



2025

Supplemental Instructions for Forms W-2CM and OS-3710

These instructions are intended for employers to use in conjunction with the Internal Revenue Service General instructions for 2025 Forms W-2 and W-3.

General Information – Form W-2CM is a five (5) part form which provides the employee with Wage and related information necessary for the preparation of an annual tax return for the Wages and Salary Tax, Northern Mariana Territorial Income Tax (NMTIT), or the Federal Income Tax, if required. Copies of this form are required to be filed with the CNMI Division of Revenue and Taxation and the U.S. Social Security Administration (SSA).

- **Copy 1** must be attached to Form OS-3710, Annual Reconciliation of Taxes Withheld, and filed with the CNMI Division of Revenue and Taxation no later than **March 2, 2026**.
- **Copy A** is for the Social Security Administration and must be attached to Form W-3SS which shall be filed with SSA no later than **February 2, 2026**.
- **Copies 2 and B** must be provided to the employee no later than **February 2, 2026**.

Important – All required information in Form W-2CM constitutes the completeness and accuracy of the form being submitted, including the correct social security number of the employee, Citizenship code, NAICS, and SOC.

Failure to file correct information returns by the due date. If you fail to file a correct Form W-2CM by the due date and cannot show reasonable cause, you may be subject to a penalty as provided under section 6721. The penalty applies if you:

- Fail to file timely,
- Fail to include all information required to be shown on Form W-2CM,
- Include incorrect information on Form W-2CM,
- File on paper forms when you are required to file electronically,
- Report an incorrect TIN
- Fail to report a TIN, or
- Fail to file paper forms W-2CM regardless if you

filed electronically

The amount of the penalty is based on when you file the correct Form W-2CM. Penalties are indexed for inflation. The penalty amounts shown below apply to filings due after December 31, 2025. The penalty is:

- \$60 per form W-2CM if you correctly file within 30 days of the due date; the maximum penalty is \$683,000 per year (\$239,000 for small businesses, defined in small businesses).
- \$130 per Form W-2CM if you correctly file more than 30 days after the due date but by August 1; the maximum penalty is \$2,049,000 per year (\$683,000 for small businesses).
- \$340 per Form W-2CM if you file after August 1, do not file corrections, or do not file required Forms W-2CM; the maximum penalty is \$4,098,500 per year (\$1,366,000 for small businesses).



If you do not file corrections and you do not meet any of the exceptions to the penalty, the penalty is \$340 per information return. The maximum penalty is \$4,098,500 per year (\$1,366,000 for small businesses).

Exceptions to the penalty. See the IRS 2025 General Instructions for Forms W-2 and W-3 for complete details on penalty and exceptions to the penalty.

**2025 Form W-2CM Instructions and
Reference to the 2025 IRS General Instructions for Forms W-2 and W-3**

Box No.	Form W-2CM Box Description	Division of Revenue and Taxation supplemental Instructions	IRS Instruction page reference
VOID	Void Box		Page 16
Box a	Employee's social security number		Page 16
Box b	Employer identification number (EIN)		Page 16
Box c	Employer's name, address, and ZIP code		Page 16
Box d	Control number (Serial number)	Enter as a numeric value. Start the first Form W-2CM with 1 and continue numbering sequentially. If filing electronically, see the Electronic Filing Specifications at https://finance.gov.mp/forms.php .	N/A
Box e	Employee's name		Page 16
Box f	Employee's address and ZIP code		Page 16
Box 1	Wages, tips, and other compensation		Page 17
Box 2	Income tax (NMTIT) withheld		Page 17
Box 3	Social security wages		Page 18
Box 4	Social security tax withheld		Page 18
Box 5	Medicare wages and tips		Page 18
Box 6	Medicare tax withheld		Page 18
Box 7	Social security tips		Page 18
Box 8	Allocated tips		Page 18
Box 9	Blank	Leave blank	N/A
Box 10	Dependent care benefits		Page 18
Box 11	Nonqualified plans		Page 19
Box 12a	Enter code and amount		Page 19 – 22
Box 12b	Enter code and amount		Page 19 – 22
Box 12c	Enter code and amount		Page 19 – 22
Box 12d	Enter code and amount		Page 19 – 22
Box 13	Statutory employee, retirement plan, Third-party sick pay		Page 22
Box 14a	Other	Box 14a Other is represented as Box 14 on the IRS instructions	Page 23
Box 14b	Codes	Codes for income in Box 14a: I = Included NI = Not Included Enter "I" if all income in box 14a is included in Box 1 or "NI" if not all income is included in Box 1.	N/A

