



One Time Remittance Form

Please check appropriate return - See page 2 for instructions

- Voluntary Sales and Use Tax Return
- Use Tax Return
- Watercraft Use Tax Return (Invoice must be attached)

For Office Use Only
Acct. # _____

Do not use this form if you hold an active ND Sales and Use Tax Permit

Name	SSN or FEIN	
Address	Phone	
City, State	Zip Code	Date of Sale/Purchase

New mobile homes, new farm machinery and new farm irrigation equipment are taxed at 3 percent. All other goods are taxed at 5 percent.

	Column A 3% SALES & PURCHASES	Column B 5% SALES & PURCHASES
1. Total Sales (do not include tax) -----	<input type="text"/>	<input type="text"/>
2. Purchases Subject to Use Tax -----	<input type="text"/>	<input type="text"/>
3. Total Nontaxable Sales -----	<input type="text"/>	<input type="text"/>
4. Taxable Balance (Total of lines 1 and 2 minus line 3) -----	<input type="text"/>	<input type="text"/>
5. State Tax (Multiply line 4 by the ND tax rate) ---	<input type="text"/>	<input type="text"/>
6. Total State Tax (Total of line 5 Column A and Column B) -----	<input type="text"/>	
7. Local Option Sales & Use Tax		Total Local Option Tax (Do Not Enter Sales)
Local Code City or County Name		
a. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/>
b. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/>
c. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/>
d. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/>
8. Net Local Option Tax Due (Total of lines 7a, 7b, 7c and 7d) -----	<input type="text"/>	
9. Total Due With Return (Add Lines 6 and 8) -----	<input type="text"/>	

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 _____ Contact Phone
 (Please print or type) _____ Number _____

For Watercraft Use Tax Only - please initial the Authorization box below

Authorization to Disclose Tax Information: The Tax Commissioner is hereby authorized to disclose confidential tax information regarding the sale of this watercraft to the North Dakota Game and Fish Department to assist in the licensing of this watercraft.

Signature of Tax Dept. Representative _____ Date Use Tax Paid _____

For Privacy Statement, please see Page 3 of instructions.

Mail One Time Remittance form, payment voucher, and check to:

**Office of State Tax Commissioner
PO Box 5623
Bismarck ND 58506-5623**

Please Do Not
Write In This Space

Instructions – One Time Remittance Form

PLEASE CHECK THE APPROPRIATE RETURN BOX

- **Voluntary Sales and Use Tax Return** – to be used by out-of-state retailers who do not have nexus in North Dakota to report a one-time sale.
- **Use Tax Return** – to be used only by North Dakota residents to pay use tax on goods purchased tax free from out-of-state retailers.
- **Watercraft Use Tax Return** – to pay use tax on watercraft purchased from an out-of-state dealer.

Line 1 – Enter total sales in applicable rate column.

Line 2 – Enter total purchases subject to use tax in applicable rate column.

Line 3 – Enter total nontaxable sales in applicable rate column. Include sales for resale, sales to tax exempt entities and sales of exempt goods.

Line 4 – Enter total of lines 1 and 2 minus total of line 3.

Line 5 – Enter state tax due for Column A and B. State tax due in Column A is calculated at 3 percent and tax due in Column B is calculated at 5 percent.

Line 6 – Enter total of Line 5 Column A and Column B.

Line 7 – Enter the Local Code, City or County Name and Total Local Tax due for each city or county for which you owe local tax. Please see the table below for the Local Tax Rates for each city and county with a local tax.

Line 8 – Enter the total of lines 7a, 7b, 7c and 7d.

Line 9 – Enter the total of lines 6 and 8.

STATE SALES TAX RATES

New mobile homes, *new* farm machinery, and *new* farm irrigation equipment are subject to 3 percent state tax. To qualify for the reduced state tax rate, the machinery and irrigation equipment must be used exclusively for agricultural purposes. All other goods are subject to 5 percent state sales or use tax.

