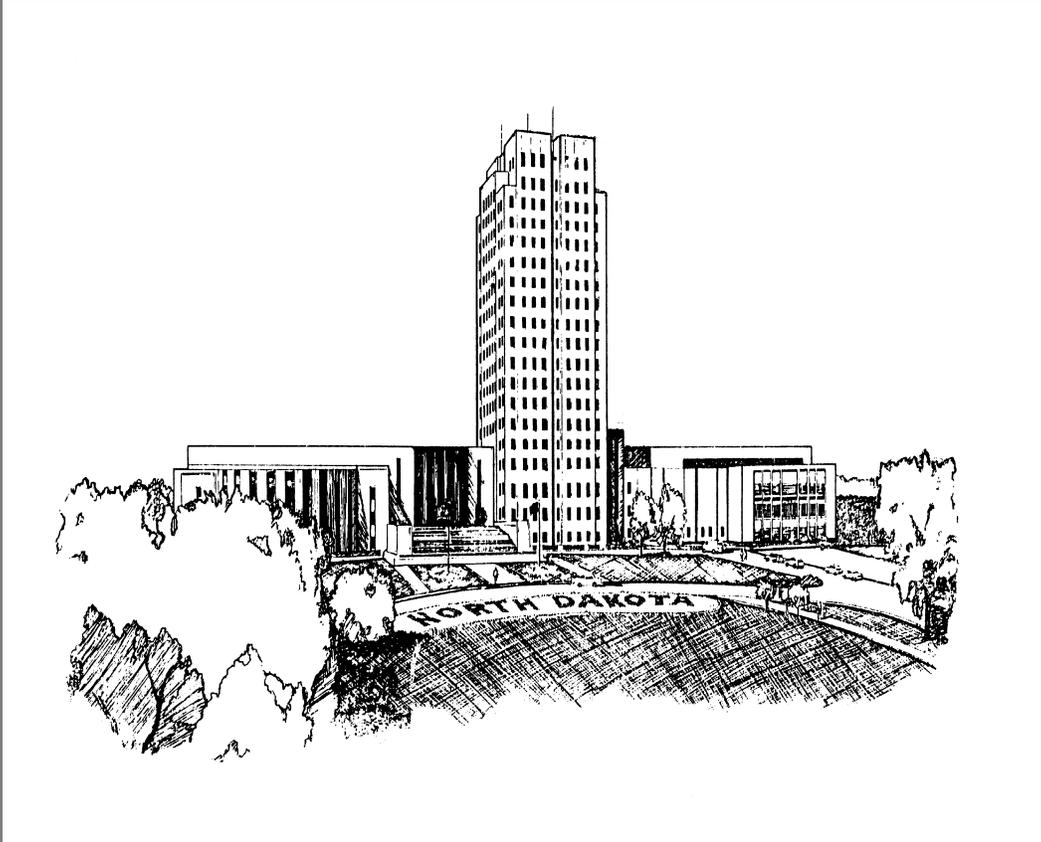


# State of North Dakota



## New Business Registration Forms

[www.nd.gov/businessreg](http://www.nd.gov/businessreg)

**Consolidated Packet of Information  
July 2013**

State of North Dakota  
**New Business Registration Forms**

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## ***Contact Us***

***Department of Agriculture*** – 600 E. Boulevard Ave. Dept. 602, Bismarck, N.D. 58505-0020  
701-328-2231 Fax: 701-328-1870 [www.agdepartment.com/](http://www.agdepartment.com/)

***Office of the Attorney General – Licensing Section*** – 600 E. Boulevard Ave. Dept. 125, Bismarck, N.D. 58505-0040  
701-328-2329 Fax: 701-328-3535 [www.ag.nd.gov](http://www.ag.nd.gov)

\* ***Department of Commerce*** – 1600 E. Century Ave. Ste. 2, P.O. Box 2057, Bismarck, N.D. 58502-2057  
701-328-5300 E-mail: [commerce@nd.gov](mailto:commerce@nd.gov) [www.ndcommerce.com](http://www.ndcommerce.com)

***N.D Department of Human Services*** – Child Support Enforcement – P.O. Box 7190, Bismarck, N.D. 58507-7190  
701-328-3582 or 800-755-8530 (toll free in N.D. only) or 800-231-4255 (nationwide toll free) Fax: 701-328-6575  
E-mail: [sohire@nd.gov](mailto:sohire@nd.gov) [www.nd.gov/dhs/services/childsupport](http://www.nd.gov/dhs/services/childsupport)

\* ***Institute for Business and Industry Development*** – North Dakota State University Extension Service, Center for Community Vitality, 2718 Gateway Ave., Ste. 104, Bismarck, N.D. 58503  
701-328-9718 Fax: 701-328-9721 [www.ag.ndsu.edu/ccv](http://www.ag.ndsu.edu/ccv)

***Internal Revenue Service*** – Third Floor, 2911 N. 14<sup>th</sup> Street Ste. 301, Bismarck, N.D. 58503  
1-800-829-1040 [www.irs.gov](http://www.irs.gov)

***Job Service North Dakota*** – P.O. Box 5507, Bismarck, N.D. 58506-5507  
701-328-2814 or 1-800-472-2952 TTY Relay ND: 1-800-366-6888 E-mail: [jsuits@nd.gov](mailto:jsuits@nd.gov) [www.jobsnd.com](http://www.jobsnd.com)

***North Dakota Department of Labor*** – 600 E. Boulevard Ave. Dept. 406, Bismarck, N.D. 58505-0340  
701-328-2660 or 1-800-582-8032 (toll free in N.D. only) E-mail: [labor@nd.gov](mailto:labor@nd.gov) or [humanrights@nd.gov](mailto:humanrights@nd.gov)  
[www.nd.gov/labor](http://www.nd.gov/labor) or [www.nd.gov/humanrights](http://www.nd.gov/humanrights)

***State Procurement Office*** – 600 E. Boulevard Ave. Dept. 012, Bismarck, N.D. 58505-0310  
701-328-2683 Fax: 701-328-1615 [www.nd.gov/spo](http://www.nd.gov/spo)

***Secretary of State's Office*** – 600 E. Boulevard Ave. Dept. 108, Bismarck, N.D. 58505-0500  
701-328-4284 or 800-352-0867 (toll free only in ND) Fax: 701-328-2992 Email: [sosbir@nd.gov](mailto:sosbir@nd.gov) [www.nd.gov/sos](http://www.nd.gov/sos)

\* ***Service Corps of Retired Executives (SCORE)*** – 700 E. Main Ave. 2<sup>nd</sup> Floor, Bismarck, N.D. 58506  
701-328-5850 [www.score.org](http://www.score.org)

\* ***Small Business Development Center*** – Lead Center at University of North Dakota – 1600 E. Century Ave., Ste 2, Bismarck, N.D. 58503 701-328-5375 Fax: 701-328-5381 [bon@ndsbdc.org](mailto:bon@ndsbdc.org) Check Field Office Locations at [www.ndsbdc.org](http://www.ndsbdc.org)

***Office of State Tax Commissioner*** – 600 E. Boulevard Ave. Dept. 127, Bismarck, N.D. 58505-0599  
Sales & Income Tax Withholding Registration: 701-328-1241 Relay ND: 1-800-366-6888 [www.nd.gov/tax](http://www.nd.gov/tax)

***Workforce Safety and Insurance*** – 1600 E. Century Ave. Ste. 1, P.O. Box 5585, Bismarck, N.D. 58506-5585  
701-328-3800 or 1-800-777-5033 Fax: 701-328-3750 TDD: 701-328-3786 Fraud and Safety Hotline 1-800-243-3331  
[www.workforcesafety.com/](http://www.workforcesafety.com/)

\* Agencies designated by an asterisk provide some form of counseling for businesses.



— State of —  
**North Dakota**  
*Office of the Governor*  
**Jack Dalrymple**  
*Governor*

Greetings from the Office of the Governor!

In North Dakota, we have been working hard to build a strong, responsive business climate to provide emerging and expanding businesses with the resources they need to grow and succeed in our state. We have simplified our tax system, created new tax incentives, streamlined our regulatory processes, developed flexible financing programs, and readied our workforce for the careers of the future. That hard work has produced positive results for our business community and our state.

To assist you in starting or expanding your business in North Dakota, we have consolidated the registration process and included in this packet the necessary information and forms you will need to get started. This packet is a cooperative effort of agencies in our state and contains information on how to obtain forms and licenses, and includes the necessary registration forms for a sales and use tax permit, workers compensation coverage and state income tax withholding.

For more information about financing options, transportation infrastructure, available workforce, university research and development, and energy resources, you can call North Dakota's Business Hotline at 1-866-4DAKOTA (866-432-5682). Employees representing more than 20 state agencies are available to assist you in starting, expanding, retaining or relocating a business in North Dakota.

Thank you for your interest in starting or expanding your business in our state. We look forward to working with you.

Sincerely,

A handwritten signature in black ink that reads "Jack Dalrymple". The signature is fluid and cursive, with a long, sweeping underline for the letter "J".

Jack Dalrymple  
Governor

## *Registration Forms*

- **Read instructions for each registration to determine what you need.** A brief summary of who is required to file each application is listed below. For more information, read the instructions for each application. If you have any questions, contact the agency for assistance. Phone numbers and addresses of agencies are listed on the forms and the back of the front cover.
- Complete the application forms you are required to file and forward them to the appropriate agency.
- Attach any additional sheets or information to applicable forms.

Anyone in need of an Employer Identification Number (EIN) needs to complete the Internal Revenue Service SS-4 Employer Identification Number forms.

**SS-4 Mailing Instructions:** If your principal business, office or agency, or legal residence location is the **State of North Dakota:**

Mail to: ATTN: EIN OPERATION  
PHILADELPHIA PA 19255

Fax to: (215) 516-3990

File on-line: <http://www.irs.gov/businesses/small/article/0,,id=98350,00.html>

For **all other States** and information: Refer to the SS-4 Form, Pages 2 and 3, Where to Apply.

Agency/Description	Who Files This Form	Divider Page
<b>Office of the Attorney General</b> License Information Request Transient Merchant License	Request for license information. Request for transient merchant license application.	9
<b>Department of Human Services</b> New Hire Reporting Form	All employers for each employee hired.	14
<b>Job Service North Dakota</b> Unemployment Insurance	All employers.	24
<b>Secretary of State</b> Business Registrations	All individuals and businesses that transact business in North Dakota.	30
<b>Office of State Tax Commissioner</b> Income Tax Withholding  Sales & Use Tax Permit	All employers who are required to withhold federal income taxes.  Every business making taxable retail sales and every business accruing a use tax liability.	32
<b>Workforce Safety &amp; Insurance</b> Application for Workers' Compensation Insurance	All employers. (Agricultural workers, domestic workers, and employees engaged in the operation and maintenance of a place of worship are exempt).	44

# Instructions for Form SS-4



Department of the Treasury  
Internal Revenue Service

(Rev. January 2011)

## Application for Employer Identification Number (EIN) Use with the January 2010 revision of Form SS-4

Section references are to the Internal Revenue Code unless otherwise noted.

### What's New

**EIN operations contact information.** Contact information for EIN operations at the Philadelphia Internal Revenue Service Center has changed.

- The phone number to use for Form SS-4 applicants outside of the United States has changed to 1-267-941-1099. See the *Note* in the *Telephone* section under *How to Apply*, later.
- The ZIP code for EIN Operations at the Philadelphia Internal Revenue Service Center now includes a ZIP+4 extension. The revised ZIP code is 19255-0525.
- The Fax-TIN number for EIN Operations at the Philadelphia Internal Revenue Service Center has changed to 1-267-941-1040. See the *Where to File or Fax* table on page 2.

**Federal tax deposits must be made by electronic funds transfer.** Beginning January 1, 2011, you must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate income tax). Forms 8109 and 8109-B, Federal Tax Deposit Coupon, cannot be used after December 31, 2010. Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf. You also may arrange for your financial institution to initiate a same-day wire on your behalf. EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

To get more information about EFTPS or to enroll in EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477. Additional information about EFTPS is also available in Publication 966, *The Secure Way to Pay Your Federal Taxes*.

### General Instructions

Use these instructions to complete Form SS-4, Application for Employer Identification Number (EIN). Also see *Do I Need an EIN?* on page 2 of Form SS-4.

#### Purpose of Form

Use Form SS-4 to apply for an EIN. An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account.



An EIN is for use in connection with your business activities only. Do not use your EIN in place of your social security number (SSN).

#### Reminders

**Apply online.** Generally, you can apply for and receive an EIN on [IRS.gov](http://IRS.gov). See *How To Apply*, later.



This is a free service offered by the Internal Revenue Service at [IRS.gov](http://IRS.gov).

**File only one Form SS-4.** Generally, a sole proprietor should file only one Form SS-4 and needs only one EIN, regardless of

the number of businesses operated as a sole proprietorship or trade names under which a business operates. However, if a sole proprietorship incorporates or enters into a partnership, a new EIN is required. Also, each corporation in an affiliated group must have its own EIN.

**EIN applied for, but not received.** If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number. Do not show your SSN as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area as shown in the instructions for the form that you are filing. Make your check or money order payable to the "United States Treasury" and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN.

**Election to file Form 944.** Eligible employers may now elect to file Form 944 annually instead of Forms 941 quarterly. See *Line 14. Do you want to file Form 944?* on page 5 for details.

**Electronic filing and payment.** Businesses can file and pay federal taxes electronically. Use e-file and the Electronic Federal Tax Payment System (EFTPS).

- For additional information about e-file, visit [IRS.gov](http://IRS.gov).
- For additional information about EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call EFTPS Customer Service at 1-800-555-4477, 1-800-733-4829 (TDD), or 1-800-244-4829 (Spanish).

**Federal tax deposits.** New employers that have a federal tax obligation will be pre-enrolled in EFTPS. EFTPS allows you to make all of your federal tax payments online at [www.eftps.gov](http://www.eftps.gov) or by telephone. Shortly after we have assigned you your EIN, you will receive instructions by mail for activating your EFTPS enrollment. You will also receive an EFTPS Personal Identification Number (PIN) that you will use when making your payments, as well as instructions for obtaining an online password.

For more information on federal tax deposits, see Pub. 15 (*Circular E*), *Employer's Tax Guide*.

### How To Apply

You can apply for an EIN online, by telephone, by fax, or by mail, depending on how soon you need to use the EIN. Use only one method for each entity so you do not receive more than one EIN for an entity.

**Online.** Taxpayers and authorized third party designees located within the United States and U.S. possessions can receive an EIN online and use it immediately to file a return or make a payment. Go to the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and click on *Employer ID Numbers*.



Taxpayers who apply online have an option to view, print, and save their EIN assignment notice at the end of the session. (Authorized third party designees will receive the EIN, however, the EIN assignment notice will be mailed to the applicant.)



Applicants who are not located within the United States or U.S. possessions cannot use the online application to obtain an EIN. Please use one of the other methods to apply.

**Telephone.** You can receive your EIN by telephone and use it immediately to file a return or make a payment. Call the IRS at 1-800-829-4933 (toll free). The hours of operation are 7:00 a.m. to 10:00 p.m. local time (Pacific time for Alaska and Hawaii).

The person making the call must be authorized to sign the form or be an authorized designee. See *Third Party Designee* and *Signature* on page 6. Also see the first *TIP* on page 2.

**Note.** International applicants must call 1-267-941-1099 (not toll free).

If you are applying by telephone, it will be helpful to complete Form SS-4 before contacting the IRS. An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right corner of the form and sign and date it. Keep this copy for your records.

If requested by an IRS representative, mail or fax the signed Form SS-4 (including any third party designee authorization) within 24 hours to the IRS address provided by the IRS representative.

**TIP** *Taxpayer representatives can apply for an EIN on behalf of their client and request that the EIN be faxed to their client on the same day. **Note.** By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.*

**Fax.** Under the Fax-TIN program, you can receive your EIN by fax within 4 business days. Complete and fax Form SS-4 to the IRS using the appropriate Fax-TIN number listed below. A long-distance charge to callers outside of the local calling area will apply. Fax-TIN numbers can only be used to apply for an EIN. The numbers may change without notice. Fax-TIN is available 24 hours a day, 7 days a week.

Be sure to provide your fax number so the IRS can fax the EIN back to you.

**Mail.** Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks. Also see *Third Party Designee* on page 6.

Call 1-800-829-4933 to verify a number or to ask about the status of an application by mail.

**TIP** *Form SS-4 downloaded from IRS.gov is a fill-in form, and when completed, is suitable for faxing or mailing to the IRS.*

#### Where to File or Fax

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	File or fax with the "Internal Revenue Service Center" at:
One of the 50 states or the District of Columbia	Attn: EIN Operation Cincinnati, OH 45999  Fax-TIN: 859-669-5760
If you have no legal residence, principal place of business, or principal office or agency in any state or the District of Columbia:	Attn: EIN Operation Philadelphia, PA 19255-0525  Fax-TIN: 267-941-1040

## How To Get Forms and Publications

**Internet.** You can download, view, and order tax forms, instructions, and publications at IRS.gov.

**Phone.** Call 1-800-TAX-FORM (1-800-829-3676) to order forms, instructions, and publications. You should receive your order or notification of its status within 10 workdays.

**DVD for Tax Products.** For small businesses, return preparers, or others who may frequently need tax forms or publications, a DVD containing over 2,000 tax products (including many prior year forms) can be purchased from the National Technical Information Service (NTIS).

To order Pub. 1796, IRS Tax Products DVD, call 1-877-233-6767 or go to [www.irs.gov/cdorders](http://www.irs.gov/cdorders).

**TIP** *Tax help for your business is available at [www.irs.gov/businesses/](http://www.irs.gov/businesses/).*

## Related Forms and Publications

The following forms and instructions may be useful to filers of Form SS-4.

- Form 11-C, Occupational Tax and Registration Return for Wagering.
- Form 637, Application for Registration (For Certain Excise Tax Activities).
- Form 720, Quarterly Federal Excise Tax Return.
- Form 730, Monthly Tax Return for Wagers.
- Form 941, Employer's QUARTERLY Federal Tax Return.
- Form 944, Employer's ANNUAL Federal Tax Return.
- Form 990-T, Exempt Organization Business Income Tax Return.
- Instructions for Form 990-T.
- Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
- Form 1024, Application for Recognition of Exemption Under Section 501(a).
- Schedule C (Form 1040), Profit or Loss From Business (Sole Proprietorship).
- Schedule F (Form 1040), Profit or Loss From Farming.
- Instructions for Form 1041 and Schedules A, B, G, J, and K-1, U.S. Income Tax Return for Estates and Trusts.
- Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- Instructions for Form 1065, U.S. Return of Partnership Income.
- Instructions for Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- Instructions for Forms 1120.
- Form 2290, Heavy Highway Vehicle Use Tax Return.
- Form 2553, Election by a Small Business Corporation.
- Form 2848, Power of Attorney and Declaration of Representative.
- Form 8821, Tax Information Authorization.
- Form 8832, Entity Classification Election.
- Form 8849, Claim for Refund of Excise Taxes.

