North Dakota Office of State Tax Commissioner

Telecommunications Gross Receipts Tax

WEB

2015

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

Account Number

Due Date of Return May 1, 2015

Period Ending 12/31/2015

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

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

New Owner Name, Address, Phone Number

Calendar Year 2014 Telecommunications Carrier Gross Receipts From Retail Sales (North Dakota Century Code ch. 57-34)

1. Telecommunications service originated AND terminated in North Dakota and billed to a North Dakota station (include essential and nonessential service) . . . . . $ _____
2. Interstate and international service originated OR terminated in North Dakota and billed to North Dakota station (include essential and nonessential service) . . . . . _____
3. Cellular and other mobile services provided by the home service provider of a customer whose place of primary use is in North Dakota . . . . . _____
4. Gross receipts from pay telephones located in North Dakota . . . . . _____
5. Telegraph service billed to a North Dakota station . . . . . _____
6. Amounts assessed against members for the operation and maintenance of the business . . . . . _____
7. Recovered telecommunications service charges previously written off as uncollectible . . . . . _____
8. Charges to another telecommunications carrier for directory assistance originated by a caller in this state . . . . . _____
9. **Total Taxable Gross Receipts** (sum of lines 1-8) . . . . . $ _____

Deductions

10. State and local sales and use taxes and federal excise taxes if included on line 9 . . . . . _____
11. Amounts paid to another telecommunications carrier for directory assistance originated by a caller in this state . . . . . _____
12. Telecommunications service charges written off as uncollectible if included on line 9 . . . . . _____
13. North Dakota telecommunications gross receipts taxes paid by the subscriber if included on line 9 . . . . . _____
14. Amounts collected to preserve and advance universal service if included on line 9 . . . . . _____
15. **Total Deductions** (sum of lines 10-14) . . . . . _____

16. **Adjusted Gross Receipts** (line 9 less line 15) . . . . . $ _____
17. Tax rate (2.5 percent) 025
18. **TAX ON AMOUNT ON LINE 16** (line 16 multiplied by line 17) . . . . . $ _____

The tax due on line 18 should not be remitted with this form

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, 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

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

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You will have an opportunity to protest this assessment to the State Board of Equalization on the first Tuesday in August. The hearing will be held in the Conference Room, Office of State Tax Commissioner, 8th Floor, State Capitol, 600 E. Boulevard Ave., Bismarck, ND 58505-0599. You or your representative may appear in person, or you may provide written testimony.

In December, you will receive a tax statement from the State Tax Commissioner. The tax will be due January 4, 2016 and will be payable without interest until March 1, 2016.

North Dakota Century Code (N.D.C.C.) ch. 57-34 requires each telecommunications carrier subject to gross receipts taxes under this chapter to file with the tax commissioner on or before May 1 of each year a report containing a statement of its gross receipts from retail sales of telecommunications service in this state during the preceding calendar year, amounts paid by the carrier on telecommunications service that is taxable under this chapter during the preceding calendar year in state and local sales and use taxes and federal excise taxes, amounts received from or paid to another telecommunications carrier for directory assistance originated by a caller in this state, and any other information as the tax commissioner may require.

If the Tax Commissioner's computation of the total tax differs from the amount computed by a telecommunications carrier, the Tax Commissioner shall give notice of the change by mail to that telecommunications carrier by July 15. The State Board of Equalization shall assess the tax after consideration of any contest presented.

Taxes levied under this chapter are due and payable to the State Tax Commissioner on January 4, 2016 following the year in which the taxes were assessed. No tax statement will be issued for a tax liability of less than $5.00.

In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of the individual's social security number on this form is voluntary pursuant to North Dakota Century Code § 57-34-02. An individual's social security number is used as an identification number by the Office of State Tax Commissioner for file control purposes and record keeping. If no social security number is provided, the Tax Commissioner will assign an identification number.