



# DIVISION OF REVENUE AND TAXATION

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
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### Reference for the Citizenship, North American Industry Classification System, and the Standard Occupation Classification codes

This reference is for completing the 2021 W-2CM entry box C, employee's citizen of country, box D, employer's North America Industry Classification System (NAICS), and box E, employee's Standard Occupational Classification (SOC) system.

Example 1 (for box C): Mr. A was recruited from the Philippines as a guest worker to work for ABC company. Since Mr. A is a citizen of the Philippines, his citizenship code is RP, as found in the Foreign Country Code Listings in this publication. Enter the appropriate code in box C of 2021 Form W-2CM.

Example 2 (NAICS): The employer, ABC company, is engaged in the construction business. To find the correct NAICS code, log in the NAICS website at <https://www.census.gov/eos/www/naics/>. Use business key word(s) such as "construction" in the 2017 NAICS search box. When the search is completed, it will display a list of business industry codes related to construction. Select the most appropriate 6-digit code that describes your business and enter it in box D of 2021 Form W-2CM.

Example 3 (SOC): ABC company hired Mr. A, whose occupation is carpenter. To find the correct occupation code for Mr. A, log on to the O-NET website at [www.online.onetcenter.org/find/](http://www.online.onetcenter.org/find/). Use a keyword such as "carpenter" in the keyword search box. When the search is completed, it

will display a list of various occupations related to carpenters. Select the most appropriate 8-digit code that describes the type of carpentry work for Mr. A, and enter it in box E of 2021 Form W-2CM.

- Citizen of Country Code (CIT)
- NAICS (North American Industry Classification System)
- SOC (Standard Occupation Classification)

NAICS codes may be found at the following URL:

<https://www.census.gov/naics/>

Enter Keywords in the 2017 search box:

The screenshot shows the 'North American Industry Classification System' page. The search box for the year 2017 is empty. The navigation menu includes 'Main', 'History', 'Development Partners', 'Federal Register Notices', 'FAQs', 'Reference Files', and 'NAPCS'. The 'NAICS Search' section has three search boxes for the years 2017, 2012, and 2007, each with a 'Go' button. The 'Introduction to NAICS' section contains text about the system's purpose and development.

On this screen, you will enter the industry you are looking for. For example, if you are looking for construction, type the word "construction" (no quotes) in the key word box. See illustration in box.

The screenshot shows the search results for the keyword 'construction' in 2017. The search box now contains the word 'construction'. The 'Search Results' section is active, showing a definition of 2017 NAICS and a list of 421 records. The first few results are: 212321 Construction sand and gravel beneficiating (e.g., grinding, screening, washing), 212321 Construction sand or gravel dredging, 212321 Sand and gravel quarrying (i.e., construction grade) and/or beneficiating, 212321 Sand, construction grade, quarrying and/or beneficiating, 213112 Contract services (except site preparation and related construction contractor activities) for oil and gas fields, and 213112 Oil and gas field services (except contract drilling, site preparation and related construction contractor activities) on a contract basis.

The result for your search will be displayed (left) showing the various codes for construction industries. Select the most appropriate code for your business.

SOC codes may be found at the following URL:

<http://online.onetcenter.org/find/>

Enter keyword(s) in the “Keyword or O\*NET-SOC code” box:

<https://www.onetonline.org/find/>

o-net **O\*NET OnLine** Occupation Quick Search:

Help Find Occupations Advanced Search Crosswalks Share O\*NET Sites

## Find Occupations

**Keyword or O\*NET-SOC Code**

Examples: 25-1011.00, dental assistant

Enter a word, phrase, or title to search for an O\*NET-SOC occupation. Enter a full or partial O\*NET-SOC code to look up occupations by code.

**Bright Outlook**

Bright Outlook occupations are expected to grow rapidly in the next several years, or will have large numbers of job openings.

