



# One Time Remittance Form

Please check appropriate return - See page 2 for instructions

- Voluntary Sales and Use Tax Return
- Use Tax Return
- Watercraft Use Tax Return (Invoice must be attached)

For Office Use Only

Acct. # \_\_\_\_\_

**Do not use this form if you hold an active ND Sales and Use Tax Permit**

Name	SSN or FEIN	
Address	Phone	
City, State	Zip Code	Date of Sale/Purchase

**New mobile homes, new farm machinery and new farm irrigation equipment are taxed at 3 percent. All other goods are taxed at 5 percent.**

	Column A 3% SALES & PURCHASES	Column B 5% SALES & PURCHASES																				
1. Total Sales (do not include tax) -----																						
2. Purchases Subject to Use Tax -----																						
3. Total Nontaxable Sales -----																						
4. Taxable Balance (Total of lines 1 and 2 minus line 3) -----	➤	➤																				
5. State Tax (Multiply line 4 by the ND tax rate) ---																						
6. Total State Tax (Total of line 5 Column A and Column B) -----																						
7. Local Option Sales & Use Tax																						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;">Local Code</td> <td style="width: 40%; text-align: center;">City or County Name</td> <td style="width: 30%;"></td> </tr> <tr> <td>a.</td> <td style="border: 1px solid black; text-align: center;">     </td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;">➤</td> </tr> <tr> <td>b.</td> <td style="border: 1px solid black; text-align: center;">     </td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;">➤</td> </tr> <tr> <td>c.</td> <td style="border: 1px solid black; text-align: center;">     </td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;">➤</td> </tr> <tr> <td>d.</td> <td style="border: 1px solid black; text-align: center;">     </td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;">➤</td> </tr> </table>		Local Code	City or County Name		a.			➤	b.			➤	c.			➤	d.			➤	Total Local Option Tax <b>(Do Not Enter Sales)</b> <div style="border: 1px solid black; height: 20px; width: 100%; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 20px; width: 100%; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 20px; width: 100%; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 20px; width: 100%; margin-bottom: 5px;"></div>	
	Local Code	City or County Name																				
a.			➤																			
b.			➤																			
c.			➤																			
d.			➤																			
8. Net Local Option Tax Due (Total of lines 7a, 7b, 7c and 7d) -----																						
9. Total Due With Return (Add Lines 6 and 8) -----																						

**Make check or money order payable to North Dakota Tax Commissioner**

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 \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

Contact Person (Please print or type) \_\_\_\_\_ Contact Phone Number \_\_\_\_\_

**For Watercraft Use Tax Only - please initial the Authorization box below**

**Authorization to Disclose Tax Information:** The Tax Commissioner is hereby authorized to disclose confidential tax information regarding the sale of this watercraft to the North Dakota Game and Fish Department to assist in the licensing of this watercraft.

Signature of Tax Dept. Representative \_\_\_\_\_ Date Use Tax Paid \_\_\_\_\_

**Please Mail To:** Office of State Tax Commissioner  
Sales & Special Taxes  
600 E. Boulevard Ave. Dept. 127  
Bismarck, ND 58505-0599

Please Do Not  
Write In This Space

# Instructions – One Time Remittance Form

## PLEASE CHECK THE APPROPRIATE RETURN BOX

- **Voluntary Sales and Use Tax Return** – to be used by out-of-state retailers who do not have nexus in North Dakota to report a one-time sale.
- **Use Tax Return** – to be used only by North Dakota residents to pay use tax on goods purchased tax free from out-of-state retailers.
- **Watercraft Use Tax Return** – to pay use tax on watercraft purchased from an out-of-state dealer.

Line 1 – Enter total sales in applicable rate column.

Line 2 – Enter total purchases subject to use tax in applicable rate column.

Line 3 – Enter total nontaxable sales in applicable rate column. Include sales for resale, sales to tax exempt entities and sales of exempt goods.

Line 4 – Enter total of lines 1 and 2 minus total of line 3.

Line 5 – Enter state tax due for Column A and B. State tax due in Column A is calculated at 3 percent and tax due in Column B is calculated at 5 percent.

Line 6 – Enter total of Line 5 Column A and Column B.

Line 7 – Enter the Local Code, City or County Name and Total Local Option Tax due for each city or county for which you owe local tax. Please see the table below for the Local Option Tax Rates for each city and county with a local option tax.

Line 8 – Enter the total of lines 7a, 7b, 7c and 7d.

Line 9 – Enter the total of lines 6 and 8.

## STATE SALES TAX RATES

*New* mobile homes, *new* farm machinery, and *new* farm irrigation equipment are subject to 3 percent state tax. To qualify for the reduced state tax rate, the machinery and irrigation equipment must be used exclusively for agricultural purposes. All other goods are subject to 5 percent state sales or use tax.

## USE TAX

Tangible personal property purchased from an out-of-state retailer for storage, use, or consumption in North Dakota is subject to North Dakota Use Tax if the retailer did not charge sales tax at a rate equal to the 5 percent North Dakota sales tax rate. Use tax due on large purchases should be remitted in the month in which the purchase was made. Smaller purchases may be accumulated until the end of the quarter or calendar year and reported on one form submitted with one check to pay the total tax due.

