



## **TAX ANNOUNCEMENT**

April 28, 2025

The Division of Revenue and Taxation has published Form OS-3500CT Monthly Qualified Construction and Saipan Senatorial Construction Tax Return. The form is now available online and at the Taxpayers Assistance section at the DRT office in Dan Dan. Click here to take you directly to the form <https://finance.gov.mp/division-forms/revenue-taxation/os-3500ct.pdf>.

The filing of this form is effective January 2025. The filing deadline for the periods January, February, and March 2025 is extended until June 2, 2025. Penalty and interest will be imposed if you fail to file and or pay on or before the deadline.

There will be an informational session on the new construction tax under Public Law 23-31 and Saipan Local Law 23-24 at the Pedro P. Tenorio Multi-Purpose Center on May 13, 2025 from 9:00am to 12:00pm. Click here <https://finance.gov.mp/announcements/drt-outreach-05132025.png> to register for this event.