



## Division of Revenue & Taxation Department of Finance



P.O. Box 5234 CHRBSAIPAN, MP 96950    TEL. (670) 664-1000    FAX. (670) 664-1015

### **BUSINESS LICENSE REQUIREMENTS**

#### **SOLE PROPRIETOR**

	NEW	RENEWAL	AMENDMENT
Business License Application	X	X	X
Worker's Compensation Application	X	X	
Zoning Registration	X	X	X
Sketch/Map of Business Location	X		X
Immigration Status (non-U.S.) and Passport	X		
Picture ID	X		

#### **CORPORATIONS AND NON-PROFIT ORGANIZATIONS**

	NEW	RENEWAL	AMENDMENT
Business License Application	X	X	X
Articles of Incorporation ( <b>filed with CNMI Registrar of Corporations</b> )	X		
Copy of Certificate of Incorporation ( <b>issued by CNMI Registrar of Corporations</b> )	X		
Updated Annual Report ( <b>filed with CNMI Registrar of Corporations</b> )		X	
Worker's Compensation Application	X	X	
Zoning Registration	X	X	X
Sketch/Map of Business Location	X		X
Immigration Status (non-U.S.) and Passport	X		
Picture ID	X		

#### **LIMITED LIABILITY COMPANY**

	NEW	RENEWAL	AMENDMENT
Business License Application	X	X	X
Articles of Organization ( <b>filed with CNMI Registrar of Corporations</b> )	X		
Certificate of Organization ( <b>issued by CNMI Registrar of Corporations</b> )	X		
Updated Annual Report ( <b>filed with CNMI Registrar of Corporations</b> )		X	
Worker's Compensation Application	X	X	
Zoning Registration	X	X	X
Sketch/Map of Business Location	X		X
Immigration Status (non-U.S.) and Passport	X		
Picture ID	X		

#### **PARTNERSHIP/JOINT VENTURE**

	NEW	RENEWAL	AMENDMENT
Business License Application	X	X	X
Partnership Agreement and Registration ( <b>filed with CNMI Registrar of Corporations</b> )	X		
Updated Annual Report ( <b>filed with CNMI Registrar of Corporations</b> )		X	
Worker's Compensation Application	X	X	
Zoning Registration	X	X	X
Sketch/Map of Business Location	X		X
Immigration Status (non-U.S.) and Passport	X		
Picture ID	X		

**Note:** Boxes marked with an "X" indicates required documents that must be submitted.

#### **ADDITIONAL RESOURCES:**

Website for Zoning Office - [www.zoning.gov.mp](http://www.zoning.gov.mp)  
 Email for Registrar of Corp. - [registrar.corp@commerce.gov.mp](mailto:registrar.corp@commerce.gov.mp)



# Revenue and Taxation Department of Finance

P.O. Box 5234 CHRB Saipan, MP 96950

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## TAX ANNOUNCEMENT 2022-5

Date: July 21, 2022

To: All CNMI Taxpayers

Re: Adoption of Amendments on Business License Regulations

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Please be advised that the public notice of certification and adoption of the proposed amendments to the Division of Revenue and Taxation, Business License Regulations were published in the Commonwealth Register on June 28, 2022 (Volume 44, Number 06, Page 048589). Major amendments include:

- Changes to annual business license fees
- Changes to make lines of businesses consistent with the North American Industry Classification System (NAICS)
- Regulations for temporary business licenses
- Regulations regarding prorated fees
- Regulations implementing other fees, such as fees for late filing, expedited business license approvals, and amendments to business licenses certificates.

### **NEW FEES EFFECTIVE JULY 12, 2022**

(a) **Annual Business License Fees.** The following annual fees shall be paid for each line of business upon submission of an application for a new business license or renewal application for an existing business license:

- (1) Agriculture, Forestry, Fishing & Hunting, \$100.00;
- (2) Mining, Quarrying, Oil & Gas Extraction, \$100.00;
- (3) Utilities, \$300.00;
- (4) Construction, \$100.00;
- (5) Manufacturing, \$100.00;
- (6) Wholesale Trade, \$100.00;

