



Guideline

Sales Tax WebFile

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Tax Commissioner

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Introduction

Welcome to the North Dakota Sales Tax WebFile service! WebFile is a free web-based program for filing, paying, and viewing North Dakota sales and use tax returns. The purpose of this guideline is to explain the features and advantages of WebFile, instruct users how to register on-line and use the system, and provide instructions that explain each line of the sales and use tax return.

Eligible Users. Any business or individual that holds a valid North Dakota sales and use tax permit is eligible to WebFile. If you have not yet registered for a sales and use tax permit, you must apply and receive your sales tax permit before you register for WebFile. To apply for a sales and use tax permit, go to www.ndtaxdepartment.com and click on **Sales and Use > forms** on the left hand side of the page. Then click on *Sales/Use Tax Permit and Income Tax Withholding Application*.

Advantages of WebFile. The following WebFile features will help make filing your sales tax returns on-line easier and more efficient than paper:

- **Availability:** You can register for WebFile, file sales tax returns, and view previously filed returns 24 hours a day, 7 days a week.
- **Access:** All returns that filed over the past six years, including returns filed on paper, are available to view on-line.
- **Upload Capability:** All return data, including local tax information, may be uploaded directly into WebFile in an XML format so you don't need to spend time keying data into your return. If you use a software product to generate your sales tax returns, check with your software vendor to see if an XML export feature is available.
- **Electronic payment:** Return payment may be submitted by ACH Debit, ACH Credit, credit card, or check. See payment methods below for a description of each method.
- **Login ID:** WebFile uses North Dakota's Login ID system, which allows you to use the same ID and password for other Internet services provided the Tax Commissioner's Office and other state agencies. The Login ID provides you the ability to identify and control which employees or outside professionals have access to your sales tax returns.
- **Security:** WebFile uses Secure Sockets Layer (SSL) encryption technology to ensure your information is secure and protected.
- **Automatic calculations:** All calculations are performed by the system to create error free-returns. In addition, by viewing the system, you will always know which returns have been filed and the due date of any returns that need to be completed. When you file and pay electronically, there will never be a question of if or when a return or payment was submitted.
- **Paper and postage:** All registration and return filing is completed on-line. There is no more paper to shuffle, no postage to pay, and no mail delays to worry about.



Payment Methods

When you file sales tax returns by WebFile, you have the following payment options:

- **ACH Debit.** This is an electronic funds transfer transacted between your bank and our office. You choose the date you want the money withdrawn, up to the due date of the return. The tax due is transferred from your bank account on that date. This option is particularly convenient because you get to choose when the money is withdrawn, and you don't have to contact your bank or write a check. Best of all, our office pays the bank transaction fees.
- **ACH Credit.** Like the ACH Debit, this is an electronic funds transfer enacted by your bank and our office. The difference is that with the ACH Credit method, it will be your responsibility to contact your bank and initiate each payment. You will be responsible for paying all transaction fees charged by your bank. Please contact your bank to inquire about any fees. If you select ACH Credit as your payment method, you must file a prenote in the proper format before you may submit a return.
- **Check or Credit Card.** Check or credit card is considered one payment method for registration purposes; however, if you select this option, you determine at the time of each payment if you want to send a check or pay by credit card. If you choose to pay by check, you will print a voucher after the return has been submitted on-line. Your check must be mailed with the voucher on or before the due date of the return. If you choose to pay by credit card, after you submit your return, you will click a link to take you to a secure web site (Link2Gov) that will accept your credit card information for payment. Link2Gov will charge your credit card a convenience fee of 2.49 percent of the liability paid.

Navigating and Entering Data in WebFile

As you navigate through the WebFile system and enter data, please remember these tips:

- Use the buttons provided in the application (i.e., Continue, Edit, Save, etc.) to navigate. All application buttons are located at the bottom of each page. Do not use your browser's back and forward buttons.
- For your convenience, a Main Menu link and Logout link are located near the top of each page. Although these links will help you navigate quickly, you should click the Save or Finish Later button at the bottom of the page to avoid losing any recently entered data before you use these links.
- Do not enter dollar signs (\$) or commas (.). All information regarding sales, nontaxable sales, and items subject to use tax are entered in whole dollars and without a decimal point (.). Data entered for local option taxes and adjustments should be entered in dollars and cents.
- When filing a return, you may save your data at any time and return later to complete and submit the return.
- At any time, you may use the Previous or Continue buttons to move forward and backward within a return to edit your work.
- You may change your selected payment method at any time, but a few restrictions apply. If you select ACH Credit, you must file a prenote and the Tax Commissioner's Office must approve your request before you may make an ACH Credit payment. If you have submitted a return before the due date and payment has not yet been made, the new payment method will not apply for the return already submitted and not yet processed/paid.

Registration Process

Registration for WebFile is a quick three-step process: (1) Obtain a North Dakota Login ID, (2) Register permit to obtain authorization code, and (3) Complete registration by entering the permit number and authorization code.

Each person (user) that accesses the WebFile system must obtain a North Dakota Login ID (Step 1). Each permit must be registered on-line (Step 2) to allow users access to information regarding that permit. And, each user must complete registration for each permit they need to access (Step 3).

After a permit is registered in Step 2, the Tax Commissioner mails an authorization code to the individual registering the permit and to the mailing address the Tax Commissioner has on file. This step prevents any unauthorized user from registering a permit that he or she should not have access to. When the registration is completed in Step 3, only the user that registered the permit in Step 2 may use the authorization code mailed by the Tax Commissioner's Office. Any authorized user may obtain another authorization code on-line so that an additional user can complete registration (Step 3) and obtain access to that permit.

In addition, any authorized user may terminate another authorized user's access to a permit by selecting the View Authorized Users option on the main menu. This option allows a retailer to remove access to the system for outside professionals or employees that no longer should have access.

Step 1: North Dakota Login ID (Go to <http://www.nd.gov/tax/salesanduse/elecfileing/> and click [Access WebFile](#))

- A. Click [Register Now](#).
- B. Complete the *Sign Up* page.
- C. Click .
- D. You will receive a confirmation e-mail within a few seconds.
- E. You must respond to the e-mail by clicking on the link provided and entering your password.
- F. Your North Dakota Login ID is now ready to use. Go to Step 2.

The screenshot shows a web browser window with the URL <https://secure.appstest.nd.gov/tax/sales/webfile/login.htm>. The page header includes the North Dakota Office of State Tax Commissioner logo and the text "Your Gateway to North Dakota".

Login Section:

You are entering the North Dakota Office of State Tax Commissioner Online Service. This service allows you to file and view sales tax returns online.

Note: Please DO NOT use your browser's back and forward options to navigate this application. Use the buttons provided in the application.

Enter your State of North Dakota Login ID and password to login.

