

FORM 306 - INCOME TAX WITHHOLDING RETURN

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28229 (8-2022)



WEB

(A) Fill in this circle if this is an amended return.

Account Number _____

Due Date of Return _____

Period Ending _____

(C) Fill in this circle if you have been assigned a new federal ID#. Enter your new ID# here:

New ID Number _____

Taxpayer Name
Address
City, State, ZIP Code

Fill in this circle if your address has changed.

Part I - Ownership Information

Complete Part I only if this is a FINAL return.

(O) Fill in this circle if you are no longer in business or no longer have employees, and enter your last day of business or employment.

(Ex: MM/DD/YYYY)

Fill in this circle if this business has changed ownership. Provide name, address, and telephone number of new owner:

New Owner Name, Address, Phone Number

Part II - Return Information

- Total North Dakota Income Tax withheld this period _____
1a. North Dakota Tax originally reported (**Amended return only**) _____
- Total Tax Due/or (Refund) _____
- Penalty _____ Interest _____ Enter Total _____
- Total Due With Return (add lines 2 & 3) **Make check or money order payable to North Dakota Tax Commissioner** _____

I authorize the North Dakota Office of State Tax Commissioner to discuss this return with the contact person listed below.

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	Title	Date
Contact Person (Please Print or Type)	Contact Phone Number	

Part III - Payment Information - Withholding



Taxpayer Name
Address
City, State, ZIP Code

Account Number _____

Period Ending _____

**Mail entire page to:
North Dakota Office of State Tax Commissioner
PO Box 5624
Bismarck, ND 58506-5624**

Amount of payment by check

WTH

Who Must File

The Form 306, North Dakota Income Tax Withholding return must be filed by every employer, even if compensation was not paid during the period covered by this return.

Form 306 and the tax due on it must be submitted electronically if the amount withheld during the previous calendar year was \$1,000 or more. Electronic filing can be done by using North Dakota Taxpayer Access Point (ND TAP) at **www.tax.nd.gov/tap** or via ACH Credit.

When To File

Except as provided below under "Annual filing," the Form 306 must be filed for each calendar quarter on or before the following due dates:

Quarter Covered	Due on or before
Jan., Feb., March	April 30
April, May, June	July 31
July, Aug., Sept.	October 31
Oct., Nov., Dec.	January 31

Annual filing. Annual filers must file Form 306 for the entire year on or before January 31 following the end of the calendar year.

Part I - Owner Information

Final Returns

If you are out of business, complete Part I of the return. This will enable the North Dakota Office of State Tax Commissioner to close your account.

The Form 307 and W-2's will still need to be submitted the year that your withholding account is closed.

Part II - Return Information

Complete lines 1 through 4 to report amount of tax withheld.

Amended Returns

If you incorrectly reported North Dakota income tax withheld in a prior period, you will need to file an amended return to correct the information.

1. You can amend through ND TAP or obtain a blank Form 306 from our website.
2. Fill in the circle (A) indicating this is an amended return.
3. Enter your business name, address, account number, and the period being amended.
4. Complete Part II - Return Information
 - a. Enter the correct amount of tax withheld for the period on line 1.
 - b. Enter the amount of tax paid with the original return (if any) on line 1a.
 - c. Subtract line 1a from line 1 and enter on line 2. This is the amount of the refund or tax due.
 - d. Complete lines 3 and 4 to calculate the total due including any penalty and/or interest.

Penalty And Interest Provisions

Returns must be filed and the full amount of tax must be paid by the due date of the return. If a return is not filed or if full payment is not made on or before the due date, the law provides for penalty and interest charges as outlined in our income tax withholding guideline. North Dakota Century Code (N.D.C.C.) § 57-38-45(2b).

Paper returns will not be accepted if you meet the electronic filing requirement, and you may be subject to penalties due to failure to file.

Disclosure Authorization

By filling in the circle, you authorize the North Dakota Office of State Tax Commissioner (Tax Department) to discuss matters pertaining to this Form 306 with the contact person listed.

Part III - Payment Information

Electronic payments may be made using ND TAP at **www.tax.nd.gov/tap**. If you are paying by check, complete Part III of Form 306 and make your check payable to North Dakota Tax Commissioner.

For Assistance

Phone: 701-328-1248
 Email: withhold@nd.gov
 Fax: 701-328-0146
 Website: tax.nd.gov

Electronic Filing and Payment
 Options are available to file and pay electronically through North Dakota Taxpayer Access Point (ND TAP). Please go to www.tax.nd.gov/tap for more information.