- (7) Retail Trade, \$100.00;
- (8) Information Industries, \$300.00;
- (9) Commercial Banking, \$500.00;
- (10) Offshore Banking, \$1000.00;
- (11) Other Depository and Non-Depository Credit Intermediation, \$300.00;
- (12) Securities, Commodity Contracts, Other Financial Investments, \$300.00;
- (13) Insurance Carriers/Companies, \$300.00;
- (14) Insurance Agencies, Brokerages and Other Insurance Related Activities, \$100.00;
- (15) Funds, Trust and Other Financial Vehicles, \$100.00;
- (16) Real Estate, \$100.00;
- (17) Rental & Leasing, \$100.00;
- (18) Professional, Scientific, and Technical Services, \$100.00;
- (19) Management of Companies and Enterprises, \$100.00;
- (20) Administrative & Support Services, \$100.00;
- (21) Waste Management & Remediation Services, \$300.00;
- (22) Educational Services, \$100.00;
- (23) Health Care & Social Assistance, \$300.00;
- (24) Accommodations, \$100.00;
- (25) Food Services & Drinking Establishments, \$100.00;
- (26) Other Services (Except Public Administration), \$100.00;
- (27) Temporary Business License. \$20.00

**(b) Other Fees.** The following are other fees that may be imposed upon a business or applicant:

- (1) Late Filing Fee per Business License Certificate, \$10.00;



- (2) Duplicate License Fee per Business License Certificate, \$20.00;
- (3) Expedite Fee per Business License Certificate, \$20.00;
- (4) Amendment Fee for Change of Location per Business License Certificate, \$20.00;
- (5) Amendment Fee for Change of Business Name/DBA Name per Business License Certificate, \$20.00;
- (6) Amendment Fee to Add a Business Name/DBA Name per Business License Certificate, \$20.00

**(c) Temporary Business Licenses.** Temporary business licenses shall only be issued for community and public events not lasting more than thirty consecutive days. Temporary business licenses cannot be transferred or renewed. Application requirements provided in § 70-40.1-105 do not apply to temporary business licenses. The application requirements for temporary business licenses shall be set forth in application forms prescribed by the Division of Revenue and Taxation.

**(d) Calculating Fees for a Partial Year.**

(1) Annual business license fees for obtaining a business license for an additional location or line of business shall be prorated based on calendar year quarters. New business licenses shall expire on the same date as existing business licenses and Applicants are required to pay 25% of the annual fee for the quarter in which the application is submitted, plus 25% for each quarter remaining through the quarter of expiration. Calendar year quarters are as follows:

1st Quarter: January 1st through March 31st

2nd Quarter: April 1st through June 30th

3rd Quarter: July 1st through September 30th

4th Quarter: October 1st through December 31st



# DIVISION OF REVENUE AND TAXATION

Department of Finance

Commonwealth of the Northern Mariana Islands

## Application for Business License



### A. TYPE OF APPLICATION

NEW

RENEWAL - BUSINESS LICENSE NO.: \_\_\_\_\_

AMENDMENT (Check below)

Additional location

Additional line(s) of business (please specify below)

Change of location

Request for duplicate license(s)

Add D.B.A.

Change of business name

TAXPAYER'S I.D. NO.: \_\_\_\_\_

FEDERAL EMPLOYER I.D. NO. (FEIN): \_\_\_\_\_

FIRST YEAR OF OPERATION: \_\_\_\_\_

### B. APPLICANT INFORMATION

#### 1. Form of business and name of applicant

Sole Proprietorship \_\_\_\_\_

Partnership \_\_\_\_\_

Corporation \_\_\_\_\_

(check if foreign corporation)

LLC \_\_\_\_\_

Joint Venture \_\_\_\_\_

Other \_\_\_\_\_ (please specify)

2. Mailing address: \_\_\_\_\_

Telephone: ( ) \_\_\_\_\_ Fax: ( ) \_\_\_\_\_

3. Email address: \_\_\_\_\_

### C. LINE(S) OF BUSINESS APPLIED FOR (list every activity location separately)

Line of Business	DBA (assumed name)	Island	Village	Lot No.
1 _____	_____	_____	_____	_____
2 _____	_____	_____	_____	_____
3 _____	_____	_____	_____	_____
4 _____	_____	_____	_____	_____

If the applicant is a foreign corporation or a Non-CNMI resident, please specify the name of the registered/resident agent below.

Name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

Telephone No.: \_\_\_\_\_

### D. APPLICANT DECLARATION

I declare under penalty of perjury that the information above are true and correct and that I have complied with all CNMI laws and regulations for purposes of obtaining a business license. This declaration is made on this \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_

\_\_\_\_\_  
Print applicant's name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

### OFFICIAL USE ONLY

The applicant  is  is not recommended for approval for the issuance of a business license.

Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by: \_\_\_\_\_

License No. \_\_\_\_\_

License fee paid: \$ \_\_\_\_\_

Date paid: \_\_\_\_\_

Original: Business License Office

Yellow: Workers Compensation Office

Pink: Applicant



**DIVISION OF REVENUE AND TAXATION**  
Department of Finance  
Commonwealth of the Northern Mariana Islands  
**Business License Application Business Location**



Map of Business Location  
(i.e., street name, village, etc...)

