Commonwealth of the Northern Mariana Islands

Department of Finance
Division of Revenue and Taxation

**Electronic Filing Specifications**

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# PART 1 - INTRODUCTION

## OVERVIEW

The term, electronic filing, is used to describe the process of creating tax filings on computer media as described below under Supported Electronic Media, and submitting that computer media to the local tax authority.

An electronic filing must adhere to a specific data format just as a paper filing must adhere to a specific paper form. Electronic filings that do not comply with the published data format will be rejected, and may result in Failure to file penalties. Data formats for supported electronic filings are contained within this publication.

## SUPPORTED ELECTRONIC FILINGS

The CNMI Division of Revenue & Taxation accepts electronic filings as described in the following locations in this publication.

## PART 2 - FORMS OS-3710 AND W-2CM

OS-3710          Annual Reconciliation of Taxes Withheld
W-2CM          Wage and Tax Statement

## PART 3 - FORMS 1099, W2-G AND 1042-S

1099-DIV          Dividends and Distributions
1099-INT          Interest Income
1099-MISC         Miscellaneous Income
1099-R            Distributions from Pensions, Annuities, Retirement or Profit-Sharing
                  Plans, IRAs, Insurance Contracts, etc.
W-2GCM            Certain Gambling Winnings
1042-S            Foreign Person's US Source income subject to Withholding

## PART 4 - FORMS OS-3705 AND OS-3705A

OS-3705           Employer's Quarterly Withholding Tax Return
OS-3705A          Attachment for Employer's Quarterly Withholding Tax Return

## SUPPORTED ELECTRONIC MEDIA

Electronic media supported by the CNMI Department of Finance include:
- Optical media, including DVD-R, DVD+R, DVD-RW, DVD+RW, CD-R and CD-RW
- USB flash drive

Data may be recorded in either EBCDIC or ASCII (preferred) code sets. Media may contain Labels (preferred) or No Labels.

Additional detailed specifications may be found on page 5 - Electronic Media Specifications for the Forms 1099, W-2GCM, and 1042s.

## ELECTRONIC FILING REQUIREMENTS

All taxpayers who must file these forms are encouraged to file electronically.

If you have over 250 Form W-2CM filings, you must file Form OS-3710 and W-2CM filings on electronic media, or file a waiver, Form 8508. If you have over 250 Form W-2CM filings and you filed a waiver, Form 8508, in the previous year, you must file on electronic media this year.

If you have over 250 Form 1099, W-2GCM and 1042-S filings, you must file on electronic media, or file a waiver, Form 8508. If you have over 250 Form 1099, W-2GCM and 1042-S filings and you filed a waiver, Form 8508, in the previous year, you must file on electronic media this Year

OS-3705/OS3705A electronic filing is voluntary as of the date of this publication.

## ELECTRONIC FILING DEADLINES

The 3710 and W2 electronic filings must be received by the CNMI Division of Revenue & Taxation no later than February 28 (February 29, during leap years).  If the Due Date falls on a weekend or holiday then the Due Date becomes the next regular business day.  If mailed, the 3710 and W2 electronic filings must be postmarked no later than February 28 (February 29, during leap years). Failure to meet these filing deadlines will result in failure to file penalties.

File Forms 1099 and W-2GCM on paper by February 28, 2024, or April 1, 2024, if filing electronically.  File and furnish a copy of Form 1099-NEC on paper by January 31, 2024.  Filing electronically for Form 1099-NEC has been suspended for the tax year 2023.  Form 1042-S, whether filed on paper or electronically, must be filed by March 15, 2024.

## ELECTRONIC FILING SUBMISSIONS

Electronic filings may be delivered or mailed.  If delivered, electronic filings must be delivered by the applicable filing deadline to:

CNMI Division of Revenue & Taxation
Joeten Dandan Commercial Building

If mailed, electronic filings must be mailed to:

CNMI Division of Revenue & Taxation
Attn: Compliance Branch Manager
P.O. Box 5234 CHRB Saipan, MP 96950

## ELECTRONIC FILING TESTS

The CNMI Division of Revenue & Taxation does not require the submission of test electronic filings. However, you may elect to submit test electronic filings to the CNMI Division of Revenue & Taxation as long as any test submissions are clearly marked as such.  Test filings will be accepted up to February 15 only.

The submission of test electronic filings does not in any way alter or remove the associated filing deadlines. Test electronic filings will not be considered final filings, and the successful processing of test filings does not fulfill your responsibility to file the final electronic filing with the CNMI Division of Revenue & Taxation.

## AMENDED ELECTRONIC FILINGS

In the event that corrections to an electronic filing must be made, the amended electronic filing should be submitted in its entirety to the CNMI Division of Revenue & Taxation, clearly marked as an amended electronic filing, and with an attached letter of explanation.

All laws, regulations, deadlines, penalties, interest, fees, etc., that apply to both amended filings and to electronic filings also apply to amended electronic filings.

## CHANGES FOR TAX YEAR 2023

No changes for tax year 2023.

## ADDITIONAL INFORMATION

Additional information from the CNMI Division of Revenue & Taxation regarding electronic filings may be made available via the CNMI Department of Finance's internet web site:

https://finance.gov.mp

## ELECTRONIC MEDIA SPECIFICATIONS FOR THE FORMS 1099s, W-2GCM AND 1042s

## OPTICAL DISK SPECIFICATIONS

To be compatible, Optical Media must meet the following specifications:

- Data must be recorded in standard ASCII code using the CDFS file system.

- Records must be a fixed length of 750 bytes per record.

- Positions 749 and 750 of each record have been reserved for use as carriage return / line feed (CR/LF) characters, if applicable.

- A descriptive filename may be used.  For example, if you are filing a 1099-R for the tax year 2023 you may name it 20231099R, or 1099R2023.
- A disk will not contain multiple files.  A file may have only ONE Transmitter "T" Record.
- Delimiter-character commas (,) must not be used.
- For security purpose you may encrypt the file.  Inform the CNMI Division of Revenue and Taxation office about the encrypted file and the contact person responsible for retrieving the password.

Failure to comply with instructions and specifications may result in media being returned for replacement.

The CNMI Division of Revenue & Taxation encourages transmitters to use blank CD-R or DVD-R disks when preparing files. If extraneous data follows the End of Transmission "F" Record, the file may be returned for replacement. Disks found to contain computer viruses will be returned for replacement, and may result in failure to file penalties.

## USB FLASH DRIVE SPECIFICATIONS

To be compatible, Flash Drive Media must meet the following specifications:

- Data must be recorded in standard ASCII code using the NTFS file system.
- Records must be a fixed length of 750 bytes per record.
- Positions 749 and 750 of each record have been reserved for use as carriage return / line feed (CR/LF) characters, if applicable.
- A descriptive filename may be used.  For example, if you are filing a 1099-R for the tax year 2023 you may name it 20231099R, or 1099R2023.
- A drive will not contain multiple files. A file may have only ONE Transmitter "T" Record. Delimiter-character commas (,) must not be used.
- For security purpose you may encrypt the file.  Inform the CNMI Division of Revenue and Taxation office about the encrypted file and the contact person responsible for retrieving the password.

Failure to comply with instructions and specifications may result in media being returned for replacement.

The CNMI Division of Revenue & Taxation encourages transmitters to use newly formatted drives or discs when preparing files. If extraneous data follows the End of Transmission "F" Record, the file may be returned for replacement. Drives found to contain computer viruses will be returned for replacement, and may result in failure to file penalties.

Drives or discs found to contain computer viruses will be returned for replacement, and may result in failure to file penalties.

## PART 2 - FORMS OS-3710 AND W-2CM
Overview of OS-3710 / W-2CM Filing Data
Format for the OS-3710
Data Format for the W-2CM
Using spreadsheets
Creating the Comma-delimited File
Saving from Excel
Verifying the Comma-delimited File

## OVERVIEW OF OS-3710 / W-2CM FILING

When submitting OS-3710 and W-2CM electronic filings, two files are created:

The first file consists of a single record of 331 positions containing the contents of a single Form OS-3710. The second file consist of multiple records of 448 positions each, one record for each W-2CM filing being submitted. This file may span electronic media, when necessary.

Although two separate files are submitted, they must be submitted together, and may be submitted back-to- back on the same electronic media.

If two files are not submitted, the electronic filing is considered to be incomplete, and will be returned. An incomplete filing is treated as a non-filing, and may result in failure to file penalties.

The CNMI Division of Revenue & Taxation does not accept spreadsheets for electronic filings. However, it is possible to prepare electronic filings using any spreadsheet program, saving the spreadsheets as comma- delimited text files, and submitting these text files as electronic filings. See page 14 - Using Spreadsheets for additional information.

## DATA FORMAT FOR THE OS-3710

The OS-3710 Record identifies the employer, and contains totals that must agree with corresponding values reported in the W-2CM Records with which it is associated. The employer will be held responsible for the completeness, accuracy, and timely submission of electronic files.

The OS-3710 Record must be a fixed length of 331 positions.

Do not use decimal points (.) to indicate dollars and cents. Ten dollars must appear as "0000001000" in a numeric field.

All alpha characters entered in the OS-3710 Record may be uppercase or mixed case.

For all fields marked "Required", the transmitter must provide the information described under Description and Remarks. For those fields not marked "Required", a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.

## Table 1: The OS-3710 Record

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| EIN Number | 1 | 9 | 9 | A | **Required.** Enter the Federal Employer ID Number. This number is assigned by the Internal Revenue Service, is nine digits, is usually displayed and printed with a hyphen between the second and third digits, and generally begins with the digits 66 or 98. Do not enter blanks, hyphens, or alpha characters. All zeros, all ones, all twos, etc., will have the effect of an incorrect EIN. |

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| CNMI Tax ID Number | 10 | 9 | 9 | B | **Required.** Enter the CNMI Tax ID Number. This number is assigned by the CNMI Division of Revenue & Taxation, is nine digits, is usually displayed and printed with a hyphen between the second and third digit, and begins with the digits 99. Do not enter blanks, hyphens, or alpha characters. All zeros, all ones, all twos, etc., will have the effect of an incorrect CNMI TIN. |
| Employer Name | 19 | 35 | | C | **Required.** Enter the name of the employer. Any extraneous information must be deleted. Left-justify information and fill unused positions with blanks. |
| Address 1 | 54 | 25 | | D | **Required.** Enter the address of the employer. The street address should include number, street, apartment, or suite number (or P. O. Box if mail is not delivered to street address). Left-justify information, and fill unused positions with blanks. |
| Address 2 | 79 | 25 | | E | **Optional.** Enter additional address information which cannot be contained in positions 54 through 78, or which is required on a second line for clarity. Left-justify information, and fill unused positions with blanks. |
| City | 104 | 18 | | F | **Required.** Enter the city, town, or post office of the employer. Left-justify information, and fill unused positions with blanks. Do not enter state and ZIP Code information in this field. |
| State | 122 | 2 | | G | **Required.** Enter the valid U. S. Postal Service state abbreviation code. Refer to the chart of valid state abbreviation codes in Appendix A - Country Codes. |
| ZIP Code | 124 | 5 | 5 | H | **Required.** Enter the valid five-digit ZIP Code assigned by the U. S. Postal Service. |
| Quarter 1 Chapter 2 | 129 | 10 | 10.2 | I | Enter the amount of Chapter 2 wages withheld as reported on the employer's Form 3705 for the first quarter. |
| Quarter 1 Chapter 7 | 139 | 10 | 10.2 | J | Enter the amount of Chapter 7 wages withheld as reported on the employer's Form 3705 for the first quarter. |

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| Quarter 1 Tax Paid | 149 | 10 | 10.2 | K | Enter zeros. |
| Quarter 1 Wages | 159 | 10 | 10.2 | L | Enter the amount of total wages paid as reported on the employer's Form 3705 for the first quarter. |
| Quarter 2 Chapter 2 | 169 | 10 | 10.2 | M | Enter the amount of Chapter 2 wages withheld as reported on the employer's Form 3705 for the second quarter. |
| Quarter 2 Chapter 7 | 179 | 10 | 10.2 | N | Enter the amount of Chapter 7 wages withheld as reported on the employer's Form 3705 for the second quarter. |
| Quarter 2 Tax Paid | 189 | 10 | 10.2 | O | Enter zeros. |
| Quarter 2 Wages | 199 | 10 | 10.2 | P | Enter the amount of total wages paid as reported on the employer's Form 3705 for the second quarter. |
| Quarter 3 Chapter 2 | 209 | 10 | 10.2 | Q | Enter the amount of Chapter 2 wages withheld as reported on the employer's Form 3705 for the third quarter. |
| Quarter 3 Chapter 7 | 219 | 10 | 10.2 | R | Enter the amount of Chapter 7 wages withheld as reported on the employer's Form 3705 for the third quarter. |
| Quarter 3 Tax Paid | 229 | 10 | 10.2 | S | Enter zeros. |
| Quarter 3 Wages | 239 | 10 | 10.2 | T | Enter the amount of total wages paid as reported on the employer's Form 3705 for the third quarter. |
| Quarter 4 Chapter 2 | 249 | 10 | 10.2 | U | Enter the amount of Chapter 2 wages withheld as reported on the employer's Form 3705 for the fourth quarter. |
| Quarter 4 Chapter 7 | 259 | 10 | 10.2 | V | Enter the amount of Chapter 7 wages withheld as reported on the employer's Form 3705 for the fourth quarter. |
| Quarter 4 Tax Paid | 269 | 10 | 10.2 | W | Enter zeros. |
| Quarter 4 Wages | 279 | 10 | 10.2 | X | Enter the amount of total wages paid as reported on the employer's Form 3705 for the fourth quarter. |
| Unused zeros 1 | 289 | 10 | 10.2 | Y | Not used.  Enter zeros. |
| Unused zeros 2 | 299 | 10 | 10.2 | Z | Not used.  Enter zeros. |
| Unused zeros 3 | 309 | 10 | 10.2 | AA | Not used.  Enter zeros. |
| Unused zeros 4 | 319 | 10 | 10.2 | AB | Not used.  Enter zeros. |
| End of Record Code | 329 | 2 | 10.2 | AC | Enter "##" (Number sign character). |

## DATA FORMAT FOR THE W-2CM

The W-2CM Record contains the payment information summarized for an employee for the term of a tax year. The sum of amounts reported on all W-2CM Records must equal certain totals reported in the OS-3710 record with which they are associated; otherwise, the electronic filing is considered to be in error.