For more information about filing Form SS-4 and related issues, see:

- Pub. 15 (Circular E), Employer's Tax Guide;
- Pub. 51 (Circular A), Agricultural Employer's Tax Guide;
- Pub. 538, Accounting Periods and Methods;
- Pub. 542, Corporations;
- Pub. 557, Tax-Exempt Status for Your Organization;
- Pub. 583, Starting a Business and Keeping Records;
- Pub. 966, The Secure Way to Pay Your Federal Taxes for Business and Individual Taxpayers;
- Pub. 1635, Understanding Your EIN.

## Specific Instructions

Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Enter "N/A" on the lines that do not apply.

**Line 1. Legal name of entity (or individual) for whom the EIN is being requested.** Enter the legal name of the entity (or individual) applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document. An entry is required.

**Individuals.** Enter your first name, middle initial, and last name. If you are a sole proprietor, enter your individual name, not your business name. Enter your business name on line 2. Do not use abbreviations or nicknames on line 1.

**Trusts.** Enter the name of the trust as it appears on the trust instrument.

**Estate of a decedent.** Enter the name of the estate. For an estate that has no legal name, enter the name of the decedent followed by "Estate."

**Partnerships.** Enter the legal name of the partnership as it appears in the partnership agreement.

**Corporations.** Enter the corporate name as it appears in the corporate charter or other legal document creating it.

**Plan administrators.** Enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.

**Line 2. Trade name of business.** Enter the trade name of the business if different from the legal name. The trade name is the "doing business as" (DBA) name.



*Use the full legal name shown on line 1 on all tax returns filed for the entity. (However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on all returns you file.) To prevent processing delays and errors, use only the legal name (or the trade name) on all tax returns.*

**Line 3. Executor, administrator, trustee, "care of" name.** For trusts, enter the name of the trustee. For estates, enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter that person's name as the "care of" person. Enter the individual's first name, middle initial, and last name.

**Lines 4a–b. Mailing address.** Enter the mailing address for the entity's correspondence. If the entity's address is outside the United States or its possessions, you must enter the city, province or state, postal code, and the name of the country. Do not abbreviate the country name. If line 3 is completed, enter the address for the executor, trustee or "care of" person. Generally, this address will be used on all tax returns.

If the entity is filing the Form SS-4 only to obtain an EIN for the Form 8832, use the same address where you would like to have the acceptance or nonacceptance letter sent.



*File Form 8822, Change of Address, to report any subsequent changes to the entity's mailing address.*

**Lines 5a–b. Street address.** Provide the entity's physical address only if different from its mailing address shown in lines 4a–b. Do not enter a P.O. box number here. If the entity's address is outside the United States or its possessions, you must enter the city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

**Line 6. County and state where principal business is located.** Enter the entity's primary physical location.

**Lines 7a–b. Name of responsible party.** Enter the full name (first name, middle initial, last name, if applicable) and SSN, ITIN (individual taxpayer identification number), or EIN of the entity's responsible party as defined below.

**Responsible party defined.** For entities with shares or interests traded on a public exchange, or which are registered with the Securities and Exchange Commission, "responsible party" is (a) the principal officer, if the business is a corporation, (b) a general partner, if a partnership, (c) the owner of an entity that is disregarded as separate from its owner (disregarded entities owned by a corporation enter the corporation's name and EIN), or (d) a grantor, owner, or trustor, if a trust.

For all other entities, "responsible party" is the person who has a level of control over, or entitlement to, the funds or assets in the entity that, as a practical matter, enables the individual, directly or indirectly, to control, manage, or direct the entity and the disposition of its funds and assets. The ability to fund the entity or the entitlement to the property of the entity alone, however, without any corresponding authority to control, manage, or direct the entity (such as in the case of a minor child beneficiary), does not cause the individual to be a responsible party.

If the person in question is an alien individual with a previously assigned ITIN, enter the ITIN in the space provided and submit a copy of an official identifying document. If

necessary, complete Form W-7, Application for IRS Individual Taxpayer Identification Number, to obtain an ITIN.

You must enter an SSN, ITIN, or EIN on line 7b unless the only reason you are applying for an EIN is to make an entity classification election (see Regulations sections 301.7701-1 through 301.7701-3) and you are a nonresident alien or other foreign entity with no effectively connected income from sources within the United States.

**Lines 8a–c. Limited liability company (LLC) information.** An LLC is an entity organized under the laws of a state or foreign country as a limited liability company. For federal tax purposes, an LLC may be treated as a partnership or corporation or be disregarded as an entity separate from its owner.

By default, a domestic LLC with only one member is disregarded as an entity separate from its owner and must include all of its income and expenses on the owner's tax return (for example, Schedule C (Form 1040)). Also by default, a domestic LLC with two or more members is treated as a partnership. A domestic LLC may file Form 8832 to avoid either default classification and elect to be classified as an association taxable as a corporation. For more information on entity classifications (including the rules for foreign entities), see the instructions for Form 8832.

If the answer to line 8a is "Yes," enter the number of LLC members. If the LLC is owned solely by a husband and wife in a community property state and the husband and wife choose to treat the entity as a disregarded entity, enter "1" on line 8b.



*Do not file Form 8832 if the LLC accepts the default classifications above. If the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832. See the Instructions for Form 2553.*

**Line 9a. Type of entity.** Check the box that best describes the type of entity applying for the EIN. If you are an alien individual with an ITIN previously assigned to you, enter the ITIN in place of a requested SSN.



*This is not an election for a tax classification of an entity. See Disregarded entities on page 4.*

**Sole proprietor.** Check this box if you file Schedule C, or Schedule F (Form 1040) and have a qualified plan, or are required to file excise, employment, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. Enter your SSN (or ITIN) in the space provided. If you are a nonresident alien with no effectively connected income from sources within the United States, you do not need to enter an SSN or ITIN.

**Corporation.** This box is for any corporation other than a personal service corporation. If you check this box, enter the income tax form number to be filed by the entity in the space provided.



*If you entered "1120S" after the "Corporation" checkbox, the corporation must file Form 2553 no later than the 15th day of the 3rd month of the tax year the election is to take effect. Until Form 2553 has been received and approved, you will be considered a Form 1120 filer. See the Instructions for Form 2553.*

**Personal service corporation.** Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

- The principal activity of the entity during the testing period (prior tax year) for the tax year is the performance of personal services substantially by employee-owners, and
- The employee-owners own at least 10% of the fair market value of the outstanding stock in the entity on the last day of the testing period.

Personal services include performance of services in such fields as health, law, accounting, or consulting. For more

information about personal service corporations, see the Instructions for Form 1120 and Pub. 542.



*If the corporation is recently formed, the testing period begins on the first day of its tax year and ends on the earlier of the last day of its tax year, or the last day of the calendar year in which its tax year begins.*

**Other nonprofit organization.** Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization).



*If the organization also seeks tax-exempt status, you must file either Form 1023 or Form 1024. See Pub. 557 for more information.*

If the organization is covered by a group exemption letter, enter the four-digit group exemption number (GEN) in the last entry. (Do not confuse the GEN with the nine-digit EIN.) If you do not know the GEN, contact the parent organization. See Pub. 557 for more information about group exemption letters.

If the organization is a section 527 political organization, check the box for *Other nonprofit organization* and specify "section 527 organization" in the space to the right. To be recognized as exempt from tax, a section 527 political organization must electronically file Form 8871, Political Organization Notice of Section 527 Status, within 24 hours of the date on which the organization was established. The organization may also have to file Form 8872, Political Organization Report of Contributions and Expenditures. See [www.irs.gov/polorgs](http://www.irs.gov/polorgs) for more information.

**Plan administrator.** If the plan administrator is an individual, enter the plan administrator's taxpayer identification number (TIN) in the space provided.

**REMIC.** Check this box if the entity has elected to be treated as a real estate mortgage investment conduit (REMIC). See the Instructions for Form 1066 for more information.

**State/local government.** If you are a government employer and you are not sure of your social security and Medicare coverage options, go to [www.ncsssa.org/statessadminmenu.html](http://www.ncsssa.org/statessadminmenu.html) to obtain the contact information for your state's Social Security Administrator.

**Other.** If not specifically listed, check the "Other" box, enter the type of entity and the type of return, if any, that will be filed (for example, "Common Trust Fund, Form 1065" or "Created a Pension Plan"). Do not enter "N/A." If you are an alien individual applying for an EIN, see the *Lines 7a–b* instructions on page 3.

• **Household employer.** If you are an individual that will employ someone to provide services in your household, check the "Other" box and enter "Household Employer" and your SSN. If you are a trust that qualifies as a household employer, you do not need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

• **Household employer agent.** If you are an agent of a household employer that is a disabled individual or other welfare recipient receiving home care services through a state or local program, check the "Other" box and enter "Household Employer Agent." (See Rev. Proc. 80-4, 1980-1 C.B. 581; Rev. Proc. 84-33, 1984-1 C.B. 502; and Notice 2003-70, 2003-43 I.R.B. 916.) If you are a state or local government also check the box for state/local government.

• **QSub.** For a qualified subchapter S subsidiary (QSub) check the "Other" box and specify "QSub."

• **Withholding agent.** If you are a withholding agent required to file Form 1042, check the "Other" box and enter "Withholding Agent."

**Disregarded entities.** A disregarded entity is an eligible entity that is disregarded as separate from its owner for federal income tax purposes. Disregarded entities include single-member limited liability companies (LLCs) that are disregarded as separate from their owners, qualified subchapter S subsidiaries (qualified subsidiaries of an S corporation), and certain qualified foreign entities. See the Instructions for Form 8832 and Regulations section 301.7701-3 for more information on domestic and foreign disregarded entities.

For wages paid on or after January 1, 2009, the disregarded entity is required to use its name and EIN for reporting and payment of employment taxes. A disregarded entity is also required to use its name and EIN to register for excise tax activities on Form 637, pay and report excise taxes reported on Forms 720, 730, 2290, and 11-C, and claim any refunds, credits, and payments on Form 8849. See the instructions for the employment and excise tax returns for more information.

Complete Form SS-4 for disregarded entities as follows.

• If a disregarded entity is filing Form SS-4 to obtain an EIN because it is required to report and pay employment and excise taxes (see above) or for non-federal purposes such as a state requirement, check the "Other" box for line 9a and write "disregarded entity" (or "disregarded entity-sole proprietorship" if the owner of the disregarded entity is an individual).

• If the disregarded entity is requesting an EIN for purposes of filing Form 8832 to elect classification as an association taxable as a corporation, or Form 2553 to elect S corporation status, check the "Corporation" box for line 9a and write "single-member" and the form number of the return that will be filed (Form 1120 or 1120S).

• If the disregarded entity is requesting an EIN because it has acquired one or more additional owners and its classification has changed to partnership under the default rules of Regulations section 301.7701-3(f), check the "Partnership" box for line 9a.

**Line 10. Reason for applying.** Check only one box. Do not enter "N/A." A selection is required.

**Started new business.** Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. Do not apply if you already have an EIN and are only adding another place of business.

**Hired employees.** Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax returns. Do not apply if you already have an EIN and are only hiring employees. For information on employment taxes (for example, for family members), see Pub. 15 (Circular E).



*You must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using EFTPS. See Federal tax deposits must be made by electronic funds transfer on page 1; section 11, Depositing Taxes, in Pub. 15 (Circular E); and Pub. 966.*

**Banking purpose.** Check this box if you are requesting an EIN for banking purposes only, and enter the banking purpose (for example, a bowling league for depositing dues or an investment club for dividend and interest reporting).

**Changed type of organization.** Check this box if the business is changing its type of organization. For example, the business was a sole proprietorship and has been incorporated or has become a partnership. If you check this box, specify in the space provided (including available space immediately below) the type of change made. For example, "From Sole Proprietorship to Partnership."

**Purchased going business.** Check this box if you purchased an existing business. Do not use the former owner's EIN unless you became the "owner" of a corporation by acquiring its stock.

**Created a trust.** Check this box if you created a trust, and enter the type of trust created. For example, indicate if the trust is a nonexempt charitable trust or a split-interest trust.

**Exception.** Do not file this form for certain grantor-type trusts. The trustee does not need an EIN for the trust if the trustee furnishes the name and TIN of the grantor/owner and the address of the trust to all payers. However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.



*Do not check this box if you are applying for a trust EIN when a new pension plan is established. Check "Created a pension plan."*

**Created a pension plan.** Check this box if you have created a pension plan and need an EIN for reporting purposes. Also, enter the type of plan in the space provided.

**TIP** Check this box if you are applying for a trust EIN when a new pension plan is established. In addition, check the "Other" box on line 9a and write "Created a Pension Plan" in the space provided.

**Other.** Check this box if you are requesting an EIN for any other reason; and enter the reason. For example, a newly-formed state government entity should enter "Newly-Formed State Government Entity" in the space provided.

**Line 11. Date business started or acquired.** If you are starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. For foreign applicants, this is the date you began or acquired a business in the United States. If you are changing the form of ownership of your business, enter the date the new ownership entity began. Trusts should enter the date the trust was funded. Estates should enter the date of death of the decedent whose name appears on line 1 or the date when the estate was legally funded.

**Line 12. Closing month of accounting year.** Enter the last month of your accounting year or tax year. An accounting or tax year is usually 12 consecutive months, either a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see Pub. 538.

**Individuals.** Your tax year generally will be a calendar year.

**Partnerships.** Partnerships must adopt one of the following tax years.

- The tax year of the majority of its partners.
- The tax year common to all of its principal partners.
- The tax year that results in the least aggregate deferral of income.
- In certain cases, some other tax year.

See the Instructions for Form 1065 for more information.

**REMICs.** REMICs must have a calendar year as their tax year.

**Personal service corporations.** A personal service corporation generally must adopt a calendar year unless it meets one of the following requirements.

- It can establish a business purpose for having a different tax year.
- It elects under section 444 to have a tax year other than a calendar year.

**Trusts.** Generally, a trust must adopt a calendar year except for the following trusts.

- Tax-exempt trusts.
- Charitable trusts.
- Grantor-owned trusts.

**Line 13. Highest number of employees expected in the next 12 months.** Complete each box by entering the number (including zero ("0-")) of "Agricultural," "Household," or "Other" employees expected by the applicant in the next 12 months.

If no employees are expected, skip line 14.

**Line 14. Do you want to file Form 944?** If you expect your employment tax liability to be \$1,000 or less in a full calendar year, you are eligible to file Form 944 annually (once each year) instead of filing Form 941 quarterly (every three months). Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages subject to social security and Medicare taxes and federal income tax withholding. If you qualify and want to file Form 944 instead of Forms 941, check the box on line 14. If you do not check the box, then you must file Form 941 for every quarter.

**TIP** For employers in the U.S. possessions, generally, if you pay \$6,536 or less in wages subject to social security and Medicare taxes, you are likely to pay \$1,000 or less in employment taxes.

For more information on employment taxes, see Pub. 15 (Circular E); or Pub. 51 (Circular A) if you have agricultural employees (farmworkers).

**Line 15. First date wages or annuities were paid.** If the business has employees, enter the date on which the business began to pay wages or annuities. For foreign applicants, this is the date you began to pay wages in the United States. If the business does not plan to have employees, enter "N/A."

**Withholding agent.** Enter the date you began or will begin to pay income (including annuities) to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien. For foreign applicants, this is the date you began or will begin to pay income (including annuities) to a nonresident alien in the United States.

**Line 16.** Check the one box on line 16 that best describes the principal activity of the applicant's business. Check the "Other" box (and specify the applicant's principal activity) if none of the listed boxes applies. You must check a box.

**Construction.** Check this box if the applicant is engaged in erecting buildings or engineering projects (for example, streets, highways, bridges, tunnels). The term "Construction" also includes special trade contractors (for example, plumbing, HVAC, electrical, carpentry, concrete, excavation, etc. contractors).

**Real estate.** Check this box if the applicant is engaged in renting or leasing real estate to others; managing, selling, buying, or renting real estate for others; or providing related real estate services (for example, appraisal services). Also check this box for mortgage real estate investment trusts (REITs). Mortgage REITs are engaged in issuing shares of funds consisting primarily of portfolios of real estate mortgage assets with gross income of the trust solely derived from interest earned.

**Rental and leasing.** Check this box if the applicant is engaged in providing tangible goods such as autos, computers, consumer goods, or industrial machinery and equipment to customers in return for a periodic rental or lease payment. Also check this box for equity real estate investment trusts (REITs). Equity REITs are engaged in issuing shares of funds consisting primarily of portfolios of real estate assets with gross income of the trust derived from renting real property.

**Manufacturing.** Check this box if the applicant is engaged in the mechanical, physical, or chemical transformation of materials, substances, or components into new products. The assembling of component parts of manufactured products is also considered to be manufacturing.

**Transportation & warehousing.** Check this box if the applicant provides transportation of passengers or cargo; warehousing or storage of goods; scenic or sight-seeing transportation; or support activities related to transportation.

**Finance & insurance.** Check this box if the applicant is engaged in transactions involving the creation, liquidation, or change of ownership of financial assets and/or facilitating such financial transactions; underwriting annuities/insurance policies; facilitating such underwriting by selling insurance policies; or by providing other insurance or employee-benefit related services.

**Health care & social assistance.** Check this box if the applicant is engaged in providing physical, medical, or psychiatric care or providing social assistance activities such as youth centers, adoption agencies, individual/family services, temporary shelters, daycare, etc.

**Accommodation & food services.** Check this box if the applicant is engaged in providing customers with lodging, meal preparation, snacks, or beverages for immediate consumption.

**Wholesale-agent/broker.** Check this box if the applicant is engaged in arranging for the purchase or sale of goods owned by others or purchasing goods on a commission basis

for goods traded in the wholesale market, usually between businesses.

**Wholesale—other.** Check this box if the applicant is engaged in selling goods in the wholesale market generally to other businesses for resale on their own account, goods used in production, or capital or durable nonconsumer goods.

**Retail.** Check this box if the applicant is engaged in selling merchandise to the general public from a fixed store; by direct, mail-order, or electronic sales; or by using vending machines.

**Other.** Check this box if the applicant is engaged in an activity not described above. Describe the applicant's principal business activity in the space provided.

