



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

BUSINESS LICENSE APPLICATION

1. Purpose of Application - Check only one. New Renew Add Delete Change					2. CNMI TIN	Select the Tax Type(s) you will be paying: Withholding Bar BGRT Construction HOT		
3. Taxpayer's/Entity's Legal Name					4. FEIN			
5. NAICS and Activity Code (See Instructions) DBA name, if any					State/Territory	City/Island	Village	
6. Mailing Care of: Mailing address or P.O. Box					7. Physical location of main office If none, provide name, number, and address of person performing services in the CNMI			
City State Zip								
8. Type of legal organization								
Corporation		Partnership		Nonprofit				
Sole Proprietorship		LLC		Government		Other:		
9. Is your business qualified for Disability Employment Tax Credit?			10. Is your business a Qualified Educational Institution?			11. Is your business Exempt from certain taxes? (See Instructions)		
No	Yes		No	Yes		No	Yes	
12. State of Organization			13. Business Phone			Fax Number	E-mail address	
14. List all sole proprietors, partners, members, or corporate officers (See Instructions)						Title	Contact Number	
15. FEES. Add the fee for each business activity (See Instructions). Attach payment receipt if payed at CNMI Treasury. Attach a check or money order made payable to "CNMI Treasury" in U.S. Dollars FEE DUE: CERTIFICATION: The above statements are hereby certified to be correct to the best of my knowledge and belief of the undersigned who is duly authorized to sign this application								

Signature of Owner, Partner, Member, Officer, or Agent

Print Name

Title

Date

Instruction for Form BUSL-1000



PURPOSE OF FORM

Use this form to:

- Register for various business licenses and to obtain a corresponding CNMI Tax Identification Number (TIN).
- Add a license not applied for on your previously filed Form BUSL-1000.
- Make changes to a previously filed Form BUSL-1000.
- Delete information provided on a previously filed Form BUSL-1000.

SPECIFIC INSTRUCTIONS

LINE 1. Check only one box. If you wish to close a business, contact our office for instructions to close your business license.

LINE 2. Enter your TIN if you were issued one. Leave it blank if you were not assigned one.

LINE 3. Enter your legal name. The name should match the name on your tax returns and the registered name used at the Office of Registrar.

LINE 4. Enter your Federal Employer Identification Number (FEIN) if you have one, or Social Security Number (SSN) if you are a sole proprietor without an FEIN.

LINE 5. List your six-digit North American Industry Classification System (NAICS) code and Tax Activity Code (TAC). Your NAICS is the industry activity code and your TAC is the code that you will report on your business gross revenue tax return. The Tax Activity Codes can be found online in Form OS-3105 Tax Table at:

<https://finance.gov.mp/division-forms/revenue-taxation/os-3105.pdf>

If you have multiple activities, list each activity with the NAICS & TAC. If you need more space, attach a separate sheet. Example:

NAICS	Tax Activity Code	DBA
541110	7101	ABC Legal Services
236110	6300	ABC Construction

LINE 6. Enter your mailing address. To change your mailing address, DO NOT use this form. Complete Form 8822 to change your mailing address.

LINE 7. Complete with the business' physical street address or location. If this address is the same as your mailing address, do not complete line 7.

LINE 8. Check the box to indicate your type of legal organization.

If you are a trust, an estate, limited liability partnership (LLP), or any other entity not listed, please check the "Other" box and write your business entity type.

LINE 9. Disability Employment Tax Credit — Any employer who hires an individual with a disability may qualify for a non-refundable tax credit of 40% of the wages paid to such worker against the tax imposed on employer's total gross revenue.

LINE 10. Qualified Educational Institution — A Qualified Educational Institution is defined and listed under 4 CMC §1205(c).

LINE 11. Tax-Exempt Organization — Only check yes if you have received a tax-exempt approval letter from the Division of Revenue and Taxation.