All W-2CM Records must be a fixed length of 530 positions.

Do not use decimal points (.) to indicate dollars and cents. Ten dollars must appear as "0000001000" in a numeric field.

All alpha characters entered in the W-2CM record may be uppercase or mixed case.

For all fields marked "Required", the transmitter must provide the information described under Description and Remarks. For those fields not marked "Required", the transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

The CNMI Division of Revenue & Taxation strongly encourages transmitters to review the data for accuracy before submission to prevent issuance of erroneous notices. Transmitters should be especially careful that the names, TINs, account numbers, types of income and income amounts are correct.

## Table 2: The W2-CM Record

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| Serial Number | 1 | 5 | 5 | A | **Required**. Enter a five-digit number, formatted with leading zeros. Generally, the first W-2CM is numbered 00001, and each subsequent W-2CM is assigned the next sequential number; however, you may use any method of numbering the W-2CM records you wish as long as each W-2CM has a unique five-digit number. |
| EIN Number | 6 | 9 | 9 | B | **Required.** Enter the employer's Federal Employer ID Number. This number is assigned by the Internal Revenue Service, is nine digits, is usually displayed and printed with a hyphen between the second and third digits, and generally begins with the digits 66 or 98. Do not enter blanks, hyphens, or alpha characters. All zeros, all ones, all twos, etc., will have the effect of an incorrect TIN. |
| CNMI Tax ID Number (TIN) | 15 | 9 | 9 | C | **Required.** Enter the employer's CNMI Tax ID Number. This number is assigned by the CNMI Division of Revenue & Taxation, is nine digits, is usually displayed and printed with a hyphen between the second and third digit, and begins with the digits 99. Do not enter blanks, hyphens, or alpha characters. All zeros, all ones, all twos, etc., will have the effect of an incorrect CNMI TIN. |

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| Social Security Number | 24 | 9 | 9 | D | **Required**. Enter the employee's Social Security Number. Do not enter blanks, hyphens, or alpha characters. All zeros, all ones, all twos, etc., will have the effect of an incorrect Social Security Number. |
| Employee First Name | 33 | 12 | | E | **Required**. Enter the first name (given name) of the employee. Left-justify and fill unused positions with blanks. |
| Employee Middle Initial(s) | 45 | 3 | | F | **Required**. Enter the initial(s) of the middle name of the employee. Left-justify and fill unused positions with blanks. |
| Employee Last Name | 48 | 20 | | G | **Required**. Enter the last name (surname or family name) of the employee. Left-justify and fill unused positions with blanks. |
| Suffix | 68 | 4 | | H | **Optional.** Enter the employee's Title, such as Mr., Ms., Dr., etc. |
| Address 1 | 72 | 25 | | I | **Required.** Enter the address of the employee. The street address should include number, street, apartment, or suite number (or P. O. Box if mail is not delivered to street address). Left-justify information, and fill unused positions with blanks. |
| Address 2 | 97 | 25 | | J | **Optional.** Enter additional address information which cannot be contained in position 68 through 92, or which is required on a second line for clarity. Left-justify information, and fill unused positions with blanks. |
| City | 122 | 18 | | K | **Required**. Enter the city, town, or post office of the payer. Left-justify information, and fill unused positions with blanks. Do not enter state and ZIP Code information in this field. |
| State | 140 | 2 | | L | **Required.** Enter the valid U. S. Postal Service state abbreviation code. Refer to the chart of valid state abbreviation codes in Appendix A - Country Codes. |
| ZIP Code | 142 | 5 | 5 | M | **Required.** Enter the valid five-digit ZIP Code assigned by the U. S. Postal Service. |
| Country | 147 | 15 | | N | **Required.** Enter the name of the country in which the employee resides. |
| Location Code | 162 | 2 | | O | **Required.** Enter the two-digit location code in which the employee resides, as follows: "20" for Saipan, "21" for Rota, "22" for Tinian, or "23" for Other. |
| Days out of CNMI | 164 | 3 | 3 | P | Enter the number of days out of the CNMI, as reported in Box B of Form W-2. The number must be right-justified, and left-filled with leading zeros, if necessary. |
| Country of Citizen | 167 | 3 | | Q | **Required.** Enter the two- or three-digit country code of which the employee is a citizen. Refer to the chart of valid country codes in Appendix A - Country Codes. Follow 2-digit codes with a blank. |

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| Reserved (formerly SIC Code) | 170 | 4 | | R | Not used. Set to blanks. |
| SOC Code | 174 | 8 | 8 | S | **Required.** Enter the 8-digit Standard Occupational Code describing the employee's occupation. |
| NAICS Code | 182 | 6 | 6 | T | **Required.** Enter the 6-digit North American Industry Classification System (NAICS) code describing the industry in which the employee works. |
| Reserved (formerly FNID/Entry Permit Number) | 188 | 7 | 7 | U | Not used. Enter zeros. |
| Wages, Tips, and other Compensation | 195 | 10 | 10.2 | V | **Required.** Enter the total of all wages paid to this employee during the tax year that were subject to Social Security Tax, as reported in Box 3 of Form W-2. |
| CNMI Wages & Salary | 205 | 10 | 10.2 | W | **Required.** Enter all wages earned within the CNMI paid to this employee during the tax year, as reported in Box 16 of Form W-2. |
| Income Tax Withheld (NMTIT Chapter 7) | 215 | 10 | 10.2 | X | **Required.** Enter the total of all Chapter 7 taxes withheld for this employee during the tax year, as reported in Box 2 of Form W-2. |
| Wage & Salary tax withheld (chapter 2) | 225 | 10 | 10.2 | Y | **Required.** Enter the total of all Chapter 2 taxes withheld for this employee during the tax year, as reported in Box 17 of Form W-2. |
| Social Security Wages | 235 | 10 | 10.2 | Z | **Required.** Enter the total of all wages paid to this employee during the tax year that were subject to Social Security Tax, as reported in Box 3 of Form W-2. |
| Social Security Tax Withheld | 245 | 10 | 10.2 | AA | **Required.** Enter the total of all Social Security Tax withheld for the employee, as reported in Box 4 of Form W-2. |
| Medicare Wages and Tips | 255 | 10 | 10.2 | AB | **Required.** Enter the total of all wages paid to this employee during the tax year that were subject to Medicare Tax, as reported in Box 5 of Form W-2. |
| Medicare Tax Withheld | 265 | 10 | 10.2 | AC | **Required.** Enter the total of all Medicare Tax withheld for the employee, as reported in Box 6 of Form W-2. |
| Social Security Tips | 275 | 10 | 10.2 | AD | **Required.** Enter the total of all Tip income that was subject to Social Security Tax, as reported in Box 7 of Form W-2. |
| Allocated Tips | 285 | 10 | 10.2 | AE | **Required.** Enter the amount of Allocated Tips, if any, as reported in Box 8 of Form W-2. |

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| Reserved (formerly Advance EIC Payment) | 295 | 10 | 10.2 | AF | Not used.  Enter zeros. |
| Dependent Care Benefits | 305 | 10 | 10.2 | AG | **Required.** Enter the amount associated with Dependent Care Benefits, if any, as reported in Box 10 of Form W-2. |
| Non-Qualified Plans | 315 | 10 | 10.2 | AH | **Required**. Enter the amount associated with Non- Qualified Plans, if any, as reported in Box 11 of Form W-2. |
| Benefits not in Box 1 Code (Entry 1) | 325 | 2 | | AI | **Required.**  Box 12 of Form W-2CM provides for the entry of up to four codes and associated amounts for benefits not included in Box 1.  This is the first of four entries for Box 12.  If a benefit amount is to be reported, enter a code from Table 3 – W-2CM Other Benefit Codes on page 13, and enter the corresponding amount in the field below. Otherwise, enter a blank in this field. |
| Benefits not in Box 1 (Entry 1) | 327 | 10 | 10.2 | AJ | **Required.**  Enter the amount of Benefits not included in Box 1, if any, if the preceding field is non-blank.  Otherwise, enter zeros. |
| Benefits not in Box 1 Code (Entry 2) | 337 | 2 | | AK | **Required.**  This is the second of four entries for Box 12. If a benefit amount is to be reported, enter a code from Table 3 - W-2CM Other Benefit Codes on page 13, and enter the corresponding amount in the field below. Otherwise, enter a blank in this field and zeros in the following field. |
| Benefits not in Box 1 (Entry 2) | 339 | 10 | 10.2 | AL | **Required.**  Enter the amount of Benefits not included in Box 1, if any, for the code in the preceding field if it is non-blank. Otherwise, enter zeros. |
| Benefits not in Box 1 Code (Entry 3) | 349 | 2 | | AM | **Required.**  This is the third of four entries for Box 12. If a benefit amount is to be reported, enter a code from Table 3 - W-2CM Other Benefit Codes on page 13, and enter the corresponding amount in the field below. Otherwise, enter a blank in this field and zeros in the following field. |
| Benefits not in Box 1 (Entry 3) | 351 | 10 | 10.2 | AN | **Require**d.  Enter the amount of Benefits not included in Box 1, if any, for the code in the preceding field if it is non-blank. Otherwise, enter zeros. |

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| Benefits not in Box 1 Code (Entry 4) | 361 | 2 | | AO | **Required.** This is the fourth of four entries for Box 12. If a benefit amount is to be reported, enter a code from Table 3 - W-2CM Other Benefit Codes on page 13, and enter the corresponding amount in the field below. Otherwise, enter a blank in this field and zeros in the following field. |
| Benefits not in Box 1 (Entry 4) | 363 | 10 | 10.2 | AP | **Required.** Enter the amount of Benefits not included in Box 1, if any, for the code in the preceding field if it is non-blank. Otherwise, enter zeros. |
| Other | 373 | 10 | 10.2 | AQ | **Required.** Enter the amount of Other Benefits. This amount may or may not be included in Box 1. Only use this field if there are no appropriate codes for Box 12. Otherwise, enter zeros. |
| Other Code | 383 | 2 | | AR | Not used. Enter blank. |
| Statutory Employee | 385 | 1 | | AS | **Required.** If the Statutory Employee checkbox of Box 13 was marked, enter an "X" in this field. Otherwise, enter a blank. |
| Retirement Plan | 386 | 1 | | AT | **Required.** If the Retirement Plan checkbox of Box 13 was marked, enter an "X" in this field. Otherwise, enter a blank. |
| Third-Party Sick Pay | 387 | 1 | | AU | **Required.** If the Third-Party Sick Pay checkbox of Box 13 was marked, enter an "X" in this field. Otherwise, enter a blank. |
| Void | 388 | 1 | | AV | **Required.** If the Void box was marked, enter an "X" in this field. Otherwise, enter a blank. |
| Visa Category | 389 | 10 | | AW | **Required.** Enter the value in box "F" of formW-2CM. Left-justify information and fill unused positions with blanks. |
| Unused Blanks1 | 399 | 1 | | AX | Not used. Enter blanks. |
| Unused Zeros2 | 400 | 10 | 10.2 | AY | Not used. Enter zeros. |
| Unused Zeros3 | 410 | 10 | 10.2 | AZ | Not used. Enter zeros. |
| Unused Zeros4 | 420 | 10 | 10.2 | BA | Not used. Enter zeros. |
| Unused Zeros5 | 430 | 10 | 10.2 | BB | Not used. Enter zeros. |
| Unused Blanks6 | 440 | 6 | | BC | Not used. Enter blanks. |
| Unused Blanks7 | 446 | 25 | | BD | Not used. Enter blanks. |
| Unused Zeros8 | 471 | 10 | 10.2 | BE | Not used. Enter zeros. |
| Unused Blanks9 | 481 | 5 | | BF | Not used. Enter blanks. |
| Unused Blanks10 | 486 | 10 | | BG | Not used. Enter blanks. |

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| Unused Blanks11 | 496 | 7 | | BH | Not used. Enter blanks. |
| Unused Blanks12 | 503 | 25 | | BI | Not used. Enter blanks. |
| End of Record Code | 528 | 2 | | BJ | Enter "##" (Number sign character). |

## Table 3:  W-2CM Other Benefit Codes

| Code | Description |
|---|---|
| A | Uncollected social security or RRTA tax on tips |
| B | Uncollected Medicare tax on tips |
| C | Cost of group-term life insurance over $50,000 |
| D | Elective deferrals to a section 401(k) cash or deferred arrangement |
| E | Elective deferrals under a section 403(b) salary reduction agreement |
| F | Elective deferrals under a section 408(k) (6) salary reduction SEP |
| G | Elective and non-elective deferrals to a section 457(b) deferred compensation plan |
| H | Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan |
| J | Non-taxable sick pay |
| K | 20% excise tax on excess golden parachute payments |
| L | Substantiated employee business expense reimbursements |
| M | Uncollected social security or RRTA tax on cost of group-term life insurance coverage over $50,000 (for former employees) |
| N | Uncollected Medicare tax on cost of group-term life insurance coverage over $50,000 (for former employees) |
| P | Excludable moving expense reimbursements paid directly to an employee |
| Q | Military employee basic housing, subsistence, and combat zone compensation |
| R | Employer contributions to a medical savings account (MSA) |
| S | Employee salary reduction contributions to a section 408(p) SIMPLE |
| T | Adoption benefits |
| V | Income from exercise of non-statutory stock option(s) |
| W | Employer contributions to a Health Savings Account (HSA). |
| Y | Deferrals under a section 409A nonqualified deferred compensation plan. |
| Z | Income under section 409A on a nonqualified deferred compensation plan. |
| AA | Designated Roth contributions under a section 401(k) plan. |
| BB | Designated Roth contributions under a section 403(b) plan. |
| DD | Cost of Employer-sponsored health coverage |
| EE | Designated Roth contributions under a governmental section 457(b) plan |
| FF | Permitted benefits under a qualified small employer health reimbursement arrangement |

## USING SPREADSHEETS

The CNMI Division of Revenue & Taxation does not accept spreadsheets for electronic filings. However, it is possible to prepare electronic filings using a spreadsheet program, saving the spreadsheets as comma-delimited text files, and submitting these text files as electronic filings.  All data format rules for the OS-3710 as defined on page 7 - Data Format for the OS-3710, and all data format rules for the

W-2CM as defined page 9 – Data Format for the W-2CM must be followed when preparing these forms for electronic filing. The following rules apply when using spreadsheets to prepare comma-delimited electronic filings:

One row of the spreadsheet is used for each record. Each column of the spreadsheet corresponds with a field in the record.  For your convenience, the spreadsheet columns have been documented in Table 1 - The OS-3710 Record on page 8, and in Table 2 - The W2-CM Record on page 10.

