

North Dakota Office of State Tax Commissioner
Telecommunications Gross Receipts Tax

2022



(A) Check this box if this is an amended return.

(F) Check this box if you are no longer in business and enter your last day of business.

Account Number **FEIN99999** Due Date **05/02/2022**

MM/DD/YYYY

Period Ending **12/31/2022**

(C) Check this box if this business has changed ownership. Provide name, address, and telephone number of new owner:

Taxpayer NameXXXXXXXXXXXXXXXXXXXX
 Address1XXXXXXXXXXXXXXXXXXXXXXXXXXXX
 Address2XXXXXXXXXXXXXXXXXXXXXXXXXXXX
 City, State, ZipXXXXXXXXXXXXXXXXXXXX

NameXXXXXXXXXXXXXXXXXXXX
 AddressXXXXXXXXXXXXXXXXXXXX
 City, State, ZipXXXXXXXXXXXX
 (999) 999-9999

**Calendar Year 2021 Telecommunications Carrier Gross Receipts From Retail Sales
 (North Dakota Century Code ch. 57-34)**

- 1. Telecommunications service originated AND terminated in North Dakota and billed to a North Dakota station (include essential and nonessential service) ----- 9999999999999999
- 2. Interstate and international service originated OR terminated in North Dakota and billed to a North Dakota station (include essential and nonessential service) ----- 9999999999999999
- 3. Cellular and other mobile services provided by the home service provider of a customer whose place of primary use is in North Dakota ----- 9999999999999999
- 4. Gross receipts from pay telephones located in North Dakota ----- 9999999999999999
- 5. Telegraph service billed to a North Dakota station ----- 9999999999999999
- 6. Amounts assessed against members for the operation and maintenance of the business ----- 9999999999999999
- 7. Recovered telecommunications service charges previously written off as uncollectible ----- 9999999999999999
- 8. Charges to another telecommunications carrier for directory assistance originated by a caller in this state ----- 9999999999999999
- 9. **Total Taxable Gross Receipts** (sum of lines 1-8) ----- 9999999999999999

Deductions

- 10. State and local sales and use taxes and federal excise taxes if included on line 9 ----- 9999999999999999
- 11. Amounts paid to another telecommunications carrier for directory assistance originated by a caller in this state ----- 9999999999999999
- 12. Telecommunications service charges written off as uncollectible if included on line 9 ----- 9999999999999999
- 13. North Dakota telecommunications gross receipts taxes paid by the subscriber if included on line 9 ----- 9999999999999999
- 14. Amounts collected to preserve and advance universal service if included on line 9 ----- 9999999999999999
- 15. **Total Deductions** (sum of lines 10-14) ----- 9999999999999999
- 16. **Adjusted Gross Receipts** (line 9 less line 15) ----- 9999999999999999
- 17. Tax rate (2.5 percent) ----- .025
- 18. **TAX ON AMOUNT ON LINE 16** (line 16 multiplied by line 17) ----- 9999999999999999

The tax due on line 18 should not be remitted with this form.

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, 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 telephone number



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**Calendar Year 2021 Telecommunications Carrier Gross Receipts From Retail Sales
 (North Dakota Century Code ch. 57-34)**

1. Telecommunications service originated AND terminated in North Dakota and billed to a North Dakota station (include essential and nonessential service) _____
2. Interstate and international service originated OR terminated in North Dakota and billed to a North Dakota station (include essential and nonessential service) _____
3. Cellular and other mobile services provided by the home service provider of a customer whose place of primary use is in North Dakota _____
4. Gross receipts from pay telephones located in North Dakota _____
5. Telegraph service billed to a North Dakota station _____
6. Amounts assessed against members for the operation and maintenance of the business _____
7. Recovered telecommunications service charges previously written off as uncollectible _____
8. Charges to another telecommunications carrier for directory assistance originated by a caller in this state _____
9. **Total Taxable Gross Receipts** (sum of lines 1-8) _____

Deductions

10. State and local sales and use taxes and federal excise taxes if included on line 9 _____
11. Amounts paid to another telecommunications carrier for directory assistance originated by a caller in this state _____
12. Telecommunications service charges written off as uncollectible if included on line 9 _____
13. North Dakota telecommunications gross receipts taxes paid by the subscriber if included on line 9 _____
14. Amounts collected to preserve and advance universal service if included on line 9 _____
15. **Total Deductions** (sum of lines 10-14) _____
16. **Adjusted Gross Receipts** (line 9 less line 15) _____
17. Tax rate (2.5 percent) _____ **.025**
18. **TAX ON AMOUNT ON LINE 16** (line 16 multiplied by line 17) _____

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Taxpayer Signature	Date	Title
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You will have an opportunity to protest this assessment to the State Board of Equalization on the first Tuesday in August. The hearing will be held in the Conference Room, Office of State Tax Commissioner, 8th Floor, State Capitol, 600 E. Boulevard Ave., Bismarck, ND 58505-0599. You or your representative may appear in person, or you may provide written testimony.

In December, you will receive a tax statement from the State Tax Commissioner. The tax will be due January 1, and will be payable without interest until March 1.

North Dakota Century Code (N.D.C.C.) ch. 57-34 requires each telecommunications carrier subject to gross receipts taxes under this chapter to file with the tax commissioner on or before May 1 of each year a report containing a statement of its gross receipts from retail sales of telecommunications service in this state during the preceding calendar year, amounts paid by the carrier on telecommunications service that is taxable under this chapter during the preceding calendar year in state and local sales and use taxes and federal excise taxes, amounts received from or paid to another telecommunications carrier for directory assistance originated by a caller in this state, and any other information as the tax commissioner may require.

If the Tax Commissioner's computation of the total tax differs from the amount computed by a telecommunications carrier, the Tax Commissioner shall give notice of the change by mail to that telecommunications carrier by July 15. The State Board of Equalization shall assess the tax after consideration of any contest presented.

Taxes levied under this chapter are due and payable to the State Tax Commissioner on January 1 following the year in which the taxes were assessed. No tax statement will be issued for a tax liability of less than \$5.00.

In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of the individual's social security number on this form is voluntary pursuant to North Dakota Century Code § 57-34-02. An individual's social security number is used as an identification number by the Office of State Tax Commissioner for file control purposes and record keeping. If no social security number is provided, the Tax Commissioner will assign an identification number.