

Application for Telecommunications Carrier Taxation, page 2

North Dakota Office of State Tax Commissioner
SFN 21895 (03-2019)

General instructions

You will have an opportunity to protest this assessment to the State Board of Equalization on the first Tuesday in July. The hearing will be held in the Conference Room, Office of State Tax Commissioner, 8th Floor, State Capitol, 600 E. Boulevard Ave., Bismarck, ND 58505-0599. You or your representative may appear in person or you may provide written testimony.

In December, you will receive a tax statement from the Office of State Tax Commissioner. The tax will be due January 1, and will be payable without interest until March.

North Dakota Century Code (N.D.C.C.) ch. 57-34 requires each telecommunications carrier subject to gross receipts taxes under this chapter to file a report with the tax commissioner on or before May 1 of each year. The report must contain:

- Statement of its gross receipts from retail sales of telecommunications service in this state during the preceding calendar year,
- Amounts paid by the carrier on telecommunications service that is taxable under this chapter during the preceding calendar year in state and local sales and use taxes and federal excise taxes,
- Amounts received from or paid to another telecommunications carrier for directory assistance originated by a caller in this state, and
- Any other information as the tax commissioner may require.

If the Tax Commissioner's computation of the total tax differs from the amount computed by a telecommunications carrier, the Tax Commissioner shall give notice of the change by mail to that telecommunications carrier by July 15. The State Board of Equalization shall assess the tax after consideration of any context presented.

Taxes levied under this chapter are due and payable to the State Tax Commissioner on January 1 following the year in which taxes were assessed. No tax statement will be issued for a tax liability of less than \$5.00.

In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of the individual's social security number on this form is voluntary pursuant to North Dakota Century Code § 57-34.02. An individual's social security number is used as an identification number by the Office of State Tax Commissioner for file control purposes and record keeping. If no social security number is provided, the Tax Commissioner will assign an identification number.

For more information:

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