



Department of Finance
Division of Revenue and Taxation
Commonwealth of the Northern Mariana Islands

Electronic Filing Specifications

Specifications for Electronic Filing of Forms

OS-3710, W-2CM, 1099-R, 1099-INT, 1099-MISC,
1099-DIV, W-2GCM, OS-3705, and OS-3705A

Revised February 2025

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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 10 or more Forms W-2CM, you must file your Form OS-3710 and W-2CM on electronic media, or file a waiver, Form 8508. If you have 10 or more Forms W-2CM and you filed a waiver, Form 8508, in the previous year, you must file on electronic media this year.

If you have 10 or more Forms 1099 and Forms W-2GCM, you must file your Forms 1099 and Form W-2GCM on electronic media, or file a waiver, Form 8508. If you 10 or more Forms 1099 and Forms W-2GCM 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 W-2CM 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 W-2CM 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 or Forms W-2GCM on paper by February 28 (February 29, during leap years) or March 31, if filing electronically. If the Due Date falls on a weekend or holiday then the Due Date becomes the next regular business day.

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,
Saipan

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 if 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

If 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 2025

Electronic Filing for OS-3705A is not required.

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 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	Description and Remarks
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.

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.
Q1 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.
Q1 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.
Q1 Tax Paid	149	10	10.2	K	Enter zeros.
Q1 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.
Q2 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.
Q2 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.
Q2 Tax Paid	189	10	10.2	O	Enter zeros.
Q2 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.
Q3 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.
Q3 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.

Q3 Tax Paid	229	10	10.2	S	Enter zeros.
Q3 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.
Q4 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.
Q4 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.
Q4 Tax Paid	269	10	10.2	W	Enter zeros.
Q4 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. Set to zeros.
Unused Zeros 2	299	10	10.2	Z	Not used. Set to zeros.
Unused Zeros 3	309	10	10.2	AA	Not used. Set to zeros.
Unused Zeros 4	319	10	10.2	AB	Not used. Set to zeros.
End of Record Code	329	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 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	Spread Sheet Column	Description and Remarks
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	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.
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 (sumame 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.
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. Set to 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.
Reserved (Formerly Advanced EIC Payment)	295	10	10.2	AF	Not used. Set to 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 and zeros in the following 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	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 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 a 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 form W-2CM. Left-justify information, and fill unused positions with blanks.

Unused Blanks1	399	1		AX	Not used. Enter blank.
Unused Zeros2	400	10	10.2	AY	Not used. Set to zeros.
Unused Zeros3	410	10	10.2	AZ	Not used. Set to zeros.
Unused Zeros4	420	10	10.2	BA	Not used. Set to zeros.
Unused Zeros5	430	10	10.2	BB	Not used. Set to 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. Set to zeros.
Unused Blanks9	481	5		BF	Not used. Enter blanks.
Unused Blanks10	486	10		BG	Not used. Enter blanks.
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 98000000 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:

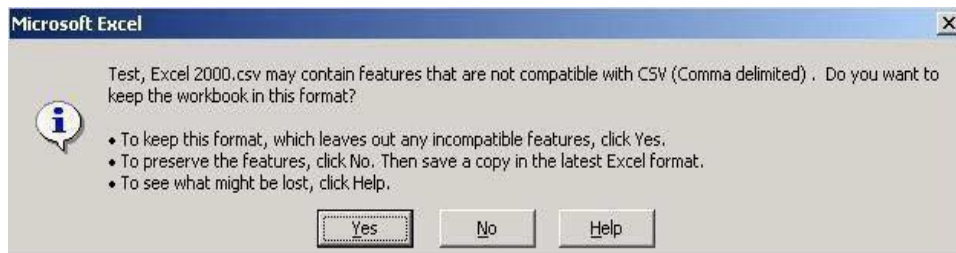
Delete all rows containing any column headings. Column headings are not accepted as valid data and will result in the rejection of an electronic filing.

