



DIVISION OF REVENUE AND TAXATION
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
CNMI Nonresident Alien Income Tax Return



Form **1040NR-CM**

beginning

For the year January 1–December 31, 2012, or other tax year

, 2012, and ending

, 20

2012

Please print or type

Filing Status

Check only one box.

Exemptions

If more than four dependents, see instructions.

Income Effectively Connected With CNMI Trade/Business

Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

Enclose, but do not attach, any payment.

Adjusted Gross Income

| | | | | | |
|---|-----------|---|---------------------------------------|---|---|
| Your first name and initial | | Last name | | Identifying number (see instructions) | |
| Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. | | | | | Check if: <input type="checkbox"/> Individual |
| City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. | | | | | <input type="checkbox"/> Estate or Trust |
| Foreign country name | | Foreign province/county | | Foreign postal code | |
| 1 <input type="checkbox"/> Single resident of Canada or Mexico or single U.S. national | | 4 <input type="checkbox"/> Married resident of South Korea | | | |
| 2 <input type="checkbox"/> Other single nonresident alien | | 5 <input type="checkbox"/> Other married nonresident alien | | | |
| 3 <input type="checkbox"/> Married resident of Canada or Mexico or married U.S. national | | 6 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions) | | | |
| If you checked box 3 or 4 above, enter the information below. | | | | | |
| (i) Spouse's first name and initial | | (ii) Spouse's last name | | (iii) Spouse's identifying number | |
| 7a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 7a | | | | | Boxes checked on 7a and 7b _____ |
| b <input type="checkbox"/> Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not have any CNMI gross income | | | | | |
| c Dependents: (see instructions) | | (2) Dependent's identifying number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instr.) | No. of children on 7c who: |
| (1) First name | Last name | | | <input type="checkbox"/> | • lived with you _____ |
| | | | | <input type="checkbox"/> | • did not live with you due to divorce or separation _____ |
| | | | | <input type="checkbox"/> | Dependents on 7c not entered above _____ |
| | | | | <input type="checkbox"/> | |
| d Total number of exemptions claimed | | | | | Add numbers on lines above <input style="border: 2px solid black; width: 40px; height: 20px;" type="text"/> |
| 8 Wages, salaries, tips, etc. Attach Form(s) W-2 | | | | 8 | |
| 9a Taxable interest | | | | 9a | |
| b Tax-exempt interest. Do not include on line 9a | | | | 9b | |
| 10a Ordinary dividends | | | | 10a | |
| b Qualified dividends (see instructions) | | | | 10b | |
| 11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) | | | | 11 | |
| 12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions) | | | | 12 | |
| 13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040) | | | | 13 | |
| 14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/> | | | | 14 | |
| 15 Other gains or (losses). Attach Form 4797 | | | | 15 | |
| 16a IRA distributions | | 16a | 16b Taxable amount (see instructions) | 16b | |
| 17a Pensions and annuities | | 17a | 17b Taxable amount (see instructions) | 17b | |
| 18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040) | | | | 18 | |
| 19 Farm income or (loss). Attach Schedule F (Form 1040) | | | | 19 | |
| 20 Unemployment compensation | | | | 20 | |
| 21 Other income. List type and amount (see instructions) | | | | 21 | |
| 22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e) | | | | 22 | |
| 23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income | | | | 23 | |
| 24 Educator expenses (see instructions) | | 24 | | | |
| 25 Health savings account deduction. Attach Form 8889 | | 25 | | | |
| 26 Moving expenses. Attach Form 3903 | | 26 | | | |
| 27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040) | | 27 | | | |
| 28 Self-employed SEP, SIMPLE, and qualified plans | | 28 | | | |
| 29 Self-employed health insurance deduction (see instructions) | | 29 | | | |
| 30 Penalty on early withdrawal of savings | | 30 | | | |
| 31 Scholarship and fellowship grants excluded | | 31 | | | |
| 32 IRA deduction (see instructions) | | 32 | | | |
| 33 Student loan interest deduction (see instructions) | | 33 | | | |
| 34 Domestic production activities deduction. Attach Form 8903 | | 34 | | | |
| 35 Add lines 24 through 34 | | | | 35 | |
| 36 Subtract line 35 from line 23. This is your adjusted gross income | | | | 36 | |