Login ID: [Forgot Your Login ID?](#)
Password: [Forgot Your Password?](#)

If you do not have a State of North Dakota Login ID? [Register Now](#).

Registration Section:

Sign Up for your State of North Dakota Login ID. *Required

First Name:* Initial:
Last Name:* Suffix (Jr, Sr, III, etc.):
Address Line 1:*
Address Line 2:*
Address Line 3:*
City:*
State/Province:*
Zip/Postal Code:* (55555)
Country:* (United States of America)
Phone:* (111-222-3333) Ext.:
Organization:

If you are representing an organization when accessing State of North Dakota Online Services, please enter the name of the organization. If you are accessing State of North Dakota Online Services for your own personal use, please leave Organization blank.

Email Address:*
Confirm Address:*

Login ID:*
Password:*
Confirm Password:*

Selecting your ID and Password.
Your ID and password are required each time you Login.

Details

- Your Login ID must be at least 3 characters long.
- A suggested Login ID would be the first character of your first name followed by your last name.
- Your Login ID must be unique, if someone else has already signed up with your chosen Login ID you need to select a different Login ID.

Selecting your Password

- Your Password must be at least 6 characters long
- It must contain at least 1 upper case character.
- It must contain at least 2 lower case character.
- It must contain at least 1 number.

Resetting your Password.
Security questions will be used to verify your identity and allow you to change your password.
Example:
Question 1: Favorite Color
Answer 1: Blue

Step 2: Register Sales Tax Permit (Go to <http://www.nd.gov/tax/salesanduse/elecfileing/> and click [Access WebFile](#))

- A. Sign in by entering your Login ID and password.
- B. Enter the permit number you want to register.
- C. Click .
- D. Based on the name and address displayed, verify you have selected the correct permit.
- E. Enter your e-mail address, select a payment method (if you selected ACH Debit, enter your bank information), and enter your name in the Attention Name box.
- F. Click .
- G. You will receive a confirmation page.
- H. An authorization code will be mailed to the mailing address on file at the Tax Commissioners Office.
- I. If you have more permits to register, click the [Register](#) another permit to WebFile link.

North Dakota Tax Department | Sales Tax WebFile Online Services - Request and Complete Taxpayer - Microsoft Internet Expl...

Address: <https://secure.appstest.nd.gov/tax/sales/webfile/login.htm>

Discover ND Your Gateway to North Dakota

North Dakota Office of State Tax Commissioner
Sales Tax WebFile Online Service

Main Menu User: WebFileSample | Logout

Register New Permit

Each permit must be registered through this WebFile system and each user (Login ID) must complete registration for each permit they wish to access. The registration process is completed through the use of a sales tax WebFile authorization code. If you have already received an authorization code for the permit you wish to access, please go to the Complete Registration option. If you have not received an authorization code for this permit and the permit is not already registered through this WebFile system, enter the Permit Number here.

Note: If registration for the permit you wish to access has already been completed by one or more users, you must obtain an authorization code from one of the registered users and complete registration.

Permit Number: (999999)

North Dakota Office of State Tax Commissioner
Sales Tax WebFile Online Service

Main Menu User: WebFileSample | Logout

Register New Permit

The following taxpayer information has been found for the permit number that was entered. Please verify that this is the correct taxpayer.

***Required Information**

Permit Number: 143547

Name: ABC BAR INC

Address: PO BOX 100

City, State, Zip: ANY CITY, ND 58999

Email: *

Payment Method: *

Select the payment method (ACH Debit, ACH Credit, Check or Credit Card) you will be using to remit any balance due with your sales tax returns.

ACH Debit (The tax department withdraws funds from the taxpayer's account)

Account Type: * Checking Savings

Routing/Transit Number: * (999999999)

Account Number: * (999999999999999)

Bank Name:

Bank Phone Number: (1231231234)

Do not include special characters (e.g. ;,.,-/|#) in the numbers.

Memo

⑆ 20969430 ⑆ 13123890012 ⑆ 1231

↓
↓

Routing/Transit Number
Account Number

ACH Credit (The taxpayer contacts their bank to make the payment)

Check or Credit Card

Continued on next page

Step 2: Register Sales Tax Permit (Continued)

North Dakota Tax Department | Sales Tax WebFile Online Services - Register Taxpayer - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Search Favorites Media

Address <https://secure.appstest.nd.gov/tax/sales/webfile/registration/requestaccess.htm> Go Links >>

Check or Credit Card

The Tax Commissioner's office will send a letter to the address displayed above. This letter will contain the sales tax WebFile authorization code that allows you to complete registration for this permit.

Please enter the name of the individual who should be included in the attention portion of the mailing address.

Attention Name:

By clicking Submit below, I understand I have elected to file Sales Tax returns via WebFile, and agree to follow the filing and payment guidelines established by the Tax Commissioner's Office. I also understand that once I complete the registration process, by entering the authorization code that will be issued by the Tax Commissioner's Office, I will no longer receive a paper return to file, and will be required to file electronically and use the payment method selected above. My election to participate and use the selected payment method is in effect until I change my participation or payment method through options in the WebFile system or in writing to the Tax Commissioner. I understand the Tax Commissioner's Office may elect to terminate or change this service at any time.

Cancel Submit

North Dakota Office of State Tax Commissioner
Sales Tax WebFile Online Service

Main Menu User: WebFileSample | [Logout](#)

Register New Permit - Confirmation

Congratulations, your request to register a permit to WebFile has been processed.

To ensure all information about this permit remains confidential, the Tax Commissioner's office will send a letter to the taxpayer's mailing address currently on file. This letter will be mailed on the next business day and contain the sales tax WebFile authorization code that allows you to complete registration for this permit.

[Register](#) another permit to WebFile.

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Done Internet

Important Note: After you complete Step 2, Register Sales Tax Permit, an authorization code will be mailed to you at the mailing address we have on file for the permit you are registering. When you register for WebFile, please allow sufficient time (we recommend two weeks) for the authorization code to reach you by mail prior to the next return due date. If you do not receive an authorization code before the next return due date, you will be required to file paper returns for the current period.