The maximum number of characters to appear in a column should never exceed the field length for the field corresponding to that column.
The width of the columns does not need to equal the field length.  The width of each column should be sufficient to fully display the data in that column.

Be aware that some spreadsheet programs will alter numeric displays when column widths are insufficient to display a number.  For example, the number 980000000 may be displayed as "98E+008" or as "*******" when the column width is insufficient to display the number. The displayed value is usually what is saved to the comma-delimited file for that field.

It is not necessary to use leading zeros when formatting numeric values but decimal points are never used to indicate dollars and cents.   Ten dollars may appear as "0000001000" or as "1000" in a numeric field.

## CREATING THE COMMA-DELIMITED FILE

Use the following procedure when you have completed entry of data into your spreadsheet:

Delete all rows containing any column headings. Column headings are not accepted as valid data and will result in the rejection of an electronic filing.

Delete all active rows after the data. Spreadsheet programs will sometimes create output records for empty rows following the end of the data when those rows previously held data or were the target of various formatting commands. These rows will result in output records at the end of your comma-delimited file containing blank fields; such records are not accepted as valid data and will result in the rejection of an electronic filing.

## SAVING FROM EXCEL
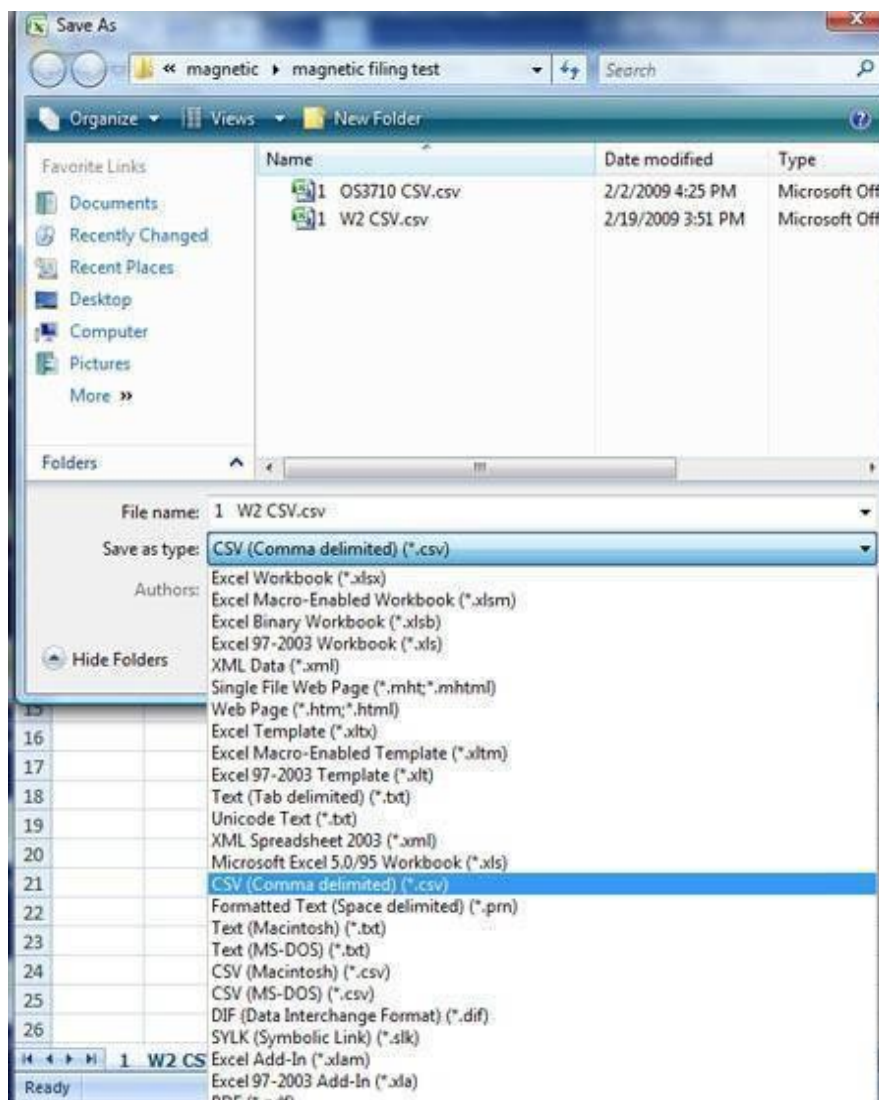
From the File pull-down menu, select Save as. On the bottom of the Save As window in Save as type pull-down list, select the option CSV (Comma delimited) (*.csv) and click on the Save button.

When following warning window appears, click the Yes button.
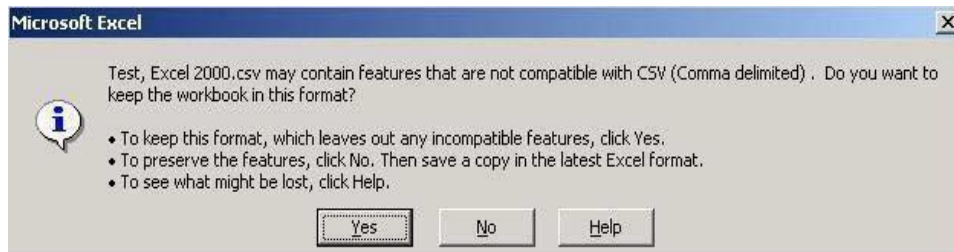


Click File and mouse over "Save As" from the resulting menu.

In the resulting dialogue box, select CSV from the "Save as type" box.

If you have multiple sheets open, the following dialogue box will be displayed. As long as the active sheet contains the data, click "OK." If the data is contained in another sheet, switch to that sheet before saving.
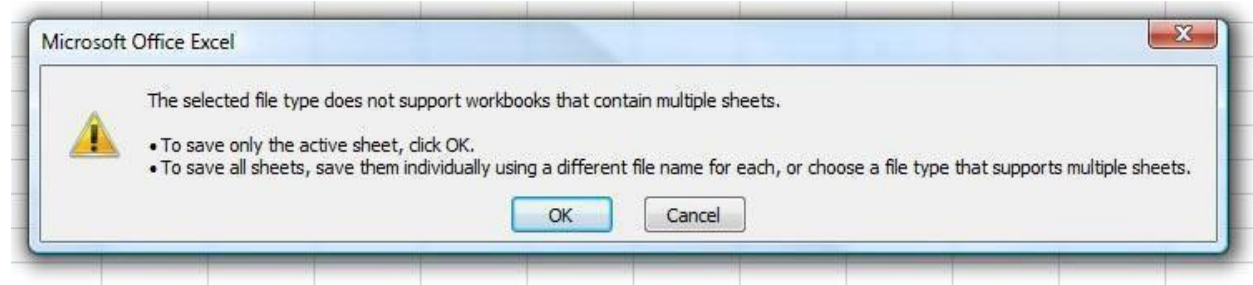


Click "Yes" on the following dialogue box:



## VERIFYING THE COMMA-DELIMITED FILE

You may double-check the output file using Windows Notepad or a similar program for viewing text records. The resulting file may be corrected if errors are found; however, do not save the file with Word Wrap enabled since this feature will insert unwanted line breaks into long records when the file is saved, rendering the file unusable.

## PART 3 - FORMS 1099, W-2GCM AND 1042-S

Overview of 1099 / W-2GCM /1042-S Filing
The Transmitter "T" Record
The Payer "A" Record
The Payee "B" Record
The Payee "B" Record for Form 1099-DIV
The Payee "B" Record for Form 1099-INT
The Payee "B" Record for Form 1099-
MISC The Payee "B" Record for Form
1099-R The Payee "B" Record for Form
W-2GCM The Payee "B" Record for Form
1042-S The Payer End "C" Record
The Transmitter End "F" Record

# OVERVIEW OF 1099 / W-2GCM / 1042-S FILING

A single file is constructed of records of various data formats for electronic filing of Forms 1099 W2-G and Forms 1042-S. The specifications for this file are taken from the IRS Publication 1220, although the CNMI Division of Revenue & Taxation has implemented a subset of the specifications.

All records, regardless of format, are a fixed length of 750 positions. This file may span magnetic media, when necessary.

The various records that comprise the electronic filing occur in a specific order, as follows:

| Record Type | Description |
|---|---|
| Transmitter "T" Record | This record is identified by a "**T**" in the first position of the record, and must be the first record in the file. This record cannot occur anywhere else in the file. If it is not the first record, or if more than one Transmitter "T" Record exists, the file is considered to be in error. |
| Payer "A" Record | This record is identified by an "**A**" in the first position of the record, and must precede Payee "B" Records in the file. This record may only occur after the Transmitter "T" Record, or after a Payer End "C" Record. |
| Payee "B" Record | This record is identified by a "**B**" in the first position of the record. One of these records must exist for each payee for which you are filing a 1099 or W-2GCM. The format of this record varies slightly (in positions 544 through 747) depending upon whether you a reporting a payee 1099-DIV, 1099-INT, 1099-MISC, 1099-R, W-2GCM or 1042-S filing. The specific type of Payee "B" Record is defined in the preceding Payer "A" Record, so different types of Payee "B" Records must not be intermixed. |
| Payer End "C" Record | This record is identified by a "**C**" in the first position of the record. This record follows a set of Payee "B" Record(s), and indicates the end of a specific type of filings for a specific payer. This record may be followed by either another Payer "A" Record or a Transmitter End "F" Record. |
| Transmitter End "F" Record | This record is identified by an "**F**" in the first position of the record, and must be the last record in the file. |

## THE TRANSMITTER "T" RECORD

The Transmitter "T" Record identifies the entity transmitting the electronic media file and contains information that is supplied on the Form 4804, Transmittal of Information Returns Electronically. The Transmitter "T" Record has been created to facilitate current electronic processing of information returns at the CNMI Division of Revenue & Taxation.

The Transmitter "T" Record is the first record on each file and is followed by a Payer "A" Record. A file will be returned to the transmitter for replacement if the Transmitter "T" Record is not present. For transmitters with multiple diskettes, refer to 3½-Inch Diskette Specifications on page 6.

No money or payment amounts are reported in the Transmitter "T" Record.

For all fields marked "Required", the transmitter must provide the information described under Description and Remarks. For those fields not marked "Required", a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field positions and for the indicated length.

All records must be a fixed length of 750 positions.

The Transmitter "T" Record must be followed by the Payer "A" Record, which must be followed with Payee "B" Records. However, the initial record on each file must be a Transmitter "T" Record.

All alpha characters entered in the Transmitter "T" Record may be uppercase or mixed case.

