



**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 \_\_\_\_\_ of \_\_\_\_\_ **20** \_\_\_\_\_ **DLN**

A.1. Taxpayer's Name	C.1. Taxpayer's Identification Number (TIN)	F. MARK HERE IF THIS IS A FINAL RETURN AND INDICATE THE DATE WHEN BUSINESS WAS CLOSED OR DISSOLVED <input type="checkbox"/>  DATE _____
A.2. Doing Business As	C.2. TIN previously reported, if different from above	
B. Mailing Address	D. Quarter Ended	
CHECK IF : <input type="checkbox"/> AMENDED <input type="checkbox"/> CONSOLIDATED <input type="checkbox"/> ORIGINAL	E. Telephone Number (s)	
G. Did you file a withholding tax return for the last quarter? <input type="checkbox"/> Yes <input type="checkbox"/> No If "NO", explain _____		<b>Total wages paid this quarter</b> \$ _____

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

**K. 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, or partnership, or corporation/association name.
- A.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, 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**)
- C.2. Enter your Employer I.D. Number used in previous quarter if different from C 1
- 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 "No" box if you did not file a return for the last quarter and provide explanation.

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

1. a. Enter the total of Chapter 2 taxes withheld for this quarter.
- 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 H.1b and H.1c from line H.1a. Enter the difference in column B.
2. a. Enter the total amount of Chapter 7 taxes withheld for this quarter.
- 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 H.2b and H.2c from line H.2a. Enter the difference in column B.
- I. 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 5% of line H.1.d shall be added for every month or fraction thereon, elapsing between the due date of this return until the date it is actually filed and paid; not exceeding 25% in the aggregate. If the failure to pay penalty becomes applicable, the 5% failure to file penalty shall be reduced by 1/2 of 1%. Enter the penalty on this line in column B.
- (b) **To compute the failure to file penalty for Chapter 7 taxes :**  
For returns filed and/or taxes paid after the due date. A penalty of 5% of line H.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 1/2 of 1%.
- (c) **To compute the failure to pay penalty for Chapter 2 taxes:**  
For taxes which are not paid when due, a penalty of 0.5% of the amount due on line H.1.d. shall be added for every month or fraction thereof, elapsing between the due date and the date the tax is actually paid. Enter the total Chapter 2 penalty on this line.
- (d) **To compute the failure to pay penalty for Chapter 7 taxes:**  
A penalty of 1/2 of 1% per month, or fraction thereof, of the amount due on lines H.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 at current prevailing rate pursuant to NMTIT §6621, compounded daily, is imposed on the amount due under lines H.1.d. plus I.1.(a) plus I.1. (c). 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 H.2.d. plus I.2.(a) plus I.2. (c). Enter the total Chapter 7 interest on this line. (**NOTE: The annual interest rate is subject to change quarterly as determined by the Commissioner**). Enter the total Chapter 7 interest on this line.

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

### K. DECLARATION AND SIGNATURE

All returns must be signed by a natural person. No return shall be complete unless and until it is 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 of 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 subject to all applicable late payment penalties and interest charges**).