



**DIVISION OF REVENUE AND TAXATION**  
**COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS**  
**BUSINESS GROSS REVENUE TAX MONTHLY RETURN**



**THIS IS A MACHINE READABLE FORM**  
**PLEASE TYPE OR PRINT IN INK IN CAPITAL LETTERS**

Do not write in this space - Date filed Do not write in this space - DLN

A.1. Taxpayer's Name <hr/> A.2. Doing Business As <hr/> B. Mailing Address <hr/>	C. Taxpayer's Identification Number (TIN) <div style="border: 1px solid black; padding: 2px;"> <span style="font-size: 1.2em;">[ ] [ ]</span> - <span style="font-size: 1.2em;">[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]</span> </div>	E. Indicate below, if applicable <input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> FINAL RETURN (Enter date when business was closed or dissolved) <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"> <span style="font-size: 1.2em;">[ ] [ ]</span> - <span style="font-size: 1.2em;">[ ] [ ]</span> - <span style="font-size: 1.2em;">[ ] [ ] [ ] [ ]</span> </div>
	D. Tax Period <div style="border: 1px solid black; padding: 2px;"> <span style="font-size: 1.2em;">[ ] [ ]</span> - <span style="font-size: 1.2em;">[ ] [ ] [ ] [ ]</span> </div> <div style="font-size: 0.8em; margin-top: 2px;">             MONTH      Y E A R           </div>	

F. Indicate tax return type <input type="checkbox"/> GENERAL BUSINESS <input type="checkbox"/> MANUFACTURING & WHOLESALEING <input type="checkbox"/> AGRICULTURE & FISHERIES	G. Indicate below if applicable <input type="checkbox"/> QUALIFYING CERTIFICATE BENEFICIARY
H. Business Form <input type="checkbox"/> SOLE PROPRIETORSHIP <input type="checkbox"/> LIMITED LIABILITY COMPANY (LLC) <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> ASSOCIATION <input type="checkbox"/> CORPORATION <input type="checkbox"/> NON-PROFIT ORGANIZATION	I. Location of Business (Indicate island, village(s) and telephone number below) <input type="checkbox"/> ROTA <span style="border: 1px solid black; padding: 2px;">(    )</span> <input type="checkbox"/> SAIPAN <span style="border: 1px solid black; padding: 2px;">(    )</span> <input type="checkbox"/> TINIAN <span style="border: 1px solid black; padding: 2px;">(    )</span> <input type="checkbox"/> OTHER <span style="border: 1px solid black; padding: 2px;">(    )</span>

COMPLETE "ITEM J" ON REVERSE SIDE BEFORE PROCEEDING TO "ITEM K"

K. COMPUTATION OF TAX AND OTHER CHARGES	FOR OFFICIAL USE ONLY	
1. GROSS REVENUE FOR THIS MONTH		
2. AMOUNT FROM LINE 3 OF THE PRECEEDING MONTH'S RETURN		
3. ADD LINES 1 AND 2		
4. REVENUE NOT SUBJECT TO TAX		
5. SUBTRACT LINE 4 FROM LINE 3		
6. TAX ON LINE 5 (see intructions)		
7. TAX ALLOCATED PREVIOUS MONTH (see instructions)		
8. TAX FOR THIS MONTH. SUBTRACT LINE 7 FROM LINE 6. IF ZERO OR LESS, ENTER ZERO		
9a. TOTAL CASH CONTRIBUTION MADE THIS YEAR TO QUALIFIED EDUCATIONAL INSTITUTION		
9b. EDUCATION TAX CREDIT TAKEN IN PREVIOUS MONTHS		
9c. EDUCATION TAX CREDIT AVAILABLE THIS MONTH. SUBTRACT LINE 9b FROM LINE 9a		
9d. EDUCATION TAX CREDIT. ENTER THE LESSER LINE 8 OR LINE 9c		
10. TAX BEFORE PAYMENT CREDIT. SUBTRACT LINE 9d FROM LINE 8		
11a. CREDIT FROM PREVIOUS YEAR'S INCOME TAX OVERPAYMENT		
11b. CREDIT FROM PREVIOUS YEAR'S BGRT OVERPAYMENT		
11c. TAX PAID ON ORIGINAL / AMENDED RETURN		
11d. OVERPAYMENT FROM PREVIOUS MONTH RETURN (LINE 13)		
11e. TOTAL CREDIT AVAILABLE (ADD LINES 11a THROUGH 11d)		
12. TAX DUE. SUBTRACT LINE 11e FROM LINE 10. IF ZERO OR LESS, ENTER ZERO		
13. TAX OVERPAYMENT. SUBTRACT LINE 10 FROM LINE 11e. IF ZERO OR LESS, ENTER ZERO		
14a. FAILURE TO FILE PENALTY (see instructions)		
14b. FAILURE TO PAY PENALTY (see instructions)		
15. INTEREST (see instructions)		
16. TOTAL DUE. ADD LINES 12, 14a, 14b AND 15		
Below For December Monthly Return Only		
17. OVERPAYMENT. IF LINE 7 IS GREATER THAT LINE 6, SUBTRACT LINE 6 FROM LINE 7. IF NOT, ENTER ZERO		
18. ENTER AMOUNT FROM LINE 13 ABOVE (IF ANY)		
19. TOTAL OVERPAYMENT. ADD LINES 17 AND 18. IF ZERO, STOP - THERE IS NO OVERPAYMENT		
20. ENTER AMOUNT FROM LINE 19 YOU WANT CREDITED TO THE FOLLOWING YEAR'S BGRT RETURN		
21. AMOUNT YOU WANT REFUNDED. SUBTRACT LINE 20 FROM LINE 19		