**Career Cluster**

Career Clusters contain occupations in the same field of work that require similar skills. Students, parents, and educators can use Career Clusters to help focus education plans towards obtaining the necessary knowledge, competencies, and training for success in a particular career pathway.

**Green Economy Sector**

The green economy will cause a change in occupations' employment demand or work and worker requirements such as tasks, skills, knowledge, and credentials. Green occupations are linked to Green Economy Sectors.

**Industry**

Industries are broad groups of businesses or organizations with similar activities, products, or services. Occupations are considered part of an industry based on their employment.

**Job Family**

Job Families are groups of occupations based upon work performed, skills, education, training, and credentials.

On this screen, you will enter the occupation you are looking for using keyword(s). For example, if you are looking for carpenter, type the word “carpenter” (no quotes) in the keyword box.

<https://www.onetonline.org/find/result?s=carpenter&g=Go>

o-net **O\*NET OnLine** Occupation Quick Search:

Help Find Occupations Advanced Search Crosswalks Share O\*NET Sites

## Quick Search for:

**carpenter**

Showing top 20 occupations for **carpenter**. Closest matches are shown first.

| How do they match? | Code       | Occupation                                                                           |
|--------------------|------------|--------------------------------------------------------------------------------------|
|                    | 47-2031.00 | <a href="#">Carpenters</a>                                                           |
|                    | 47-2031.01 | <a href="#">Construction Carpenters</a>                                              |
|                    | 47-3012.00 | <a href="#">Helpers--Carpenters</a>                                                  |
|                    | 47-2031.02 | <a href="#">Rough Carpenters</a>                                                     |
|                    | 47-2061.00 | <a href="#">Construction Laborers</a>                                                |
|                    | 33-2011.01 | <a href="#">Municipal Firefighters</a>                                               |
|                    | 37-2021.00 | <a href="#">Pest Control Workers</a>                                                 |
|                    | 47-1011.00 | <a href="#">First-Line Supervisors of Construction Trades and Extraction Workers</a> |
|                    | 47-2051.00 | <a href="#">Cement Masons and Concrete Finishers</a>                                 |
|                    | 47-2081.00 | <a href="#">Drywall and Ceiling Tile Installers</a>                                  |
|                    | 47-2082.00 | <a href="#">Tapers</a>                                                               |
|                    | 47-2131.00 | <a href="#">Insulation Workers, Floor, Ceiling, and Wall</a>                         |
|                    | 47-2181.00 | <a href="#">Roofers</a>                                                              |
|                    | 49-3092.00 | <a href="#">Recreational Vehicle Service Technicians</a>                             |
|                    | 49-9071.00 | <a href="#">Maintenance and Repair Workers, General</a>                              |
|                    | 53-7021.00 | <a href="#">Crane and Tower Operators</a>                                            |

The results for your search will be displayed (left) showing the various codes for carpentry occupations. Select the most appropriate code for your employee.

