



**This Return Must Be Filed Even Though No Wages Were Paid Or Tax Withheld**

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

Account Number \_\_\_\_\_

Period Ending \_\_\_\_\_

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 \_\_\_\_\_

If address information is not correct, please make those changes on this form.

**Part I**

**Complete Part I only if this is a FINAL return.**

(X)  Fill in this circle if this business has changed ownership and enter the date of ownership change below. Provide name, address, and phone number of new owner:

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

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
 Month Day Year

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
 Month Day Year

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Phone Number \_\_\_\_\_

**Part II**

1. Total North Dakota Income Tax withheld this period ----- \_\_\_\_\_
2. Penalty (see instructions on Taxpayer's Copy) ----- \_\_\_\_\_
3. Interest (see instructions on Taxpayer's Copy) ----- \_\_\_\_\_
4. Total Due With Return (add lines 1, 2, & 3) **Make check or money order payable to North Dakota Tax Commissioner** ----- \_\_\_\_\_

**Part III**

I declare that this return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Taxpayer Signature	Title	Date Signed

Contact Person (Please Print or Type)  
 \_\_\_\_\_

Contact Phone Number  
 \_\_\_\_\_

**Please Do Not Write In This Space**

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

**Taxpayer Copy**

## General Instructions

### Your compliance with the following instructions will expedite the handling of your return and avoid possible penalties for deficiencies

#### Who Must File

Form 306, North Dakota Income Tax Withholding Return must be filed by every employer who withheld or is required to withhold North Dakota income tax from wages paid to employees during the period covered by this return. The period covered by this return is printed at the top of Form 306.

#### When To File

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:

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

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

#### Where To File Return

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

#### Remittances

Remit only North Dakota Income Tax withheld from employees' wages. Do not include any other payment such as sales tax, federal income tax withheld, etc.

#### Where To Get Forms And Assistance

If you need forms or assistance, please call (701)328-1248 between 8:00 a.m. and 5:00 p.m. (Central Time), Monday through Friday (except holidays). The speech or hearing impaired may call toll-free through Relay North Dakota at 1-800-366-6888. You may also obtain a registration form, withholding guideline, submit questions or comments, and find other information on our web site at [www.nd.gov/tax](http://www.nd.gov/tax). Or you may write to the address shown above under “Where To File Return.”

Preaddressed forms (306) will be mailed by the Office of State Tax Commissioner to registered employers at the end of each reporting period. *Employers that do not receive a form should notify the Office of State Tax Commissioner. Failure to receive a form does not relieve the employer from the obligation of filing a timely return.*

The returns must be used only for the time period indicated on the return and cannot be used by anyone except the person or firm whose name is printed on the return.

If you incorrectly reported North Dakota income tax withheld in a prior period, contact the Office of State Tax Commissioner and the necessary form will be mailed to you for reporting the correct amount.

#### Final Returns

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

#### Transmittal Of Wage And Tax Statements (Forms W-2)

At the end of each calendar year all employers will receive Form 307, Transmittal of Wage and Tax Statements (Forms W-2). This form must be completed and returned to the Office of State Tax Commissioner even though your withholding account may be closed. The “copy for city or state” of the six-part federal optional Form W-2 must accompany Form 307.

#### Penalty And Interest Provisions

If a tax is due, the entire amount due must be paid when the return is filed. Payment should be made by check or money order payable to “State Tax Commissioner.” Do not send cash or stamps. If a return is not filed, or if a payment is not made, on or before the due date, the law provides penalty and interest charges for the delinquency.

**Penalty.** Penalty applies at 5 percent of the tax due or \$5, whichever is greater, for the first month delinquent. For each month thereafter, penalty applies at a rate of 5 percent of the tax due for each month or fraction of a month the return is late up to a maximum of 25 percent.

**Interest for late filing or payment.** Interest does not apply to the first month a return is late, but applies at a rate of 1 percent for each month or fraction of a month thereafter that the return remains late or unpaid.

**Interest for filing extension.** If an extension to file the income tax withholding return was granted by the Office of State Tax Commissioner, no delinquency results if the return is filed and the tax due (if any) is paid on or before the extended due date. However, interest at the rate of 12% per annum is charged on the amount of any tax due from the original due date to the earlier of the extended date or the date the tax is paid.

#### Before Inserting Return In Envelope Please Check The Following:

1. Have you filled out all data pertinent to your business?
2. Does your identification number appear on the return?
3. Are the return and remittance properly signed?
4. Is the remittance made payable to “State Tax Commissioner?”