## Table 4: The Transmitter "T" Record

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Record Type | 1 | 1 | | **Required.** Enter "T". |
| Payment Year | 2 | 4 | 4 | **Required.** Enter the applicable Tax Year "20XX". |
| Prior Year Data | 6 | 1 | | **Required.** Enter "P" only if reporting prior year data. Otherwise, enter blank. |
| Transmitter TIN | 7 | 9 | 9 | **Required.** Enter the transmitter's nine-digit Tax Identification Number. May be an EIN, SSN or CNMI TIN. |
| Transmitter Control Code | 16 | 5 | | Not used. Enter blanks. |
| Replacement Alpha | 21 | 2 | | Not used. Enter blanks. |
| Blank 1 | 23 | 5 | | Not used. Enter blanks. |
| Test File | 28 | 1 | | Enter "T" if this is a test file. Otherwise, enter blank. |
| Foreign Entity | 29 | 1 | | Enter a "1" (one) if the transmitter is a foreign entity. If the transmitter is not a foreign entity, enter a blank. |
| Transmitter Name | 30 | 40 | | **Required.** Enter the name of the transmitter in the manner in which it is used in normal business. Left-justify and fill usused positions with blanks. |
| Transmitter Name | 70 | 40 | | Enter any additional information that may be part of the name. Left-justify information and fill unused positions with blanks. |
| Company Name | 110 | 40 | | **Required.** Enter the name of the company to appear with the address where correspondence should be sent or media should be returned due to processing problems. |

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Company Name Continued | 150 | 40 | | **Optional.** Enter any additional information that may be part of the name of the company where correspondence should be sent or media should be returned due to processing problems. |
| Company Address | 190 | 40 | | **Required.** Enter the mailing address where correspondence should be sent or media should be returned in the event Rev & Tax is unable to process. |
| Company City | 230 | 40 | | **Required.** Enter the city, town, or post office where correspondence should be sent or media should be returned in the event Rev & Tax is unable to process. |
| Company State | 270 | 2 | | **Required.** Enter the valid U. S. Postal Service state abbreviation code. Refer to the chart of valid state abbreviation codes in Appendix A - Country Codes. |
| Company ZIP Code | 272 | 9 | | **Required.** Enter the valid nine-digit ZIP Code assigned by the U. S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks |
| Blank 2 | 281 | 15 | | Not used. Enter blanks. |
| Payee Record Count | 296 | 8 | 8 | **Required.** Enter the total number of Payee "B" Records reported in the file. Right justify information and fill unused positions with zeros. |
| Contact Name | 304 | 40 | | **Required.** Enter the name of the person to be contacted if Rev & Tax encounters problems with the file or transmission. |
| Contact Phone Number | 344 | 15 | | **Required.** Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify information and fill unused positions with blanks. |
| Electronic Tape File Indicator | 359 | 2 | | Not used. Enter blanks. |
| Replacement File Name | 361 | 15 | | Not used. Enter blanks. |
| Vendor Indicator | 376 | 1 | | **Required.** Enter the appropriate code to indicate if your software was provided by a vendor or produced in-house: "V" if your software was purchased from a vendor or other outside source, or "I" if your software was produced in- house. |
| Vendor Name | 377 | 40 | | **Optional.** Enter the name of the company from whom you purchased your software. |
| Vendor Address | 417 | 40 | | **Optional.** Enter the mailing address. |
| Vendor City | 457 | 40 | | **Optional.** Enter the city, town, or post office. |
| Vendor State | 497 | 2 | | **Optional.** Enter the valid U.S. Postal Service state abbreviation. Refer to the chart of valid state abbreviation codes in Appendix A - Country Codes. |
| Vendor ZIP | 499 | 9 | | **Optional.** Enter the valid nine-digit ZIP Code assigned by the U. S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks |
| Software Contact Name | 508 | 40 | | **Required.** Enter the name of the person who can be contacted concerning any software questions. |

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Software Contact Phone | 548 | 15 | | **Required.** Enter the telephone number of the person to contact concerning software questions. Omit hyphens. Left- justify information and fill unused positions with blanks. |
| Software Contact Email | 563 | 40 | | **Required.** Enter the email address of the person to contact concerning software questions. |
| Blank 3 | 603 | 146 | | Not used. Enter blanks. |
| Record CR/LF | 749 | 2 | | Enter blanks or carriage return/line feed (CR/LF) characters. |

## The Payer "A" Record

The Payer "A" Record identifies the institution or person making payments. The payer will be held responsible for the completeness, accuracy, and timely submission of electronic files. The Payer "A" Record also provides parameters for the succeeding Payee "B" Records. Revenue & Taxation computer programs rely on the absolute relationship between the parameters and data fields in the "A" Record and the data fields in the Payee "B" Records to which they apply.

The number of Payer "A" Records depends on the number of payers and the different types of returns being reported. The payment amounts for one payer and for one type of return should be consolidated under one Payer "A" Record if submitted on the same file.

Do not submit separate Payer "A" Records for each payment amount being reported. For example, if a payer is filing Form 1099-DIV to report Amount Codes 1, 2, and 3, all three amount codes should be reported under one Payer "A" Record, not three separate Payer "A" Records. For Payee "B" Records that do not contain payment amounts for all three amount codes, enter zeros for those which have no payment to be reported.

The second record on the file must be a Payer "A" Record. A transmitter may include Payee "B" Records for more than one payer on a tape or diskette. However, each group of Payee "B" Records must be preceded by a Payer "A" Record and followed by a Payer End "C" Record. A single tape or diskette may contain different types of returns but the types of returns must not be intermingled. A separate Payer "A" Record is required for each payer and each type of return being reported.

All records must be a fixed length of 750 positions.

All alpha characters entered in the Payer "A" Record may be uppercase or mixed case.

For all fields marked "Required," the transmitter must provide the information described under Description and Remarks. For those fields not marked "Required," a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.

## Table 5: The Payer "A" Record

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Record Type | 1 | 1 | | **Required.** Enter "A." |
| Payment Year | 2 | 4 | 4 | **Required.** Enter the applicable Tax Year "20xx" |
| Blank 1 | 6 | 6 | | Not used. Leave blank. |
| Payer TIN | 12 | 9 | 9 | **Required.** Must be the valid nine-digit Taxpayer Identification Number assigned to the payer. Do not enter blanks, hyphens, or alpha characters. All zeros, all ones, all twos, etc., will have the effect of an incorrect TIN. |
| Name Control | 21 | 4 | | Use the first four significant characters of the business name. Disregard the word "the" when it is the first word of the name, unless there are only two words in the name. A dash (-) and an ampersand (&) are the only acceptable special characters. |
| Last Filing | 25 | 1 | | Enter a "1" (one) if this is the last year the payer will file; otherwise, enter blank. Use this indicator if the payer will not be filing information returns under this payer name and TIN in the future, either electronically, electronically, or on paper. |
| Type of TIN | 26 | 1 | | This field is used to identify the type of Taxpayer Identification Number (TIN). Enter the appropriate code from the following table: |

<table>
<tr><td><u>Code</u></td><td><u>TIN Type</u></td><td></td></tr>
<tr><td>1</td><td>EIN</td><td>A business, organization, sole proprietor, or other entity.</td></tr>
<tr><td>4</td><td>QI-EIN</td><td>Qualified Intermediary entity</td></tr>
<tr><td>2</td><td>SSN</td><td>An individual, including a sole proprietor or</td></tr>
<tr><td>2</td><td>ITIN</td><td>An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN, or</td></tr>
<tr><td>2</td><td>ATIN</td><td>An adopted individual prior to the assignment of a social security number.</td></tr>
<tr><td>Blank</td><td>N/A</td><td>If the type of TIN cannot be determined, enter a blank.</td></tr>
</table>

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Type of Return | 27 | 1 | | **Required.** Enter the appropriate code as follows to indicate the type of Payee "B" Records that will follow this Payer "A" Record: **Type of Return Code** 1099-DIV-1, 1099-INT- 6, 1099-MISC-A, 1099-R-9, W -2GCM-W, 1042-S-C |
| Amount Codes | 28 | 12 | | Required. Enter the appropriate amount codes for the type of return being reported.  See **Figure1 - Amount Codes by Filing** on page 29 for a complete list of Amount Codes.<br><br>For each amount code entered in this field, a corresponding payment amount must appear in the Payee "B" Record.<br><br>For example, if position 27 of the Payer "A" Record is "A" (for 1099-MISC) and positions 28 through 39 are "1247ACoooooo"  ("o" denotes a blank), this indicates the payer is reporting any or all six payment amounts (1247AC) in all of the following "B" Records, as follows:<br><br>• The first payment amount field is Rents<br>• The second payment amount field is Royalties<br>• The third payment amount field zero<br>• The fourth payment amount field is Federal income tax withheld<br>• The fifth and sixth payment amount fields are zero<br>• The seventh payment amount field is reserved for future use is zero<br>• The eighth and ninth payment amount fields are zero<br>• The tenth payment A amount field is Nonqualified 409A deferral<br>• The eleventh payment B amount field is zero<br>• The twelfth payment C amount field is Gross proceeds paid to an attorney |
| Blank 2 | 40 | 8 | | Not used. Leave blank. |
| Original File | 48 | 1 | | Required for original files only.  Enter "1" (one) if Indicator the information is original data. Otherwise, enter a blank. |
| Replacement File | 49 | 1 | | Required for replacement files only.  Enter "1" (one) if the purpose of this file is to replace a file that Rev & Tax returned to the transmitter due to errors encountered in processing. Otherwise, enter a blank. |
| Correction File | 50 | 1 | | Required for correction files only.  Enter "1" (one) if the purpose of this file is to correct information which was previously submitted to Rev & Tax, was processed, but contained erroneous information. Do not submit original information as corrections. Any filing that was inadvertently omitted from a file must be submitted as original. Otherwise, enter a blank. |
| Blank 3 | 51 | 1 | | Not used. Enter blanks. |

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Foreign Entity | 52 | 1 | | Enter a "1" (one) if the payer is a foreign entity and income is paid by the foreign entity to a U. S. resident. If the payer is not a foreign entity, enter a blank. |
| 1st Payer Name | 53 | 40 | | **Required.** Enter the name of the payer whose TIN appears on the Payer "A" Record. Any extraneous information must be deleted. Left-justify information, and fill unused positions with blanks. (Filers should not enter a transfer agent's name in this field. Any transfer agent's name should appear in the Second Payer Name Line Field.) |
| 2nd Payer Name | 93 | 40 | | If the Transfer (or Paying) Agent Indicator (position Payer Name 133) contains a "1" (one), this field must contain the Line name of the transfer (or paying) agent. If the indicator contains a "0" (zero), this field may contain either a continuation of the First Payer Name Line or blanks. Left-justify information and fill unused positions with blanks. |
| Transfer Agent | 133 | 1 | | **Required.** Identifies the entity in the Second Payer Agent Name Line Field. Enter "1" (one) if the entity in the Second Payer Name Line Field is the transfer (or paying) agent. Otherwise, enter "0" (zero). |
| Payer Address | 134 | 40 | | **Required.** If the Transfer Agent Indicator in position 133 is a "1" (one), enter the shipping address of the transfer (or paying) agent. Otherwise, enter the actual shipping address of the payer. The street address should include number, street, apartment, or suite number (or P. O. Box if mail is not delivered to street address). Left-justify information, and fill unused positions with blanks. |
| Payer City | 174 | 40 | | **Required.** If the Transfer Agent Indicator in position 133 is a "1" (one), enter the city, town, or post office of the transfer agent. Otherwise, enter the city, town, or post office of the payer. Left-justify information, and fill unused positions with blanks. Do not enter state and ZIP Code information in this field. |
| Payer State | 214 | 2 | | **Required.** Enter the valid U. S. Postal Service state abbreviation code. Refer to the chart of valid state abbreviation codes in Appendix A - Country Codes. |
| Payer ZIP Code | 216 | 9 | | **Required.** Enter the valid nine-digit ZIP Code assigned by the U. S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks. For foreign countries, alpha characters are acceptable if the filer has entered a "1" (one) in the Foreign Entity Indicator, located in Field Position 52 of the Payer "A" Record. |
| Payer Phone Number | 225 | 15 | | Enter the payer's phone number and extension. |

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Additional Address Line | 240 | 40 | | Used for Payer additional address line. Enter blanks if none. |
| Payer State Tax ID | 280 | 9 | | Enter the State Tax ID where withholdings are made. Enter blanks if none. |
| Payer Name of State | 289 | 40 | | Enter the Name of the U.S. State. Enter blanks if none. |
| Blank 4 | 329 | 420 | | Not used. Enter blanks. |
| Record CR/LF | 749 | 2 | | Enter blanks or carriage return/line feed (CR/LF) characters. |

## Figure 1: Amount Codes by Filing

| Form | Amount Code | General Field Description |
|---|---|---|
| 1099-DIV | 1 | Total ordinary dividends |
| | 2 | Total capital gains distributions |
| | 3 | Collectibles (28%) rate gain |
| | 4 | Qualified dividends |
| | 5 | Un-recaptured section 1250 gain |
| | 6 | Section 1202 gain |
| | 7 | Non-dividend distributions |
| | 8 | Federal income tax withheld |
| | 9 | Investment expenses |
| | A | Foreign tax paid |
| | B | Cash liquidation distributions |
| | C | Noncash liquidation distributions |
| 1099-INT | 1 | Interest income not included in Amount Code 3 |
| | 2 | Early withdrawal penalty |
| | 3 | Interest on U.S. Savings Bonds and Treasury obligations |
| | 4 | Federal income tax withheld (backup withholding) |
| | 5 | Investment expenses |
| | 6 | Foreign tax paid |

| Form | Amount Code | General Field Description |
|------|-------------|--------------------------|
| 1099-MISC | 1 | Rents |
| | 2 | Royalties |
| | 3 | Other income |
| | 4 | Federal income tax withheld |
| | 5 | Fishing boat proceeds |
| | 6 | Medical and health care payments |
| | 7 | Reserved for future use |
| | 8 | Substitute payments in lieu of dividends or interest |
| | 9 | Crop insurance proceeds |
| | A | Section 409A deferral |
| | B | Excess golden parachute payments |
| | C | Gross proceeds paid to an attorney |
| 1099-R | 1 | Gross distribution |
| | 2 | Taxable amount |
| | 3 | Capital gain (included in Amount Code 2) |
| | 4 | Federal income tax withheld |
| | 5 | Employee contributions or insurance premiums |
| | 6 | Net unrealized appreciation in employer's securities |
| | 8 | Other |
| | 9 | Total employee contributions |
| | A | Traditional IRA/SEP/SIMPLE distribution or Roth conversion |
| W-2GCM | 1 | Gross winnings |
| | 2 | Federal income tax withheld |
| | 3 | Winnings from identical wagers |
| | 4 | Winnings subject to earnings tax |
| | 5 | Earnings tax withheld |
| | 6 | Jackpot winnings |
| | 7 | Jackpot tax withheld |
| 1042-S | 1 | Gross Income |
| | 2 | Withholding Allowances |
| | 3 | Net Income |
| | 4 | Federal Tax withheld |
| | 5 | Withholdings by other agents |
| | 6 | Total withheld credits |
| | 7 | Amount repaid to recipients |
| | 8 | State income tax withheld |

## The Payee "B" Record

The Payee "B" Record contains the payment information from the information returns. When filing information returns, the format for the Payee "B" Record will remain constant and is a fixed length of 750 positions. The record layout for field positions 1 through 543 is the same for all types of returns. Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms.