Box No.	Form W-2CM Box Description	Division of Revenue and Taxation supplemental Instructions	IRS instruction page reference
Box 15	CNMI tax I.D. number	Enter the tax identification number (TIN) issued by the CNMI Division of Revenue and Taxation. This number starts with a 99 followed by seven digits.	N/A
Box 16	CNMI wages and salary	Enter all money and value of other consideration received by an employee for services performed by an employee in the Commonwealth. 4 CMC §1103 (dd). This classification includes all income reported in boxes 1, 12a-d, & 14 unless specifically exempted under 4 CMC §1103 (dd) (1)-(7). COLA recipients are only permitted to exclude from “wages and salaries” the portion of COLA allocated to housing.	N/A
Box 17	Local wage and salary tax withheld (chapter 2)	Enter the wage and salary (chapter 2) tax withheld from the employee’s wages	N/A
Box A	Location code	Employee’s work location code: Saipan = 20, Rota = 21, Tinian = 22, Northern Islands = 23	N/A
Box B	Days outside of the CNMI	Enter the number of days the employee worked for you outside of the CNMI.	N/A
Box C	Citizen of Country code	Enter the citizenship code of the employee. Refer to the 2025 Publication IOC. You can find this code online at https://finance.gov.mp/forms.php	N/A
Box D	NAICS – Industry code	Enter the six digits industry code of your business. You can find this code by going to the website https://www.census.gov/naics/ . See Publication IOC.	N/A
Box E	SOC – Occupation code	Enter the eight digits occupation code of the employee. You can find this code by going to the website https://www.onetonline.org/ . See Publication IOC.	N/A

Box No.	Form W-2CM Box Description	Division of Revenue and Taxation supplemental Instructions	IRS instruction page reference
Box F	Visa type/Classification	DO NOT LEAVE BLANK. The Visa Type/Class must be entered exactly as listed on the employee's visa issued by the U.S. Department of State. Enter the employee's Visa Type/Class in Box F. A directory of visa categories is available on the United States (U.S.) Department of State website at https://travel.state.gov/content/travel/en/us-visas/visa-information-resources/all-visa-categories.html and may be used for reference only. Some of the common types of visa include the following: CW1, E1, E2, E2C, E3, F1, H1B, H2B, J1, R1. Special instructions for U.S. and other workers for Box F. Enter "US" for citizens and nationals of the United States. Dual citizens holding U.S. citizenship must also be entered as "US". Enter "FAS" for citizens of the Federated States of Micronesia, Republic of the Marshall Islands, and Republic of Palau (collectively known as the Freely Associated States or FAS). Enter "LPR" for Lawful Permanent Residents possessing an Alien Registration Card or Green Card. Enter "EAD" for those employees without a visa but possess an Employment Authorization Document (EAD) such as Parolees or individuals with Temporary Protected Status (TPS).	N/A

Instructions for Form OS-3710 Annual Reconciliation of Taxes Withheld

Form OS-3710 is a single part form which must be completed and filed annually with the Division of Revenue and Taxation along with copy 1 of the 2025 Form W-2CM issued to all employees. Regardless of whether you filed your W-2CM magnetically or not, you **MUST** submit Form OS-3710 and W-2CM paper documents. Prepare one Form OS-3710 for each employer which is required to file Form W-2CM as follows:

- A. Name of Employer – Enter the legal name of your sole proprietorship, partnership, or corporation.
- B. Enter the current and complete mailing address where mail can be received.
- C. Enter your federal employer identification number (FEIN) issued by the U.S. Internal Revenue Service (IRS).
- D. Enter the CNMI tax identification number (TIN) issued by the Division of Revenue and Taxation, CNMI Department of Finance.
- E. Enter the name of the person designated to answer any questions we may have on your filing.
- F. Enter the phone number to contact the person designated in item E.

1A CHAPTER 2 Tax Withheld – Enter the total amount of wage and salary (chapter 2) tax withheld for each quarter, rows (a) through (d) of the taxable year as shown in this column.

1B CHAPTER 7 Tax Withheld – Enter the total amount of NMTIT (chapter 7) tax withheld for each quarter, rows (a) through (d) of the taxable year as shown in this column.

1C Wages and Salaries – Enter the total amount of wages and salaries paid to your employees in each quarter, rows (a) through (d) as shown in this column.

1(e) For each column, **1A**, **1B**, and **1C**, enter the total amounts entered on rows (a) through (d).

NOTE: Reconcile amounts reported on this form to your 2025 quarterly reporting on Forms OS-3705.

2(a) Total per W-2CM - Enter the total chapter 2 and chapter 7 taxes withheld representing the amount reported in each Form W-2CM in columns 1A and 1B respectively. Enter the total wages and salaries from each Form W-2CM in column 1C submitted with this form.

2(b) Subtract line 2a from line 1e under each column.

Important: any discrepancy (difference) on this line will cause delay in the processing of your employees' Form W-2CM which will ultimately affect the processing of their annual income tax filing.

Withholding taxes from employees' pay constitutes the employees' payment of taxes to the CNMI government and are therefore "trust fund" monies which shall be remitted to the Division of Revenue and Taxation on a quarterly basis or other regular basis.

- 3. Enter the total number of Forms W-2CM being submitted with this filing. Verify this number with the actual count on the number of forms.
- 4. If you are filing electronically, check yes. Otherwise, check no. Mark only one box where applicable.

IMPORTANT: If you have 10 or more Forms W-2CM to file, you are required to file these forms on electronic media. Please refer to publication "Magnetic Filing Specifications | Electronic Filing" <https://finance.gov.mp/division-forms/revenue-taxation/instructions/electronic-filing.pdf> for instructions on filing on electronic media. A penalty will be imposed if you do not comply with this requirement. Employers with fewer than 10 Forms W-2CM are encouraged to file electronically, even if they are not otherwise required to do so. For CNMI filing purposes, paper documents are also required, even if you are filing on electronic media.