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

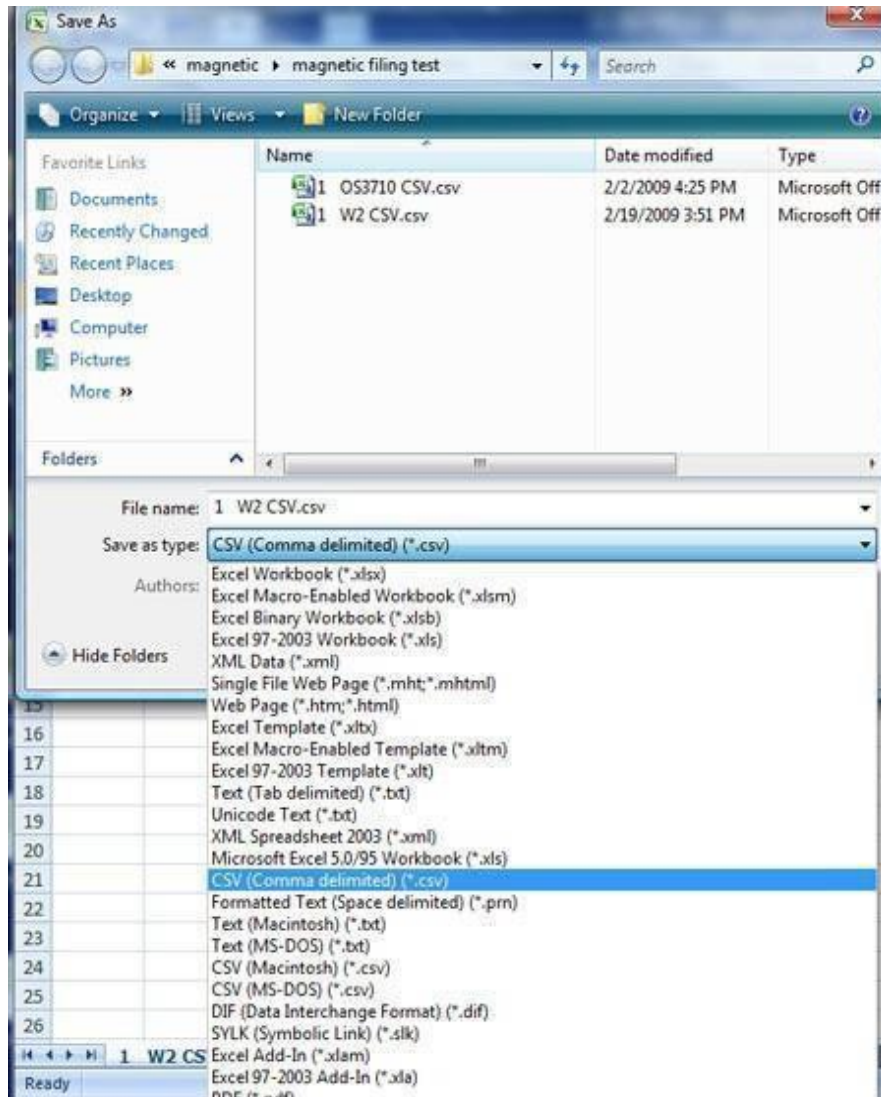
From the File pull-down menu, select Save as. On the bottom of the Save As window in Save as type pull-down list, select the option CSV (Comma delimited) (*.csv) and click on the Save button.

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. If 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 W-2-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:

RecordType	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 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 are 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	Description and Remarks
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. Leave blank.
Replacement Alpha	21	2		Not used. Leave blank.
Blank 1	23	5		Not used. Leave blank.
Test File	28	1		Enter "T" if this is a test file; otherwise, enter a 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 way it is used in normal business. Left justify and fill unused positions with blanks.
Transmitter Name Continued	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.
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. Leave blank.
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. Leave blank.
Replacement File Name	361	15		Not used. Leave blank.
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.
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. Leave blank.
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	Field Position	Length	Decimal	Description and remarks
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	<p>This field is used to identify the type of Taxpayer Identification Number (TIN). Enter the appropriate code from the following table:</p> <table border="1"> <thead> <tr> <th><u>Code</u></th> <th><u>TIN Type</u></th> <th></th> </tr> </thead> <tbody> <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> </tbody> </table>	<u>Code</u>	<u>TIN Type</u>		1	EIN	A business, organization, sole proprietor, or other entity.	4	QI-EIN	Qualified Intermediary entity	2	SSN	An individual, including a sole proprietor or	2	ITIN	An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN, or	2	ATIN	An adopted individual prior to the assignment of a social security number.	Blank	N/A	If the type of TIN cannot be determined, enter a blank.
<u>Code</u>	<u>TIN Type</u>																							
1	EIN	A business, organization, sole proprietor, or other entity.																						
4	QI-EIN	Qualified Intermediary entity																						
2	SSN	An individual, including a sole proprietor or																						
2	ITIN	An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN, or																						
2	ATIN	An adopted individual prior to the assignment of a social security number.																						
Blank	N/A	If the type of TIN cannot be determined, enter a blank.																						
Type of Return	27	1	<p>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</p>																					
Amount Codes	28	12	<p>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.</p> <p>For each amount code entered in this field, a corresponding payment amount must appear in the Payee "B" Record.</p> <p>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:</p> <ul style="list-style-type: none"> • The first payment amount field is Rents • The second payment amount field is Royalties • The third payment amount field zero • The fourth payment amount field is Federal income tax withheld • The fifth and sixth payment amount fields are zero • The seventh payment amount field is reserved for future use is zero • The eighth and ninth payment amount fields are zero • The tenth payment A amount field is Nonqualified 409A deferral • The eleventh payment B amount field is zero • 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. Leave blank.
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.
Additional address line	240	40		Used for Payer additional address line. Leave blanks if none.
Payer State Tax ID	280	9		Enter the State Tax ID where withholdings are made. Leave blanks if none.
Payer Name of State	289	40		Enter the Name of the US state. Leave blanks if none.
Blank 4	329	420		Not used. Leave blank.
Record CR/LF	749	2		Enter blanks or carriage return/line feed (CR/LF) characters.

Figure 1: Amount Codes by Filing

Form	Amount Code	Amount Type
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
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 "1247ACooooo" (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 future 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	Description and remarks
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.

Payment Amount 2	67	12	12.2	<u>If the filing is:</u> 1099-DIV 1099-INT 1099-MISC 1099-R: W-2GCM 1042-S	<u>Then payment amount is:</u> Total capital gain distributions Early withdrawal penalty Royalties Taxable Amount Chapter 7 tax withheld Withholding allowance
Payment Amount 3	79	12	12.2	<u>If Filing is:</u> 1099-DIV: 1099-INT: 1099-MISC: 1099-R: W-2GCM: 1042-S:	<u>Then payment amount</u> Collectibles (28%) gain Interest on U.S. Savings Bonds and Treasury obligations Other income Capital gain (included in amount Code 2) Winnings from identical wagers Net Income
Payment Amount 4	91	12	12.2	<u>If Filing is:</u> 1099-DIV: 1099-INT: 1099-MISC: 1099-R: W-2GCM: 1042-S:	<u>Then payment amount is:</u> Qualified dividends Federal income tax withheld (backup withholding) Federal income tax withheld (backup withholding or withholding on Indian gaming profits) Federal income tax withheld Winnings subject to earnings tax Federal Tax Withheld
Payment Amount 5	103	12	12.2	<u>If Filing is:</u> 1099-DIV: 1099-INT: 1099-MISC: 1099-R: W-2GCM: 1042-S:	<u>Then payment amount is:</u> Un-recaptured section 1250 gain Investment expenses Fishing boat proceeds Employee contributions or insurance premiums Earnings tax withheld Withholding by other agents
Payment Amount 6	115	12	12.2	<u>If Filing is:</u> 1099-DIV: 1099-INT: 1099-MISC: W-2GCM: 1042-S:	<u>Then payment amount is:</u> Section 1202 gain Foreign tax paid Medical and health care payments Net 1099-R: unrealized appreciation in employer's securities Jackpot winnings Total withholding credit

