

FORM PPD - PREPAID WIRELESS 911 FEE
 NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
 SFN 21849



WEB

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

Account Number PPD-
 *Required (Ex: PPD-001234)

Period Ending _____

Due Date of Return _____

Taxpayer Name
Address
City, State, ZIP Code

Fill in this circle if your address has changed. Provide new address above.

Fill in this circle if your business no longer sells prepaid wireless services and provide date

_____/_____/_____
 M M D D Y Y Y Y

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

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

_____/_____/_____
 M M D D Y Y Y Y

New Owner Name	Telephone Number
Address	
City, State, ZIP Code	

**Prepaid Wireless 911 Fee
 2% of Sales Subject to Fee**

1. Total Sales of Prepaid Wireless Service (do not include sales tax or 911 fee) -----	_____	.00
2. Total Exempt Sales of Prepaid Wireless Service -----	_____	.00
3. Sales Subject to 911 Fee (Subtract line 2 from line 1) -----	_____	.00
4. Prepaid Wireless 911 Fee (Multiply line 3 by .02) -----	_____	
5. Compensation Discount (Multiply line 4 by .03 - see instructions) -----	_____	
6. Net Prepaid Wireless 911 Fee Due (Subtract line 5 from line 4) -----	_____	
7. Penalty (See Instructions) -----	_____	
8. Interest (See Instructions) -----	_____	
9. Total Due with Return (Add lines 6, 7 and 8) 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

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

PPD

Line 1 – Total Sales of Prepaid Wireless Service.

Enter on line 1, your gross sales of prepaid wireless service for the period. Do not include sales tax or 911 fee in this amount.

Line 2 – Total Exempt Sales of Prepaid Wireless Service.

Enter all sales included in line 1 that are not subject to the 911 fee.

Exempt sales include:

- Sales to federal, state, and local governments.
- Sales to Montana residents who complete a Certificate of Purchase on purchases of prepaid wireless services in excess of fifty dollars.
- Sales of prepaid wireless service sold in North Dakota and shipped in interstate commerce.
- Sales for resale.

Line 3 – Sales Subject to 911 Fee.

Subtract line 2 from line 1.

Line 4 – Prepaid Wireless 911 Fee.

Multiply line 3 by .02.

Line 5 – Compensation Discount.

The prepaid wireless 911 fee (line 4) for the first three months of sales should be retained as reimbursement of start-up costs incurred by the retailer. Enter 100% of the line 4 amount on line 5. Beginning with the fourth month of sales, multiply line 4 by .03 and enter this amount on line 5. There is not a maximum compensation discount amount that can be claimed. If your business used a start date other than the first day of the month, please contact our office to determine how to calculate the compensation discount for the fourth month of sales activity.

Line 6 – Net Prepaid Wireless 911 Fee Due.

Subtract line 5 from line 4.

Line 7 – Penalty. Penalty applies to all returns paid or filed after the due date. For the first month the return is late, the penalty is 5 percent of the fee due on line 6 or \$5, whichever is greater. For each additional month or fraction of a month the return is late, add an additional penalty of 5 percent of the fee on line 6 up to a maximum of 25 percent.

Line 8 – Interest. Interest does not apply to the first month a return is late, but applies at a rate of 1 percent each month or fraction of a month the return remains late or unpaid.

Line 9 – Total Due with Return. Enter the total of lines 6, 7 and 8.

Make your check payable to North Dakota Tax Commissioner. The taxpayer or taxpayer's agent must sign the return. Please PRINT the name and telephone number of a contact person who can answer questions about this return.

Office of State Tax Commissioner
PO Box 5623
Bismarck, ND 58506-5623
Phone 701.328.1246
www.nd.gov/tax