

FORM RWT-941 - ROYALTY WITHHOLDING RETURN

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28261



WEB

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

Taxpayer Name
Address
City, State, ZIP Code

Account Number _____

*Required (Ex: 123456789RWT)

Period Ending _____

*Required (Ex: MM/DD/YYYY)

Due Date of Return _____

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

New ID Number _____

Fill in this circle if your address has changed.

Part I

- 1. Total North Dakota royalty withholding this period _____
- 1a. North Dakota withholding originally reported _____
(Amended return only)
- 2. Total Tax Due/or (Refund) _____
- 3. Penalty _____ Interest _____ Enter Total _____
- 4. Total Due with Return (add lines 2 & 3) _____

Make check or money order payable to State Tax Commissioner

Part II

I authorize the North Dakota Office of State Tax Commissioner to discuss this return with the contact person listed below. I declare that this return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Taxpayer Signature	Title	Date Signed
Contact Person (Print or Type)		Contact Telephone Number

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

Please Do Not Write In This Space

RWT

General Instructions

Who Must File

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

When to File

Except as provided below under "Annual filing," the Form RWT-941 must be filed for each calendar quarter on or before the following due dates:

Quarter Covered	Quarter Ending	Due on or before
January, February, March	March 31	April 30
April, May, June	June 30	July 31
July, August, September	September 30	October 31
October, November, December	December 31	January 31

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

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

Amended Returns

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

1. Obtain a blank Form RWT-941 from our web site or you may call the Office of State Tax Commissioner to have a preprinted form mailed to you.
2. Fill in the circle (A) indicating this is an amended return.
3. Enter your business name, address, account number, and the period being amended.
4. Complete Part I
 - a. Enter the correct amount of tax withheld for the period on line 1.
 - b. Enter the amount of tax reported with the original return (if any) on line 1a.
 - c. Subtract line 1a from line 1. If the amount is less than zero, complete Part II and submit the form. If the amount is greater than zero, this is the amount of tax due. Complete lines 3 and 4 to calculate the total due including any penalty and/or interest. You may calculate the penalty and interest as outlined in the "Penalty And Interest Provisions" of these instructions, or we will calculate the amounts for you and send a billing for any additional balance due.
5. Complete Part II and submit the form.

Penalty and Interest Provisions

Returns must be filed and the entire amount due must be paid by the due date of the return. If a return is not filed or if full payment is not made on or before the due date, the law provides for penalty and interest charges as outlined below.

Penalty

- If the full amount of tax is not paid by the due date of an original return and for an amended return, penalty is equal to 5% of the tax due or \$5.00, whichever is greater.
- If an original return is not filed by the due date, a penalty of 5% of the tax due or \$5.00, whichever is greater, applies for the first month in which the return is due, with an additional 5% for each additional month (or fraction of a month) during which the tax remained unpaid, not to exceed 25% of the tax due.

Interest for late filing or payment.

Interest does not apply the first month after the due date of the return, but applies at a rate of 1% of the tax due for each month or fraction of a month the tax remains unpaid.

Disclosure Authorization

By filling in the circle, you authorize the North Dakota Office of State Tax Commissioner (Tax Department) to discuss matters pertaining to this Form RWT-941 with the contact person listed.

Remittances

Payment: Check or money order payable to "State Tax Commissioner"

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

Forms or Assistance

Phone: 701.328.1248
Speech/hearing impaired – call us through Relay North Dakota at 1.800.366.6888
Email: withhold@nd.gov
Fax: 701.328.0146
Web site: www.nd.gov/tax
Write: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599