



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



HOTEL OCCUPANCY TAX RETURN

(Please Type or print in ink)

(See reverse side of this form for instructions)

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 <div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto;"></div> _____ DATE
A.2. Doing Business As	C.2. TIN previously reported, if different from above	
B. Mailing Address	D. Month and Year	
CHECK IF : <input type="checkbox"/> AMENDED <input type="checkbox"/> CONSOLIDATED <input type="checkbox"/> ORIGINAL		E. Telephone Number (s) ()

G. BUSINESS FORM <input type="checkbox"/> SOLE PROPRIETORSHIP <input type="checkbox"/> LIMITED LIABILITY COMPANY (LLC) <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> ASSOCIATION <input type="checkbox"/> NON-PROFIT ORGANIZATION	H. LOCATION OF BUSINESS (Indicate village(s)) <input type="checkbox"/> ROTA _____ <input type="checkbox"/> SAIPAN _____ <input type="checkbox"/> TINIAN _____	I. ACTIVITIES <input type="checkbox"/> HOTEL <input type="checkbox"/> MOTEL <input type="checkbox"/> OTHERS _____ (Specify each separately)
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J. COMPUTATION OF TAX AND OTHER CHARGES			FOR OFFICIAL USE ONLY
1. GROSS RENTAL FOR THE PERIOD JANUARY 1-31	➔		
2. GROSS RENTAL FOR THE PERIOD FEBRUARY 1 - 28/29	➔		
3. GROSS RENTAL FOR THE PERIOD MARCH 1 - 31	➔		
4. GROSS RENTAL FOR THE PERIOD APRIL 1 - 30	➔		
5. GROSS RENTAL FOR THE PERIOD MAY 1 - 31	➔		
6. GROSS RENTAL FOR THE PERIOD JUNE 1 - 30	➔		
7. GROSS RENTAL FOR THE PERIOD JULY 1 - 31	➔		
8. GROSS RENTAL FOR THE PERIOD AUGUST 1 - 31	➔		
9. GROSS RENTAL FOR THE PERIOD SEPTEMBER 1 - 30	➔		
10. GROSS RENTAL FOR THE PERIOD OCTOBER 1 - 31	➔		
11. GROSS RENTAL FOR THE PERIOD NOVEMBER 1 -30	➔		
12. GROSS RENTAL FOR THE PERIOD DECEMBER 1 - 31	➔		
13. TOTAL OF LINES 1 THROUGH 12	➔		
14. TAX ON AMOUNT SHOWN ON LINE 13 (10% of line 13)	➔		
15. TAX ALLOCATED PREVIOUS MONTH(S)	➔		
16. TAX OVERPAYMENT PREVIOUS MONTH	➔		
17. TAX DUE (OVERPAYMENT) THIS MONTH (line 14 minus lines 15 & 16)	➔		
18. PENALTY CHARGE (if return is filed and paid after the deadline, complete this line.)	➔	18a (5%)	
	➔	18b (0.5%)	
19. INTEREST CHARGES. (if payment is made after the deadline, complete this line.)	➔		
20. TOTAL DUE (Add lines 17, 18a, 18b, and 19)	➔	PAY THIS AMOUNT	

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
PAID PREPARER'S USE ONLY	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 Federal Employer I.D. Number used in previous month.
- 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 rental for the month of January.
 2. Enter the gross rental for the month of February.
 3. Enter the gross rental for the month of March.
 4. Enter the gross rental for the month of April.
 5. Enter the gross rental for the month of May.
 6. Enter the gross rental for the month of June.
 7. Enter the gross rental for the month of July.
 8. Enter the gross rental for the month of August.
 9. Enter the gross rental for the month of September.
 10. Enter the gross rental for the month of October.
 11. Enter the gross rental for the month of November.
 12. Enter the gross rental for the month of December.
 13. Enter the total lines 1 through 12.
 14. Enter the tax on 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 due (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 total penalty on this line.
 19. **INTEREST.** If you pay the tax after the deadline, there is an interest charge as provided under P.L. 14-35 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. The interest rate is subject to change on a quarterly basis. The applicable interest table is available at the Division of Revenue and Taxation. The Division of Revenue and Taxation can compute the interest charges and bill you on it.
 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: 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 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 CHR
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, NORTHERN MARIANAS"**. 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 subject to all applicable late payment penalty and interest charges*).