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

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

A.2. Doing Business As

B. Mailing Address

CHECK IF : ☐ AMENDED ☐ CONSOLIDATED ☐ ORIGINAL

C. Taxpayer's Identification Number (TIN)

D. Quarter Ended

QUARTER YEAR

E. Telephone Number (s)

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

MONTH DAY YEAR

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
☐ OTHER

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. ADD LINES 1 THROUGH 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. ▶		
10. **TAX ALLOCATED THIS QUARTER.** Subtract line 9 from line 8. If less than zero enter zero. ▶		
11a. TOTAL CASH CONTRIBUTION MADE THIS YEAR TO QUALIFIED EDUCATIONAL INSTITUTION ▶		
11b. EDUCATION TAX CREDIT TAKEN PRIOR QUARTER(S) ▶		
11c. EDUCATION TAX CREDIT AVAILABLE THIS QUARTER. Line 11a minus 11b ▶		
11d. EDUCATION TAX CREDIT. Lesser of line 10 or line 11c (see instructions/attach Schedule ETC) ▶		
12. TAX BEFORE PAYMENT CREDIT. SUBTRACT LINE 11d FROM LINE 10. ▶		
13a. CARRY OVER CREDITS FROM PRIOR YEAR NOT CLAIMED IN PREVIOUS RETURN ▶		
13b. OVERPAYMENT FROM PRECEDING QUARTER ▶		
14. TAX PAID ON FORM 500 BGRT THIS QUARTER ▶		
15. TAX PAID ON ORIGINAL OR AMENDED RETURN FOR THIS QUARTER ▶		
16. TOTAL CREDIT THIS QUARTER. (Add lines 13a through 15) ▶		
17. TAX DUE. If line 12 is more than line 16, subtract line 16 from line 12. Otherwise, enter zero and go to line 21. ▶		
18a. PENALTY. Failure to file 5% per month ▶		
18b. PENALTY. Failure to pay 1/2 of 1% per month (if payment is made after the deadline, complete this line.) ▶		
19. INTEREST ▶		
20. **TOTAL DUE. Add lines 17 through 19** ▶		
21. **AMOUNT OVERPAID.** If line 16 is more than line 12, subtract line 12 from line 16. Otherwise, enter zero ▶		
22. **FOR 4TH QUARTER RETURN ONLY.** For carry forward of overpayment, check here . . . . ☐ ▶ For refund or overpayment 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-3105MW** (Rev. 6/2010)

NOTE: This revision is effective 2nd Quarter 2010

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

	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. ENTER ON LINE J FOR THIS QUARTER $

CODE	Business Activity	CODE	Business Activity	CODE	Business Activity
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 quary)	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 2nd Quarter 2010

INSTRUCTIONS FOR FORM OS-3105G, OS-3105AF, and OS-3105MW

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

NOTE: 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). If you operate a gaming establishment (poker machines) you are also required a monthly Form 3705G and pay the tax thereon.

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. 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). Please type or write legibly your nine digit Taxpayer Identification Number within the box provided. For example $\boxed{5}\boxed{5}$ - $\boxed{5}\boxed{5}\boxed{5}\boxed{5}\boxed{5}$.

D. Enter the quarter ended for which you are filing this return. Please type or write legibly the quarter and year ended you are filing for within the box provided. For example, if you are filing for second quarter of 2010, you should enter $\boxed{0}\boxed{2}$ - $\boxed{2}\boxed{0}\boxed{1}\boxed{0}$.

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. Please type or write legibly the date when the business ended within the box provided. For example, if your business was closed on March 02, 2010, you shoud enter $\boxed{0}\boxed{3}$ - $\boxed{0}\boxed{2}$ - $\boxed{2}\boxed{0}\boxed{1}\boxed{0}$. **Pursuant to Revenue and Taxation Regulations, a penalty will be imposed for failure to comply with this requirement.**

G. Indicate the 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 derived from that activity for the quarter. See activity code listing on the back of Form OS-3105G.

J1. Enter the gross revenue from all activities during the period January 1 - March 31.

J2. Enter the gross revenue from all activities during the period April 1 - June 30.

J3. Enter the gross revenue from all activities during the period July 1 - September 30.

J4. Enter the gross revenue from all activities during the period October 1 - December 31.

J5. Add lines 1 through 4.