Payment Amount 7	127	12	12.2	<u>If Filing is:</u> 1099-DIV: Non-dividend distributions 1099-MISC: Reserved for future use 1042-S: Amount repaid to recipient W-2GCM: Jackpot tax withheld	<u>Then payment amount is:</u> Non-dividend distributions Reserved for future use Amount repaid to recipient Jackpot tax withheld
Payment Amount 8	139	12	12.2	<u>If Filing is:</u> 1099-DIV: Federal income tax withheld 1099-MISC: Substitute payments in lieu of dividends or interest 1099-R: Other 1042-S: State income tax withheld	<u>Then payment amount is:</u> Federal income tax withheld Substitute payments in lieu of dividends or interest Other State income tax withheld
Payment Amount 9	151	12	12.2	<u>If Filing is:</u> 1099-DIV: Investment expenses 1099-MISC: Crop insurance proceeds 1099-R: Total employee contributions	<u>Then payment amount is:</u> Investment expenses Crop insurance proceeds Total employee contributions
Payment Amount A	163	12	12.2	<u>If Filing is:</u> 1099-DIV: Foreign tax paid 1099-MISC: Nonqualified 409A deferral 1099-R: Traditional IRA/SEP/SIMPLE distribution or Roth conversion	<u>Then payment amount is:</u> Foreign tax paid Nonqualified 409A deferral Traditional IRA/SEP/SIMPLE distribution or Roth conversion
Payment Amount B	175	12	12.2	<u>If Filing is:</u> 1099-DIV: Cash liquidation distributions 1099-MISC: Excess golden parachute payments	<u>Then payment amount is:</u> Cash liquidation distributions Excess golden parachute payments
Payment Amount C	187	12	12.2	<u>If Filing is:</u> 1099-DIV: Noncash liquidation distributions 1099-MISC: Gross proceeds paid to an attorney	<u>Then payment amount is:</u> Noncash liquidation distributions Gross proceeds paid to an attorney
Reserved 1	199	48		Not used. Leave blank.	
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				1042-S- Name of entity where the payee or recipient receives Income.
Foreign country or U.S. possession	328	40		1099-MISC: Name of foreign country or U.S. possession where the payee or recipient receives Income.
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 address line	408	40		Used for additional address line.
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 if 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. Leave blank.
Payee Record Data	544	205		<p>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 27 for more information on the Type of Return field.</p> <ul style="list-style-type: none"> · If this record is for a 1099-DIV, see The Payee "B" Record for Form 1099-DIV on page 35 for the contents of this are of the record. · If this record is for a 1099-INT, see The Payee "B" Record for Form 1099-INT on page 35 for the contents of this are of the record. · If this record is for a 1099-MISC, see The Payee "B" Record for Form 1099-MISC on page 36 for the contents of this are of the record. · If this record is for a 1099-R, see The Payee "B" Record for Form 1099-R on page 37 for the contents of this are of the record. · If this record is for a W-2GCM, see The Payee "B" Record for Form W-2GCM on page 39 for the contents of this are of the record. · If this record is for a 1042-S, see The Payee "B" Record for Form 1042-S on page 41 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 29 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	Position	Length	Decimal	Description and remarks
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 30 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. Leave blank.
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. 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. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
Combined Fed/State	747	2		Not used. Leave blank.
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 29 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	Description and remarks
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 30 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. Leave blank.
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. 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. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
Combined Fed/Local	747	2		Not used. Leave blank.
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 29 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	Description and remarks
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 30 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. Leave blank.
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. 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. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
Combined Fed/State	747	2		Not used. Leave blank.
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 29 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	Description and remarks
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 30 for a description of the format of this portion of the record.
Blank 1	544	1		Not used. Leave blank.
Distribution Code	545	2		<p>Required. Enter at least one distribution code from the table below. 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. Position 545 must contain a numeric code except when using Code D, E, F, G, H, J, L, M, P, R, or S. Distribution Code A, when applicable, must be entered in position 546 with the applicable numeric code in position 545. When using Code P for an IRA distribution under section 408(d)(4) of the Internal Revenue Code, the filer may also enter Code 1, 2, or 4 if applicable. Only three numeric combinations are acceptable, Codes 8 and 1, 8, and 2, and 8 and 4, on one return. These three combinations can be used only if both codes apply to the distribution being reported. If more than one numeric code is applicable to different parts of a distribution, report two separate Payee "B" Records. Distribution Codes E, F, and H cannot be used with any other codes. Distribution Code G may be used with Distribution Code 4 only, if applicable.</p> <p>Code Category</p> <p>1 Early distribution, no known exception (in most cases, under age 59 1/2)</p> <p>2 Early distribution, exception applies (Under age 59 1/2)</p> <p>3 Disability</p> <p>4 Death</p> <p>5 Prohibited transaction</p> <p>6 Section 1035 exchange (a tax-free exchange of life insurance, annuity, or endowment contracts)</p> <p>7 Normal distribution</p> <p>8 Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2001</p> <p>9 PS 58 costs (premiums paid by a trustee or custodian for current insurance protection)</p> <p>A May be eligible for 10-year tax option</p> <p>D Excess contributions plus earnings/excess deferrals taxable in 1998</p> <p>E Excess annual additions under section 415 F Charitable gift annuity</p> <p>G Direct rollover to IRA</p> <p>H Direct rollover to qualified plan or tax-sheltered annuity or a transfer from a conduit IRA to a qualified plan</p> <p>J Distribution from a Roth IRA (This code may be used with Code 1, 2, 3, 4, 5, 8, or P.)</p> <p>L Loans treated as deemed distributions under section 72(p)</p> <p>M Distribution from an education IRA (Ed IRA) Recharacterized IRA contribution made for 20015</p> <p>P Excess contributions plus earnings/ excess deferrals taxable in 1999</p> <p>R Recharacterized IRA contribution S Early distribution from a SIMPLE IRA in first 2 years, no known exception</p> <p>T Roth IRA distribution, exception applies. (This code may be used with Code 5, 8, or P.)</p>

