

North Dakota Office of State Tax Commissioner

SALES TAX WEBFILE

RICK CLAYBURGH TAX COMMISSIONER

Welcome to North Dakota WebFile!

WebFile provides you with a secure method for filing your state and local sales tax return using the Internet. It is an easy to use, accurate, and convenient way to file and pay your sales taxes. Best of all, it is free and available 24 hours a day, 7 days a week.

The Office of State Tax Commissioner is excited about this new electronic filing option, and we hope you find it as beneficial as we do.

To Access WebFile

When you registered for WebFile, you received an approval letter from the Office of State Tax Commissioner containing your authorization and password. You must enter your Password and your Permit Number to access the WebFile.

You will no longer receive a paper sales tax return from the Office of State Tax Commissioner. Instead, you will receive an e-mail reminder that you must file electronically for each reporting period.

Getting Started - Equipment Needs

To successfully file your sales tax returns using WebFile, you must meet the following minimum requirements for computer hardware and software:

Personal Computer (PC) Modem - recommended minimum baud rate of 28.8 kbps Mouse Web browser: Netscape 3.0 or greater or

Microsoft Internet Explorer 4.2 or greater

Getting Started - Filing Instructions

Follow the step-by-step instructions to file your sales tax returns on the Web.



WebFile is a free webbased PC program that allows all sales tax permit holders to file sales tax returns using the Internet.

If you have not applied for WebFile, you can do so by printing the application from our web site, www.state.nd.us/taxdpt

You can access WebFile from the Tax Department's home page by selecting **Electronic Filing**, then selecting **Sales Tax**, and then **WebFile**, or you may access the Entry Page directly by entering the address www.ndef.com/

WebFile Entry Page

The WebFile Entry Page allows you to access the secure WebFile site, which uses Secure Socket Layer technology to protect your data from unauthorized users.



Security

To proceed, you must enter your sales and use tax permit number and your password.

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Enter Page Microsoft Explore Ein Ein Vere Tyrother Jock (bit) Image: Second Complexity P Image: Stop Release Stop Release Image: Second Factories	Step 1 Enter your permit number.
Electronic Filing ND Sales Tax WebFile Please enter your permit number and password. Click the NEXT button to file a return, or select the Change Password button to change your password. Permit Number: 1 Enter5 ar6 digt permit number. Do not enter suffic (e.g. 00, 55, 68, 88) Password	Step 2 Enter your password.
NEXT Onerge Pessword Clear EntSecure Site	Step 3 Click Next to continue to next screen. If you wish to change
The first time you use the WebFile System, you will be asked to change your password.	Change Password, click
Electronic Filing ND Sales Tax WebFile To change your pastword, please enter the new pastword and verify it by entering it again in the second box. Then click the NEXT button to cardinae. New Pastword Enter 4 to 8 characters. Verify New Pastword Enter 4 to 8 characters. NEXT Chem	To prevent unauthorized users from entering the system, the WebFile system will lock out a user who enters an incorrect password three consecutive times for the same permit.
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Select Return

Once you have entered your permit number and valid password, you must choose the Sales and Use Tax return you want to complete from the list of returns available to file.



Sales & Use Tax Return - S1

North Dakota has two return formats, a S1 return and a S2 return. WebFile will display the appropriate return format.

