



DIVISION OF REVENUE AND TAXATION

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
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Reference for the Citizenship, North American Industry Classification System, and the Standard Occupation Classification codes

This reference is for completing the 2016 W-2CM entry boxes C, employee's citizenship code (CIT), D, employer's North America Industry Classification System (NAICS), and E, employee's Standard Occupation Classification (SOC).

Example 1 (CIT): Mr. A was recruited from the Philippines as a guest worker to work for ABC company. Since Mr. A is a citizen of the Philippines, his citizenship code is PH, as found in the citizenship code table in this publication. Enter the appropriate code in box C of 2015 form W-2CM.

Example 2 (NAICS): The employer, ABC company, is engaged in the construction business. To find the correct NAICS code, log in the NAICS website at www.census.gov/eos/www/NAICS/. Use business key word(s) such as "construction" in the 2015 NAICS search box. When the search is completed, it will display a list of business industry codes related to construction. Select the most appropriate 6-digit code that describes your business and enter it in box D of 2015 form W-2CM.

Example 3 (SOC): ABC company hired Mr. A, whose occupation is carpenter. To find the correct occupation code for Mr. A, log on to the O-NET website at www.online.onetcenter.org/find/. Use a keyword such as "carpenter" in the keyword search box. When the search is completed, it

will display a list of various occupations related to carpenters. Select the most appropriate 6-digit code that describes the type of carpentry work for Mr. A, and enter it in box E of 2016 form W-2cm.

- CIT (Citizenship Code)
- NAICS (North American Industry Classification System)
- SOC (Standard Occupation Classification)

NAICS codes may be found at the following URL:

<http://www.census.gov/eos/www/naics/>

Enter Keywords in the 2015 search box:



On this screen, you will enter the industry you are looking for. For example, if you are looking for construction, type the word, "construction" (no quotes) in the keyword box. See illustration in box.

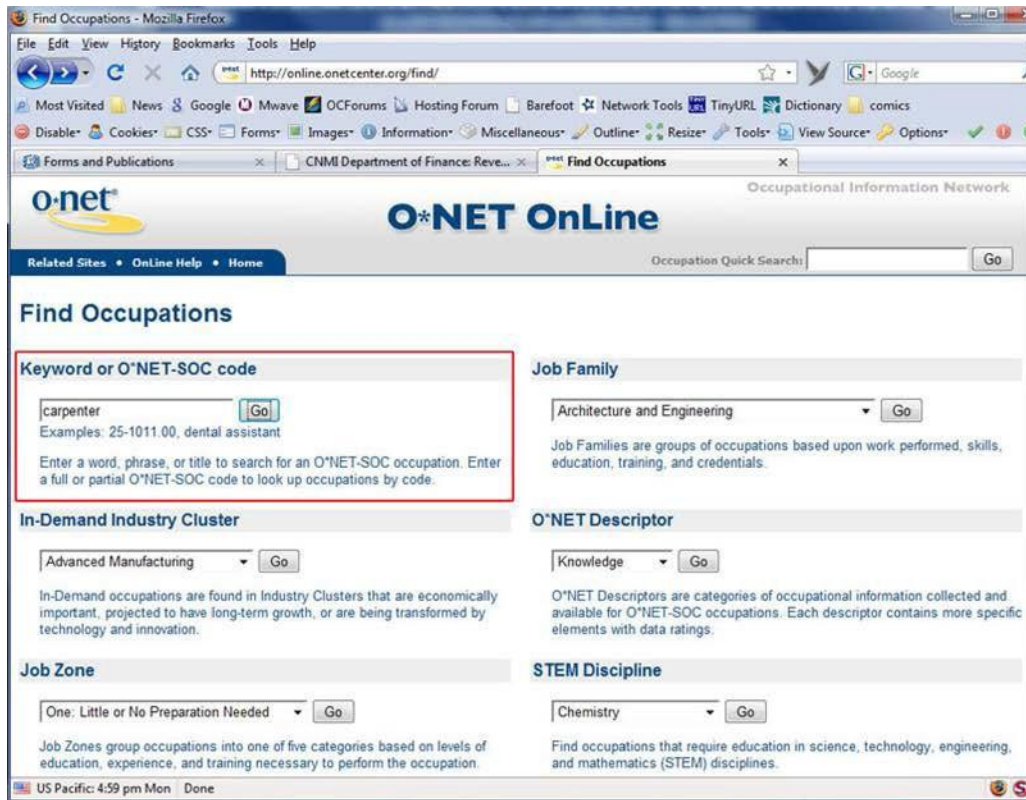


The results for your search will be displayed (left) showing the various codes for construction industries. Select the most appropriate code for your business.