Physical Location of Business






# Department of Commerce

WORKERS' COMPENSATION COMMISSION  
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
P.O. Box 5795 CHR, Saipan MP 96950  
Tel: (670) 664-8018/8024 • Fax (670) 664-8074  
Website: www.commerce.gov.mp



## Application for Certificate of Clearance

Please take notice that pursuant to the CNMI Workers' Compensation Law, as amended, every employer in the Commonwealth is required to secure insurance coverage for employee(s) in case of occupational injury, illness, or death. The law further requires that all applicants for business licenses in the CNMI (whether its an application for a new business or the renewal for an existing business) must obtain a Certificate of Clearance from the Workers' Compensation Commission before the Secretary of Finance will issue such business license.

Name of Business: \_\_\_\_\_

Address: \_\_\_\_\_

Name of Applicant/Representative: \_\_\_\_\_

### PLEASE MARK THE APPROPRIATE AREA(S) BELOW

#### A. BUSINESS LICENSE APPLICANT - NEW:

- I am not an employer now. I do, however, understand the requirement of the Workers' Compensation Law. If I hire any employee in the future, I will comply with the requirements as mandated by law, and immediately secure coverage for my employee(s) and will file a Certificate of Compliance within 30 days thereafter.
- I am an employer or will be hiring personnel within a few days. I am providing a copy of the workers' compensation insurance policy in effect and a Certificate of Compliance (FORM WCC- I 00) as required.
- I have never been an employer operating under a different name.

#### B. BUSINESS LICENSE APPLICANT - RENEWAL:

- I have renewed the workers' compensation insurance coverage. I am providing a copy of the workers' compensation insurance policy in effect and a Certificate of Compliance (FORM WCC-100) as required.
- I did not or no longer have any personnel employed by the business.

\_\_\_\_\_  
Signature of Applicant or Representative

\_\_\_\_\_  
Date



## WORKERS' COMPENSATION COMMISSION

### PUBLIC NOTICE

**THIS IS A REMINDER TO ALL BUSINESS LICENSE APPLICANTS.** Pursuant to Public Law 6-33 & 9-33. "The Workers' Compensation Law", all employers in the Commonwealth of the Northern Mariana Islands are required to provide workers' compensation insurance coverage for their employees. Upon procuring such insurance coverage, you must file a Certificate of Compliance (Form WCC- 1 00) along with a copy of your insurance policy to Workers' Compensation Commission within 30 days. The 30-days grace period is also applied to renewal of an existing insurance policy.

#### **WHAT WILL HAPPEN IF YOU FAILED TO COMPLY WITH THE WORKERS' COMPENSATION COVERAGE REQUIREMENTS?**

First of all, there is a civil penalty for non-compliance. Failure to secure workers' compensation coverage will result in the assessment of a civil penalty amounting to \$100 per day. However, in the event the insurance policy is issued but you failed to file the Certificate of Compliance with WCC within the 30-days grace period, the penalty assessment is \$100. It is the responsibility of the Employer (not the Insurance Carrier) to file the Certificate of Compliance.

Secondly, you are required to obtain a certificate of clearance from Workers' Compensation Commission prior to issuance of your business license. When you apply for a new business license or renewing your existing license, you are required by law to show evidence that you have complied with the Workers' Compensation coverage requirements. Failure to obtain the Certificate of Clearance will jeopardize the processing of your business license. In other words, the approval of your business license is contingent upon the issuance of the Certificate of Compliance.

#### **YOU MUST PROVIDE THE FOLLOWING IN ORDER TO OBTAIN A CERTIFICATE OF CLEARANCE:**

- 1. Business License Application**
- 2. Application for a Certificate of Clearance**
- 3. Proof of insurance coverage (if you have employees)**
- 4. Copy of Business License**
- 5. Map (location of your Business)**

For more information, please visit or contact the Workers' Compensation Commission offices nearest you.

SAIPAN BRANCH  
Dept. Of Commerce Building  
Ground Floor, Capitol Hill  
Phone No. (670) 664-8024  
Fax No. (670) 664-8074

TINIAN BRANCH  
Dept. Of Commerce Building  
San Jose Village, Tinian  
Phone No. (670) 433-0853  
Fax No. (670) 433-0854

ROTA BRANCH  
Dept. Of Commerce Building  
Sinapalo Village, Rota  
Phone No. (670) 532-9478  
Fax No. (670) 532-9510