

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

**§ 18133. Other Assessable Penalties With Respect to the Preparation of
CNMI Tax Returns for Other Persons.**

(a) *Failure to Furnish Copy to Taxpayer.* Any person who is a CNMI tax return preparer with respect to any return or claim for refund who fails to comply with section 1825(a) with respect to such return or claim shall pay a penalty of \$50 for such failure, unless it is shown that such failure is due to reasonable cause and not due to willful neglect. The maximum penalty imposed under this subsection on any person with respect to documents filed during any calendar year shall not exceed \$25,000.

(b) *Failure to Sign Return.* Any person who is a CNMI tax return preparer with respect to any return or claim for refund, who is required by regulations prescribed by the Secretary to sign such return or claim, and who fails to comply with such regulations with respect to such return or claim shall pay a penalty of \$50 for such failure, unless it is shown that such failure is due to reasonable cause and not due to willful neglect. The maximum penalty imposed under this subsection on any person with respect to documents filed during any calendar year shall not exceed \$25,000.

(c) *Negotiation of Check.* Any person who is a CNMI tax return preparer who endorses or otherwise negotiates (directly or through an agent) any check made in respect of taxes imposed by this Division, including rebate checks, which is issued to a taxpayer (other than the CNMI tax return preparer) shall pay a penalty of \$500 with respect to each such check. The preceding sentence shall not apply with respect to the deposit by a bank of the full amount of the check in the taxpayer's account in such bank for the benefit of the taxpayer.

Source: PL 14-35, § 4 (1923).