In the Payer "A" Record, the amount codes that appear in field positions 28 through 39 will be left-justified and filled with blanks. See Figure 1 - Amount Codes by Filing on page 24 for a complete list of Amount Codes. In the Payee "B" Record, the filer must allow for all twelve Payment Amount Fields. For those fields not used, enter "0s" (zeros). For example, a payer reporting on Form 1099-MISC should enter "A" in field position 27 of the Payer "A" Record, Type of Return. If reporting payments for Amount Codes 1, 2, 4, 7, A and C, the payer would report field positions 28 through 39 of the "A" Record as "1247ACoooooo" (In this example, "o" denotes a blank.) In the Payee "B" Record: Positions 55 through 66 for Payment Amount 1 will represent Rents. Positions 67-78 for Payment Amount 2 will represent Royalties. Positions 79-90 for Payment Amount 3 will be "0's" (zeros). Positions 91-102 for Payment Amount 4 will represent Federal income tax withheld. Positions 103-126 for Payment Amounts 5 and 6 will be "0's" (zeros). Positions 127-138 for Payment Amount 7 will represent Reserved for fute use. Positions 139-162 for Payment Amounts 8 and 9 will be "0's" (zeros). Positions 163-174 for Payment Amount A will represent foreign tax paid. Positions 175-186 for Payment Amount B will be "0's" (zeros). Positions 187-198 for Payment Amount C will represent Gross proceeds paid to an attorney in connection with legal services.

The following specifications include a field in the Payee "B" Record called "Name Control" in which the first four characters of the payee's surname are to be entered by the filer. If filers are unable to determine the first four characters of the surname, the Name Control Field may be left blank.

For all fields marked "Required", the transmitter must provide the information described under Description and Remarks. For those fields not marked "Required", the transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

All records must be a fixed length of 750 positions.

A field is also provided in these specifications for Special Data Entries. This field may be used to record information required by state or local governments, or for the personal use of the filer. The CNMI Division of Revenue & Taxation does not use the data provided in the Special Data Entries Field; therefore, the CNMI Division of Revenue & Taxation programs do not check the content or format of the data entered in this field. It is the filer's option to use the Special Data Entry Field. This field will not affect the processing of the Payee "B" Records.

Following the Special Data Entries Field in the Payee "B" Record, payment fields have been allocated for State Income Tax Withheld and Local Income Tax Withheld. These fields are for the convenience of the filers. The information will not be used by the CNMI Division of Revenue & Taxation.

Do not use decimal points (.) to indicate dollars and cents. Ten dollars must appear as "000000001000" in the payment amount field.

The CNMI Division of Revenue & Taxation strongly encourages transmitters to review the data for accuracy before submission to prevent issuance of erroneous notices. Transmitters should be especially careful that the names, TINs, account numbers, types of income, and income amounts are correct.

## Table 6:  The Payee "B" Record

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Record Type | 1 | 1 | | Required. Enter "B." |
| Payment Year | 2 | 4 | 4 | Required. Enter the applicable Tax Year "20xx" |
| Corrected Return | 6 | 1 | | Required for corrections only. Indicates a corrected return, as follows: **Code Definition** G If this is a one- transaction correction or the first of a two-transaction correction. C If this is the second transaction of a two- transaction correction. Blank If this is not a return being submitted to correct information already processed by Revenue & Taxation. |
| Name Control | 7 | 4 | | If determinable, enter the first four characters of the surname of the person whose TIN is being reported in on the Payee "B" Record; otherwise, enter blanks. This usually is the payee. Surnames of less than four characters should be left-justified, filling the unused positions with blanks. Special characters and imbedded blanks should be removed. In the case of a business other than a sole proprietorship, use the first four significant characters of the business name. Disregard the word "the" when it is the first word of the name, unless there are only two words in the name. A dash (-) and an ampersand (&) are the only acceptable special characters. Surname prefixes are considered part of the surname, e.g., for Van Elm, the name control would be VANE. For a sole proprietorship use the name of the owner to create the name control and report the owner's name in positions 248 – 287, First Payer Name Line. |

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Type of TIN | 11 | 1 | | This field is used to identify the type of Taxpayer Identification Number (TIN) in positions 12-20. Enter the appropriate code from the following table:<br><br>**Code TIN Type**<br>1 EIN A business, organization, sole-proprietor, or other entity.<br><br>4 QI-EIN Qualified Intermediary foreign entity<br><br>2 SSN An individual, including a sole proprietor or<br><br>2 ITIN An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN, or<br><br>2 ATIN An adopted individual prior to the assignment of a social security number<br><br>Blank = N/A If the type of TIN cannot determined enter a Blank. |
| Payee TIN | 12 | 9 | 9 | Required. Enter the nine-digit Taxpayer Identification Number of the payee (SSN, ITIN, ATIN, EIN or QI- EIN). If an Identification number has been applied for but not received, enter blanks. Do not enter hyphens or alpha (TIN) characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks. |
| Payee Account Number | 21 | 20 | | Enter any number assigned by the payer to the payee/Recipient (e.g., checking or savings account number). Filers are encouraged to use this field. This number helps to distinguish individual payee records and should be unique for each document. Do not use the payee's TIN since this will not make each record unique. This information is particularly useful when corrections are filed. Do not define data in this field in packed decimal format. If fewer than twenty characters are used, filers may either left or right justify, filling the remaining positions with blanks. |
| Payer Office Code | 41 | 4 | | Enter office code of payer; otherwise, enter blanks. For payers with multiple locations, this field may be used to identify the location of the office submitting the information return. |
| Blank 1 | 45 | 10 | | Not used. Enter blanks. |

| Field Title | Field Position | Length | Decimal | General Field Description | |
|---|---|---|---|---|---|
| Payment Amount 1 | 55 | 12 | 12.2 | **If Filing is:** | **Then payment amount is:** |
| | | | | 1099-DIV: | Total ordinary dividends |
| | | | | 1099-INT: | Interest income not included in Amount Code 3 |
| | | | | 1099-MISC: | Rents |
| | | | | 1099-R: | Gross distribution |
| | | | | W-2GCM: | Gross winnings |
| | | | | 1042-S: | Gross income |
| Payment Amount 2 | 67 | 12 | 12.2 | **If Filing is:** | **The payment amount is:** |
| | | | | 1099-DIV: | Total capital gain distributions |
| | | | | 1099-INT: | Early withdrawal penalty |
| | | | | 1099-MISC: | Royalties |
| | | | | 1099-R: | Taxable amount |
| | | | | W-2GCM: | Chapter 7 tax withheld |
| | | | | 1042-S: | Withholding allowance |
| Payment Amount 3 | 79 | 12 | 12.2 | **If Filing is:** | **The payment amount is:** |
| | | | | 1099-DIV: | Collectibles (28%) gain |
| | | | | 1099-INT: | Interest on U.S. savings bonds and treasury obligations |
| | | | | 1099-MISC: | Other income |
| | | | | 1099-R: | Capital gain (included in amount Code 2) |
| | | | | | Winnings from identical wagers |
| | | | | W-2GCM: | Net income |
| | | | | 1042-S: | |

| Field Title | Field Position | Length | Decimal | General Field Description | |
|---|---|---|---|---|---|
| Payment Amount 4 | 91 | 12 | 12.2 | **If Filing is:** | **Then payment amount is:** |
| | | | | 1099-DIV: | Qualified dividends |
| | | | | 1099-INT: | Federal income tax withholding (backup withholding) |
| | | | | | Federal income tax withheld |
| | | | | 1099-MISC: | Federal income tax withheld |
| | | | | 1099-R: | Winnings subject to earnings tax |
| | | | | W-2GCM: | Federal tax withheld |
| | | | | 1042-S: | |
| Payment Amount 5 | 103 | 12 | 12.2 | **If Filing is:** | **The payment amount is:** |
| | | | | 1099-DIV: | Un-recaptured section 1250 gain |
| | | | | 1099-INT: | Investment expenses |
| | | | | 1099-MISC: | Fishing boat proceeds |
| | | | | 1099-R: | Employee contributions or insurance premiums |
| | | | | W-2GCM: | Earnings tax withheld |
| | | | | 1042-S: | Withholding by other agents |
| Payment Amount 6 | 115 | 12 | 12.2 | **If Filing is:** | **The payment amount is:** |
| | | | | 1099-DIV: | Section 1202 gain |
| | | | | 1099-INT: | Foreign tax paid |
| | | | | 1099-MISC: | Medical and health care payments net |
| | | | | 1099-R: | Unrealized appreciation in employer's securities |
| | | | | | Jackpot winnings |
| | | | | W-2GCM: | Total withholding credit |
| | | | | 1042-S: | |

| Field Title | Field Position | Length | Decimal | General Field Description | |
|---|---|---|---|---|---|
| Payment Amount 7 | 127 | 12 | 12.2 | **If Filing is:**<br><br>1099-DIV:<br><br>1099-MISC:<br><br>1042-S:<br><br>W-2GCM | **Then payment amount is:**<br><br>Non-dividend distributions<br><br>Reserved for future use<br><br>Amount repaid to recipient<br><br>Jackpot tax withheld |
| Payment Amount 8 | 139 | 12 | 12.2 | **If Filing is:**<br><br>1099-DIV:<br><br>1099-MISC:<br><br><br>1099-R:<br><br>1042-S: | **The payment amount is:**<br><br>Federal income tax withheld<br><br>Substitute payments in lieu of dividends or interest<br><br>Other<br><br>State income tax withheld |
| Payment Amount 9 | 151 | 12 | 12.2 | **If Filing is:**<br><br>1099-DIV:<br><br>1099-MISC:<br><br>1099-R: | **The payment amount is:**<br><br>Investment expenses<br><br>Corp insurance proceeds<br><br>Total employee contributions |
| Payment Amount A | 163 | 12 | 12.2 | **If Filing is:**<br><br>1099-DIV:<br><br>1099-MISC:<br><br>1099-R: | **The payment amount is:**<br><br>Foreign tax paid<br><br>Nonqualified 409A deferral<br><br>Traditional IRA/SEP/SIMPLE distribution or Roth conversion |
| Payment Amount B | 175 | 12 | 12.2 | **If Filing is:**<br><br>1099-DIV:<br><br>1099-MISC: | **The payment amount is:**<br><br>Cash liquidation distributions<br><br>Excess golden parachute payments |

| Field Title | Field Position | Length | Decimal | General Field Description | |
|---|---|---|---|---|---|
| Payment Amount C | 187 | 12 | 12.2 | **If Filing is:**<br><br>1099-DIV:<br><br>1099-MISC: | **Then payment amount is:**<br><br>Noncash liquidation distributions<br><br>Gross proceeds paid to an attorney |
| Reserved 1 | 199 | 48 | | | Not used. Enter blanks. |
| Foreign Country | 247 | 1 | | | If the address of the payee is in a foreign country, enter a "1" (one) in this field; otherwise, enter blank. When filers use this indicator, they may use a free format for the payee city, state, and ZIP Code. Address information must not appear in the First or Second Payee Name Line. |
| Payee Name or Recipient Name | 248 | 40 | | | Required. Enter the name of the payee (preferably surname first) whose Taxpayer Identification Number (TIN) was provided in positions 12-20 of the Payee "B" Record. Left-justify and fill unused positions with blanks. If more space is required for the name, use the Second Payee Name Line Field. The names of any other payees may be entered in the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual's name must always be present, preferably on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line Field. End the First Payee Name Line with a full word. Do not split words. |
| Payee Name Alternate | 288 | 40 | | | If there are multiple payees (e.g., partners, joint Name Line owners, or spouses), use this field for those names not associated with the TIN provided in positions 12-20 of the Payee "B" Record, or if not enough space was provided in the First Payee Name Line, continue the name in this field. Do not enter address information. It is important that filers provide as much payee information to Rev & Tax as possible to identify the payee associated with the TIN. Left-justify and fill unused positions with blanks. Fill with blanks if no entries are present for this field. |
| Entity Name<br><br>Foreign Country or U.S. Possession | 328 | 40 | | | 1042-S – Name of entity where the payee or recipient receives income.<br><br>1099-MISC – Name of foreign country or U.S. possession where the payee or recipient receives income. |

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Payee Address or Recipient Address | 368 | 40 | | | **Required.** Enter mailing address of payee. Street address should include number, street, apartment, or suite number (or P.O. Box if mail is not delivered to street address). Left-justify information and fill unused positions with blanks. This field must not contain any data other than the payee's mailing address. |
| Additional Line Address | 408 | 40 | | | Used for additional line address. |
| Payee City | 448 | 40 | | | **Required.** Enter the city, town, or post office. Left-justify information and fill the unused positions with blanks. Enter APO or FPO if applicable. Do not enter state and ZIP Code information in this field. |
| Payee State | 488 | 2 | | | **Required.** Enter the valid U. S. Postal Service state abbreviation code. Refer to the chart of valid state abbreviation codes in Appendix A - Country Codes. |
| Payee Postal Code | 490 | 9 | | | **Required.** Enter the valid nine-digit ZIP Code assigned by the U. S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a "1" (one) in the Foreign Entity Indicator, located in Field Position 247 of the Payee "B" Record. |
| Blank 2 | 499 | 45 | | | Not used. Enter blanks. |

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Payee Record Data | 544 | 205 | | The contents of this portion of the Payee "B" Record are dependent upon the contents of the **Type of Return** field, position 27 of the Payer "A" Record. See page 24 for more information on the **Type of Return** field.<br><br>• If this record is for a 1099-DIV, see **The Payee "B" Record for Form 1099-DIV** on page 37 for the contents of this are of the record.<br><br>• If this record is for a 1099-INT, see **The Payee "B" Record for Form 1099-INT** on page 38 for the contents of this are of the record.<br><br>• If this record is for a 1099-MISC, see **The Payee "B" Record for Form 1099-MISC** on page 39 for the contents of this are of the record.<br><br>• If this record is for a 1099-R, see **The Payee "B" Record for Form 1099-R** on page 40 for the contents of this are of the record.<br><br>• If this record is for a W-2GCM, see **The Payee "B" Record for Form W-2GCM** on page 42 for the contents of this are of the record.<br><br>• If this record is for a 1042-S, see **The Payee "B" Record for Form 1042-S** on page 44 for the contents of this are of the record. |
| Record CR/LF | 749 | 2 | | Enter blanks or carriage return/line feed (CR/LF) characters. |

## THE PAYEE "B" RECORD FOR FORM 1099-DIV

The contents of positions 544 through 748 of the Payee "B" Record are dependent upon the contents of the Type of Return field, position 27 of the Payer "A" Record. See page 24 for more information on the Type of Return field.

