



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



PAYMENT DEPOSIT FORM 500 - WH

(Please type or print in ink)

(See other side of this form for instructions)

20 _____

DLN _____

A. 1. Taxpayer's Name		C. 1. Taxpayer's Identification Number (TIN)	
A. 2. Doing Business As	B. Telephone Number	C. 2. Identification No. Used Previous Quarter	
A. 3. Mailing Address		D. Month/Period Ended	E. Date Payroll Paid

COMPUTATION OF CNMI WAGE AND SALARY AND NMTIT TAXES:

F. 1. Total 4 CMC Div. 1 Chp 2 taxes withheld	➔	
2. Total 4 CMC Div. 1 Chp 7 taxes withheld.....	➔	
G. 1. Penalty Charges (a) Failure to pay (Chp. 2).....	➔	
(b) Failure to pay (Chp. 7).....	➔	
2. Interest Charges (a) Interest (Chp. 2).....	➔	
(b) Interest (Chp. 7).....	➔	
H. Total Due - (This is your total deposit for this period).....	PAY THIS AMOUNT ➔	\$

FOR OFFICIAL USE ONLY					
Acct No: *	(F1)	(F3)	(F4)	(G1a, G1b)	(G2a, G2b)
Amount: *	\$	\$	\$	\$	\$
DATE PAID:	RECEIPT NO:	RECEIVED BY:	INPUT DATE:		

Form 500-WH (Rev. 1/2000)

NOTE: This revision is effective 1st Quarter 2000.

GENERAL INFORMATION: Payment Deposit Form 500-WH is used by employers to make monthly deposits of Chp. 2 and Chp. 7 withholding taxes. In addition, an employer may be required to make deposits more frequently than monthly. If the total cumulative undeposited withholding taxes in trust with the employer is at least \$3,000, the employer is required to make a deposit of such taxes within 3 working days from the date such amount reached \$3,000. Regular deposits, under \$3,000, are due on the 15th day of the month following the month in which taxes were withheld. (REF: Rev and Tax Regulations, §2201.5)

- A.
 - 1. Enter the name of the sole proprietor, or partnership, or corporation/association.
 - 2. Enter the taxpayer's business activity, e.g. "John Doe's Restaurant".
 - 3. Enter your complete mailing address, including post office box number, if any:
- B. Enter your telephone number(s).
- 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.**)
 - 2. Enter your identification number used in previous month.
- D. Enter the Month or Period for this deposit.
- E. Enter the date when last payroll period (for this deposit) was paid.
- F. **COMPUTATION OF TAX**
 - 1. Enter the total chapter 2 taxes withheld for this reporting period.
 - 2. Enter the total chapter 7 taxes withheld for this reporting period.
- G.
 - 1. If you filed and pay your tax after the deadline, the following penalty and interest shall apply:
 - 1a. **Failure to Pay for Chapter 2 Taxes:** A penalty of 1% per month, or fraction thereof, shall be added to the amount due on line F1. Enter the total Chapter 2 penalty on this line.
 - 1b. **Failure to Pay for Chapter 7 Taxes:** A penalty of 2% for deposits made 1 to 5 days late, 5% for deposits 6 to 15 days late and 10% for deposits more than 15 days late on the amount due on line F2.
 - 2a. **Interest Charges on Chapter 2 Taxes:** Interest rate at 15% per annum, is imposed on the amount due under line F1. Enter the total Chapter 2 interest on this line.
 - 2b. **Interest Charges on Chapter 7 Taxes:** Interest at prevailing rate is currently 8%, compounded daily, is imposed on the amount due under line F2. (**NOTE: The annual interest rate is subject to change quarterly as determined by the Commissioner.**) Enter the total Chapter 7 interest on this line.
- H. Add lines F1 through G2b. **PAY THIS AMOUNT.** This is the total due for this period.

PAYMENTS

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). If making payment by mail, send to: **DIVISION OF REVENUE AND TAXATION, P.O. BOX 5234 CHRB, SAIPAN, MP 96950.**