

TITLE 8: FAMILY LAW AND PROBATE
DIVISION 1: DOMESTICS RELATIONS

§ 19306. Information Required to be Reported and Multi-State Employers.

(a) Reports required under 8 CMC § 19303 must contain:

(1) the employee's name, address, social security number, date of birth when available, and the date services for remuneration were first performed by the employee, which can be handwritten or otherwise added to the W-4 form, W-9 form, or other document submitted; and

(2) the employer's name, address, and federal employer identification number.

(b) If an employer has employees who are employed in two or more states, one of which is the CNMI, and the employer transmits reports magnetically or electronically, then it may comply with the provisions of 8 CMC § 19306(a) by designating one state in which such employer has employees to which the employer will transmit the report described in 8 CMC § 19306(a), and then transmitting such report to such state. Any employer that transmits reports pursuant to 8 CMC § 19306(b) shall notify the Secretary in writing as to which state such employer designates for the purpose of sending reports.

Source: PL 20-60 § 3 (June 14, 2018), modified.

Commission Comment: The Commission corrected the citations in (a) and (b) to agree with the numbering of this Article pursuant to 1 CMC § 3806(c). The Commission inserted a comma after "W-9 form" in (a)(1) and inserted an apostrophe in "employers" in (a)(2) pursuant to 1 CMC § 3806(g). The Commission changed capitalization in (b) pursuant to 1 CMC § 3806(f). The Commission struck "(2)" after "two" in (b) pursuant to 1 CMC § 3806(e).