When the contents of the Type of Return field for the Payer "A" Record is "1" (one), all following Payee "B" Records are 1099-DIV filings. Positions 544 through 748 of the Payee "B" Record for 1099-DIV filings are defined below.

## Table 7: The Payee "B" Record for 1099-DIV

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Payee "B" Record Common Format | 1 | 543 | | The format of information for this portion of the Payee "B" Record for 1099-DIV filings is common for all types of Payee "B" Records. See **The Payee "B" Record** beginning on page 28 for a description of the format of this portion of the record. |
| Second TIN Notice | 544 | 1 | | **(Optional).** Enter "2" to indicate notification by Rev & Tax twice within three calendar years that the payee provided an incorrect name and/or TIN combination; otherwise, enter a blank. |
| Blank 1 | 545 | 2 | | Not used. Enter blanks. |
| Foreign/Possession | 547 | 40 | | Enter the name of the foreign country or U.S. possession to which the withheld foreign tax (Amount Code 9) applies. Otherwise, enter blanks. |
| Blank 2 | 587 | 76 | | Not used. Enter blanks. |
| Special Data Entries | 663 | 60 | | This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks. |
| State Income Tax Withheld | 723 | 12 | 12.2 | State income tax withheld is for the convenience of the filers. This information does not need to be reported to Rev & Tax. The payment amount must be right justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| Local Income Tax Withheld | 735 | 12 | 12.2 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to Rev & Tax. The payment amount must be right justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| Combined Federal/State | 747 | 2 | | Not used. Enter blanks. |
| Record CR/LF | 749 | 2 | | Enter blanks or carriage return/line feed (CR/LF) characters. |

## THE PAYEE "B" RECORD FOR FORM 1099-INT

The contents of positions 544 through 748 of the Payee "B" Record are dependent upon the contents of the Type of Return field, position 27 of the Payer "A" Record. See page 24 for more information on the Type of Return field.

When the contents of the Type of Return field for the Payer "A" Record is "6" (six), all following Payee "B" Records are 1099-INT filings. Positions 544 through 748 of the Payee "B" Record for 1099-INT filings are defined below.

## Table 8: The Payee "B" Record for 1099-INT

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Payee "B" Record common format | 1 | 543 | | The format of information for this portion of the Payee "B" Record 1099-INT is common for all types of Payee "B" Records. See **The Payee "B" Record** beginning on page 28 for a description of the format of this portion of the record. |
| Second TIN Notice | 544 | 1 | | **(Optional).** Enter "2" to indicate notification by Rev & Tax twice within three calendar years that the payee provided an incorrect name and/or TIN combination; otherwise, enter a blank. |
| Blank 1 | 545 | 2 | | Not used. Enter blanks. |
| Foreign/Possession | 547 | 40 | | Enter the name of the foreign country or U.S. possession to which the withheld foreign tax (Amount Code 9) applies. Otherwise, enter blanks. |
| Blank 2 | 587 | 76 | | Not used. Enter blanks. |
| Special Data Entries | 663 | 60 | | This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks. |
| State Income Tax Withheld | 723 | 12 | 12.2 | State income tax withheld is for the convenience of the filers. This information does not need to be reported to Rev & Tax. The payment amount must be right justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| Local Income Tax Withheld | 735 | 12 | 12.2 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to Rev & Tax. The payment amount must be right justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| Combined Federal/Local | 747 | 2 | | Not used. Enter blanks. |
| Record CR/LF | 749 | 2 | | Enter blanks or carriage return/line feed (CR/LF) characters. |

## THE PAYEE "B" RECORD FOR FORM 1099-MISC

The contents of positions 544 through 748 of the Payee "B" Record are dependent upon the contents of the Type of Return field, position 27 of the Payer "A" Record. See page 24 for more information on the Type of Return field.

When the contents of the Type of Return field for the Payer "A" Record is "A", all following Payee "B" Records are 1099-MISC filings.  Positions 544 through 748 of the Payee "B" Record for 1099-MISC filings are defined below.

## Table 9:  The Payee "B" Record for 1099-MISC

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Payee "B" Record common format | 1 | 543 | | The format of information for this portion of the Payee "B" Record is common for all types of Payee "B" Records. see **The Payee "B" Record** beginning on page 28 for a description of the format of this portion of the record. |
| Second TIN Notice | 544 | 1 | | **Optional.**  Enter "2" to indicate notification by Rev & Tax twice within three calendar years that the payee provided an incorrect name and/or TIN combination; otherwise, enter a blank. |
| Blank 1 | 545 | 2 | | Not used. Enter blanks. |
| Direct Sales | 547 | 1 | | Enter a "1" (one) to indicate sales of $5,000 or more of consumer products to a person on a buy-sell, deposit commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank. |
| Blank 2 | 548 | 115 | | Not used. Enter blanks. |
| Special Data Entries | 663 | 60 | | This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes.  Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks. |
| State Income Tax Withheld | 723 | 12 | 12.2 | State income tax withheld is for the convenience of the filers. This information does not need to be reported to Rev & Tax. The payment amount must be right justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| Local Income Tax Withheld | 735 | 12 | 12.2 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to Rev & Tax. The payment amount must be right justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| Combined Federal/State | 747 | 2 | | Not used. Enter blanks. |
| Record CR/LF | 749 | 2 | | Enter blanks or carriage return/line feed (CR/LF) characters. |

## THE PAYEE "B" RECORD FOR FORM 1099-R

The contents of positions 544 through 748 of the Payee "B" Record are dependent upon the contents of the Type of Return field, position 27 of the Payer "A" Record. See page 24 for more information on the Type of Return field.

When the contents of the Type of Return field for the Payer "A" Record is "9" (nine), all following Payee "B" Records are 1099-R filings. Positions 544 through 748 of the Payee "B" Record for 1099-R filings are defined below.

## Table 10: The Payee "B" Record for 1099-R

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Payee "B" Record common format | 1 | 543 | | The format of information for this portion of the Payee "B" Record is common for all types of Payee "B" Records. See **The Payee "B" Record** beginning on page 28 for a description of the format of this portion of the record. |
| Blank 1 | 544 | 1 | | Not used. Enter blanks. |
| Distribution Code | 545 | 2 | | **Required.** Enter at least one distribution code from the Guide to Distribution Code found on the IRS 1099-R Instructions. More than one code may apply. If only one code is required, it must be entered in position 545 and position 546 must be blank. A blank in position 545 is not acceptable. <br><br> Refer to the IRS 1099-R instructions Guide to Distribution Codes for details on how to complete this field. |
| Taxable Undetermined | 547 | 1 | | Enter "1" (one) only if the taxable amount of the payment entered for Payment Amount Field 1 (Gross distribution) of the Payee "B" Record cannot be computed; otherwise, enter blank. [If Taxable Amount Not Determined Indicator is used, enter "0's" (zeros) in Payment Amount Field 2 of the Payee "B" Record.] Please make every effort to compute the taxable amount. |
| IRA/SEP/SIMPLE | 548 | 1 | | Enter "1" (one) for a traditional IRA, SEP, or SIMPLE Indicator distribution or Roth conversion; otherwise, enter a blank. (See Note.) If the IRA/SEP/SIMPLE Indicator is used, enter the amount of the Roth conversion or distribution in Payment Amount Field A of the Payee "B" Record. Do not use the indicator for a distribution from a Roth or education IRA or for an IRA re-characterization. |
| Total Distribution Indicator | 549 | 1 | | Enter a "1" (one) only if the payment shown for Amount Code 1 is a total distribution that closed out the account; otherwise, enter a blank. |
| Total Distribution Percent | 550 | 2 | | Use this field when reporting a total distribution to more than one person, such as when a participant is deceased and a payer distributes to two or more beneficiaries. Therefore, if the percentage is 100, leave this field blank. If the percentage is a fraction, round off to the nearest whole number (for example, 10.4 percent will be 10 percent; 10.5 percent will be 11 percent). Enter the percentage received by the person whose TIN is included in positions 12-20 of the Payee "B" Record. This field must be right justified, and unused positions must be zero-filled. If not applicable, enter blanks. Filers need not enter this information for any IRA distribution or for direct rollovers. |

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Blank 2 | 552 | 111 | | Not used. Enter blanks. |
| Special Data Entries | 663 | 60 | | This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks. |
| State Income Tax Withheld | 723 | 12 | 12.2 | State income tax withheld is for the convenience of the filers. This information does not need to be reported to Rev & Tax. The payment amount must be right justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| Local Income Tax Withheld | 735 | 12 | 12.2 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to Rev & Tax. The payment amount must be right justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| Combined Federal/State | 747 | 2 | | Not used. Enter blanks. |
| Record CR/LF | 749 | 2 | | Enter blanks or carriage return/line feed (CR/LF) characters. |

## THE PAYEE "B" RECORD FOR FORM W-2GCM

The contents of positions 544 through 748 of the Payee "B" Record are dependent upon the contents of the Type of Return field, position 27 of the Payer "A" Record. See page 24 for more information on the Type of Return field.

When the contents of the Type of Return field for the Payer "A" Record is "W", all following Payee "B" Records are W-2GCM filings. Positions 544 through 748 of the Payee "B" Record for W-2GCM filings are defined below.

## Table 11: The Payee "B" Record for W-2GCM

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Payee "B" Record common format | 1 | 543 | | The format of information for this portion of the Payee "B" Record is common for all types of Payee "B" Records. See **The Payee "B" Record** beginning on page 28 for a description of the format of this portion of the record. |
| Blank 1 | 544 | 3 | | Not used. Enter blanks. |
| Type of Wager | 547 | 1 | | **Required.** Enter the applicable type of wager code from the table below:<br><br>**Code  Category**<br>1      Horse race track (or off-track betting of a horse track nature)<br><br>2      Dog race track (or off-track betting of a dog track nature)<br><br>3      Jai-alai<br><br>4      State-conducted lottery<br><br>5      Keno<br><br>6      Bingo<br><br>7      Slot machines<br><br>8      Any other type of gambling winnings |
| Date Won | 548 | 8 | 8 | Required. Enter the date of the winning transaction in the format YYYYMMDD (e.g., 20231022). Do not enter hyphens or slashes. This is not the date the money was paid, if paid after the date of the race (or game). For dates with one-digit months (i.e., January-September) or days (i.e., 1-9), enter a zero before the month or day. January 2, 2023 would be 20230102. Do not enter blanks, alphas, or special characters. |
| Transaction | 556 | 15 | | Required. For state-conducted lotteries, enter the ticket or other identifying number. For keno, bingo, and slot machines, enter the ticket or card number (and color, if applicable), machine serial number, or any other information that will help identify the winning transaction. For all others, enter blanks. |

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Race | 571 | 5 | | If applicable, enter the race (or game) relating to the winning ticket; otherwise, enter blanks. |
| Cashier | 576 | 5 | | If applicable, enter the initials or number of the cashier making the winning payment; otherwise, enter blanks. |
| Window | 581 | 5 | | If applicable, enter the window number or location of the person paying the winning payment. Otherwise, enter blanks. |
| First ID | 586 | 15 | | For other than state lotteries, enter the first identification number of the person receiving the winning payment; otherwise, enter blanks. |
| Second ID | 601 | 15 | | For other than state lotteries, enter the second identification number of the person receiving the winnings; otherwise, enter blanks. |
| Blank 2 | 616 | 47 | | Not used. Leave blank. |
| Special Data Entries | 663 | 60 | | This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks. |
| State Income Tax Withheld | 723 | 12 | 12.2 | State income tax withheld is for the convenience of the filers. This information does not need to be reported to Rev & Tax. The payment amount must be right justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| Local Income Tax Withheld | 735 | 12 | 12.2 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to Rev & Tax. The payment amount must be right justified and unused positions must be zero-filled. |
| Blank 3 | 747 | 2 | | Not used. Enter blanks. |
| Record CR/LF | 749 | 2 | | Enter blanks or carriage return/line feed (CR/LF) characters. |

## THE PAYEE "B" RECORD FOR FORM 1042-S

The contents of positions 544 through 748 of the Payee "B" Record are dependent upon the contents of the Type of Return field, position 27 of the Payer "A" Record. See page 24 for more information on the Type of Return field.

