

The North Dakota sales tax law requires retailers to add the sales tax to the sales price, and collect it from the customer. State law further states the sales tax is a legal debt of the consumer or user to the retailer until paid (North Dakota Century Code § 57-39.2-08.2). A field auditor of the North Dakota Sales and Use Tax Section has recently completed an audit of our records and has determined that the North Dakota sales tax was not collected from you on the following sales, therefore, we are billing you back as indicated below.

Invoice Date	Invoice No.	Amount of Sale	Invoice Date	Invoice No.	Amount of Sale
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Total Sales Per Invoice	X	Tax Rate	=	Sales/Use Tax Due
\$ _____		3%		\$ _____
\$ _____		4%		\$ _____
\$ _____		5%		\$ _____
\$ _____		5½%		\$ _____
\$ _____		6%		\$ _____
\$ _____		____%		\$ _____
\$ _____		____%		\$ _____
		Total Due		\$ _____

Your cooperation in settling this matter promptly is greatly appreciated.

Sincerely,

To be completed by CUSTOMER:

Enclosed is our payment for the amount of tax due.

Include tax on all future invoices.

If tax has been paid directly to the North Dakota Office of State Tax Commissioner or is not due, please explain below:

We have made payment directly to the State under permit number _____ and relieve you of the liability for collection.

We are a tax exempt organization as allowed under North Dakota sales/use tax law. Our North Dakota sales tax exemption number is _____.

I am in the business of buying, selling, leasing, _____ and items purchased are for resale. I will assume total responsibility for all taxes and penalties due. My permit number is _____.

Signed _____

Date _____