**Line 17.** Use line 17 to describe the applicant's principal line of business in more detail. For example, if you checked the "Construction" box on line 16, enter additional detail such as "General contractor for residential buildings" on line 17. An entry is required. For mortgage REITs indicate mortgage REIT and for equity REITs indicate what type of real property is the principal type (residential REIT, nonresidential REIT, miniwarehouse REIT).

**Line 18.** Check the applicable box to indicate whether or not the applicant entity applying for an EIN was issued one previously.

**Third Party Designee.** Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee. You must complete the signature area for the authorization to be valid.

**Signature.** When required, the application must be signed by (a) the individual, if the applicant is an individual, (b) the president, vice president, or other principal officer, if the applicant is a corporation, (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the applicant is a partnership, government entity, or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or an estate. Foreign applicants may have any duly-authorized person (for example, division manager) sign Form SS-4.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to comply with section 6109 and the regulations thereunder, which generally require the inclusion of an employer identification number (EIN) on certain returns, statements, or other documents filed with the

Internal Revenue Service. If your entity is required to obtain an EIN, you are required to provide all of the information requested on this form. Information on this form may be used to determine which federal tax returns you are required to file and to provide you with related forms and publications.

We disclose this form to the Social Security Administration (SSA) for their use in determining compliance with applicable laws. We may give this information to the Department of Justice for use in civil and/or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

We will be unable to issue an EIN to you unless you provide all of the requested information that applies to your entity. Providing false information could subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> .....	8 hrs., 36 min.
<b>Learning about the law or the form</b> .....	42 min.
<b>Preparing, copying, assembling, and sending the form to the IRS</b> .....	52 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, IR-6526, 1111 Constitution Avenue, NW, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to File or Fax* on page 2.

# Application for Employer Identification Number

OMB No. 1545-0003

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested		
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name	
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)	
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)	
	6 County and state where principal business is located		
	7a Name of responsible party	7b SSN, ITIN, or EIN	
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	8b If 8a is "Yes," enter the number of LLC members ▶	
8c If 8a is "Yes," was the LLC organized in the United States?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
9a <b>Type of entity</b> (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) _____		<input type="checkbox"/> Estate (SSN of decedent) _____	
<input type="checkbox"/> Partnership		<input type="checkbox"/> Plan administrator (TIN) _____	
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____		<input type="checkbox"/> Trust (TIN of grantor) _____	
<input type="checkbox"/> Personal service corporation		<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government	
<input type="checkbox"/> Church or church-controlled organization		<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military	
<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____		<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises	
<input type="checkbox"/> Other (specify) ▶ _____		Group Exemption Number (GEN) if any ▶ _____	
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country	
10 <b>Reason for applying</b> (check only one box)			
<input type="checkbox"/> Started new business (specify type) ▶ _____		<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____	
<input type="checkbox"/> Hired employees (Check the box and see line 13.)		<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____	
<input type="checkbox"/> Compliance with IRS withholding regulations		<input type="checkbox"/> Purchased going business	
<input type="checkbox"/> Other (specify) ▶ _____		<input type="checkbox"/> Created a trust (specify type) ▶ _____	
<input type="checkbox"/> Created a pension plan (specify type) ▶ _____			
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year		
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
Agricultural	Household	Other	
15 First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) . . . . . ▶			
16 Check <b>one</b> box that best describes the principal activity of your business.			
<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Accommodation & food service
		<input type="checkbox"/> Other (specify)	<input type="checkbox"/> Wholesale-agent/broker
			<input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶ _____			
Third Party Designee	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name	Designee's telephone number (include area code) ( )	
	Address and ZIP code	Designee's fax number (include area code) ( )	
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.			Applicant's telephone number (include area code) ( )
Name and title (type or print clearly) ▶			Applicant's fax number (include area code) ( )
Signature ▶			Date ▶

## Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.<sup>1</sup> See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) <sup>2</sup>	Complete lines 1-18 (as applicable).
Purchased a going business <sup>3</sup>	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust <sup>4</sup>	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator <sup>5</sup>	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits <sup>6</sup>	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 <sup>7</sup>	Complete lines 1, 2, 4a-5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes <sup>8</sup>	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation <sup>9</sup>	Complete lines 1-18 (as applicable).

<sup>1</sup> For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

<sup>2</sup> However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

<sup>3</sup> Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

<sup>4</sup> However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

<sup>5</sup> A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

<sup>6</sup> Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

<sup>7</sup> See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

<sup>8</sup> See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

<sup>9</sup> An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

# **Attorney General**

License Information Request  
Transient Merchant License



**LICENSE INFORMATION REQUEST**  
 OFFICE OF ATTORNEY GENERAL  
 LICENSING SECTION  
 SFN 50706 (01-2011)

OFFICE OF ATTORNEY GENERAL  
 LICENSING SECTION  
 600 E BOULEVARD AVENUE, DEPT. 125  
 BISMARCK ND 58505-0040  
 (701) 328-2329

The following types of licenses are regulated by the Attorney General:

- Retail alcoholic beverage
- Coin-operated amusement devices
- Detection of deception (polygraph) operators
- Fair Boards
- Wholesale Fireworks
- Wholesale Tobacco Products
- Retail Tobacco Products
- Games of Chance Manufacturers
- Games of Chance Distributors
- Games of Chance (non-profit North Dakota based organizations only)
- \* Transient (itinerant) merchants (see following page)

If you are planning on conducting any of the business types above and wish to request a licensing packet, please complete the order form beneath the perforation and mail it to the address on the back side of the form, call the Licensing Section at (701) 328-2329, or visit the Attorney General's web site at [www.ag.nd.gov](http://www.ag.nd.gov) - Licensing.

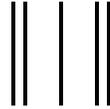
(cut along dashed line)



**LICENSE INFORMATION REQUEST**  
 OFFICE OF ATTORNEY GENERAL  
 LICENSING SECTION  
 SFN 50706 (01-2011)

Name of Individual Requesting Forms		Date
List type(s) of license(s)		
Business Name		
Check One <input type="checkbox"/> Individual Applicant <input type="checkbox"/> Other than Individual Applicant (i.e. Corporation, Limited Liability Co. etc.)		
Street Address		P.O. Box
City	State	Zip Code
Business Telephone Number		Fax Number

(cut along dashed line)



Postage  
Required.  
Post Office will  
not deliver  
without proper  
Postage.

OFFICE OF ATTORNEY GENERAL  
LICENSING SECTION  
600 E BOULEVARD AVE, DEPT. 125  
BISMARCK ND 58505-0040



**TRANSIENT MERCHANT LICENSE REQUEST**  
 OFFICE OF ATTORNEY GENERAL  
 LICENSING SECTION  
 SFN 51198 (01-2011)

OFFICE OF ATTORNEY GENERAL  
 LICENSING SECTION  
 600 E BOULEVARD AVENUE, DEPT. 125  
 BISMARCK ND 58505-0040  
 (701) 328-2329

Any person or company who conducts temporary or transient business in the state of North Dakota, whether in one location or when traveling from place to place, is required to obtain a state transient merchant's license. An individual or company selling livestock or agricultural products is exempt from having to obtain the state transient merchant's license. Each local governing body (city/county) in the state may have additional permit or licensing requirements that apply to both transient merchants or those selling livestock or agricultural products.

To order a transient merchant license application packet, please complete the order form beneath the perforation and mail it to the address on the back side of the form, call the Licensing Section at (701) 328-2329, or visit the Attorney General's web site at [www.ag.nd.gov](http://www.ag.nd.gov) - Licensing/Transient Merchant.

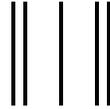
(cut along dashed line)



**TRANSIENT MERCHANT LICENSE REQUEST**  
 OFFICE OF ATTORNEY GENERAL  
 LICENSING SECTION  
 SFN 51198 (01-2011)

Name of Individual Requesting Forms		Date
List type(s) of license(s)		
Business Name		
Check One <input type="checkbox"/> Individual Applicant <input type="checkbox"/> Other than Individual Applicant (i.e. Corporation, Limited Liability Co. etc.)		
Street Address		P.O. Box
City	State	Zip Code
Business Telephone Number	Fax Number	

(cut along dashed line)



Postage  
Required.  
Post Office will  
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without proper  
Postage.

OFFICE OF ATTORNEY GENERAL  
LICENSING SECTION  
600 E BOULEVARD AVE, DEPT. 125  
BISMARCK ND 58505-0040

# **Department of Human Services**

ND Child Support Enforcement  
Legal Requirements for Employers

## North Dakota Department of Human Services NEW HIRE REPORTING REQUIREMENTS

### ALL EMPLOYERS MUST REPORT ALL NEW HIRES

#### What must be reported?

Federal and state laws require that all employers must report the following information for each employee:

**Employee's:** Name ♦ Address ♦ Social Security Number ♦ Date of Hire (effective 10-1-2013)  
♦ Whether or not health insurance is offered

**Employer's:** Name ♦ Address ♦ Federal Tax Identification Number

**Effective October 1, 2013, per federal and state laws, all employers must report the date of hire for all newly hired employees.**

- **Date of Hire is the employee's first day of work for pay.**
- **A newly hired employee is an employee who was not previously employed by you or was previously employed by you but has been separated from that previous employment for at least 60 days in a row and has now returned to work for you.**

#### How will new hire information be used?

The reported information will be used by the North Dakota Department of Human Services and by other state agencies in order to:

- Increase financial support for children by improved collection of child support.
- Increase collections on defaulted student loans and Department of Education grant overpayments.
- Decrease taxpayer burden.
- Decrease the likelihood of fraud in the unemployment compensation, workers compensation, and public assistance programs.
- Verify employment and income of individuals participating in certain federal housing programs.

#### What is an employer/employee relationship as it pertains to New Hire Reporting?

- As a general rule, if an employee is given a W-2 form showing the amount of taxes withheld, that employee fits the definition for new hire reporting.
- Employees to be reported include all full time, part time, and temporary employees, both adults and minors.

#### When must an employer report a new hire?

- The report must be made no later than 20 days after the first day in which an individual performs services for pay.

**Are the New Hire Reporting Requirements the same for all employers?** No, the requirements vary based on the number of employees:

**New Hire Reporting Requirements for an employer that employs more than 24 employees at any time:**

- Employers must submit new hire reports through an electronic method provided by the Child Support Division:
  - Internet reporting at [www.childsupportnd.com](http://www.childsupportnd.com)
  - Web file transfer (please contact our office if interested)
- If an employer believes that complying with the electronic reporting requirement will cause special difficulties, a waiver for good cause can be requested. Contact the Employer Relations Administrator for information about the waiver and approval process.

**New Hire Reporting Requirements for an employer that employs less than 24 employees:**

Internet reporting at [www.childsupportnd.com](http://www.childsupportnd.com) is encouraged, other methods include:

- Payroll service
- Printed list
- New Hire Reporting form (copy can be found on our website)
- W-4 form

**What happens if an employer does not report?**

- The Department of Human Services may issue a written warning to an employer who fails to file a timely, complete, and accurate report.
- Continued noncompliance may result in a civil money penalty of \$20 for each failure to report.
- If there is an agreement between the employer and employee not to report, the civil money penalty levied against the employer may be increased to \$250 for each failure to report.

**What if an employer has employees who are employed in more than one state?**

- Multistate employers who transmit reports using the internet or Web file transfer may elect to report all new hires to a single state in which they have employees.
- To exercise this option, multistate employers must identify one state for reporting new hires and must notify the Secretary of the United States Department of Health and Human Services of the state chosen.
- This notification must be submitted either in writing or via the federal Office of Child Support Enforcement website (<https://ocsp.acf.hhs.gov/OCSE/>).

**For more information, visit our website at [www.childsupportnd.com](http://www.childsupportnd.com)**

**Contact Information**

Child Support Division  
PO Box 7369  
Bismarck, ND 58507-7369

E-mail: [sohire@nd.gov](mailto:sohire@nd.gov)  
Telephone: (800) 231-4255  
Fax: (701) 328-5497

## North Dakota Department of Human Services

### NORTH DAKOTA CHILD SUPPORT DIVISION LEGAL REQUIREMENTS FOR EMPLOYERS

On behalf of the children we serve, thank you for the vital role you play in the Child Support Program. You help ensure the financial security of children and families by withholding child support payments from employees' paychecks and enrolling children in their parents' health insurance plans.

Items covered by this fact sheet include:

- Income Withholding
- National Medical Support Notice
- Request for Information
- Lump Sum Reporting
- New Hire Reporting

**Income Withholding:** Income withholding by employers is the most effective method for collecting support. Income withholding is governed by federal and state laws and is a process through which payments for support are withheld each pay period from the income of an employee. "Support" includes payments for child support, medical support, and spousal support.

You will be notified to begin withholding via an Order/Notice to Withhold Income for Child Support (hereafter referred to as an "income withholding order"). You are not required to vary your pay cycle to be in compliance with an income withholding order. Withheld payments must be remitted to the entity designated on the income withholding order. Also, if you are interested in receiving an electronic income withholding order instead of a paper copy, please contact our office.

Following are some of the legal requirements applicable to employees whose principal place of employment is North Dakota:

- Start withholding no later than the first pay period after receipt of the income withholding order.
- Provide a remittance identifier for each payment remitted. This remittance identifier can be found on the income withholding order.
- To cover expenses involved in transmitting the payment, withhold and retain up to \$3.00 per month from the employee's income.
- Withhold no more than 50% of the employee's disposable income. Payment of less than the ordered amount must be accompanied by a payroll calculation.
- Send the income withholding payment within 7 business days of the pay date/date of withholding.
- Notify the issuing entity, in writing, of the employee's termination of employment within 7 business days of the termination.
- An employer that employs more than 24 employees at any time needs to make income withholding payments by an electronic method approved by the Child Support Division (CSD).
  - If an income payer believes that complying with the electronic remittal requirement will cause special difficulties, a waiver for good cause can be requested.
  - An income payer that employs more than 24 employees at any time and is currently withholding support as directed in four (4) or fewer income withholding orders can elect to send a written statement to the Child Support Division stating it is opting out of the requirement to send payments electronically.

Failure to comply with these requirements may subject you to penalties, late fees, or sanctions.

**National Medical Support Notice:** CSD sends a two-part National Medical Support Notice (NMSN) directly to the employer(s) of parents who are ordered to provide health insurance coverage for their children. The goal is enrollment of children in their parent's employment-related health insurance programs if an employer offers dependent health coverage and the parent qualifies for the program.

The standardized NMSN is intended to simplify and streamline the process of enrolling children in their parents' employment-related health insurance coverage. Each NMSN should be carefully reviewed because it will provide specific information regarding your legal requirements as an employer. Both you and the insurer/plan administrator have requirements regarding how and when you must respond to an NMSN. An NMSN is often sent in conjunction with an income withholding order. If you are interested in receiving an electronic NMSN instead of a paper copy, please contact our office.

**Request for Information:** State law requires a response to a Request for Information issued by the CSD within 10 days after receipt of the request. You must complete and return the Request for Information whether or not the individual is employed by you or has been within the last 180 days.

**Lump Sum Reporting:** You must notify the CSD before making any lump sum payment of \$1,000 or more to an employee if you have received an income withholding order from the CSD that includes an amount for past-due support. Lump sum payments include pay in lieu of vacation or other leave, bonuses, commissions, and any other payments to the employee. Lump sum payments do not include periodic payments made on regular paydays as compensation for services, reimbursement for expenses incurred by the employee on behalf of the employer, severance pay, or advances.

**New Hire Reporting:** Federal and state laws require that all employers must report the following information for each employee hired including full time, part time, and temporary employees, both adults and minors:

**Employee's:** Name ♦ Address ♦ Social Security Number ♦ Date of Hire (effective 10-1-2013)  
♦ Whether or not health insurance is offered

**Employer's:** Name ♦ Address ♦ Federal Tax Identification Number

- An employer that employs more than 24 employees at any time needs to submit new hire reports through an electronic method provided by the Child Support Division:
  - Internet reporting at [www.childsupportnd.com](http://www.childsupportnd.com)
  - Web file transfer (please contact our office if interested)
- An employer that employs more than 24 employees at any time may request a waiver for good cause if the employer believes that complying with the electronic reporting requirement will cause special difficulties.
- Multistate employers (those with employees in two or more states) may choose to report all their new hires to one state. If you are a multistate employer who would like exercise this option, please contact our office.

**For more information, visit our website at [www.childsupportnd.com](http://www.childsupportnd.com)**

**Contact Information:**

Child Support Division  
PO Box 7369  
Bismarck, ND 58507-7369

E-mail: [sohire@nd.gov](mailto:sohire@nd.gov)  
Telephone: (800) 231-4255  
Fax: (701) 328-5497

North Dakota Department of Human Services

**NORTH DAKOTA CHILD SUPPORT ENFORCEMENT  
LEGAL REQUIREMENTS FOR INCOME PAYERS  
LUMP SUM REPORTING**

**What lump sums must be reported?**

An income payer must notify the North Dakota Child Support Enforcement (ND CSE) program before making any lump sum payment to an obligor if:

- the lump sum to be paid to an obligor is \$1,000 or more and
- the income payer has received an income withholding order from ND CSE that includes an amount for past-due support.

**What is a lump sum?**

Lump sum payments include:

- pay in lieu of vacation or other leave and
- bonuses, commissions, and any other payments to an obligor.

Lump sum payments do not include:

- periodic payments made on regular paydays as compensation for services,
- reimbursement for expenses incurred by the obligor on behalf of the income payer,
- severance pay, or
- advances.

**How will the information about lump sums be used?**

To satisfy a child support obligation of the obligor, ND CSE may initiate a deduction order, execution, garnishment, attachment, or other legal process regarding the lump sum payment.

**When can the income payer release the lump sum to the obligor?**

The income payer cannot release any portion of a lump sum payment that must be paid to satisfy an income withholding order issued by ND CSE.

First one-half of the lump sum

An income payer who reports a lump sum payment to ND CSE may initially release no more than one-half of the payment to the obligor.

Second one-half of the lump sum

The income payer may not release the second one-half of the payment to the obligor until whichever of the following happens first:

- thirty days have passed since the income payer notified ND CSE about the lump sum or
- ND CSE gives the income payer written authorization to pay the obligor the second one-half of the payment.

NOTE: The income payer may not release the second one-half of the payment to the obligor if ND CSE has notified the income payer that a deduction order, execution, garnishment, attachment, or other legal process has been initiated.

**Who is an income payer?**

An income payer is any person, partnership, firm, corporation, limited liability company, association, political subdivision, or department or agency of the state or federal government owing income to an obligor and includes an obligor if the obligor is self-employed.

**Who is an obligor?**

An obligor is any person owing a duty of support.

