



DIVISION OF REVENUE AND TAXATION
COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS

BUSINESS GROSS REVENUE TAX QUARTERLY RETURN
FOR MANUFACTURING AND WHOLESALING



(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 F. MARK HERE IF THIS IS A FINAL RETURN AND INDICATE THE DATE WHEN BUSINESS WAS CLOSED OR DISSOLVED.
A. 2. Doing Business As C. 2. Identification No. Used Previous Quarter
B. Mailing Address D. Quarter Ended
E. Telephone Number(s) DATE
G. BUSINESS FORM: H. LOCATION OF BUSINESS I. ACTIVITIES:

J. COMPUTATION OF TAX AND OTHER CHARGES. Table with columns for description, amount, and FOR OFFICIAL USE ONLY. Rows include: 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 OF LINES 1, 2, 3, AND 4., 6. LESS REVENUE NOT SUBJECT TO TAX., 7. GROSS REVENUE SUBJECT TO TAX., 8. TAX ON AMOUNT SHOWN ON LINE 7., 9. TAX ALLOCATED PREVIOUS QUARTER(S)., 10. TAX ALLOCATED THIS QUARTER., 11. TAX (OVERPAID) FROM PREVIOUS QUARTERS, IF ANY., 12. TAX DUE (OVERPAYMENT) THIS QUARTER., 13a-14c. EDUCATION TAX CREDITS and OVERPAYMENT CREDITS, 15. TAX AFTER CREDIT., 16. PENALTY CHARGE (16a (10%), 16b (1%)), 17. INTEREST CHARGES, 18. TOTAL DUE (PAY THIS AMOUNT).

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. Table with columns for Account No., Amount, DATE PAID, RECEIPT NO., RECEIVED BY, POST MARK, VERIFIED BY, INPUT BY, INPUT DATE.

INSTRUCTIONS

GENERAL INFORMATION: This tax return is used to report and pay tax on the gross receipts of manufacturing and wholesaling. For any other type(s) of business activity, please check for the appropriate Form.

- A. 1. Enter the name of the owner for sole proprietorship, or partnership, or corporation/association name.
- 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).**
- 2. Enter your Federal 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 Tax Regulations §2203.14, a penalty will be imposed for failure to comply with this requirement.**
- G. Indicate the proper 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.

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 of 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.

TAX TABLE

1st QUARTER			2nd QUARTER			3rd QUARTER			4th QUARTER		
FROM	TO	RATE	FROM	TO	RATE	FROM	TO	RATE	FROM	TO	RATE
0	1,250.00	0	0	2,500.00	0	0	3,750.00	0	0	5,000.00	0
1,250.01	12,500.00	1.5%	2,500.01	25,000.00	1.5%	3,750.01	37,500.00	1.5%	5,000.01	50,000.00	1.5%
12,500.01	And Over	2%	25,000.01	And Over	2%	37,500.01	And Over	2%	50,000.01	And Over	2%

- 9. Enter the total amount of tax allocated in previous quarter(s) as shown on line 8 of the preceding quarter's return..
- 10. Subtract line 9 from line 8. This is the tax allocated to this quarter.
- 11. Enter the tax overpaid from previous quarter(s), if any, from line 18 of last quarter's return of the same taxable year.
- 12. Subtract the total of line 11 from line 10 and enter the difference here. This is the amount of tax due (or overpayment) for this quarter.
- 13a. Enter the amount, if any, cash contributions made during the taxable year but not more than \$5,000.00 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 \$5,000.00 or your accumulated wage and salary tax, earnings tax or business gross revenue tax liability. Attach Schedule ETC.
- 13b. Enter amount of education tax credit taken prior quarter(s) of the same tax year.
- 13c. Subtract line 13b from line 13a.
- 13d. Enter the lesser of: (a) line 12, (b) \$5,000.00 minus line 13b, or (c) line 13c but not less than zero.
- 14a. Enter any overpayment credit you want applied from 1120CM or 1040CM, if any. Note that this amount is subject to final adjustment by the Division of Revenue and Taxation.
- 14b. Enter the year of the return for which the overpayment credit on line 14a will be applied from.
- 14c. Enter the type of return for which the overpayment credit on line 14a will be applied from.
- 15. Subtract lines 13d and 14a from line 12.
- 16. If you file and pay your tax after the deadline (shown at the bottom of this page), the following penalties shall apply:
 - 16a. **Failure to File Return on Time.** Except when an extension is granted, a penalty of 10% of the tax (line 15) shall be added for each 30 days or fraction thereof elapsing between the due date of this return and the date it is actually filed; not exceeding 100 percent in the aggregate. Enter the penalty on this line.
 - 16b. **Monthly Penalty Upon Taxes.** For taxes which are not paid when due, a penalty of 1% of the tax (line 15) shall be added for each month or fraction thereof, elapsing between the due date and the date the tax is actually paid. PROVIDED, however, that the minimum penalty shall be (\$5.00). Enter the penalty on this line.
- 17. If you pay the tax after the deadline (shown at the bottom of this page), there is an interest charge of 15% per annum of the tax due (line 15) and penalty charges (line 16a and 16b) from the date the tax is due until it is actually paid. Enter the total interest charge on this line.
- 18. Add lines 15, 16a, 16b, and 17. **PAY THIS AMOUNT.** This is the total due for this quarter. If a return results in an overpayment of tax during any quarter of the taxable year, such overpayment may be applied to the tax liability on subsequent quarter(s). If the overpayment is on the 4th quarter of the taxable year, an application for refund of the overpayment of tax must be submitted WITHIN ONE YEAR after the close of the taxable year in order to receive the refund.

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 so 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, NORTHERN MARIANAS"**. If you are making a 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 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).**