

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 1825. CNMI Tax Return Preparer Must Furnish Copy of Return to Taxpayer and Must Retain a Copy or List.**

(a) *Furnishing a copy to taxpayer.* Any person who is a CNMI tax return preparer with respect to any return or claim for refund shall furnish a completed copy of such return or claim to the taxpayer not later than the time such return or claim is presented for such taxpayer's signature.

(b) *Copy or list to be retained by CNMI tax return preparer.* Any person who is a CNMI tax return preparer with respect to a return or claim for refund shall, for the period ending 3 years after the close of the return period:

(1) Retain a completed copy of such return or claim, or retain, on a list, the name and taxpayer identification number of the taxpayer for whom such return or claim was prepared, and

(2) Make such copy or list available for inspection upon request by the Secretary.

(c) The Secretary shall prescribe regulations under which, in cases where 2 or more persons are tax return preparers with respect to the same return or claim for refund, compliance with the requirements of subsection (a) or (b), as the case may be, of one such person shall be deemed to be compliance with the requirements of such subsection by the other persons.

**Source:** PL 14-35, § 4 (1825).