



DIVISION OF REVENUE AND TAXATION
COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS
BUSINESS GROSS REVENUE TAX QUARTERLY RETURN
FOR AGRICULTURAL PRODUCERS & FISHERIES



(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. Identification No. Used Previous Quarter		
B. Mailing Address		D. Quarter Ended		
		E. Telephone Number(s)		
G. BUSINESS FORM <input type="checkbox"/> SOLE PROPRIETORSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> NON-PROFIT ORGANIZATION		H. LOCATION OF BUSINESS <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> ASSOCIATION <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"/> AGRICULTURAL PRODUCERS <input type="checkbox"/> FISHERIES

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 OF LINES 1,2,3, AND 4.	➔		
6. LESS REVENUE NOT SUBJECT TO TAX (see important instructions)	➔		
7. GROSS REVENUE SUBJECT TO TAX (line 5 minus line 6)	➔		
8. TAX ON AMOUNT SHOWN ON LINE 7 (see instructions)	➔		
9. TAX ALLOCATED PREVIOUS QUARTER. (Current year only.)	➔		
10. TAX ALLOCATED THIS QUARTER. (line 8 minus line 9).	➔		
11a. ENTER AMOUNT PAID THIS QUARTER FROM FORM 500-BGRT-BWH.	➔		
11b. AMOUNT PREVIOUSLY PAID ON ORIGINAL OR AMENDED RETURN. (see instructions)	➔		
12. TAX (OVERPAID) FROM PREVIOUS QUARTER, IF ANY (see instructions)	➔		
13. TAX DUE (OVERPAYMENT) THIS QUARTER BEFORE ETC OFFSET. (line 10 minus lines 11a, 11b and 12, if any)	➔		
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 (see instructions/attach Schedule ETC)	➔		
15. OVERPAYMENT CREDIT FROM FORM 1120CM, 1120F OR 1040CM, IF ANY. (See Instructions)	➔		
16. TAX AFTER CREDIT. (line 10 minus lines 11a, 11b, 12, 14d and 15)	➔		
17. PENALTY CHARGE			
17a (5%)	➔		
17b (0.5%)	➔		
(if return is filed and/or paid after the deadline, complete these lines.)			
18. INTEREST CHARGES. (if payment is made after the deadline, complete this line.)	➔		
19. TOTAL DUE (Add lines 16, 17a, 17b, 18)	➔		
		PAY THIS AMOUNT	
20. CARRYOVER FOR 4TH QUARTER RETURN ONLY. (See instructions.)	➔		
21. FOR 4TH QUARTER RETURN ONLY. ENTER THE AMOUNT THAT YOU WANT REFUNDED. (See instructions.)	➔		

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 receipts of Agricultural Producers & Fisheries. 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.
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 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.

J. COMPUTATION OF TAX

- Enter the gross revenue from all activities during the period January 1 - March 31.
- Enter the gross revenue from all activities during the period April 1 - June 30.
- Enter the gross revenue from all activities during the period July 1 - September 30.
- Enter the gross revenue from all activities during the period October 1 - December 31.
- Enter the total lines 1 through 4.
- Enter the amount of revenue which is exempted from tax. For the amount of exemption allowable under 4 CMC, div. 1, §1302 (a), see appropriate table below and enter amount on this line. For any other exemption, attach a separate sheet explaining in detail the amount and type of exemption. **CLAIM WILL BE DISALLOWED IF STATEMENT IS NOT PROVIDED OR APPROVED.**

1 st QUARTER
Enter 5,000.00 on line 6 (plus any other exemption)

2 nd QUARTER
Enter 10,000.00 on line 6 (plus any other exemption)

3 rd QUARTER
Enter 15,000.00 on line 6 (plus any other exemption)

4 th QUARTER
Enter 20,000.00 on line 6 (plus any other exemption)

- Subtract line 6 from line 5 and enter the difference on this line. If zero or less, enter zero.
- To compute the tax on line 7, multiply the gross revenue on line 7 by 1% and enter the tax on this line.
- 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).
- Subtract line 9 from line 8; but not less than zero. This is the tax allocated to this quarter.
- Enter any amount paid this quarter from Form 500-BGRT-BWH (Business Gross Revenue Tax and Backup Withholding Deposit Slip).
- If this is an 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 only.**
- Enter the tax overpaid from previous quarter, if any, from line 16 of last quarter's return of the same taxable year.
- Subtract the total of lines 11a, 11b and 12 from line 10. This is the amount of tax due (or overpayment) for this quarter before ETC offset.
- Enter the 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.
- Enter the cumulative amount of education tax credit taken prior quarter(s) of the same tax year.
- Subtract line 14b from line 14a.
- Enter the lesser of line 10 or line 14c, but not less than zero.
- Enter the total overpayment credit you elected applied from Form 1120CM, 1120F or 1040CM for the preceding 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.
- 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.
- If you file and/or pay your tax after the deadline (shown at the bottom of this page), the following penalties shall apply:
 - Failure to File Return on Time.** Except when an extension is granted, a penalty of 5% of the tax (line 15) 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.
 - Failure to Pay Taxes on Time:** For taxes which are not paid when due, a penalty of 0.5% of the tax (line 15) 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 here.
- 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.
- Add lines 16, 17a, 17b, and 18. **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.
- 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.
- 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:
- an individual taxpayer shall be signed by the individual;
 - 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;
 - a partnership shall be signed by any one of the partners; and
 - 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).**