L. **DECLARATION:** Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Name (Typed) and Signature		Title		Date
PAID PREPARER'S USE ONLY	Preparer's Signature:	Date	PTIN (If self-employed)	Firm's EIN
	Firm's Name	Mailing address:		

**BUSINESS GROSS REVENUE TAX MONTHLY RETURN  
SCHEDULE OF GROSS INCOME BY ACTIVITY  
SCHEDULE OS-3105A**

J.1 Activity Code	J.2 Specify activity if code is not listed	J.3 Gross revenue derived from each activity	J.4 Check (✓) if activity is final for this month	J.5 FOR OFFICIAL USE ONLY
1.				
2.				
3.				
4.				
5.				
6.				
7.				
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9.				
10.				
11.				
12.				
13.				
14.				
15.				

TOTAL GROSS REVENUE. ENTER ON LINE K1 FOR THIS MONTH

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CODE	Business Activity	CODE	Business Activity	CODE	Business Activity
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**FOR GENERAL BUSINESS**

6701	Air (Tour, including Helicopter)	6606	Florist	6904	Offshore Banking
6700	Air Transportation (Airlines, etc.)	6708	Freight & Trucking Services	6618	Other Retail Trades (not otherwise classified)
7515	Air-conditioning repair, parts & service	7509	Funeral Homes/Funeral Services	7510	Other Services (not otherwise classified)
7400	Apartment	6607	Furniture Store	6617	Pet, & Pet Supplies Stores
6702	Auto & Tire Repairs/Towing	6608	Gasoline Service Station	7900	Pawn Brokers
6601	Auto Parts/Supplies & Services	6300	General Contractors/Construction	6613	Photo Shops/Photographic Services
6600	Automobile Dealers	6609	General Merchandise/Department Stores	8000	Poker Machines
6900	Banks & Financial Institution	6610	Glass	7001	Real Estate Sale/Lease
7500	Beauty Salon & Barber Shop	8400	Golf Courses	7701	Restaurants & Snack Bars
6703	Bus and Limousine Service	8200	Government & Agencies (CNMI & USA)	6619	Roadside Vendors
6704	Car Rental (U - Drive)	6611	Grocery/Food Store	7002	Sale of Leasehold Interest
7200	Carpet/Upholstery Cleaning	6500	Hardware	7102	Secretarial/Other Business Services (Tax, Payroll, Data Processing, Audit, Actg.)
7300	Child Care Services (Child Day Care Services)	7303	Health Provider Services	6905	Securities Dealers/Brokers
7501	Cleaning Services/Maintenance (Yard, Janitorial, Landscaping)	7401	Hotels and Motels	7511	Security Services
6602	Clothing	7402	House Rentals	6705	Shipping Company
6603	Coin Operated, Amusement/Vending Machines	7600	Imports	6614	Shoe Store
7201	Collection Agencies	6902	Insurance Brokers & Agents	6615	Sporting Goods
7403	Commercial Space Rental	6612	Jewelry, Gift, Novelty and Souvenir Shop	6620	Sports, Recreation, Entertainment, Amusement
6604	Computer/Software	7000	Land Lease	6616	Stationary, Office and School Supplies
7502	Consulting	7503	Laundromats/Dry Cleaners	7512	Tailoring Shops/Seamstress
6709	Courier or Package Delivery Services	7101	Legal Services or Lawyers	6706	Taxi
6901	Currency Remittance Services	6621	LP Gas	6801	Telecommunications/Broadcasting
7301	Dental and Optical Clinics	7504	Maids & Farmers	7103	Testing Laboratories
7202	Document Handling/Notaries	7514	Manpower Services	7505	Tour Services (including scuba instruction & tour)
7302	Drug and Pharmacy	7508	Massage Parlors	7507	Travel Agent
6605	Electronic/Appliances Stores	7304	Medical & Diagnostic Laboratories	6200	Utilities (power, water, sewer)
7513	Embroidery	7305	Medical & Health Services (Private Practice)	7003	Video Rentals & Sales
7100	Engineering, Architectural & Surveying	6800	Newspaper/Publishing Industries	6707	Warehouses/Storage Facilities
7203	Exterminators & Pests Control	7700	Night Clubs & Bars	7506	Waste Disposal
6903	Financial Service (non-depository)	7800	Non-Profit Org. (Schools, Churches, etc.)	8300	All Others Not Elsewhere Classified