**Why can I release some lump sum payments, but not others?**

In some child support cases, the only enforcement action taken by ND CSE is to issue the income withholding order. In other cases, ND CSE provides a higher level of enforcement activities, which can include taking a portion of the lump sum payment (beyond what is needed to comply with the income withholding order) to satisfy the arrearage. When ND CSE is notified of a lump sum payment, we determine at that point whether further enforcement is appropriate.

**If ND CSE authorizes me to release a lump sum payment, why do I need to keep reporting future payments to the same obligor?**

The obligor or the family entitled to support can ask for a higher level of enforcement at any time. Thus, even if the case is currently being enforced through income withholding only, additional enforcement activity may be appropriate when the next lump sum payment is made.

**Does state law require income payers to report lump sums to ND CSE?**

Yes. Refer to North Dakota Century Code §14-09-09.34.

**What happens if an income payer does not report a lump sum?**

Failure to comply with these requirements may subject an income payer to contempt of court, attorney's fees, and late fees.

**How does an income payer report a lump sum? Who does an income payer contact with questions regarding lump sum reporting?**

An income payer may report the lump sum or direct questions to the local CSE office that issued the income withholding order or to the ND CSE program. The ND CSE website [www.childsupportnd.com](http://www.childsupportnd.com) provides a complete listing of contact information.

**North Dakota Child Support Enforcement**

PO Box 7190  
Bismarck, ND 58507-7190

Email: [sohire@nd.gov](mailto:sohire@nd.gov)

Note: This is not a secure website

Fax:	701-328-6575
Telephone:	701-328-3582 (local)
Toll free nationwide:	800-755-8530
TTY:	800-366-6888



# NEW HIRE REPORTING INFORMATION

ND DEPARTMENT OF HUMAN SERVICES  
CHILD SUPPORT ENFORCEMENT  
SFN 1018 (Rev. 12-2011)

Date \_\_\_\_\_

Mail To:  
Child Support Enforcement  
ND Department of Human Services  
PO Box 7369  
Bismarck, ND 58507-7369

OR

Fax To:  
Child Support Enforcement  
ND Department of Human Services  
Fax #: (701) 328-5497  
Total Pages Faxed: \_\_\_\_\_

**Important:** If you employ more than 24 employees at any time, you must use an internet-based method provided by Child Support Enforcement to report new hires. You may not use this form to report new hires unless you receive a waiver from Child Support Enforcement. If you think that complying with the internet-based reporting requirement will cause special difficulties, you may request a good cause waiver from Child Support Enforcement.

### Part 1: Employer Information *(please print or type)*

Employer Name		
Address		
City	State	ZIP Code
Federal Employer Identification Number		

For SDNH office use only.

### Part 2: Employee Information *(please print or type)*

	Employee Name	Employee Address	Employee Social Security Number	Health Insurance Offered to this Employee?	Employee Date of Birth (optional)	Employee Date of Hire (optional)
1				<input type="checkbox"/> Yes <input type="checkbox"/> No		
2				<input type="checkbox"/> Yes <input type="checkbox"/> No		
3				<input type="checkbox"/> Yes <input type="checkbox"/> No		
4				<input type="checkbox"/> Yes <input type="checkbox"/> No		
5				<input type="checkbox"/> Yes <input type="checkbox"/> No		

Disclosure of the social security number is required pursuant to 42 USC 653a(b)(1)(A) and is requested for the purpose of data matching with the state case registry. Failure to disclose this information will affect compliance with new hire reporting requirements.

(Use continuation sheet to report additional new hires.)

Employer Representative	Telephone Number
-------------------------	------------------

## INSTRUCTIONS FOR COMPLETING THE NEW HIRE REPORT

Federal and state laws require that all employers must report employees hired on or after October 1, 1997.

Step 1: Enter the date you will be mailing or faxing the form. If faxing, also enter the number of pages.

**Important:** If you employ more than 24 employees at any time, you must use an internet-based method provided by Child Support Enforcement to report new hires. You may not use this form to report new hires unless you receive a waiver from Child Support Enforcement. If you have questions about reporting through the internet or if you think that complying with the internet-based reporting requirement will cause special difficulties and you would like to request a good cause waiver, please contact Child Support Enforcement.

### Under Part 1 . . .

Step 2: (REQUIRED) Enter the employer's name.

Step 3: (REQUIRED) Enter the employer's address. Be sure the address is complete, including street address or PO Box, and city, state, and ZIP code.

Step 4: (REQUIRED) Enter the Federal Employer Identification Number. This is also referred to as an EIN, FEIN, or Federal tax identification number. This is the same number as Box 10 of the W-4 form.

### Under Part 2, for each newly hired employee . . .

Step 5: (REQUIRED) Enter the employee's name.

Step 6: (REQUIRED) Enter the employee's address. Be sure the address is complete, including street address or PO Box, and city, state, and ZIP code.

Step 7: (REQUIRED) Enter the employee's social security number.

Step 8: (REQUIRED) Enter "Yes" if you offer health insurance to the employee. Enter "Yes" even if the employee is subject to a waiting period for the health insurance. Enter "No" if you do not offer health insurance to the employee.

Step 9: (OPTIONAL) Enter the employee's date of birth.

Step 10: (OPTIONAL) Enter the employee's date of hire. The date of hire is the employee's first day of work.

**After steps 1- 8, or 1-10 (at employer option), enter the name and telephone number of the employer representative and send the completed form to the address or fax number on the top of the form. If faxing the form, do not also mail it. Please be sure the correct side of the form is faxed.**

### How do I know if I am an employer who needs to report new hires?

The definition of "employer" for new hire reporting purposes is the same definition used for federal income tax wage withholding purposes (as defined by section 3401(d) of the Internal Revenue Code of 1986) and includes any governmental entity and any labor organization. As a general rule, if an employer is required to give an employee a W-2 form showing the amount of taxes withheld, the employer must comply with the new hire reporting requirements.

### How do I know if the person I just hired needs to be reported?

The definition of "employee" for new hire reporting purposes is the same definition used for federal income tax wage withholding purposes (as defined by Chapter 24 of the Internal Revenue Code of 1986). As a general rule, if an employee is given a W-2 form showing the amount of taxes withheld, that employee fits the definition for new hire reporting.

### When must I report?

The report must be made no later than 20 days after the employee's date of hire.

If you have any questions, please contact:

Child Support Enforcement  
ND Department of Human Services  
PO Box 7369  
Bismarck, ND 58507-7369

Telephone: (701) 328-3582  
Toll free in ND: 1-800-755-8530  
For TTY service: 1-800-366-6888

IF YOU WOULD LIKE TO RECEIVE THIS FORM IN AN ALTERNATE FORMAT (SUCH AS LARGE PRINT OR BRAILLE), PLEASE CALL THE ABOVE NUMBER TO MAKE ARRANGEMENTS.

Your cooperation helps our nation's children - Thank You !

## NEW HIRE REPORTING CONTINUATION SHEET

(Use this sheet to report additional new hires.) *(Please print or type.)*

Date
Telephone Number

Employer Name
---------------

Employee Name	Employee Address	Employee Social Security Number	Health Insurance Offered to this Employee?	Employee Date of Birth (optional)	Employee Date of Hire (optional)
			<input type="checkbox"/> Yes <input type="checkbox"/> No		
			<input type="checkbox"/> Yes <input type="checkbox"/> No		
			<input type="checkbox"/> Yes <input type="checkbox"/> No		
			<input type="checkbox"/> Yes <input type="checkbox"/> No		
			<input type="checkbox"/> Yes <input type="checkbox"/> No		
			<input type="checkbox"/> Yes <input type="checkbox"/> No		
			<input type="checkbox"/> Yes <input type="checkbox"/> No		
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			<input type="checkbox"/> Yes <input type="checkbox"/> No		
			<input type="checkbox"/> Yes <input type="checkbox"/> No		
			<input type="checkbox"/> Yes <input type="checkbox"/> No		
			<input type="checkbox"/> Yes <input type="checkbox"/> No		

Your cooperation helps our nation's children - Thank You !

# **Job Service North Dakota**

Employer's Guide to Unemployment Insurance in ND  
Report to Determine Liability

# Employer's Guide to Unemployment Insurance in North Dakota

## Purpose of Unemployment Insurance

The Unemployment Insurance Program provides temporary income for persons who have lost their jobs through no fault of their own while they search for new jobs.

The intent of the program is not only to protect an unemployed worker's financial health, but also to help keep main street businesses and a community's economy stable during periods of high unemployment.

Each person's benefit amount depends on his/her past wages.

## Employer Reporting Requirements

An employer must file a [Report to Determine Liability](#) within 20 days after first employing workers.

Liable employers must file [Employer's Contribution and Wage Reports](#) quarterly. Reports can be filed electronically via our **UI EASY** online filing feature. Go to [www.jobsnd.com](http://www.jobsnd.com) for information on **UI EASY**. Reports must be completed and returned with the tax due by the end of the month following each calendar quarter. Reports and payments not submitted on time are subject to interest and penalty charges. Beginning in 2010, employers with 25 or more employees must file electronically.

Tax payments can be made through electronic funds transfer (EFT) via ACH Debit in **UI EASY**. ACH credit is also available (See [Electronic Funds Transfer](#) on our web page or contact our EFT Coordinator). Payers making payments on behalf of another must make the payments electronically.

## Which Employers Must Pay the Tax?

- Any employer with one or more workers during 20 different weeks in a calendar year or who has paid \$1,500 or more in wages in a calendar quarter.
- Any employer who acquires the business of another liable employer.
- Any employer employing workers in North Dakota who is liable under the **Federal Unemployment Tax Act (FUTA)**.
- Political subdivisions and Indian tribes or business enterprises wholly owned by Indian tribes become liable immediately upon employing any non-excluded workers.
- Nonprofit organizations with 501(c)(3) income tax exemptions are liable if they employ four or more workers during 20 different weeks in a calendar year.
- Employers of agricultural labor are covered if they pay \$20,000 or more in wages in a calendar quarter or employ ten or more workers in 20 different weeks in a calendar year.
- Employers of domestic labor in a private home, local college club, or local chapter of a college fraternity or sorority are covered if they pay \$1,000 or more in wages in a calendar quarter.

## Services Excluded From Coverage

Some types of employment are excluded from the unemployment insurance tax. The most notable exclusion is for service performed for a son, daughter, or spouse, or services performed by a child under age 18 for a parent while living in the parents' home.

This exclusion does not apply to corporations or certain limited liability companies (LLC). It applies to partnerships only if the worker has an exempting relationship with each partner.

## Corporations and Limited Liability Companies

Corporate officers who perform services for the corporation and receive remuneration for that service are considered employees. The same applies to LLC managers if: 1) the LLC is treated as a corporation for federal income taxation **or**, 2) the manager(s) is not a member. Employers of certain corporate officers and certain covered LLC managers with 25% or more ownership interest may, with the concurrence of the officer or manager, apply to exclude the officer's or LLC manager's services from employment. The application to do so must be filed within 60 days of formation of the corporation/LLC, or in January of the year in which the exclusion is to begin.

## Your Tax Rate

When employers become liable for unemployment insurance they are classified as "new employers" and are assigned a new employer rate. Tax rates are re-determined for each calendar year based on the employer's history as of the preceding October.

If, prior to October, "non-construction" employers have at least six quarters of coverage and "construction" employers have at least ten quarters of coverage, they are classified as "experience rated employers" beginning the following calendar year; otherwise, they are classified as "new employers." Experience-rated employers are assigned rates based on their record of unemployment insurance taxes paid and benefits charged.

The rates vary each year depending on the employer's individual history and the condition of the state's unemployment compensation trust fund. Check our website for the [current rate schedules](#).

Employers who acquire an existing business may apply for the experience record of the previous owner. If the experience record is transferred, the new owner is also held accountable for any benefits paid to the previous owner's workers. In certain cases, such as those where common ownership, management or control exist, the transfer of the experience record may be mandatory.

The maximum amount of each worker's wages subject to taxation is determined yearly and equals 70% of the calculated statewide average annual payroll.

Some entities, such as government, tribal or 501(c)(3) organizations, have the option of financing benefits by reimbursement rather than the payment of taxes. Under this method, the employer reimburses the trust fund each quarter for all benefits paid to the employer's former workers. Employers selecting this option should be aware that the waiving of charges that applies under certain conditions to tax-rated employers does not apply to reimbursing employers.

## Responding to Claim Notices

An unemployed worker may file a claim for benefits by filing from our website by clicking on **UI ICE** or calling 701-328-4995. The qualifying claimant's most recent employer and all employers who paid wages on which the claim is based (base period employer), are notified that a claim has been filed. If the claimant has been separated from your employment for any reason other than lack of work, **return the notice with full details about the separation to protect your appeal rights.**

If you are the claimant's last employer, you will be notified whether or not the reasons for separation from your employment are disqualifying. If you are the claimant's base period employer, you will be notified whether or not your account will be charged for the benefits paid to former employees. If any benefits are charged to your account for any calendar quarter, you will receive a notice detailing those charges.

## **Your Right to Appeal**

Employers have the right to appeal determinations and decisions made by Job Service. An appeals referee conducts a hearing where all interested parties are given an opportunity to present evidence in support of their position. The appeals referee's decision may be appealed by requesting a bureau review. Bureau review decisions may be appealed to District Court.

## **Contact Information**

### **Where to Get Forms and Assistance**

Check our Website: [www.jobsnd.com](http://www.jobsnd.com), Call: 701-328-2814 ° TTY: Relay ND 800-366-6888 Write: Job Service North Dakota, Unemployment Insurance, Tax and Field Services, P.O. Box 5507, Bismarck, ND 58506-5507, Email: [jsuits@nd.gov](mailto:jsuits@nd.gov).



REPORT TO DETERMINE LIABILITY

JOB SERVICE NORTH DAKOTA
UNEMPLOYMENT INSURANCE
SFN 41216 (R. 02-12)

Job Service Use



UI TAX AND FIELD SERVICES

PO BOX 5507

BISMARCK, ND 58506-5507

701-328-2814 FAX 701-328-1882 TTY RELAY ND 800-366-6888

WEB LINK TO: NEW BUSINESS REGISTRATIONS IN NORTH DAKOTA

Form with fields: EAN, ST, RE, BY, FR, RA, YR, -1, -2, Q, STF, SIC, AUX, NAIC, AUX, LOC, OWN

1. Business Name, 2. Corporate or Legal Name, 3. Telephone Number, 4. Federal Employer ID (FEIN), 5. Mail Address, 6. Street Address, 7. Indicate Name of any Other Business, 8. Type of Ownership, 9. In what state was your business originally incorporated/registered?

Table with 5 columns: Name, Home Address, Title, Social Security Number\*, Percent Owner. Includes a footnote about Social Security Number requirements.

10. Date you first employed workers in North Dakota

If you are a government entity, Indian tribe, or wholly-owned entity of an Indian tribe, go to Question 17.

11. Did you acquire any part of the ND assets or business of another employer... 12. Are you liable for federal unemployment taxes (FUTA)? 13. Are you a nonprofit organization exempt from income taxes under Section 501(c)(3), IRS Code?

When answering Questions 14 and 15, include as employees all part-time workers and non-exempt (see Employer's Guide) corporate officers and limited liability company managers. Do not include spouse, children under 18 who live at home, or parents of an individual owner - this does not apply to corporations or limited liability companies. This exclusion applies to partnerships only if the worker has an exempting relationship with each partner.

14. Enter the amount of wages you **have paid** in North Dakota (do not estimate or include wages earned but not paid):

	Jan. 1 to March 31	April 1 to June 30	July 1 to Sept. 30	Oct. 1 to Dec. 31
Current Year	\$	\$	\$	\$
Preceding Year	\$	\$	\$	\$
Prior Year	\$	\$	\$	\$

15. During the 20 weeks of any calendar year, have you employed:

- a. One or more persons in general employment?  Yes  No  
 If yes, give date on which the 20th week was first reached. \_\_\_\_\_
- b. Ten or more persons in agricultural employment?  Yes  No  
 If yes, give date on which the 20th week was first reached. \_\_\_\_\_

16. If it is determined that you are not now liable for coverage, do you want to become covered voluntarily?  Yes  No

17. Complete this section only if you are a governmental entity, Indian tribe or wholly-owned entity of an Indian tribe, or a 501(c)(3) tax exempt organization and answered yes to either Question 13 or 16.

Select one of the following benefit financing options:

- Reimbursement of benefit payments attributable to employment with your organization.  
 Payment of taxes on your quarterly taxable payroll at the rate applicable for new employers.  
 Advanced reimbursements at a percent of your quarterly total payroll to be redetermined annually.

18. Have any individuals you do not consider employees performed services for you in North Dakota?  Yes  No  
 If yes, give reasons for excluding them and indicate number of persons involved.

19. Does any part of your business activity include the provision of "temporary" or "leased" workers to a client company?  Yes  No

20. Give a specific description of your business activity in North Dakota.

Enter on separate lines the principal product or activities of your firm. Following each item, list the percentage of sales value or receipts received from the product or activity; i.e., retail men's clothing, electrical construction-residential, or long haul trucking-refrigerated van.

	%		%
	%		%

21. Business Locations: Enter the North Dakota addresses from which your employees work and indicate if the location is permanent or temporary. If you do not maintain an office in North Dakota, enter the employee's address.

Address	City	State	Zip Code	Telephone	Permanent	Temporary

Remarks:

22. Contact Person	Title	Telephone Number	Fax Number
Signature of Authorized Representative	Title	Telephone Number	Date

**REPORT TO DETERMINE LIABILITY**  
**SCHEDULE B - SUCCESSORSHIP QUESTIONNAIRE**

Successorship Reporting Requirement. If you acquired all or part of the organization, business, trade, or assets of another employer and will continue essentially the same business activity, you must provide the following information. If you made multiple acquisitions, you must file a separate Schedule B for each acquisition.