## WATERCRAFT USE TAX – Invoice must be attached to return

Watercraft is subject to state and any applicable local option taxes. If the watercraft was purchased from an out-of-state dealer and no sales tax was charged, the purchaser must pay use tax. The use tax is paid directly to the Office of State Tax Commissioner based on the net purchase price of the watercraft, motor(s), trailer and any accessories purchased in conjunction with this transaction. If sales tax was charged at a rate less than the 5 percent state and any applicable local option taxes, tax is due on the difference. *The use tax rate is based on where the watercraft is stored.*

Watercraft purchased from an individual not in the business of buying and selling watercraft is considered a casual sale and is not subject to state and local sales tax. If the watercraft was purchased from an individual, please attach a copy of the sales receipt to the boat license application and mail it directly to the North Dakota Game and Fish. The receipt should include the seller's name, address, and signature. *Casual sales do not have to be reported to the Tax Department.*

Falsification of this form to evade payment of tax is a class A misdemeanor and may be punishable by a fine up to \$15,000, imprisonment up to one year, or both.

## LOCAL OPTION SALES AND USE TAXES

Tangible personal property subject to North Dakota sales, use, or gross receipts tax also is subject to local sales, use, or gross receipts tax if the property is delivered, stored, used, or consumed within a city or county that imposes a local tax. The Office of State Tax Commissioner administers the local option taxes. For additional information regarding the collection and remittance of city and county taxes, please refer to the *Local Option Taxes By Location Guideline* available on our web site at [www.nd.gov/tax](http://www.nd.gov/tax).

The cities of Bisbee, Cando, and Scranton impose a local sales tax only; they do not impose a local use tax. Local tax in the cities of Bisbee, Cando and Scranton applies only if the seller and buyer are located within the city limits of these cities.

## MAXIMUM LOCAL OPTION SALES AND USE TAXES

Local sales tax is due on the entire selling price; however retailers have the option to charge up to the maximum tax. If a customer is charged sales tax in excess of a local cap, the customer may file an application with the Office of State Tax Commissioner to receive a refund of the tax paid in excess of the maximum local tax due. *Please note:* Because use tax is paid by the purchaser, only the maximum use tax should be paid when the One Time Remittance Form is submitted.

The following sales and use tax and cap information is current as of April 1, 2012. If the transaction occurred prior to April 1, 2012, the tax rate and/or cap may be different. You may refer to the Local Option Taxes by Location guideline available on our web site at [www.nd.gov/tax](http://www.nd.gov/tax) for more information on prior rates or caps. The maximum applies to the local use tax only. North Dakota state use tax applies to the full purchase price. Local option sales and use tax is limited to \$25 per sale, except for the following: \$100 per sale in New England and Richardton; \$62.50 per sale in Valley City, \$50 per sale in Belfield, Bottineau, Cooperstown, Fargo, Garrison, Hankinson, Hannaford, Hillsboro, Hope, Jamestown, Kenmare, Kindred, Kulm, LaMoure, Langdon, Lisbon, Mayville, McVie, Napoleon, Neche, New Rockford, Portland, Pembina, Turtle Lake, Wahpeton, Walhalla; \$43.75 per sale in Grand Forks; \$37.50 per sale in Cavalier, Dickinson, Hettinger, Killdeer, and Northwood; \$35.00 per sale in Hazelton; \$30.00 per sale in Woodworth; \$12.50 per sale in Cass County and Williams County; \$50 per customer per retailer per day in Minot; and \$25 per single unit purchased in Medora. In addition, the following cities do not have a maximum tax amount: Anamoose, Bisbee, Cando, Drake, Edgeley, Fairmount, Gackle, Granville, Gwinner, Lakota, Leonard, Linton, Minnewaukan, New Salem, Oxbow, Regent, Strasburg, Streeter, Underwood, Wishek and Wyndmere.