USE TAX

Tangible personal property purchased from an out-of-state retailer for storage, use, or consumption in North Dakota is subject to North Dakota Use Tax if the retailer did not charge sales tax at a rate equal to the 5 percent North Dakota sales tax rate and applicable local option tax. Use tax due on large purchases should be remitted in the month in which the purchase was made. Smaller purchases may be accumulated until the end of the quarter or calendar year and reported on one form submitted with one check to pay the total tax due.

WATERCRAFT USE TAX – Invoice must be attached to return

Watercraft is subject to state and any applicable local taxes. If the watercraft was purchased from an out-of-state dealer and no sales tax was charged, the purchaser must pay use tax. The use tax is paid directly to the Office of State Tax Commissioner based on the net purchase price of the watercraft, motor(s), trailer and any accessories purchased in conjunction with this transaction. If sales tax was charged at a rate less than the 5 percent state and any applicable local taxes, tax is due on the difference. ***The use tax rate is based on where the watercraft is stored.***

Watercraft purchased from an individual not in the business of buying and selling watercraft is considered a casual sale and is not subject to state and local sales tax. If the watercraft was purchased from an individual, please attach a copy of the sales receipt to the boat license application and mail it directly to the North Dakota Game and Fish. The receipt should include the seller's name, address, and signature. ***Casual sales do not have to be reported to the Tax Department.***

Falsification of this form to evade payment of tax is a class A misdemeanor and may be punishable by a fine up to \$15,000, imprisonment up to one year, or both.

LOCAL SALES AND USE TAXES

Tangible personal property subject to North Dakota sales, use, or gross receipts tax also is subject to local sales, use, or gross receipts tax if the property is delivered, stored, used, or consumed within a city or county that imposes a local tax. The Office of State Tax Commissioner administers the local taxes. For additional information regarding the collection and remittance of local taxes, please refer to the *Local Taxes By Location Guideline* available on our website at www.nd.gov/tax/salesanduse/pubs.

The cities of Bisbee, Cando, and Scranton impose a local sales tax only; they do not impose a local use tax. Local tax in the cities of Bisbee, Cando and Scranton applies only if the seller and buyer are located within the city limits of these cities.

MAXIMUM LOCAL SALES AND USE TAXES

Local sales tax is due on the entire selling price; however retailers have the option to charge up to the maximum tax. If a customer is charged sales tax in excess of a local maximum tax, the customer may file an application with the Office of State Tax Commissioner to receive a refund of the tax paid in excess of the maximum local tax due. ***Please note:*** Because use tax is paid by the purchaser, only the maximum use tax should be paid when the One Time Remittance Form is submitted.

The following sales and use tax and cap information is current as of April 1, 2019. If the transaction occurred prior to April 1, 2019, the tax rate and/or cap may be different. You may refer to the Local Taxes by Location guideline available on our website at www.nd.gov/tax for more information on prior rates or caps. The maximum applies to the local use tax only. North Dakota state use tax applies to the full purchase price. Local sales and use tax is limited to \$25 per sale, except for the following: \$250 per sale in Linton; \$100 per sale in Dickinson, Minot, New England and Richardton; \$75 per sale in Crosby; \$62.50 per sale in Lisbon and Valley City; \$56.25 per sale in Grand Forks; \$50 per sale in Bottineau, Bowman, Edgeley, Fargo, Fessenden, Finley, Garrison, Hankinson, Hannaford, Harvey, Hillsboro, Hope, Jamestown, Kenmare, Kindred, Kulm, LaMoure, Langdon, Mayville, McVile, Napoleon, Neche, New Rockford, Portland, Pembina, Turtle Lake, Wahpeton, Walhalla, Williston and Wilton; \$37.50 per sale in Bismarck, Cavalier, Hettinger and Northwood; \$35.00 per sale in Hazelton; \$30.00 per sale in Woodworth; and \$12.50 per sale in Cass County and Ward County; and \$25 per single unit purchased in Medora. In addition, the following cities do not have a maximum tax amount: Alexander, Anamoose, Belfield, Bisbee, Burlington, Cando, Carpio, Center, Cooperstown, Drake, Ellendale, Enderlin, Fairmount, Forman, Fredonia, Gackle, Grafton, Granville, Gwinner, Harwood, Horace, Lakota, Leeds, Leonard, Lignite, Linton, Minnewaukan, New Salem, Oxbow, Park River, Ray, Regent, South Heart, Steele, Strasburg, Streeter, Surrey, Tioga, Underwood, Washburn, Watford City, West Fargo, Williams County, Wishek and Wyndmere.

