

**One Time Remittance Form**

Please check appropriate return - See page 2 for instructions

- ☐ Voluntary Sales and Use Tax Return
- ☐ Use Tax Return
- ☐ Watercraft Use Tax Return (Invoice must be attached)

For Office Use Only

Acct. # _____

Do not use this form if you hold an active ND Sales and Use Tax Permit

Name	SSN or FEIN	
Address	Phone	
City, State	Zip Code	Date of Sale/Purchase

New mobile homes, new farm machinery and new farm irrigation equipment are taxed at 3 percent. All other goods are taxed at 5 percent.

	Column A 3% SALES & PURCHASES	Column B 5% SALES & PURCHASES
1. Total Sales (do not include tax) -----		
2. Purchases Subject to Use Tax -----		
3. Total Nontaxable Sales -----		
4. Taxable Balance (Total of lines 1 and 2 minus line 3) ----- ➤		
5. State Tax (Multiply line 4 by the ND tax rate) ---		
6. Total State Tax (Total of line 5 Column A and Column B) -----		
7. Local Sales & Use Tax		
<div> <div>Local Code</div> <div>City or County Name</div> </div> <div> <div>a. <input type="text"/></div> <div><input type="text"/></div> </div> <div> <div>b. <input type="text"/></div> <div><input type="text"/></div> </div> <div> <div>c. <input type="text"/></div> <div><input type="text"/></div> </div> <div> <div>d. <input type="text"/></div> <div><input type="text"/></div> </div>	<div>Total Local Tax (Do Not Enter Sales)</div> <div>➤ <input type="text"/></div> <div>➤ <input type="text"/></div> <div>➤ <input type="text"/></div> <div>➤ <input type="text"/></div>	
8. Net Local Tax Due (Total of lines 7a, 7b, 7c and 7d) -----		
9. Total Due With Return (Add Lines 6 and 8) -----		

Make check or money order payable to North Dakota Tax Commissioner

I declare that this return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Taxpayer

Signature _____ Date _____ Title _____

Contact Person

(Please print or type) _____ Contact Phone Number _____

For Watercraft Use Tax Only - please initial the Authorization box below

☐ **Authorization to Disclose Tax Information:** The Tax Commissioner is hereby authorized to disclose confidential tax information regarding the sale of this watercraft to the North Dakota Game and Fish Department to assist in the licensing of this watercraft.

Signature of Tax

Dept. Representative _____

Date Use Tax Paid _____

Mail One Time Remittance form, payment voucher, and check to:

Office of State Tax Commissioner
PO Box 5623
Bismarck ND 58506-5623

Please Do Not
Write In This Space

General Instructions

Read each line carefully and enter amounts that apply. If the amount is zero, please leave the line blank. This will help ensure your information is accurately transferred into our system.

Instructions - State Tax

Column A: This column is completed only if you report transactions for manufactured homes, alcohol, or new farm machinery.

Column B: This column is used to report all transactions that do not fall into the categories listed for column A.

Line 1 – Total Sales - Enter the total of all taxable and nontaxable sales made during the period. Do not include tax.

Line 2 - Items Subject to Use Tax - Enter the cost of taxable goods and services consumed by you, but that have not been subject to sales or use tax. The most common examples are purchases where the seller did not collect sales tax from you and removal of items from retail inventory for your own use.

Line 3 - Nontaxable Sales - Enter the total sales on which you did not collect tax. For information on what constitutes a nontaxable sale, please review the *Exemptions Guideline* at www.nd.gov/tax/salesanduse/guidelines.

Line 4 – Taxable Balance - Enter the amount total of line 1 plus line 2 minus line 3.

Line 5 – State Tax - Multiply the total on line 4 by the applicable state tax rate. Displayed in the column header, 3% or 5%.

Line 6 – Total State Tax - Enter the total of line 5 column A and column B.

Instructions - Local Tax

Complete **each section** for each location where you had taxable transactions for the period.

Refer to the *Local Taxes by Location Guideline* on our website at www.nd.gov/tax/salesanduse/guidelines for a list of cities and counties that impose a local tax. This quarterly publication contains the local code, tax rate for each local taxing jurisdiction. **If there is a maximum local tax cap, apply Maximum Tax (Refund Cap).**

Local Code - Each city and county that imposes a local tax has been assigned a three-digit code. Enter the code for each local jurisdiction where you had taxable transactions.

City or County Name - Enter the name of the city or county that matches the local code entered.

Total Local Tax - Enter the amount of **tax due** for each location.

Line 8 – Net Local Tax Due - Enter the total of local taxes in 7a and 7b.

Line 9 – Total Due with Return - Enter the total of lines 6 and 8.

Watercraft Use Tax Return
Pay use tax on watercraft purchased from an out-of-state dealer.

Line 2 - Enter total purchase amount subject to use tax in column B.

Line 4 - Enter total of lines 1 and 2 minus line 3.

Line 5 - Enter state tax due for column B. State tax due in column B is calculated at 5%. Multiply amount in line 4 by 5% state tax rate.

Line 6 - Enter total of line 5 column B.

Line 7 - Enter the Local Code, City or County Name and Total Local Tax due for each city or county for which you owe local use tax. Please review *Local Taxes by Location Guideline* for information on local maximum tax amounts.

Line 8 - Enter the total of lines 7a and 7b.

Line 9 - Enter the total of lines 6 and 8.

WATERCRAFT USE TAX – Invoice must be attached to return

Watercraft is subject to state and applicable local taxes. If the watercraft was purchased from an out-of-state dealer and no sales tax was collected, the purchaser must pay use tax. Use tax is paid directly to the Office of State Tax Commissioner based on the net purchase price of the watercraft, motor(s), trailer and any accessories purchased as part of this transaction. If sales tax was charged at a rate less than the 5% state and applicable local taxes, tax is due on the difference. **The local use tax rate is based on where the watercraft is stored.**

Watercraft purchased from an individual not in the business of buying and selling watercraft is considered a casual sale and is not subject to state and local sales or use tax. If the watercraft was purchased from an individual, please attach a copy of the sales receipt to the boat license application and mail it directly to North Dakota Game and Fish. The receipt should include the seller's name, address, and signature. Casual sales do not have to be reported to the Office of State Tax Commissioner.

Falsification of this form to evade payment of tax is a class A misdemeanor and may be punishable by a fine up to \$15,000, imprisonment up to one year, or both.

Signature - The taxpayer or taxpayer's agent must sign the return. Please PRINT the name and phone number of a contact person who can answer questions about the return.

Payment - Make your check payable to North Dakota Tax Commissioner.

For assistance - Email taxregistration@nd.gov or call 701-328-1241.