



COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
**OFFICE OF THE GOVERNOR**  
COMMONWEALTH HEALTHCARE CORPORATION  
**GOVERNOR'S COVID-19 TASK FORCE**



**FOR IMMEDIATE RELEASE**

March 24, 2020

**Governor Torres announces special relief for taxpayers**

Governor Ralph DLG. Torres, through the Department of Finance, Division of Revenue & Taxation (DRT), announced special relief to individuals and businesses in response to the COVID-19 public health emergency.

The income tax return filing and payment deadline of April 15, 2020 is extended to **July 15, 2020**. This relief includes estimated tax payments for tax year 2019 that are due on April 15, 2020.

This relief only applies to income tax forms 1040-CM, 1040-NMI, 1040-NR, 1120-CM, 1120-F, 1120-S and 1065-CM.

“This relief is intended to assist everyone during this challenging time. In collaboration with the White House and the US Treasury, we coordinated on extending the tax filing deadline to give families the peace of mind and to continue our social distancing policies. Lt. Governor Palacios and I thank Secretary of Finance David Atalig, Revenue and Tax Director Tracy Norita, and their staff.” said Governor Torres.

“This policy comes at a much-needed time, and the Department of Finance has been hard at work managing our revenues and ensuring protections for all taxpayers struggling with the economic downturn as a result of COVID-19. I appreciate our hardworking DRT employees and Director Tracy Norita for the work they are doing. We will provide additional updates moving forward,” said Secretary of Finance David DLG. Atalig.

The Department of Finance reminds individual taxpayers that everyone is eligible to request a six-month extension to file their return by filing IRS Form 4868.

This payment relief includes:

**Individuals:** Income tax filing and payment deadlines for individual returns, with a due date of April 15, 2020, are being automatically extended until July 15, 2020. This payment relief applies to all individual returns, including self-employed individuals, and all entities other than C-Corporations, such as trusts or estates. DRT will automatically provide this relief to taxpayers. Taxpayers do not need to file any additional forms or call DRT to qualify for this relief.

**Corporations:** For C Corporations, income tax filing and payment deadlines are being automatically extended until July 15, 2020.

**Taxpayers who anticipate a child tax refund are urged to file as quickly as possible to begin processing returns.**

Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. To assist taxpayers in social distancing efforts, the Division of Revenue & Taxation is providing a tax return drop-box at the entrance of the office for easy and fast submission of tax forms.

The deadlines for filing and payment of **monthly and quarterly tax returns remain the same.**

The Department of Finance reminds taxpayers that **cashiers remain open** during government office closures to accept tax filings and payments.

Taxpayers are encouraged to visit the Department of Finance website at [www.dof.gov.mp/forms](http://www.dof.gov.mp/forms) to access digital versions of the required tax forms. If you have any questions or concerns, you may send an email to [info@dof.gov.mp](mailto:info@dof.gov.mp) and a response will be sent as soon as possible.

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