DIVISION OF REVENUE AND TAXATION
Department of Finance
Commonwealth of the Northern Mariana Islands
Monthly Business Gross Revenue Tax Return

Form OS-3105

Check ☐ if AMENDED Return

For Official Use Only - DO NOT Write in This Box
Date filed:
DLN:

Taxpayer's name	Taxpayer Identification Number (TIN) ☐☐ – ☐☐☐☐☐☐

DBA (Doing Business As - optional)

Filing period ☐☐ ☐☐☐☐ — M M Y Y Y Y

If final return, enter date ☐☐ ☐☐ ☐☐☐☐ — M M D D Y Y Y Y

Mailing address

Telephone number ( ) _____ - _____

Contact person

State, city, and ZIP code

Island location ☐ Saipan ☐ Rota ☐ Tinian

Village

PART I. GROSS REVENUE AND TAX COMPUTATION (see instructions)

	(A) GROSS REVENUE	(B) REVENUE SUBJECT TO TAX	(C) TAX	(D) TAX IMPOSED PREVIOUSLY	(E) TAX FOR THIS MONTH
A. General Business					
1) Amount for this month					
2) Amount from A3 of preceding month . . .					
3) Total (add lines 1 and 2)					
4) YTD revenue not subject to tax					
5) Tax computation (see instructions)					
B. Manufacturing and Wholesale					
1) Amount for this month					
2) Amount from B3 of preceding month . . .					
3) Total (add lines 1 and 2)					
4) YTD revenue not subject to tax					
5) Tax computation (see instructions)					
C. Agriculture and Fisheries					
1) Amount for this month					
2) Amount from C3 of preceding month . . .					
3) Total (add lines 1 and 2)					
4) YTD revenue not subject to tax					
5) Tax computation (see instructions)					

PART II. AMOUNT DUE SUMMARY

January through November only	
1. Enter the sum of A, B, and C of Part I, Column E	
2. ETC Allowed **(see instructions)**	
3. Subtract line 2 from line 1. If zero or less, enter zero	
4. Payments and Carryover Credits including chapter 3 withheld on Form 1823	
5. **Due.** If line 3 is more than line 4, enter the difference	
6. **Overpaid.** If line 4 is more than line 3, enter the difference	

December and Annual BGR Summary (see instructions)	
1. Annual BGR Tax: The sum of A, B, and C of Part I, Column C	
2. Previous Months Tax: The sum of A, B, and C of Part I, Column D	
3. Tax for December: Subtract line 2 from line 1	
4. ETC Allowed for the year: Amount from line 4 of schedule ETC	
5. Tax after ETC: Subtract line 4 from line 1	
6. All BGR Payments made for the year including chapter 3 withheld on Form 1823	
7. **Due.** If line 5 is greater than line 6, enter the difference	
8. **Overpaid.** If line 6 is greater than line 5, enter the difference	

If overpaid, check ☐ for refund, see instructions on page 4.

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

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

Schedule A. Gross Revenue Activity for General Business

1. Activities for General Business

Activity Code (See table)	Activity Description if code is not available	Gross Revenue from each activity	Check if final
			☐
			☐
			☐
			☐
			☐
			☐
			☐
			☐
			☐

2. Add all activities for Schedule A and enter the amount here and on part I, line A.1) on page 1   ▶

Schedule B . Gross Revenue Activity for Manufacturing and Wholesale

1. Activities for Manufacturing and Wholesale

Activity Code (See table)	Activity Description if code is not available	Gross Revenue from each activity	Check if final
			☐
			☐
			☐
			☐

2. Add all activities for Schedule B and enter the amount here and on part I, line B.1) on page 1   ▶

Schedule C . Gross Revenue Activity for Agriculture and Fisheries

1. Activities for Agriculture and Fisheries

Activity Code (See table)	Activity Description if code is not available	Gross Revenue from each activity	Check if final
			☐
			☐
			☐

2. Add all activities for Schedule C and enter the amount here and on part I, line C.1) on page 1   ▶

Schedule ETC. Education Tax Credit Computation

Cash contributions made this year to qualified educational and tax-exempt institutions:

	Date of Contribution	Amount of Contribution	Name of qualifed educational or tax exempt institution(s)	Recipient's Tax ID Number	Receipt Number
1. Contributions listed on line 3 of Schedule ETC from the previous month					
2a. Contributions made this month and others not previously listed. (Attach sheet with additional listings if needed)					

2b. Total of contributions made this month and others not previously listed (sum of all lines 2a) .   .   .   .

