



DIVISION OF REVENUE AND TAXATION
COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS
BUSINESS GROSS REVENUE TAX QUARTERLY RETURN



(Please Type or print in ink)

(See reverse side of this form for instructions)

20 _____ **DLN** _____

A.1. Taxpayer's Name		C.1. Taxpayer's Identification Number (TIN)		F. MARK HERE IF THIS IS A FINAL RETURN AND INDICATE THE DATE WHEN BUSINESS WAS CLOSED OR DISSOLVED <input type="checkbox"/> _____ DATE
A.2. Doing Business As		C. 2. TIN previously reported, if different from above		
B. Mailing Address		D. Quarter Ended		
CHECK IF : <input type="checkbox"/> AMENDED <input type="checkbox"/> CONSOLIDATED <input type="checkbox"/> ORIGINAL		E. Telephone Number (s)		
G. BUSINESS FORM <input type="checkbox"/> SOLE PROPRIETORSHIP <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> ASSOCIATION <input type="checkbox"/> NON-PROFIT ORGANIZATION		H. LOCATION OF BUSINESS <input type="checkbox"/> SAIPAN <input type="checkbox"/> TINIAN <input type="checkbox"/> ROTA <input type="checkbox"/> NORTHERN IS. _____ <i>Indicate Village</i>		I. ACTIVITIES <input type="checkbox"/> RETAILING <input type="checkbox"/> LAND LEASE <input type="checkbox"/> BARBER/BEAUTY SHOP <input type="checkbox"/> CONSTRUCTION <input type="checkbox"/> NIGHT CLUB <input type="checkbox"/> HOUSE RENTAL (UNITS _____) <input type="checkbox"/> TAILORING SHOP <input type="checkbox"/> SERVICES _____ <input type="checkbox"/> OCEAN SHIPPING <input type="checkbox"/> OTHERS _____ (Specify each separately)
J. COMPUTATION OF TAX AND OTHER CHARGES				FOR OFFICIAL USE ONLY
1.	TOTAL REVENUE FOR THE PERIOD JANUARY 1 - MARCH 31.	➔		
2.	TOTAL REVENUE FOR THE PERIOD APRIL 1 - JUNE 30.	➔		
3.	TOTAL REVENUE FOR THE PERIOD JULY 1 - SEPTEMBER 30.	➔		
4.	TOTAL REVENUE FOR THE PERIOD OCTOBER 1 - DECEMBER 31.	➔		
5.	TOTAL LINES 1,2,3, AND 4.	➔		
6.	LESS REVENUE NOT SUBJECT TO TAX <i>(see important instructions)</i>	➔		
7.	GROSS REVENUE SUBJECT TO TAX <i>(line 5 minus line 6)</i>	➔		
8.	TAX ON AMOUNT SHOWN ON LINE 7.	➔		
9.	TAX ALLOCATED PREVIOUS QUARTER. <i>(Current year only.)</i>	➔		
10.	TAX ALLOCATED THIS QUARTER. <i>(line 8 minus line 9).</i>	➔		
11a.	ENTER AMOUNT PAID THIS QUARTER FROM FORM 500-BGRT-BWH.	➔		
11b.	AMOUNT PREVIOUSLY PAID ON ORIGINAL OR AMENDED RETURN. <i>(see instructions)</i>	➔		
12.	TAX (OVERPAID) FROM PREVIOUS QUARTERS, IF ANY. <i>(see instructions)</i>	➔		
13.	TAX DUE (OVERPAYMENT) THIS QUARTER BEFORE ETC OFFSET. <i>(line 10 minus lines 11a ,11b and 12, if any)</i>	➔		
14a.	ENTER AMOUNT OF EDUCATIONAL CASH CONTRIBUTIONS MADE THIS YEAR	➔		
14b.	ENTER EDUCATION TAX CREDIT TAKEN PRIOR QUARTER(S)	➔		
14c.	EDUCATION TAX CREDIT AVAILABLE THIS QUARTER	➔		
14d.	EDUCATION TAX CREDIT <i>(see instructions/attach Schedule ETC)</i>	➔		
15.	OVERPAYMENT CREDIT FROM FORM 1120CM, 1120F, OR 1040CM, IF ANY. <i>(See instructions)</i>	➔		
16.	TAX AFTER CREDIT. <i>(line 10 minus lines 11a, 11b, 12, 14d and 15)</i>	➔		
17.	PENALTY CHARGE		17a (5%)	
	<i>(if return is filed and/or paid after the deadline, complete these lines.)</i>		17b (.05%)	
18.	INTEREST CHARGES. <i>(if payment is made after the deadline, complete this line.)</i>	➔		
19.	TOTAL DUE <i>(Add lines 16, 17a, 17b, and 18)</i>	➔		
			PAY THIS AMOUNT	
20.	CARRYOVER FOR 4TH QUARTER RETURN ONLY. <i>(See instructions.)</i>	➔		
21.	FOR 4TH QUARTER RETURN ONLY. ENTER THE AMOUNT THAT YOU WANT REFUNDED. <i>(See instructions.)</i>	➔		