Local Sales or Use Tax Rates as of April 1, 2019								
City	Tax Rate	Local Code	City	Tax Rate	Local Code	City	Tax Rate	Local Code
Alexander	2%	237	Hankinson	2%	158	Northwood	1½%	197
Anamoose	1%	220	Hannaford	1%	202	Oakes	2%	146
Aneta	1%	203	Harvey	2%	112	Oxbow ⁴	1%	189
Ashley	1%	162	Harwood ⁴	2%	222	Page ⁴	2%	208
Beach	1%	156	Hatton	2½%	164	Park River ²	2%	130
Belfield	2%	133	Hazelton	2%	180	Pembina	2½%	119
Berthold ⁵	1%	138	Hazen	1½%	134	Portland	2%	151
Beulah	2%	200	Hettinger	1½%	142	Powers Lake	1%	154
Bisbee	2%	229	Hillsboro	2%	168	Ray ⁸	2%	232
Bismarck ⁶	1½%	102	Hoople ²	1%	172	Reeder	1%	198
Bottineau	2%	122	Hope ¹	2%	185	Regent	2%	152
Bowman	2%	126	Horace ⁴	2%	239	Richardton	2%	159
Buffalo ⁴	2%	196	Jamestown	2%	110	Rolette	2%	199
Burlington ⁵	1½%	244	Kenmare ⁵	2%	117	Rolla	2%	125
Cando	2%	161	Killdeer	2%	135	Rugby	2%	118
Carpio ⁰	1½%	240	Kindred ⁴	2%	230	Scranton	1%	190
Carrington	2%	124	Kulm	2%	165	South Heart	2%	233
Carson	1%	191	Lakota	1%	213	St. John	1%	186
Casselton ⁴	2%	163	LaMoure	2%	149	Stanley	1½%	137
Cavalier	2%	127	Langdon	2%	123	Steele	2%	147
Center	2%	238	Larimore	1%	128	Strasburg	2%	120
Cooperstown	1½%	141	Leeds	2%	234	Streeter	1%	223
Crosby	3%	116	Leonard ⁴	2%	215	Surrey ⁵	2%	231
Devils Lake	2¼%	104	Lidgerwood	2%	181	Tioga ⁸	2½%	132
Dickinson	1½%	106	Lignite	2%	236	Tower City ⁴	2%	195
Drake	2%	209	Lincoln	1%	242	Towner	2%	170
Drayton	1½%	157	Linton	2%	121	Turtle Lake	2%	182
Dunseith	1%	204	Lisbon	2½%	136	Underwood	2%	211
Edgeley	3%	148	Maddock	2%	193	Valley City	2½%	113
Edinburg ²	1%	176	Mandan ⁷	1¾%	108	Velva	2%	175
Elgin	1%	179	Mapleton ⁴	1½%	218	Wahpeton	2%	111
Ellendale	2%	131	Max	1%	227	Walhalla	2%	160
Enderlin	2½%	166	Mayville	2%	150	Washburn	2%	183
Fairmount	2%	206	McClusky	1%	140	Watford City	1½%	171
Fargo ⁴	2%	105	McVile	2%	188	West Fargo ⁴	2%	129
Fessenden	2%	243	Medora	2½%	178	Westhope	2%	226
Finley ¹	2%	167	Michigan	2%	187	Williston ⁸	2%	109
Forman	1½%	221	Milnor	2½%	169	Wilton ⁶	2%	184
Fort Ransom	2%	177	Minnewaukan	2%	214	Wimbledon	1%	205
Fredonia	2%	235	Minot ⁵	2%	103	Wishek	1½%	155
Gackle	1%	210	Minto ²	1%	216	Woodworth	1%	224
Garrison	2%	139	Mohall	2%	114	Wyndmere	2%	228
Glenburn	2%	219	Mott	2%	153	Counties		
Glen Ullin ⁷	1%	212	Munich	1%	173	Burleigh Co. ⁶	½%	506
Grafton ²	2½%	107	Napoleon	2%	144	Cass Co. ⁴	½%	501
Grand Forks	2¼%	101	Neche	2%	201	Morton Co. ⁷	½%	507
Granville	2%	225	New England	2%	194	Steele Co. ¹	1%	503
Grenora ⁸	1%	192	New Leipzig	1%	174	Walsh Co. ²	¼%	502
Gwinner	2%	207	New Rockford	2%	145	Ward Co. ⁵	½%	505
Halliday	1%	143	New Salem ⁷	2%	217	Williams Co. ⁸	1%	504
			New Town	1%	241	Hettinger County ⁹	½%	508