3. Total contributions year to date. Total of lines 1 and 2b .   .

4. Annual ETC Allowed: Enter the lessor of line 3 or $5,000 * .

5. ETC used previous months   .   .   .   .

6. ETC available for this month. Subtract line 5 from line 4.
Note: Please see instructions for allowable amount.

*Inclusive of wage & salary and earnings tax

CODE	Business activity	CODE	Business activity	CODE	Business activity
FOR GENERAL BUSINESS					
6701	Air (Tour, including helicopter)	7203	Exterminators and pests control	6618	Other retail trades (not otherwise classified)
6700	Air transportation (airlines, etc.)	6903	Financial service (non-depository)	7510	Other services (not otherwise classified)
7515	Air-conditioning repair, parts and service	6606	Florist	6617	Pet, and pet supplies stores
7400	Apartment	6708	Freight and trucking services	7900	Pawn brokers
6702	Auto and tire repairs / towing	7509	Funeral homes / funeral services	6613	Photo shops / photographic services
6601	Auto parts/supplies and services	6607	Furniture store	8000	Poker machines
6600	Automobile dealers	6608	Gasoline service station	7001	Real estate sale / lease
6900	Banks and financial institution	6300	General contractors / construction	7701	Restaurant and snack bars
7500	Beauty salon and barber shop	6609	General merchandise / department stores	6619	Roadside vendors
7404	Bread and Breakfast (B&B)	6610	Glass	7002	Sale of leasehold interest
6703	Bus and limousine service	8400	Golf courses	7102	Secretarial / business services (tax, payroll, acct, etc.)
6704	Car rental (U-drive)	6611	Grocery / food store	6905	Securities dealers / brokers
7200	Carpet / Upholstery cleaning	8500	Hardware	7511	Security services
8001	Casino gaming activities	7303	Health providers services	6705	Shipping company
7300	Child care services (child day care services)	7401	Hotel and motels	6614	Shoe store
7501	Cleaning services/maintenance (yard, janitorial, etc.)	7402	House rentals	6615	Sporting goods
6602	Clothing	7600	Imports	6620	Sports, recreation, entertainment, amusement
6603	Coin operated, amusement / vending machines	6902	Insurance brokers and agents	6616	Stationary office and school supplies
7201	Collection agencies	6612	Jewelry, gift, novelty and souvenir shop	7512	Tailoring shops / seamstress
7403	Commercial space rental	7000	Land lease	6706	Taxi
6604	Computer / software	7503	Laundromats / dry cleaners	6801	Telecommunications / broadcasting
7502	Consulting	7101	Legal services or lawyers	7103	Testing laboratories
6709	Courier or package delivery services	6621	LP gas	7505	Tour services (including scuba instruction)
6901	Currency remittance services	7504	Maids and farmers	7507	Travel agent
7301	Dental and optical clinics	7514	Manpower services	6200	Utilities (power, water, sewer)
7202	Document handling / notaries	7508	Massage parlors	8003	Video lottery
7302	Drug and pharmacy	7304	Medical and diagnostic laboratories	7003	Video rentals and sales
6605	Electronic / appliances stores	7305	Medical and health services (private practice)	6707	Warehouses / storage facilities
8002	Electronic gaming machines	6800	Newspaper / publishing industries	7506	Waste disposal
7513	Embroidery	7700	Night clubs and bars	8300	All others not elsewhere classified
7100	Engineering, architectural and surveying	6904	Offshore banking		Reserved for future use
FOR MANUFACTURING AND WHOLESALING					
6400	Bakery products	6406	Garment manufacturing	8100	POL distributors
6403	Candy (including ice candy)	6407	Ice and 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	8301	All others not elsewhere classified
FOR AGRICULTURAL PRODUCERS AND FISHERIES					
6000	Agricultural (crop production)	6001	Commercial fishing	6002	Farming (aquaculture and livestock)
6003	Registered Artists	8302	All others not elsewhere classified		

Tax Table I - For General Business

January From	January To	February From	February To	March From	March To	April From	April To	May From	May To	June From	June To	Tax Rate
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 From	July To	August From	August To	September From	September To	October From	October To	November From	November To	December From	December To	Tax Rate
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 From	January To	February From	February To	March From	March To	April From	April To	May From	May To	June From	June To	Tax Rate
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 From	July To	August From	August To	September From	September To	October From	October To	November From	November To	December From	December To	Tax Rate
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%

Instructions for Form OS-3105
Monthly Business Gross Revenue Tax Return

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

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

Type or print your name, business name, mailing address, state, city, and zip code, island location, village, telephone number(s) and the contact person in the space provided. Enter the Doing Business As (DBA) (optional). DBA is the name under which the taxpayer operates as; e.g. "John Doe's Restaurant".

Please type or write legibly your nine digit taxpayer identification number (TIN). If you do not have one, please apply at the Division of Revenue and Taxation. Enter the monthly filing period as numbers in the box (for example, September is 09.) If this is a final return, enter the date when the business was closed or dissolved in the box provided.

