

# ST - Sales, Use, and Gross Receipts Tax

WEB



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

Fill in this circle if you are no longer in business and enter your last day of business.  
(F)

Account Number

\_\_\_\_\_ \*Required (Ex: 999999 00)

Due Date of Return

\_\_\_\_\_ \*Required (Ex: MM/DD/YYYY)

\_\_\_\_\_ (Ex: MM/DD/YYYY)

Period Ending

\_\_\_\_\_ \*Required (Ex: MM/DD/YYYY)

Fill in this circle if this business has changed ownership. Provide name, address, and telephone number of new owner:  
(C)

Taxpayer Name
Address
City, State, ZIP Code

New Owner Name, Address, Phone Number


Fill in this circle if your address has changed.

	Column A	Column B 5% Sales & Purchases
1. Total Sales (do not include tax)	.00	.00
2. Total Nontaxable Sales	.00	.00
3. Items Subject to Use Tax	.00	.00
4. Taxable Balance (Add lines 1 and 3, and subtract line 2)	.00	.00
5. State Tax (Multiply line 4 by the ND tax rate)		
6. Total State Tax (Add column A and column B on line 5)		
7. Compensation Discount - Registered Permit Holders only (Multiply line 6 by .015 (\$110.00 maximum) - see instructions)		
8. Net State Tax Due (subtract line 7 from line 6)		
9. Penalty (See Instructions) (a) (b)		
10. Interest (See Instructions)		
11. State Tax, Penalty, and Interest		

### LOCAL OPTION SALES, USE, & GROSS RECEIPTS TAXES

To report more than ten local option taxes, see Instructions. C

A Local Code	B City, County or Name/Location	C Total Local Option Tax (Do Not Enter Sales)	D Compensation Rate	E Compensation Allowance (See Instructions)	F Net Local Option Tax Due (Column C Minus Column E)

- 12. Net Local Option Tax Due \_\_\_\_\_
- 13. Total Local Option Penalty and Interest (See Instructions) \_\_\_\_\_
- 14. Total Due With Return **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	

Please Do Not Write In This Space

## Taxpayer Copy

**General Instructions**

Read each line carefully and enter amounts that apply. If the amount is zero, please leave the line blank. This will help ensure your information is accurately transferred into our system.

Quick tips on how to complete Form ST and how to avoid common errors are available with the Sales & Use tax forms and instructions on our website at [www.nd.gov/tax](http://www.nd.gov/tax).

**Instructions - State Tax**

**Column A:** This column is completed only if you report transactions for manufactured homes, alcohol, or new farm machinery.

**Column B:** This column is used to report all transactions that do not fall into the categories listed for Column A.

**Line 1 – Total Sales** - Enter the total of all taxable and nontaxable sales made during the period. Do not include tax.

**Line 2 - Nontaxable Sales** - Enter the total sales on which you did not collect tax. For information on what constitutes a nontaxable sale, please review the *Exemptions Guideline*.

**Line 3 - Items Subject to Use Tax** - Enter the cost of taxable goods and services consumed by you, but that have not been subject to sales or use tax. The most common examples are purchases where the seller did not collect sales tax from you and removal of items from retail inventory for your own use.

**Line 4 – Taxable Balance** - Enter the result of line 1 plus line 3 less line 2.

**Line 5 – State Tax** - Multiply the total on line 4 by the applicable state tax rate.

**Line 6 – Total State Tax** - Enter the total of line 5 Column A and Column B.

**Line 7 – Compensation**

**Discount** - Every sales tax permit holder is eligible for compensation for collecting sales tax on behalf of the State of North Dakota. This amount is 1.5 percent of Line 6. The maximum that may be claimed is \$110.00 per return. Compensation is not allowed if the return is filed late, not paid in full, or paid after the due date.

**Line 8 – Net State Tax Due** - Enter the result of line 6 less line 7.

**Line 9 – Penalty** - If you file your return within the first month after the due date, penalty is 5 percent of the amount on line 5 or \$5, whichever is greater. For each additional month the return is late, the penalty increases by an additional 5 percent, up to a maximum of 25 percent. Calculate the penalty separately for Columns A and B.

**Line 10 – Interest** - If you file or pay your return more than one month late, interest is due on the unpaid tax at a rate of 1 percent for each month after penalty applies.

**Line 11 – State Tax, Penalty, and Interest** - Enter the sum of lines 8, 9, and 10.

**Instructions - Local Tax**

Complete the Local Sales, Use, and Gross Receipts Tax Schedule on the back of the return. Refer to the *Local Taxes by Location Guideline* on our website at [www.nd.gov/tax/salesanduse/guidelines](http://www.nd.gov/tax/salesanduse/guidelines) for a list of cities and counties that impose a local tax. This quarterly publication contains the local code, tax rate, and compensation rate, and maximum compensation information for each local taxing jurisdiction. Complete **every column** for each location where you had taxable transactions for the period. If you have more than ten local taxes to report, use *Schedule ST-Local*.

**Column A: Local Code** - Each city and county that imposes a local tax has been assigned a three-digit

code. Enter the code for each local jurisdiction where you had taxable transactions.

**Column B: City/County Name** - Enter the name of the city or county that matches the code entered in Column A.

**Column C: Total Local Tax** - Enter the amount of **tax due** for each location. **Do not enter the amount of sales.**

**Column D: Compensation Rate** - If the city or county allows compensation, enter the compensation rate in this column.

**Column E: Compensation Allowance** - If the return is timely filed and paid, calculate the allowance by multiplying Column C by the rate in Column D. Do not exceed maximum compensation allowed.

**Column F: Net Local Tax Due** - Calculate the net tax due for each location by subtracting Column E from Column C. Add all amounts in Column F together. Enter this total in line 15, Net Local Tax Due.

**Line 12 – Net Local Tax Due** - Enter the total of all local taxes listed in Column F.

**Line 13 – Total Local Penalty and Interest** - Penalty and interest on local taxes are calculated using the same rates as the state sales tax (see instructions for lines 9 & 10). However, penalty and interest here must be calculated for each city and county. The minimum penalty amounts apply to each location.

**Line 14 – Total Due with Return** - Enter the total of lines 11, 12 and 13.

**Signature** - The taxpayer or taxpayer's agent must sign the return. Please PRINT the name and phone number of a contact person who can answer questions about the return.

**Payment** - Complete the sales tax payment voucher and make your check payable to North Dakota Tax Commissioner. Electronic payments may also be made at [www.nd.gov/tax/payment](http://www.nd.gov/tax/payment).

**For assistance** - Email [salestax@nd.gov](mailto:salestax@nd.gov) or call 701.328.1246.

**Electronic Filing and Payment**

Options are available to file and pay electronically through Taxpayer Access Point (TAP).

Please go to [www.nd.gov/tax/tap](http://www.nd.gov/tax/tap) for more information.

If you are paper filing your tax return and you are paying tax due by check, please mail the following:

- Original, signed tax return
- Completed payment voucher (below)
- Check payable to the ND State Tax Commissioner

Electronic filing and payment options are available. Please go to [www.nd.gov/tax/tap](http://www.nd.gov/tax/tap) for more information.

✂ ———— Please cut along perforation and return bottom portion along with payment ————

**Form ST - Sales, Use, and Gross Receipts Tax Payment Voucher**

North Dakota Office of State Tax Commissioner  
SFN 21997 (6-2017)



Name	
Address	Account Number
City, State, ZIP Code	Period ending

**Amount of payment**

Mail to: Office of State Tax Commissioner, PO Box 5623, Bismarck, ND 58506-5623

**SLS**