When the contents of the Type of Return field for the Payer "A" Record is "C", all following Payee "B" Records are 1042- S filings. Positions 544 through 748 of the Payee "B" Record for 1042-S filings are defined below.

## Table 12:  The Payee "B" Record for 1042-S

| Field Title | Field Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Payee "B" Record Common Format | 1 | 543 | | The format of information for this portion of the Payee "B" Record is common for all types of Payee "B" Records. See **The Payee "B" Record** beginning on page 28 for a description of the format of this portion of the record. |
| Foreign Tax ID Number | 544 | 20 | | Recipient's foreign tax ID number.  Otherwise, enter blanks. |
| Foreign Country Code | 564 | 2 | | Recipient's foreign country code.  See Appendix A for a listing of the country codes. Otherwise, enter blanks. |
| Entity Country Code | 566 | 2 | | NQI or Flow-through entity Country Code.  See Appendix A for a listing of the country codes. Otherwise, enter blanks. |
| Foreign Country | 568 | 1 | | If the address of the entity is in a foreign country, enter a "1" (one) in this field; otherwise, enter blank. |
| Entity Address | 569 | 40 | | Enter the Entity's Address:  otherwise, enter blanks. |
| Additional Address Line | 609 | 40 | | Enter the entity additional address line: otherwise, enter blanks. |
| Entity City | 649 | 40 | | Enter the entity city or town: otherwise, enter blanks. |
| Entity State | 689 | 2 | | Enter the entity state or province: otherwise, enter blanks. |
| Entity Zip | 691 | 9 | | Enter the Zip or foreign postal code: otherwise, enter blanks. |
| Entity US TIN | 700 | 9 | | Enter the entity U.S Tax ID number: otherwise, enter blanks. |
| Income Code | 709 | 2 | | Enter 2-digit income code. See the IRS 1042-S instructions. Otherwise, enter blanks. |
| Tax Rate | 711 | 4 | 4.2 | Enter 4-digit tax rate.  See Table 13 below.  If 4% then enter 0400.  Or 30% enter 3000.  Otherwise, enter blanks. |
| Exemption Code | 715 | 2 | | Enter 2-digit exemption code.  See the IRS Form 1042-S instructions.  Otherwise, enter blanks. |
| Recipient Code | 717 | 2 | | Enter 2-digit recipient code.  See the IRS Form 1042-S instructions.  Otherwise, enter blanks. |
| Blank 1 | 719 | 30 | | Not used. Leave blank. |
| Record CR/LF | 749 | 2 | | Enter blanks or carriage return/line feed (CR/LF) characters. |

## Table 13: 2023 Form 1042-S Valid Tax Rate Table

**For up-to-date Valid Tax Rate Table, please refer to the current year of Form 1042-S Instructions on the Internal Revenue Service (IRS) website at https://www.irs.gov/**

| | | |
|---|---|---|
| 00.00 | 10.00 | 24.00 |
| 02.00 | 12.00 | 25.00 |
| 04.00 | 12.50 | 27.50 |
| 04.90 | 14.00 | 28.00 |
| 04.95 | 15.00 | 30.00 |
| 05.00 | 17.50 | 37.00 |
| 07.00 | 20.00 | |
| 08.00 | 21.00 | |

### Income Codes | Exemption Codes | Recipient Codes

For the up-to-date **Income Codes, Exemption Codes** and **Recipient Codes**, please refer to the Form 1042-S Instructions on the Internal Revenue Service (IRS) website at https://www.irs.gov

## THE PAYER END "C" RECORD

The Payer End "C" Record is a fixed record length of 750 positions. The control total fields are each 18 positions in length.

The Payer End "C" Record consists of the total number of payees and the totals of the payment amount fields filed by a given payer and/or a particular type of return. The Payer End "C" Record must be written after the last Payee "B" Record for each type of return for a given payer. For each Payer "A" Record and group of Payee "B" Records on the file, there must be a corresponding Payer End "C" Record.

In developing the Payer End "C" Record, for example, if a payer used Amount Codes 1, 3, and 6 in the Payer "A" Record, the totals from the Payee "B" Records would appear in Control Totals 1 (positions 16-33), 3 (positions 52-69), and 6 (positions 106-123) of the Payer End "C" Record. In this example, positions 34-51, 70- 105, and 124-231 would be zero filled. Positions 232-748 would be blank filled.

Payers/Transmitters should verify the accuracy of the totals since data with missing or incorrect Payer End "C" Record will be returned for replacement.

## Table 15: The Payer End "C" Record

| Field | Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Record Type | 1 | 1 | | Required. Enter "C." |
| Number of Payees | 2 | 8 | 8 | Required. Enter the total number of Payee "B" Records payees covered by the preceding Payer "A" Record. Right- justify information and fill unused positions with zeros. |
| Blank 1 | 10 | 6 | | Not used. Leave blank. |
| Control Total 1 | 16 | 18 | 18.2 | Required. Accumulate totals of any payment amount fields in the Payee "B" Records into the appropriate control total fields of the Payer End "C" Record. Control totals must be right-justified and unused control total fields zero-filled. All control total fields are 18 positions in length. |
| Control Total 2 | 34 | 18 | 18.2 | |
| Control Total 3 | 52 | 18 | 18.2 | |
| Control Total 4 | 70 | 18 | 18.2 | |
| Control Total 5 | 88 | 18 | 18.2 | |
| Control Total 6 | 106 | 18 | 18.2 | |
| Control Total 7 | 124 | 18 | 18.2 | |
| Control Total 8 | 142 | 18 | 18.2 | |
| Control Total 9 | 160 | 18 | 18.2 | |
| Control Total A | 178 | 18 | 18.2 | |
| Control Total B | 196 | 18 | 18.2 | |
| Control Total C | 214 | 18 | 18.2 | |
| Blank 2 | 232 | 517 | | Not used. Leave blank. |
| Record CR/LF | 749 | 2 | | Enter blanks or carriage return/line feed (CR/LF) characters. |

## THE TRANSMITTER END "F" RECORD

The End of Transmission "F" Record is a fixed record length of 750 positions. The "F" Record is a summary of the number of payers in the entire file.

This record should be written after the last Payer End "C" Record of the entire file.

## Table 16: The Transmitter End "F" Record

| Field | Position | Length | Decimal | General Field Description |
|---|---|---|---|---|
| Record Type | 1 | 1 | | Required. Enter "F." |
| Number of Payers | 2 | 8 | 8 | Enter the total number of Payer "A" Records in the Payer "A" Records entire file (right justify and zero fill) or enter all zeros. |
| Zeros 1 | 10 | 21 | 21 | Required. Enter all zeros. |
| Blank 1 | 31 | 718 | | Not used. Leave blank. |
| Record CR/LF | 749 | 2 | | Enter blanks or carriage return/line feed (CR/LF) characters. |

## PART 4 - FORMS OS-3705 AND OS-3705A

Overview of OS-3705 / OS-3705A
Filing Data Format for the OS-3705
Data Format for the OS-3705A

## OVERVIEW OF OS-3705 / OS-3705A FILING

When submitting OS-3705 and OS-3705A electronic filings, two files are created:

The first file consists of is a single record of 330 bytes containing the contents of a single Form OS-3705. The

second file consist of multiple records of 362 bytes each, one record for each OS-3705A entry.
This file may span electronic media, when necessary.

Although two separate files are submitted, they must be submitted together, and may be submitted back-to-back on the same electronic media.

If two files are not submitted, the electronic filing is considered to be incomplete, and will be returned. An incomplete filing is treated as a non-filing, and may result in failure to file penalties.

The CNMI Division of Revenue & Taxation does not accept spreadsheets for electronic filings. However, it is possible to prepare electronic filings using any spreadsheet program, saving the spreadsheets as comma-delimited text files, and submitting these text files as electronic filings. See page 16 - Using Spreadsheets for additional information.

## DATA FORMAT FOR THE OS-3705

The OS-3705 Record identifies the employer, and contains totals that must agree with corresponding values reported in the OS-3705A records with which it is associated. The employer will be held responsible for the completeness, accuracy, and timely submission of electronic files.

The OS-3705 Record must be a fixed length of 399 positions.

Do not use decimal points (.) to indicate dollars and cents. Ten dollars must appear as "0000001000" in a numeric field.

All alpha characters entered in the OS-3705 Record may be uppercase or mixed case.

For all fields marked "Required", the transmitter must provide the information described under Description and Remarks. For those fields not marked "Required", a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.

## Table 17: The OS-3705 Record

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| CNMI Tax ID Number | 1 | 9 | 9 | A | Required. Enter the CNMI Tax ID Number. This number is assigned by the CNMI Division of Revenue & Taxation, is nine digits, is usually displayed and printed with a hyphen between the second and third digit, and begins with the digits 99. Do not enter blanks, hyphens, or alpha characters. All zeros, all ones, all twos, etc., will have the effect of an incorrect CNMI TIN. |
| Previous Tax ID Number | 10 | 9 | 9 | B | Required. Enter the previous CNMI Tax ID Number. This number is assigned by the CNMI Division of Revenue & Taxation, is nine digits, is usually displayed and printed with a hyphen between the second and third digit, and begins with the digits 99. Do not enter blanks, hyphens, or alpha characters. All zeros, all ones, all twos, etc., will have the effect of an incorrect CNMI TIN. |
| Employer Name | 19 | 35 | | C | Required. Enter the name of the employer. Any extraneous information must be deleted. Left- justify information, and fill unused positions with blanks. |
| Address 1 | 54 | 25 | | D | Required. Enter the address of the employer. The street address should include number, street, apartment, or suite number (or P. O. Box if mail is not delivered to street address). Left-justify information, and fill unused positions with blanks. |
| Address 2 | 79 | 25 | | E | Optional. Enter additional address information which cannot be contained in positions 54 through 78, or which is required on a second line for clarity. Left- justify information, and fill unused positions with blanks. |
| City | 104 | 18 | | F | Required. Enter the city, town, or post office of the employer. Left-justify information, and fill unused positions with blanks. Do not enter state and ZIP Code information in this field. |
| State | 122 | 2 | | G | Required. Enter the valid U. S. Postal Service state abbreviation code. Refer to the chart of valid state abbreviation codes in Appendix A - Country Codes. |

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| Zip Code | 124 | 5 | 5 | H | Required. Enter the valid five-digit ZIP Code assigned by the U. S. Postal Service. |
| Area Code | 129 | 3 | 3 | I | Required. Enter your three-digit telephone area code. Do not enter blanks, hyphens, or alpha characters. |
| Phone Number | 132 | 7 | 7 | J | Required. Enter your seven-digit telephone number. Do not enter blanks, hyphens, or alpha characters. |
| Quarter Ended | 139 | 10 | | K | Required. Enter the ending date for the calendar quarter to which the filing applies. Date format is YYYY-MM-DD. Example: 2000-01-01. |
| Final Return | 149 | 1 | | L | Required. Enter Y if this is the final return for your company, or N if this is not the final return for your company. |
| Final Return Date | 150 | 10 | | M | Required. If the Final Return field above is N, enter 0001-01-01. If the Final Return field above is Y, enter the date when the business was closed or dissolved. Date format is YYYY-MM-DD. Example: 2000-01-01. |
| Return Type | 160 | 1 | | N | Required. If this is an original return, enter O. If this is an Amended return, enter A. If this is a consolidated return, enter C. |
| Return Last Quarter | 161 | 1 | | O | Enter Y if a return was filed for the previous quarter. If a return was not filed for the previous quarter, enter N. |
| Number of Employees | 162 | 5 | 5 | P | Enter the total number of employees this quarter. |
| Total Wages Paid This Quarter | 167 | 10 | 10.2 | Q | Enter the total wages paid this quarter. |
| Chapter 2 Tax Withheld | 177 | 10 | 10.2 | R | Enter the total Chapter 2 taxes withheld. |
| Chapter 2 tax paid via form 500-WH | 187 | 10 | 10.2 | S | Enter the amount of Chapter 2 taxes paid as shown on line F1 of Form 500-WH |
| Chapter 2 tax paid via form OS-3705 (amending) | 197 | 10 | 10.2 | T | Enter the amount of Chapter 2 taxes paid from form OS-3705 if this filing is an amendment or consolidation |
| Chapter 2 Balance Due | 207 | 10 | 10.2 | U | Enter the amount of Chapter 2 taxes due or overpaid. |
| Chapter 7 Tax computed | 217 | 10 | 10.2 | V | Enter the total Chapter 7 taxes computed. |
| Chapter 7 Tax Withheld | 227 | 10 | 10.2 | W | Enter the total Chapter 7 taxes withheld. |