**Foreign country code list for use on Form W-2CM, Box C.**

|                                |    |                                     |    |                                                |    |
|--------------------------------|----|-------------------------------------|----|------------------------------------------------|----|
| Afghanistan                    | AF | Central African Republic            | CT | Ghana                                          | GH |
| Akrotiri                       | AX | Chad                                | CD | Gibraltar                                      | GI |
| Albania                        | AL | Chile                               | CI | Greece                                         | GR |
| Algeria                        | AG | China                               | CH | Greenland                                      | GL |
| American Samoa                 | AQ | Christmas Island                    | KT | Grenada                                        | GJ |
| Andorra                        | AN | Clipperton Island                   | IP | Guam                                           | GQ |
| Angola                         | AO | Cocos (Keeling) Islands             | CK | Guatemala                                      | GT |
| Anguilla                       | AV | Colombia                            | CO | Guernsey                                       | GK |
| Antarctica                     | AY | Comoros                             | CN | Guinea                                         | GV |
| Antigua & Barbuda              | AC | Congo (Brazzaville)                 | CF | Guinea-Bissau                                  | PU |
| Argentina                      | AR | Congo (Kinshasa)                    | CG | Guyana                                         | GY |
| Armenia                        | AM | Cook Islands                        | CW | Haiti                                          | HA |
| Aruba                          | AA | Coral Sea Islands                   | CR | Heard Island and McDonald Islands              | HM |
| Ashmore and Cartier Islands    | AT | Costa Rica                          | CS | Holy See                                       | VT |
| Australia                      | AS | Cote D'Ivoire (Ivory Coast)         | IV | Honduras                                       | HO |
| Austria                        | AU | Croatia                             | HR | Hong Kong                                      | HK |
| Azerbaijan                     | AJ | Cuba                                | CU | Howland Island                                 | HQ |
| Bahamas                        | BF | Curacao                             | UC | Hungary                                        | HU |
| Bahrain                        | BA | Cyprus                              | CY | Iceland                                        | IC |
| Baker Island                   | FQ | Czech Republic                      | EZ | India                                          | IN |
| Bangladesh                     | BG | Denmark                             | DA | Indonesia                                      | ID |
| Barbados                       | BB | Dhekelia                            | DX | Iran                                           | IR |
| Belarus                        | BO | Djibouti                            | DJ | Iraq                                           | IZ |
| Belgium                        | BE | Dominica                            | DO | Ireland                                        | EI |
| Belize                         | BH | Dominican Republic                  | DR | Israel                                         | IS |
| Benin                          | BN | East Timor                          | TT | Italy                                          | IT |
| Bermuda                        | BD | Ecuador                             | EC | Jamaica                                        | JM |
| Bhutan                         | BT | Egypt                               | EG | Jan Mayen                                      | JN |
| Bolivia                        | BL | El Salvador                         | ES | Japan                                          | JA |
| Bosnia-Herzegovina             | BK | Equatorial Guinea                   | EK | Jarvis Island                                  | DQ |
| Botswana                       | BC | Eritrea                             | ER | Jersey                                         | JE |
| Bouvet Island                  | BV | Estonia                             | EN | Johnston Atoll                                 | JQ |
| Brazil                         | BR | Ethiopia                            | ET | Jordan                                         | JO |
| British Indian Ocean Territory | IO | Falkland Islands (Islas Malvinas)   | FK | Kazakhstan                                     | KZ |
| British Virgin Islands         | VI | Faroe Islands                       | FO | Kenya                                          | KE |
| Brunei                         | BX | Federated States of Micronesia      | FM | Kingman Reef                                   | KQ |
| Bulgaria                       | BU | Fiji                                | FJ | Kiribati                                       | KR |
| Burkina Faso                   | UV | Finland                             | FI | Korea, Democratic People's Republic of (North) | KN |
| Burma                          | BM | France                              | FR | Korea, Republic of (South)                     | KS |
| Burundi                        | BY | French Polynesia                    | FP | Kosovo                                         | KV |
| Cambodia                       | CB | French Southern and Antarctic Lands | FS | Kuwait                                         | KU |
| Cameroon                       | CM | Gabon                               | GB | Kyrgyzstan                                     | KG |
| Canada                         | CA | The Gambia                          | GA | Laos                                           | LA |
| Cape Verde                     | CV | Georgia                             | GG | Latvia                                         | LG |
| Cayman Islands                 | CJ | Germany                             | GM | Lebanon                                        | LE |

