



# DIVISION OF REVENUE AND TAXATION

Department of Finance

Commonwealth of the Northern Mariana Islands

## Education Tax Credit for Monthly Business Gross Revenue Tax

Complete and attach to Form OS-3105



### Schedule ETC-BGR

Taxpayer's name as shown on return	Taxpayer Identification Number (TIN) <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Filing period <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> M M Y Y Y Y

	Date	Amount	Name of qualified institution	Recipient's Tax ID Number	Receipt Number
1) Line 3 from most recent ETC filed. . . . .					
2a) Contributions made this month . . . . .					
2b) Total Contributions this month. Add all lines on 2a . . . . .					
3) Total Contributions this year. Add lines 1 and 2b . . . . .					
4) Total Available this year: Enter the lesser of line 3 or \$5000					
5) ETC used this year (see instructions) . . . . .					
6) ETC Available this month. Subtract line 5 from line 4 . . . . .					

### Instructions

Caution: It is the responsibility of the taxpayer claiming ETC credit to ensure that the recipient of the contribution is a bona fide qualified institution.

- 1) Enter the amount on line 3 of the most recent Schedule ETC filed this tax year.
- 2a) Enter contributions made this month and others not previously reported. (Attach sheet with additional contributions, if needed).
- 2b) Enter the sum of all lines on 2a
- 3) Enter the total of lines 1 and 2b.
- 4) Enter the lessor of line 3 or \$5,000
- 5) Add the sum amount of Part 2, line 2 of all previous months from form OS-3105 for this tax year.
- 6) Education Tax Credit (ETC) available for this month. Subtract line 5 from line 4.