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.
Blank 2	552	111		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. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
Combined Fed/State	747	2		Not used. Leave blank.
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 29 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	Description and remarks																		
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 30 for a description of the format of this portion of the record.																		
Blank 1	544	3		Not used. Leave blank.																		
Type of Wager	547	1		Required. Enter the applicable type of wager code from the table below: <table border="0"> <thead> <tr> <th><u>Code</u></th> <th><u>Category</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Horse race track (or off-track betting of a horse track nature)</td> </tr> <tr> <td>2</td> <td>Dog race track (or off-track betting of a dog track nature)</td> </tr> <tr> <td>3</td> <td>Jai-alai</td> </tr> <tr> <td>4</td> <td>State-conducted lottery</td> </tr> <tr> <td>5</td> <td>Keno</td> </tr> <tr> <td>6</td> <td>Bingo</td> </tr> <tr> <td>7</td> <td>Slot machines</td> </tr> <tr> <td>8</td> <td>Any other type of gambling winnings</td> </tr> </tbody> </table>	<u>Code</u>	<u>Category</u>	1	Horse race track (or off-track betting of a horse track nature)	2	Dog race track (or off-track betting of a dog track nature)	3	Jai-alai	4	State-conducted lottery	5	Keno	6	Bingo	7	Slot machines	8	Any other type of gambling winnings
<u>Code</u>	<u>Category</u>																					
1	Horse race track (or off-track betting of a horse track nature)																					
2	Dog race track (or off-track betting of a dog track nature)																					
3	Jai-alai																					
4	State-conducted lottery																					
5	Keno																					
6	Bingo																					
7	Slot machines																					
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., 20141022). 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, 2002 would be 20020102. 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.																		
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. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
Blank 3	747	2		Not used. Leave blank.
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 29 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	Description and remarks
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 30 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 Table 14 on the following page. 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 Table 14 on the following page. Otherwise, enter blanks.
Recipient Code	717	2		Enter 2-digit recipient code. See Table 14 on the following page. 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 Title	Field Position	Length	Decimal	Description and remarks
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 Title	Field Position	Length	Decimal	Description and remarks
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 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	Description and Remarks
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.
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.
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. Set to zeros.
Unused Zeros 3	377	10	10.2	AL	Not used. Set to zeros.
Unused Zeros 3	387	10	10.2	AM	Not used. Set to zeros.
End of Record Code	397	2		AN	Enter “##” (Number sign character).

DATA FORMAT FOR THE OS-3705A (OPTIONAL)

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 in error.

All OS-3705A records must be a fixed length of 125 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	Spread Sheet Column	Description and Remarks
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.
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 for 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. Set to zeros.
Unused Zeros2	103	10	10.2	N	Not used. Set to zeros.
Unused Zeros3	113	10	10.2	O	Not used. Set to zeros.
End of Record Code	123	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	US
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	US
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