UI Account Number, if already assigned
--

Federal Employer Identification Number <b>(required)</b>
--

**PART 1: FORMER OWNER INFORMATION**

Former Owner's Name		Former Owner's UI Number or FEIN, if known	
Corporate Name or DBA			Area Code and Telephone Number
Current Street Address (not a P.O. Box)	City	State	ZIP

**PART 2: ACQUISITION INFORMATION**

1. Did you acquire all, part or none of the former owner's assets?	<input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> None	Percent Acquired	Date Acquired
2. Did you acquire all, part or none of the former owner's workforce?	<input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> None	Percent Acquired	Date Acquired
3. Did you acquire all, part or none of the former owner's North Dakota trade (customers/accounts)?	<input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> None	Percent Acquired	Date Acquired
4. Did you acquire all, part or none of the former owner's North Dakota business (products/services)?	<input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> None	Percent Acquired	Date Acquired
5. Was the North Dakota business being operated at the time of the acquisition? If no, enter the date it was closed by the former owner.	<input type="checkbox"/> Yes <input type="checkbox"/> No		Date (MM, DD, YYYY)
6. Are you continuing the North Dakota business you acquired?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
7. Is your North Dakota business substantially owned or controlled in any way by the same interests that owned or controlled the former business?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
8. Will the previous business/account continue in business in North Dakota?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
9. If eligible, do you wish to continue the experience rating established by the acquired/previous business? <b>If you do and are assigned your predecessor's tax rate, your new account will also be chargeable for any benefits payable to your predecessor's workers.</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No		

<p><b>NDCC 52-04-08.2 provides for penalties in cases where the acquisition of a business is solely or primarily for the purpose of obtaining a lower unemployment insurance tax rate. Criminal and/or civil penalties apply.</b></p>
---

Print Name of Owner/Officer	Title	
Signature of Owner/Officer	Telephone Number	Date

Attach this schedule to Form SFN 41216, Report to Determine Liability, and mail to Job Service North Dakota, UI Tax and Field Services, PO Box 5507, Bismarck, ND 58506-5507.

**Notice:** Wage and other confidential information collected from employers as part of the unemployment insurance process may be requested and utilized for other governmental purposes, including, but not limited to, verification of eligibility under other government programs as required by law.

# **Secretary of State**

Business Registration



# SECRETARY OF STATE

November 2012

**BUSINESS REGISTRATIONS:** Most organizations transacting business in the State of North Dakota have a filing obligation with the Secretary of State. The following are some registration examples:

REASON	FILING REQUIREMENT
Sole proprietorship, corporation or limited liability company using business name that does not include the full name of the owner(s)	Trade Name Registration
North Dakota corporation or limited liability company	Articles of Incorporation or Articles of Organization
North Dakota limited partnership or limited liability limited partnership	Certificate of Partnership
North Dakota limited liability partnership	Limited Liability Partnership Registration
General partnership (using a business name that does not include the full names of all partners) or limited partnership, limited liability partnership or limited liability limited partnership (using an alternate name)	Partnership Fictitious Name Certificate
Corporation, limited liability company, limited partnership, limited liability partnership or limited liability limited partnership organized outside the State of North Dakota (foreign)	Certificate of Authority (must be obtained prior to transacting business in ND and prior to obtaining any license or permit issued under ND law)
Distinguish goods or services made by a person or business	Trademark or service mark

**LICENSES AND REGULATED ACTIVITIES:** In addition to general registrations, a business or individual employed by a business may be required to obtain a license to perform specialized or regulated activities. Licensed or regulated activities administered by the Secretary of State include:

ACTIVITY	LICENSE/REGISTRATION
Contractor	License required to alter real property when a contract or subcontract exceeds \$2,000 per job
Home inspector	Registration required to perform home inspections
Charitable solicitation	Registration required for non-profit organizations to solicit funds
Professional fundraiser	Registration required when acting as a consultant or manager for a charitable organization
Lobbyist	Registration required when attempting to influence legislation
Notary public	Commission required to acknowledge signatures on documents (only available to residents of North Dakota and bordering counties)
Professional Employer Organization (PEO)	License required to provide professional employer services
Athletic agent	Registration required
Professional boxing and mixed fighting	License required for professional boxer, promoter, judge, manager, physician, participant, referee, time keeper, ring announcer and second/chairperson/trainer

Information and most forms are available on the Secretary of State's website: [www.nd.gov/sos](http://www.nd.gov/sos)

## **BUSINESS REGISTRATIONS**

Contact the Business Registration Unit at:  
Telephone: 701-328-4284  
Toll Free: 800-352-0867 ext. 328-4284  
TTY: 800-366-6888  
Fax: 701-328-2992  
Email: [sosbir@nd.gov](mailto:sosbir@nd.gov)

## **LICENSES AND REGULATED ACTIVITIES**

Contact the Administrative/Licensing Unit at:  
Telephone: 701-328-3665  
Toll Free: 800-352-0867 ext. 328-3665  
TTY: 800-366-6888  
Fax: 701-328-1690  
Email: [sosadlic@nd.gov](mailto:sosadlic@nd.gov)

# **Office of State Tax Commissioner**

Summary of Tax Implications

Income Tax Withholding

Sales Tax

Application to Register

## Summary of Tax Implications for New Businesses in North Dakota

### Income Tax Withholding

An employer is required to withhold North Dakota income tax from the wages of an employee if federal income tax is required to be withheld from such wages. Employers that withhold income tax from wages must register and file returns with the Tax Commissioner's Office. Please see the attached Withholding Guideline for additional information.

### Sales and Use Tax

Any business or institution making taxable retail sales of tangible personal property or services that has an obligation to remit use tax on property purchased or brought into the state is required to hold a North Dakota sales, use and gross receipts tax permit. Individuals and businesses that have a sales or use tax obligation must register to obtain a sales tax permit and file returns with the Tax Commissioner's Office. Please see the attached Sales Tax Guideline for additional information.

*In addition to the registration requirements for Income Tax Withholding and Sales and Use Tax, a business operating in North Dakota may be subject to other reporting requirements related to income tax. Please see the following summary for information on Income Tax issues.*

### Corporate Income Tax

Every corporation engaged in business in North Dakota or having sources of income in North Dakota must file a North Dakota Corporation Income Tax Return, Form 40. Please select the following link for more information: <http://www.nd.gov/tax/business/>

### Individual Income Tax

All residents of North Dakota who have a federal income tax filing requirement and nonresidents who have a federal income tax filing requirement and derive gross income from North Dakota (except income from interest, dividends, pensions and annuities) are required to file a North Dakota Individual Income Tax Return, Form ND-1. A nonresident would also need to file Schedule ND-1NR. Please select the following link for more information: <http://www.nd.gov/tax/indincome/>

### S Corporation Filing Requirement

A subchapter S corporation that carries on business, or derives gross income from sources in North Dakota must file a North Dakota S Corporation Return, Form 60. Please select the following link for more information: <http://www.nd.gov/tax/scorppartner/>

### Partnership Filing Requirement

A partnership that carries on business, or derives gross income from sources in North Dakota must file a North Dakota Partnership Return, Form 58. Please select the following link for more information: <http://www.nd.gov/tax/scorppartner/>



# Guideline

## Income tax withholding

Cory Fong  
Tax Commissioner

January 2010

### Introduction

This guideline is for employers. It explains the income tax withholding requirements under North Dakota income tax law. Current North Dakota income tax law requires income tax withholding from wages paid by an employer to an employee. Certain pass-through entities are also required to withhold individual income tax from the year-end distributive share of income of its individual owners or beneficiaries who are nonresidents of North Dakota. This withholding is reported separately from employer's withholding. For more information about the withholding requirement for pass-through entities, contact the Individual Income Tax Section by e-mail at [individualtax@nd.gov](mailto:individualtax@nd.gov) or by phone at 701-328-1247.

**Definitions.** The terms *wages*, *employer*, *employee*, *payroll period*, and *calendar quarter* have the same meaning as defined in the Internal Revenue Code of 1986, as amended, for purposes of federal income tax withholding on wages. North Dakota Century Code §§ 57-38-59(1) and 57-38-01(10)

**Payroll service provider.** If an employer contracts with a payroll service provider to file and pay the federal and state withholding taxes on behalf of the employer, and the payroll service provider files and pays the employer's federal withholding taxes electronically, the payroll service provider is required to electronically file and pay the employer's North Dakota withholding taxes. For complete details on the procedures that a payroll service provider must follow, go to the Office of State Tax Commissioner's web site at [www.nd.gov/tax](http://www.nd.gov/tax) and click on **Income Tax Withholding > Publications** on the left-hand side of the page. Then click on **Notice To Payroll Service Providers**.

### Income tax withholding requirement

An employer is required to withhold North Dakota income tax from wages paid to an employee if the employee performs services within North Dakota and the wages are subject to federal income tax withholding. Wages that are not subject to federal income tax withholding, such as wages paid for domestic labor, are not subject to North Dakota income tax withholding. If an employer and employee mutually agree to withhold federal income tax from wages that are not subject to federal income tax withholding, the wages are *not* subject to North Dakota income tax withholding. N.D.C.C. § 57-38-59(1)

**North Dakota resident working in another state.** If an employer's main place of business is located in North Dakota, the employer must withhold North Dakota income tax from wages paid to a resident employee who performs services in another state. However, this does not apply if the employer is required by the other state to withhold that state's income tax from the wages. N.D.C.C. § 57-38-59(1)(2)

**Nonresident alien of United States working in North Dakota.** Wages paid to a nonresident alien of the United States for services performed within North Dakota are subject to North Dakota income tax withholding if they are subject to federal income tax withholding. If wages paid to a nonresident alien are exempt from federal income tax withholding because of an income tax treaty between the United States and a foreign country, they are *not* exempt from North Dakota income tax withholding. Except where an income tax treaty between the United States and a foreign country specifically exempts income from state taxation, income tax treaties between the United States and foreign countries are not recognized for North Dakota income tax purposes. N.D.C.C. § 57-38-59(1)(2)

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#### North Dakota Office of State Tax Commissioner

600 E. Boulevard Ave., Dept 127  
Bismarck, ND 58505-0599

701.328.1248  
TDD: 1.800.366.6888

[withhold@nd.gov](mailto:withhold@nd.gov)  
[www.nd.gov/tax](http://www.nd.gov/tax)

To determine the amount of North Dakota income tax to withhold from the wages paid to a nonresident alien for services performed in North Dakota, do the following:

- Complete a separate *Federal Form W-4* for North Dakota withholding purposes. Write “North Dakota only—nonresident alien” at the top of the form.
- Fill in the name and address of the nonresident alien. For the address, provide the permanent address in the home country of the nonresident alien. If there is no permanent address in the home country, provide the address used in the United States.
- Fill in the social security number if one is available. If the nonresident alien does not have to obtain a social security number for any federal purpose, one does not have to be obtained just for North Dakota withholding purposes, in which case write “Not required” in the space for the social security number.
- Check the “Single” box.
- Enter “1” for the number of withholding allowances.
- Calculate the North Dakota income tax withholding based on the *Federal Form W-4* as filled out above. (Note: The “Exempt” status may not be claimed.)

## Exemptions

All wages that are subject to federal income tax withholding are subject to North Dakota income tax withholding, except:

- Wages paid to a nonresident of North Dakota for performing regularly assigned duties in more than one state for an interstate motor, rail, air, or water carrier company, as provided for under federal interstate commerce law.
- Wages paid to an eligible resident of Minnesota or Montana for services performed in North Dakota (see “**Reciprocity**” below for more information). N.D.C.C. § 57-38-59.1
- Wages paid to a Native American Indian for services performed on an Indian reservation, provided the person (1) is an enrolled member of a federally-recognized Indian tribe, (2) lives on any reservation, and (3) performs the services for which the wages are paid on any reservation.
- Wages paid by a farmer or rancher to an employee solely for agricultural labor. N.D.C.C. § 57-38-60(10)
- Wages paid to an eligible spouse of a U.S. armed forces servicemember for services performed by the spouse in North Dakota (see “**Spouse of U.S. Armed Forces Servicemember**” below for more information).

**Reciprocity.** Income tax reciprocity agreements between North Dakota and the states of Minnesota and Montana provide that wages paid to residents of Minnesota and Montana for services performed in North Dakota are exempt from North Dakota income tax withholding, provided the employee completes and gives a *Form NDW-R, Reciprocity exemption from withholding for qualifying Minnesota and Montana residents working in North Dakota*, to the employer. (Note: Under the agreement with Minnesota, the employee must return to his or her home in Minnesota at least once every month to qualify for the exemption.) The employee must renew the exemption from withholding at the beginning of each year by completing and giving a new *Form NDW-R* to the employer on or before February 28. The employer is responsible for making *Form NDW-R* available to employees. N.D.C.C. § 57-38-59.1

### Spouse of U.S. Armed Forces Servicemember

On November 11, 2009, the Military Spouses Residency Relief Act was signed into law. The Act exempts from state income tax wages paid to the spouse of a U.S. armed forces servicemember if the spouse is a nonresident of the state in which the wages are earned and is present in the state solely to be with the servicemember who is stationed in the state. The Act was effective starting with the 2009 tax year. In order to be exempt from withholding, the spouse of the servicemember must give a complete *Form NDW-M, Exemption from withholding for a qualifying spouse of a U.S. armed forces servicemember*, to the employer. The employee must renew the exemption from withholding at the beginning of each year by completing and giving a new *Form NDW-M* to the employer on or before February 28.

**Voluntary agreement to withhold.** An employer and an employee may mutually agree to have North Dakota income tax withheld from wages otherwise exempt from North Dakota's income tax withholding requirement, in which case the employer must comply with the registration, reporting, and payment requirements explained in this guideline. N.D.C.C. § 57-38-61

## Amount to withhold

An employer may use one of three methods to determine the amount of North Dakota income tax to withhold. Method One (Percentage of Wages Method), which is functionally similar to the federal percentage method (in *Circular E*), is recommended for all wage levels and is best suited for computerized payroll systems. Method Two (Percent of Federal Withholding) is a simplified method in which the federal income tax withheld is multiplied by a flat tax rate; however, this method is recommended for use only when annual wages do not exceed \$18,000 for single persons or \$30,000 for married persons. Method Three (Withholding Tables), which is functionally similar to the federal wage bracket method (in *Circular E*), may be used for annual wages up to \$65,000 and is recommended for manual payroll systems. Instructions on the use of each method are provided in a separate publication entitled *North Dakota Income Tax Withholding: Rates and Instructions*. N.D.C.C. § 57-38-59

**Minimum amount to withhold.** If the amount of North Dakota income tax to withhold from an employee's wages for a pay period is calculated to be less than \$1.00, the employer is not required to withhold that amount. However, if the employer withholds an amount of less than \$1.00, the employer must remit the amount to the Office of State Tax Commissioner. N.D.C.C. § 57-38-61

**Federal Form W-4.** North Dakota does not have a form comparable to *Federal Form W-4*. The information on the *Federal Form W-4* is also used for North Dakota income tax withholding purposes. If an employee claims exempt status on *Federal Form W-4*, the exempt status is recognized for North Dakota income tax withholding purposes. If an employer is required to submit a copy of *Federal Form W-4* to the Internal Revenue Service, the employer must also submit a copy of the *Federal Form W-4* to the Office of State Tax Commissioner. N.D.C.C. § 57-38-61

**Funds held in trust.** North Dakota income tax withheld from an employee's wages is deemed to be held in trust by the employer for the State of North Dakota. N.D.C.C. § 57-38-60(8)

## Registration

Every employer required to withhold North Dakota income tax must register with the Office of State Tax Commissioner by completing and filing *Application to Register for Income Tax Withholding and Sales and Use Tax Permit*. If an employer is a new business in North Dakota, this form is included in the booklet *New Business Registration Forms*, which contains information and forms for common state business requirements and other purposes. The application is also located on the Tax Commissioner's web site. North Dakota Administrative Code § 81-03-03.1-02

**Change in federal employer identification number (FEIN).** If an employer's FEIN is changed for any reason, the employer must complete and file a new *Application to Register for Income Tax Withholding and Sales and Use Tax Permit* to register the change.

**Cash deposit or bond or undertaking executed by surety company.** If required by the tax commissioner, an employer must either make a cash deposit or post a bond or undertaking executed by a surety company authorized to do business in North Dakota. The amount of the cash deposit, bond or undertaking must be reasonably calculated to ensure the payment of North Dakota income tax withheld from wages by the employer. N.D.C.C. § 57-38-60(9)

**Closing an account.** If an employer goes out of business or permanently ceases to pay wages, the employer must immediately notify the Office of State Tax Commissioner. Upon notification, the Office of State Tax Commissioner will provide the proper forms and other information that the employer will need to satisfy any remaining income tax withholding requirements and close the employer's account. N.D.C.C. § 57-38-61

**Personal Liability of corporate officer, or LLC governor, manager, or member.** North Dakota tax law makes the corporate officer, manager or governor of a limited liability company, or member of a member-controlled limited liability company who controls, supervises, or is charged with the responsibility of filing the withholding or sales and use tax returns and payments personally liable for the failure of the business to file the returns or remit the tax. Dissolution of the business does not discharge this personal liability.

**Cash deposit or bond or undertaking executed by surety company in lieu of personal liability.** The corporate officers, governors or managers of a limited liability company, or members of a member-controlled limited liability company may elect to not be personally liable for a failure to file or pay, if the corporation or LLC makes a cash deposit or posts a bond or undertaking executed by a surety company authorized to do business in North Dakota. The amount of the cash deposit, bond or undertaking must be equal to the estimated annual income tax withholding liability of the corporation or LLC. Contact the Office of State Tax Commissioner if the corporation or LLC wishes to exercise this option. N.D.C.C. §§ 57-38-60.1 and 57-38-60.2

## Reporting and payment requirements

Every employer required to withhold North Dakota income tax must file an income tax withholding return on a calendar quarter basis (or, if eligible, on a calendar year basis) and pay the tax withheld with the return. The income tax withholding return may be filed either on paper or electronically. (See **Electronic Filing** on this page for more information on electronic filing and payment.) In addition to the income tax withholding return, every employer must file a copy of all *Federal Form W-2s* issued and any 1099s with state income tax withheld with a transmittal return at the end of the calendar year. A *Form W-2* does not have to be filed with North Dakota if the wages reported on it for federal purposes are exempt from North Dakota withholding (see **Exemptions** on page 2).

**Paper filing.** If filing on paper, preaddressed forms are mailed at the appropriate time(s) during the year to every registered employer. If a registered employer does not receive a preaddressed form for any reason, the employer should contact the Office of State Tax Commissioner before the due date of the return to obtain a preaddressed form. Failure to receive the proper form does not relieve the obligation to file or pay on time.

**Electronic filing of income tax withholding return.** If approved to file the income tax withholding return electronically, timely reminders will be provided in lieu of preaddressed paper forms. The reminder will be sent by e-mail, if an e-mail address is provided by the employer, or by regular mail if an e-mail address has not been provided. Failure to receive a reminder does not relieve the obligation to file or pay on time.

