



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



**PAYMENT DEPOSIT FORM 500 - WH**

**DLN**

(Please type or print in ink)

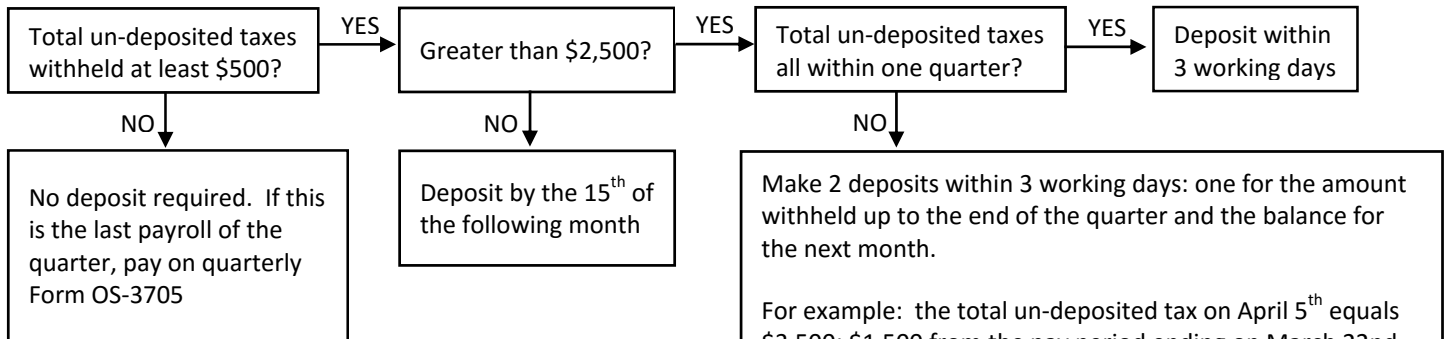
|   |   |
|---|---|
| Taxpayer's name   | A. Taxpayer's Identification Number (TIN)       |
| Doing business as   | Telephone number(s)                             |
| Mailing address   | B. Deposit for the Month of                     |
| C. Tax type    1 <input type="checkbox"/> Form OS-3705    { Indicate Last Payroll Date: (mm/dd/yyyy) ____/____/____    2 <input type="checkbox"/> Form 945-CM    3 <input type="checkbox"/> Backup Withholding    4 <input type="checkbox"/> Other: _____ |   |
| <b>DEPOSIT BREAKDOWN:</b>   |   |
| D. 1. Chapter 2 taxes withheld . . . . .  | ➔ <input style="width: 100px;" type="text"/>    |
| 2. Chapter 7 taxes withheld . . . . .   | ➔ <input style="width: 100px;" type="text"/>    |
| E. <b>Total Due.</b> This is your total deposit for the month . . . . . <b>Pay this amount</b>  | ➔ \$ <input style="width: 100px;" type="text"/> |

|                              |             |             |
|------------------------------|-------------|-------------|
| <b>FOR OFFICIAL USE ONLY</b> | Date paid : | Receipt no. |
|------------------------------|-------------|-------------|

# INSTRUCTIONS

## GENERAL INFORMATION

CNMI law requires you, as an employer to withhold chapter 2 and chapter 7 taxes from an employee's wages and salaries. The taxes deducted may be required to be deposited to the CNMI Treasury. Each payroll, review the total un-deposited taxes withheld, and using this amount, follow the chart below:



## HOW SHOULD YOU COMPLETE FORM 500-WH?

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, e.g. "John Doe's Restaurant".

- A. Enter your Taxpayer I.D. Number. If you do not have one, 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).
- B. Enter the month for this deposit.
- C. Check the form type for which the deposit is made. For Form OS-3705, enter the date when the last payroll check for the month indicated on Box B was issued. If other, indicate form.

## DEPOSIT BREAKDOWN

- D. 1. Enter the total chapter 2 taxes withheld for this reporting period.
2. Enter the total chapter 7 taxes withheld for this reporting period.
- E. Add lines D.1. and D.2. This is the total due for this period. **PAY THIS AMOUNT.**

## 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 CHR  
SAIPAN, MP 96950.