



# DIVISION OF REVENUE AND TAXATION

Department of Finance

Commonwealth of the Northern Mariana Islands

## Monthly Business Gross Revenue Tax Return



For Official Use Only - DO NOT Write in This Box

A.1. Taxpayer's Name	Date filed: C. Taxpayer identification Number (TIN) [ ] [ ] - [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]	DLN: D. Return status <input type="checkbox"/> Original <input type="checkbox"/> Amended
A.2. DBA (Doing Business as)	E. Filing period [ ] [ ] [ ] [ ] [ ] [ ] M M Y Y Y Y	F. If final return, enter date [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] M M D D Y Y Y Y
B.1. Mailing Address	G.1. Telephone number ( ) _____ - _____	G.2. Contact person
B.2. State, City and zip Code	H. <input type="checkbox"/> Saipan <input type="checkbox"/> Rota <input type="checkbox"/> Tinian	I. Village

### Part I. Gross Revenue and Tax Computation (See separate instructions)

	(A) GROSS REVENUE	(B) REVENUE SUBJECT TO TAX	(C) TAX	(D) TAX IMPOSED PREVIOUSLY	(E) TAX FOR THIS MONTH
<b>J. General Business</b>					
1) Amount for this Month					
2) Amount from line J3 of preceding month					
3) Total (add lines 1 & 2)					
4) YTD revenue not subject to tax					
5) Tax computation (see instructions)					
<b>K. Manufacturing and Wholesale</b>					
1) Amount for this Month					
2) Amount from line K3 of preceding month					
3) Total (add lines 1 & 2)					
4) YTD revenue not subject to tax					
5) Tax computation (see instructions)					
<b>L. Agriculture and Fisheries</b>					
1) Amount for this Month					
2) Amount from line L3 of preceding month					
3) Total (add lines 1 & 2)					
4) YTD revenue not subject to tax					
5) Tax computation (see instructions)					

### Part II. Amount Due Summary

	(A) TAX DUE THIS MONTH	(B) PAYMENTS AND CARRYOVER CREDITS	(C) NET TAX DUE	(D) FAILURE TO FILE	(E) FAILURE TO PAY	(F) INTEREST	(G) TOTAL DUE OR OVERPAYMENT
<b>M. Total BGRT</b>							
<b>N. ETC Allowed</b>							
<b>O. BGRT This Month</b>							

**DECLARATION:** Under penalty 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 during this reporting period. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

\_\_\_\_\_  
Taxpayer's Name and Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

<b>PAID PREPARER'S USE ONLY</b>	Preparer's Signature	Date	PTIN (if self-employed)	Firm's EIN
	Firm's name	Mailing address		



# Instructions for Form OS-3105 (Effective September, 2014)

## General Instructions for Form OS-3105 for General Business, Manufacturing and Wholesaling and Agriculture and Fisheries.

Note: If you are also engaged in Hotel/Motel and/or the sale of alcoholic beverages, you must also file the Bar and Room monthly return.

- A.1 Enter the name of the individual owner for a sole proprietorship, or the name of the corporation, partnership, or association.
- A.2 Enter the business name under which the business operates; i.e., "John Doe's Restaurant".
- B.1 Enter the mailing address, including Post Office Box, if any.
- B.2 Enter the State, City and Zip code.
- C Enter the taxpayer identification number. Write each number in the box. If you don't have a TIN, you can obtain one from Revenue and Taxation.
- D Check the appropriate return status, i.e., original or amended.
- E Enter the monthly filing period in numerical values in the box. For example: March is 03 and the year is 2014.
- F If the business has closed, indicate the date the business ceased operations.
- G.1 Enter the telephone number where the business may be contacted.
- G.2 Enter the name of a responsible/authorized person who may be contacted regarding the filing of this return.
- H Check the location (island) where business is located. If more than one location, enter the principal business location.
- I Enter the village where the business is located. If more than one location, enter the principal business location.

### Part I – Gross Revenue and Tax Computation

#### J-General Business

- J.1 Enter the gross revenue amount for this month. This should be the amount form line 2 of Part I, section J.
- J.2 Enter the gross revenue amount reported on lie J3 of the preceding month. For the month of January, enter zero.
- J3. Add lines J1 and J2.
- J.4 Enter the year-to date gross revenue derived from General Business not subject to tax. Attach an explanation, otherwise the amount will be disallowed.
- J5 Column B: Subtract line J4 from line J3.
- J.5 Column C: Compute the tax on the amount on line J5, Column B. See applicable tax table on the reverse side of the form.
- J5 Column D: For a January monthly return, enter zero. For all other months, enter the following amount from the preceding month's return:  
Line J5, column C OR Line J5 column D, whichever is greater.
- J5 Column E. Subtract line J5, column D from line J5, column C. For all months except December, if less than zero, enter zero.

