



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 _____ _____ _____		H. Total wages paid this quarter \$ _____ Total number of employees this quarter <input type="text"/>

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

L. 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			
DATE PAID:	RECEIPT NO:	Amount:	Received By:



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ATTACH TO FORM OS-3705

(Please Type or print in ink)

(See separate instructions for this form)

20 _____ **DLN** _____

1. Employer name	2. Taxpayer identification number	3. Period	4. Number of pages attached
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5. Name (Last, first, mi)	6. Social Security No.	7. W-4 MS Allow.		8. Gross Wages	9. Chapter 7 Computed	10. Chapter 7 withheld	11. Chapter 2 withheld
Totals				\$	\$	\$	\$

INSTRUCTIONS

Use this form to provide employee details as shown at the front. This form must be attached to the Quarterly Form OS-3705.

Box 7 requires W-4 data of the employee. "MS" indicates the employee's marital status on the W-4. "Allow" indicates the number of allowance the employee is claiming on the W-4.

Box 8 is the employee's gross wages for the quarter.

Box 9 is the computed Chapter 7 tax for the quarter (before the chapter 2 non-refundable).

Box 10 is the Chapter 7 tax withheld for the quarter (after the non-refundable credit).

Box 11 is the Chapter 2 tax withheld for the quarter.

Example:

Employee A claims single with 2 withholding allowance on his Form W-4. His gross wages on a monthly basis is 1,600 or 4,800 for the quarter. The following is the computation of his taxes:

Computation (monthly):	Chapter 7 computed:	172.00	[Box 9]
	Chapter 2 withheld:	80.00	[Box 11]
	Chapter 7 withheld:	92.00	(172.00 - 80.00) [Box 10]

Amount to report for the quarter for employee A:

Box 7 - W-4		Box 8	Box 9	Box 10	Box 11
MS	Allow	Gross Wages	Chapter 7 Computed	Chapter 7 Withheld	Chapter 2 Withheld
S	2	\$4,800.00	\$516.00	\$276.00	\$240.00

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. Enter the total amount of wages paid this quarter and the number of employees for this quarter.

I. COMPUTATION OF CNMI WAGE AND SALARY NMTIT TAXES

1.
 - a. Enter the total amount 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 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 I.1b and I.1c from line I.1a. Enter the difference in column B.
 2.
 - a. Enter the total amount of Chapter 7 taxes computed and taxes withheld for this quarter.
 - b. Enter the total amount of Chapter 7 taxes withheld and paid on Form 500-WH for 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 I.2b and I.2c from line I.2a (taxes withheld). Enter the difference in column B.
- J. 1. (a) **Failure to File Penalty for Chapter 2 taxes:** For returns filed and/or taxes paid after the due date. A penalty of 5% of the tax (line I.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.
- (b) **Failure to File Penalty for Chapter 7 taxes:** For returns filed and/or taxes paid after the due date. A penalty of 5% of the tax (line I.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 a 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%. Enter the penalty on this line.

CAUTION: Failure to file penalty continue to accrue even if return was filed timely if taxes were not timely paid.

- (c) **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 I.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 Chapter 2 penalty on this line.
 - (d) **Failure to Pay Penalty for Chapter 7 taxes:** For taxes which are not paid when due, a penalty of 0.5% of the amount due on (line I.2.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 Chapter 7 penalty on this line.
2. (a) **Interest on Chapter 2 taxes:** 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 I.1.d) and penalty charges (line J.1.a and J.1.c.) 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 Division of Revenue and Taxation can compute the interest charges and bill you on it. Enter the total Chapter 2 interest on this line.
- (b) **Interest on Chapter 7 taxes:** If you pay the tax after the deadline, there is an interest charges as provided under P.L. 14-35 of the amount of tax due (line I.2.d) and penalty charges (line J.1.b. and J 1.d.) 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 Division of Revenue and Taxation can compute the interest charges and bill you on it. Enter the total Chapter 7 interest on this line.
- K. Add amounts in column B. This is the total amount due this quarter. Enter and pay this amount.

L. 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 anyone 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 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"**. 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*).

Form: OS-3705 (Rev. 4/2009)

NOTE: This revision is effective 1st Quarter 2009.