

Instructions

For Gaming Machine Jackpot Tax Monthly Withholding Return

Type or print your name, business name, mailing address, state, city, and zip code, telephone number(s) in the space provided. Enter the Doing Business As (DBA) (optional). DBA is the name under which the taxpayer operates as; e.g. "John Doe Restaurant".

Please type or write legibly your nine digit taxpayer identification number (TIN). If you do not have one, please apply at the Division of Revenue and Taxation. Enter the month for which the withholding are being reported. Enter the owner or operator's poker machine certificate number. Do not list the serial numbers of each poker machine. List the number of continuation sheets (pages) attached to the Form OS-3705G.

A. Enter the winner/payee's U.S. Social Security Number. If the winner/payee has not been issued a U.S. Social Security Number, see instructions below.

B. Enter an alternate form of identification. For example you may enter the passport number, military I.D. number, etc. Enter the number and the source. For example, if the individual has not been issued a U.S. Social Security Number but does have a passport issued by Japan, you should enter the passport number and indicate it was issued by the country of Japan. If the identification is a driver's license, enter the issuing country and number, i.e. Guam D.L. 01011-2016.

C. Enter the winner/payee's last, first, and middle names.

D. Enter the amount of gross winnings the winner/payee won before deduction for any tax withheld.

E. Enter the amount of Gaming Machine Jackpot Tax withheld from the winner/payee's jackpot winnings. A tax of 30% is levied on all jackpot winnings of \$1,000 or over.

F. Enter the total amount of gross winnings and withholdings on all attached continuation sheets in columns D and E.

G. Enter the total amount of Jackpot winnings paid during the month and the total amount of taxes with-

held from such jackpot winnings from Form OS-3705G and continuation sheets.

H. If you fail to file the Gaming Machine Jackpot Tax Monthly Withholding Return on or before the due date, you are subject to a penalty in the amount of 5% of the tax for every month or fraction thereof elapsing between the due date of the return and the date on which it is actually filed, not exceeding 25% in the aggregate. If the failure to pay penalty becomes applicable, the 5% failure to file penalty shall be reduced by 1/2 of 1%.

I. If you fail to pay the Gaming Machine Jackpot Tax Monthly Withholding Return on or before the due date, you are subject to a penalty in the amount of 0.5% of the amount of such tax with an additional 0.5% for every month or fraction thereof during which nonpayment occurs.

J. In addition to any penalties imposed, you are subject to an interest charge as provided under the NMTIT on all unpaid taxes and penalties.

K. Add lines G through J, Column E. This is the amount that must be remitted with this return. If payment is made other than by cash, make the check or money order payable to "CNMI Treasury".

NOTE: The due date of this return and all required payment is the fifteenth (15th) day of the month following the month in which the winnings and withholdings were made. If filing by mail, send the return and payment to:

Division of Revenue and Taxation
Post Office Box 5234 CHR
Saipan, MP 96950