



# Revenue and Taxation Department of Finance

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## TAX ANNOUNCEMENT 2022-3

Date: May 10, 2022

To: All CNMI Taxpayers

RE: Supplemental Instructions to the NOTICE ADVCTC-Advanced Child Tax

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Beginning March 2022, the Division of Revenue & Taxation issued the *2021 ADVCTC Notice* to taxpayers who received Advanced Child Tax Credit Payments in 2021. The notice provided details of the payments received and method of payment. Instructions were also provided to enter the sum of payments on Schedule 8812, Part I- line 15e. Taxpayers are advised to follow the instructions of the Schedule 8812-line 13, which will determine whether an entry on Part 1-line 15 is necessary. See *Updated Supplemental Instructions for Form 1040CM, Line 28* on our website <https://www.dof.gov.mp/forms>.

### Residency Requirements

For tax year 2021, taxpayers who meet certain residency requirements described under Sch. 8812, Box A or Box B (discussed in *Supplemental Instructions for Form 1040CM, Line 28*) may be eligible to claim the RCTC-refundable child tax credit and ODC-credit for other dependents. Those filers only need to complete Parts I-A, I-B, and III (if applicable) of Schedule 8812.

Taxpayers who do not meet the residency requirements described under Box A or Box B (discussed in *Supplemental Instructions for Form 1040CM, Line 28*) may be eligible to claim the NCTC, ACTC, and ODC. They will figure their NCTC, ACTC, and ODC in a manner similar to how these credits were figured for 2020. Those filers need to complete Part I-A, I-C, II-A, II-B (if applicable), II-C, and III (if applicable) of Schedule 8812.

For more information, please contact the Division of Revenue and Taxation at (670) 664-1040 or by email at [revtaxinfo@dof.gov.mp](mailto:revtaxinfo@dof.gov.mp).