DIVISION OF REVENUE AND TAXATION
Department of Finance
Commonwealth of the Northern Mariana Islands
Monthly Room and Bar Tax Return

A.1. Taxpayer's Name	C. Taxpayer identification Number (TIN) ☐☐ – ☐☐☐☐☐☐☐ D. Return status ☐ Original ☐ Amended
A.2. DBA (Doing Business as)	E. Filing period ☐☐ ☐☐☐☐ (M M Y Y Y Y) F. If final return, enter date ☐☐ ☐☐ ☐☐☐☐ (M M D D Y Y Y Y)
B.1. Mailing Address	G.1. Telephone number ( ) _____ - _____ G.2. Contact person
B.2. State, City and zip Code	H. ☐ Saipan ☐ Rota ☐ Tinian I. Village

Part I. Tax Computation *(See separate instructions)*

	(A) GROSS REVENUE	(B) TAX FOR THIS MONTH	For Official Use Only
J) Bar Tax ☐ Bar & Night Club ☐ Restaurant			
1) Amount for this month			
2) Amount from line J3 from preceeding month			
3) Total YTD as of this month			
K) Room Occupancy Tax ☐ Hotel ☐ Motel ☐ Others _____			
1) Amount for this month			
2) Amount from line K3 from preceeding month			
3) Total YTD as of this month			

Part II. Amount Due Summary

	(A) TAX DUE THIS MONTH	(B) PAYMENTS & CARRY OVER CREDITS	(C) NET TAX DUE	(D) FAILURE TO FILE	(E) FAILURE TO PAY	(F) INTEREST	(G) TOTAL DUE OR (OVERPAYMENT)	(H) AMOUNT TO PAY
L) Bar Tax								
M) Room Tax								

N) For December return only. If Part II, lines L or M, column G shows an overpayment and you want the overpayment to be carried over to the following year's monthly return, check the box and indicate the month. ▶ ☐ **Month** _____

DECLARATION: Under penalty of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct and accurately lists all amounts and sources of income during this reporting period. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Taxpayer's Name and Signature	Title	Date

PAID PREPARER'S USE ONLY	Preparer's Signature	Date	PTIN (If self-employed)	Firm's EIN
	Firm's Name	Mailing address		

General Instructions for Form OS-3300 for Monthly Room Occupancy and Bar Tax

A.1   Enter the name of the individual owner for a sole proprietorship, or the name of the corporation, partnership, or association.

A.2   Enter the business name under which the business operates; i.e. "John Doe's Restaurant".

B.1   Enter the mailing address including post office box, if any.

B.2   Enter the State, City and zip code.

C   Enter the taxpayer identification number. Write each number in the box. If you don't have a TIN, you can obtain one from Revenue and Taxation.

D   Check the appropriate return status, i.e. original or amended.

E   Enter the monthly filing period in numerical values in the box. For example: March is 03 and the year is 2013.

F   If the business has closed, indicate date the business ceased operations.

G.1   Enter the telephone number where the business may be contacted.

G.2   Enter the name of a responsible/authorized person who may be contacted regarding the filing of this return.

H   Check the location (island) where business is located. If more than one location, enter the principal business location.

I   Enter the village where business is located. If more than one location, enter the principal business location.

Part I. Tax Computation

J - Bar Tax Computation

Check all applicable bar revenue establishments.

J1, Col. A   Enter the amount of revenue for this month subject to bar tax.

J1, Col. B   Tax for this month. Multiply the amount in column A by 10 percent (10%).

J2   Enter the amounts shown on line J3 of the preceeding month's return.

J3   Enter the sum of the amounts in Column A on lines J1 and J2.

K - Room Occupancy Tax Computation

Check all applicable room types.

K1, Col. A   Enter the amount of revenue for this month subject to room occupancy tax.

K1, Col. B   Tax for this month. Multiply the amount in column A by the following percentage:
    1) Returns for the tax periods January 2013 through March 2013: 10 percent (.10)
    2) Returns for the tax periods April 2013 through December 2013: 15 percent (.15)*

K2   Enter the amounts shown on line K3 of the preceeding month's return.

K3   Enter the sum of the amounts in Column A on lines K1 and K2.

Part III. Amount Due Summary

L, Col. A   Enter the amount from line J1, column B.

L, Col. B   Enter payments made on original return for this month plus any overpayment credit from line L, Column G of the preceding month's return.

L, Col. C   Subtract column B from Column A. If zero or less, place figure within brackets and skip through column F.

L, Col. D   If the return is filed after the due date, compute the failure to file penalty. The penalty is 5 percent (5%) per month or a fraction of a month. The maximum penalty is 25 percent (25%). If the failure to pay penalty also applies, reduce the monthly penalty by 1/2 of a percent (.05%).

L, Col. E   If the tax is paid after the due date, compute the failure to pay penalty. The penalty is 1/2 of 1 percent per month or a fraction of a month.

L, Col. F   Compute the interest on the tax due and not paid by the due date. Include interest on all penalties.
              Please visit the Division of Revenue and Tax Website at www.cnmidof.gov.mp to obtain the schedule of interest rates.

L, Col. G   Add the amount shown in columns C thru F. If less than zero, place figure within brackets.

L. Col. H   Enter the payment amount enclosed for payment of amount due shown in column G.

M, Col. A   Enter the amount from line K1, column B.

M, Col. B   Enter payments made on original return for this month plus any overpayment credit from line M, Column G of the preceding month's return.

M, Col. C   Subtract column B from Column A. If zero or less, place figure within brackets and skip through column F.

M, Col. D   If the return is filed after the due date, compute the failure to file penalty. The penalty is 5 percent (5%) per month or a fraction of a month. The maximum penalty is 25 percent (25%). If the failure to pay penalty also applies, reduce the monthly penalty by 1/2 of a percent (.05%).

M, Col. E   If the tax is paid after the due date, compute the failure to pay penalty. The penalty is 1/2 of 1 percent per month or a fraction of a month.

M, Col. F   Compute the interest on the tax due and not paid by the due date. Include interest on all penalties. Please visit the Division of Revenue and Tax Website at www.cnmidof.gov.mp to obtain the schedule of interest rates.

M, Col. G   Add the amount shown in columns C thru F. If less than zero, place figure within brackets.

M, Col. H   Enter the payment amount enclosed for payment of amount due shown in column G.