S1 Sales & Use Tax Return

Techange jour name address, exter the new information in the boost teches. Tax Payor: ABC COMPANY, INC Name Address] JOHN SMITH Address] BOX 1550 City ANY/CITY	TAX FENDD PERMIT HUMBER FOR THE PERIOD ENDINO March 31,2000 DUE DATE OF THIS FETURIN IS Monday, May R1, 2000 De net use dellar signs. Roand is the neurost while dellar except for Adjustments on Line T. If you have no	2000 68459	S1 return users – Permit holders having less than \$333,000 taxable sales and purchases for the previous calendar year.
2000 P4D Zup 5889931234 81	tante case or parchases to opport, entry to not use the t- Use the tab key or mouse to advance. Do not use the Enter key.		Step 1 Enter total sales on Line 1.
Eyen are no lenger in business, check the toor and refer har day of business. I.M.Y. DD. YYYY M.M. DD. YYYY ANALY OF BUILDINESS I.A.ST. DAY OF BUILD	Column A	Columns B All Solar and Pachane B B C C C C C C C C C C C C C C C C C	Column A is not used unless you are registered to file a tax rate other than the 5% general sales/use tax rate.
6. State Tax (Lize 5 x H D : 3RAME 7. Less Adjustments (Larton 8. Adjusted State Tax (Lize 9. Feadly And Interest (Lize 9. Feadly And Interest (Lize 11. State Tax, Peadly and In 5TATE 12. (Tax Dark Lize (Dark	ac rete)		Step 2 Enter nontaxable sales information (deductions) on Lines 16 through 27.
ZIF 13. Net Loral Option Tax D 14. Loral Option Pready & TELEPHONE NO. 15. Total Daw with Betran (SCHEDOLE OF NOHTAXEASLE BALES CLAIMED ON LIN 16. Sale to U.S. Commanda, State of North Delaria & political	ver Franz Scherbele SI-A - Column D Total Internet From Scherbele SI-A - Column E Total Total of Lines 11, 13, and 14 E 2 ABOTE (<u>Instructions)</u> etheliviances 26	E E Culumn B	Step 3 Enter items subject to use tax on Line 4.
 Sales to laivested starsing lanses, hospitals, intermediate/basis Sales of filed and food products for leanan renormaption Sales of filed, seed and cleanands used for agricultural purpor Sales of electricity, weter, stream file og, provessing sales, NJ, Sales of orygen, drags, gnorthetic devices, dabetic and bladdi Sales to Mondana serialistic who provide monpleted Centrifice 	rose facilities & volumely lead for associations 17 18 18 19 19 10 mixed root, motor fields and heriting fields 20 10 mixed root, motor fields and heriting fields 20 10 10 10 10 10 10 10 10 10 10 10 10 10	17 18 28 21 22	Step 4 Enter approved tax credit adjustments on Line 7.
23 Sides in interstate consumers (delivered outside North Dubot 24 Sides of contamble service 25 Sides to other retailers for purpose of scale and aske for pur- 26 Tasks-in slowence certified to reatoners, bud debts, infinds 27 Other slowence deductions 28 TOTAL OF NONTAXABLE SALES CLAIMED (LINES 1)	0 29 24 24 25 25 25 20 26 27 26 27 27 27 28 27 27 28 27 27 28 27 29 28 27 29 29 29 29 29 29 29 29 29 29 29 29 29	20 24 25 26 27 27 28	Step 5 Click <u>NEXT</u> to calculate and continue the WebFile process.
To calculate your entries prove	Celculate Store She Help!		

Sales & Use Tax Return - S2

North Dakota has two return formats, a **S1** return and a **S2** return. WebFile will display the appropriate return format.

	S2 Sales & Use Tax Return		
S2 return users – Permit	NORTH DAKOTA SALES AND USE TAX RETURN		
holders with \$333,000 or more taxable sales and purchases for the previous calendar year.	To charge your more and/or address, owner the service indication in the bases below. TAX FERIOD 200E That PERMIT NUMBER 33422 That POR THE PERSOD EMDERSO 33422 That Port THE PERSOD EMDERSO 33422 Parae DUE DATE OF THIS RETURN IS Address 2 Address 2 DOI NOT NOT THE PERSON Provide the second test of test		
Step 1 Enter total sales on Line 1.	State MD Exp 5222001234		
Column A is not used unless you are registered to file a tax rate other than the 5% general sales/use tax rate.	Column A Column B All Solve on		
Step 2 Enter nontaxable sales information (deductions) on Lines 16 through 27.	NAME T. Total State Tar (Line 4 - Column A plue Column B) 0 8. Lear Adjustments (<u>lastactions</u>) 0 ADDRESS 9. Adjusted State Tar (Line 7 nature Line B) 0 CETT 10. Compensation Allowane (Line 9 X. B13) (Net To Encod \$83.00) 0 CETT 11. Net State Tar Dire (Line 9 minus Line B) 0 STATE 12. FreedBy sed listenet (<u>lastrational</u>) 0 200 13. State Tar, Practity And Interest (Line 11 plue Line 12) 0		
Step 3 Enter items subject to use tax on Line 4.	14. Het Lood Optian Tac Due 0 TELEPHONE NO. 13. Local Optian Peakly & Interest 0 TOTAL Due with Return (Total of Lines 13, 14 and 15) 0 SCHEDULE OF NONTAXABLE SALES CLAIMED ON LINE 2 ABOVE (<u>Instructions</u>) Column A Column A 16 Sales to U.S. Oovernment, State of North Dalata & political antidivations 16 16 17 Sales to Ibrawel number horse, horphale, information/basic care facilities & voluntary leath associations IT 17		
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Local Option Sales and Use Tax

Upon completion of the **S1** or **S2** state sales and use tax return, you may select an option to report local sales and use taxes.