Step 3: Complete Registration (Go to <http://www.nd.gov/tax/salesanduse/electfiling/> and click [Access WebFile](#))

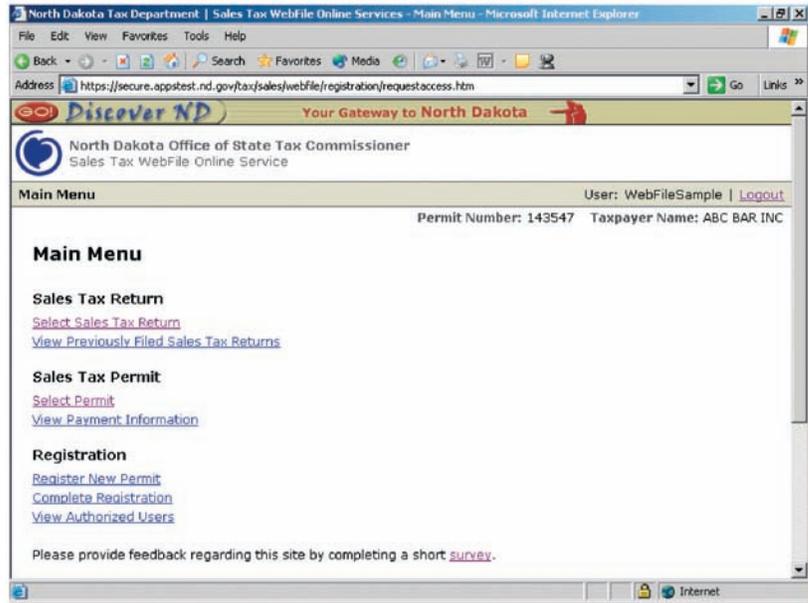
- A. Sign in by entering your Login ID and password.
- B. Scroll to the **Complete Registration** section of the page.
- C. Enter the permit number and authorization code you received in the mail.
- D. Click .
- E. You will receive a confirmation page. You now have access to all WebFile features for this permit.
- F. If you have more permits to complete registration for, click and then the [Complete Registration](#) option.

The screenshot shows a web browser window with the following content:

- Browser title: North Dakota Tax Department | Sales Tax WebFile Online Services - Request and Complete Taxpayer - Microsoft Internet Expl...
- Address bar: https://secure.appstest.nd.gov/tax/sales/webfile/login.htm
- Header: Discover ND Your Gateway to North Dakota
- Logo: North Dakota Office of State Tax Commissioner Sales Tax WebFile Online Service
- Navigation: Main Menu User: WebFileSample | Logout
- Section: Register New Permit
- Text: Each permit must be registered through this WebFile system and each user (Login ID) must complete registration for each permit they wish to access. The registration process is completed through the use of a sales tax WebFile authorization code. If you have already received an authorization code for the permit you wish to access, please go to the Complete Registration option. If you have not received an authorization code for this permit and the permit is not already registered through this WebFile system, enter the Permit Number here.
- Note: If registration for the permit you wish to access has already been completed by one or more users, you must obtain an authorization code from one of the registered users and complete registration.
- Form: Permit Number: (999999)
- Section: Complete Registration
- Text: To complete registration, enter the permit number and sales tax WebFile authorization code here.
- Form: Permit Number: (999999) Authorization Code: (99999999)
- Header: North Dakota Office of State Tax Commissioner Sales Tax WebFile Online Service
- Navigation: Main Menu User: WebFileSample | Logout
- Text: Permit Number: 143547 Taxpayer Name: ABC BAR INC
- Section: Complete Registration - Confirmation
- Text: The registration process for the entered permit number is complete. You can now do the following for this permit: file or view returns, view and update payment information, obtain authorization codes for additional users, and remove access for existing authorized users.
- Form:

Main Menu

Once a user has completed registration for a permit, that user may access all the features of WebFile from the *Main Menu*. Please note that the user ID of the person logged onto the system, the permit number and business name of the permit currently selected is always displayed near the top of the screen. By viewing this information, any user who is registered to access more than one permit will know which permit's information is currently being accessed.



Main Menu – Continued

Select Sales Tax Return

[Select Sales Tax Return.](#)

Click on this option to obtain a list of all returns that are available to file. Then click on the desired action for the tax period you wish to work with. You can save your work at any point in the process and complete it at a later time.

Action

Click [Start](#) to open a sales tax return if you will manually key in the return data.

Click [Upload](#) if you will automatically transfer your data from an XML file.

Click [Edit](#) to open and complete a return that you already started, but saved before submitting it.

Click [Pay Now](#) to print a voucher or to pay by credit card. This option is available only after a return has been submitted and only if you are registered to pay by check or credit card.

Click [View](#) if you have submitted a return but discover you need to edit the return or payment information.

Important Note: the [View](#) option is available only for the remaining portion of the same day you submitted your return. You cannot edit a return the day after you submit it.

The screenshot shows a web browser window titled "North Dakota Tax Department | Webfile Online Services - Select Sales Tax Return - Microsoft Internet Explorer". The address bar shows the URL: <https://secure.appstest.nd.gov/tax/sales/webfile/selectreturnlist.htm>. The page header includes the "Discover ND" logo and the text "Your Gateway to North Dakota". Below this is the "North Dakota Office of State Tax Commissioner" logo and the text "Sales Tax WebFile Online Service". The user is logged in as "WebFileSample" with a "Logout" link. The permit number is "143547" and the taxpayer name is "ABC BAR INC".

Select Sales Tax Return

Tax Return	Action
2004 March	Start Upload
2004 April	Edit
2004 May	Edit Pay Now View

Buttons: [Main Menu](#) [Previously Filed](#)

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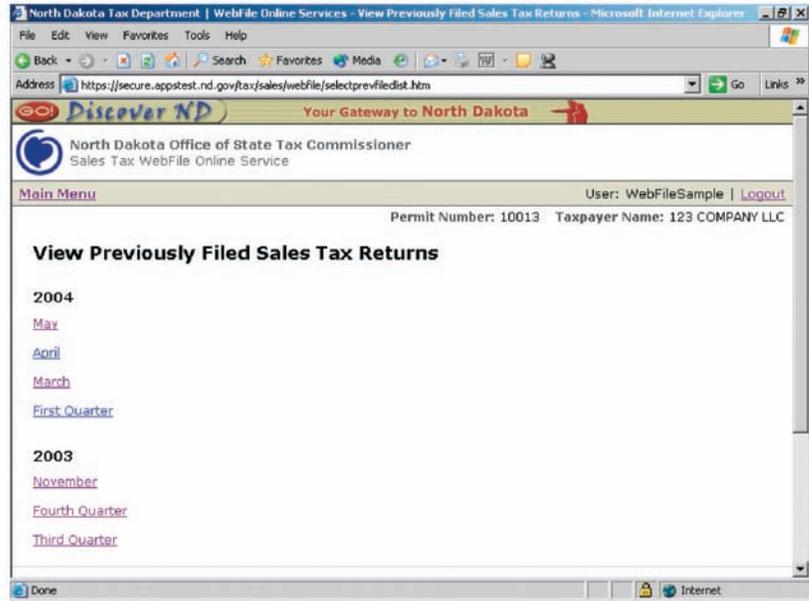
Compliance logos: W3C WAI-AA WCAG 1.0, W3C XHTML 1.0, W3C CSS.

Main Menu – Continued

View Previously Filed Returns

[View Previously Filed Sales Tax Returns](#). Click on this option to obtain a list of all the returns you have filed for the past six years. To view a return, click on the return period.

