



DIVISION OF REVENUE AND TAXATION
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
ANNUAL RECONCILIATION OF TAXES WITHHELD



CY 2006

(Please type or print in ink)

A Employer		C Federal employer identification no.		D CNMI employer identification no.	
B Mailing address		E Person to contact		F Telephone no. ()	
1 Totals per Quarterly Returns	1A CHAPTER 2 Tax Withheld	1B CHAPTER 7 Tax Withheld	1C TOTAL Tax Withheld	1D Total Tax Paid	1E Wages and Salaries
a) 1st Quarter ▶					
b) 2nd Quarter ▶					
c) 3rd Quarter ▶					
d) 4th Quarter ▶					
e) Subtotal (a thru d) ▶					
2a Total per W-2CM ▶					
b Difference ▶					
3 No. of W-2CM attached to Form OS-3710 ▶					
4 Are you filing magnetically? <input type="checkbox"/> YES <input type="checkbox"/> NO					
			FOR OFFICIAL USE ONLY		
Date filed*	Date paid	Receipt No.		Charges \$	
No. of W-2CM filed		Verified by	Exemptions/Remarks		

* If received after the due date, show postmark.

Form **OS-3710** (Rev. 2006)

IMPORTANT: See reverse side for penalty information, if filed after February 28, 2007.

**INSTRUCTIONS FOR FORM OS-3710 IS ON PAGE 20 OF THE 2006
INSTRUCTIONS FOR FORMS W-2CM AND OS-3710**

DEADLINE: FEBRUARY 28, 2007.

PENALTIES:

The following penalties generally apply to the person required to file Form W-2CM. The penalties apply to paper filers as well as to magnetic filers.

FAILURE TO FILE. Failure to file penalty is \$50.00 per information return with a maximum of \$250,000.00. If the failure is corrected within 30 days, the penalty is reduced to \$15.00 with a maximum penalty on the corrected return of \$75,000.00. If the failure is corrected by August 1st, the penalty is reduced to \$30.00 with a maximum penalty on the corrected return of \$150,000.00.

Caution

Use of a reporting agent or other third-party payroll service provider does not relieve an employer of the responsibility to ensure that Forms W-2CM are furnished to employees and filed correctly and on time.

NOTE: All underpayment of withholding taxes must be paid on the appropriate Employer's Quarterly Withholding Return, Form OS3705.

FILING WITH THE U.S. SSA OR IRS

For penalties related to information returns (W-2CM) required to be filed with the U.S. Social Security Administration or IRS, please refer to the 2006 IRS W-2 Instructions.