



DIVISION OF REVENUE AND TAXATION
COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS
EMPLOYER'S QUARTERLY WITHHOLDING TAX RETURN



TAX YEAR 20__

Check if AMENDED Return

Do not write in this space - Date filed

Do not write in this space - DLN

Please type or print in ink in capital letters

Taxpayer's Name		A. Taxpayer's Identification Number (TIN)	
Doing Business As		B. Tax Year 20__ Report for this Quarter (check one below) <input type="checkbox"/> 1: January, February March <input type="checkbox"/> 2: April, May, June <input type="checkbox"/> 3: July, August, September <input type="checkbox"/> 4: October, November, December	C. If this is a final return indicate the date when business was closed or dissolved. _____ (mm/dd/yyyy)
Mailing Address			
Telephone Number(s)			
D. Total wages paid this quarter			
E. Total number of employees this quarter			
COMPUTATION OF CNMI WAGE AND SALARY AND NMTIT TAXES		COLUMN A	COLUMN B
F.1. TOTAL 4CMC Division 1 Chapter 2 taxes withheld			
2. Less amount previously paid (line D.1. of Form 500 - WH)			
3. Less amount previously paid (Form OS-3705, if amending)			
4. Balance Chapter 2 taxes withheld due this quarter (line F.1. minus lines F.2. and F.3.)			
G.1. Total 4CMC Division 1 Chapter 7 taxes computed \$ _____ taxes withheld			
2. Less amount previously paid (line D.2. of Form 500 - WH)			
3. Less amount previously paid (Form OS-3705, if amending)			
4. Balance Chapter 7 taxes withheld due this quarter (line G.1. minus lines G.2. and G.3.)			
H. Total tax due or (overpaid) . Add column B. If overpaid, check <input type="checkbox"/> for refund. See instructions on back.			

FOR OFFICIAL USE ONLY

I. **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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INSTRUCTIONS

How should you complete Form OS-3705?

Type or print your name, business name, mailing address, and your telephone number(s) where you can be contacted in the space provided. Doing business as is the name under which the taxpayer operates as; e.g. "John Doe's Restaurant"

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). Please type or write legibly your nine digit taxpayer identification number (TIN). Enter the tax year. Check the appropriate box of the quarter for which you are reporting. Check only one box. If this is a final return, indicate the date when the business was closed or dissolved.

- D. Enter the total amount of wages paid this quarter.
- E. Enter the total number of employees for this quarter.

Computation of CNMI wage and salary and NMTIT taxes

Chapter 2 Taxes Withheld

- F.1. Enter the total amount of Chapter 2 taxes withheld for this quarter.
- F.2. Enter the total amount of Chapter 2 taxes withheld and paid on Form 500-WH for this quarter (line D.1 of Form 500-WH).
- F.3. If this return is amended or a previously filed Form OS-3705, enter amount paid, if any, on original Form OS-3705.
- F.4. Subtract lines F.2. and F.3. from line F.1. Enter the difference in column B.

Chapter 7 Taxes Withheld

- G.1. Enter the Chapter 7 taxes computed on the space provided. Then enter the total amount of Chapter 7 taxes withheld on column B for this quarter.
- G.2. Enter the total amount of Chapter 7 taxes withheld and paid on Form 500-WH for this quarter (line D.2. of Form 500-WH).
- G.3. If this return is amended or a previously filed Form OS-3705, enter amount paid, if any, on original Form OS-3705.
- G.4. Subtract lines G.2. and G.3. from line G.1. Enter the difference in column B.

Note: Attach Form 500-WH for all payments claimed on lines F.2. and G.2.

- H. Add amounts in column B. This is the total tax amount due or (overpaid). If the amount is a greater than zero, pay this amount. If the amount is less than zero (overpaid), enclose the amount in parenthesis () and check the box provided on line H. This constitutes your application for refund. The Division of Revenue and Taxation will verify the amount and process your refund accordingly.

If you file and/or pay your tax after the deadline, penalty and interest shall apply and you will be billed for these charges.

I. **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 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 subject to all applicable late payment penalty and interest charges).