Returns you have filed (either electronically or on paper) for the past six years will be available to view or print

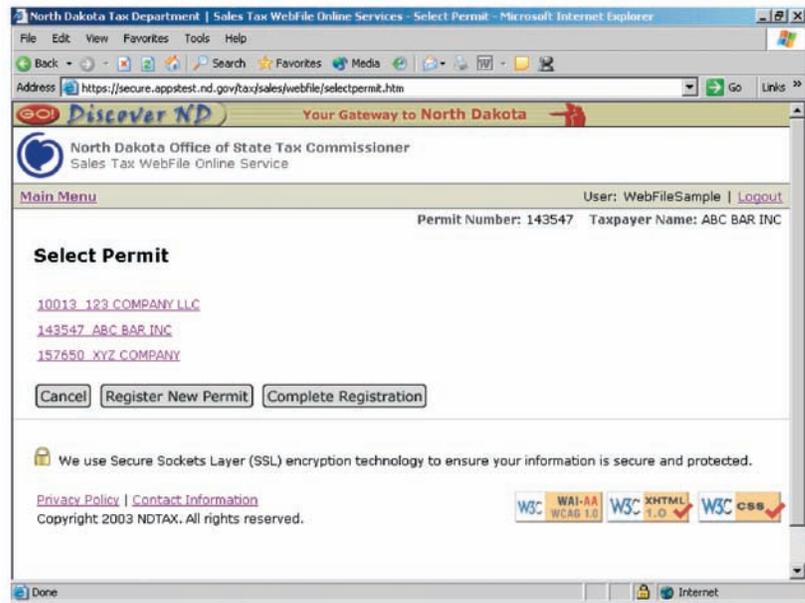


Main Menu – Continued Select Permit

[Select Permit](#). Click on this option to obtain a list of all permits for which you have completed registration.

To obtain access to a permit on WebFile, a user must first complete registration for the permit. This feature provides a high level of security to the system. When a user clicks on [Select Permit](#), the system lists every permit that the user has access to. If a user has only one permit, this option will not be available.

Any authorized user may provide access to another user by obtaining an authorization code online (see [View Authorized Users](#)).



Main Menu – Continued View Payment Information

[View Payment Information.](#)

Click on this option to view the method of payment you previously selected. If your current payment method is ACH Debit, the payment information page also displays information about the bank account from which you have authorized payment.

To change your method of payment, click [Edit](#). On the Edit Payment Information page, select one of the other payment methods. If you select ACH Debit, you will also be asked to provide information about the bank account you want to make your payment from. To submit the change, click [Update](#).

Important note: If you select ACH Credit, you must file a prenote before you can pay by credit.

North Dakota Tax Department | Sales Tax WebFile Online Services - View Payment Information - Microsoft Internet Explorer

Address: <https://secure.appstest.nd.gov/tax/sales/webfile/payment/paymentinfoview.htm>

Discover ND Your Gateway to North Dakota

North Dakota Office of State Tax Commissioner
Sales Tax WebFile Online Service

Main Menu User: WebFileSample | [Logout](#)
Permit Number: 143547 Taxpayer Name: ABC BAR INC

View Payment Information

Payment Method: ACH Debit
Account Type: Checking
Routing/Transit Number: 123456789
Bank Account Number: 12345678987654321
Bank Name: Taxpayer's Credit Union
Bank Telephone: (701)255-5000

[Main Menu](#) [Edit](#)

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W3C WAI-ARIA WCAG 1.0 W3C XHTML 1.0 W3C CSS

North Dakota Tax Department | Sales Tax WebFile Online Services - Payment Information - Microsoft Internet Explorer

Address: <https://secure.appstest.nd.gov/tax/sales/webfile/payment/paymentinfoview.htm>

Discover ND Your Gateway to North Dakota

North Dakota Office of State Tax Commissioner
Sales Tax WebFile Online Service

Main Menu User: WebFileSample | [Logout](#)
Permit Number: 143547 Taxpayer Name: ABC BAR INC

Edit Payment Information

Note: Any changes in payment method will not apply to returns already submitted.

Payment Method: *

ACH Debit
Account Type: * Checking Savings
Routing/Transit Number: * 123456789 (999999999)
Account Number: * 12345678987654321 (9999999999999999)
Bank Name: Taxpayer's Credit Union
Bank Phone Number: 7011234567 (1231231234)

ACH Credit
 Check or Credit Card

[Cancel](#) [Update](#)

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W3C WAI-ARIA WCAG 1.0 W3C XHTML 1.0 W3C CSS

Main Menu – Continued

Register New Permit

[Register New Permit.](#)

Select this option to register another sales tax permit to WebFile. If you are at the Main Menu, you have already completed registration for at least one other permit.

The registration process for additional permits is the same process you completed for the original permit.

- A. Enter the permit number you want to register.
- B. Based on the name and address displayed, verify you have selected the correct permit.
- C. Enter your e-mail address and select a payment method. If you selected ACH Debit, also enter your bank account information.
- D. Click .
- E. You will receive a confirmation page.
- F. An authorization code will be mailed to the mailing address on file at the Tax Commissioners Office.
- G. If you have more permits to register, click the [Register](#) another permit to WebFile link.

The screenshot shows a web browser window titled "North Dakota Tax Department | Sales Tax WebFile Online Services - Request and Complete Taxpayer". The address bar shows the URL: <https://secure.appstest.nd.gov/tax/sales/webfile/registration/requestaccess.htm?displayTop=true>. The page features a banner for "Discover ND" and the "North Dakota Office of State Tax Commissioner Sales Tax WebFile Online Service". A navigation bar includes "Main Menu" and "User: WebFileSample | Logout". Below this, the "Permit Number: 143547" and "Taxpayer Name: ABC BAR INC" are displayed. The main heading is "Register New Permit". The text explains that each permit must be registered through the WebFile system and that users must complete registration for each permit they wish to access. It states that the registration process is completed through the use of a sales tax WebFile authorization code. If a user has already received an authorization code for the permit they wish to access, they should go to the Complete Registration option. If they have not received an authorization code, they should enter the Permit Number here. A note states that if registration for the permit has already been completed by one or more users, the user must obtain an authorization code from one of the registered users and complete registration. There is a text input field for "Permit Number:" followed by "(999999)". Below the field are "Cancel" and "Continue" buttons.

Main Menu – Continued Complete Registration

[Complete Registration.](#)

Select this option to complete registration for another sales tax permit. If you are at the main menu, you have already completed registration for at least one other permit.

The process to complete registration for additional permits is the same process you completed for the original permit.

A. Enter the permit number and authorization code you received in the mail.

B. Click **Submit**.

C. You will receive a confirmation page. You now have access to all WebFile features for this permit.

D. If you have more permits to complete registration for, click [Main Menu](#) and then, [Complete Registration](#) option.

