

Electronic Filing Specifications Revised November 2025

For Tax Year 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 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, CD-RW, and USB flash drive.

Data may be recorded in either EBCDIC or ASCII (preferred) code sets. Media may contain Labels (preferred) or No Labels.

ELECTRONIC FILING REQUIREMENTS

All taxpayers who must file these forms are encouraged to file electronically.

If you have over 250 Form W-2CM filings, you must file your Form OS-3710 and W-2CM filings on electronic media, or file a waiver, Form 8508. If you have over 250 Form W-2CM filings 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 W2, 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, W2, 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.

ELECTRONIC FILING SUBMISSIONS

Electronic filings may be delivered or mailed. If delivered, electronic filings must be delivered by the applicable filing deadline to:

Compliance Branch CNMI Division of Revenue & Taxation Joeten Dandan Commercial Building 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.

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

The CNMI Division of Revenue & Taxation encourages transmitters to use blank disks or USB when preparing files. Disks 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
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 530 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 15 - 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 Field Specifications. 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 POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
1	Employer Identification Number (EIN)	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 ones, all twos, etc., will have the effect of an incorrect EIN. Otherwise, enter nine zeros.
10	CNMI Tax ID Number (TIN)	9	В	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 ones, all twos, etc., will have the effect of an incorrect CNMI TIN. Otherwise, enter nine zeros.
19	Employer Name	35	С	Required. Enter the name of the employer. Any extraneous information must be deleted. Left-justify information, and fill unused positions with blanks.

Table 1: The OS-3710 Record (continued)

FIELD POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
54	Address 1	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.
79	Address 2	25	Е	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.
104	City	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.
122	State	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.
124	ZIP Code	5	Н	Required. Enter the valid five-digit ZIP Code assigned by the U. S. Postal Service.
129	Quarter 1 Chapter 2 Taxes Withheld	10	I	Enter the amount of Chapter 2 taxes withheld as reported on the employer's Form 3705 for the first quarter.
139	Quarter 1 Chapter 7 Taxes Withheld	10	J	Enter the amount of Chapter 7 taxes withheld as reported on the employer's Form 3705 for the first quarter.
149	Quarter 1 Taxes Paid	10	K	Enter zeros.
159	Quarter 1 Wages	10	L	Enter the amount of total wages paid as reported on the employer's Form 3705 for the first quarter.
169	Quarter 2 Chapter 2 Taxes Withheld	10	M	Enter the amount of Chapter 2 taxes withheld as reported on the employer's Form 3705 for the second quarter.
179	Quarter 2 Chapter 7 Taxes Withheld	10	N	Enter the amount of Chapter 7 wages withheld as reported on the employer's Form 3705 for the second quarter.
189	Quarter 2 Taxes Paid	10	О	Enter zeros.

Table 1: The OS-3710 Record (continued)

FIELD POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
199	Quarter 2 Wages	10	P	Enter the amount of total wages paid as reported on the employer's Form 3705 for the second quarter.
209	Quarter 3 Chapter 2 Taxes Withheld	10	Q	Enter the amount of Chapter 2 taxes withheld as reported on the employer's Form 3705 for the third quarter.
219	Quarter 3 Chapter 7 Taxes Withheld	10	R	Enter the amount of Chapter 7 taxes withheld as reported on the employer's Form 3705 for the third quarter.
229	Quarter 3 Taxes Paid	10	S	Enter zeros.
239	Quarter 3 Wages	10	Т	Enter the amount of total wages paid as reported on the employer's Form 3705 for the third quarter.
249	Quarter 4 Chapter 2 Taxes Withheld	10	U	Enter the amount of Chapter 2 wages withheld as reported on the employer's Form 3705 for the fourth quarter.
259	Quarter 4 Chapter 7 Taxes Withheld	10	V	Enter the amount of Chapter 7 wages withheld as reported on the employer's Form 3705 for the fourth quarter.
269	Quarter 4 Taxes Paid	10	W	Enter zeros.
279	Quarter 4 Wages	10	X	Enter the amount of total wages paid as reported on the employer's Form 3705 for the fourth quarter.
289	Unused Zeros 1	10	Y	Not used. Set to zeros.
299	Unused Zeros 2	10	Z	Not used. Set to zeros.
309	Unused Zeros 3	10	AA	Not used. Set to zeros.
319	Unused Zeros 4	10	AB	Not used. Set to zeros.
329	End of Record	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 Field Specifications. 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 W-2CM Record

