



Division of Customs and Quarantine Department of Finance

P O Box 5234 CHR B SAIPAN, MP 96950
TEL: 670.664.1610 FAX: 670.664.1615 EMAIL: cnmicustoms@dof.gov.mp



Application for 30-Day Grace Period

To defer payment for post clearance for qualified low risk importers (PL 21-42).

ELIGIBILITY

To be eligible, you must:

- Be an established business in the CNMI (2 years or more)
- Have a valid taxpayer identification number
- Have a one-year history of compliance with customs import laws and regulations
- Obtained proper tax clearance from the Division of Revenue & Taxation for a 2-year period
- Pay non-refundable fifty-dollars (\$50.00) processing fee

INFORMATION OF INDIVIDUAL APPLICANT

The following information is to be completed by the principal of the company whose name appears on the Registrar of Corporations, or is a managing director, director, or a partner of the company or firm.

APPLICANT'S NAME: _____

APPLICANT'S TITLE: _____

APPLICANT'S EMAIL: _____

PHONE NO.: _____ MOBILE NO.: _____

NAME OF ADDITIONAL
AUTHORIZED REPRESENTATIVE: _____

AUTHORIZED REPRESENTATIVE EMAIL: _____

PHONE NO.: _____ MOBILE NO.: _____

INFORMATION OF BUSINESS

TAXPAYER ID NO: _____

BUSINESS NAME: _____

BUSINESS ADDRESS: _____
STREET ADDRESS AND/OR POST OFFICE BOX

CITY STATE ZIPCODE COUNTRY

ADDRESS IN CNMI:
(If different than above) STREET NAME VILLAGE

BUSINESS EMAIL: _____

PHONE NO.: _____ FAX NO.: _____

NUMBER OF YEARS DOING BUSINESS IN THE CNMI: _____

REQUIRED DOCUMENTS

The documents listed below are required upon submission of this application:

- 1) Copy of a valid business license
- 2) Tax Clearance from the CNMI Division of Revenue and Taxation (also known as the Letter of Compliance)
- 3) Map to the primary place of business

NOTE TO APPLICANT

Approval of this application for 30-day grace period is based on the applicant's eligibility as well as the information provided on the required documents. This application will be considered within 14 days of submission to the Division of Customs Service and a letter of approval or disapproval signed by the Director will be sent to the applicant. If approved, the 30-day grace period is valid for 12 months from the date of approval and can be revoked if the applicant fails to pay within the 30-day grace period or is non-compliant with customs import tax laws and regulations.

DECLARATION

The undersigned agrees to comply with the following:

1. Follow customs import laws and regulations
2. Random inspections by Customs in order to verify compliance with customs import laws and regulations
3. Notify Customs of any change in management that will impact import and/or tax payments

Dated this _____ day of _____ 20 _____

Print Name & Official Title

Signature

FOR CUSTOMS & QUARANTINE USE ONLY

PAYMENT INFORMATION:

REVIEWED BY:

Receipt Number

Payment Date

Officer Badge Number, Name and Signature

mm / dd / yyyy

Cashier Badge Number, Name, Signature

APPROVED BY:

JOSE C. MAFNAS, Director

mm / dd / yyyy



**DIVISION OF REVENUE AND TAXATION
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS**

Central Office, Joeten Building, Dan Dan, Saipan, MP 96950
T. (670) 664.1000 F. (670) 664.1015



**APPLICATION FOR LETTER OF COMPLIANCE
AND/OR TAX CLEARANCE**

Form **OS-3805**

IN ORDER TO EXPEDITE THE REVIEW AND VERIFICATION OF YOUR APPLICATION, IT IS RECOMMENDED THAT YOU SUBMIT AND DOCUMENT ANY INFORMATION THAT WOULD SUBSTANTIATE YOUR COMPLIANCE WITH THE CNMI TAX LAWS. COMPLETE ALL FOLLOWING INFORMATION. IF ITEM DOES NOT APPLY, INDICATE "N/A". PLEASE TYPE OR PRINT IN INK.

PART A.

Taxpayer name		Social security number(s)		Type of business / activity	
Business name			Taxpayer Identification Number (TIN)	Date incorporated	Date business began
Mailing address				Telephone number(s)	Number of employee(s)
Business form		Purpose of request			
<input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> S-Corporation <input type="checkbox"/> Others _____					

PART B.

I, _____, _____ of the above-named taxpayer
 _____ Title
 do hereby apply for a Letter of Compliance and/or Tax Clearance with the CNMI Division of Revenue and Taxation and do declare, under penalties of perjury, that I have no outstanding liabilities with the CNMI Division of Revenue and Taxation and that I have complied with the tax filing requirements of Title 4, Division 1, of the Commonwealth Code, for the taxable year/period ended _____, for the following taxes:

FOR OFFICIAL USE ONLY	VERIFIED
Date prepared	
Preparer initials	
Compliance Manager initials and date	

- Withholding Taxes - Wage and Salary Tax and NMTIT
- Business Gross Revenue Tax
- Bar Tax
- Hotel Occupancy Tax
- Norther Marianas Territorial Income Tax:
 - 1040 Other _____
 - 1120
- Wage and Salary Tax (for individuals)
- Other _____

PART C.

By signing below, I signify that I understand that receipt of a Letter of Compliance and/or Tax Clearance does not prevent the CNMI Division of Revenue and Taxation from making additional assessments as may be determined upon an examination of the books and records of the above-referenced taxpayer or by any other lawful means. Also by signing below, I declare under penalties of perjury that I have not presented any false or fraudulent information to the Division of Revenue and Taxation in order to obtain a Letter of Compliance and/or Tax Clearance.

TAXPAYER (AUTHORIZED) SIGNATURE

DATE

PRINT NAME OF TAXPAYER (AUTHORIZED) SIGNATURE

TITLE

The Division of Revenue and Taxation may revoke or suspend any license under §5611 of 4 CMC upon finding that the licensee presented false or fraudulent information to any person in support of his application. Sec. 5611(f)(1)(A), 4 CMC.