



**Department of Finance
Division of Revenue and Taxation
News Release**

DRT Announces Start of 2026 Filing Season

February 12, 2026

The CNMI Division of Revenue and Taxation announces the official start of the 2026 filing season.

All current tax forms and instructions are now available on our website under the Division of Revenue and Taxation section. You should download the most recent version of each form before filing. Do not use prior year forms.

Key Reminders for Individual Taxpayers

File only with the CNMI Division of Revenue and Taxation if you are a bona fide CNMI resident.

Use direct deposit if you are expecting a refund. Direct deposit reduces errors caused by incorrect mailing addresses. Enter your bank routing and account numbers carefully. Incorrect numbers will delay your refund.

Review your return before submitting it. Common errors include incorrect Social Security Numbers, math errors, and missing schedules. Attach all required forms and statements.

Keep copies of your W-2CM, W-2, 1099, and other income statements. Report income exactly as shown on your information returns. Differences between your return and employer filings may result in notices or follow-up.

If you claim credits, ensure you meet the eligibility requirements. Keep supporting documents for your records. You are responsible for the accuracy of your return.

Electronic Filing Encouraged for Employers

The Division strongly encourages employers to file information returns electronically, especially if you file more than 10 returns.

Electronic filing reduces manual data entry. It improves accuracy. It lowers the risk of transcription errors. Accurate wage reporting supports accurate employee tax returns and reduces mismatched records.

Employers can review the Electronic Filing System instructions on our website under Electronic Filing Specification

Prepare your files early. Confirm your employee names and Social Security Numbers before submission. Correct data at the source prevents compliance issues later.

Plan Ahead

Do not wait until the deadline to gather documents. Collect your income records, deduction records, and prior year return now. Early preparation reduces mistakes.

If you need assistance, contact the Division of Revenue and Taxation at 670 664 1040 or visit our website for guidance.