



# DIVISION OF REVENUE AND TAXATION

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
Post Office Box 5234 CHR, Saipan, MP 96950



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### Reference for the Citizenship, North American Industry Classification System, and the Standard Occupation Classification codes

This reference is for completing the 2023 W-2CM entry box C, employee's citizen of country, box D, employer's North America Industry Classification System (NAICS), and box E, employee's Standard Occupational Classification (SOC) system.

Example 1 (for box C): Mr. A was recruited from the Philippines as a guest worker to work for ABC company. Since Mr. A is a citizen of the Philippines, his citizenship code is RP, as found in the Foreign Country Code Listings in this publication. Enter the appropriate code in box C of 2023 Form W-2CM.

Example 2 (NAICS): The employer, ABC company, is engaged in the construction business. To find the correct NAICS code, log in the NAICS website at <https://www.census.gov/naics/>. Use business key word(s) such as "construction" in the 2023 NAICS search box. When the search is completed, it will display a list of business industry codes related to construction. Select the most appropriate 6-digit code that describes your business and enter it in box D of 2023 Form W-2CM.

Example 3 (SOC): ABC company hired Mr. A, whose occupation is carpenter. To find the correct occupation code for Mr. A, log on to the O-NET website at <https://www.onetonline.org>. Use a keyword such as "carpenter" in the keyword search box. When the search is completed, it

will display a list of various occupations related to carpenters. Select the most appropriate 8-digit code that describes the type of carpentry work for Mr. A, and enter it in box E of 2023 Form W-2CM.

- Citizen of Country Code (CIT)
- NAICS (North American Industry Classification System)
- SOC (Standard Occupation Classification)

NAICS codes may be found at the following URL:

<https://www.census.gov/naics/>

Enter Keywords in the 2022 search box:

The screenshot shows the homepage of the North American Industry Classification System (NAICS) on the Census Bureau website. The browser address bar shows 'census.gov/naics/'. The page features a navigation menu with links for Main, History, Development Partners, Federal Register Notices, FAQs, Reference Files, and NAPCS. Below the navigation is a 'NAICS Search' section with three search boxes for the years 2022, 2017, and 2012. To the right is an 'Introduction to NAICS' section with text explaining the system and its development.

On this screen, you will enter the industry you are looking for. For example, if you are looking for construction, type the word "construction" (no quotes) in the key word box. See illustration in box.

The screenshot shows the search results page for the NAICS search. The browser address bar shows 'census.gov/naics/?input=construction&year=2022'. The 'Search Results' link in the navigation menu is highlighted. The 'NAICS Search' section on the left remains visible. The 'Search Results' section on the right displays the search results for the keyword 'construction'.

The result for your search will be displayed (left) showing the various codes for construction industries. Select the most appropriate code for your business.

**2022 NAICS Definition**  
T = Canadian, Mexican, and United States industries are comparable.

**Search results for: construction**  
Number of records found: 427

- 212321 **Construction** sand and gravel beneficiating (e.g., grinding, screening, washing)
- 212321 **Construction** sand or gravel dredging
- 212321 Sand and gravel quarrying (i.e., **construction** grade) and/or beneficiating
- 212321 Sand, **construction** grade, quarrying and/or beneficiating
- 213112 Contract services (except geophysical surveying and mapping, site preparation, **construction**, and transportation activities) for oil and gas fields
- 213112 Oil and gas field services on a contract basis (except geophysical surveying and mapping, site preparation, **construction**, and transportation activities)

SOC codes may be found at the following URL:

<http://online.onetcenter.org/find/>

Enter keyword(s) in the "Occupation Keyword Search" box:

On this screen, you will enter the occupation you are looking for using keyword(s). For example, if you are looking for carpenter, type the word "carpenter" (no quotes) in the occupation keyword search box.

Code	Occupation
47-2031.00	<a href="#">Carpenters</a>
47-3012.00	<a href="#">Helpers--Carpenters</a>
47-2061.00	<a href="#">Construction Laborers</a> <span style="color: orange;">★ Bright Outlook</span>
47-2043.00	<a href="#">Floor Sanders and Finishers</a>
47-2081.00	<a href="#">Drywall and Ceiling Tile Installers</a>
49-9071.00	<a href="#">Maintenance and Repair Workers, General</a> <span style="color: orange;">★</span>
51-7011.00	<a href="#">Cabinetmakers and Bench Carpenters</a>

The results for your search will be displayed (left) showing the various codes for carpentry occupations. Select the most appropriate code for your employee.