Con Line your Forward Line of	Electronic Filing ND Sales Tax WebFile	Step 1 To report local sales and use tax, select YES. If you have no local sales or use tax to report, select NO.
2000 Intel 10 8 7 10 " (*) I	And a Change Cap & Second CE	If you select YES
Bis 2.54 Over Do Doministration B Bis 2.54 Over Do Doministration B Bissis Bissis & Linceson Bissis &	All	Step 2 Using your TAB key or your Mouse, move to the desired field to enter the local sales and use tax (Column B).
LOPESTREEM TATE LOPESTREEM AURELEY ROSE ROSE ROSE READERS ROSE ROSE ROSE ROSE READERS ROSE ROSE ROSE ROSE ROSE READERS ROSE		Step 3 Click Calculate/Continue to display the completed local tax calculations.
0.000,000,000,000,000,000,000,000,000,0		will advance to the Totals Page.

Calculated Local Option Sales and Use Tax

Once you have entered the local sales and use tax information and have clicked <u>Calculate/Continue</u>, WebFile displays a calculated local option sales and use tax schedule.



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Totals Page

At this point, the return information is complete and the Totals Page displays calculated totals.

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	ND Sales Tax WebFile			
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Step 1 Click NEXT to continue. If you pay by ACH **Debit: Step 2** If the return is correct, click NEXT. If the return is not correct, click EDIT. **Step 3** The amount due is displayed. You may change the payment amount. **Step 4** The default payment date is the next day. You may change the withdrawal date to any date up to the due date. Step 5 Click NEXT to continue. If you pay by ACH credit:

You advance to the Submit Page. You must contact your bank to initiate the ACH credit payment.

If you pay by check:

You advance to the Submit Page. After you select IAGREE, WebFile will provide instructions to print a payment voucher. You must print the voucher and mail with your payment. (Instruction screen and voucher not displayed here.)

Submit Page

Confirmation Page,

reference purposes.

which provides a unique confirmation number for

When you click **IAGREE**, the Completed Tax Return is submitted to the Commissioner. WebFile will provide a confirmation number and instructions on viewing and printing your filed return.

Submit Page Review the completed 0 0 3 tax return. If necessary, • ,760 LH you may click EDIT to Additional penalty will be billed if you have filed more than six delegaent returns make changes to the tax I declare that this return has been examined by me and to the best of my return. knowledge and belief, is a true, correct, and complete return (If you need to make changes, click Edit. Please call the North Dakota Office of State Tax. Commissioner at 701-325-3104 if you disagree with the calculations or if you need additional assistance.) **Step 1** When the return Spire & Earl Secure Ste 11 E represents a true, correct and completed return, TurboycHase ABC COMPANY TAE 1890 MARYEMITH Address click I AGREE to FO BOX 123 Address) PERMIT HUNDER 134074 City ANYTOWN submit your return. ND (Labe Zie 315001234 FOR THE PERIOD ENDING July 31,1999 DUE DATE OF THIS RETURN IS Tue edge, August 31, 1999 If you pay by check: **S2** The Voucher Printing · internet 10we Instructions will display. (#Stat) 52 8 St III * | Continuation Page 3N & KM 9 100 P Click VIEW **VOUCHER FORM** to **Confirmation Page** display the voucher. • Click **Print** on your browser toolbar to print 0 0 0 C 2.40 the voucher. Address • 260 Lat • Click **Back** on your browser toolbar to return **Electronic Filing** to the previous page. ND Sales Tax WebFile • Click NEXT to continue to the Your tax return has been successfully submitted. Confirmation Page. Your confirmation number in W0591999G63 PRINTING INSTRUCTIONS If you pay electronically, you will To print your tax return, click on the View Tax Return button then click on the Print button of your browser. advance to the BEFORE PRINTING YOUR TAX RETURN, MAKE SURE THE PAGE IS FULLY DOWNLOADED.

