

## DIVISION OF REVENUE AND TAXATION

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS



## Territorial Individual Income Tax Return for Single and Joint Filers with No Dependents and CNMI Source Income Only

Form 104	0EZ-CN	l					2	011				
	Your first na	ame and initial		Last r	ame				Your soci	al securi	ty number	
Name,	If a joint retu	urn, spouse's first name and initial		Last r	ame				Spouse's s	ocial sec	urity numl	oer
Address and SSN	Home addre	ess (number and street). If you ha	ve a P.O. Box, s	see page 9.			Apt. No.		A DMI	PORTA	NIT !	4
and ook	City, town, o	or post office, state and ZIP code.	If you have a fo	reign address, s	ee page 9	).		-	You must e			ve
	Foreign cou	ntry name	Foreign prov	vince/Country			Foreign postal of	ode			` ,	
Income Attach Forms(s) W-2CM here.	<ol> <li>Taxabl</li> <li>Unemp</li> <li>Add lin</li> <li>If some</li> </ol>	s, salaries, and tips. This should be Interest income. If the total bloyment compensation (see inces 1,2, and 3. This is your addeone can claim you (or your spand enter the amount from the You	is over \$1,000 nstructions) ljusted gross pouse if a joint	income	se Form	1040EZ			3			
	\$19,00	ne can claim you (or your spo 0 if married filing jointly. Se ct line 5 from line 4. If line 5 is	use if a joint re	explanation								
		(Chapter 7) income tax withh										
	8a Earne	d Income Credit (EIC) (see pa	age 13)						8a			
Payments,	b Non-ta	<b>xable</b> combat pay election		8b								
Credits and Tax	9 Add lin	es 7 and 8a. These are your	total payme	nts and credit	s				9			
	<b>10 Tax</b> . ∪	se the amount on line 6 abov	e to find your	tax in the tax ta	able inst	ructions.						
	Then,	enter the tax from the table on	this line						10			
Refund	11 If line 9	is larger than line 10, subtraction	ct line 10 from	line 9. This is	your <b>re</b>	fund (before	e rebate)		11			
Amount you owe		0 is larger than line 9, subtrac										
Third Party Designee	Do you war Designee's name	nt to allow another person to discu	uss this return w	Phone no	of Revenu	ue and Taxatio	Personal Ide Number (PIN	ntification .	es. Complet	e below		lo.
Sign Here Joint return?	all amounts the prepare	alties of perjury, I declare that I has and sources of income I receive r has any knowledge.				eparer (other	than the taxpayer	is based o	n all informa	ation of v		
See instructions.	➤ Your sig	nature		Date		Your occupa	ation	Daytime	Phone numb	er		
this return for your records	► Spouse	's signature. If a joint return, <u>both</u>	<u>h</u> must sign	Date		Spouse's oc	ccupation					
	Print/type	preparer's name	Prepare	er's signature			Date	Check if self-emp		٧		
Paid Preparer's Use Only	Firm's nam	e <b>▶</b>						Firm's E				
	Firm's address ► Phor							Phone N	No.			

## Form 1040EZ-CM (2011)

### Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2011. If you were born on January 1, 1947, you are considered to be age 65 at the end of 2011.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- You taxable income (line 6) is less than \$100,000.
- · You do not claim any adjustments to income. For information on adjustments to income, use TeleTax topics 451-453 and 455-458 (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use TeleTax topics 601, 602, 607, 608, 610, 611 and 612 (see instructions).
- · You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,000. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ-CM for a child who received Alaska Permanent Fund dividends, see instructions.

## Filling in your return

For tips on how to avoid common mistakes, see instructions.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent

## Worksheet for dependents who checked one or both boxes

on line 5.

- see Pub. 501.
- B. Minimum standard deduction B.

300.00

Enter total A.

- **D.** Maximum standard deduction. If **single**, enter \$5,800; if **married filing jointly**,
- E. Enter the smaller of line C or line D here. This is your standard deduction ......
- F. Exemption amount.
  - If single, enter -0-
  - If married filling jointly and ---

- both you and your spouse can be claimed as dependents, enter -0-
- only one of you can be claimed as a dependent, enter \$3,700.
- G. Add lines E and F. Enter the total here and on line 5, page 1 \_\_\_\_\_\_\_ G.

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.