FIELD POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
1	Serial Number	5	A	Required. Enter a five-digit number, formatted with leading zeros formatted as a text file. 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.
6	Employer Identification Number (EIN)	9	В	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 ones, all twos, etc., will have the effect of an incorrect TIN. Otherwise, enter nine zeros.
15	CNMI Tax ID Number	9	С	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 ones, all twos, etc., will have the effect of an incorrect CNMI TIN. Otherwise, enter nine zeros.

Table 2: The W2-CM Record (continued)

FIELD POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
24	Social Security Number	9	D	Required. Enter the employee's Social Security Number. Do not enter blanks, hyphens, or alpha characters. All ones, all twos, etc., will have the effect of an incorrect Social Security Number. Otherwise, enter nine zeros.
33	Employee First Name	12	Е	Required. Enter the first name (given name) of the employee. Left-justify and fill unused positions with blanks.
45	Employee Middle Initial(s)	3	F	Required. Enter the initial(s) of the middle name of the employee. Left-justify and fill unused positions with blanks.
48	Employee Last Name	20	G	Required. Enter the last name (surname or family name) of the employee. Left-justify and fill unused positions with blanks.
68	Suffix	4	Н	Optional. Enter the employee's Title, such as Mr., Ms., Dr., etc.
72	Address 1	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.
97	Address 2	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.
122	City	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.
140	State	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.
142	ZIP Code	5	M	Required. Enter the valid five-digit ZIP Code assigned by the U. S. Postal Service.

Table 2: The W2-CM Record (continued)

FIELD POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
147	Country	15	N	Required. Enter the name of the country in which the employee resides.
162	Location Code	2	О	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.
164	Days Out of CNMI	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.
167	Country of Citizen	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.
170	Reserved	4	R	Not used. Set to blanks.
174	Standard Occupational Code (SOC)	8	S	Required. Enter the 8-digit Standard Occupational Code describing the employee's occupation.
182	North American Industry Classification System (NAICS)	6	Т	Required. Enter the 6-digit North American Industry Classification System (NAICS) code describing the industry in which the employee works.
188	Reserved	7	U	Not used. Set to zeros.
195	Wages, Tips, and other Compensation	10	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.
205	CNMI Wages and Salary	10	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.
215	Income Tax Withheld (NMTIT Chapter 7)	10	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.
225	Wage & Salary Tax Withheld (Chapter 2)	10	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.

Table 2: The W2-CM Record (continued)

FIELD POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
235	Social Security Wages	10	Z	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.
245	Social Security Tax Withheld	10	AA	Required. Enter the total of all Social Security Tax withheld for the employee, as reported in Box 4 of Form W-2.
255	Medicare Wages and Tips	10	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.
265	Medicare Tax Withheld	10	AC	Required. Enter the total of all Medicare Tax withheld for the employee, as reported in Box 6 of Form W-2.
275	Social Security Tips	10	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.
285	Allocated Tips	10	AE	Required. Enter the amount of Allocated Tips, if any, as reported in Box 8 of Form W-2.
295	Reserved	10	AF	Not used. Set to zeros.
305	Dependent Care Benefits	10	AG	Required. Enter the amount associated with Dependent Care Benefits, if any, as reported in Box 10 of Form W-2.
315	Non-Qualified Plans	10	АН	Required. Enter the amount associated with Non- Qualified Plans, if any, as reported in Box 11 of Form W-2.
325	Benefits Not in Box 1 Code (Entry 1)	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.
327	Benefits Not in Box 1 (Entry 1)	10	AJ	Required. Enter the amount of Benefits not included in Box 1, if any, if the preceding field is non-blank. Otherwise, enter zeros.

