

ST - Sales, Use, and Gross Receipts Tax

WEB



(A) Fill in this circle if this is an amended return.

Fill in this circle if you are no longer in business and enter your last day of business.
(F)

Account Number _____
* Required (Ex: 999999 00)

Due Date of Return _____ / ____ / ____

M M D D Y Y Y Y

Period Ending _____
* Required (Ex: MM/DD/YYYY)

Fill in this circle if this business has changed ownership. Provide name, address, and telephone number of new owner:
(C)

Taxpayer Name
Address
City, State, ZIP Code

New Owner Name, Address, Phone Number

Fill in this circle if your address has changed.

	Column A	Column B 5% Sales & Purchases
1. Total Sales (do not include tax) _____	.00	.00
2. Total Nontaxable Sales _____	.00	.00
3. Items Subject to Use Tax _____	.00	.00
4. Taxable Balance (Add lines 1 and 3, and subtract line 2) _____	.00	.00
5. State Tax (Multiply line 4 by the ND tax rate) _____		
6. Total State Tax (Add column A and column B on line 5) _____		
7. Compensation Discount - Registered Permit Holders only (Multiply line 6 by .015 (\$110.00 maximum) - see instructions) _____		
8. Net State Tax Due (subtract line 7 from line 6) _____		
9. Penalty (See Instructions) (a) _____ (b) _____		
10. Interest (See Instructions) _____		
11. State Tax, Penalty, and Interest _____		

LOCAL OPTION SALES, USE, & GROSS RECEIPTS TAXES

To report more than ten local option taxes, see Instructions. C

A Local Code	B City or County Name/Location	C Total Local Option Tax (Do Not Enter Sales)	D Compensation Rate	E Compensation Allowance (See Instructions)	F Net Local Option Tax Due (Column C Minus Column E)

12. Net Local Option Tax Due _____

13. Total Local Option Penalty and Interest (See Instructions) _____

14. Total Due With Return **Make check or money order payable to North Dakota Tax Commissioner** _____

I declare that this return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Taxpayer Signature	Date	Title
Contact Person (Please Print or Type)	Contact Phone Number	

Please Do Not Write In This Space

Taxpayer Copy

Form ST - Sales, Use, and Gross Receipts Tax Return instructions

General and specific line instructions for Form ST

General instructions

Every permit holder must file a return for each reporting period even if no sales were made or no tax is due.

A preprinted return, instructions, and return envelope are mailed in the final week of the reporting period to every registered permit holder that files a paper return. DO NOT mail a paper return if you file electronically. For information about electronic filing see www.nd.gov/tax.

Please review the preprinted copy of your return before completing it. The original return has been preprinted specifically for your business.

All returns are due the last day of the month following the reporting period.

To avoid penalty, the return must be postmarked by the US Postal Service on or before the due date and paid in full with a valid check or money order.

For best results, complete the original customized form and mail it in the return envelope provided.

DO NOT send photocopies. Returns generated from a software package are acceptable if the Tax Commissioner has pre-approved the form and the required identifying information is provided.

If you use an approved software package to prepare your return it is essential to enter the following identifying information properly:

- **Account number.** Enter the account number as shown on your preprinted form.
- **Period ending.** Enter the last day of the tax-reporting period.
- **Name and Address.** Enter the taxpayer name and address.

Line instructions - State Taxes

Line 1 - Enter the total sales for the reporting period. Do not include the sales tax in this amount.

Line 2 - Enter the total nontaxable sales.

Nontaxable sales include:

- Sales to federal, state, and local governments.
- Sales to nursing homes, hospitals, intermediate/basic care facilities, emergency medical services providers licensed by North Dakota Dept. of Health, assisted living facilities licensed by the North Dakota Dept. of

Form ST Do's and Don'ts

Do

- Complete and return original forms provided by the Tax Commissioner.
- Print in blue or black ink.
- Print neatly within the designated spaces.
- Round all values in lines 1 through 4 to the nearest whole dollar.
- Enter dollars and cents in lines 5 through 14 and for all local tax data.

Don't

- Don't enter dollar signs (\$), commas (,), or decimal points (.).
- Don't use dashes or other symbols to indicate you do not have an entry.
- Don't use pencil or light colored ink.
- Don't use Column A unless reporting a state tax rate other than 5%.

Human Services, and voluntary health associations.

- Sales of food and food ingredients for humans excluding prepared food, candy, soft drinks, and dietary supplements.
- Sales of feed, seed, and chemicals used for agricultural purposes.
- Sales of used farm machinery and farm machinery repair parts used exclusively for agricultural purposes (applicable for Farm Machinery Gross Receipts Tax only); electricity; water; steam for ag processing; motor and heating fuel.
- Sales of oxygen, prescription drugs, durable medical equipment for home use, mobility-enhancing equipment, prosthetic devices, diabetic and bladder dysfunction supplies.
- Sales to Montana residents who complete a Certificate of Purchase on purchases of goods in excess of fifty dollars.
- Sales in interstate commerce (delivered outside North Dakota).
- Sales of nontaxable service.
- Sales for resale or processing.
- Trade-in allowance, bad debts, and returned merchandise.

