DIVISION OF REVENUE AND TAXATION
COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS
BUSINESS GROSS REVENUE TAX QUARTERLY RETURN
FOR MANUFACTURING AND WHOLESALING

(Please Type or print in ink)   (See reverse side of this form for instructions)   20 _____   DLN _____

A.1. Taxpayer's Name	C.1. Taxpayer's Identification Number (TIN)
A.2. Doing Business As	C.2. TIN previously reported, if different from above
B. Mailing Address	D. Quarter Ended
	E. Telephone Number(s)

F. MARK HERE IF THIS IS A FINAL RETURN AND INDICATE THE DATE WHEN BUSINESS WAS CLOSED OR DISSOLVED ☐

_____ DATE

G. BUSINESS FORM
- ☐ SOLE PROPRIETORSHIP
- ☐ PARTNERSHIP
- ☐ CORPORATION
- ☐ LIMITED LIABILITY COMPANY (LLC)
- ☐ ASSOCIATION
- ☐ NON-PROFIT ORGANIZATION

H. LOCATION OF BUSINESS (Indicate village(s))
- ☐ ROTA _____
- ☐ SAIPAN _____
- ☐ TINIAN _____

I. COMPLETE "ITEM I" ON REVERSE SIDE BEFORE PROCEEDING TO J.

J. COMPUTATION OF TAX AND OTHER CHARGES

			FOR OFFICIAL USE ONLY
1.	TOTAL REVENUE FOR THE PERIOD JANUARY 1 - MARCH 31.	➡	
2.	TOTAL REVENUE FOR THE PERIOD APRIL 1 - JUNE 30.	➡	
3.	TOTAL REVENUE FOR THE PERIOD JULY 1 - SEPTEMBER 30.	➡	
4.	TOTAL REVENUE FOR THE PERIOD OCTOBER 1 - DECEMBER 31.	➡	
5.	TOTAL OF LINES 1,2,3, AND 4.	➡	
6.	LESS REVENUE NOT SUBJECT TO TAX (*see important instructions*)	➡	
7.	GROSS REVENUE SUBJECT TO TAX *(line 5 minus line 6)*	➡	
8.	TAX ON AMOUNT SHOWN ON LINE 7.	➡	
9.	TAX ALLOCATED PREVIOUS QUARTER. **(Current Year Only.)**	➡	
10.	**TAX ALLOCATED THIS QUARTER.** *(line 8 minus line 9).*	➡	
11a.	*ENTER AMOUNT PAID THIS QUARTER FROM FORM 500-BGRT-BWH.*	➡	
11b.	*AMOUNT PREVIOUSLY PAID ON ORIGINAL OR AMENDED RETURN.* **(see instructions)**	➡	
12.	*TAX OVERPAID FROM PREVIOUS QUARTER, IF ANY.* **(see instructions)**	➡	
13.	TAX DUE (OVERPAYMENT) THIS QUARTER BEFORE ETC OFFSET. *(line 10 minus line 11a, 11b and 12, if any)*	➡	
14a.	ENTER AMOUNT OF EDUCATIONAL CASH CONTRIBUTIONS MADE THIS YEAR	➡	
14b.	ENTER EDUCATION TAX CREDIT TAKEN PRIOR QUARTER(S)	➡	
14c.	EDUCATION TAX CREDIT AVAILABLE THIS QUARTER	➡	
14d.	EDUCATION TAX CREDIT (see instructions/attach Schedule ETC)	➡	
15.	OVERPAYMENT CREDIT FROM FORM 1120CM, 1120F OR 1040CM, IF ANY. (See instructions)	➡	
16.	TAX AFTER CREDIT. *(line 10 minus lines 11a, 11b, 12, 14d and 15)*	➡	
17.	**PENALTY CHARGE** 17a (5%)	➡	
	(if return is filed and/or paid after the deadline, complete these lines.) 17b (0.5%)	➡	
18.	**INTEREST CHARGES.** *(if payment is made after the deadline, complete this line.)*	➡	
19.	**TOTAL DUE** *(Add lines 16, 17a, 17b, and 18)* **PAY THIS AMOUNT**	➡	
20.	**CARRYOVER FOR 4TH QUARTER RETURN ONLY.** **(See instructions.)**	➡	
21.	**FOR 4TH QUARTER RETURN ONLY.** ENTER THE AMOUNT THAT **YOU WANT REFUNDED.** **(See instructions.)**	➡	

K. DECLARATION: *Under the penalties of perjury, I declare that this return is, to the best of my knowledge and belief, true and correct.*

_____ Name (Typed) and Signature   _____ Title   _____ Date

PAID PREPARER'S USE ONLY	Preparer's Signature:	Date:	Preparer's SSN:	TIN:
	Firm's Name	Mailing Address		