LINE 14. Based on the type of legal organization selected on line 8, enter the FEIN, TIN or SSN (I.D. number is REQUIRED); then complete the name, title, and contact telephone number of the:

- Sole proprietor and spouse (if applicable)
- Corporate, Nonprofit or other officer
- Partner
- Member

For government entities, line 14 is optional. If more space is needed, attach a separate sheet with the required information.

SIGNATURE LINE — An owner, partner or member, corporate officer, or authorized agent (e.g., CPA or attorney) with a power of attorney, must sign and date the application.

SUBMITTAL OF FORM — Please retain a copy of your application for your records. Your application will be processed approximately within five business days.

By mail — There is an extended processing time by mail. Mail the original application with check or money order to:

CNMI Department of Finance
Division of Revenue and Taxation
PO Box 5234 CHRB
Saipan MP, 96950

All entities other than sole proprietors are recommended to file with the CNMI Department of Commerce - Registrar Office. For more information:

Department of Commerce
<https://www.commerce.gov.mp/divisions/office-secretary/registrar>

LINE 15. FEES

Annual Fee	Applies To
\$1,000	Offshore Banking
\$500	Commercial Banking
\$300	Utilities • Information Industries (telecom, broadcasting, publishing) • Financial Intermediation (credit institutions, securities, insurance companies) • Waste Management & Remediation • Health Care & Social Assistance
\$100	All other businesses
\$20	Temporary license for conducting business in small events



Department of Labor Business Reminders



§ 80-20.1-505 CENSUS OF EMPLOYMENT

All businesses must file quarterly census of employment forms with the Department of Labor. The forms must be submitted within 30 days of the end of each calendar quarter. Forms and directions are available at www.labor.cnmi.gov

Quarter	Report Period	Filing Deadline
Q1	January - March	April 30
Q2	April - June	July 31
Q3	July - September	October 31
Q4	October - December	January 31



§ 80-20.1-510 WORKFORCE PLAN

A workforce plan is a plan to increase the percentage of citizens, United States permanent residents, and CNMI permanent residents in the CNMI workforce. The workforce plan must identify all positions currently occupied by nonimmigrant aliens and provide a reasonable timetable for replacement of such positions with qualified citizens, United States permanent residents, and CNMI permanent residents.



§ 80-20.1-225 JOB VACANCY ANNOUNCEMENTS

Employers intending to employ foreign national workers, transitional workers, or nonimmigrant aliens must post job vacancy announcements on the Department's website at labor.cnmi.gov for any new employment, renewal, or transfer arrangement.



SCAN ME

Scan the QR Code for more
information on DOL regulation

(670) 664-3196



§ 80-20.1-220 JOB PREFERENCE

Employers must give qualified citizens, CNMI permanent residents, and United States permanent residents preference for employment over foreign national workers, transitional workers, and nonimmigrant aliens.

No employer may hire a foreign national worker if a qualified citizen, CNMI permanent resident, or United States permanent resident applies for the job in a timely fashion.



§ 80-20.1-235 EMPLOYER DECLARATION

If a citizen, CNMI permanent resident, or United States permanent resident was not hired for a posted job vacancy, employers must file an Employer Declaration within 14 days after publication of the job vacancy announcement. The declaration must include information about all citizens and permanent residents who applied for the job, the action taken on each application, and a brief statement of reasons for rejecting any applicant who was referred by the Department. No declaration is required if a citizen, CNMI permanent resident, or United States permanent resident is hired for the position.



§ 80-20.1-240 BUSINESS CLOSURE OR REDUCTION ON FORCE

An employer must, at least 60 days in advance, provide written notice to the Office of Administrative Services at 1356 Mednilla St. on Capitol Hill prior to the commencement of any reduction in force or business closure. An employer must provide written notice to each affected employee at least 30 days in advance pursuant to 3 CMC § 4937.

CNMI DEPARTMENT OF LABOR

Bldg. 1356 Mednilla Avenue, Capitol Hill
P.O. Box 10007, Saipan MP 96950

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