J6. Enter the amount of revenue which is exempted from tax (cumulative to this quarter). Attach a separate sheet explaining in detail the amount and type of exemption. **CLAIM WILL BE DISALLOWED IF STATEMENT IS NOT ATTACHED.**

J7. Subtract line 6 from line 5 and enter the difference here.

J8. 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.

TABLE I. Use this table for Form OS-3105G (General)

1st QUARTER				2nd QUARTER				3rd QUARTER				4th QUARTER		
FROM	TO	RATE		FROM	TO	RATE		FROM	TO	RATE		FROM	TO	RATE
0	1,250.00	0		0	2,500.00	0		0	3,750.00	0		0	5,000.00	0
1,250.01	12,500.00	1.5%		2,500.01	25,000.00	1.5%		3,750.01	37,500.00	1.5%		5,000.01	50,000.00	1.5%
12,500.01	25,000.00	2%		25,000.01	50,000.00	2%		37,500.01	75,000.00	2%		50,000.01	100,000.00	2%
25,000.01	62,500.00	2.5%		50,000.01	125,000.00	2.5%		75,000.01	187,500.00	2.5%		100,000.01	250,000.00	2.5%
62,500.01	125,000.00	3%		125,000.01	250,000.00	3%		187,500.01	375,000.00	3%		250,000.01	500,000.00	3%
125,000.01	187,500.00	4%		250,000.01	375,000.00	4%		375,000.01	562,500.00	4%		500,000.01	750,000.00	4%
187,500.01	And Over	5%		375,000.01	And Over	5%		562,500.01	And Over	5%		750,000.01	And Over	5%

TABLE II. Use this table for Form OS-3105AF (Agricultural and Fisheries)

1st QUARTER	2nd QUARTER	3rd QUARTER	4th QUARTER
1% of amount over 5,000.00 (Line 7)	1% of amount over 10,000.00 (Line 7)	1% of amount over 15,000.00 (Line 7)	1% of amount over 20,000.00 (Line 7)

TABLE III. Use this table for Form OS-3105MW (Manufacturing and Wholesaling)

1st QUARTER				2nd QUARTER				3rd QUARTER				4th QUARTER		
FROM	TO	RATE		FROM	TO	RATE		FROM	TO	RATE		FROM	TO	RATE
0	1,250.00	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	50,000.00	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 tax allocated to previous quarters as shown on line 8 of the preceding quarter's return. **(Current year only).**

10. Subtract line 9 from line 8. If less than zero, enter zero. This is the tax allocated to this quarter.

11a. 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.

11b. Enter cumulative amount of education tax credit taken prior quarter(s) (line 11d) of the same year.

11c. Subtract line 11b from line 11a.

11d. Enter the lesser of line 10 or line 11c, but not less than zero.

12. Subtract line 11 from line 10. This is the tax before payment credits.
13a. Enter the total overpayment credit you elected from Form 1120CM, 1120F, or 1040CM and 4th quarter BGRT of the preceding year, if any.
    Note: Do not include any amount claimed in previous quarters. This amount is subject to final adjustment by the Division of Revenue and Taxation.
13b. Enter the tax overpayment from the preceding quarter's (line 21).
14. Enter any amount paid this quarter from Form 500 BGRT-BWH (Business Gross Revenue Tax and Backup Withholding Deposit Slip).
15. If this return is amended return of a previously filed original and/or amendments for this quarter, enter the total tax paid on such original and/or amended returns applicable to this quarter. (Do not include penalty and interest).
16. Total credits. Add lines 13a thru 15.
17. Subtract line 16 from line 12. If less than zero, enter zero and go to line 21.

<div align="center">**IF YOU FILE AND OR PAY AFTER THE DEADLINE, COMPLETE LINES 18a THRU 19.**</div>

18a. **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 by 1/2 of 1%. Enter the penalty on this line.
18b. **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.
19. **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 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.
20. **TOTAL AMOUNT DUE THIS QUARTER.** Add lines 17 thru 19. **PAY THIS AMOUNT.**
21. If line 16 is greater than line 12, subtract line 12 from line 16. Otherwise, enter zero. Unless this is a 4th quarter return, this amount can be carried forward (line 13b) to the succeeding quarter.
22. **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. To request a refund of the overpayment, use Form OP-3105 and attach to this return.

K. **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 quarter, that is, on or before 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 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.