K. DECLARATION: Under the penalties of perjury, I declare that this return is, to the best of my knowledge and belief, true and correct.

Name (Typed) and Signature		Title		Date
PAID PREPARER'S USE ONLY	Preparer's Signature:	Date:	Preparer's SSN:	TIN:
	Firm's Name	Mailing Address		
FOR OFFICIAL USE ONLY				
DATE PAID:	RECEIPT NO:	Amount:	Received By:	

INSTRUCTIONS

GENERAL INFORMATION: This tax return is used to report and pay tax on the gross revenues of all business activities except as follows:

1. Banks, Banking Institutions, and Building and Loan Associations - use Form OS-3105B.
2. Agricultural Producers and Fisheries - use Form OS-3105 AF.
3. Manufacturing and Wholesaling - use Form OS-3105 MW.

- A.1. Enter the name of the owner for sole proprietorship, or partnership, or corporation/association name.
- A.2. Enter the name(s) under which the taxpayer operates as; e.g. "John Doe's Restaurant".
- B. Enter the complete mailing address, including post office box, if any.
- C.1. Enter your taxpayer I.D. Number. If you do not have one, please apply at the Division of Revenue and Taxation, or at the Social Security Administration. (NOTE: *The Division of Revenue and Taxation will assign an I.D. Number for use only in reporting CNMI Taxes.*)
- C.2. Enter your Employer I.D. Number used in previous quarter.
- D. Enter the quarter ended for which you are filing this return.
- E. Enter your telephone number(s).
- F. **If this is a final return, place a check mark (✓) in the box provided and indicate the date when the business was closed or dissolved. Pursuant to Revenue and Taxation Regulations §2203.14, a penalty will be imposed for failure to comply with this requirement.**
- G. Indicate the form of your business by checking the applicable box.
- H. Indicate the location of your business. Please ensure you enter the name of the village on the space provided.
- I. Indicate the type(s) of business activity you are engaged in. **IMPORTANT:** if you checked more than one activity, Attach Form OS-3105A.

J. COMPUTATION OF TAX

1. Enter the gross revenue from all activities during the period January 1 - March 31.
2. Enter the gross revenue from all activities during the period April 1 - June 30.
3. Enter the gross revenue from all activities during the period July 1 - September 30.
4. Enter the gross revenue from all activities during the period October 1 - December 31.
5. Enter the total lines 1 through 4.
6. Enter the amount of revenue which is exempted from tax. Attach a separate sheet explaining in detail the amount and type of exemption. **CLAIM WILL BE DISALLOWED IF STATEMENT IS NOT APPROVED.**
7. Subtract line 6 from line 5 and enter the difference here.
8. To compute the tax for line 7, multiply the gross revenue on line 7 by the rate (based on the gross revenue level) shown in the appropriate quarterly tax table below, and enter the tax on this line.

