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

Form OS-3300   Check ☐ if AMENDED return

Taxpayer's name	A. Taxpayer Identification Number (TIN) ☐☐ – ☐☐☐☐☐☐☐	B. Filing period ☐☐ ☐☐☐ M M Y Y Y
DBA (Doing business as)	C. Telephone number ( ) _____ - _____	D. Contact person
Mailing address	E. Island ☐ Saipan ☐ Rota ☐ Tinian	F. Village
State, City and ZIP code		G. If final return, enter date ☐☐ ☐☐ ☐☐☐☐ M M D D Y Y Y Y

BAR | OCCUPANCY TAX COMPUTATION

	BAR TAX	OCCUPANCY TAX
1) GROSS REVENUE		
2) TAX ON LINE 1	10% of line 1	15% of line 1
3) PRIOR PAYMENTS ON ORIGINAL RETURN (If applicable)		
4) DUE		
5) OVERPAID		

If overpaid, check ☐ for refund. See instructions on reverse.

The amounts on Lines 4 and 5 above are separate liabilities and cannot be offset against each other. For example, if there is an amount due on Bar Tax and an overpayment on Occupancy Tax, you must pay the full amount of the Bar Tax and you will be refunded the overpayment of Occupancy Tax.

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 USE ONLY	Preparer's Signature	Date	PTIN (if self-employed)	Firm's EIN
	Firm's Name	Mailing address		

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

Type or print your name, business name, mailing address, state, city, and zip code, island location, village, telephone number and the contact person in the space provided. Enter the doing business as (DBA) (optional). DBA is the name under which the taxpayer operates as; e.g. "John Doe's Restaurant".

Please type or write legibly your nine digit taxpayer identification number (TIN). If you do not have one, please apply at the Division of Revenue and Taxation. Enter the monthly filing period as numbers in the box (for example, September is 09). If this is a final return, enter the date when the business was closed or dissolved in the box provided.

Bar Tax is imposed upon any person doing business in any establishment located in the Commonwealth which is licensed to serve alcoholic beverages for consumption on the premises of the establishment, a tax in the amount of 10 percent of the total charge for any alcoholic beverage sold or consumed at the establishment. "Alcoholic beverage" means any beverage containing alcohol.

Occupancy tax is imposed upon transient occupants of a room or rooms in a hotel, lodging, motel, resort motel, apartment motel, or condominium located in the Commonwealth. The tax shall be 15 percent of the amount charged or paid for the accommodations. A "Transient occupant of a room or rooms in a hotel, lodging house or similar facility" means a person who occupies such facilities in a specific location for less than 90 consecutive days.

BAR | OCCUPANCY TAX COMPUTATION

Bar Tax computation for this month

Line 1. Gross revenue - Enter the amount of revenue for this month subject to bar tax.
Line 2. Tax for this month - Multiply the amount on line 1 by 10 percent (.10).
Line 3. Prior payments made on original return this month, if any - Enter bar tax payments made on original return for this month, if any.
Line 4. Tax due this month - If line 2 is more than line 3, subtract line 3 from line 2. This is the amount due. Pay this amount.
Line 5. Tax overpaid - If line 3 is more than line 2, subtract line 2 from line 3 and enter the difference. This is the amount overpaid.

Occupancy Tax computation for this month

Line 1. Gross revenue - Enter the amount of revenue for this month subject to occupancy tax.
Line 2. Tax for this month - Multiply the amount on line 1 by 15 percent (.15)
Line 3. Prior payments made on original return this month, if any - Enter occupancy tax payments made on original return for this month, if any.
Line 4. Tax due this month - If line 2 is more than line 3, subtract line 3 from line 2. This is the amount due. Pay this amount.
Line 5. Tax overpaid - If line 3 is more than line 2, subtract line 2 from line 3 and enter the difference. This is the amount overpaid.

If line 4 shows a tax due, **pay this amount**. Make your check or money order payable to "CNMI Treasurer".
If line 5 shows an **overpayment, check the box provided**. This constitutes your application for refund. The Division of Revenue and Taxation will verify the amount and process your refund accordingly.

Filing Deadline

File on or before the 20th day of the following month. For example, a return for the month of January is due on the 20th day of February. If you file and/or pay your tax after the deadline, penalty and interest charges shall apply. Be sure to include applicable penalties and interest in your payment, or you will be billed and penalties and interest will continue to accrue until all charges are paid.

Declaration and Signature

All returns must be signed by a natural person. No return shall be complete unless signed by the taxpayer of other authorized person.

If filing by mail send to:

Division of Revenue and Taxation
P.O. Box 5234 CHRB
Saipan, MP 96950