

Form 307 North Dakota Transmittal Of Wage And Tax Statement

WEB

Account Number _____

Calendar Year **20** _____

Fill in circle if you no longer have employees AND you wish to close the account. If closing, you MUST indicate the date of last payroll.

(mm/dd/yyyy)

1. Total ND Tax withheld per W-2's and/or 1099's _____
2. Total ND wages paid _____
3. Number of W-2's attached _____
4. Number of 1099's attached _____
(only attach 1099's with ND state tax withheld)

Taxpayer Name
Address
City, State, ZIP Code

Tax Department Use Only

Amount reconciled \$ _____

NSW



10/2015

Do not submit payments with the Form 307.



Who Must File Information Returns with Form 307

- Any employer subject to North Dakota's income tax withholding law, whether or not the employer withheld North Dakota income tax.
- Any employer who is not subject to North Dakota's income tax withholding law but voluntarily withheld state tax from earnings.
- Any person who voluntarily withheld North Dakota income tax from a payment for which the person is required to file a Form 1099 with the Internal Revenue Service. The person must submit a copy of each Form 1099 reporting a payment from which North Dakota income tax was withheld.
- Form 307 must be completed and returned to the Office of State Tax Commissioner even though you may have closed your account during the tax year.
- If the W-2s are filed electronically, a paper Form 307 is not required to be sent to us.
- Corrections to W-2 forms should be made using Federal Form W-2C and submitted with Form 307 to the Office of State Tax Commissioner.
- **If you are withholding for royalty payments on oil or gas, do not use this form. Please see Form RWT-1096.**

When to File

W-2 and 1099 data (and Form 307 if required) must be filed with the Office of State Tax Commissioner on or before January 31 of the following year. If no longer in business, the data must be filed at the same time you file your final Federal Forms W-3 and W-2 with the Internal Revenue Service.

Filing Electronically

Employers with **10 or more** employees are required to electronically file W-2 and 1099 forms. Electronically filing W-2s and 1099s can be done by using Taxpayer Access Point (TAP) on our website at www.nd.gov/tax/tap or by using certain accounting software. You will find detailed information about filing electronically in our *Income Tax Withholding Guideline* or online at www.nd.gov/tax/withholding. **Do not submit a paper Form 307 if filing electronically.**

How to Complete Form 307

- Line 1 - Enter the total North Dakota state income tax withheld (as shown on Forms W-2 or 1099).
- Line 2 - Enter the total amount of North Dakota wages paid.
- Line 3 - Enter the total number of W-2s you are submitting.
- Line 4 - Enter the total number of 1099's with North Dakota withholding you are submitting.
- All paper W-2 and 1099 forms must be separated before submitting.
 - Do not submit Copy A (the red copy) of the W-2. They are for SSA use only. Photocopies of Copy A are acceptable.
 - If you no longer have employees and wish to have your account closed, fill in the circle indicating you do not have employees and enter the date of your last payroll.
 - If you reported and paid North Dakota income tax withholding under more than one Federal Employer Identification Number (FEIN) during the reporting year but are reporting all W-2s under only one FEIN, please submit a letter detailing this information.

Forms and Assistance

Phone: 701.328.1248
Speech/hearing impaired/call us through Relay North Dakota at 1.800.366.6888

Email: withhold@nd.gov

Fax: 701.328.0146

Website: www.nd.gov/tax

Write: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Where to File

Mail Form 307 with paper information returns to: Office of State Tax Commissioner, PO Box 5624, Bismarck, ND 58506-5624.