1st QUARTER		
FROM	TO	RATE
0	1,250.00	0
1,250.01	12,500.00	1.5%
12,500.01	25,000.00	2%
25,000.01	62,500.00	2.5%
62,500.01	125,000.00	3%
125,000.01	187,500.00	4%
187,500.01	And Over	5%

2nd QUARTER		
FROM	TO	RATE
0	2,500.00	0
2,500.01	25,000.00	1.5%
25,000.01	50,000.00	2%
50,000.01	125,000.00	2.5%
125,000.01	250,000.00	3%
250,000.01	375,000.00	4%
375,000.01	And Over	5%

3rd QUARTER		
FROM	TO	RATE
0	3,750.00	0
3,750.01	37,500.00	1.5%
37,500.01	75,000.00	2%
75,000.01	187,500.00	2.5%
187,500.01	375,000.00	3%
375,000.01	562,500.00	4%
562,500.01	And Over	5%

4th QUARTER		
FROM	TO	RATE
0	5,000.00	0
5,000.01	50,000.00	1.5%
50,000.01	100,000.00	2%
100,000.01	250,000.00	2.5%
250,000.01	500,000.00	3%
500,000.01	750,000.00	4%
750,000.01	And Over	5%

9. Enter the total amount of tax allocated in the previous quarter as shown on line 8 of the preceding quarter's return. **(Current year only).**
10. Subtract line 9 from line 8; but not less than zero. This is the tax allocated to this quarter.
- 11a. Enter any amount paid this quarter from Form 500 BGRT - BWH (Business Gross Revenue Tax and Backup Withholding Deposit Slip).
- 11b. If this return is amended return of a previously filed original and/or amendments for this quarter, enter the amount paid on such original and/or amended returns applicable to this quarter.
12. Enter the tax overpaid from previous quarter, if any, from line 16 of last quarter's return. For the first quarter return only, include the amount of the overpayment carry over credit elected on the fourth quarter of the preceeding year.
13. Subtract lines 11a, 11b and 12 from line 10. This is the tax due or (overpaid) this quarter before ETC credit is applied.
- 14a. Enter the cumulative amount, if any, cash contributions made during the taxable year but not more than \$5,000 to a qualified educational institution or other tax exempt educational institution located in the CNMI. (The maximum educational credit allowable in any one year is the lesser of \$5,000 or your accumulated wage and salary tax, earnings tax, or business gross revenue tax liability.) Attach Schedule ETC.
- 14b. Enter cumulative amount of education tax credit taken prior quarter(s) of the same year.
- 14c. Subtract line 14b from line 14a.
- 14d. Enter the lesser of line 10 or line 14c, but not less than zero.
15. Enter the total overpayment credit you elected from Form 1120CM, 1120F, or 1040CM of the preceeding year, if any. Note: If this amount was claimed in the prior quarter, enter zero on this line. This amount is subject to final adjustment by the Division of Revenue and Taxation.
16. Subtract lines 11a, 11b, 12, 14d and 15 from line 10. If this line shows a tax due, continue thru line 19. If this line shows an overpayment, **STOP HERE.** You have credit available to carry forward to subsequent quarter(s) (1st thru 3rd quarter of the calendar year). If this is a 4th quarter return, continue on to line 20.
17. If you file and pay your tax after the deadline (shown at the bottom of this page), the following penalties shall apply:
 - 17a. **Failure to File Return on Time.** Except when an extension is granted, a penalty of 5% of the tax (line 16) shall be added for every month or fraction thereof elapsing between the due date of this return and the date it is actually filed; not exceeding 25% in the aggregate. If the failure to pay penalty becomes applicable, the 5% failure to file penalty shall be reduced by 1/2 of 1%. Enter the penalty on this line.
 - 17b. **Failure to Pay Taxes on Time.** For taxes which are not paid when due, a penalty of 0.5% of the tax (line 16) shall be added for every month or fraction thereof, elapsing between the due date and the date the tax is actually paid. Enter the total penalty on this line.
18. If you pay the tax after the deadline (shown at the bottom of this page), there is an interest charge as provided under the NMTIT of the amount of the tax due (line 16) and penalty charges (line 17a and 17b) from the date the tax is due until it is actually paid. Enter the total interest charge on this line.
19. Add lines 16 thru 18. This is the total due for this quarter. **PAY THIS AMOUNT.**
20. **FOR 4TH QUARTER RETURN ONLY.** Enter the amount of overpayment from line 16 you want credited to the 1st quarter return of the following year. You may credit any amount but not more than the amount shown as overpayment on line 16.
21. **FOR 4TH QUARTER RETURN ONLY.** Enter the amount **YOU WANT REFUNDED.** Subtract line 20 from line 16.