#### K-Manufacturing and Wholesale

- K.1 Enter the gross revenue amount for this month. This should be the amount form line 2 of Part I, section K.
- K.2 Enter the gross revenue amount reported on lie K3 of the preceding month. For the month of January, enter zero.
- K3. Add lines K1 and K2.
- K.4 Enter the year-to date gross revenue derived from Manufacturing and Wholesale not subject to tax. Attach an explanation, otherwise the amount will be disallowed.
- K5 Column B: Subtract line K4 from line K3.
- K.5 Column C: Compute the tax on the amount on line K5, Column B. See applicable tax table on the reverse side of the form.
- K5 Column D: For a January monthly return, enter zero. For all other months, enter the following amount from the preceding month's return:  
Line K5, column C OR Line K5 column D, whichever is greater.
- K5 Column E. Subtract line K5, column D from line K5, column C. For all months except December, if less than zero, enter zero.

#### L-Agriculture and Fisheries

- L.1 Enter the gross revenue amount for this month. This should be the amount form line 2 of Part I, section L.
- L.2 Enter the gross revenue amount reported on lie L3 of the preceding month. For the month of January, enter zero.
- L3. Add lines L1 and L2.
- L.4 Enter the year-to date gross revenue derived from Agriculture and Fisheries not subject to tax. Attach an explanation, otherwise the amount will be disallowed.
- L5 Column B: Subtract line L4 from line L3.
- L.5 Column C: Compute the tax on the amount on line L5, Column B. See applicable tax table on the reverse side of the form.
- L5 Column D: For a January monthly return, enter zero. For all other months, enter the following amount from the preceding month's return:  
Line L5, column C OR Line L5 column D, whichever is greater.
- L5 Column E. Subtract line L5, column D from line L5, column C. For all months except December, if less than zero, enter zero

### Part II – Amount Due Summary

- M Add the amounts shown on lines J5 column E, K5 column E and L5 column E.
- N Enter the lesser of line M or the amount shown on Schedule ETC, line 5.
- O Column A: Subtract line N from line M.
- O Column B: Enter the sum of the following amounts where applicable: The amount paid on original return and amendments, overpayment from line O, column G of the preceding month's (except December) return.
- O Column C: Subtract line O column B from line O column A. If the amount is less than zero, enclose the figure within brackets.
- O Column D: If the return is filed after the due date, compute the failure to file penalty based upon the Net Tax Due. The penalty is 5 percent (.05) per month or a fraction of a month. The maximum penalty is 25 percent. If failure to pay penalty also applies, reduce the monthly penalty by one-half of one percent (.005).
- O Column E: If the tax is paid after the due date, compute the failure to pay penalty based upon the Net Tax Due. The penalty is one-half of one percent (.005) per month or a fraction of a month.
- O Column F: Compute the interest based upon the Net Tax Due and not paid by the due date. Include interest for all penalties. Please contact the Division of Revenue and Taxation for the current rate.
- O Column G: Enter the sum of the amounts entered on line O, columns C through F. This is the total due on this monthly return. If this amount is an overpayment (less than zero), include this amount on line O, column B of the succeeding monthly return unless this is a December monthly return. An overpayment on a December monthly return is subject to refund.

**NOTE: This revision is effective September, 2014**

CODE	Business Activity	CODE	Business Activity	CODE	Business Activity
<b>FOR GENERAL BUSINESS</b>					
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/Business Services (Tax, Payroll, Actg., etc...)
7300	Child Care Services (Child Day Care Services)	7303	Health Provider Services	6905	Securities Dealers/Brokers
7501	Cleaning Services/Maintenance (Yard, Janitorial, etc...)	7401	Hotels and Motels	7511	Security Services
6602	Clothing	7402	House Rentals	6705	Shipping Company
6603	Coin Operated, Amusement/Vending Machine	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)
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
<b>FOR MANUFACTURING AND WHOLESALING</b>					
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
<b>FOR AGRICULTURAL PRODUCERS AND FISHERIES</b>					
6000	Agricultural (Crop Production)	6001	Commercial Fishing	6002	Farming (Aquaculture and Livestock)

**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%
2,916.68	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	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%