**Income tax withholding return.** Except as provided below under **Annual filing, Form 306, North Dakota Income Tax Withholding Return**, must be filed for each calendar quarter on or before the following due dates:

<b>Calendar quarter</b>	<b>Due date</b>
January, February and March	April 30
April, May and June	July 31
July, August and September	October 31
October, November and December	January 31

N.D.C.C. § 57-38-60(1)(2)

**Annual filing.** An annual filing option is available to eligible employers under which one *Form 306* may be filed for the entire calendar year on or before January 31 following the end of the calendar year. An employer is eligible for annual filing if *all* of the following conditions apply: (1) The employer had an obligation to file *Form 306* for all four quarters of the preceding calendar year; (2) The employer filed a *Form 306* and paid the full amount of North Dakota income tax required to be withheld on or before the due date for all four quarters of the preceding calendar year; *and*, (3) The total North Dakota income tax withheld by the employer during the preceding calendar year was less than \$500.00. Contact the Office of State Tax Commissioner for information on the procedures that apply for annual filing. N.D.C.C. § 57-38-60(1)

**Payment of income tax withheld.** The total amount of North Dakota income tax withheld during the period covered by *Form 306* must be remitted with *Form 306*. N.D.C.C. § 57-38-60(1)(2)

**Electronic Filing.** Employers may use either of two electronic filing and payment options to satisfy their *Form 306* filing and payment obligations: Withholding WebFile or Withholding E-File. The Withholding WebFile option allows employers to submit their returns on the Internet and make payment by an ACH Debit electronic funds transfer (Tax Commissioner withdraws funds from employer's bank account). There is no cost to the employer to use WebFile. The Withholding E-File option allows employers to electronically submit the return information and payment through an ACH Credit electronic funds transfer (employer contacts its bank with instructions to initiate the electronic transfer of your tax payment from your bank account to the State's account). The employer is responsible to pay any bank fees under the E-File option. The ACH credit transfer acts as the return and no additional information needs to be submitted. Employers must register to use either electronic filing method. WebFile registration must be completed online from the Tax Commissioner's web site at [www.nd.gov/tax](http://www.nd.gov/tax). Click on **Income Tax Withholding > Electronic Filing** on the left-hand side of the page. Then click on **Getting Started**. E-File registration may be completed online in the same manner as WebFile or by mailing a completed *Form 301EF*, which is also available on our web site under **Income Tax Withholding > Forms**.

**Transmittal return.** *Form 307, North Dakota Transmittal of Wage and Tax Statements Return*, must be filed on or before February 28 following the close of the calendar year. See **Information returns for wages** below for more information about *Form W-2* requirements. N.D.C.C. § 57-38-60(3)

## Information returns for wages

Except for the wages listed under **Exemptions** on page 2 of this guideline, every employer is required to file a copy of all *Federal Form W-2s* issued and any *Federal Form 1099s* with state income tax withheld with the Office of State Tax Commissioner to report income earned during the calendar year. This requirement applies even if an employer is not required to register for North Dakota income tax withholding purposes. In addition to the information required to be shown on *Form W-2* or *Form 1099* for federal tax purposes, the copy of *Form W-2* or *Form 1099* filed with North Dakota must show the total amount of North Dakota wages or income earned and North Dakota income tax withheld for the calendar year. Except where an employer is required to file *Form W-2* or *Form 1099* information electronically, an employer may file the information in paper document form or electronically. N.D.C.C. § 57-38-60(3)(4)(6)

**Magnetic media requirement.** If an employer or payroll service provider is required to file *Form W-2* or *Form 1099* information on magnetic media for federal purposes and the quantity of *Form W-2* or *Form 1099* forms required to be filed with North Dakota is 250 or more, the information must be filed on magnetic media for North Dakota purposes. For more information, obtain the *Income tax guideline: Information returns*.

**Transmittal of W-2s or 1099s.** Employers must submit information returns for all *Form W-2s* and any *Form 1099* with state income tax withheld. In addition, if submitted on paper, a *Form 307, North Dakota Transmittal of Wage and Tax Statements Return* must accompany the forms. However, if the *Form W-2* or *Form 1099* information is submitted electronically, a *Form 307* is not to be sent. The *Form W-2* and *Form 1099* information and *Form 307* (if required) is to be submitted on or before February 28 following the end of the calendar year in which the wages or income was paid. N.D.C.C. § 57-38-60(3)(4)

Corrections to W-2 forms should be made using Federal Form W-2C. Instructions can be found on the Social Security Administration web site at [www.socialsecurity.gov/employer/w2cinfo.htm](http://www.socialsecurity.gov/employer/w2cinfo.htm). Paper forms can be obtained by calling the Internal Revenue Service at 1-800-829-3676. A paper copy of Federal Form W-2C should be submitted with the state Form 307 to the Office of State Tax Commissioner.

**Reporting to employees.** On or before January 31, an employer must provide each employee with a copy of the *Federal Form W-2* that is required to be filed with the Office of State Tax Commissioner. N.D.C.C. § 57-38-60(6)

## **Information returns for nonwages**

In addition to reporting wage information, a business that owns property, or carries on its trade or business activities, in North Dakota may be required to file information from *Federal Forms 1099, 1042-S* and *W-2G* with the Office of State Tax Commissioner. For more information, obtain the *Income tax guideline: Information returns*.

## **Need help?**

Phone: 701.328.1248

Speech/hearing impaired—call us through Relay North Dakota at 1.800.366.6888

E-mail: [withhold@nd.gov](mailto:withhold@nd.gov)

Web site: [www.nd.gov/tax](http://www.nd.gov/tax)

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



# Guideline

## Sales Tax Sales, Use and Gross Receipts Tax Requirements

Cory Fong  
Tax Commissioner

December 2010

In order to promote a better understanding of the North Dakota sales, use and gross receipts tax laws, the Office of State Tax Commissioner provides the following general information. Special guidelines for certain types of businesses also are available and may be obtained by contacting the Sales Tax Compliance Section of the Office of State Tax Commissioner or by viewing the guidelines on our web site at [www.nd.gov/tax](http://www.nd.gov/tax).

### Imposition and Rates - Sales & Use Tax

Sales tax is paid by the purchaser and collected by the retailer.

Sales tax is levied at the following rates:

- 3 percent on the total receipts from retail sales of *new* mobile homes. (*Used* mobile homes are exempt.)
- 5 percent on the total receipts from the leasing or renting of hotel, motel or tourist court accommodations for periods of less than 30 consecutive days.
- 5 percent on the total receipts from all other taxable retail sales of tangible personal property and services.

### Imposition and Rates - Gross Receipts Tax

Gross receipts tax is levied at the following rates:

- 3 percent on the gross receipts from retail sales of new farm machinery and new irrigation equipment used exclusively for agricultural purposes.
- 5 percent on the cost of new farm machinery and new irrigation equipment used exclusively for agricultural purposes and attached or affixed to real property
- 7 percent on the gross receipts from retail sales of alcoholic beverages sold for consumption either on or off the premises.

### Permits and Reporting

Any business or institution making taxable retail sales of tangible personal property or services is required to hold a North Dakota sales, use and gross receipts tax permit. An application to obtain a permit must be submitted to the Registration Section of the Office of State Tax Commissioner. When a business or institution has a permit, a sales, use and gross receipts tax return is sent to the taxpayer each calendar quarter (or each assigned reporting period) to report and remit the sales, use and gross receipts tax. The reporting and paying of North Dakota state and local sales, use and gross receipts taxes can also be completed using the state's electronic sales, use and gross receipts tax filing system, which may be used as an alternative to filing the paper tax return. For more information on the state's sales, use and gross receipts tax filing system, please refer to the electronic filing information located at [www.nd.gov/tax/salesanduse/elecfile](http://www.nd.gov/tax/salesanduse/elecfile). **These returns must be filed each period whether tax is due or not.** If no tax is due, the return must be filed indicating that no taxable sales or reportable purchases were made for that period. If the return is not filed, the Sales Tax Compliance Section will notify the permit holder that the return is delinquent and that a penalty is due.

Sales tax applies to sales of tangible personal property and certain services to a final user and consumer. Use tax is complementary to sales tax and is imposed on the use, storage or consumption of tangible personal property in this state unless the goods already have been subjected to sales tax.

If a business or institution purchases materials, supplies or equipment for resale, the business or institution should not pay the tax to the supplier. Instead, the business or institution should collect tax from the customer when the item is sold and remit the tax to the Office of State Tax Commissioner.

If a business or institution purchases materials, supplies or equipment for use in its business, the business or institution is required to pay sales tax to the supplier of these items. If the supplier does not hold a North Dakota sales, use and gross receipts tax permit, the tax should not be remitted to the supplier, but should be remitted as a use tax directly to the Office of State Tax Commissioner.

## **Penalties**

For returns filed late, a minimum penalty of 5 percent of the tax due or \$5.00, whichever is greater, will be added to the tax due for the first month the return is late. For each additional month or fraction thereof that a return is late an additional penalty equal to 5 percent of the tax due will be assessed up to a maximum of 25 percent of the tax due. Interest is not assessed for the first month the return is delinquent. Interest of 1 percent of the tax due will be assessed for each month or fraction of a month after the first month that a return is late. Penalty and interest is calculated separately for sales/use tax and gross receipts tax.

## **Retail Sales-Sales For Resale**

A *retail sale* is the sale of tangible personal property to a person who is the final user and consumer of the goods. The seller or supplier in this instance is required to collect sales tax on the sale to the final user.

A *sale for resale* is made when a dealer or supplier sells to another bona fide retailer for resale. The seller or supplier is not required to collect sales tax from the individual or company making the purchase for resale provided the seller obtains a Multistate Tax Commission Uniform Sales and Use Certificate, or a Streamlined Sales Tax Agreement Certificate of Exemption from the purchaser.

If a person submits a false certificate of exemption to a seller, the person submitting the false certificate is liable for any tax and penalties which may become due. Exemption certificates should be obtained from retailers at least every two years. The Streamlined Sales Tax Agreement certificate of exemption is available on our website.

*These certificates are not to be sent to the Office of State Tax Commissioner*, but must be retained in the supplier's files to substantiate sales claimed as sales for resale.

## **Purchases Subject to Use Tax**

Individuals and businesses that purchase supplies and equipment for use in running a business or for personal use must pay a sales or use tax on these purchases, based on the cost of the items being purchased. If these items are purchased from a firm that does not collect North Dakota sales tax, the purchaser must report the purchase on the *Items Subject to Use Tax* line of the sales, use and gross receipts tax return and pay a use tax on the purchase price. Examples of taxable purchases include office supplies, office equipment, samples, fixtures, display cases, maintenance items, cleaning supplies, delivery equipment, special installation tools and equipment, etc.

## **Rentals of Tangible Personal Property**

The term *sale* also includes the leasing or renting of tangible personal property leased or rented for final use or consumption within this state. Certain vehicles subject to the motor vehicle excise tax imposed by the North Dakota Century Code ch. 57-40.3 also will be subject to sales tax if the vehicle is rented in this state for less than 30 days. Please see the Licensed Motor Vehicle Dealers Guideline for details.

## **Delivery To Out-Of-State Residents**

Delivery to a customer out-of-state constitutes a sale in interstate commerce and is not a taxable sale in North Dakota. For example, if a retailer in North Dakota sells merchandise to an out-of-state resident and, as a condition of the sale, agrees to deliver the merchandise or to have the merchandise delivered to the customer at a point in another state, North Dakota sales tax does not apply. However, the North Dakota retailer may be obligated to collect and remit the tax for the state into which the retailer delivers if the retailer's activities in that state are sufficient to obligate the retailer to that state's tax law.

On sales to out-of-state residents, retailers must be certain that their records contain proof of delivery, such as truck records, bills of lading, statement by the customer, etc. These conditions apply to deliveries into any state or Canadian province.

## **Delivery Charges Taxable**

Freight, delivery, and other transportation charges, including shipping and handling charges and setup charges, are always considered to be part of the selling price. If the sale is taxable, the freight, delivery, and other transportation charges are taxable. If the product being delivered is exempt from sales tax, then the freight, delivery and other transportation charges are also exempt. Delivery charges billed directly to the customer by delivery services that are not making the sale of tangible personal property remain exempt from sales and use tax.

## **Sales to Nonprofit Organizations Are Taxable**

The total receipts from sales of tangible personal property to nonprofit organizations for their own use are subject to sales tax. Such organizations include Boy Scouts, Girl Scouts, F.F.A., Chambers of Commerce, Lions Clubs and other civic organizations, as well as churches and religious groups.

## **Sales to Residents of Montana**

North Dakota sales tax law contains an exemption for persons or business entities from Montana, defined by N.D.C.C. § 57-39.2-04(12) from paying sales tax when purchasing tangible personal property within North Dakota. Business entities that qualify for the sales tax exemption are domestic Montana corporations or other entities when the owners, partners, or members are individual Montana residents or domestic Montana corporations. A person or business entity of Montana can take delivery of tangible personal property in North Dakota and can purchase this property without paying the North Dakota sales tax provided the following conditions are met:

1. The sale is in excess of \$50.00.
2. The personal property will be taken out of the state of North Dakota and used exclusively outside this state.
3. The resident or business entity of Montana is in North Dakota to make a specific purchase.
4. The resident or business entity of Montana must sign a certificate of purchase form certifying Montana residency and that the goods will be used outside of North Dakota.

The prescribed certificate of purchase for use in making sales to persons or business entities from Montana may be obtained from the Office of State Tax Commissioner or from our website at [www.nd.gov/tax/salesanduse/forms/montana-refund-enabled.pdf](http://www.nd.gov/tax/salesanduse/forms/montana-refund-enabled.pdf).

Goods purchased by persons or business entities from Montana must be taken from North Dakota and used entirely outside this state in order to qualify for the exemption. Accordingly, tax must be paid on lodging accommodations, meals, entertainment and similar goods and services which are consumed in this state.

## **Sales to Canadian Residents**

Sales to residents of Canada are not exempt from North Dakota sales tax, however, in some cases the Canadian buyer may apply on-line for a refund of North Dakota sales tax paid. Please refer to the following link for additional information about obtaining a refund, [www.nd.gov/tax/salesanduse/canrefund/](http://www.nd.gov/tax/salesanduse/canrefund/).

The refund is available under the following conditions:

1. The Canadian resident must be in North Dakota to make a purchase and not as a tourist or temporary resident.
2. The goods must be removed from North Dakota within 30 days of purchase and permanently used outside of North Dakota.
3. The Canadian resident must apply online to the Tax Commissioner using our website [www.nd.gov/tax](http://www.nd.gov/tax).
4. The qualifying purchases (each invoice) must equal or exceed \$25.00 before sales tax.
5. The total refund must be \$15.00 per year, per request.

Goods purchased by Canadian residents must be taken out of North Dakota and used entirely outside this state in order for the refund to be allowed. Accordingly, tax paid on lodging accommodations, meals, entertainment, etc. is not subject to refund since these purchases are used in North Dakota.

## **Sales to Contractors**

North Dakota sales and use tax law regards any contractor who incorporates tangible personal property into real property as the final user and consumer of the property. As a final user and consumer, the contractor is liable for sales or use tax on the purchase price of that property.

If a contractor furnishes the seller of construction materials with a completed contractor certificate containing the contractor's license number assigned under the provisions of N.D.C.C. ch. 43-07 and the contractor's sales and use tax number assigned by the State Tax Commissioner, the seller is not required to collect tax on the sale. Any contractor furnishing such a certificate must report those purchases on the sales and use tax return for the reporting period in which the purchases are made and pay the tax to the Office of State Tax Commissioner with that return. Reporting the purchases and paying the tax on a completed job basis is not permitted.

The following constitutes the Contractor’s Certificate as prescribed by the State Tax Commissioner and is available on our website.

**Contractor’s Certificate**

I, the undersigned, am a construction contractor holding North Dakota Contractor’s License No. \_\_\_\_\_ issued by the Secretary of State of the State of North Dakota and North Dakota Sales and Use Tax Permit Number \_\_\_\_\_ assigned to me by the State Tax Commissioner of the State of North Dakota.

I certify that as a construction contractor, I will report and remit any sales or use tax due directly to the Office of the North Dakota State Tax Commissioner as a result of purchases made by me from \_\_\_\_\_ (Seller)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_

\_\_\_\_\_  
(Contractor)

\_\_\_\_\_  
(Address)

If a contractor or subcontractor also is engaged in retail trade and part or all of the machinery, equipment, material or supplies used in carrying out a construction contract are taken from stock that was purchased for resale, the contractor must pay a use tax on his cost of the materials. The purchase price or value of the machinery, equipment, materials or supplies used or consumed in carrying out the construction contract must be reported on the *Items Subject to Use Tax* line of the sales, use and gross receipts tax return.

**Local Sales and Use Tax**

In addition to state sales, use and gross receipts taxes, various cities and counties also impose local option sales, use and gross receipts taxes. Most locations that impose a local option sales tax also impose a local option use tax, with the exception of the cities of Cando and Scranton. These locations impose a sales tax but not a use tax. See the *Local Option Taxes by Location* guideline for details about local option sales, use and gross receipts taxes.

Because Cando and Scranton do not impose a local option use tax, a business must be located within these cities to be affected by the local taxes. However, for locations that impose a use tax, businesses not located within the city or county may be required to collect the local option tax if they maintain an office or warehouse in that location, have any employees or representatives working or stationed in that location, deliver goods into the city or county in company owned delivery vehicles or have some other type of presence within the location.

Although local option taxes are imposed locally, the Office of State Tax Commissioner administers the taxes. Please contact the Office of State Tax Commissioner for additional information regarding the local taxes which may affect you. For a complete listing of the city and county taxes, our office publishes the guideline *Local Option Taxes by Location*.

**Streamlined Sales & Use Tax Agreement**

North Dakota is a member state that is in compliance with the Streamlined Sales and Use Tax Agreement. It is the purpose of this agreement to simplify and modernize sales and use tax administration to reduce the burden of tax compliance. For more information regarding the Streamlined Sales and Use Tax Agreement, please visit our web site at [www.nd.gov/tax](http://www.nd.gov/tax) or contact [salestax@nd.gov](mailto:salestax@nd.gov).





# **Workforce Safety & Insurance**

Application for Workers'  
Compensation Insurance



## North Dakota Workforce Safety & Insurance

*Putting Safety to Work*

1600 E Century Ave Ste 1 - PO Box 5585  
Bismarck ND 58506-5585  
(701) 328-3800 1-800-777-5033  
Hearing impaired: (701) 328-3786  
Fraud & Safety HotLine: 1-800-243-3331  
[www.WorkforceSafety.com](http://www.WorkforceSafety.com)

# Workers' Compensation Coverage

## Welcome!

At Workforce Safety & Insurance (WSI), we are committed to providing safety education and training to you and your workers so workplace accidents can be prevented. In the event one of your workers does experience a work-related injury or illness, we will provide claim services to assist your injured worker. As part of our proactive approach to managing work injuries, we will work closely with you, the injured worker, and the medical provider in assessing whether your injured worker can be offered a transitional job rather than be taken off work.

