

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

**§ 18162. Definitions.**

Unless otherwise provided, for purposes of this Article:

(a) “Return” means any tax or information return, declaration of estimated tax, certificate of entry, or claim for refund required by, or provided for or permitted under, the provisions of this Division which is filed with the Secretary, on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.

(b) “Return information” means:

(1) A taxpayer’s identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, over-assessments, or tax payments, whether the taxpayer’s return was, is being, or will be examined or subject to other investigation or processing, or any other data, received by, recorded by, prepared by, furnished to, or collected by the Secretary with respect to a return or with respect to the determination of the existence, or possible existence, of liability (or the amount thereof) of any person under this Division for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense, and

(2) Any part of any written determination or any background file document relating to such written determination (as such terms are defined in section 6110(b) of the NMTIT) which is not open to public inspection under section 6110 of the NMTIT, and

(3) Any agreement under section 1817 and any similar agreement, and any background information related to such agreement or request for agreement, but such term does not include data in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. Nothing in the preceding sentence, or in any other provisions of law, shall be construed to require the disclosure of standards used or to be used for the selection of returns for examination, or data used or to be used for determining such standards, if the Secretary determines that such disclosure will seriously impair assessment, collection, or enforcement under the Commonwealth tax laws.

(c) “Taxpayer return information” means return information as defined in subsection (b) which is filed with, or furnished to, the Secretary by or on behalf of the taxpayer to whom such return information relates.

(d) “Tax administration”:

(1) Means:

(A) The administration, management, conduct, direction, and supervision of the execution and application of the tax laws or related statutes (or equivalent laws and statutes of municipalities) and tax conventions to which the Commonwealth is a party, and

(B) The development and formulation of Commonwealth tax policy relating to existing or proposed tax laws, related statutes, and tax conventions, and

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(2) Includes assessment, collection, enforcement, litigation, publication, and statistical gathering functions under such laws, statutes, or conventions.

(e) Municipality:

(1) Rota, Saipan, Tinian, and other municipalities within the Commonwealth, and

(2) Any other jurisdiction outside the Commonwealth, including but not limited to Guam and the United States, with which the Governor has entered into a written agreement regarding disclosure.

(f) "Taxpayer identity" means the name of a person with respect to whom a return is filed, his mailing address, his taxpayer identifying number, or a combination thereof.

(g) "Inspected" and "inspection" mean any examination of a return or return information.

(h) "Disclosure" means the making known to any person, in any manner whatever, a return or return information.

(i) "Chief executive officer" means an elected official of a municipality or the chief executive of a municipality.

**Source:** PL 14-35, § 4 (1952), modified.

**Commission Comment:** In the section above, the Commission substituted the word "Article" in place of "Subchapter" pursuant to its authority by 1 CMC § 3806.