

# FORM RWT-941 - ROYALTY WITHHOLDING RETURN

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER  
SFN 28261 (10-2022)



**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

- Total North Dakota royalty withholding this period \_\_\_\_\_
  - North Dakota withholding 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 State Tax Commissioner

## Part II

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 Signed
Contact Person (Please Print or Type)	Contact Phone Number	

- Do not detach voucher from return -

## Form RWT-941 - Royalty Withholding Tax Payment Voucher

North Dakota Office of State Tax Commissioner



Taxpayer Name
Address
City, State, ZIP Code

Account Number \_\_\_\_\_  
Period Ending \_\_\_\_\_

Amount of payment by check

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Mail to: Office of State Tax Commissioner, PO Box 5624, Bismarck, ND 58506-5624

**RWT**

**Who Must File**

The Form RWT-941, North Dakota Royalty Withholding Return, must be filed by every remitter that is required to withhold North Dakota income tax on North Dakota oil or gas royalty payments made to nonresident individuals and non-North Dakota domiciled business entities.

Form RWT-941 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 RWT-941 must be filed for each calendar quarter on or before the following due dates:

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

If the due date falls on a weekend or holiday, the due date becomes the next business day.

**Annual Filing.** Annual filers must file Form RWT-941 for the entire year on or before January 31 following the end of the calendar year.

**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 RWT-941 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 I
  - a. Enter the correct amount of tax withheld for the period on line 1.
  - b. Enter the amount of tax reported 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 RWT-941 with the contact person listed.

**Payment**

Electronic payments may be made at **www.tax.nd.gov/payment**. If you are paying by check, complete the Form RWT-941 payment voucher 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](http://www.tax.nd.gov/tap) for more information.**