

FORM F10 - CITY LODGING & RESTAURANT TAX

CITY LODGING TAX



NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 22042 (9-2018)

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) _____
(Ex: MM/DD/YYYY)

Account Number _____ **Due Date of Return** _____
*Required (Ex: 999999 33)

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) _____

New Owner Name, Address, Phone Number

Taxpayer Name
Address
City, State, ZIP Code

Fill in this circle if your address has changed.

Column A CITY LODGING AND RESTAURANT TAX (Lodging, Food & Drinks)	
RATE	%

Column B CITY LODGING TAX (Lodging Only)	
RATE	%

- 1. **Total Sales (do not include tax)** _____ .00
- 2. Nontaxable Sales _____ .00
- 3. Net Taxable Sales (Subtract line 2 from line 1) _____ .00
- 4. Tax Amount (Multiply line 3 by tax rate) _____
- 5. Penalty and Interest (See instructions) _____
- 6. Total Tax, Penalty and Interest (Add lines 4 and 5) _____
- 7. **Total Due with Return (add Column A and Column B of line 6)** _____

- _____ .00
- _____ .00
- _____ .00
- _____
- _____
- _____

Make check or money order payable to North Dakota Tax Commissioner

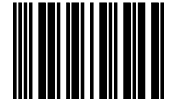
I declare that this return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Taxpayer Signature	Title	Date
Contact Person (Please Print or Type)	Contact Phone Number	

- Do not detach voucher from return -

Form F10 - City Lodging & Restaurant Tax Payment Voucher

North Dakota Office of State Tax Commissioner



Taxpayer Name
Address
City, State, ZIP Code

Account Number _____
Period Ending _____

Amount of payment by check

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

LDG

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.

Column A: This column is for sales subject to city lodging and restaurant tax.

Column B: This column is for sales subject to city lodging tax.

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 not subject to tax.

- For Column A, this includes all sales exempt from state sales tax and all sales not subject to the city's lodging and restaurant tax.

- For Column B, this includes all sales exempt from state sales tax and all sales not subject to the city's lodging tax.

Line 3 - Net Taxable Sales

Subtract line 2 from line 1.

Line 4 – Tax Amount

Multiply the total on Line 3 by the applicable tax rate.

Line 5 – Penalty and Interest

If you file your return within the first month after the due date, penalty is 5 percent of the amount on Line 4 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.

In addition, 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.

Calculate penalty and interest separately for Columns A and B.

Line 6 – Total Tax, Penalty, and Interest

Enter the total of line 4 and line 5.

Line 7 – Total Due with Return

Enter the total of line 6, Column A and Column B.

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

If you are paying by check, complete the Form F10 payment voucher and make your check payable to North Dakota Tax Commissioner. Electronic payments may also be made at www.nd.gov/tax/payment.

For Assistance

Email 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 for more information.