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| Chapter 7 tax paid via form 500-WH | 237 | 10 | 10.2 | X | Enter the amount of Chapter 7 taxes paid as shown on line F2 of Form 500-WH |
| Chapter 7 tax paid via form OS-3705 (amending) | 247 | 10 | 10.2 | Y | Enter the amount of Chapter 7 taxes paid from form OS-3705 if this filing is an amendment or consolidation |
| Chapter 7 Balance Due | 257 | 10 | 10.2 | Z | Enter the amount of Chapter 7 taxes due or overpaid. |
| Chapter 2 Failure to File | 267 | 10 | 10.2 | AA | Enter the amount of penalties for chapter 2 for failure to file. |
| Chapter 7 Failure to File | 277 | 10 | 10.2 | AB | Enter the amount of penalties for chapter 7 for failure to file. |
| Chapter 2 Failure to Pay | 287 | 10 | 10.2 | AC | Enter the amount of penalties for chapter 2 for failure to pay. |
| Chapter 7 Failure to Pay | 297 | 10 | 10.2 | AD | Enter the amount of penalties for chapter 7 for failure to pay. |
| Chapter 2 Interest | 307 | 10 | 10.2 | AE | Enter the amount of interest applied to unpaid chapter 2 taxes. |
| Chapter 7 Interest | 317 | 10 | 10.2 | AF | Enter the amount of interest applied to unpaid chapter 7 taxes. |
| 3405A Total Gross Wages | 327 | 10 | 10.2 | AG | Enter the total from the bottom of column 8, form OS-3405A. |
| 3405A Total Chapter 7 computed | 337 | 10 | 10.2 | AH | Enter the total from the bottom of column 9, form OS-3405A. |
| 3405A Total Chapter 7 withheld | 347 | 10 | 10.2 | AI | Enter the total from the bottom of column 10, form OS-3405A. |
| 3405A Total Chapter 2 withheld | 357 | 10 | 10.2 | AJ | Enter the total from the bottom of column 11, form OS-3405A. |
| Unused Zeros 2 | 367 | 10 | 10.2 | AK | Not used. Enter zeros. |
| Unused Zeros 3 | 377 | 10 | 10.2 | AL | Not used. Enter zeros. |
| Unused Zeros 3 | 387 | 10 | 10.2 | AM | Not used. Enter zeros. |
| End of Record Code | 397 | 2 | | AN | Enter "##" (Number sign character). |

## DATA FORMAT FOR THE OS-3705A

The OS-3705A Record contains the withholding information for an employee for the term of a calendar quarter. The sum of amounts reported on all OS-3705A records must equal certain totals reported in the OS-3705 Record with which they are associated; otherwise, the electronic filing is considered to be in error.

All OS-3705A records must be a fixed length of 135 positions.

Do not use decimal points (.) to indicate dollars and cents.   Ten dollars must appear as "0000001000" in a numeric field.

All alpha characters entered in the OS-3705A Record may be uppercase or mixed case.

For all fields marked "Required", the transmitter must provide the information described under Description and Remarks. For those fields not marked "Required", the transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

The CNMI Division of Revenue & Taxation strongly encourages transmitters to review the data for accuracy before submission to prevent issuance of erroneous notices. Transmitters should be especially careful that the names, TINs, account numbers, types of income, and income amounts are correct.

## Table 18: The OS-3705A Record

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| Line Number | 1 | 5 | 5 | A | Required. Enter a five-digit number, formatted with leading zeros.  The first OS-3705A record should be numbered 0001, and each subsequent OS- 3705A record should be assigned the next sequential number. |
| CNMI Tax ID Number | 6 | 9 | 9 | B | Required. Enter the employer's CNMI Tax ID Number. This number is assigned by the CNMI Division of Revenue & Taxation, is nine digits, is usually displayed and printed with a hyphen between the second and third digit, and begins with the digits 99.  Do not enter blanks, hyphens, or alpha characters.  All zeros, all ones, all twos, etc., will have the effect of an incorrect CNMI TIN. |
| Social Security Number | 15 | 9 | 9 | C | Required. Enter the employee's Social Security Number.  Do not enter blanks, hyphens, or alpha characters.  All zeros, all ones, all twos, etc., will have the effect of an incorrect Social Security Number. |
| Employee First Name | 24 | 12 | | D | Required. Enter the first name (given name) of the employee. Left-justify and fill unused positions with blanks. |
| Employee Middle Initial(s) | 36 | 3 | | E | Required. Enter the initial(s) of the middle name of the employee.  Left-justify and fill unused positions with blanks. |
| Employee Last Name | 39 | 20 | | F | Required. Enter the last name (surname or family name) of the employee.  Left-justify and fill unused positions with blanks. |

| Field Title | Field Position | Length | Decimal | Spreadsheet Column | General Field Description |
|---|---|---|---|---|---|
| Marital Status | 59 | 1 | | G | Required. Enter the status indicated by the employee on filing W4. See Figure 2 on the following page for the codes. |
| Allowances | 60 | 2 | | H | Required. Enter the number of allowances claimed by the employee on filing W4. |
| Gross Wages | 62 | 10 | 10.2 | I | Required. Enter the total of all wages paid to this employee during calendar quarter. |
| Total Tax Computed (NMTIT Chapter 7) | 72 | 10 | 10.2 | J | Required. Enter the total of all Chapter 7 taxes computed for the amount entered tor the Gross Wages & Salary shown in box 8 |
| Total Tax Withheld (NMTIT Chapter 7) | 82 | 10 | 10.2 | K | Required. Enter the total of all Chapter 7 taxes withheld for this employee during the calendar quarter. |
| Total Tax Withheld (Chapter 2) | 92 | 10 | 10.2 | L | Required. Enter the total of all Chapter 2 taxes withheld for this employee during the calendar quarter. |
| Unused Zeros1 | 102 | 1 | | M | Not used. Enter zeros. |
| Unused Zeros2 | 103 | 10 | 10.2 | N | Not used. Enter zeros. |
| Unused Zeros3 | 123 | 10 | 10.2 | O | Not used. Enter zeros. |
| End of Record Code | 133 | 2 | | P | Enter "#" (Number sign character). |

## Figure 2:  OS-3705A Marital Status Codes

| Code | Description |
|---|---|
| S | Single |
| M | Married |
| H | Married, but withhold at the higher single rate |

# PART 5 - APPENDICES

## Appendix A- Country Codes

The CNMI Division of Revenue & Taxation recognizes the following country abbreviation codes as valid:

| Country Name | Country Code |
|---|---|
| Afghanistan | AF |
| Akrotiri | AX |
| Albania | AL |
| Algeria | AG |
| American Samoa | AQ |
| Andorra | AN |
| Angola | AO |
| Anguilla | AV |
| Antarctica | AY |
| Antigua & Barbuda | AC |
| Argentina | AR |
| Armenia | AM |
| Aruba | AA |
| Ashmore and Cartier Islands | AT |
| Australia | AS |
| Austria | AU |
| Azerbaijan | AJ |
| Bahamas | BF |
| Bahrain | BA |
| Baker Island | FQ |
| Bangladesh | BG |
| Barbados | BB |
| Belarus | BO |
| Belgium | BE |
| Belize | BH |
| Benin | BN |
| Bermuda | BD |
| Bhutan | BT |
| Bolivia | BL |
| Bosnia-Herzegovina | BK |
| Botswana | BC |
| Bouvet Island | BV |
| Brazil | BR |
| British Indian Ocean Territory | IO |
| British Virgin Islands | VI |
| Brunei | BX |
| Bulgaria | BU |
| Burkina Faso | UV |
| Burma | BM |
| Burundi | BY |

| | |
|---|---|
| Cambodia | CB |
| Cameroon | CM |
| Canada | CA |
| Cape Verde | CV |
| Cayman Islands | CJ |
| Central African Republic | CT |
| Chad | CD |
| Chile | CI |
| China | CH |
| Christmas Island | KT |
| Clipperton Island | IP |
| Cocos (Keeling) Islands | CK |
| Colombia | CO |
| Comoros | CN |
| Congo (Brazzaville) | CF |
| Congo (Kinshasa) | CG |
| Cook Islands | CW |
| Coral Sea Islands | CR |
| Costa Rica | CS |
| Cote D'Ivoire (Ivory Coast) | IV |
| Croatia | HR |
| Cuba | CU |
| Curacao | UC |
| Cyprus | CY |
| Czech Republic | EZ |
| Denmark | DA |
| Dhekelia | DX |
| Djibouti | DJ |
| Dominica | DO |
| Dominican Republic | DR |
| East Timor | TT |
| Ecuador | EC |
| Egypt | EG |
| El Salvador | ES |
| Equatorial Guinea | EK |
| Eritrea | ER |
| Estonia | EN |
| Ethiopia | ET |
| Falkland Islands (Islas Malvinas) | FK |
| Faroe Islands | FO |
| Federated States of Micronesia | FM |
| Fiji | FJ |
| Finland | FI |
| France | FR |
| French Polynesia | FP |
| French Southern and Antarctic Lands | FS |

| | |
|---|---|
| Gabon | GB |
| The Gambia | GA |
| Georgia | GG |
| Germany | GM |
| Ghana | GH |
| Gibraltar | GI |
| Greece | GR |
| Greenland | GL |
| Grenada | GJ |
| Guam | GQ |
| Guatemala | GT |
| Guernsey | GK |
| Guinea | GV |
| Guinea-Bissau | PU |
| Guyana | GY |
| Haiti | HA |
| Heard Island and McDonald Islands | HM |
| Holy See | VT |
| Honduras | HO |
| Hong Kong | HK |
| Howland Island | HQ |
| Hungary | HU |
| Iceland | IC |
| India | IN |
| Indonesia | ID |
| Iran | IR |
| Iraq | IZ |
| Ireland | EI |
| Israel | IS |
| Italy | IT |
| Jamaica | JM |
| Jan Mayen | JN |
| Japan | JA |
| Jarvis Island | DQ |
| Jersey | JE |
| Johnston Atoll | JQ |
| Jordan | JO |
| Kazakhstan | KZ |
| Kenya | KE |
| Kingman Reef | KQ |
| Kiribati | KR |
| Korea, Democratic People's Republic of (North) | KN |
| Korea, Republic of (South) | KS |
| Kosovo | KV |
| Kuwait | KU |
| Kyrgyzstan | KG |

| | |
|---|---|
| Laos | LA |
| Latvia | LG |
| Lebanon | LE |
| Lesotho | LT |
| Liberia | LI |
| Libya | LY |
| Liechtenstein | LS |
| Lithuania | LH |
| Luxembourg | LU |
| Macau | MC |
| Macedonia | MK |
| Madagascar | MA |
| Malawi | MI |
| Malaysia | MY |
| Maldives | MV |
| Mali | ML |
| Malta | MT |
| Man, Isle of | IM |
| Marshall Islands | RM |
| Mauritania | MR |
| Mauritius | MP |
| Mexico | MX |
| Midway Islands | MQ |
| Moldova | MD |
| Monaco | MN |
| Mongolia | MG |
| Montenegro | MJ |
| Montserrat | MH |
| Morocco | MO |
| Mozambique | MZ |
| Namibia | WA |
| Nauru | NR |
| Navassa Island | BQ |
| Nepal | NP |
| Netherlands | NL |
| New Caledonia | NC |
| New Zealand | NZ |
| Nicaragua | NU |
| Niger | NG |
| Nigeria | NI |
| Niue | NE |
| Norfolk Island | NF |
| Northern Mariana Islands | CQ |
| Norway | NO |
| Oman | MU |
| Other Country | OC |

| | |
|---|---|
| Pakistan | PK |
| Palau | PS |
| Palmyra Atoll | LQ |
| Panama | PM |
| Papua-New Guinea | PP |
| Paracel Islands | PF |
| Paraguay | PA |
| Peru | PE |
| Philippines | RP |
| Pitcairn Islands | PC |
| Poland | PL |
| Portugal | PO |
| Puerto Rico | RQ |
| Qatar | QA |
| Romania | RO |
| Russia | RS |
| Rwanda | RW |
| Saint Barthelemy | TB |
| Saint Martin | RN |
| Samoa | WS |
| San Marino | SM |
| Sao Tome and Principe | TP |
| Saudi Arabia | SA |
| Senegal | SG |
| Serbia | RI |
| Seychelles | SE |
| Sierra Leone | SL |
| Singapore | SN |
| Sint Maarten | NN |
| Slovakia | LO |
| Slovenia | SI |
| Solomon Islands | BP |
| Somalia | SO |
| South Africa | SF |
| South Georgia and the South Sandwich Islands | SX |
| South Sudan | OD |
| Spain | SP |
| Spratly Islands | PG |
| Sri Lanka | CE |
| St. Helena | SH |
| St. Kitts and Nevis | SC |
| St. Lucia Island | ST |
| St. Pierre and Miquelon | SB |
| St. Vincent and the Grenadines | VC |
| Sudan | SU |
| Suriname | NS |

| | |
|---|---|
| Svalbard | SV |
| Swaziland | WZ |
| Sweden | SW |
| Switzerland | SZ |
| Syria | SY |
| Taiwan | TW |
| Tajikistan | TI |
| Tanzania | TZ |
| Thailand | TH |
| Togo | TO |
| Tokelau | TL |
| Tonga | TN |
| Trinidad and Tobago | TD |
| Tunisia | TS |
| Turkey | TU |
| Turkmenistan | TX |
| Turks and Caicos Islands | TK |
| Tuvalu | TV |
| Uganda | UG |
| Ukraine | UP |
| United Arab Emirates | AE |
| United States | US |
| United Kingdom (England, Northern Ireland, Scotland, and Wales) | UK |
| Uruguay | UY |
| Uzbekistan | UZ |
| Vanuatu | NH |
| Venezuela | VE |
| Vietnam | VM |
| Virgin Islands | VQ |
| Wake Island | WQ |
| Wallis and Futuna | WF |
| Western Sahara | WI |
| Yemen (Aden) | YM |
| Zambia | ZA |
| Zimbabwe | ZI |