K. DECLARATION AND SIGNATURE

- All returns must be signed by a natural person. No return shall be complete unless and until it is signed by the taxpayer. Tax returns shall be signed by the following: The return of:
- (a) an individual taxpayer shall be signed by the individual;
 - (b) a corporation shall be signed by the president, vice-president, treasurer, assistant treasurer, chief accounting officer of the corporation, or any other officer duly authorized to act;
 - (c) a partnership shall be signed by any one of the partners; and
 - (d) all other entities shall be signed by a natural person as specified by the NMTIT.

DEADLINE

The original copy of this return must be filed at the Division of Revenue and Taxation on or before the last day of the month following the end of each quarter, that is, on or before April 30, July 31, October 31 and January 31. If filing by mail send to: **DIVISION OF REVENUE AND TAXATION
P.O. BOX 5234 CHR
SAIPAN, MP 96950**

PAYMENTS

Any tax due must be paid to the Division of Revenue and Taxation. Make your check or money order payable to: **"CNMI TREASURER"**. If you are making single payment for multiple tax returns, please make sure that the total of all taxes and charges are correct. Also, indicate how you want the payment to be applied. **(NOTE: Please be advised that if a check is remitted for payment of taxes is returned by your bank unpaid, the taxes will be deemed unpaid and you will be subject to all applicable late payment penalties and interest charges).**



DIVISION OF REVENUE AND TAXATION
COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS
BUSINESS GROSS REVENUE TAX QUARTERLY RETURN
SCHEDULE OF GROSS INCOME BY ACTIVITY



(Please type or print in ink) This schedule must be attached to Form OS-3105

A. Taxpayer's Name		C. 1. Taxpayer's Identification Number (TIN)		
B. Doing Business As		C. 2. TIN previously reported, if different from above		
		D. Quarter Ended		
E.1. Activity Code	E.2. Specify activity if code is not listed	F. Gross Revenue Derived From Each Activity	G. Check (✓) if activity is final for this quarter	<i>H. FOR OFFICIAL USE ONLY</i>
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
TOTAL GROSS REVENUE		\$		

INSTRUCTIONS - The information provided on this schedule must be the same as its corresponding part on Form OS-3105.

- A. Enter the name of owner for sole proprietorship, partnership, corporation, or association.
- B. Enter the name(s) under which the taxpayer operates as; e.g. "John Doe's Restaurant".
- C.1 Enter the Taxpayer Identification Number (TIN). If you do not have one, please apply at the Division of Revenue and Taxation, or at the Social Security Administration. (NOTE: The Division of Revenue and Taxation will assign an I.D. Number for use only in reporting CNMI Taxes).
- C.2. Enter your Employer I.D. Number used in previous quarter.
- D. Enter the quarter ended for which you are filing this schedule.
- E.1. Enter the code (listed on the reverse side of this page) of the type of business activity the gross revenue is derived from.
- E.2. Specify the business activity the gross revenue is derived from if such activity code is not listed.
- F. Enter the Gross Revenue derived for each activity listed in item E.1. or E.2.
- G. Place a check mark (✓) if the business activity is final for the quarter. (For example, the retail activity of your business has ceased during the quarter and will not continue this activity in subsequent quarters.)
- H. **DO NOT WRITE IN THIS SPACE**