FOR OFFICIAL USE ONLY			
DATE PAID:	RECEIPT NO:	Amount:	Received By:

Form: **OS - 3105** MW (Rev. 3/2007)

NOTE: **This revision is effective 1st Quarter 2007**

BUSINESS GROSS REVENUE TAX QUARTERLY RETURN
SCHEDULE OF GROSS INCOME BY ACTIVITY
SCHEDULE OS-3105MW

I.1. Activity Code	I.2. Specify activity if code is not listed	I.3. Gross Revenue Derived From Each Activity	I.4. Check (√) if activity is final for this quarter	I.5. FOR OFFICIAL USE ONLY
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
	TOTAL GROSS REVENUE $			

CODE	Business Activity	CODE	Business Activity	CODE	Business Activity
6400	Bakery Products (Bakeries)	6406	Garment Manufacturing	8100	POL Distributors
6402	Block Plants/Asphalt Production	6407	Ice & Bottled Water	6501	Wholesale Trades (Food)
6403	Candy (including ice candy)	6101	Mining (Sand, Coral, including Rock Quarry)	6502	Wholesale Trades (Non Food)
6404	Cement Manufacturing	6411	Other Manufacturing (not otherwise classified)	6410	Wood Products
6405	Food Manufacturing	6102	Other Mining		

NOTE: This revision is effective 1st Quarter 2007

INSTRUCTIONS

GENERAL INFORMATION: This tax return is used to report and pay tax on the combined gross receipts of manufacturing and wholesaling activity. For any other type(s) of business activity, please check for the appropriate form.

A.1. Enter the name of the owner for sole proprietorship, or partnership, or corporation/association name.

A.2. Enter the name(s) under which the taxpayer operates as; e.g. "John Doe's Restaurant".

B. Enter the complete mailing address, including post office box, if any.

C.1. Enter your Taxpayer I.D. Number. If you do not have one, please apply at the Division of Revenue and Taxation, or at the Social Security Administration. (**NOTE:** *The Division of Revenue and Taxation will assign an I.D. Number for use only in reporting CNMI Taxes*)

C.2. Enter your Employer I.D. Number used in previous quarter.

D. Enter the quarter ended for which you are filing this return.

E. Enter your telephone number(s)

F. **If this is a final return, place a check (✓) mark in the box provided and indicate the date when the business was closed or dissolved. Pursuant to Revenue and Tax Regulations § 2203.14, a penalty will be imposed for failure to comply with this requirement.**

G. Indicate the proper form of your business by checking the applicable box.

H. Indicate the location of your business. Please ensure you enter the name of the village on the space provided.

I. Indicate the code and the type(s) of business activity you are engaged in and the gross revenue received derived from that activity for the quarter. See activity code listing on the back of Form OS-3105MW.

J. **COMPUTATION OF TAX.** (SEE INSTRUCTION ON REVERSE)

K. <u>**DECLARATION AND SIGNATURE**</u>

  All returns must be signed by a natural person. No return shall be complete unless and until it is signed by the taxpayer. Tax returns shall be signed by the following:

  The return of: (a) an individual taxpayer shall be signed by the individual;

  (b) a corporation shall be signed by the president, vice-president, treasurer, assistant treasurer, chief accounting officer of the corporation, or any other officer duly authorized so to act;

  (c) a partnership shall be signed by any one of the partners; and

  (d) all other entities shall be signed by a natural person as specified by the NMTIT.

DEADLINE

The original copy of this return must be filed at the Division of Revenue and Taxation on or before the last day of the month following the end of each quarter, that is, April 30, July 31, October 31 and January 31. If filing by mail, send to:

  DIVISION OF REVENUE AND TAXATION
  P.O. BOX 5234 CHRB
  SAIPAN, MP 96950.

PAYMENTS

Any tax due must be paid to the Division of Revenue and Taxation. Make your check or money order payable to:

"CNMI TREASURER".

If you are making a single payment for multiple tax returns, please make sure that the total of all taxes and charges are correct. Also indicate how you want the payment to be applied.

(**NOTE:** *Please be advised that if a check remitted for payment of taxes is returned by your bank unpaid, the taxes will be deemed unpaid and subject to all applicable late payment penalty and interest charges*).

