Schedule **ETC-BGR**

Department of Finance–Division of Revenue and Taxation
Commonwealth of the Northern Mariana Islands

Education Tax Credit for Monthly Business Gross Revenue Tax Return

Complete and attach to Form OS-3105 Monthly Gross Revenue Tax Return

Taxpayer's name as shown on return

Taxpayer identification number (TIN)

Filing period

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	Date	Amount	Name of qualifed institution	Recipient's Tax ID Number	Receipt Number
1) Line 3 from most recent ETC filed . .					
2a) Contributions made this month . . .					
2b) Total Contributions this month. Add all lines in 2a . . .					
3) Total Contributions this year. Add lines 1 and 2b . . .					
4) Total Available this year: Enter the lesser of line 3 or $5000					
5) ETC used this year (see instructions)					
6) ETC Available this month. Subtract line 5 from line 4 . .					

Instructions

Caution: It is the responsibility of the taxpayer claiming ETC credit to ensure that the recipient of the contribution is a bona fide qualified institution.

1) Enter the amount on line 3 of the most recent Schedule ETC filed this tax year.
2a) Enter contributions made this month and others not previously reported. (Attach sheet with additional contributions, if needed).
2b) Enter the sum of line 2a.
3) Enter the total of lines 1 and 2b.
4) Enter the lessor of line 3 or $5,000.
5) Add the sum amount of Part II, line 2 of all previous months from Form OS-3105 for this tax year.
6) Education Tax Credit (ETC) available for this month. Subtract line 5 from line 4.