



# 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 2017 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 2017 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/](http://www.census.gov/eos/www/NAICS/). Use business key word(s) such as "construction" in the 2017 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 2017 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/](http://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 2017 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 2017 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.

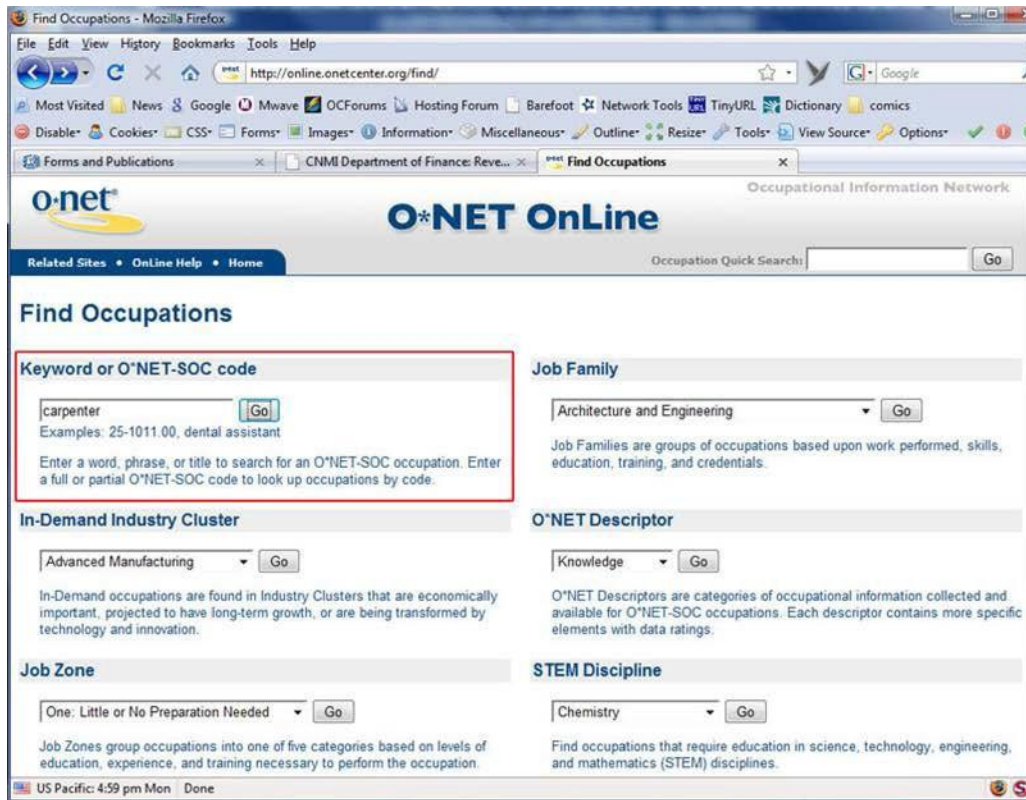


The results for your search will be displayed (left) showing the various codes for construction industries. Select the most appropriate code for your business.

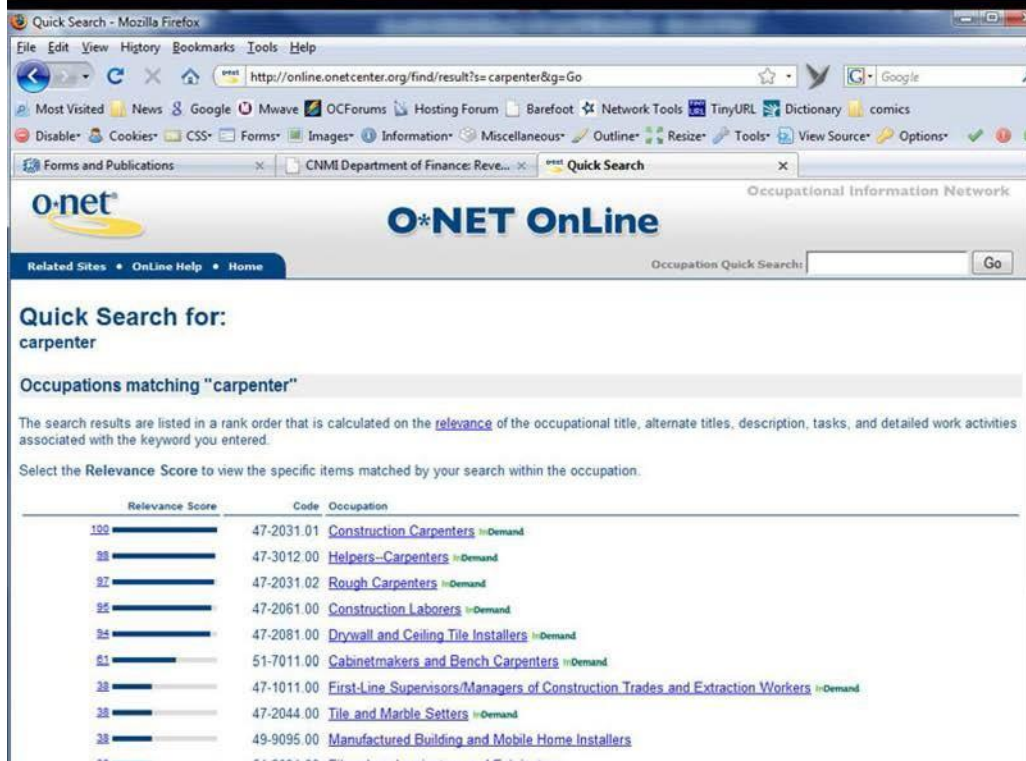
SOC codes may be found at the following URL:

<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                   |
| AL  | 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        |     |                            |