DIVISION OF REVENUE AND TAXATION BUSINESS ACTIVITY CODES

CODE	Business Activity	CODE	Business Activity
6000	Agricultural/Farming	6407	Ice Manufacturing
7515	Air-conditioning repair, parts & Service	7600	Imports
6700	Air Transportation (Airlines, etc.)	6902	Insurance Brokers & Agents
6701	Air (Tour, including Helicopter)	8500	Interest
7400	Apartment	6612	Jewelry, Gift, Novelty and Souvenir Shop
6600	Automobile Dealers	7000	Land Lease
6702	Auto & Tire Repairs/Towing	7503	Laundromats/Dry Cleaners
6601	Auto Parts/Supplies & Services	7101	Legal Services or Lawyers
6400	Bakery Products (Bakeries)	6621	LP Gas
6900	Banking & Financial Institution	7504	Maids & Farmers
6620	Barbeque Stands	7514	Manpower Services
7500	Beauty Salon & Barber Shop	7508	Massage Parlors
6401	Beers, Wines and Spirits	7304	Medical & Diagnostic Laboratories
6402	Block Plants	7305	Medical & Health Services (Private Practice)
6703	Bus and Limousine Service	6408	Metal (including Iron Grill)
6403	Candy (including ice candy)	6101	Mining (Sand, Coral)
6704	Car Rental (U - Drive)	6800	Newspaper/Publishing Industries
7200	Carpet/Upholstery Cleaning	7700	Night Clubs & Bars
6404	Cement Manufacturing	7800	Non-Profit Org. (Schools, Churches, etc.)
7300	Child Care Services (Child Day Care Services)	6411	Other Manufacturing (not otherwise classified)
7501	Cleaning Services/Maintenance (Yard, Janitorial, Landscaping)	6618	Other Retail Trades (not otherwise classified)
6602	Clothing	7510	Other Services (not otherwise classified)
8200	CNMI Government & Agencies, etc.	7900	Pawn Brokers
6603	Coin Operated Amusement / Vending Machines	6617	Pet, & Pet Supplies Stores
7201	Collection Agencies	6613	Photo Shops/Photographic Services
6001	Commercial Fishing	8100	POL Distributors
7403	Commercial Space Rental	8000	Poker Machines
6604	Computer/Software	7001	Real Estate (Land Sales)
7502	Consulting	7516	Refrigeration repair, parts & services
6709	Courier or Package Delivery Services	7701	Restaurants & Snack Bars
6901	Currency Remittance Services	6102	Rock Quarry
7301	Dental, Medical, and Optical Clinics	6619	Roadside Vendors
7202	Document Handling/Notaries	7002	Sale of Leasehold Interest
7302	Drug and Pharmacy	7102	Secretarial/Other Business Services (Taxpayers, Payroll, Data Processing)
6605	Electronic/Appliances Stores	7511	Security Services
7513	Embroidery	6705	Shipping Company
7100	Engineering, Architectural & Surveying	6614	Shoe Store
7203	Exterminators & Pests Control	6409	Soft Drinks
6903	Financial (Audit, Accounting, etc.)	6301	Special Trade Contractors (Electrical, Plumbing, Painting)
6606	Florist	6615	Sporting Goods
6405	Food Manufacturing	6616	Stationary, Office and School Supplies
6708	Freight & Trucking Services	7512	Tailoring Shops/Seamstress
7509	Funeral Homes/Funeral Services	6706	Taxi
6607	Furniture Store	6801	Telecommunications/Broadcasting
6406	Garment Manufacturing	7103	Testing Laboratories
6608	Gasoline Service Station	7505	Tour Services
6300	General Contractors/Construction	7506	Trash Collection
6609	General Merchandise/Department Stores	7507	Travel Agent
6610	Glass Manufacturing	6200	Utilities
8400	Golf Course	7003	Video Rentals & Sales
6611	Grocery/Food Store	6707	Warehouses/Storage Facilities
6500	Hardware	6501	Wholesale Trades
7303	Health Provider Services	6410	Wood Products
7401	Hotels and Motels	8300	All Others Not Elsewhere Classified
7402	House Rentals		