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To return to this page after printing, click on the Back button of your browser

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General Information

Due Date

Sales tax returns are due on or before the last date of the month following the tax period. If the last day of the month is on a weekend or holiday, the return is due on the following business day. The due date is displayed at the top of the WebFile return. A WebFile return is filed on time if it is *completed* and *filed* by 11:59 p.m. Central Time on the due date. The return must be filed even if no sales were made during the filing period.

Tax Period

Monthly tax periods are identified on the return with the year and a letter for each month. For example, 1999A represents January 1999, and 1999L represents December 1999. Non-monthly periods are identified with the year and one additional number. For example, the first quarter of 1999 is identified as 19991. The period 19994 represents the fourth quarter of calendar year 1999 (or a longer reporting period ending December 31, 1999).

Discontinued Business or Change of Ownership

If you discontinue business or if there has been a change of ownership, a final return and payment of tax is due within 15 days after the discontinuance of business or the change in ownership. To file a final return, check the appropriate box on your tax return and enter the last day of business. If the ownership is changing, check the appropriate box on your tax return and enter the name, address and telephone number of the new owner, if available. The new owner or entity must complete an application to obtain a new permit.

State Tax Rates

- 1¹/₂% Sales of *used* farm machinery, *new* and *used* farm machinery repair parts, and *used* irrigation equipment
- **2%** Sales of natural gas
- 3% Sales of *new* farm machinery, *new* irrigation equipment for agricultural purposes and sales of *new* mobile homes
- 7% Sales of *all* alcoholic beverages, both on and off sale
- 5% Includes all other sales of tangible personal property, admissions, amusements, taxable services (steam, communication), lease or rental of tangible personal property, and the rental of hotel/motel accommodations for periods of less than 30 consecutive calendar days

Local Option Sales and Use Tax – refer to the North Dakota Sales And Use Tax Guideline for *Local Option Taxes by Location*.

Items Subject to Use Tax (Line 4 on return)

Enter the total purchase price of tangible personal property or taxable services purchased by you for your own use on which you did not pay sales tax to your suppliers. This includes goods purchased for resale but used by you.

Penalty and Interest

If a return is filed after the due date or without full payment, there is a penalty for the first month the return or payment is late. In addition, 1 percent interest is due for each additional month the return remains delinquent or unpaid. The rate of penalty is based on the total number of late or unpaid returns.

Troubleshooting Guide

If you experience problems with the WebFile system, please refer to the Troubleshooting Guide before contacting our office.

ERROR	POSSIBLE CAUSE	REMEDY
Cannot access WebFile site.	Provider may be down.	 Try to access other Internet sites. If you receive similar errors, you may have a problem with your connection. If you do not experience similar errors when accessing other Internet sites, our provider may be experiencing problems. Retry later.
Will not accept permit number.	You may be adding preceding zeros or a suffix.	Do not add the three or four preceding zeros or the two-digit suffix (i.e., 00, 55, 66, 88) when entering your permit number.
Will not accept password.	You may be entering an incorrect password.	Contact the WebFile Compliance Officer [Phone (701)328-3476] for assistance.
Tax return is not available to file.	You may be a quarterly filer attempting to file a monthly tax return, or taxes for a prior period may have been filed previously on the wrong return.	 Check your filing status to ensure you are filing a correct tax return. If you are unable to identify a problem, contact the WebFile Compliance Officer [Phone (701)328-3476] for assistance.
WebFile system "timed out" or WebFile screens may not display.	Your provider or our provider may be down.	 Try to access other Internet sites. If you receive similar errors, you may have a problem with your connection. If you do not experience similar errors, our provider may be experiencing problems. Retry later.
	Your modem is too slow.	Your modem should have a baud rate of at least 28.8 kbps.
	You are not using a Recommended browser.	Your web browser should be Netscape 3.0 or greater or Microsoft Internet Explorer 4.2 or greater.

Contact the WebFile Compliance Officer at jwoeste@state.nd.us or call (701)328-3476 for assistance if you experience any difficulty that cannot be resolved when using the WebFile system.