

Instructions for Gaming Machine Jackpot Tax Monthly Withholding Return:

- A1. Enter the taxpayer's name.
- A2. Enter the name under which the taxpayer does business.
- A3. Enter the mailing address of the taxpayer's place of business.
- A4. Enter the local telephone number of the taxpayer's place of business.
- B. Enter the taxpayer's identification number.
- C. Enter the month for which the withholding are being reported.
- D. Enter the owner or operator's poker machine certificate number. Do not list the serial numbers of each of the poker machines.
- E. List the number of continuation sheets attached to the Form OS-3705G.
- F. Enter the winner/payee's U.S. Social Security Number. If the winner/payee has not been issued a U.S. Social Security Number, see instructions to G below.
- G. If the winner/payee has not been issued a U.S. Social Security Number, enter an alternate form of identification. For example, you may enter the passport number, military I.D. number, etc. Enter the number on the identification and the source. For example, if the individual has not been issued a U.S. Social Security Number but does have a passport issued by Japan, you should enter the passport number and indicate it was issued by the country of Japan. If the identification is a driver's license, enter the issuing county and number, i.e., Guam D.L. 01011-95.
- H. Enter the winner/payee's last, first, and middle names.
- I. Enter the amount of gross winnings the winner/payee won before deduction for any tax withheld.
- J. Enter the amount of Gaming Machine Jackpot Tax withheld from the winner/payee's jackpot winnings.
- K. Enter the total amount of gross winnings and withholdings on all attached continuation sheets in columns I and J.
- L. Enter the total amount of jackpot winnings paid during the month and the total amount of taxes withheld from such jackpot winnings from Form OS-3705G and continuation sheets.
- M. If you fail to file the Gaming Machine Jackpot Tax Monthly Withholding Return on or before the due date, you are subject to a penalty in the amount of 10% of the tax for each 30 days or fraction thereof elapsing between the due date of the return and the date on which it is actually filed, not exceeding 100% in the aggregate.
- N. If you fail to pay the Gaming Machine Jackpot Tax Monthly Withholding Return on or before the due date, you are subject to a penalty in the amount of 1% of the amount of such tax if the period of nonpayment is not more than one month with an additional 1% for each additional month or fraction thereof during which nonpayment occurs. The minimum penalty shall be \$5.00.
- O. In addition to any penalties imposed, you are subject to interest at a rate of 15% per annum on all unpaid taxes and penalties.
- P. Add lines L through O under Column J. This is the amount that must be remitted with this return. If payment is made other than by cash, make the check or money order payable to "CNMI Treasury".

Note: The due date of this return and all required payment is the tenth (10th) day of the month following the month in which the winnings and withholdings were made. If filing by mail, send the return and payment to:

Division of Revenue and Taxation
Post Office Box 5234 CHRB
Saipan, MP 96950