**Local Option Sales or Use Tax Rates as of April 1, 2012**

City	Tax Rate	Local Code	City	Tax Rate	Local Code	City	Tax Rate	Local Code
Anamoose	1%	220	Hannaford	1%	202	Northwood	1½%	197
Aneta	1%	203	Harvey	1%	112	Oakes	2%	146
Ashley	1%	162	Harwood <sup>4</sup>	1%	222	Oxbow <sup>4</sup>	1%	189
Beach	1%	156	Hatton	2%	164	Page <sup>4</sup>	1%	208
Belfield	2%	133	Hazelton	1%	180	Park River <sup>2</sup>	2%	130
Berthold	1%	138	Hazen	1%	134	Pembina	2½%	119
Beulah	1%	200	Hettinger	1½%	142	Portland	2%	151
Bisbee	2%	229	Hillsboro	2%	168	Powers Lake	1%	154
Bismarck	1%	102	Hoople <sup>2</sup>	1%	172	Reeder	1%	198
Bottineau	2%	122	Hope <sup>1</sup>	2%	185	Regent	2%	152
Bowman	1%	126	Jamestown	2%	110	Richardton	2%	159
Buffalo <sup>4</sup>	1%	196	Kenmare	2%	117	Rolette	1%	199
Cando	2%	161	Killdeer	1½%	135	Rolla	2%	125
Carrington	1%	124	Kindred	1½%	230	Rugby	2%	118
Carson	1%	191	Kulm	2%	165	Scranton	1%	190
Casselton <sup>4</sup>	1%	163	Lakota	1%	213	St. John	1%	186
Cavalier	2%	127	LaMoure	2%	149	Stanley	1%	137
Cooperstown	1½%	141	Langdon	2%	123	Steele	2%	147
Crosby	1%	116	Larimore	1%	128	Strasburg	2%	120
Devils Lake	2%	104	Leonard <sup>4</sup>	2%	215	Streeter	1%	223
Dickinson	1½%	106	Lidgerwood	1%	181	Tioga <sup>3</sup>	1%	132
Drake	2%	209	Linton	2%	121	Tower City <sup>4</sup>	1%	195
Drayton	1½%	157	Lisbon	2%	136	Towner	1%	170
Dunseith	1%	204	Maddock	2%	193	Turtle Lake	2%	182
Edgeley	2%	148	Mandan	1%	108	Underwood	1½%	211
Edinburg <sup>2</sup>	1%	176	Mapleton <sup>4</sup>	1½%	218	Valley City	2½%	113
Elgin	1%	179	Max	1%	227	Velva	2%	175
Ellendale	1%	131	Mayville	2%	150	Wahpeton	2%	111
Enderlin	2%	166	McClusky	1%	140	Walhalla	2%	160
Fairmount	2%	206	McVie	2%	188	Washburn	2%	183
Fargo <sup>4</sup>	2%	105	Medora	2½%	178	Watford City	1%	171
Finley <sup>1</sup>	1%	167	Michigan	1½%	187	West Fargo <sup>4</sup>	1%	129
Forman	1½%	221	Milnor	1½%	169	Westhope	1%	226
Fort Ransom	2%	177	Minnewaukan	2%	214	Williston <sup>3</sup>	2%	109
Gackle	1%	210	Minot	2%	103	Wilton	1%	184
Garrison	2%	139	Minto <sup>2</sup>	1%	216	Wimbledon	1%	205
Glenburn	1%	219	Mohall	1%	114	Wishek	1%	155
Glen Ullin	1%	212	Mott	1½%	153	Woodworth	1%	224
Grafton <sup>2</sup>	2%	107	Munich	1%	173	Wyndmere	2%	228
Grand Forks	1¾%	101	Napoleon	2%	144	<b>Counties</b>		
Granville	2%	225	Neche	2%	201	Cass Co. <sup>4</sup>	½%	501
Grenora <sup>3</sup>	1%	192	New England	2%	194	Steele Co. <sup>1</sup>	1%	503
Gwinner	1%	207	New Leipzig	1%	174	Walsh Co. <sup>2</sup>	¼%	502
Halliday	1%	143	New Rockford	2%	145	Williams Co. <sup>3</sup>	½%	504
Hankinson	2%	158	New Salem	1%	217			

To calculate local option tax, multiply net taxable sales or purchases by the rate of tax, i.e., ¼% by .0025, 1% by .01, 1½% by .015, 1¾% by .0175, 2% by .02 and 2½% by .025

**<sup>1</sup>Steele County: Finley and Hope are located within Steele County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 7 percent sales or use tax (5 percent state, 1 percent city, and 1 percent Steele County). For sales made outside the city limits of these cities but within the boundaries of Steele County, the tax due is 6 percent (5 percent state, and 1 percent Steele County).

**<sup>2</sup>Walsh County: Edinburg, Grafton, Hoople, Minto, and Park River are located within Walsh County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit state, city and county sales or use tax (For example: 5 percent state, 1 percent city, and ¼ percent Walsh County). For sales made outside the city limits of these cities but within the boundaries of Walsh County, the tax due is 5¼ percent (5 percent state and ¼ percent Walsh County).

**<sup>3</sup>Williams County: Grenora, Tioga, and Williston are located within Williams County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit the State, City, and County sales or use tax. For sales made outside the city limits of these cities, but within the boundaries of Williams County, the tax due is 5½ percent (5 percent state and ½ percent Williams County).

**<sup>4</sup>Cass County: Buffalo, Casselton, Fargo, Harwood, Leonard, Mapleton, Oxbow, Page, Tower City, and West Fargo are located within Cass County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state, appropriate city tax, and ½ percent Cass County. For sales made outside the city limits of these cities, but within the boundaries of Cass County, the tax due is 5.5 percent (5 percent state and ½ percent Cass County).

**One Time Remittance Form:** The state and local sales or use tax due should be mailed directly to the Office of State Tax Commissioner, Sales and Special Taxes, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599. Forms also are available on our web site at [www.nd.gov/tax](http://www.nd.gov/tax) or by calling our office at 701.328.1246.