North Dakota Tax Department | Sales Tax WebFile Online Services - Request and Complete Taxpayer - Microsoft Internet Expl...

File Edit View Favorites Tools Help

Address <https://secure.appstest.nd.gov/tax/webfile/registration/requestaccess.htm?displayBottom=true> Go Links >>

Discover ND Your Gateway to North Dakota

North Dakota Office of State Tax Commissioner
Sales Tax WebFile Online Service

Main Menu User: WebFileSample | Logout
Permit Number: 143547 Taxpayer Name: ABC BAR INC

Complete Registration

To complete registration, enter the permit number and sales tax WebFile authorization code here.

Permit Number: (999999)
Authorization Code: (99999999)

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W3C WAI-AA WCAG 1.0 W3C XHTML 1.0 W3C CSS

Main Menu – Continued

View Authorized Users

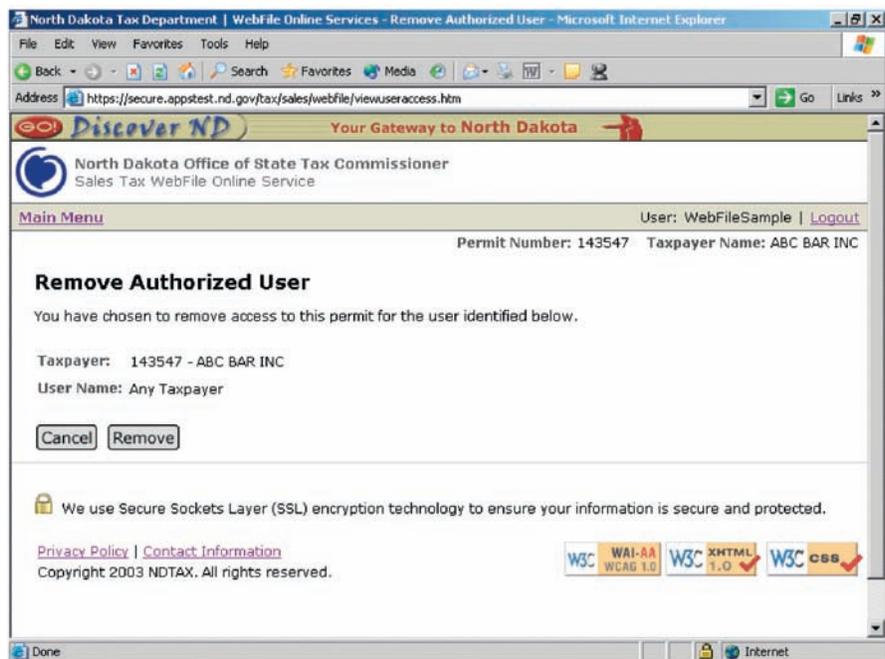
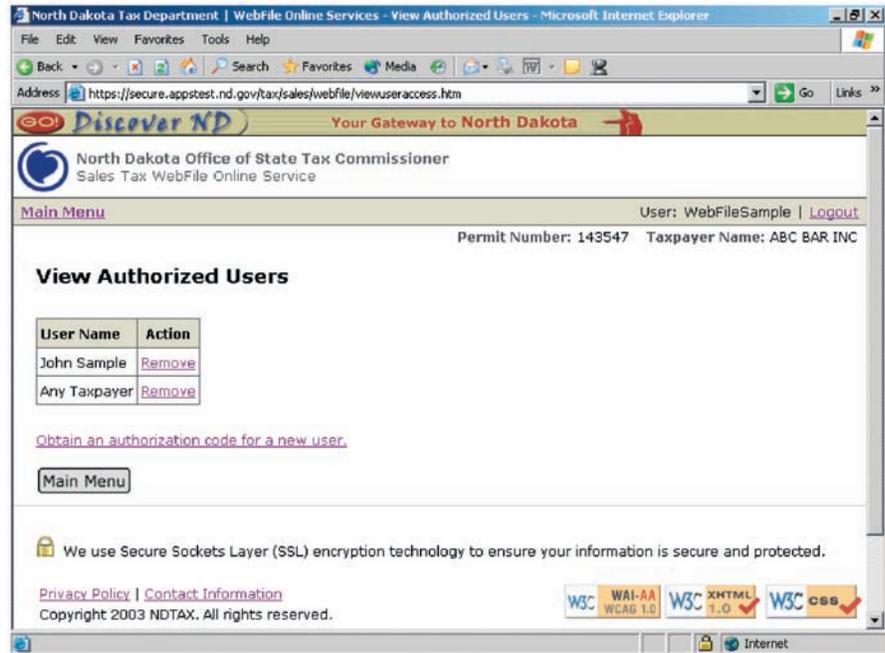
[View Authorized Users.](#)

Click this option to view all users that are authorized to access WebFile for this permit. By selecting this option any authorized user may delete existing users or obtain an authorization code for a new user.

To authorize another user to access this permit, click the [Obtain an authorization code for a new user](#) link. WebFile will display a new authorization code that you may give to another user. The new user will need to (1) obtain a North Dakota Login ID (if he or she does not already have one), (2) log on to the WebFile system, and (3) enter the permit number and authorization code at the [Complete Registration](#) option. These steps will provide access to the new user for all WebFile functions for this permit.

To discontinue access for an authorized user, select the [Remove](#) link next to the user's name. The user's name will be displayed. To remove access for the user, click the button. If you decide not to remove access for the user, select the button.

Important note: If you are the only authorized user and you click the [Remove](#) link by your name and then confirm that action by selecting the Remove button, the permit will no longer be registered for WebFile because there will be no authorized users.



Filing a Sales Tax Return

Review Taxpayer Information

To file a sales tax return, click the [Select Sales Tax Return](#) option on the main menu.

- A. If this is the first time you have selected this return period, click [Start](#) (to enter the data manually) or [Upload](#) (to automatically load data from an XML file). If you have already opened this return, click [Edit](#).
- B. If you selected [Upload](#), you will be asked to enter the path and name of the file you want to upload. Enter the path and file name and click .

Or

If you select [Start](#), the return will open to the *Review Taxpayer Information* section.

- C. **Taxpayer Address.** Please verify the postal and e-mail addresses are correct. To correct addresses: click the button, enter the correct information, and click the button.
- D. **Ownership Change.** If the business has changed ownership, enter the name, address and phone number of the new owner.
- E. **Final Return.** If this is a final return for this permit, click the check box and enter the last day of business for this location.
- F. **Corporate Officers.** If any of the corporate officers have changed please click the check box.
- Click button to continue the filing process.