**FOR MANUFACTURING AND WHOLESALING**

6400	Bakery Products (Bakeries)	6406	Garment Manufacturing	8100	POL Distributors
6403	Candy (including ice candy)	6407	Ice & Bottled Water	6501	Wholesale Trades (Food)
6402	Block Plants/Asphalt Production	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	8300	All Others Not Elsewhere Classified

**FOR AGRICULTURAL PRODUCERS AND FISHERIES**

6000	Agricultural (Crop Production)	6001	Commercial Fishing	6002	Farming (Aquaculture and Livestock)
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# INSTRUCTIONS FOR FORM OS-3105 for General Business, Manufacturing & Wholesaling, Agriculture & Fisheries

**GENERAL INFORMATION:** This tax return is used to report and pay tax on the gross revenues of all business activities except:

- 1) If you are engaged in Hotel/Motel operations and/or the sale of alcoholic beverages, you are required to also file a monthly hotel occupancy tax return (Form OS-3305) and/or bar tax return (Form OS-3900).
- 2) If you operate a gaming establishment (poker machines) you are also required to file a monthly Form 3705G and pay the tax thereon.

- A.1. Enter the name of the owner for sole proprietorship, partnership, or the corporation/association name.
- A.2. Enter the business name(s) under which the taxpayer operates; e.g., "John Doe's Restaurant".
- B. Enter the complete mailing address, including post office box, if any.
- C. Enter your CNMI taxpayer I.D. Number. If you do not have one, please apply at the Division of Revenue and Taxation. (NOTE: The Division of Revenue and Taxation will assign an I.D. Number for use only in reporting CNMI Taxes). Please type or write within the box provided.  
For example 

5	5
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5	5	5	5	5	1
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- D. Enter the month ended for which you are filing this return. Please type or write legibly in the box provided. For example, if you are filing for February of 2011, you should enter 

0	2
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2	0	1	1
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- E. Mark applicable box(es). If this is a final return, enter the date when the business was closed or dissolved. For example, if your business was closed on March 02, 2010, you should enter 

0	3
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0	2	2	0	1	0
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. **Penalty will be imposed for failure to comply with this requirement.**
- F. Mark the box for the tax return type being file. If you have more than one (1) tax return type, you must file each return type separately.
- G. Mark the box if the business is Qualifying Certificate beneficiary.
- H. Indicate the form of the business by checking the applicable box.
- I. Indicate the location of the business. Mark the island and enter the village and telephone number in the space provided.
- J. (Reverse side) Indicate the code(s) from the listing and the type(s) of business activity(ies) you are engaged in and the gross revenue from each activity for the month.
- K1. Enter the total gross revenue for this month.
- K2. Enter the amount shown on line 3 of the preceeding month's return. If this is the January monthly return, enter zero  
**IMPORTANT: For February 2011 monthly return, enter the gross revenue amount for the month of January 2011.**
- K3. Add lines 1 and 2.
- K4. Enter the current amount of revenue which is exempted from tax for the year. Attach a separate sheet explaining in detail the amount and type(s) of exemption. **CLAIM WILL BE DISALLOWED IF STATEMENT IS NOT ATTACHED.**
- K5. Subtract line 4 from line 3.
- K6. To compute the tax: 1) Locate the revenue amount shown on line 5 in the monthly tax table below. 2) Go across to the far right column and find the applicable tax rate percentage for this month. Multiply the gross revenue on line 5 by the tax rate. Enter the result on line K6.