Table 2: The W2-CM Record (continued)

FIELD POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
337	Benefits Not in Box 1 Code (Entry 2)	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.
339	Benefits Not in Box 1 (Entry 2)	10	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.
349	Benefits Not in Box 1 Code (Entry 3)	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.
351	Benefits Not in Box 1 (Entry 3)	10	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.
361	Benefits Not in Box 1 Code (Entry 4)	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.
363	Benefits Not in Box 1 (Entry 4)	10	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.
373	Other	10	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.
383	Other Code	2	AR	Not used. Enter blanks.

Table 2: The W2-CM Record (continued)

FIELD POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
385	Statutory Employee	1	AS	Required. If the Statutory Employee checkbox of Box 13 was marked, enter an "X" in this field. Otherwise, enter a blank.
386	Retirement Plan	1	AT	Required. If the Retirement Plan checkbox of Box 13 was marked, enter an "X" in this field. Otherwise, enter a blank.
387	Third-Party Sick Pay	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.
388	Void	1	AV	Required. If the Void box was marked, enter an "X" in this field. Otherwise, enter a blank.
389	Visa Category	10	AW	Required. Enter the value in box "F" of form W-2CM. Left-justify information, and fill unused positions with blanks.
399	Unused Blank 1	1	AX	Not used. Enter blank.
400	Unused Zeros 1	10	AY	Not used. Set to zeros.
410	Unused Zeros 2	10	AZ	Not used. Set to zeros.
420	Unused Zeros 3	10	BA	Not used. Set to zeros.
430	Unused Zeros 4	10	BB	Not used. Set to zeros.
440	Unused Blanks 2	6	BC	Not used. Enter blanks.
446	Unused Blanks 3	25	BD	Not used. Enter blanks.
471	Unused Zeros 5	10	BE	Not used. Set to zeros.
481	Unused Blanks 4	5	BF	Not used. Enter blanks.
486	Unused Blanks 5	10	BG	Not used. Enter blanks.
496	Unused Blanks 6	7	BH	Not used. Enter blanks.
503	Unused Blanks 7	25	BI	Not used. Enter blanks.
528	End of Record	2	BJ	Enter "##" (Number sign character)

Table 3: W-2CM Reference Guide for Box 12 Codes

Code	Description								
A	Uncollected social security or RRTA tax on tips								
В	Uncollected Medicare tax on tips (but not Additional Medicare Tax)								
C	Taxable cost of group-term life insurance over \$50,000								
D	Elective deferrals under a section 401(k) cash or deferred arrangement plan (including a SIMPLE 401(k) arrangement								
E	Elective deferrals under a section 403(b) salary reduction agreement								
F	Elective deferrals under a section 408(k)(6) salary reduction SEP (this includes elective deferrals made to a Roth SEP IRS)								
G	Elective deferrals and elective contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan								
Н	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								
	Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000								
M	(former employees only)								
N	Uncollected Medicare tax on taxable cost of group-term life insurance coverage over \$50,000 (for former employees)								
P	Excludable moving expense reimbursements paid directly to members of the Armed Forces								
Q	Nontaxable combat pay								
R	Employer contributions to an Archer MSA								
S	Employee salary reduction contributions under a section 408(p) SIMPLE plan (this includes salary reduction contributions made to a Roth SIMPLE IRS)								
Т	Adoption benefits								
V	Income from exercise of non-statutory stock option(s)								
W	Employer contributions (including employee contributions through a cafeteria plan) to an employee's health savings account (HAS)								
Y	Deferrals under a section 409A nonqualified deferred compensation plan								
Z	Income under a nonqualified deferred compensation plan that fails to satisfy section 409A								
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								
GG	Income from qualified equity grants under section 83(i)								
HH	Aggregate deferrals under section 83(i) elections as of the close of the calendar year								
II	Medicaid waiver payments excluded from gross income under Notice 2014-7								

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 and all data format rules 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, and in Table 2 - The W2-CM Record.