North Dakota Tax Department | WebFile Online Services - Select Sales Tax Return - Microsoft Internet Explorer

Address: https://secure.appstest.nd.gov/tax/sales/webfile/selectreturnlist.htm

Discover ND Your Gateway to North Dakota

North Dakota Office of State Tax Commissioner
Sales Tax WebFile Online Service

Main Menu User: WebFileSample | Logout Permit Number: 143547 Taxpayer Name: ABC BAR INC

Select Sales Tax Return

Tax Return	Action
2004 March	Start Upload
2004 April	Edit
2004 May	Edit Pay Now View

Upload Return Data

Please enter the path and name of the file you wish to upload; or click Browse to select the file.

File:

North Dakota Tax Department | WebFile Online Services - Review Taxpayer Information - Microsoft Internet Explorer

Address: https://secure.appstest.nd.gov/tax/sales/webfile/taxpayerinfo.htm

Discover ND Your Gateway to North Dakota

North Dakota Office of State Tax Commissioner
Sales Tax WebFile Online Service

Main Menu User: WebFileSample | Logout Tax Period: 2004D Permit Number: 143547 Taxpayer Name: ABC BAR INC

Review Taxpayer Information

Taxpayer Address

Address: PO BOX 100
City, State, Zip: ANY CITY, ND 58999
EMail: salesinfo@state.nd.us

Change in Ownership

Enter name, address and phone number of new owner:

Name:

Address:

Daytime Phone: (1231231234)

Final Return

If you are no longer in business, check this box and enter Last Day Of Business.

Last Day Of Business: (mm/dd/yyyy)

Change in Corporate Officers

If you have had a change in corporate officers, check this box:

Filing a Sales Tax Return – cont. Sales, Nontaxable Sales, and Purchases Information

If all your sales are subject to 5 percent tax, your return will have one column. If you also collect tax at another rate, your return will have two columns.

- A. **Total Sales.** Enter total sales for the period, including nontaxable sales, in the first line. If you have no sales, enter zero.
- B. **Nontaxable Sales.** Enter the amount of nontaxable sales for each category listed.
- C. **Items Subject to Use Tax.** On the bottom line of the page, enter the total cost of purchases on which you owe North Dakota use tax. (Local use tax due will be recorded in the **Local Option Sales and Use Taxes** section.)
- Click **Continue** button to continue the filing process.

North Dakota Tax Department | WebFile Online Services - Edit Return - Microsoft Internet Explorer

Address: https://secure.appstest.nd.gov/tax/sales/webfile/taxpayerinfo.htm

Discover ND Your Gateway to North Dakota

North Dakota Office of State Tax Commissioner
Sales Tax WebFile Online Service

User: WebFileSample | Logout

Tax Period: 2004D Permit Number: 143547 Taxpayer Name: ABC BAR INC

Sales in North Dakota

Do not use dollar signs, commas, periods, or special characters on this page. Round to the nearest whole dollar. If you have no taxable sales or purchases to report, enter 0 in Total Sales. Use the tab key or mouse to advance. Do not use the Enter key.

Item Description	Alcoholic Beverage Sales 7%	All Other Sales and Purchases 5%
Total Sales (do not include tax)	<input type="text"/>	<input type="text"/>
Nontaxable Sales		
Sales to federal, state, and local governments	<input type="text"/>	<input type="text"/>
Sales to nursing homes, hospitals, intermediate/basic care facilities & voluntary health associations	<input type="text"/>	<input type="text"/>
Sales of food products for humans excluding food for immediate consumption	<input type="text"/>	<input type="text"/>
Sales of feed, seed, and chemicals used for agricultural purposes	<input type="text"/>	<input type="text"/>
Sales of used farm machinery, farm machinery repair parts, electricity, water, steam for ag. processing, motor and heating fuels	<input type="text"/>	<input type="text"/>
Sales of oxygen, drugs, prosthetic devices, diabetic and bladder dysfunction supplies	<input type="text"/>	<input type="text"/>
Sales to Montana residents who complete a Certificate of Purchase	<input type="text"/>	<input type="text"/>
Sales in interstate commerce (delivered outside North Dakota)	<input type="text"/>	<input type="text"/>
Sales of nontaxable service	<input type="text"/>	<input type="text"/>
Sales for resale or processing	<input type="text"/>	<input type="text"/>
Trade-in allowance, bad debts, and returned merchandise	<input type="text"/>	<input type="text"/>
Other nontaxable sales	<input type="text"/>	<input type="text"/>
Items Subject To Use Tax	<input type="text"/>	<input type="text"/>

Previous Finish Later Continue

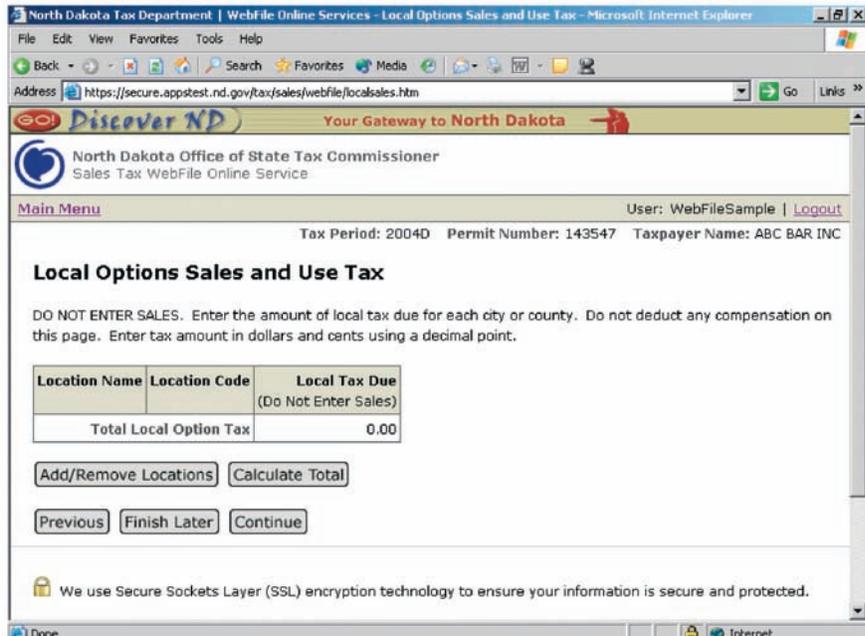
Filing a Sales Tax Return – cont.

Local Option Sales and Use Tax

The North Dakota 1 percent hotel/motel tax and all city and county sales and use taxes are reported in this section.

A. Add/Remove Locations.

The first time you file a return for this permit, none of the locations will display on this page. If you have ND hotel/motel tax or local taxes to report, click the **Add/Remove Locations** button to select ND hotel/motel tax or the name of each location you need to report. Select the appropriate box(es) and click the **Continue** button at the bottom of the page. The *Local Option Sales and Use Tax* page will be updated with the locations you selected.



Filing a Sales Tax Return – cont. Local Option Sales and Use Taxes - cont.