**CAUTION: Use the correct tax table below for the tax type indicated on "Item F" above.**

**Tax Table I - For General Business**

January		February		March		April		May		June		Tax Rate
From	To	From	To	From	To	From	To	From	To	From	To	
0	416.67	0	833.33	0	1,250.00	0	1,666.67	0	2,083.33	0	2,500.00	0.0%
416.68	4,166.67	833.34	8,333.33	1,250.01	12,500.00	1,666.68	16,666.67	2,083.34	20,833.33	2,500.01	25,000.00	1.5%
4,166.68	8,333.33	8,333.34	16,666.67	12,500.01	25,000.00	16,666.68	33,333.33	20,833.34	41,666.67	25,000.01	50,000.00	2.0%
8,333.34	20,833.33	16,666.68	41,666.67	25,000.01	62,500.00	33,333.34	83,333.33	41,666.68	104,166.67	50,000.01	125,000.00	2.5%
20,833.34	41,666.67	41,666.68	83,333.33	62,500.01	125,000.00	83,333.34	166,666.67	104,166.68	208,333.33	125,000.01	250,000.00	3.0%
41,666.68	62,500.00	83,333.34	125,000.00	125,000.01	187,500.00	166,666.68	250,000.00	208,333.34	312,500.00	250,000.01	375,000.00	4.0%
62,500.01	and over	125,000.01	and over	187,500.01	and over	250,000.01	and over	312,500.01	and over	375,000.01	and over	5.0%

  

July		August		September		October		November		December		Tax Rate
From	To	From	To	From	To	From	To	From	To	From	To	
0	2,916.67	0	3,333.33	0	3,750.00	0	4,166.67	0	4,583.33	0	5,000.00	0.0%
2,916.68	29,166.67	3,333.34	33,333.33	3,750.01	37,500.00	4,166.68	41,666.67	4,583.34	45,833.33	5,000.01	50,000.00	1.5%
29,166.68	58,333.33	33,333.34	66,666.67	37,500.01	75,000.00	41,666.68	83,333.33	45,833.34	91,666.67	50,000.01	100,000.00	2.0%
58,333.34	145,833.33	66,666.68	166,666.67	75,000.01	187,500.00	83,333.34	208,333.33	91,666.68	229,166.67	100,000.01	250,000.00	2.5%
145,833.34	291,666.67	166,666.68	333,333.33	187,500.01	375,000.00	208,333.34	416,666.67	229,166.68	458,333.33	250,000.01	500,000.00	3.0%
291,666.68	437,500.00	333,333.34	500,000.00	375,000.01	562,500.00	416,666.68	625,000.00	458,333.34	687,500.00	500,000.01	750,000.00	4.0%
437,500.01	and over	500,000.01	and over	562,500.01	and over	625,000.01	and over	687,500.01	and over	750,000.01	and over	5.0%

**Tax Table II - For Manufacturing & Wholesaling**

January		February		March		April		May		June		Tax Rate
From	To	From	To	From	To	From	To	From	To	From	To	
0	416.67	0	833.33	0	1,250.00	0	1,666.67	0	2,083.33	0	2,500.00	0.0%
416.68	4,166.67	833.34	8,333.33	1,250.01	12,500.00	1,666.68	16,666.67	2,083.34	20,833.33	2,500.01	25,000.00	1.5%
4,166.68	and over	8,333.34	and over	12,500.01	and over	16,666.68	and over	20,833.34	and over	25,000.01	and over	2.0%

  

July		August		September		October		November		December		Tax Rate
From	To	From	To	From	To	From	To	From	To	From	To	
0	2,916.67	0	3,333.33	0	3,750.00	0	4,166.67	0	4,583.33	0	5,000.00	0.0%
2,916.67	29,166.67	3,333.34	33,333.33	3,750.01	37,500.00	4,166.68	41,666.67	4,583.34	45,833.33	5,000.01	50,000.00	1.5%
29,166.67	and over	33,333.34	and over	37,500.01	and over	41,666.68	and over	45,833.34	and over	50,000.01	and over	2.0%