- Single, enter \$9,500. This is the total of your standard deduction (\$5,800.00) and your exemption (\$3,700.00).
- Married filing jointly, enter \$19,000.00. This is the total of your standard deduction (\$11,600.00), your exemption (\$3,700.00), and your spouse's exemption (\$3,700.00).

## Mailing your return

If filing by mail, please send to:

Division of Revenue and Taxation Post Office Box 5234 CHRB Saipan, MP 96950

**DEADLINE: APRIL 17, 2012** 



## DIVISION OF REVENUE AND TAXATION

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

## **Annual Wage and Salary Tax Return**



For Form 1040EZ-CM

(Please type or print in ink)

	Your first name and initial	Last name	· · · · · · · · · · · · · · · · · · ·		Your s	ocial security number	
Name	If a joint return, spouse's first name and initial	Last name		Spouse	Spouse's social security number		
and Address	Home address (number and street).  Apt. No.					DODE INT	
	City, town, or post office, state and ZIP code.				•	MPORTANT! V	
	(SEE SUPPLEMENTAL INSTRUCTIONS)						
	PART A WAGE AND SALARY TAX COMPU	TATION		A. YOU		B. SPOUSE	
	1 CNMI wages and salaries from Form(s) W-2CM		1				
	2 Other CNMI wages and salaries not included in li	ne 1	2				
Attach	3 Total CNMI wages and salaries (add lines 1 and						
Form W-2CM	4 Amount on line 3 not subject to the wage and sale		· ·				
	5 CNMI wages and salaries (subtract line 4 from lin						
	6 Annual wage and salary tax						
	7 Combined annual wage and salary tax (add line 6				_		
	8 Wage and salary tax withheld and/or paid (Form				_		
	Total wage and salary tax due or (overpaid) Subtract						
	COMPLETE FORM OS-3405A, PAGE 4 - COMPUTATION C TAX BEFORE COMPLETING PART B	F NON-REFUNDABL	E CREDIT AND A	PPLICATION FOR	REBATE ON CN	MI SOURCE	
	PART B CHAPTER 7 TAX AND REBATE OF	FSET CALCULA	TIONS				
	1 Chapter 7 tax underpayment after non-refundable	credit. Enter amou	nt from Form OS	S-3405A line 5	1		
	Chapter 7 overpayment after non-refundable cred				_	( )	
	3 Rebate offset amount. Enter amount from Form				-	( )	
	4 Chapter 7 liability or (overpayment) after rebate offset an	nount (add lines 1 throu	gh 3), Place a bra	cket if less than zero	4	,	
	5 Tax on overpayment of credits (see supplementa	l instructions)			5		
	6 Estimated tax penalty			•••••	6		
	7 Total Chapter 7 liability or (overpayment) (add line	es 4, 5 and 6). Place	a bracket if les	s than zero	7		
	DART C COMPINED DUE OR (OVERDAYME	ENIT\					
	PART C COMBINED DUE OR (OVERPAYME	•	t A and Bras 4 at	[ t D)			
	1 Amount due or (overpaid), Chapter 2 and Chapte If this amount is an overpayment, skip lines 2 thro	,					
		ugri 4 )  Failure to File					
	` '	) Failure to Pay			-		
		) Interest Charge					
	` '	) Failure to File					
	(a) Enter amount underpaid (c)						
		) Interest Charge					
	4 Total penalty and interest charges (add lines 2b, 2				4		
	5 Total amount due or (overpaid), Chapter 2 and Cha						
	6 If line 5 is an overpayment, enter amount you wan	t credited to your 20	12 ESTIMATED	TAX	6		
	7 Net overpayment				7		
	Do you want to allow another person to discuss this return	with the Division of E	Payanua and Taya	ution?	Yes.Complete	below No.	
Third Party	Do you want to allow another person to discuss this return	I WILLI LITE DIVISION OF P	devenue and Taxa	Personal Ide		below	
Designee	Designee's name ▶	Phone no. (	)	Number (PIN			
	Under penalties of perjury, I declare that I have examined this retu						
Sign Here	sources of income I received during the tax year. Declaration of	preparer (other than the	taxpayer) is based	on all information of v		,	
Кеер а сору	➤ Your signature	Date	Your occupation		Daytime phone	number	
for your records	Consideration If a initiative at Contract and Contract an	Dete	Chausala ass:	ation	( )		
	► Spouse's signature. If a joint return, <b>BOTH</b> must sign	Date	Spouse's occupa	auOH			
Detel	Print/type preparer's name Prepar	er's Signature		Date	Check if	PTIN	
Paid Preparer's	Firm's name ▶				self-employed Firm's EIN		
use only							
	Firm's address ▶ Phone no						



