



**DIVISION OF REVENUE AND TAXATION**  
COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS



**EMPLOYER'S QUARTERLY WITHHOLDING TAX RETURN**

(Please type or print in ink) (See reverse side of this form for instructions) Page 20 of DLN

|  |  |  |
|--|--|--|
| A. 1. Taxpayer's Name  | C. 1. Taxpayer's Identification Number         | F. MARK HERE IF THIS IS A FINAL RETURN AND INDICATE THE DATE WHEN BUSINESS WAS CLOSED OR DISSOLVED.<br><br><b>//</b><br><br>DATE _____ |
| A. 2. Doing Business As  | C. 2. Identification No. Used Previous Quarter |  |
| B. Mailing Address   | D. Quarter Ended                               |  |
| CHECK IF: <input type="checkbox"/> ORIGINAL <input type="checkbox"/> AMENDED <input type="checkbox"/> CONSOLIDATED | E. Telephone Number(s)                         |  |
| G. Did you file a withholding tax return for the last quarter? " Yes " No<br>If "No", explain _____                |  | H. Number of employees reported on this return   |
|  |  | I. Number of pages attached  |

| COMPUTATION OF CNMI WAGE AND SALARY AND NMTIT TAXES   | COL. A | COL. B | FOR OFFICIAL USE ONLY |
|---|--------|--------|-----------------------|
| J. 1. a. Total 4 CMC Div. 1 Chp. 2 taxes withheld (from Col. G of FORM: OS-3705A) *         |        |        |                       |
| b. Less amount previously paid (line F. 1 of FORM 500 - WH) *                               |        |        |                       |
| c. Less amount previously paid (Form OS-3705, if amending or consolidating) *               |        |        |                       |
| d. Balance (Chp. 2 taxes withheld) due this quarter (line J.1a minus lines J.1b and J.1c) * |        |        |                       |
| 2. a. Total 4 CMC Div. 1 Chp. 7 taxes withheld (from Col. H of FORM: OS-3705A). *           |        |        |                       |
| b. Less amount previously paid (line F. 2 of FORM 500 - WH) *                               |        |        |                       |
| c. Less amount previously paid (FORM OS-3705, if amending or consolidating) *               |        |        |                       |
| d. Balance (Chp. 7) due this quarter (line J.2a minus lines J.2b and J.2c) *                |        |        |                       |
| K. 1. <b>PENALTY CHARGES:</b>   |        |        |                       |
| (a) Failure to File (Chapter 2) *   |        |        |                       |
| (b) Failure to File (Chapter 7) *   |        |        |                       |
| (c) Failure to Pay (Chapter 2) *  |        |        |                       |
| (d) Failure to Pay (Chapter 7) *  |        |        |                       |
| 2. <b>INTEREST CHARGES:</b>   |        |        |                       |
| (a) Interest Charge (Chapter 2) *   |        |        |                       |
| (b) Interest Charge (Chapter 7) *   |        |        |                       |
| L. Total Due (Add amounts in Col. B) <b>PAY THIS AMOUNT</b> *                               |        |        |                       |

M. **DECLARATION:** Under the penalties of perjury, I declare that this return is, to the best of my knowledge and belief, true and correct.

\_\_\_\_\_  
Name (Typed) and Signature Title Date

|                                 |                       |                  |                 |      |
|---------------------------------|-----------------------|------------------|-----------------|------|
| <b>PAID PREPARER'S USE ONLY</b> | Preparer's Signature: | Date:            | Preparer's SSN: | TIN: |
|                                 | Firm's Name:          | Mailing Address: |                 |      |

| FOR OFFICIAL USE ONLY |             |              |             |
|-----------------------|-------------|--------------|-------------|
| Account No:           | Account No: | Account No:  | Account No: |
| Amount:               | Amount:     | Amount:      | Amount:     |
| DATE PAID:            | RECEIPT NO: | RECEIVED BY: | POST MARK:  |
| VERIFIED BY:          | INPUT BY:   | INPUT DATE:  |             |



# INSTRUCTIONS

- A. 1. Enter the name of the owner for sole proprietorship, partnership, or corporation/association.
- 2. Enter the name(s) under which the taxpayer operates as; e.g. "John Doe's Restaurant".
- B. Enter the complete mailing address, including post office box number, if any.
- C. 1. Enter your Taxpayer I.D. Number. If you do not have one, please apply at the Division of Revenue and Taxation, or at the Social Security Administration. (NOTE: The Division of Revenue and Taxation will assign an I.D. Number for use only in reporting CNMI Taxes).
- 2. Enter your Identification Number used in previous quarter, if different from C1.
- D. Enter the quarter ended for which you are filing this return.
- E. Enter your telephone number(s).
- F. If this is a final return, place a check mark in the box provided and indicate the date when the business was closed or dissolved. Pursuant to Revenue and Tax Regulations §2203.14, a penalty will be imposed for failure to comply with this requirement.
- G. Check the "Yes" box if you have filed a return last quarter. Check the "No" box if you did not file a return for last quarter and provide explanation.
- H. Enter the number of employees covered in this return from the attachment sheet(s), FORM OS-3705A.
- I. Enter the number of attachment sheets attached to this form.