## The Role of Workforce Safety & Insurance

WSI manages and regulates an exclusive employer-financed, no-fault insurance system covering workplace injuries, illnesses, and death. WSI is the sole provider and administrator of the workers' compensation system in North Dakota. In addition to collecting premium payments from employers and processing claims filed by North Dakota workers, WSI promotes workplace safety by assisting employers in providing safe work environments for their workers. Benefits of WSI coverage include payment of medical, disability (wage replacement), vocational rehabilitation (if medically and vocationally necessary), impairment, and death benefits. General liability, health, and accident insurance are not substitutes for workers' compensation insurance. North Dakota Workers' Compensation Law, with limited exceptions, requires all employers to insure their full-time, part-time, seasonal, and occasional workers.

## Workers' Compensation Insurance: Protection and Benefits

When your premium is paid by the due date on your billing statement, WSI provides you with protection against civil liability. Therefore, a worker injured while in the course of employment cannot sue an employer with current workers' compensation coverage. For your workers, WSI provides benefits in relation to work-related injuries to include payments for medical expenses, disabilities, and death; awards for permanent impairment; and vocational rehabilitation services. WSI also has a scholarship fund for spouses and dependent children of workers who lost their lives in work-related accidents. Since WSI is the sole provider of workers' compensation insurance in the state, employers' liability part two coverage is not available.

## Employers who are Required to Obtain Coverage

North Dakota Law, with limited exceptions, requires all employers to secure workers' compensation insurance to cover their full-time, part-time, seasonal, or occasional employees *prior* to hiring. An employer is defined as a person who receives the services of another for remuneration. It includes individuals, the state, corporations and their officers, partnerships and their partners, limited liability companies and their managers, associations, legal representatives of a deceased person, and receivers and trustees. Please contact our Policyholder Services Department for assistance in determining if your business entity is an employer for purposes of North Dakota law. Under the North Dakota Century Code, workers' compensation provides injured workers with wage-loss and medical benefits for injuries sustained in the course of employment. General liability, health, and accident insurance are not substitutes for workers' compensation insurance.

## Individuals Who Are Not Required to Obtain Coverage

- Licensed real estate brokers subject to certain criteria.
- Farm and ranch labor, certain custom operations, household domestic workers, and employees engaged in the operation and maintenance of a place of worship.

- Independent contractors – to be considered an independent contractor, you may need to complete an Independent Contractor Verification Application provided by the North Dakota Department of Labor. Upon the approval of the Department of Labor or WSI, you would then be exempt under the workers' compensation statutes. For additional information visit the Department of Labor's web site at <http://www.state.nd.us/labor/services/ic-verification>.
- Federal and railroad employees.
- Children of the employer(s) who are under the age of 22 are not required to be covered. (NOTE: Children aged 22 and older who are receiving compensation for employment must be reported as employees.)
- Newspaper delivery personnel subject to certain criteria.

### **Failure to Obtain Coverage**

If you have employees working for you at this time and you do not have a WSI policy, you are uninsured in the state of North Dakota. Since you are required, by law, to cover your workers against injuries, you will be required to pay premium for the period you were not insured, and you may also be subject to penalties for failure to secure coverage. Additionally, injured workers may bring suit against you as an uninsured employer for damages caused by an injury during the period in which you were uninsured.

### **How to Obtain Coverage**

- The Application for Insurance is one of our Online Services available on our web site at [www.WorkforceSafety.com](http://www.WorkforceSafety.com).
- Complete the Application for Insurance form which follows this document and either fax it (701-328-3750) or mail it to us.
- Download the Application for Insurance form from our web site at [www.WorkforceSafety.com](http://www.WorkforceSafety.com), (Library section) complete it, and either fax it (701-328-3750) or mail it to us.

If you have any questions when applying for insurance coverage, contact our Policyholder Services Department and we'll guide you through the application process making sure that your account reflects the appropriate job classifications and rates. Once your application has been processed, WSI will calculate your premium based on the payroll estimate you have provided and mail you a statement.

### **The Effective Date of Your Coverage**

- North Dakota State Law requires a business to make application prior to hiring workers.
- Your coverage is effective the date we receive your completed Application for Insurance form at either the Bismarck office or the field office in your area.
- If you mail your application to WSI, your coverage is effective as of the date stamp applied on the date that it is received.
- If you fax your application (701-328-3750) to WSI, your coverage is effective as of the date it is received by the WSI fax machine.

### **Your Proof of Insurance**

After either full payment of your premium or your first monthly installment, your proof of insurance is a Certificate of Premium Payment issued by WSI. You may make copies of this certificate or request a duplicate certificate from our Policyholder Services Department. North Dakota State Law requires that you post your Certificate of Premium Payment. This certificate includes WSI's toll-free number used to report unsafe working conditions and actual or suspected workers' compensation fraud.

### **Premium and Payroll**

Your premium is based on the amount of remuneration you paid during the policy period. Remuneration means money or substitutes for money. North Dakota Law prohibits employers from deducting wages or otherwise billing workers for any part of the premium. Remuneration includes:

- Commissions
- Bonuses
- Extra pay for overtime

- Reportable tips
- Pay for holidays, vacations, or sick leave
- Cafeteria plans, 401K's, Annuity plans, Davis-Bacon wages, etc.
- Value of meals, lodging, or other gratuities received by a worker as part of their pay.
- Rental value of a house or apartment provided to a worker as part of their pay.

### **Liability for Payment of Workers' Compensation Premium**

As a general rule, when a business organizes formally as a corporation, an LLC, or some similar entity, one of the major benefits is the protection of the owners' personal assets against business losses.

North Dakota State Law, however, permits WSI to pursue individuals personally for the debts of their business. North Dakota Century Code § 65-04-26.1 assesses personal liability against officers and directors of a corporation, managers and governors of a limited liability company, partners in a limited liability partnership, and employees who own 20% of the business and have control over the reporting of payroll to WSI. Once liability is assessed and the employer's appeal time has expired, WSI may pursue the debt through a civil lawsuit.

The employees of an independent contractor or subcontractor are deemed employees of the general contractor pursuant to N.D.C.C. § 65-01-02(16)(c). As a consequence, the statute authorizes the assessment of unpaid premium against the general contractor for the unpaid workers' compensation premium debt of his subcontractors or independent contractors.

### **Premium Calculation and Payroll Reports**

Your payroll reports are used by WSI to calculate the premium you pay for workers' compensation insurance. Upon reviewing the payroll report, premium is calculated by applying the rate for a class of employment to the amount of taxable payroll in that classification. If you have several classifications, your premium is the sum total for all classifications. The maximum taxable payroll for each worker is capped at 70% of the state's average annual wage. This amount is commonly referred to as the "wage cap". The average annual wage cap becomes effective on July 1 of each year.

### **Determining Classifications and Rates**

Some classes of employment are inherently more hazardous than others, and our rate class system reflects that risk. Based on the risk, each class of employment is assigned a classification. In turn, each classification is assigned a rate. These rates reflect factors such as occupational risk, medical costs, and benefit levels. To view our Classification Manual and our Rate Sheets, visit our web site at [www.WorkforceSafety.com](http://www.WorkforceSafety.com) (Library section).

### **Earn a Premium Discount**

Visit our web site at [www.WorkforceSafety.com](http://www.WorkforceSafety.com) (Safety & Loss Control section) to learn more about the safety discount programs available to help save you premium dollars while providing a safer workplace for your workers.

### **Policyholder Services Main Office / Field Locations**

Bismarck

Telephone: 701-328-5964; 701-328-7235

Fax: 701-328-3750

Fargo

Telephone: 701-298-4980, 701-298-4990, 701-298-4983, 701-298-4994

Fax: 701-298-4999

Grand Forks

Telephone: 701-795-3925

Fax: 701-795-3929

Minot

Telephone: 701-857-7745

Fax: 701-857-7747

### **Online Services for Employers**

Please visit our web site at [www.WorkforceSafety.com](http://www.WorkforceSafety.com) (Online Services section) to utilize a wide range of online services designed to save you time and money.



**PLEASE TYPE OR PRINT USING BLACK OR BLUE INK**

<b>FOR WSI USE ONLY</b>				
Employer Account Number	Effective Date of Coverage	Expiration Date - Payroll Period	SIC Code	NAICS
<b>GENERAL INFORMATION</b>				
Legal Name of Entity or Individual		Trade Name of Business or DBA (if different from legal name)		
Web Site Address		Federal Employer I.D. Number	Unemployment Account Number	
First Date employee(s) worked or are expected to work in ND		Date Operations will begin/began in ND		
Will you be utilizing the services of a Professional Employer Organization (PEO) or employee leasing company? <input type="checkbox"/> Yes <input type="checkbox"/> No				
If yes, please provide their business name :				
Will you be using a Temporary Staffing Agency? <input type="checkbox"/> Yes <input type="checkbox"/> No				
If yes, please provide their business information:				
Name		Address		
City		State	Zip	
<b>Your Mailing Address:</b> (However if you will be utilizing the services of a Professional Employer Organization or employee leasing company, please provide their mailing address here.)				
Attention To				
Address		Suite/Apt		
PO Box	City	State	Zip	
<b>Your Business Address:</b> <input type="checkbox"/> Same as mailing address above				
Address		Suite/Apt #	PO Box	
City	County	State	Zip	
<b>North Dakota Locations:</b> Enter address of other North Dakota Locations if different from the Mailing Address above. No PO Boxes please. (additional sheets may be attached)				
Address	City	State	Zip	Phone
<b>Contact Person:</b>				
First Name		Middle Initial	Last Name	
Title		Email		
Phone	Cell Phone	Fax		

Legal Name of Entity or Individual

**Outside Accountant:**

First Name	Middle Initial	Last Name
------------	----------------	-----------

Phone	Email
-------	-------

**REASON FOR APPLYING**

Please indicate your reason for applying for insurance coverage:

- New or existing business and are now requesting workers' compensation insurance coverage
- Change of Entity

**CHANGE OF ENTITY**

If you have indicated a change of entity, please indicate your change below:

- |   |                                      |
|---|--------------------------------------|
| <input type="checkbox"/> Purchase       | <input type="checkbox"/> Merger      |
| <input type="checkbox"/> Reorganization | <input type="checkbox"/> Other _____ |

Complete if applicable:

Date of Acquisition	What percent of the business did you acquire?
Prior Owner's Name(s)	Prior Business Name
Prior Workers' Comp Account Number (if known)	Prior Business Address

**TYPE OF ENTITY**

Choose the entity type that most closely describes your business:

- |  |  |  |  |
|--|--|--|--|
| <input type="checkbox"/> Individual                    | <input type="checkbox"/> Cooperative           | <input type="checkbox"/> General Partnership       | <input type="checkbox"/> Limited Partnership |
| <input type="checkbox"/> Limited Liability Partnership | <input type="checkbox"/> Association           | <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Government          |
| <input type="checkbox"/> Corporation                   | <input type="checkbox"/> Nonprofit Corporation | <input type="checkbox"/> Sub-S Corporation         |  |

**COMPLETE IF YOU ARE AN OUT-OF-STATE CORPORATION OR AN OUT-OF-STATE COOPERATIVE ASSOCIATION**

State of Incorporation	Date of Incorporation
------------------------	-----------------------

**TYPE OF BUSINESS**

Choose the item that best describes the principal activity of your business (choose only one.):

- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li><input type="checkbox"/> Accommodation and Food Service</li> <li><input type="checkbox"/> Administrative and Support and Waste Management and Remediation Services</li> <li><input type="checkbox"/> Agriculture, Forestry, Fishing and Hunting</li> <li><input type="checkbox"/> Arts, Entertainment, and Recreation</li> <li><input type="checkbox"/> Construction</li> <li><input type="checkbox"/> Education Services</li> <li><input type="checkbox"/> Finance and Insurance</li> <li><input type="checkbox"/> Health Care and Social Assistance</li> <li><input type="checkbox"/> Information</li> <li><input type="checkbox"/> Management of Companies and Enterprises</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> Manufacturing</li> <li><input type="checkbox"/> Mining</li> <li><input type="checkbox"/> Professional, Scientific, and Technical Services</li> <li><input type="checkbox"/> Public Administration</li> <li><input type="checkbox"/> Real Estate and Rental and Leasing</li> <li><input type="checkbox"/> Retail Trade</li> <li><input type="checkbox"/> Transportation</li> <li><input type="checkbox"/> Utilities</li> <li><input type="checkbox"/> Warehousing</li> <li><input type="checkbox"/> Wholesale Trade</li> <li><input type="checkbox"/> Other _____</li> </ul> |
|---|---|

If Business Type is Construction, check all that apply:

- |   |  |
|---|--|
| <input type="checkbox"/> Road Construction  | <input type="checkbox"/> Building Construction |
| <input type="checkbox"/> Steel Construction | <input type="checkbox"/> Other _____           |

If Business Type is Transportation, check all that apply:

- |   |   |
|---|---|
| <input type="checkbox"/> Over The Road Transportation | <input type="checkbox"/> Grain Transportation |
| <input type="checkbox"/> Gravel/Dirt Transportation   | <input type="checkbox"/> Other _____          |

Are you leased on to another transportation company?  Yes  No

If yes, please indicate leasing company name:

Legal Name of Entity or Individual

**NAME(S) OF OWNERS, PARTNERS, CORPORATE OFFICERS**

Name	Title	Address	Home Phone	Soc. Sec. No.	% Owned	Is Coverage Desired?
						<input type="checkbox"/> Yes <input type="checkbox"/> No
						<input type="checkbox"/> Yes <input type="checkbox"/> No
						<input type="checkbox"/> Yes <input type="checkbox"/> No
						<input type="checkbox"/> Yes <input type="checkbox"/> No

**EMPLOYER(S) OPTIONAL COVERAGE:** (additional sheets may be attached) **Coverage for the owner, partner or corporate officers of a business corporation is optional.** Check coverage boxes above, if coverage is desired. An employer electing optional coverage will be charged an annual premium based upon the maximum taxable payroll cap. An optional coverage contract will be sent to you. Coverage becomes effective upon WSI's receipt of that completed, signed contract.

**EMPLOYER'S SPOUSE AND/OR CHILDREN COVERAGE:** You must list the spouse and all children under the age of 22 of the employer(s) who have received or will receive compensation from your business. **COVERAGE FOR SPOUSE AND CHILDREN UNDER AGE 22 IS PROVIDED BY SPECIAL CONTRACT ONLY.** Spouse - Premium calculated on wage cap amount. Children 21 and under for payroll period - Premium based on actual wages. Children 22 and older for payroll period - Actual wages would be reported along with the other employees. **Coverage becomes effective upon WSI's receipt of a completed, signed optional coverage contract.** (additional sheets may be attached)

Name of Family Member	Soc. Sec. No.	Date of Birth	Relationship	Class Code	Actual Wages	Estimated Wages	Is Coverage Desired?
							<input type="checkbox"/> Yes <input type="checkbox"/> No
							<input type="checkbox"/> Yes <input type="checkbox"/> No
							<input type="checkbox"/> Yes <input type="checkbox"/> No

**EMPLOYEE ACTIVITY AND ESTIMATED 12-MONTH PAYROLL (additional sheets may be attached)**

Describe each unique type of work performed within the business (e.g., clerical office, janitorial, traveling personnel, etc.) List the number of employees engaged in that type of work and estimate the payroll which will be expended for each in the next 12 months. If you need assistance, contact Employer Services for more information at (701) 328-3800 or 1-800-777-5033.

Place Where Work Is Performed	Description of Work Performed	Number of Employees (not including owners)	Estimated payroll (include room and board allowance)

**EXTRATERRITORIAL COVERAGE**

Do you anticipate having any North Dakota based employee(s) that will travel outside ND for work?  Yes  No

Do you intend to cover your ND based employee(s) under your WSI policy while temporarily working outside ND?  
 Yes  No

If yes, please indicate those state(s) in which your ND based employee(s) will be working.

If no, do you have separate coverage in the state(s) where the employee(s) will be working?  Yes  No

**PENALTY FOR FILING FALSE PAYROLL WITH WORKFORCE SAFETY & INSURANCE**

North Dakota law provides that any employer who willfully misrepresents to WSI the amount of payroll upon which compensation premium is based is guilty of a Class A misdemeanor. If the premium owing exceeds \$500, the employer is guilty of a Class C felony. The employer is also civilly liable to WSI in the amount of THREE (3) times the difference between the premium paid and the amount that should have been paid.

I acknowledge that I have read this Fraud Warning and understand that failing to secure workers' compensation coverage, filing a false payroll report, or willfully misrepresenting the amount of payroll is a criminal offense. I understand that WSI is relying upon the truth of my statements on this application. I CERTIFY THAT I HAVE NOT FILED ANY FALSE PAYROLL INFORMATION, NOR MADE ANY FALSE STATEMENT, NOR KNOW OF ANY FALSE STATEMENT MADE IN CONNECTION WITH THIS APPLICATION.

I declare that the payroll information entered on this report is true, correct, and accurately reflects the identity of owners or officers, and earnings of all covered employees. I have read and understand this Fraud Warning.

Signature of owner/officer	Printed Name	Date
----------------------------	--------------	------

Legal Name of Entity or Individual
------------------------------------

Title	Phone	Email
-------	-------	-------

## ***Business Development Resources and Information***

Depending on your type of business, you may need to file other state registration forms. Included in this booklet are requests for some additional registration forms and information about business assistance opportunities.

- Complete the post cards to obtain the information you need. Tear off and send the post cards to the appropriate agencies.

<b>Agency</b>	<b>Type of Information</b>	<b>Page</b>
Department of Agriculture	Information on Pride of Dakota	53
Department of Commerce	Information on certifying your company as a primary-sector business	55
Institute Business Industry Development (IBID), NDSU Extension Service	Offers one-on-one consulting in identifying and helping solve problems.	57
Department of Labor	Employer requirements regarding employees	58
Small Business Development Center	Professional management and business development counseling services.	59
State Procurement Office	Information for vendors interested in doing business with the State of North Dakota	61
Small Business Resource Centers <ul style="list-style-type: none"> <li>• Service Corps of Retired Executives</li> <li>• Women &amp; Technology</li> </ul>	Offers access to computer hardware and software, videos, a library of resource material, counseling services, and training opportunities designed to help start up & expanding businesses.	62

You may need additional licenses for your specific business. For information go to <http://www.ext.nodak.edu/extpubs/commdev.htm>, and click on “Business Reports, Forms and Licenses Required in the State of North Dakota.”

NDSU Extension Service Office, 2718 Gateway Ave. #104, Bismarck ND 58503. Phone 701-328-9718.