Each time you return to this page, the locations selected during the previous use will display. Locations may be added or deleted at any time.

B. Enter the dollar amounts of ND hotel/motel tax and local taxes that are due. Do not deduct any compensation on this page. Any applicable compensation will be deducted from the tax due by WebFile.

Click the **Calculate Total** button to sum the values you have entered on this page.

Click **Continue** button to continue the filing process.

North Dakota Tax Department | WebFile Online Services - Local Options Sales and Use Tax - Microsoft Internet Explorer

Address: https://secure.appstest.nd.gov/tax/sales/webfile/localsales.htm

Discover ND Your Gateway to North Dakota

North Dakota Office of State Tax Commissioner
Sales Tax WebFile Online Service

Main Menu User: WebFileSample | Logout

Tax Period: 2004D Permit Number: 143547 Taxpayer Name: ABC BAR INC

Local Options Sales and Use Tax

DO NOT ENTER SALES. Enter the amount of local tax due for each city or county. Do not deduct any compensation on this page. Enter tax amount in dollars and cents using a decimal point.

Location Name	Location Code	Local Tax Due (Do Not Enter Sales)
Bismarck	102	<input type="text"/>
Crosby	116	<input type="text"/>
Steele	147	<input type="text"/>
Wilton	184	<input type="text"/>
Total Local Option Tax		0.00

Add/Remove Locations **Calculate Total**

Filing a Sales Tax Return – cont. Sales Tax Adjustments

Sales Tax Adjustments. If the Tax Commissioner’s Office has issued this permit a credit for overpayment of tax, enter the amount of credit here. The adjustment will reduce the amount of tax due with the return.

Click **Continue** button to continue the filing process

Important Note: Credits must be approved by the Tax Commissioner’s Office. Unauthorized credits are subject to assessment and applicable penalty and interest.

Return Summary and Payment Information

Return Summary. This section of the page displays various subtotals and the total due with the return, which has been calculated based on the information entered.

Payment Information.

The payment information reminds you of the payment method you have selected for this permit. If your payment method is ACH Debit, you will also be asked to verify the payment amount to be withdrawn from your bank account and the payment date. You may change the payment amount to any dollar value; however, you will be subject to penalty and interest if the return is not paid in full. You may also change the payment date to any date up to the due date of the return.

Click **Continue** button to continue the filing process

State Tax:	355.00
Less Adjustments:	0.00
Less Compensation Allowance:	0.00
Penalty & Interest:	17.75
Total State Tax, Penalty & Interest:	372.75
Net Local Option Tax Due:	60.00
Local Option Penalty & Interest:	20.00
Total Local Option Tax, Penalty & Interest:	80.00
Total Due with Return:	452.75

Filing a Sales Tax Return –cont. Review/Submit Return

Review/Submit Return.

Review the completed return for accuracy. If you need to make changes, click the **Previous** button to move back to the page that needs correction.

You may use the **Previous** and **Continue** buttons as often as necessary until you are satisfied all information in the return is correct.

When all corrections are made, click the **Continue** button on each page until you return to the **Review/Submit Return** page.

Click the **Submit** button at the bottom of the page to electronically file your return with the Tax Commissioner's Office.

Main Menu
User: WebFileSample | [Logout](#)

Tax Period: 2004D Permit Number: 143547 Taxpayer Name: ABC BAR INC

Review/Submit Return

This return has not been submitted to the North Dakota Tax Commissioner. If the return is correct, click on 'Submit' at the bottom of this page.

ABC BAR INC
DOE JANE
PO BOX 100
ANY CITY, ND 58999

Payment Amount: 452.75
Withdrawal Date: 06/09/2004
Confirmation Number: W000001152004D63
Date Filed: 06/08/2004 01:15:00 PM

For the period ending: April 30, 2004
Due Date of this return: Tuesday, June 1, 2004

Item Descriptions	Column A Alcoholic Beverage Sales 7%	Column B All Other Sales and Purchases 5%
1. Total Sales	5,000.00	100.00
2. Sales to federal, state, and local governments		
3. Sales to nursing homes, hospitals, intermediate/basic care facilities & voluntary health associations		
4. Sales of food products for humans excluding food for immediate consumption		
5. Sales of feed, seed, and chemicals used for agricultural purposes		
6. Sales of used farm machinery, farm machinery repair parts, electricity, water, steam for ag. processing, motor and heating fuels		
7. Sales of oxygen, drugs, prosthetic devices, diabetic and bladder dysfunction supplies		
8. Sales to Montana residents who complete a Certificate of Purchase		
9. Sales in interstate commerce (delivered outside North Dakota)		
10. Sales of nontaxable service		
11. Sales for resale or processing		
12. Trade-in allowance, bad debts, and returned merchandise		
13. Other nontaxable sales		
14. Total Nontaxable Sales (Add lines 2 through 13)	0.00	0.00
15. Net Taxable Sales (Subtract line 14 from line 1)	5,000.00	100.00
16. Non Applicable		
17. Items Subject To Use Tax		
18. Taxable Balance (Add lines 15 and 17)	5,000.00	100.00
19. State Tax (Multiply line 18 by the ND tax rate)	350.00	5.00
20. Total State Tax (Add Column A and Column B of line 19)		355.00
21. Less Adjustments		0.00
22. Adjusted State Tax (Subtract line 21 from line 20)		355.00
23. Non Applicable		
24. Net State Tax Due (Subtract line 23 from line 22)		355.00
25. Penalty And Interest		17.75
26. State Tax, Penalty and Interest (Add lines 24 and 25)		372.75

A Location Name	B Location Code	C Total Local Option Tax	D Compensation Rate	E Compensation allowance (C * D)	F Net Local Option Tax Due (C - E)
Bismarck	102	40.00	0.00	0.00	40.00
Crosby	116	10.00	0.00	0.00	10.00
Steele	147	5.00	0.00	0.00	5.00
Wilton	184	5.00	0.00	0.00	5.00
27. Net Local Option Tax Due (Total of F)					60.00
28. Total Local Option Penalty and Interest					20.00
29. Total Due with Return (Add lines 26, 27, 28)					452.75

If you need to make changes, click on the Previous button to go back through the return. Please call the North Dakota Office of State Tax Commissioner at 701-328-3470 if you disagree with the calculations or if you need additional assistance.

I declare that this return has been examined by me and to the best of my knowledge and belief, is a true, correct, and complete return.

Previous
Finish Later
Submit

Filing a Sales Tax Return –cont. Confirmation

Confirmation. After you submit the return, the next page will display a confirmation number and a brief statement reminding you about the payment method you have selected and the action you must take, if any, to pay the balance due with the return.

If you pay by ACH Debit, payment will be withdrawn from the bank account you identified during registration.

If you pay by ACH Credit, you must contact your bank to initiate payment.