**Foreign country code list for use on Form W-2CM, Box C.**

Afghanistan	AF	Central African Republic	CT	Ghana	GH
Akrotiri	AX	Chad	CD	Gibraltar	GI
Albania	AL	Chile	CI	Greece	GR
Algeria	AG	China	CH	Greenland	GL
American Samoa	AQ	Christmas Island	KT	Grenada	GJ
Andorra	AN	Clipperton Island	IP	Guam	GQ
Angola	AO	Cocos (Keeling) Islands	CK	Guatemala	GT
Anguilla	AV	Colombia	CO	Guernsey	GK
Antarctica	AY	Comoros	CN	Guinea	GV
Antigua & Barbuda	AC	Congo (Brazzaville)	CF	Guinea-Bissau	PU
Argentina	AR	Congo (Kinshasa)	CG	Guyana	GY
Armenia	AM	Cook Islands	CW	Haiti	HA
Aruba	AA	Coral Sea Islands	CR	Heard Island and McDonald Islands	HM
Ashmore and Cartier Islands	AT	Costa Rica	CS	Holy See	VT
Australia	AS	Cote D'Ivoire (Ivory Coast)	IV	Honduras	HO
Austria	AU	Croatia	HR	Hong Kong	HK
Azerbaijan	AJ	Cuba	CU	Howland Island	HQ
Bahamas	BF	Curacao	UC	Hungary	HU
Bahrain	BA	Cyprus	CY	Iceland	IC
Baker Island	FQ	Czech Republic	EZ	India	IN
Bangladesh	BG	Denmark	DA	Indonesia	ID
Barbados	BB	Dhekelia	DX	Iran	IR
Belarus	BO	Djibouti	DJ	Iraq	IZ
Belgium	BE	Dominica	DO	Ireland	EI
Belize	BH	Dominican Republic	DR	Israel	IS
Benin	BN	East Timor	TT	Italy	IT
Bermuda	BD	Ecuador	EC	Jamaica	JM
Bhutan	BT	Egypt	EG	Jan Mayen	JN
Bolivia	BL	El Salvador	ES	Japan	JA
Bosnia-Herzegovina	BK	Equatorial Guinea	EK	Jarvis Island	DQ
Botswana	BC	Eritrea	ER	Jersey	JE
Bouvet Island	BV	Estonia	EN	Johnston Atoll	JQ
Brazil	BR	Ethiopia	ET	Jordan	JO
British Indian Ocean Territory	IO	Falkland Islands (Islas Malvinas)	FK	Kazakhstan	KZ
British Virgin Islands	VI	Faroe Islands	FO	Kenya	KE
Brunei	BX	Federated States of Micronesia	FM	Kingman Reef	KQ
Bulgaria	BU	Fiji	FJ	Kiribati	KR
Burkina Faso	UV	Finland	FI	Korea, Democratic People's Republic of (North)	KN
Burma	BM	France	FR	Korea, Republic of (South)	KS
Burundi	BY	French Polynesia	FP	Kosovo	KV
Cambodia	CB	French Southern and Antarctic Lands	FS	Kuwait	KU
Cameroon	CM	Gabon	GB	Kyrgyzstan	KG
Canada	CA	The Gambia	GA	Laos	LA
Cape Verde	CV	Georgia	GG	Latvia	LG
Cayman Islands	CJ	Germany	GM	Lebanon	LE

**Foreign country code list for use on Form W-2CM, Box C (continued).**

Lesotho	LT	Palmyra Atoll	LQ	Swaziland	WZ
Liberia	LI	Panama	PM	Sweden	SW
Libya	LY	Papua-New Guinea	PP	Switzerland	SZ
Liechtenstein	LS	Paracel Islands	PF	Syria	SY
Lithuania	LH	Paraguay	PA	Taiwan	TW
Luxembourg	LU	Peru	PE	Tajikistan	TI
Macau	MC	Philippines	RP	Tanzania	TZ
Macedonia	MK	Pitcairn Islands	PC	Thailand	TH
Madagascar	MA	Poland	PL	Togo	TO
Malawi	MI	Portugal	PO	Tokelau	TL
Malaysia	MY	Puerto Rico	RQ	Tonga	TN
Maldives	MV	Qatar	QA	Trinidad and Tobago	TD
Mali	ML	Romania	RO	Tunisia	TS
Malta	MT	Russia	RS	Turkey	TU
Man, Isle of	IM	Rwanda	RW	Turkmenistan	TX
Marshall Islands	RM	Saint Barthelemy	TB	Turks and Caicos Islands	TK
Mauritania	MR	Saint Martin	RN	Tuvalu	TV
Mauritius	MP	Samoa	WS	Uganda	UG
Mexico	MX	San Marino	SM	Ukraine	UP
Midway Islands	MQ	Sao Tome and Principe	TP	United Arab Emirates	AE
Moldova	MD	Saudi Arabia	SA	United Kingdom (England, Northern Ireland, Scotland, and Wales)	UK
Monaco	MN	Senegal	SG	United States	US
Mongolia	MG	Serbia	RI	Uruguay	UY
Montenegro	MJ	Seychelles	SE	Uzbekistan	UZ
Montserrat	MH	Sierra Leone	SL	Vanuatu	NH
Morocco	MO	Singapore	SN	Venezuela	VE
Mozambique	MZ	Sint Maarten	NN	Vietnam	VM
Namibia	WA	Slovakia	LO	Virgin Islands	VQ
Nauru	NR	Slovenia	SI	Wake Island	WQ
Navassa Island	BQ	Solomon Islands	BP	Wallis and Futuna	WF
Nepal	NP	Somalia	SO	Western Sahara	WI
Netherlands	NL	South Africa	SF	Yemen (Aden)	YM
New Caledonia	NC	South Georgia and the South Sandwich Islands	SX	Zambia	ZA
New Zealand	NZ	South Sudan	OD	Zimbabwe	ZI
Nicaragua	NU	Spain	SP		
Niger	NG	Spratly Islands	PG		
Nigeria	NI	Sri Lanka	CE		
Niue	NE	St. Helena	SH		
Norfolk Island	NF	St. Kitts and Nevis	SC		
Northern Mariana Islands	CQ	St. Lucia Island	ST		
Norway	NO	St. Pierre and Miquelon	SB		
Oman	MU	St. Vincent and the Grenadines	VC		
Other Country	OC	Sudan	SU		
Pakistan	PK	Suriname	NS		
Palau	PS	Svalbard	SV		