**PRIDE OF DAKOTA INFORMATION**  
 NORTH DAKOTA DEPARTMENT OF AGRICULTURE  
 SFN 50701 (11-2006)

The Pride of Dakota program develops wider consumer and buyer recognition of North Dakota products. Any company producing, processing or manufacturing a final product in North Dakota is eligible for membership. Members pay annual dues based on the number of their full-time employees. The program is administered by the North Dakota Department of Agriculture.



Membership in Pride of Dakota allows you to use the widely recognized logo, as well as participate in any of the many marketing activities overseen by the Department's Marketing Services. You will also receive valuable networking opportunities with other North Dakota companies. The Marketing Services staff is on hand to help Pride of Dakota members with all aspects of marketing a product from registering a new business to logo design. With your membership, you will be automatically placed on the [www.prideofdakota.com](http://www.prideofdakota.com) web site.

If you would like to find out more about Pride of Dakota, please complete the postcard below to receive an information packet or call (701) 328-2231. Join Pride of Dakota today!

detach at perforation

**Yes, please send me more information on Pride of Dakota!**

Name			
Name of Company		Business Telephone Number	
Address	City	State	Zip Code

Please indicate the type of product your company makes:

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PLACE  
POSTAGE  
HERE

**DEPARTMENT OF AGRICULTURE  
MARKETING DIVISION  
600 E BOULEVARD AVE - DEPT 602  
BISMARCK ND 58505-0020**

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Assistance Available to New and Expanding Businesses through the  
North Dakota Department of Commerce



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The North Dakota Department of Commerce (Commerce) seeks to increase the state's standard of living through successful primary-sector investments. A primary-sector business is a value-added business<sup>1</sup> that creates new wealth by bringing in money from outside the state through sales of goods and services. This emphasis exists not only for Commerce, but for many of the state's business incentives and tools.

Primary-sector businesses *typically* include manufacturing, food processing, and technology-based services where a vast majority of revenue is generated from clients outside of North Dakota. It can also include other industries such as destination tourism, wholesale distribution and e-commerce where the new wealth qualification is met.

Commerce has a formal primary-sector certification process for businesses seeking state incentives. While this certification does not guarantee the receipt of any North Dakota business incentive, it is a critical first step. There may be additional qualification criteria for each incentive.

To request the form needed to certify your company as a primary-sector business call Commerce at (701) 328-5300 or go to [www.business.nd.gov](http://www.business.nd.gov) and select "Forms" from the top menu and "Incentive Certification Forms" from the item list. Then simply select the application for primary-sector certification. You might also want to review other certification options available while on our web site.

## **FUNDING PROGRAMS**

**Community Development Block Grant Program:** The CDBG program assists economic development projects by providing financial assistance to cities and counties. These funds are either in the form of a low interest loan or a grant for infrastructure, which provides assistance to businesses that will create jobs for low and moderate-income persons. To access the program contact the Regional Council in your area. More info: [www.communityservices.nd.gov/communitydevelopment/Programs/CommunityDevelopmentBlockGrantCDBG/](http://www.communityservices.nd.gov/communitydevelopment/Programs/CommunityDevelopmentBlockGrantCDBG/)

**North Dakota Agricultural Products Utilization Commission:** APUC creates new wealth and employment opportunities through the development of new and expanded uses of North Dakota agricultural products by administering six grant programs: basic and applied research, marketing and utilization, nature based agri-tourism, farm diversification, technical assistance, and prototype/technology. For more information see [www.NDAPUC.com](http://www.NDAPUC.com).

**North Dakota Development Fund:** This fund was created to provide flexible "gap" financing through loans and equity investments. Funding is available to any primary-sector business, but does not include production agriculture except for investor-owned dairies and feedlots, which are detached from a farming operation and managed by a full-time professional manager. For more information, go to [www.NDDevelopmentFund.com](http://www.NDDevelopmentFund.com).

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<sup>1</sup> Manufacturing is a good example of a value-added business because it transforms raw materials and natural resources into goods that have greater value. Farm equipment manufacturers, for example, transform metal and other components into farm equipment.

## **TECHNICAL ASSISTANCE**

**North Dakota Indian Business Alliance (NDIBA):** NDIBA enhances economic self-reliance and sustainability for new and existing Native American Owned Businesses by providing assistance, resources, and networking for those both on and off reservations. It also maintains a directory of Native American-owned businesses. [www.ndiba.com](http://www.ndiba.com)

**Business Development:** The Economic Development & Finance Division employs business development professionals to assist primary-sector businesses in accessing state and federal programs and services to support their start-up, expansion and recruitment projects. Call (701) 328-5300 or go to [www.business.nd.gov](http://www.business.nd.gov) for assistance.

**Center for Technology & Business:** CTB operates the North Dakota Women's Business Center and the IDEA Center business incubator. Statewide services to emerging and experienced entrepreneurs include no cost and confidential 1-on-1 business advising sessions, innovative and in-demand training opportunities, shared business services, and hands on technical support. Call (701) 223-0707 or visit [www.trainingnd.com](http://www.trainingnd.com) for assistance.

**International Trade:** The North Dakota Trade Office is a membership-based, public/private partnership that contracts with the North Dakota Department of Commerce to provide education, research, advocacy, organization, and leadership so that NDTO members and North Dakota companies can increase exports and grow their international business. Call (701) 231-1150 or go to [www.ndto.com](http://www.ndto.com) for assistance.

**Impact Dakota:** Impact Dakota works with companies of all shapes and sizes to help them find the right solutions for problems they are facing. Their staff includes experts in the manufacturing industry, having years of hands-on experience at all levels of an organization. In addition, they have access to over 1,200 industry experts through the Manufacturing Extension Partnership Network across the country. They will work with you to analyze the underlying issues, design your solution, assist in the implementation, measure your success and provide ongoing support to sustain your results.

Impact Dakota's mission is to positively impact business results of manufacturers and other industries. To learn more, call 701-204-7000, email, [info@impactdakota.com](mailto:info@impactdakota.com) or visit [www.impactdakota.com](http://www.impactdakota.com).

**Workforce Development Division:** Access to skilled labor is needed to support business startup, retention, expansion and recruitment. The Workforce Development Division partners with other state agencies and public sector industry to deliver specialized programs and services to assist in enhancing the state's workforce. To learn more about state and federally funded workforce development programs operating in the North Dakota, see <http://www.workforce.nd.gov/uploads/8/StatewideWFDevelopmentPrograms.pdf>.



**North Dakota Department of Commerce**  
1600 E Century Ave Ste 2  
PO Box 2057  
Bismarck, ND 58502-2057  
(701) 328-5300; Fax (701) 328-5320  
[www.commerce.nd.gov](http://www.commerce.nd.gov)

**North Dakota State University Extension Service  
Center for Community Vitality**

**Institute for Business and Industry Development (IBID)**

IBID is business and industry's "front door" to NDSU – a source for high quality unbiased advice, business and technical assistance, and even proprietary research. The primary service is one-on-one consulting in identifying and helping to solve problems. From nuts and bolts issues like quality assurance, inventory control, plant layout, human resources, and product design to the most involved questions concerning technology upgrades and electronic communications, IBID can provide access to expert, informed consultants – real work advice from experienced, knowledgeable people who will work with companies or individuals in complete confidentiality.

Institute for Business and Industry Development  
North Dakota State University

***Fargo Office:***

Richard H. Barry Hall, 811 2nd Ave. N., Room 614-C)  
NDSU Dept 7110, PO Box 6050,  
Fargo, ND 58108-6050  
Telephone: 701-231-1001  
Fax: 701-231-1059  
Email: [Reuben.Tschritter@ndsu.edu](mailto:Reuben.Tschritter@ndsu.edu)

***Bismarck Office:***

Center for Community Vitality  
NDSU: Extension Service  
2718 Gateway Ave., Ste 104  
Bismarck ND 58503  
Telephone: 701-328-9718  
Fax: 701-328-9721  
Email: [Kathleen.Tweeten@ndsu.edu](mailto:Kathleen.Tweeten@ndsu.edu)  
Webpage: [www.ag.ndsu.nodak.edu/ibid](http://www.ag.ndsu.nodak.edu/ibid)

Reports, Forms and Licenses required in North Dakota  
<http://www.ag.ndsu.edu/ccv/ced/publications/ec752/businessforms.htm>

Jack Dalrymple  
Governor

Tony J. Weiler  
Commissioner



State Capitol - 13th Floor  
600 E. Boulevard Ave. - Dept. 406  
Bismarck, ND 58505-0340

[www.nd.gov/labor](http://www.nd.gov/labor)  
[www.nd.gov/humanrights](http://www.nd.gov/humanrights)

Dear Business Owner:

Businesses are not required to register with or regularly report to the North Dakota Department of Labor. There are, however, a few things you should know if you employ workers in the state.

- There are nine posters issued by various state and federal agencies that most North Dakota employers are required to clearly post in their places of business, including:
  - ✓ North Dakota Minimum Wage & Work Conditions Summary Poster
  - ✓ Workforce Safety & Insurance Important Notice to Employees Poster
  - ✓ Job Service North Dakota Unemployment Insurance Poster
  - ✓ Fair Labor Standards Act (FLSA) Minimum Wage Poster
  - ✓ NOTICE – Employee Polygraph Protection Act Poster
  - ✓ Your Rights Under the Family Medical Leave Act of 1993 Poster
  - ✓ The Uniformed Services Employment and Reemployment Rights Act (USERRA) Poster
  - ✓ You Have a Right to a Safe and Healthful Workplace Poster
  - ✓ Equal Employment Opportunity is THE LAW Poster

The posters are available free of charge from the issuing agencies and may be obtained electronically via links on the department's web site. Alternatively, a copy of the North Dakota Minimum Wage & Work Conditions Summary Poster can be mailed to you along with information on how to obtain the other posters.

- The Department of Labor enforces laws relating to working conditions and human rights issues in North Dakota. Our areas of enforcement include:
  - ✓ Overtime, minimum wage, breaks, and payment of wages
  - ✓ Child labor and the issuance of Employment and Age Certificates (work permits) for 14 & 15 year-old workers
  - ✓ Employment discrimination and retaliation
  - ✓ Discrimination in public accommodations, public services, and credit transactions
  - ✓ Housing discrimination

State labor and human rights (anti-discrimination) laws vary from state to state and may differ from federal laws. Therefore, it is important that you gain an understanding of your rights and responsibilities as an employer in North Dakota. For more information, please do not hesitate to contact us. Our address, telephone numbers, and web address are listed on this page.

Thank you for doing business in North Dakota. We welcome your interest in our great state!

Sincerely,

A handwritten signature in black ink that reads "Tony J. Weiler".

Tony J. Weiler  
Commissioner of Labor

SMALL BUSINESS  
DEVELOPMENT CENTER  
NORTH DAKOTA

OFFERS CONFIDENTIAL BUSINESS  
CONSULTATION TO NORTH DAKOTANS  
SEEKING TO START OR  
EXPAND THEIR BUSINESSES.

SERVICES ARE AT NO COST OR MINIMAL COST  
AND DRIVEN BY YOUR NEEDS.

# BUSINESS

*Assistance is available on a variety  
of business issues, including:*

*Developing Business Plans*

*Financial Projections and Analyses*

*Marketing Strategies*

*Compliance with Government Regulations*

*Sources of Funding and Loan Requests*

*Government Procurement*

*Business Purchase or Sale*

*New Business Guidance*

*Operating Challenges*

## LEAD CENTER

### Lead Center

1200 Memorial Highway  
PO Box 5509  
Bismarck, ND 58506.5509

[www.ndsbdc.org](http://www.ndsbdc.org)

701.250.4304 fax

701.328.5375 tel

[leadcenter@ndsbdc.org](mailto:leadcenter@ndsbdc.org)

## REGIONAL SERVICE CENTERS

### Bismarck Regional Center

1200 Memorial Highway  
PO Box 5509  
Bismarck, ND 58506.5509

701.250.4304 fax

701.328.5865 tel

[bismarck@ndsbdc.org](mailto:bismarck@ndsbdc.org)

### Dickinson Regional Center

Strom Center for Entrepreneurship  
291 Campus Drive  
Dickinson, ND 58601.8601

701.483.2062 fax

701.483.2470 tel

[dickinson@ndsbdc.org](mailto:dickinson@ndsbdc.org)

### Fargo Regional Center

51 North Broadway, Suite 505  
Fargo, ND 58102.4933

701.237.9734 fax

701.235.1495 tel

[fargo@ndsbdc.org](mailto:fargo@ndsbdc.org)

### Grand Forks Regional Center

UND Center for Innovation  
4200 James Ray Drive  
Grand Forks, ND 58203.8372

701.738.4852 fax

701.738.4851 tel

[grandforks@ndsbdc.org](mailto:grandforks@ndsbdc.org)

### Jamestown Regional Center

South Central Dakota Regional Council  
120 2nd Street Southeast  
PO Box 903

Jamestown, ND 58402.0903

701.952.4930 fax

701.952.8060 tel

[jamestown@ndsbdc.org](mailto:jamestown@ndsbdc.org)

### Minot Regional Center

1925 South Broadway, Suite 2  
Minot, ND 58701.6507

701.839.3889 fax

701.857.8211 tel

[minot@ndsbdc.org](mailto:minot@ndsbdc.org)

### Williston Regional Center

Williston State College  
1410 University Avenue  
PO Box 1326  
Williston, ND 58801.4464

701.774.4229 fax

701.774.4279 tel

[williston@ndsbdc.org](mailto:williston@ndsbdc.org)

## SERVICE CENTERS

### Belcourt Center

Turtle Mountain Entrepreneurship  
Development Center  
Main Street  
PO Box 900  
Belcourt, ND 58316.0900

701.477.3080 fax

701.477.3101 tel

[belcourt@ndsbdc.org](mailto:belcourt@ndsbdc.org)

### Devils Lake Center

North Central Planning Council  
417 5th Street Northeast  
Devils Lake, ND 58301.0651

701.662.8132 fax

701.662.8131 tel

[devilslake@ndsbdc.org](mailto:devilslake@ndsbdc.org)

### Fort Yates Center

Tribal Business Information Center  
1341 92nd Street  
Fort Yates, ND 58538.9721

701.854.3489 fax

701.854.8122 tel

[fortyates@ndsbdc.org](mailto:fortyates@ndsbdc.org)

### Wahpeton Center

1900 4th Street North  
Wahpeton, ND 58075.3423

701.237.9734 fax

701.214.3804 cell

[wahpeton@ndsbdc.org](mailto:wahpeton@ndsbdc.org)

SMALL BUSINESS  
DEVELOPMENT CENTER  
NORTH DAKOTA

[www.ndsbdc.org](http://www.ndsbdc.org)

THE WEB SITE IS YOUR RESOURCE FOR  
COMMONLY ASKED QUESTIONS  
ABOUT OWNING AND OPERATING  
A SMALL BUSINESS IN NORTH DAKOTA.

# BUSINESS

## YOUR IDEAS

### OUR EXPERTISE

#### GRANTS INFORMATION

*They are few and far between, but don't miss this online training class covering the legitimate grants in North Dakota for entrepreneurs. This was developed by a professional grant writer and includes descriptions, contact information, and links whenever possible.*

#### TRAINING SCHEDULE

*Small Business Development Center (SBDC) offices conduct more than one hundred classes year-round across the state on a variety of small business topics, offered at either minimal or no cost to attendees. All Small Business Administration (SBA) programs are extended to the public on nondiscriminatory basis. Special arrangement for the handicapped will be made if requested in advance.*

#### LINKS TO VALUABLE SMALL BUSINESS WEB SITES

*Find resources related to demographic research, financing, patents and copyrights, government procurement, regulatory issues, and technology.*

## YOUR SUCCESS

#### SUCCESS STORIES

*Share in the entrepreneurial stories of those who made their dreams come true working with the SBDC programs across the state.*



**Procurement Information**  
**North Dakota State Procurement Office**  
*Office of Central Services division*  
*Division of the Office of Management and Budget*  
*March 2011*

The Office of Management and Budget State Procurement Office is the central procurement authority for state agencies, departments, and institutions in the executive branch of government, excluding institutions under the jurisdiction of the State Board of Higher Education. The N.D. State Procurement Office has established policies to ensure fair treatment of all suppliers and to obtain the best value for the taxpayers of North Dakota. More information may be obtained from the State Procurement Office web site <http://www.nd.gov/spo>.

The N.D. State Procurement Office maintains the State Bidders List which is used by state agencies in the executive branch of government. State Procurement also provides information about current state procurement opportunities.

Register as an approved bidder to receive notice of bidding opportunities:

- Visit our website <http://www.nd.gov/spo>
- Click 'Get Registered'
- Follow the instructions on this page
- If you have any questions or need assistance, contact:  
ND State Procurement Office  
14<sup>th</sup> Floor Capitol Tower  
600 E Boulevard Ave Dept 012  
Bismarck ND 58505-0310  
Telephone: 701-328-2683  
E-mail: [infospo@nd.gov](mailto:infospo@nd.gov)  
Fax: 701-328-1615

Thank you for your interest in doing business with the State of North Dakota.

# Federal Requirements and Taxes

[www.irs.gov](http://www.irs.gov)

Federal Taxes for Small Businesses -

[www.irs.gov/businesses/small/index.html](http://www.irs.gov/businesses/small/index.html)

Industry/Profession Specific Information and Links to Other Helpful Non-IRS Sites -

<http://www.irs.gov/businesses/small/industries/index.html>

To Obtain an Employer Identification Number Form SS-4 on-line go to:

<http://www.irs.gov/businesses/small/article/0,,id=102767,00.html>

To Obtain an Employer Identification Number by Phone

(Have all SS-4 information ready) ----- 1-800-829-3933

If Form SS-4 is Completed and Signed ----- 1-800-829-4933

To Obtain Publication 15 and 15A ----- 1-800-829-3676

- (Circular E regarding employer-employee relations)

To Obtain a W-4 Form (IRS) - ----- 1-800-829-3676

Download a W-4 Form at Our Home Page ----- [www.irs.gov](http://www.irs.gov)

To Obtain a I-9 (Immigration and Naturalization Service) ----- 1-800-870-3676

For Federal Agency Information, Call the Federal Information Center - ----- 1-800-726-4995

For Information on the Social Security Program ----- 1-800-772-1213

For Questions Concerning Federal Taxes

- General Information ----- 1-800-829-1040
- Order Forms by Phone ----- 1-800-829-3676

TeleTax ----- 1-800-829-4477

- Call for recorded tax information on nearly 150 tax topics and for automated refund information.

Hearing Impaired ----- 1-800-829-4059

- Get tax assistance through TTY/TDD equipment, 24 hours a day, 7 days a week.

To Find the Locations of the Walk-In Offices in North Dakota

<http://www.irs.gov/localcontacts/article/0,,id=98321,00.html>