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 980000000 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 commadelimited 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.

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 OS-3705 AND OS-3705A

Overview of OS-3705 / OS-3705A Filing Data Format for the OS-3705 Data Format for the OS-3705A (optional)

OVERVIEW OF OS-3705 / OS-3705A FILING

When submitting OS-3705 and OS-3705A electronic filings, two files are created:

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.

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 Field Specifications. 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 4: The OS-3705 Record

FIELD	FIELD NAME	LENGTH	SPREADSHEET	FIELD SPECIFICATIONS
POSITION			COLUMN	
1	CNMI Tax ID Number	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 ones, all twos, etc., will have the effect of an incorrect CNMI TIN. Otherwise, enter nine zeros.

Table 4: The OS-3705 Record (continued)

FIELD POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
10	Previous Tax ID Number	9	В	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 ones, all twos, etc., will have the effect of an incorrect CNMI TIN. Otherwise, enter nine zeros.
19	Employee Name	35	С	Required. Enter the name of the employer. Any extraneous information must be deleted. Left- justify information, and fill unused positions with blanks.
54	Address 1	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.
79	Address 2	25	Е	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.
104	City	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.
122	State	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.
124	ZIP Code	5	Н	Required. Enter the valid five-digit ZIP Code assigned by the U. S. Postal Service.
129	Area Code	3	I	Required. Enter your three-digit telephone area code. Do not enter blanks, hyphens, or alpha characters.
132	Phone Number	7	J	Required. Enter your seven-digit telephone number. Do not enter blanks, hyphens, or alpha characters.

Table 4: The OS-3705 Record (continued)

FIELD POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
139	Quarter Ended	10	K	Required. Enter the ending date for the calendar quarter to which the filing applies. Date format is YYYY-MM-DD. Example: 2024-12-31.
149	Final Return	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.
150	Final Return Date	10	М	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: 2024-12-31.
160	Return Type	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.
161	Return Last Quarter	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.
162	Number of Employees	5	P	Enter the total number of employees this quarter.
167	Total Wages Paid This Quarter	10	Q	Enter the total wages paid this quarter.
177	Chapter 2 Tax Withheld	10	R	Enter the total Chapter 2 taxes withheld.
187	Chapter 2 Tax Paid via Form 500-WH	10	S	Enter the amount of Chapter 2 taxes paid as shown on line D.1. of Form 500-WH.
197	Chapter 2 Tax Paid via Form OS-3705 (amending)	10	Т	Enter the amount of Chapter 2 taxes paid from Form OS-3705 if this filing is an amendment or consolidation.
207	Chapter 2 Balance Due	10	U	Enter the amount of Chapter 2 taxes due or overpaid.
217	Chapter 7 Tax Computed	10	V	Enter the total Chapter 7 taxes computed.
227	Chapter 7 Tax Withheld	10	W	Enter the total Chapter 7 taxes withheld.
237	Chapter 7 Tax Paid via Form 500-WH	10	X	Enter the amount of Chapter 7 taxes paid as shown on line D.2. of Form 500-WH

Table 4: The OS-3705 Record (continued)

