Form **3500CT-C1**

CNMI Construction Tax Monthly Return

For January to November Important: see instructions on reverse side

Department of Finance
Division of Revenue and Taxation
Commonwealth of the Northern Mariana Islands

Name of taxpayer - General Contractor	CNMI Taxpayer identification number	Filing period
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PART I Construction Tax

1	Construction gross revenue	1	
2	Exclusion amount.	2	
3	Construction gross revenue subject to tax. Subtract line 2 from line 1	3	
4	Construction tax for the month. See instructions	4	

PART II Prior Month Adjustments (if applicable)

5	Construction gross revenue not previously subject to tax	5	
6	Multiply line 5 by 3% (.03)	6	
7	Payment due. Add lines 4, and 6. Pay this amount	7	

Declaration

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

	Your signature		Date		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

Instructions for Form 3500CT-C1 CNMI Construction Tax Monthly Return

For January to November

Construction gross revenue means revenue from any activity that creates, installs, alters, repairs, improves, maintains, or demolishes any building, structure, facility, infrastructure, system, or other improvement to real property, including without limitation, all related site work, temporary works, mobilization, testing, commissioning, and change orders; the leveling or clearing of land; the excavating of earth; and the drilling of wells of any type including seismograph shot holes or core drilling.

WHO MUST FILE

Every business that receives construction gross revenue during the month must file a monthly Construction Tax Return, regardless of whether Construction Tax is due. Taxpayers must report all constructions gross revenue for the month and determine whether any portion is subject to tht Constructions Tax.

DETERMING WHETHER CONSTRUCTION TAX APPLIES

Before filing the January Construction Tax Return, determine whether you reasonably expect your annual construction gross revenue subject to tax exceed $350,000.

If you reasonable expect your annual construction gross revenue subject to tax to exceed $350,000, calculate and pay the Construction Tax on your monthly construction gross revenue subject to tax beginning with the January return.

If you reasonably expect your annual construction gross revenue subject to tax will not exceed $350,000, report your monthly construction gross revenue and enter zero on line 4. If your expectation change during the year and you later determine that you will exceed the $350,000 threshold, complete Part II to report and pay the Construction Tax due on prior months that were not previously subject to tax.

PART I

Line 1 Enter your total construction gross revenue received, accrued, or earned during the month, before subtracting any exclusions.
Line 2 Enter the amount included on line 1 that is exempt from the Construction Tax, including gross revenue derived from Residential Housing and gross revenue earned as a Subcontractor.
Line 3 Subtract line 2 from line 1. This is your construction gross revenue subject to tax before applying the $350,000 annual threshold.
Line 4 If you reasonably expect your annual construction gross revenue subject to tax to exceed $350,000, multiply line 3 by 3% (0.03). Otherwise, enter -0-.

PART II

Complete PART II only if you need to report taxable construction gross revenue from prior month(s) that was not reported or was not previously subject to the Construction Tax.

Line 5 Enter the taxable construction gross revenue from prior month(s) that was not previously reported or was not previously subject to the Construction Tax.
Line 6 Multiply line 5 by 3% (0.03).
Line 7 Add line 4 and line 6. This is your total Construction Tax due.