

Form 1178 Four-Week Periodically Withholding Return

INSTRUCTIONS

ITEM

- A. Enter complete employer name (if you are filing other tax forms use the same name as shown on that form).
- B. Enter your current address, please check proper box(es) immediately following your address if; Box 1 - your address changed since your last return, Box 2 - your address is from one of the outer islands of the Republic, Box 3 - the address shown on the return is the home address.
- C. Enter your Republic of the Marshall Islands Employer Identification Number.
- D. Enter the Period for which you are filing this return. (Must be one of the four-week periods as set out below. Your paydays must fall within this period, except semi-monthly and monthly paydays.)
- E. Enter the number of Marshallese / Micronesia (FSM), U.S. and other citizens covered by this return.
- F. Check your appropriate payroll period.
- G. Check the correct Withholding Tax Table(s). Refer to Form 11 78A for tables.
- H. 1A Enter total wages and salaries you paid during this period to employees who are Marshallese/Micronesia (FSM) citizens.
 1B Enter total wages and salaries you paid during this period to employees who are U.S. or other citizens.
 1C Add lines 1 A and 1 B and enter total here.
 2A Less wages and salaries paid to Marshallese/Micronesia (FSM) employees who are exempted by law, enter amount here and attach a schedule explaining the deductions.
 2B If there are wages and salaries paid to U.S. and other employees who are exempted; enter amount here and explain as instructed in Item 2A above.
 2C Add lines 2A and 2B and enter total here.
 3A Subtract line 2A from line 1 A. Enter here.
 3B Subtract line 2B from line 1 B. Enter here.
 3C Subtract line 2C from line 1 C. Enter here.
 4A Enter the amount of tax withheld from your Marshallese/Micronesia (FSM) employees.
 4B Enter the amount of tax withheld from your U.S. and other citizenship employees.
 5. If you file your return after the deadlines (shown at the bottom of the page), a penalty of two percent (2%) of the tax due (Line 4C) shall be added for each 30 days or fraction thereof elapsing between the due date of the return and the date on which the return is actually filed, provided, however, that the minimum shall be \$50.00. Enter the total penalty charge on this line. If the return is mailed the post-marked date is the filing date.
 6. If you pay the total tax due after the deadlines (shown at the bottom of the page), there is an interest charge of one percent (1%) per month on the total tax due (Line 4C) from the date the tax is due until it is paid. Enter the total interest charge on this line. If the return is mailed the post-marked date is the filing date.
 7. Add line 4C, 5 and 6 and enter the total on this line. PAY THIS AMOUNT.
- I. You must attach completed Form 1178A, which lists individual employees wages and salaries, income tax withheld, etc. for this period.
- J. A responsible person must sign this return showing his or her title and date. A return is not completed and therefore not official if not signed.

The original and one copy of this return must be filed and paid to the Secretary of Finance, Division of Revenue and Taxation, Post Office Box 29, Majuro, Republic of the Marshall Islands MH 96960, on or before the last day of the second week following the end of each four-week period as stated below.

REPORT	FOUR-WEEK PERIOD	DEADLINES FOR FILE AND PAY
1st	01/01-01/28	WITHIN FOURTEEN DAYS NEXT AFTER 28 JANUARY
2nd	01/29-02/25	WITHIN FOURTEEN DAYS NEXT AFTER 25 FEBRUARY
3rd	02/26-03/25	WITHIN FOURTEEN DAYS NEXT AFTER 25 MARCH
4th	03/26-04/22	WITHIN FOURTEEN DAYS NEXT AFTER 22 APRIL
5th	04/23-05/20	WITHIN FOURTEEN DAYS NEXT AFTER 20 MAY
6th	05/21-06/17	WITHIN FOURTEEN DAYS NEXT AFTER 17 JUNE
7th	06/18-07/15	WITHIN FOURTEEN DAYS NEXT AFTER 15 JULY
8th	07/16-08/12	WITHIN FOURTEEN DAYS NEXT AFTER 12 AUGUST
9th	08/13-09/09	WITHIN FOURTEEN DAYS NEXT AFTER 09 SEPTEMBER
10th	09/10-10/07	WITHIN FOURTEEN DAYS NEXT AFTER 07 OCTOBER
11th	10/08-11/04	WITHIN FOURTEEN DAYS NEXT AFTER 04 NOVEMBER
12th	11/05-12/02	WITHIN FOURTEEN DAYS NEXT AFTER 02 DECEMBER
13th	12/03-12/31	WITHIN FOURTEEN DAYS NEXT AFTER 31 DECEMBER