## J. COMPUTATION OF CNMI WAGE AND SALARY AND NMTIT TAXES

(NOTE: Before completing this part, you must first complete FORM OS-3705A).

- 1. a. Enter the total amount of Chapter 2 taxes withheld from column G of FORM OS-3705A. (attachment sheet)
  - b. Enter the total amount of Chapter 2 taxes withheld and paid on FORM 500 - WH for the two previous months of this quarter (line F.1 of FORM 500 - WH).
  - c. If this return is an amended or consolidated return of a previously filed OS-3705, enter any amount paid on original Form OS-3705.
  - d. Subtract lines J.1b and J.1c from line J.1a. Enter the difference in column B.
  - 2. a. Enter the total amount of Chapter 7 taxes withheld from column H of Form OS-3705A. (attachment sheet)
  - b. Enter the total amount of Chapter 7 taxes withheld and paid on Form 500 - WH for the two previous months of this quarter (line F.2 of Form 500 -WH).
  - c. If this return is an amended or consolidated return of a previously filed OS-3705, enter any amount paid on original Form OS-3705.
  - d. Subtract lines J.2b and J.2c from line J.2a. Enter the difference in column B.
- K. 1. (a) **To compute the failure to file penalty for Chapter 2 taxes :** For returns filed and/or taxes paid after the due date. A penalty of 10% of line J.1.d shall be added for each 30 days or fraction thereon, elapsing between the due date of this return until the date it is actually filed and paid; not exceeding 100 percent in the aggregate. **[This return is considered not filed if the tax due is not paid - Ref: 4 CMC §1804 (b)(1)].** ("Month", as defined, means calendar days). Enter the penalty on this line in column B.
- (b) **To compute the failure to file penalty for Chapter 2 taxes :** For returns filed and/or taxes paid after the due date. A penalty of 5% of line J.2.d is imposed of the net amount due up to one month, with an additional 5% for every additional month or fraction thereof, up to maximum of 25%. If the failure to pay penalty becomes applicable, the 5% failure to file penalty shall be reduced by ½ of 1%.
- (c) **To compute the failure to pay for Chapter 2 taxes:**  
For taxes which are not paid when due, a penalty of 1% of the amount due on line J.1.d. shall be added for each month or fraction thereof, elapsing between the due date and the date the tax is actually paid ; provided, however, that the minimum penalty under this method shall be \$5.00. Enter the total Chapter 2 penalty on this line. ("Month", as defined, means calendar month).
- (d) **To compute the failure to pay penalty for Chapter 7 taxes:**  
A penalty of ½ of 1% per month, or fraction thereof, of the amount due on lines J.2.d. shall be added for failure to pay taxes. The aggregate amount shall be limited to a maximum of 25%. Enter the total Chapter 7 penalty on this line.
2. (a) **To compute the interest on Chapter 2 taxes:**  
Interest of 15% per annum is imposed on the amount due under lines J.1.d. plus K.1.(a) plus K.1.(b). Enter the total Chapter 2 interest on this line.
- (b) **To compute the interest on Chapter 7 taxes:**  
Interest at current prevailing rate pursuant to NMTIT §6621, compounded daily, is imposed on the amount due under line J.2.d. (NOTE: The annual interest rate is subject to change quarterly as determined by the Commissioner). Enter the total Chapter 7 interest on this line.

L. Add column B. This is the total amount due this quarter. Enter and pay this amount.

## M. DECLARATION AND SIGNATURE

All returns must be signed by a natural person. No return shall be complete unless and until signed by the taxpayer. Tax returns shall be signed by the following: The return of:

- (a) an individual taxpayer shall be signed by the individual;
- (b) a corporation shall be signed by the president, vice-president, treasurer, assistant treasurer, chief accounting officer of the corporation, or any other officer duly authorized so to act;
- (c) a partnership shall be signed by any one of the partners; and
- (d) all other entities shall be signed by a natural person as specified in the NMTIT.

## DEADLINE

The original copy of this return must be filed at the Division of Revenue and Taxation on or before the last day on the month following the end of each quarter, that is, on or before April 30, July 31, October 31 and January 31. If filing by mail send to:

**DIVISION OF REVENUE AND TAXATION**  
**P.O. BOX 5234 CHRB**  
**SAIPAN, MP 96950**

## PAYMENTS

Any tax due must be paid to the Division of Revenue and Taxation. Make your check or money order payable to: "CNMI TREASURER". If you are making a single payment for multiple tax returns, please make sure that the total of all taxes and charges are correct. Also, indicate how you want the payment to be applied. (NOTE: Please be advised that if a check remitted for payment of taxes is returned by your bank unpaid, the taxes will be deemed unpaid and you will be subject to all applicable late payment penalties and interest charges).