



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 separate instructions for this form)

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 <div style="text-align: center; border: 1px solid black; width: 30px; height: 20px; margin: 0 auto;"></div> _____ 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"/> LIMITED LIABILITY COMPANY (LLC) <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> ASSOCIATION <input type="checkbox"/> CORPORATION <input type="checkbox"/> NON-PROFIT ORGANIZATION		H. LOCATION OF BUSINESS (Indicate village(s)) <input type="checkbox"/> ROTA _____ <input type="checkbox"/> SAIPAN _____ <input type="checkbox"/> TINIAN _____
I. COMPLETE "ITEM I" ON REVERSE SIDE BEFORE PROCEEDING TO J.		

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 (0.5%)	➔	
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:
	Firm's Name	Mailing Address	TIN:
FOR OFFICIAL USE ONLY			
DATE PAID:	RECEIPT NO:	Amount:	Received By:

**BUSINESS GROSS REVENUE TAX QUARTERLY RETURN
SCHEDULE OF GROSS INCOME BY ACTIVITY
SCHEDULE OS-3105A**

I.1. Activity Code	I.2. Specify activity if code is not listed	I.3. Gross Revenue Derived From Each Activity	I.4. Check (✓) if activity is final for this quarter	I.5. FOR OFFICIAL USE ONLY
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
TOTAL GROSS REVENUE		\$		

CODE	Business Activity	CODE	Business Activity	CODE	Business Activity
6000	Agricultural/Farming	6606	Florist	6102	Other Mining
6701	Air (Tour, including Helicopter)	6405	Food Manufacturing	6618	Other Retail Trades (not otherwise classified)
6700	Air Transportation (Airlines, etc.)	6708	Freight & Trucking Services	7510	Other Services (not otherwise classified)
7515	Air-conditioning repair, parts & Service	7509	Funeral Homes/Funeral Services	7900	Pawn Brokers
7400	Apartment	6607	Furniture Store	6617	Pet, & Pet Supplies Stores
6702	Auto & Tire Repairs/Towing	6406	Garment Manufacturing	6613	Photo Shops/Photographic Services
6601	Auto Parts/Supplies & Services	6608	Gasoline Service Station	8100	POL Distributors
6600	Automobile Dealers	6300	General Contractors/Construction	8000	Poker Machines
6400	Bakery Products (Bakeries)	6609	General Merchandise/Department Stores	7001	Real Estate Sale/Lease
6900	Banking & Financial Institution	6610	Glass	7701	Restaurants & Snack Bars
7500	Beauty Salon & Barber Shop	8400	Golf Courses	6619	Roadside Vendors
6401	Beers, Wines and Spirits	8200	Government & Agencies (CNMI & USA)	7002	Sale of Leasehold Interest
6402	Block Plants/Asphalt Production	6611	Grocery/Food Store	7102	Secretarial/Other Business Services (Tax, Payroll, Data Processing, Audit, Actg.)
6703	Bus and Limousine Service	6500	Hardware	6905	Securities Dealers/Brokers
6403	Candy (including ice candy)	7303	Health Provider Services	7511	Security Services
6704	Car Rental (U - Drive)	7401	Hotels and Motels	6705	Shipping Company
7200	Carpet/Upholstery Cleaning	7402	House Rentals	6614	Shoe Store
6404	Cement Manufacturing	6407	Ice & Bottled Water	6409	Soft Drinks
7300	Child Care Services (Child Day Care Services)	7600	Imports	6615	Sporting Goods
7501	Cleaning Services/Maintenance (Yard, Janitorial, Landscaping)	6902	Insurance Brokers & Agents	6620	Sports, Recreation, Entertainment, Amusement
6602	Clothing	6612	Jewelry, Gift, Novelty and Souvenir Shop	6616	Stationary, Office and School Supplies
6603	Coin Operated Amusement / Vending Machines	7000	Land Lease	7512	Tailoring Shops/Seamstress
7201	Collection Agencies	7503	Laundromats/Dry Cleaners	6706	Taxi
6001	Commercial Fishing	7101	Legal Services or Lawyers	6801	Telecommunications/Broadcasting
7403	Commercial Space Rental	6621	LP Gas	7103	Testing Laboratories
6604	Computer/Software	7504	Maid & Farmers	7505	Tour Services (including scuba instruction & tour)
7502	Consulting	7514	Manpower Services	7507	Travel Agent
6709	Courier or Package Delivery Services	7508	Massage Parlors	6200	Utilities (power, water, sewer)
6901	Currency Remittance Services	7304	Medical & Diagnostic Laboratories	7003	Video Rentals & Sales
7301	Dental and Optical Clinics	7305	Medical & Health Services (Private Practice)	6707	Warehouses/Storage Facilities
7202	Document Handling/Notaries	6408	Metal (including iron grill, steel, pipes)	7506	Waste Disposal
7302	Drug and Pharmacy	6101	Mining (Sand, Coral, including Rock Quarry)	6501	Wholesale Trades (Food)
6605	Electronic/Appliances Stores	6800	Newspaper/Publishing Industries	6502	Wholesale Trades (Non Food)
7513	Embroidery	7700	Night Clubs & Bars	6410	Wood Products
7100	Engineering, Architectural & Surveying	7800	Non-Profit Org. (Schools, Churches, etc.)	8300	All Others Not Elsewhere Classified
7203	Exterminators & Pests Control	6904	Offshore Banking		
6903	Financial Service (non-depository)	6411	Other Manufacturing (not otherwise classified)		

INSTRUCTIONS FOR FORM OS-3105G

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-3105AF.
3. Manufacturing and Wholesaling - use Form OS-3105MW.

NOTE: If you are engaged in Hotel/Motel operations and or the sale of alcoholic beverages, you are required to also file a monthly hotel occupancy tax return (Form OS-3305) and/or bar tax return (Form OS-3900).

- 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 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, 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 code and the type(s) of business activity you are engaged in and the gross revenue derived from that activity for the quarter. See activity code listing on the back of Form OS-3105G.

J. COMPUTATION OF TAX. (SEE INSTRUCTIONS ON REVERSE)

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".

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 subject to all applicable late payment penalty and interest charges.

INSTRUCTIONS FOR FORM OS-3105G - 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. If line 8 is greater than line 9, subtract line 9 from line 8; otherwise, enter 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 total 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 carryover credit elected on the fourth quarter of the preceeding year.
13. Subtract the total of 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 the total of 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) (2nd thru 4th 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. **INTEREST.** If you pay the tax after the deadline, there is an interest charge as provided under Public Law 14-35 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. The interest rate is subject to change on a quarterly basis. The applicable interest table is available at the Division of Revenue and Taxation. The Division of Revenue and Taxation can compute the interest charges and bill you on it.
19. **TOTAL AMOUNT DUE THIS QUARTER.** Add lines 16 thru 18. **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.