**Foreign country code list for use on Form W-2CM, Box C (continued).**

|                          |    |                                                 |    |                                                                    |    |
|--------------------------|----|-------------------------------------------------|----|--------------------------------------------------------------------|----|
| Lesotho                  | LT | Palmyra Atoll                                   | LQ | Swaziland                                                          | WZ |
| Liberia                  | LI | Panama                                          | PM | Sweden                                                             | SW |
| Libya                    | LY | Papua-New Guinea                                | PP | Switzerland                                                        | SZ |
| Liechtenstein            | LS | Paracel Islands                                 | PF | Syria                                                              | SY |
| Lithuania                | LH | Paraguay                                        | PA | Taiwan                                                             | TW |
| Luxembourg               | LU | Peru                                            | PE | Tajikistan                                                         | TI |
| Macau                    | MC | Philippines                                     | RP | Tanzania                                                           | TZ |
| Macedonia                | MK | Pitcairn Islands                                | PC | Thailand                                                           | TH |
| Madagascar               | MA | Poland                                          | PL | Togo                                                               | TO |
| Malawi                   | MI | Portugal                                        | PO | Tokelau                                                            | TL |
| Malaysia                 | MY | Puerto Rico                                     | RQ | Tonga                                                              | TN |
| Maldives                 | MV | Qatar                                           | QA | Trinidad and Tobago                                                | TD |
| Mali                     | ML | Romania                                         | RO | Tunisia                                                            | TS |
| Malta                    | MT | Russia                                          | RS | Turkey                                                             | TU |
| Man, Isle of             | IM | Rwanda                                          | RW | Turkmenistan                                                       | TX |
| Marshall Islands         | RM | Saint Barthelemy                                | TB | Turks and Caicos Islands                                           | TK |
| Mauritania               | MR | Saint Martin                                    | RN | Tuvalu                                                             | TV |
| Mauritius                | MP | Samoa                                           | WS | Uganda                                                             | UG |
| Mexico                   | MX | San Marino                                      | SM | Ukraine                                                            | UP |
| Midway Islands           | MQ | Sao Tome and Principe                           | TP | United Arab Emirates                                               | AE |
| Moldova                  | MD | Saudi Arabia                                    | SA | United Kingdom (England, Northern<br>Ireland, Scotland, and Wales) | UK |
| Monaco                   | MN | Senegal                                         | SG | United States                                                      | US |
| Mongolia                 | MG | Serbia                                          | RI | Uruguay                                                            | UY |
| Montenegro               | MJ | Seychelles                                      | SE | Uzbekistan                                                         | UZ |
| Montserrat               | MH | Sierra Leone                                    | SL | Vanuatu                                                            | NH |
| Morocco                  | MO | Singapore                                       | SN | Venezuela                                                          | VE |
| Mozambique               | MZ | Sint Maarten                                    | NN | Vietnam                                                            | VM |
| Namibia                  | WA | Slovakia                                        | LO | Virgin Islands                                                     | VQ |
| Nauru                    | NR | Slovenia                                        | SI | Wake Island                                                        | WQ |
| Navassa Island           | BQ | Solomon Islands                                 | BP | Wallis and Futuna                                                  | WF |
| Nepal                    | NP | Somalia                                         | SO | Western Sahara                                                     | WI |
| Netherlands              | NL | South Africa                                    | SF | Yemen (Aden)                                                       | YM |
| New Caledonia            | NC | South Georgia and the South<br>Sandwich Islands | SX | Zambia                                                             | ZA |
| New Zealand              | NZ | South Sudan                                     | OD | Zimbabwe                                                           | ZI |
| Nicaragua                | NU | Spain                                           | SP |                                                                    |    |
| Niger                    | NG | Spratly Islands                                 | PG |                                                                    |    |
| Nigeria                  | NI | Sri Lanka                                       | CE |                                                                    |    |
| Niue                     | NE | St. Helena                                      | SH |                                                                    |    |
| Norfolk Island           | NF | St. Kitts and Nevis                             | SC |                                                                    |    |
| Northern Mariana Islands | CQ | St. Lucia Island                                | ST |                                                                    |    |
| Norway                   | NO | St. Pierre and Miquelon                         | SB |                                                                    |    |
| Oman                     | MU | St. Vincent and the Grenadines                  | VC |                                                                    |    |
| Other Country            | OC | Sudan                                           | SU |                                                                    |    |
| Pakistan                 | PK | Suriname                                        | NS |                                                                    |    |
| Palau                    | PS | Svalbard                                        | SV |                                                                    |    |