



WEB

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 _____
 *Required (Ex: 999999999 01)
 Period Ending _____
 *Required (Ex: MM/DD/YYYY)

Taxpayer Name
Address
City, State, ZIP Code

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

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

- Total North Dakota Income Tax withheld this period _____
 - 1a. North Dakota Tax originally reported (*Amended return only*) _____
 - Total Tax Due/or (Refund) _____
 - Penalty _____ Interest _____ Enter Total _____
 - Total Due with Return (add lines 2 & 3) _____
- Make check or money order payable to State Tax Commissioner

Part III

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 (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

General Instructions

Who Must File

The 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.

When To File

Except as provided below under "Annual filing," the Form 306 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.

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. The Form 307 and W-2's will still need to be submitted the year that your withholding account is closed.

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 306 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 II
 - a. Enter the correct amount of tax withheld for the period on line 1.
 - b. Enter the amount of tax paid 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 III 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 III 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 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.
- 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.

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 306 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