

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.
- D. Enter the month and year 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. Indicate the proper form of your business by checking the applicable box.
- H. Indicate the location of your business. Please ensure you enter the name of the village on the space provided.
- I. Indicate the type(s) of business activity you are engaged in.
- J. **COMPUTATION OF TAX**
1. Enter the gross sales for the month of January.
 2. Enter the gross sales for the month of February.
 3. Enter the gross sales for the month of March.
 4. Enter the gross sales for the month of April.
 5. Enter the gross sales for the month of May.
 6. Enter the gross sales for the month of June.
 7. Enter the gross sales for the month of July.
 8. Enter the gross sales for the month of August.
 9. Enter the gross sales for the month of September.
 10. Enter the gross sales for the month of October.
 11. Enter the gross sales for the month of November.
 12. Enter the gross sales for the month of December.
 13. Enter the total lines 1 through 12.
 14. Enter the tax amount shown on line 13 (*Multiply line 13 by 10% and enter the product on this line*)
 15. Enter the total amount of tax allocated in previous month(s) as shown on line 14 of the preceding month's return.
 16. Enter the tax overpaid from previous month(s), if any, from line 20 of the last month's return of the same taxable year.
 17. Subtract the total of lines 15 and 16 from line 14 and enter the difference here. This is the amount of tax due (or overpayment) for this month.
 18. If you file and pay your tax after the deadline (shown at the bottom of this page), the following penalties shall apply:
 - 18a. **Failure to File Return on Time.** Except when an extension is granted, a penalty of 5% of the tax (line 17) shall be added for every month or fraction thereof elapsing between the due date of this return and the date it is actually filed; 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.
 - 18b. **Failure to Pay Taxes on Time.** For taxes which are not paid when due, a penalty of 0.5% of the tax (line 17) shall be added for every month or fraction thereof, elapsing between the due date and the date the tax is actually paid. Enter the penalty on this line.
 19. If you pay the tax after the deadline (shown at the bottom of this page), there is an interest charge as provided under the NMTIT of the amount of the tax due (line 17) and penalty charges (line 18a and 18b) from the date the tax is due until it is actually paid. Enter the total interest charge on this line.
 20. Add lines 17, 18a, 18b, and 19. **PAY THIS AMOUNT.** This is the total due for this month. If a return results in an overpayment of tax during any month of the taxable year, such overpayment may be applied to the tax liability on subsequent month(s). If the return is for last month of the taxable year, an application for refund of the overpayment of tax must be submitted **WITHIN ONE YEAR** after the close of the taxable year in order to receive the refund.
- 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:
- (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 by the NMTIT.

DEADLINE

The original copy of this return must be filed at the Division of Revenue and Taxation on or before the 20th day of the month following the close of the month for which a return is being made. 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.*)