Line 3 - Enter the cost of taxable goods and equipment consumed or used by you that was purchased without tax. For example, items removed from inventory and used by you.

Line 4 - Add lines 1 and 3, and subtract line 2. Enter the result on line 4.

Line 5 - Multiply line 4 by the applicable tax rate and enter the result on line 5.

Line 6 - Add column A and B on line 5 and enter a amount on line 6.

Line 7 - All registered permit holders regardless of filing frequency, will receive compensation on each properly filed return. The amount of compensation your company will receive is computed by multiplying the total state tax on line 6 times 1½ percent (.015) and enter the result on line 7. **Effective with the July 1, 2013 return, the compensation may not exceed \$110.00 per return.** Compensation may not be deducted if the return is filed after the due date or is not paid in full. Penalty and interest will be assessed on tax due resulting from compensation deduction on a late filed or underpaid return. Please contact our office if a return needs to be amended to ensure the proper vendor compensation rate is used.

Line 8 - Subtract total compensation on line 7 from line 6 and enter the result on line 8.

Line 9 - Calculate penalty if filing a late return.

- For the first month the return is late, the penalty is 5 percent of the state tax on line 5 or \$5, whichever is greater.
- For each additional month or fraction of a month the return is late, add an additional penalty of 5 percent of the state tax on line 5 up to a maximum of 25 percent.

If items (a) and (b) of line 9 are filled with XXXs, calculate penalty on the total state tax (line 6) and enter in line 9, column B. If items (a) and (b) are blank, calculate penalty on the state tax (line 5) separately for each column, enter the penalty amounts in items (a) and (b), and enter the total penalty in line 9, column B.

Line 10 - If filing a late return, enter the amount of interest due. Interest does not apply to the first month a return is late, but applies at a rate of 1 percent each month or fraction of a month the return remains late or unpaid.

Line 11 - Add lines 8, 9, and 10. Enter the result on line 11.

Local option sales, use, and gross receipts taxes

If you reported more than ten local taxes in the past year, use the Schedule ST-Local included with your return to report all local taxes due. If you reported ten or less local option taxes in the past year, the Local Option Tax section on Form ST is preprinted with information regarding each local jurisdiction you reported.

The **Schedule ST-Local** lists the cities and counties without compensation on page 1 and the cities and counties with compensation on page 2. Additional instructions are available on the department's web site or by contacting our office.

Instructions for reporting local option taxes:

- Report all local tax amounts in dollars and cents.
- Report all local taxes in one place. Do not report some local taxes on Form ST and other local taxes on Schedule ST-Local. If reporting ten or less local taxes, use the Local Option Tax section on Form ST. To report more than ten local taxes, report all on Schedule ST-Local.
- If you use Schedule ST-Local, all local codes, city/county names, and compensation rates are preprinted on the schedule. Additional ST-Local Schedules and instructions are available at www.nd.gov/tax or by calling 701-328-1246.

- If you report local taxes in the Local Option Tax section on Form ST, and you are reporting a local tax for the first time, enter the local tax code, name of the city or county, and compensation rate from the list at the bottom of these instructions.

Column C—Total local option tax

Enter the total amount of tax due for each city or county. The tax due is equal to the correct amount of local sales or use tax you should have charged on sales made within the local jurisdiction plus any local use tax due on untaxed goods or services subject to use tax because they were stored, used or consumed within the local jurisdiction.

Column E—Compensation allowance

Some local jurisdictions provide compensation to permit holders for collecting and remitting local tax. Multiply the tax in column C times the compensation rate in column D. Compensation may not exceed the maximum amount listed below and is not allowed if the return is late or underpaid. **Note: If amount in column C is negative, enter zero in column E.**

Column F—Net local option tax due

Subtract the compensation in column E from the total local tax in column C and enter the result.

Line 12—Net local option tax due

Add all of the amounts in column F and enter the result. This is the total amount of local tax due with the return.

Line 13—Local option penalty and interest

If the return is unpaid or filed after the due date, a local penalty is due. Penalty and interest, including the minimum \$5 penalty, applies separately to each jurisdiction with local tax due. On line 13, enter the total amount of all penalty and interest due on local taxes.

Line 14—Total due with return

Add lines 11, 12, and 13 to calculate the total amount due with the return.

Make your check payable to North Dakota Tax Commissioner.

The taxpayer or taxpayer's agent must sign the return. Please PRINT the name, title and phone number of a contact person who can answer questions about this return.

