owned caribou, mule deer, whitetail deer, elk, moose, antelope, mountain sheep, mountain goats
Ratites		x $10.42 =		Ostriches, rheas, emus
Llamas, Alpacas		x $10.42 =		
Add amounts in column C. **This is your total Per Capita Fee Amount due for this county.**				

Affirmation and Signature I affirm that the information provided in this reporting form is true, correct, and complete.

Livestock Owner Signature X _____ Date _____

Report and Payment are due
March 1, 2026

23SX0101

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

2026 Livestock Reporting Form Instructions

Montana law requires all livestock owners to annually report the number of livestock owned as of February 1, 15-24-902, MCA.

What do I need to do?
By March 1, 2026 report and pay for the number of livestock you owned as of February 1.

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 that you own zero livestock.

How do I report and pay?
There are two ways to report livestock. The reporting form and payment are both due **March 1, 2026**. If you do not pay by **March 1, 2026,** you will be billed on **April 1, 2026**. Penalty and interest will begin to accrue on **March 2, 2026**.

Online through our TransAction Portal (TAP):

- Go to https://tap.dor.mt.gov.
- At the bottom of the page, under the Livestock Reporting tile, select File a Report.
- Pay by e-check (free) or credit/debit card (additional processing fees).

or

Mail a completed livestock reporting form and payment to:

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

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 at the local government level to fund predatory animal control (PAC) for cattle and sheep. 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.

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. **Owner's Information** – Complete all fields for the owner's information including name, IDs, address, and contact information.
   - If there are more than two owners, additional owners do not need to be included.
   - For a deceased livestock owner or closed business, please submit a zero Livestock Reporting form or contact us to close the account. The new owner of the livestock must report with their name and information.
   - If you did not own any livestock on February 1, 2026, submit a zero Livestock Reporting form so we may close your account. This will prevent us estimating your headcount and subsequently issuing a bill. If you acquire livestock in the future, you will have a reporting requirement again.
3. **County** – Report the county where your livestock are located on February 1, 2026 and provide the head count of each livestock type in that county. If you have livestock in multiple counties, complete a separate report for each county and enter the total per capita fee amount at the bottom of the reporting form.
4. **Calculate Fees** – Calculate the fees due per livestock type. Multiple the head count by the fee amount and enter the amount in column C. (column A x column B = column C)
5. **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.
6. **Affirmation and Signature** – Sign the form and mail to Montana Department of Revenue. Livestock reporting form is due March 1, 2026, with or without payment.

What if I have questions?

- Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.
- Visit revenue.mt.gov.

MONTANA DEPARTMENT OF REVENUE

Livestock Per Capita Fee Reporting Payment Instructions

Pay Electronically

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).

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

Pay by Check

- If you are paying for multiple Reporting Periods, use separate vouchers for each tax period.
- Complete and detach the voucher below and mail it with your check to:

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

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 _____

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

1. **FEIN or SSN**
2. **Reporting Period by Year** 0 1 3 1 2 0 2 6
3. **Montana Account ID** L P C
4. **Amount Paid** .

Pay online at revenue.mt.gov***.***