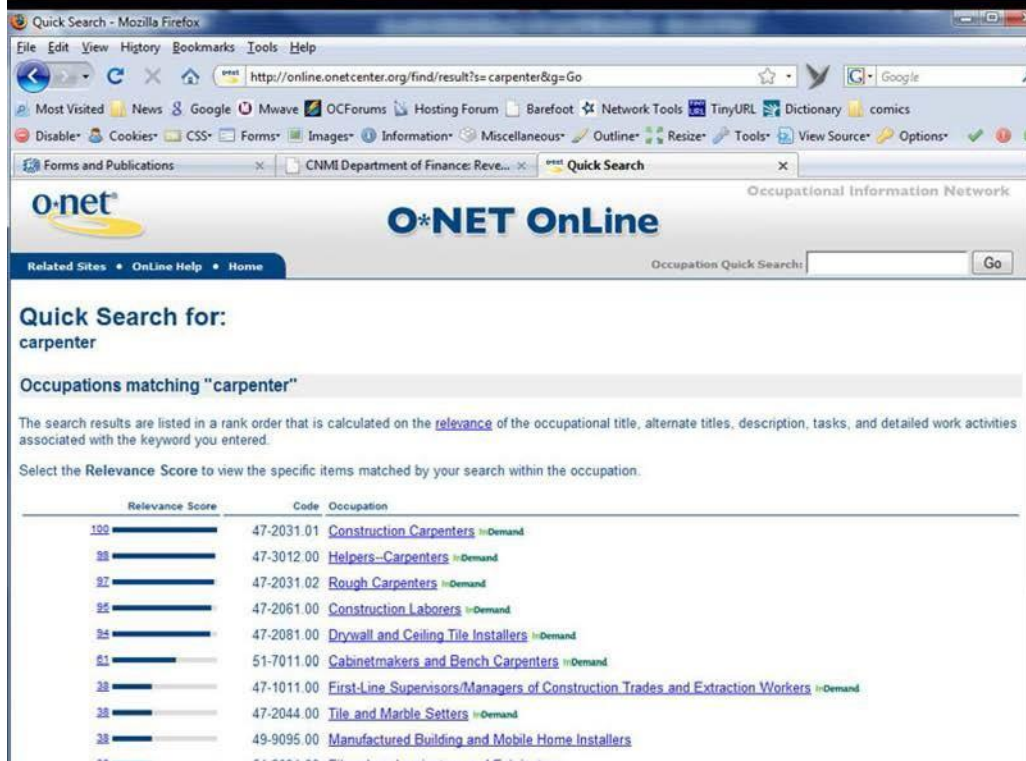
SOC codes may be found at the following URL:

<http://online.onetcenter.org/find/>

Enter keyword(s) in the “Keyword or O*NET-SOC code” box:



On this screen, you will enter the occupation you are looking for using keyword(s). For example, if you are looking for carpenter, type the word, “carpenter” (no quotes) in the keyword box.



The results for your search will be displayed (left) showing the various codes for carpentry occupations. Select the most appropriate code for your employee.

Employee Citizenship Code for use on Form W-2CM Box "C"