INSTRUCTIONS FOR FORM OS-3105MW -J. <u>COMPUTATION OF TAX</u>

1. Enter the gross revenue from all activities during the period January 1 - March 31.
2. Enter the gross revenue from all activities during the period April 1 - June 30.
3. Enter the gross revenue from all activities during the period July 1 - September 30.
4. Enter the gross revenue from all activities during the period October 1 - December 31.
5. Enter the total of lines 1 through 4.
6. Enter the amount of revenue which is exempted from tax. Attach a separate sheet explaining in detail the amount and type of exemption.
   <u>CLAIM WILL BE DISALLOWED IF STATEMENT IS NOT PROVIDED OR APPROVED.</u>
7. Subtract line 6 from line 5. Enter the difference here.
8. To compute the tax for line 7, multiply the gross revenue on line 7 by the rate (based on the gross revenue level) shown in the appropriate quarterly tax table below, and enter the tax on this line.

1st Quarter				2nd Quarter				3rd Quarter				4th Quarter		
FROM	TO	RATE		FROM	TO	RATE		FROM	TO	RATE		FROM	TO	RATE
0	1,250.01	0		0	2,500.00	0		0	3,750.00	0		0	5,000.00	0
1,250.01	12,500.01	1.5%		2,500.01	25,000.00	1.5%		3,750.01	37,500.00	1.5%		5,000.01	50,0000.00	1.5%
12,500.01	And Over	2%		25,000.01	And Over	2%		37,500.01	And Over	2%		50,000.01	And Over	2%

9. Enter the total amount of tax allocated in the previous quarter as shown on line 8 of the preceding quarter's return. **(Current Year Only.)**
10. If line 8 is greater than line 9, subtract line 9 from line 8; otherwise, enter zero. This is the tax allocated to this quarter.
11a. Enter any amount paid this quarter from Form 500 BGRT-BWH (Business Gross Revenue Tax and Backup Withholding Deposit Slip).
11b. If this is an amended return of a previously filed original and/or amendments for this quarter, enter the amount paid on such original and/or amended returns applicable to this quarter only.
12. Enter the tax overpaid from previous quarter, if any, from line 16 of last quarter's return of the same taxable year.
13. Subtract the total of lines 11a, 11b and 12 from line 10. This is the amount of tax due (or overpayment) this quarter before ETC credit offset.
14a. Enter the cumulative amount, if any, cash contributions made during the taxable year but not more than $5,000.00 to a qualified educational institution or other tax exempt educational institution located in the CNMI. (The maximum educational credit allowable in any one year is the lesser of $5,000.00 or your accumulated wage and salary tax, earnings tax or business gross revenue tax liability.) Attach Schedule ETC.
14b. Enter the cumulative amount of education tax credit taken prior quarter(s) of the same year.
14c. Subtract line 14b from line 14a.
14d. Enter the lesser of line 10 or line 14c, but not less than zero.
15. Enter the total overpayment credit you elected from Form 1120CM, 1120F or 1040CM for the preceeding year, if any. Note: If this amount was claimed in the prior quarter, enter zero on this line. This amount is subject to final adjustment by the Division of Revenue and Taxation.
16. Subtract lines 11a, 11b, 12, 14d and 15 from line 10. If this line shows a tax due, continue thru line 19. If this line shows an overpayment, **STOP HERE.** You have available credit to carry forward to subsequent quarter(s) (1st thru 3rd quarter of the calendar year). If this is a 4th quarter return, continue on to line 20.
17. If you file and/or pay your tax after the deadline (shown at the bottom of this page), the following penalties shall apply:
17a. **Failure to File Return on Time.** Except when an extension is granted, a penalty of 5% of the tax (line 16) shall be added for every month or fraction thereof elapsing between the due date of this return and the date it is actually filed; not exceeding 25% in the aggregate. If the failure to pay penalty becomes applicable, the 5% failure to file penalty shall be reduced to 1/2 of 1%. Enter the penalty on this line.
17b. **Failure to Pay Taxes on Time.** For taxes which are not paid when due, a penalty of 0.5% of the tax (line 16) shall be added for every month or fraction thereof, elapsing between the due date and the date the tax is actually paid. Enter the total penalty on this line.
18. **INTEREST.** If you pay the tax after the deadline, there is an interest charge as provided under P.L. 14-35 of the amount of the tax due (line 16) and penalty charges (line 17a and 17b) from the date the tax is due until it is actually paid. Enter the total interest charge on this line. The interest rate is subject to change on a quarterly basis. The applicable interest table is available at the Division of Revenue and Taxation. The Division of Revenue and Taxation can compute the interest charges and bill you on it.
19. Add lines 16, 17a, 17b, and 18. This is the total due for this quarter.
20. **FOR 4TH QUARTER RETURN ONLY.** Enter the amount of overpayment from line 16 you want credited to the 1st quarter return of the following year. You may credit any amount but not more than the amount shown as overpayment on line 16.
21. **FOR 4TH QUARTER RETURN ONLY.** Enter the amount **YOU WANT REFUNDED**. Subtract line 20 from line 16.