

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1207. Filing Returns.

All persons subject to tax under this chapter shall file the appropriate return in the manner prescribed by the secretary. The required filing date for such return shall be no later than the fifteenth day of the fourth month following the close of the tax year. The return shall include all information as the secretary may require by regulation.

Source: PL 9-22, § 1 (§ 1206); redesignated by PL 10-73, § 2(a) (redesignated § 1206 as § 1207).

Commission Comment: With respect to the references to the “secretary” of the Department of Finance, see Executive Order 94-3 (effective August 23, 1994), reorganizing the executive branch, changing agency names and official titles, and effecting other changes, set forth in the Commission comment to 1 CMC § 2001.