



NEW JOBS CREDIT FROM WITHHOLDING STATEMENT
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
 SFN 28280 (Revised 9-13)

For Office Use Only:	
A/R	_____
306	_____
No. Emp	_____
Amount	_____

For Quarter Ending _____	Project Number _____
Name of Employer as Shown on Form 306 _____	Federal Employer Identification Number _____

1. Complete the **Schedule of Withholding** (on the other side of this statement). See the instructions below.
2. **New Jobs Credit From Withholding** — Enter the total North Dakota income tax withheld this quarter from wages paid to employees who filled qualified new jobs.....\$ _____

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this statement, including any accompanying schedule(s) and other statement(s), has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement.

 Signature of Taxpayer (or authorized representative)

 Date

 Contact Person

 Contact Phone

Instructions

An employer who enters a New Jobs Training Agreement with Job Service North Dakota under North Dakota Century Code (N.D.C.C.) ch. 52-02.1 must complete and file this statement with the North Dakota Office of State Tax Commissioner. It must be completed and filed for each calendar quarter beginning with the quarter in which the agreement is entered into and ending with the quarter in which the *earlier* of the following occurs:

- The New Jobs Training Agreement ends.
- The cost of training is paid for in full. In the case where the cost is covered by a loan obtained by the employer under the terms of the New Jobs Training Agreement, this occurs when the loan is paid in full.
- The accumulated amount of qualified withholding transferred to the state treasurer's new jobs credit from withholding fund for purposes of the program reaches the maximum amount of new jobs credit from withholding allowed to the employer in the New Jobs Training Agreement.

Due Date. This statement must be mailed or faxed to the Office of State Tax Commissioner **on or before the last day of the month following the calendar quarter in which the wages reported on the statement were paid.** If an employer chooses to electronically transmit the information on the Schedule of Withholding (*see next section*), complete and sign page 1 only and mail or fax the statement by the due date. If mailing, send to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0554. Or fax to 701.328.0146.

Assistance. For questions or assistance, please contact the Income Tax Withholding Section at 701.328.1248, or send an e-mail to withhold@nd.gov.

Schedule of Withholding (Page 2)

Complete the Schedule of Withholding on page 2 of this statement to identify the employees filing the new jobs covered by the New Jobs Training Agreement and to report the amount of eligible North Dakota income tax withholding for each employee.

For each new job position identified in the New Jobs Training Agreement for which training has started, enter the number assigned to the position. Only include the new job position (and the information for employees filling them) for which training has started. Once a new job position is included in the statement, it must be included in all subsequent statements required to be filed under the program. If additional space is needed to list all job positions, please make copies of the Schedule of Withholding on page 2 of this form.

Only enter the portion of the North Dakota income tax withheld from qualifying wages paid during the quarter. Qualifying wages means wages that satisfy all of the following criteria:

- The wages are paid to an employee filling one of the new job positions identified in the New Jobs Training Agreement.
- The wages are paid on or after the date the training begins.
- The wages are subject to North Dakota income tax. If the wages are exempt from North Dakota income tax under a reciprocity agreement with either Minnesota or Montana, they do not qualify and the North Dakota income tax, if any, that is withheld from them may not be entered on the schedule.