AF	Afghanistan	DK	Denmark	FMK	Kosrae
AI	Albania	DJ	Djibouti	KW	Kuwait
DZ	Algeria	DM	Dominica	KG	Kyrgyz Rep. (Kyrgyzstan)
AS	American Samoa	DO	Dominican Republic	LA	Laos
AD	Andorra, Principality of	TP	East Timor	LV	Latvia
AO	Angola	EC	Ecuador	LB	Lebanon
AI	Anguilla	EG	Egypt	LS	Lesotho
AQ	Antarctica	SV	El Salvador	LR	Liberia
AG	Antigua and Barbuda	GQ	Equatorial Guinea	LY	Libya
AR	Argentina	ER	Eritrea	LI	Liechtenstein
AM	Armenia	EE	Estonia	LT	Lithuania
AW	Aruba	ET	Ethiopia	LU	Luxembourg
AU	Australia	FO	Faroe Islands	MO	Macau
AT	Austria	FJ	Fiji	MK	Macedonia
AZ	Azerbaijan	FI	Finland	MD	Madagascar
BS	Bahamas	SU	Former USSR	MW	Malawi
BH	Bahrain	FR	France	MY	Malaysia
BD	Bangladesh	FX	France (European Territory)	MV	Maldives
BB	Barbados	GF	French Guyana	ML	Mali
BY	Belarus	TF	French Southern Territories	MT	Malta
BE	Belgium	GA	Gabon	MH	Marshall Islands
BZ	Belize	GM	Gambia	MQ	Martinique (French)
BJ	Benin	GE	Georgia	MR	Mauritania
BM	Bermuda	DE	Germany	MU	Mauritius
BT	Bhutan	GH	Ghana	YT	Mayotte
BO	Bolivia	GI	Gibraltar	MX	Mexico
BA	Bosnia-Herzegovina	GB	Great Britain	MC	Monaco
BW	Botswana	GR	Greece	MN	Mongolia
BV	Bouvet Island	GL	Greenland	MS	Montserrat
BR	Brazil	GD	Grenada	MA	Morocco
IO	British Indian Ocean Territory	GP	Guadeloupe (French)	MZ	Mozambique
BN	Brunei	GU	Guam	MM	Myanmar
BF	Burkina Faso	GT	Guatemala	NA	Namibia
BI	Burundi	GN	Guinea	NR	Nauru
KH	Cambodia, Kingdom of	GW	Guinea Bissau	NP	Nepal
CM	Cameron	GY	Guyana	NL	Netherlands
CA	Canada	HT	Haiti	AN	Netherlands Antilles
CV	Cape Verde	HM	Heard and McDonald Is.	NC	New Caledonia
KY	Cayman Islands	HN	Honduras	NZ	New Zealand
CF	Central African Republic	HK	Hong Kong	NI	Nicaragua
TD	Chad	HU	Hungary	NE	Niger
CL	Chile	IS	Iceland	NG	Nigeria
CN	China	IN	India	NU	Niue
CS	Christmas Island	ID	Indonesia	NF	Norfolk Island
FMC	Chuuk	IR	Iran	KP	North Korea
CC	Cocos (Keeling) Islands	IQ	Iraq	MP	Northern Mariana Islands
CO	Columbia	IE	Ireland	NO	Norway
KM	Comoros	IL	Israel	OM	Oman
CG	Congo	IT	Italy	PK	Pakistan
CD	Congo, the Dem. Rep. of	CI	Ivory Coast (Cote D'Ivoire)	PW	Palau
CK	Cook Islands	JM	Jamaica	PA	Panama
CR	Costa Rica	JP	Japan	PG	Papua New Guinea
HR	Croatia	JO	Jordan	PY	Paraguay
CU	Cuba	KZ	Kazakhstan	PE	Peru
CY	Cyprus	KE	Kenya	PH	Philippines
CZ	Czech Republic	KI	Kiribati	PN	Pitcairn Island

Employee Citizenship Code for use on Form W-2CM Box "C" Continued

PL	Poland	UG	Uganda
PF	Polynesia (French)	UA	Ukraine
FMP	Pohnpei	AE	United Arab Emirates
PT	Portugal	UK	United Kingdom
PR	Puerto Rico	US	United States
QA	Qatar	UY	Uruguay
RE	Reunion (French)	UM	USA Minor Outlying Islands
RO	Romania	UZ	Uzbekistan
RU	Russian Federation	VU	Vanuatu
RW	Rwanda	VA	Vatican City
GS	S. Georgia and Sandwich Isles.	VE	Venezuela
SH	Saint Helena	VN	Vietnam
KN	Saint Kitts and Nevis Anguilla	VG	Virgin Islands (British)
LC	Saint Lucia	Vi	Virgin Islands (USA)
PM	Saint Pierre and Miquelon	WF	Wallis and Futuna Islands
ST	Saint Tome (Sao) and Principe	EH	Western Sahara
VC	Saint Vincent and Grenadines	FMY	Yap
WS	Samoa	YE	Yemen
SM	San Marino	YU	Yugoslavia
SA	Saudi Arabia	ZR	Zaire
SN	Senegal	ZM	Zambia
SL	Sierra Leone	ZW	Zimbabwe
SG	Singapore		
SK	Slovak Republic		
SL	Slovenia		
SB	Solomon Islands		
SO	Somalia		
ZA	South Africa		
KR	South Korea		
ES	Spain		
LK	Sri Lanka		
SD	Sudan		
SR	Suriname		
SJ	Svalbard and Jan Mayen Is.		
SE	Sweden		
SZ	Switzerland		
SY	Syria		
TJ	Tajikistan		
TW	Taiwan		
TZ	Tanzania		
TV	Tuvalu		
TH	Thailand		
TG	Togo		
TK	Tokelau		
TO	Tonga		
TT	Trinidad and Tobago		
TN	Tunisia		
TR	Turkey		
TM	Turkmenistan		
TC	Turks and Caicos Island		