## **DIVISION OF REVENUE AND TAXATION**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS



# Computation of Non-Refundable Credit and Application for Rebate on CNMI Source Income Tax

Form	<b>OS-3405A</b> (1040EZ-CM)					2011						
Name	Your first name and initial		Last	name	Your social security number							
	If a joint return, spouse's first name and i	nitial	Last	name		Spouse's social security number						
and Address	Home address (number and street).	iome address (number and street).  Apt. No.										
	City, town, or post office, state and ZIP of	ity, town, or post office, state and ZIP code.										
	PART A - Non-refundabl	e Credits										
	1 Wage and salary tax. Enter ar		rt A of the Wa	age and Salary Tax Reti	urn	1						
	PART B - Rebate Compu	utation										
	1 Total NMTIT. Enter amount from	om line 10 of form 104	40EZ-CM, pa	age 1		1						
	2 Total NMTIT payments made.	Total NMTIT payments made. Enter amount from line 9 of form 1040EZ-CM, page 1										
	Rebate base amount. Subtract line 1 Part A, from line 1 of this part. If zero or less, enter -0											
	4 NMTIT overpayment. If line 2 is	NMTIT overpayment. If line 2 is greater than line 3, subtract line 3 from line 2. Otherwise enter -0										
		NMTIT underpayment. If line 3 is greater than line 2, subtract line 2 from line 3. Otherwise enter -0										
	6 Rebate offset amount. Calcul shown below.		•	` '	J.							
	SHOWN BOIOW.											
IE DED	ATE DAGE (line 2) IC.	THE REBATI	REBATE		EXAMPLE:							
	ATE BASE (line 3) IS: er \$20,000	90% of the rel		(line 3) X 90%								
	1 - \$100,000	\$18,000 plus 7		line 3) - 20,000 X 70% + 18,000								
		•										
Sign H	Under penalties of perjury, I decla all amounts and sources of incom the preparer has any knowledge.											
Keep a copy fo your	Your signature		Date	Your occupation		Daytime phone number						
record	► Spouse's signature. If a joint re	Date	Spouse's occupa	ation								
	Print/type preparer's name	Prepare	er's signature	1	Date	Check if Self-employed PTIN						
Paid Prepare Use Or												
	Firm's address ▶	Firm's address ▶ Pho										

#### SUPPLEMENTAL INSTRUCTIONS FOR FORM 1040EZ-CM 2011

Annual Wage and Salary Tax, Chapter 7 Tax, and Rebate Offset Calculations

### PART A WAGE AND SALARY TAX COMPUTATION

- 1. Enter total wages and salaries **received for work performed in the CNMI** per Form(s) W-2CM box 16. (For a joint return, enter spouse information in column B)
- 2. Enter other wages and salaries **received for work performed in the CNMI** which Form(s) W-2CM were not issued or received, i.e. tips, freelance income, etc.
- 3. Add lines 1 and 2 in each column
- 4. Enter the amount not subject to the wage and salary tax. This includes CNMI government/agency employees W-2CM box 12 code G, deductible portion of housing benefits included in line 1, etc. Attach explanation otherwise this amount will be disallowed.
- 5. Subtract line 4 from line 3 in each column. This is the total CNMI wages and salaries subject to the wage and salary tax.
- 6. Compute the wage and salary on amount reported on line 5 (each column) using the wage and salary tax table below.

#### WAGE AND SALARY TAX TABLE

FROM	то	RATE	FROM	TO	RATE
(a) 0	1,000.00	-0-	f) 22,000.01	30,000.00	6.0%
(b) 1,000.01	5,000.00	2.0%	g) 30,000.01	40,000.00	7.0%
(c) 5,000.01	7,000.00	3.0%	h) 40,000.01	50,000.00	8.0%
(d) 7,000.01	15,000.00	4.0%	i) 50,000.01	and over	9.0%
(e) 15,000.01	22,000.00	5.0%			

- 7. Add the tax on line 6, columns A and B and enter on this line.
- 8. Enter the total Chapter 2 tax withheld as shown in Form(s) W-2CM box 17. Also, enter other Chapter 2 wage and salary tax payments made for wages and salaries.
- 9. Subtract line 8 from line 7. If less than zero, place a bracket around the figure to indicate an overpayment. This is the Chapter 2 wage and salary tax due/overpayment.