If you pay by check, the payment information will instruct you how to print the voucher that must be mailed with your check.

If you pay by credit card, click on the [Link2Gov](#) link to submit credit card and payment information.

You may also view and print from this page the return you just submitted.

The screenshot shows a web browser window titled "North Dakota Tax Department | WebFile Online Services - Return Confirmation - Microsoft Internet Explorer". The address bar shows the URL: <https://secure.appstest.nd.gov/tax/sales/webfile/reviewsubmitreturn.htm>. The page features a header with the "Discover ND" logo and the text "Your Gateway to North Dakota". Below this is the "North Dakota Office of State Tax Commissioner" logo and "Sales Tax WebFile Online Service". A navigation bar includes a "Main Menu" link, the user name "User: WebFileSample | Logout", and the taxpayer information: "Tax Period: 2004D Permit Number: 143547 Taxpayer Name: ABC BAR INC".

The main content area is titled "Confirmation" and contains the following text:

Your tax return and payment information have been successfully submitted.

Your confirmation number is **W000001152004D63**.

The "Payment Information" section states: "Payment will be withdrawn from the bank account you identified during WebFile registration."

The "Return Printing Instructions" section says: "To print your tax return, click View Return and then select the Print option for your browser. Before printing your tax return, make sure the page is completely displayed." Below this text are two buttons: "Main Menu" and "View Return".

At the bottom of the page, there is a security notice: "We use Secure Sockets Layer (SSL) encryption technology to ensure your information is secure and protected." Below this are links for "Privacy Policy" and "Contact Information", and the text "Copyright 2003 NDTAX. All rights reserved." There are also three W3C compliance logos: WAI-AAA WCAG 1.0, XHTML 1.0, and CSS.

Form ST - Sales and Use Tax Return Instructions

General Instructions

Filing requirement. Every permit holder must file a return for each reporting period even if no sales were made or no tax is due.

Due dates. All returns are due the last day of the month following the reporting period. If the normal due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. To avoid penalty and interest, the WebFile return must be submitted and payment must be initiated by the due date.

Payment. Payment is initiated: on the ACH Debit withdrawal date specified on the return, when the ACH Credit payment is issued by the payor's bank, when credit card payment is submitted on-line to Link2Gov, or when the U.S. Postal Service postmarks the envelope mailing the check and voucher.

Tax Periods. Permit holders are assigned a filing schedule of monthly, quarterly, semiannual or annual. Reporting periods are identified by the four-digit year plus one character. Monthly periods are identified as A (January) through L (December) and other periods are identified as 1 (ending March 31), 2 (ending June 30), 3 (ending September 30), or 4 (ending December 31). For example 2005A is January 2005 and 20054 is the fourth quarter of 2005 or a longer period ending December 31, 2005.

Specific Line Instructions

Calculations. WebFile makes all calculations on the return. Just enter or upload the data and let the system do the work.

One or two-column format. If you are registered to report sales or purchase activity at only the state's 5 percent general tax rate, your Form ST return will have only one column. If you report activity at two different state rates, your return will have two columns. If you report at two different state rates, use Column B to report 5 percent activity. Column A is for sales and purchases taxed at all other rates (except for rental of hotel, motel and tourist court accommodations – see below). North Dakota's sales tax rates are:

- 2 percent – sales of natural gas.
- 3 percent – sales of new farm machinery, new farm irrigation equipment, and new mobile homes.
- 7 percent – sales of alcoholic beverages, both on and off sale.
- 5 percent – all other taxable sales of tangible personal property, admissions, amusements, taxable services (steam, communications), and lease or rental of tangible personal property.

Hotel, motel, and tourist court accommodation rentals. From July 1, 2003 through June 30, 2007, the leasing or renting of hotel, motel or other tourist court accommodations for periods of less than 30 consecutive days, **excluding** bed and breakfast accommodations, are subject to state sales tax of 6 percent. Gross receipts from these rentals are reported in Column B with 5 percent activity. The additional 1 percent tax is reported in the local option tax section of the return under local code 600 (ND Hotel/Motel).

Total Sales. Enter total sales (rounded to whole dollars) but do not include the tax charged or collected. Out-of-state businesses should enter North Dakota sales only. If you did not have any sales for the period, you must enter zero.

Nontaxable Sales. Itemize each type of nontaxable sales (rounded to whole dollars) in the subcategories listed under the Nontaxable Sales heading.

Items Subject to Use Tax. Enter the purchase price (rounded to whole dollars) of taxable goods and services purchased by you for your own use but on which you did not pay sales or use tax. If none, enter zero. Taxable purchases include goods purchased from out-of-state suppliers; resale goods taken out of inventory for use; items given away; machinery, equipment, materials or supplies purchased by a contractor or other service provider.

Local Option Sales and Use Tax. Enter all local tax amounts (and the 1 percent ND Hotel/Motel tax) in dollars and cents. Enter the total amount of tax due for each city, county, and the ND hotel/motel tax. For local taxes, the tax due is equal to the amount of local sales or use tax you should have charged on sales made within the local jurisdiction plus any local use tax due on untaxed goods or services subject to use tax because they were stored, used or consumed within the local jurisdiction. For the ND hotel/motel tax, the tax is 1 percent of the gross receipts from leasing or renting of hotel, motel or other tourist court accommodations subject to the state's 6 percent tax rate. Do not deduct compensation from the tax reported. The WebFile system will calculate and deduct all eligible compensation.

Sales Tax Adjustments. Enter the amount of tax credit authorized in a letter from the Office of State Tax Commissioner. Unauthorized credits will be assessed and are subject to penalty and interest for late payment.

Out of Business or Cancelling WebFile Registration

Out of Business

The sales tax law requires a permit holder that is going out of business to file a final sales tax return within 15 days. If the return for the final reporting period is not present in the WebFile system, contact the Tax Commissioner's Office. Code the return as a final by checking the Final Return box and entering the last day of business. The final return data is in the **Review Taxpayer Information** section of the return. Also, please complete the **Change in Ownership** section, if applicable. The final step when going out of business is to cancel registration (see below).

Cancel WebFile Registration

If you are going out of business or for any reason want to file paper sales tax returns, you must cancel your WebFile registration for each permit. To cancel complete the following steps:

- Login to the WebFile system.
- On the Main Menu, select View Authorized Users.
- In the Action column, click on remove. (**Important Note:** if there is more than one user, you must remove all other users before you remove your own user name.)
- On the Remove Authorized Users page, click the Remove button.

When you click on the Remove button for the last user, you will no longer be registered for WebFile and you will be returned to the Login ID page.

Need Assistance

Phone: 701-328-3470

Fax: 701-328-0336

E-mail: Salestax@State.nd.us

Office of State Tax Commissioner
Sales and Withholding Taxes
600 E. Boulevard Ave., Dept 127
Bismarck, ND 58505-0599