To calculate local tax, multiply net taxable sales or purchases by the rate of tax, i.e., .25 percent by .0025, 1 percent by .01, 1.5 percent by .015, 1.75 percent by .0175, 2 percent by .02 and 2.5 percent by .025

¹Steele County: Finley and Hope have city taxes and are located within Steele County. For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and 1 percent Steele County tax. For sales made outside the city limits of these cities but within the boundaries of Steele County, the tax due is 6 percent (5 percent state tax and 1 percent Steele County tax).

²Walsh County: Edinburg, Grafton, Hoople, Minto, and Park River have city taxes and are located within Walsh County. For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and .25 percent Walsh County tax. For sales made outside the city limits of these cities but within the boundaries of Walsh County, the tax due is 5.25 percent (5 percent state tax and .25 percent Walsh County tax).

⁴Cass County: Buffalo, Casselton, Fargo, Harwood, Horace, Kindred, Leonard, Mapleton, Oxbow, Page, Tower City, and West Fargo have city taxes and are located within Cass County. For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and .5 percent Cass County tax. For sales made outside the city limits of these cities, but within the boundaries of Cass County, the tax due is 5.5 percent (5 percent state tax and .5 percent Cass County tax).

⁵Ward County: Berthold, Burlington, Carpio, Kenmare, Minot, and Surrey have city taxes and are located within Ward County. For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and .5 percent Ward County tax. For sales made outside the city limits of these cities but within the boundaries of Ward County, the tax due is 5.5 percent (5 percent state tax and .5 percent Ward County tax).

⁶Burleigh County: Bismarck, Lincoln, and the southern portion of the city of Wilton are located within Burleigh County. For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and .5 percent Burleigh County tax. For sales made outside the city limits of these cities, but within the boundaries of Burleigh County, the tax due is 5.5 percent (5 percent state tax and .5 percent Burleigh County tax).

⁷Morton County: Glen Ullin, Mandan, and New Salem have city taxes and are located within Morton County. For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and .5 percent Morton County tax. For sales made outside the city limits but within the boundaries of Morton County, the tax due is 5.5 percent (5 percent state tax and .5 percent Morton County tax).

⁸Williams County: Grenora, Ray, Tioga, and Williston have city taxes and are located in Williams County. For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and 1 percent Williams County tax. For sales made outside the city limits but within the boundaries of Williams County, the tax due is 6 percent (5 percent state tax and 1 percent Williams County tax).

⁹Hettinger County: Mott, New England, and Regent have city taxes and are located within Hettinger County. For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and .5 percent Hettinger County tax. For sales made outside the city limits of these cities but within the boundaries of Hettinger County, the tax due is 5.5 percent (5 percent state tax and .5 percent Hettinger County tax).

Standing Rock Sioux Tribe: The Office of State Tax Commissioner previously administered the Standing Rock Sioux Tribal Tax for the period of July 1, 2016 through March 6, 2017. Please contact the Standing Rock Sioux Tribe Tax Department at 701.854.7340 or srsttaxdept@standingrock.org with questions relating to the application of the tribal tax beginning March 7, 2017.

For details, please see our Local Taxes by Location guideline at www.nd.gov/tax/salesanduse/pubs

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 this return. **The payment voucher must accompany your check. Make your check payable to North Dakota Tax Commissioner.**

Mail One Time Remittance Form, payment voucher, and check to:

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

PRIVACY ACT NOTIFICATION

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15, 57-39.2-14, and 57-40.2-07, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.