FIELD POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
247	Chapter 7 Tax Paid via Form OS-3705 (amending)	10	Y	Enter the amount of Chapter 7 taxes paid from form OS-3705 if this filing is an amendment or consolidation.
257	Chapter 7 Balance Due	10	Z	Enter the amount of Chapter 7 taxes due or overpaid.
267	Chapter 2 Failure to File	10	AA	Enter the amount of penalties for chapter 2 for failure to file.
277	Chapter 7 Failure to File	10	AB	Enter the amount of penalties for chapter 7 for failure to file.
287	Chapter 2 Failure to Pay	10	AC	Enter the amount of penalties for chapter 2 for failure to pay.
297	Chapter 7 Failure to Pay	10	AD	Enter the amount of penalties for chapter 7 for failure to pay.
307	Chapter 2 Interest	10	AE	Enter the amount of interest applied to unpaid chapter 2 taxes.
317	Chapter 7 Interest	10	AF	Enter the amount of interest applied to unpaid chapter 7 taxes.
327	OS-3705A Total Gross Wages	10	AG	Enter the total from the bottom of column 6, Form OS-3705A.
337	OS-3705A Total Chapter 7 Computed	10	АН	Enter the total from the bottom of column 7, Form OS-3705A.
347	OS-3705A Total Chapter 7 Withheld	10	AI	Enter the total from the bottom of column 8, Form OS-3705A.
357	OS-3705A Total Chapter 2 Withheld	10	AJ	Enter the total from the bottom of column 9, Form OS-3705A.
367	Unused Zeros	10	AK	Not used. Set to zeros.
377	Unused Zeros	10	AL	Not used. Set to zeros.
387	Unused Zeros	10	AM	Not used. Set to zeros.
397	End of Record Code	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 "000001000" 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 Field Specifications. 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 5: The OS-3705A Record

FIELD POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
1	Line Number	5	A	Required. Enter a five-digit number, formatted with leading zeros. The first OS-3705A record should be numbered 00001, and each subsequent OS- 3705A record should be assigned the next sequential number.
6	CNMI Tax ID Number	9	В	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 ones, all twos, etc., will have the effect of an incorrect CNMI TIN. Otherwise, enter nine zeros.
15	Social Security Number	9	С	Required. Enter the employee's Social Security Number. Do not enter blanks, hyphens, or alpha characters. All ones, all twos, etc., will have the effect of an incorrect Social Security Number. Otherwise, enter nine zeros.
24	Employee First Name	12	D	Required. Enter the first name (given name) of the employee. Left-justify and fill unused positions with blanks.

Table 5: The OS-3705A Record (continued)

FIELD POSITION	FIELD NAME	LENGTH	SPREADSHEET COLUMN	FIELD SPECIFICATIONS
36	Employee Middle Initial(s)	3	Е	Required. Enter the initial(s) of the middle name of the employee. Left-justify and fill unused positions with blanks.
39	Employee Last Name	20	F	Required. Enter the last name (surname or family name) of the employee. Left-justify and fill unused positions with blanks.
59	Marital Status	1	G	Required. Enter the status indicated by the employee on filing Form W-4. See Figure 2 below for the codes.
60	Allowances	2	Н	Required. Enter the number of allowances claimed by the employee on filing Form W-4.
62	Gross Wages	10	Ι	Required. Enter the total of all wages paid to this employee during calendar quarter.
72	Total Tax Computed (NMTIT Chapter 7)	10	J	Required. Enter the total of all Chapter 7 taxes computed for the amount entered for the Gross Wages & Salary shown in box 6.
82	Total Chapter 7 Tax Withheld (NMTIT)	10	K	Required. Enter the total of all Chapter 7 taxes withheld for this employee during the calendar quarter.
92	Total Chapter 2 Tax Withheld	10	L	Required. Enter the total of all Chapter 2 taxes withheld for this employee during the calendar quarter.
102	Unused Zero	1	M	Not used. Set to zero.
103	Unused Zeros	10	N	Not used. Set to zeros.
113	Unused Zeros	10	О	Not used. Set to zeros.
123	End of Record Code	2	P	Enter "##" (Number sign character).

Figure 1: OS-3705A Marital Status Codes

Code	Description
S	Single
M	Married
Н	Married, but withhold at the higher single rate

PART 4 - 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	ВО
Belgium	BE
Belize	ВН
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	СН
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	НО
Hong Kong	НК
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

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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