IMPORTANT! Before proceeding to part I, complete schedules A, B, C (Business Activities) as applicable. For businesses engaged in gaming activities, also complete schedule A-1 (Gross Revenue for Gaming Activity). If claiming Education Tax Credit (ETC), complete Schedule ETC. Artists reporting income activity under Business Activity Code 6003, "Registered Artists" must be registered as an artist with the Commonwealth Council for Arts and Culture.

Part I – GROSS REVENUE AND TAX COMPUTATION

A-General Business

A1   Enter the gross revenue amount for this month from schedule A, line 2.

A2   Enter the gross revenue amount reported on line A3 of the preceding month. For the January return, enter zero.

A3   Add lines A1 and A2.

A4   Enter the year-to-date gross revenue derived from General Business not subject to tax. Attach an explanation, otherwise the amount will be disallowed.

A5   Column B: Subtract line A4 from line A3.

A5   Column C: Compute the tax on the amount on line A5, Column B. See applicable tax table on the reverse side of the form.

A5   Column D: For January monthly return, enter zero. For all other months, enter the following amount from the preceding month's return: line A5, Column C or line A5 Column D, whichever is greater.

A5   Column E: Tax. Subtract line A5, Column D from line A5, Column C. For all other months except December, if less than zero, enter zero.

B-Manufacturing and Wholesale

B1   Enter the gross revenue amount for this month from schedule B, line 2.

B2   Enter the gross revenue amount reported on line B3 of the preceding month. For the January return, enter zero.

B3   Add lines B1 and B2.

B4   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.

B5   Column B: subtract line B4 from line B3.

B5   Column C: Compute the tax on the amount on line B5, Column B. See applicable tax table on the reverse side of the form.

B5   Column D: for January monthly return, enter zero. For all other months, enter the following amount from the preceding month's return: line B5, Column C or line B5, Column D, whichever is greater.

B5   Column E: subtract line B5, Column D from line B5, Column C. For all other months except December, if less than zero, enter zero.

C-Agriculture and Fisheries

C1   Enter the gross revenue amount for this month from schedule C, line 2.

C2   Enter the gross revenue amount reported on line C3 of the preceding month. For the January return, enter zero.

C3   Add lines C1 and C2.

C4   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.

C5   Column B: subtract line C4 from line C3.

C5   Column C: compute the tax on the amount on line C5, Column B. See applicable tax table on the reverse side of the form.

C5   Column D: for January monthly return, enter zero. For all other months, enter the following amount from the preceding month's return: line C5, Column C or line C5, Column D, whichever is greater.

C5   Column E: subtract line C5, Column D from line C5, Column C. For all other months except December, if less than zero, enter zero.

Part II – AMOUNT DUE SUMMARY

For January through November

1 – Add the amounts shown on Part I, lines A5, Column E; B5, Column E; and C5, Column E.

2 – Enter the amount shown on Schedule ETC, line 6, but not more than line 1 Part II.

3 – Subtract line 2 from line 1.

4 – Enter the sum of the following amounts where applicable: 1) The amount paid on the original return and amendments, 2) overpayment from Part II, line 6 of the preceding months return, 3) chapter 3 withheld on Form 1823, provided that there is no unpaid balance, including penalties and interest, for any previous month for the year.

5 – If line 3 is more than line 4, subtract line 4 from line 3. This is the amount due. Pay this amount.

6 – If line 4 is more than line 3, subtract line 3 from line 4. This is the amount overpaid.

December and Annual BGR Summary
Complete for December or final return only.

1 – Add the amounts shown on Part I, lines A5, Column C; B5, Column C; and C5, Column C.

2 – Add the amounts shown on Part I, lines A5, Column D; B5, Column D; and C5, Column D.

3 – Subtract line 2 from line 1.

4 – Enter the amount shown on Schedule ETC, line 4, but not more than line 1 Part II, December and Annual BGR Summary.

5 – Subtract line 4 from line 1. This is your tax after the application of ETC credit.

6 – Enter the sum of all BGRT payments you have made including chapter 3 withheld on Form 1823 for the year prior to this return, including all amendments.

7 – If line 5 is more than line 6, subtract line 6 from line 5. This is the amount due. Pay this amount.

8 – If line 6 is more than line 5, subtract line 5 from line 6. This is the amount overpaid.

If there is an overpayment, check the box provided. This constitutes your application for refund. The Division of Revenue and Taxation will verify the amount and process your refund accordingly.

FILING DEADLINE:
File on or before the last day of the following month. For example, a return for the month of January is due on the last day of February. If you file and/or pay your tax after the deadline, penalty and interest charges shall apply. Be sure to include applicable penalties and interest in your payment, or you will be billed and penalties and interest will continue to accrue until all charges are paid.

DECLARATION AND SIGNATURE:
All returns must be signed by a natural person. No return shall be complete unless signed by the taxpayer or other authorized person.