COMPLETE FORM OS-3405A -COMPUTATION OF NON-REFUNDABLE CREDIT AND APPLICATION FOR REBATE ON CNMI SOURCE TAX BEFORE COMPLETING PART B

#### PART B CHAPTER 7 TAX AND REBATE OFFSET CALCULATIONS

- Enter amount from line 5 of Form OS-3405A.
- 2. Enter amount from line 4 of Form OS-3405A.
- 3. Enter amount from line 6 of Form OS-3405A.
- 4. Add amount on lines 1 thru 3 of this part. Note that lines 2 and 3 are negative numbers. If the total on this line is less than zero, place a bracket around the figure.
- 5. Enter the lesser of the amount on line 8a of Form 1040EZ-CM or the amount on line 2 (ignore bracket).
- 6. Enter the estimated tax penalty here based on the underpaid tax shown on line 1 of this part.
- 7. Add lines 4 thru 6. This is your total Chapter 7 (NMTIT) liability or overpayment. If overpayment, place a bracket around the figure.

#### PART C COMBINED DUE/(OVERPAYMENT)

- 1. AMOUNT DUE/(OVERDUE). Add line 9 of Part A and line 4 of Part B. If you file **BEFORE** the deadline or if this line shows an overpayment continue on line 5, otherwise, continue on line 2.
- 2. (a) Enter the lesser of line 9, Part A or line 1 of this part. However, if line 9 is zero or less enter zero and continue on line 3.
  - (b) **Failure to File Penalty for Chapter 2 taxes:** For returns filed after the due date, a penalty of 5% of amount due (line 2a) shall be added for every month or fraction thereof, elapsing between the due date of this return until the date it is actually files; not exceeding 25% in the aggregate. If the failure to pay penalty becomes applicable, the 5% failure to file penalty shall be reduced by 1/2 of 1%. Enter the total Chapter 2 failure to file penalty on this line.
  - (c) **Failure to Pay Penalty for Chapter 2 taxes:** A penalty of 1/2 of 1% per month, or fraction thereof, of the amount due (line 2a) shall be added for failure to pay taxes. Enter the total Chapter 2 failure to pay penalty on this line.
  - (d) **Interest on Chapter 2 taxes:** Interest at prevailing rate compounded daily, is imposed on the amount due (line 2a, 2b and 2c). Enter the total Chapter 2 interest on this line. (Note: The annual interest rate is subject to change as determined by the Commissioner). The applicable interest table is available at the Division of Revenue and Taxation. The Division of Revenue and Taxation can compute the interest charges and bill you on it.
- 3. (a) If line 1 is a tax due, subtract line 2a from line 1.
  - (b) **Failure to File Penalty for Chapter 7 taxes:** A penalty of 5% is imposed of the net amount due (line 3a) up to one month, with an additional 5% for every additional month or fraction thereof, up to a maximum of 25%. If the failure to pay penalty becomes applicable, the 5% failure to file penalty shall be reduced by 1/2 of 1%. Enter the total Chapter 7 failure to file penalty on this line.
  - (c) **Failure to Pay Penalty for Chapter 7 taxes:** A penalty of 1/2 of 1% per month, or fraction thereof, of the amount due (line 3a) shall be added for failure to pay taxes. The aggregate amount shall be limited to a maximum of 25%. Enter the total Chapter 7 failure to pay penalty on this line.
  - (d) **Interest on Chapter 7 taxes:** Interest at prevailing rate compounded daily, is imposed on the amount due (line 3a, 3b and 3c). Enter the total Chapter 7 interest on this line. (Note: The annual interest rate is subject to change as determined by the Commissioner). The applicable interest table is available at the Division of Revenue and Taxation. The Division of Revenue and Taxation can compute the interest and bill you on it.
- 4. Add line 2b, 2c, 2d, 3b, 3c and 3d. This is the total penalty and interest charges applicable to Chapter 2 and Chapter 7 taxes.
- 5. Add lines 1 and 4 (if any) of this part, and lines 5 and 6 Part B. This is the combined due/orverpayment for Chapter 2 and Chapter 7 tax. This shows an amount if it is an overpayment, place a bracket around your figure.
- 6. Enter amount of overpayment on line 5, you want applied to your 2012 ESTIMATED TAX.
- 7. **Amount you want refunded.** Add lines 5 and 6. This is the combined overpayment for Chapter 2 and Chapter 7 refund/rebate.