**Tax Table III - For Agriculture & Fisheries**

January		February		March		April		May		June		Tax Rate
Amount on line 5		Amount on line 5		Amount on line 5		Amount on line 5		Amount on line 5		Amount on line 5		
in excess of	1,666.66	in excess of	3,333.33	in excess of	5,000.00	in excess of	6,666.66	in excess of	8,333.33	in excess of	10,000.00	1.0%

  

July		August		September		October		November		December		Tax Rate
Amount on line 5		Amount on line 5		Amount on line 5		Amount on line 5		Amount on line 5		Amount on line 5		
in excess of	11,666.66	in excess of	13,333.33	in excess of	15,000.00	in excess of	16,666.66	in excess of	18,333.33	in excess of	20,000.00	1.0%

7. Enter the tax allocated to previous month as shown on line 6 of the preceding month's return. If this is a January monthly return, enter zero.  
**NOTE:** Look back rules. The tax allocated in the preceeding month (line 6) may be lower than the previous months line 6. In that case, enter the highest line 6 amount from any previous month.  
**IMPORTANT: For February 2011 monthly return, enter zero on this line.**
8. Subtract line 7 from line 6. If less than zero, enter zero. This is the tax allocated to this month.
- 9a. Enter the cumulative amount, if any, of cash contributions made during the taxable year but not more than \$5,000 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 or your accumulated wage and salary tax, earnings tax, and business gross revenue tax liability.) Attach Schedule ETC.
- 9b. Enter cumulative amount of education tax credit taken in prior months (line 9d).
- 9c. Subtract line 9b from line 9a.
- 9d. Enter the lesser of line 8 or line 9c, but not less than zero.
10. Subtract line 9d from line 8. This is the tax before payment credits.
- 11a. If you elected to have your income tax overpayment from previous year's income tax return applied to your BGRT, enter the amount indicated on that return. This amount is subject to final approval of the credit.
- 11b. If you elected to have your overpayment in December of the previous year's BGRT return, enter the amount indicated on that return. This amount is subject to final approval of the credit.
- 11c. If this is an amended return, enter the total tax paid (for this month's return) on the original return and prior amendments.
- 11d. Enter the amount of overpayment as shown on line 13 of the preceeding month's return.
- 11e. Add amount on line 11a through 11d.
12. Subtract line 11e from line 10. If zero or less, enter zero.
13. Subtract line 10 from line 11e. If zero or less, enter zero.

**IF YOU FILE AND OR PAY AFTER THE DEADLINE, COMPLETE LINES 14a THRU 15, otherwise go to line 16.**

- 14a. **Failure to File Return on Time.** Except when an extension is granted, a penalty of 5% of the tax (line 12) 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 by 1/2 of 1%. Enter the penalty on this line.
- 14b. **Failure to Pay Taxes on Time.** For taxes which are not paid when due, a penalty of 0.5% of the tax (line 12) 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.
15. **INTEREST.** If you pay the tax after the deadline, there is an interest charge as provided under Public Law 14-35 of the amount of the tax due (line 12) and penalty charges (line 14a and 14b) 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.
16. **TOTAL AMOUNT DUE THIS MONTH.** Add lines 12, 14a, 14b and 15. **PAY THIS AMOUNT.**

**COMPLETE LINES 17 THROUGH 21 ON DECEMBER MONTHLY RETURN ONLY.**

17. Tax year overpayment. If line 7 is greater than line 6, subtract line 6 from line 7. Otherwise, enter zero.
18. Enter the amount, if any, from line 13 above.
19. Total overpayment. Add lines 17 and 18. If zero, STOP here - there is no overpayment.
20. Enter amount from line 20 you want credited to the following year's BGRT return.
21. Amount you want refunded. Subtract line 20 from line 19. To obtain a refund, file Form 3105 OVP, Application for Refund of BGRT Overpayment.

**L. DECLARATION AND SIGNATURE.**

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 AND FILING**

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 month, i.e. return for the month of January is due on the last day of February, return for the month of February is due on the last day of March, return for the month of March is due on the last day of April, and so on. If filing by mail send to:

**DIVISION OF REVENUE AND TAXATION**

**P.O. BOX 5234 CHR  
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 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 is 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.