**Office of State Tax Commissioner
PO Box 5623
Bismarck, ND 58506-5623
Phone: 701.328.1246
www.nd.gov/tax**

Local Option Taxes: Code/ Jurisdiction Name/ Compensation Rate/ Tax Rate

237 Alexander ⁰2%	106 Dickinson ⁰1½%	143 Halliday ⁰1%	236 Lignite ⁰2%	145 New Rockford ⁰2%	223 Streeter ⁰1%
220 Anamoose ⁰1%	209 Drake ⁰2%	158 Hankinson ⁴2%	121 Linton ²2%	217 New Salem ⁰1%	231 Surrey ⁰2%
203 Aneta ⁰1%	157 Drayton ⁰1½%	202 Hannaford ⁰1%	136 Lisbon ⁰2%	197 Northwood ⁰1½%	132 Tioga ⁰2½%
162 Ashley ¹1%	204 Dunseith ⁰1%	112 Harvey ³2%	193 Maddock ⁰2%	146 Oakes ³2%	195 Tower City ⁰2%
156 Beach ⁰1%	148 Edgeley ²2%	222 Harwood ⁰1%	108 Mandan ³1¾%	189 Oxbow ⁰1%	170 Towner ²1%
133 Belfield ⁰2%	176 Edinburg ⁰1%	164 Hatton ⁰2%	218 Mapleton ⁰1½%	208 Page ⁰1%	182 Turtle Lake ⁰2%
138 Berthold ⁰1%	179 Elgin ⁰1%	180 Hazelton ²2%	227 Max ⁰1%	130 Park River ⁰2%	211 Underwood ⁰2%
200 Beulah ²2%	131 Ellendale ²1%	134 Hazen ³1½%	150 Mayville ⁰2%	119 Pembina ⁰2½%	113 Valley City ⁰2½%
229 Bisbee ²2%	166 Enderlin ⁰2%	142 Hettinger ⁰1½%	140 McClusky ⁰1%	151 Portland ⁰2%	175 Velva ⁰2%
102 Bismarck ³1%	206 Fairmount ⁰2%	168 Hillsboro ⁰2%	188 McVile ⁰2%	154 Powers Lake ³1%	111 Wahpeton ⁶2%
122 Bottineau ²2%	105 Fargo ⁰2%	172 Hoople ³1%	178 Medora ⁰2½%	232 Ray ⁰2%	160 Walhalla ⁰2%
126 Bowman ⁰1%	167 Finley ⁰2%	185 Hope ⁰2%	187 Michigan ⁰2%	198 Reeder ⁰1%	502 Walsh Co. ⁰¼%
196 Buffalo ³2%	221 Forman ⁰1½%	110 Jamestown ⁰2%	169 Milnor ⁰1½%	152 Regent ⁰2%	505 Ward County ⁰½%
506 Burleigh County ³½%	177 Fort Ransom ⁰2%	117 Kenmare ⁰2%	214 Minnewaukan ⁰2%	159 Richardton ⁰2%	183 Washburn ³2%
161 Cando ²2%	235 Fredonia ⁰2%	135 Killdeer ⁰2%	103 Minot ⁰2%	199 Rolette ⁰2%	171 Watford City ³1½%
124 Carrington ⁰2%	210 Gackle ⁰1%	230 Kindred ⁰2%	216 Minto ³1%	125 Rolla ⁰2%	129 West Fargo ⁰2%
191 Carson ⁰1%	139 Garrison ⁰2%	165 Kulm ⁰2%	114 Mohall ⁰1%	118 Rugby ²2%	226 Westhope ⁰1%
501 Cass County ⁰½%	219 Glenburn ⁰2%	213 Lakota ⁰1%	507 Morton County ³½%	190 Scranton ⁰1%	504 Williams County ⁰1%
163 Casselton ⁰1%	212 Glen Ullin ⁰1%	149 LaMoure ⁰2%	153 Mott ⁰2%	233 South Heart ⁰2%	109 Williston ³2%
127 Cavalier ⁰2%	107 Grafton ³2½%	123 Langdon ³2%	173 Munich ²1%	186 St. John ³1%	184 Wilton ³2%
238 Center.....2%	101 Grand Forks ⁵1¾%	128 Larimore ⁰1%	144 Napoleon ²2%	137 Stanley ³1½%	205 Wimbledon ⁰1%
141 Cooperstown ⁰1½%	225 Granville ⁰2%	234 Leeds ⁰2%	201 Neche ⁰2%	147 Steele ⁰2%	155 Wishek ³1½%
116 Crosby ⁰3%	192 Grenora ⁰1%	215 Leonard ⁰2%	194 New England ⁰2%	503 Steele County ⁰1%	224 Woodworth ⁰1%
104 Devils Lake ³2%	207 Gwinner ⁰2%	181 Lidgerwood ⁰2%	174 New Leipzig ⁰1%	120 Strasburg ²2%	228 Wyndmere ⁰2%

- 0 The Local tax ordinance does not provide for permit holder compensation.
- 1 Compensation rate is 3% up to a maximum amount of \$33.33 on a monthly return or \$100 on a quarterly return.
- 2 Compensation rate is 3% up to a maximum amount of \$50 on a monthly return or \$150 on a quarterly return.
- 3 Compensation rate is 3% up to a maximum amount of \$83.33 on a monthly return or \$250 on a quarterly return.
- 4 Compensation rate is 3% with no maximum.
- 5 Compensation rate is 5% up to a maximum amount of \$166.67 on a monthly return or \$500 on a quarterly return.
- 6 Compensation rate is 3% up to a maximum of \$37.50 per month.

**Office of State Tax Commissioner, PO Box 5623, Bismarck, North Dakota 58506-5623
Phone: 701.328.1246, www.nd.gov/tax**