| | | | | | | | |
|---|--|--|---|---------------------|--------------------------------------|---|------|
| Tax and Credits | 37 | Amount from line 36 (adjusted gross income) | | | 37 | | |
| | 38 | Itemized deductions from page 3, Schedule A, line 15 | | | 38 | | |
| | 39 | Subtract line 38 from line 37 | | | 39 | | |
| | 40 | Exemptions (see instructions) | | | 40 | | |
| | 41 | Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0- | | | 41 | | |
| | 42 | Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 | | | 42 | | |
| | 43 | Alternative minimum tax (see instructions). Attach Form 6251 | | | 43 | | |
| | 44 | Add lines 42 and 43 | | | 44 | | |
| | 45 | 45 | Foreign tax credit. Attach Form 1116 if required | | | | |
| | 46 | 46 | Credit for child and dependent care expenses. Attach Form 2441 | | | | |
| | 47 | 47 | Retirement savings contributions credit. Attach Form 8880 | | | | |
| | 48 | 48 | Child tax credit. Attach Schedule 8812, if required | | | | |
| | 49 | 49 | Residential energy credits. Attach Form 5695 | | | | |
| | 50 | 50 | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | | | | |
| | 51 | Add lines 45 through 50. These are your total credits | | | 51 | | |
| | 52 | Subtract line 51 from line 44. If line 51 is more than line 44, enter -0- | | | 52 | | |
| | Other Taxes | 53 | Tax on income not effectively connected with a CNMI trade or business from page 4, Schedule NEC, line 15 | | | 53 | |
| 54 | | Self-employment tax. Attach Schedule SE (Form 1040) | | | 54 | | |
| 55 | | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | | | 55 | | |
| 56 | | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | | | 56 | | |
| 57 | | Transportation tax (see instructions) | | | 57 | | |
| 58a | | Household employment taxes from Schedule H (Form 1040) | | | 58a | | |
| 58b | | b First-time homebuyer credit repayment. Attach Form 5405 if required | | | 58b | | |
| 59 | | Other taxes. Enter code(s) from instructions | | | 59 | | |
| 60 | | Add lines 52 through 59. This is your total tax | | | 60 | | |
| Payments made to CNMI | | 61 | NMTIT withheld from: | | | | |
| | | 61a | a Form(s) W-2 and 1099 | | | | |
| | | 61b | b Form(s) 8805 | | | | |
| | | 61c | c Form(s) 8288-A | | | | |
| | | 61d | d Form(s) 1042-S | | | | |
| | 62 | 62 | 2012 estimated tax payments and amount applied from 2011 return | | | | |
| | 63 | 63 | Additional child tax credit. Attach Schedule 8812. | | | | |
| | 64 | 64 | Amount paid with request for extension to file (see instructions) | | | | |
| | 65 | 65 | Excess social security and tier 1 RRTA tax withheld (see instructions) | | | | |
| | 66 | 66 | Credit for federal tax paid on fuels. Attach Form 4136 | | | | |
| 67 | 67 | Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885 | | | | | |
| 68 | 68 | Credit for amount paid with Form 1040-C | | | | | |
| 69 | Add lines 61a through 68. These are your total payments | | | 69 | | | |
| Refund Direct deposit? See instructions. | 70 | If line 69 is more than line 60, subtract line 60 from line 69. This is the amount you overpaid | | | 70 | | |
| | 71 | Amount of line 70 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> | | | 71 | | |
| | 72 | 72 | Amount of line 70 you want applied to your 2013 estimated tax | | | | |
| Amount You Owe | 73 | Amount you owe. Subtract line 69 from line 60. For details on how to pay, see instructions | | | 73 | | |
| | 74 | 74 | Estimated tax penalty (see instructions) | | | | |
| Third Party Designee | Do you want to allow another person to discuss this return with the Division of Revenue and Taxation? (see instructions) <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No | | | | | | |
| | Designee's name | | Phone no. () | | Personal Identification Number (PIN) | | |
| Sign Here Keep a copy for your records | Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. | | | | | | |
| | Your signature | | Date | Your occupation | | Daytime phone number () | |
| | Spouse's signature. If a joint return, BOTH must sign | | Date | Spouse's occupation | | | |
| Paid Preparer's use only | Print/type preparer's name | | Preparer's signature | | Date | Check if <input type="checkbox"/> self-employed | PTIN |
| | Firm's name | | | | | EIN | |
| | Firm's address | | | | | Phone no. | |

Schedule A—Itemized Deductions (see instructions)

07

| | | | | | | | | |
|--|---|---|----|--|--|---|----|----|
| Taxes You Paid | 1 | State and local income taxes | | | | 1 | | |
| Gifts to CNMI Charities | | Caution: If you made a gift and received a benefit in return, see instructions. | | | | | | |
| | 2 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 2 | | | | | |
| | 3 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over \$500 | 3 | | | | | |
| | 4 | Carryover from prior year | 4 | | | | | |
| | 5 | Add lines 2 through 4 | | | | | 5 | |
| Casualty and Theft Losses | 6 | Casualty or theft loss(es). Attach Form 4684. See instructions | | | | 6 | | |
| Job Expenses and Certain Miscellaneous Deductions | 7 | Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions ▶ | 7 | | | | | |
| | 8 | Tax preparation fees | 8 | | | | | |
| | 9 | Other expenses. See instructions for expenses to deduct here. List type and amount ▶ | 9 | | | | | |
| | | ----- | | | | | | |
| | | ----- | | | | | | |
| | | ----- | | | | | | |
| | 10 | Add lines 7 through 9 | 10 | | | | | |
| 11 | Enter the amount from Form 1040NR-CM, line 37. | 11 | | | | | | |
| 12 | Multiply line 11 by 2% (.02) | 12 | | | | | | |
| 13 | Subtract line 12 from line 10. If line 12 is more than line 10, enter -0- | | | | | | 13 | |
| Other Miscellaneous Deductions | 14 | Other—see instructions for expenses to deduct here. List type and amount ▶ | | | | | | |
| | | ----- | | | | | | |
| | | ----- | | | | | | |
| | | ----- | | | | | | |
| | | ----- | | | | | | |
| | | ----- | | | | | | 14 |
| Total Itemized Deductions | 15 | Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR-CM, line 38. | | | | | 15 | |

Schedule NEC—Tax on Income Not Effectively Connected With a CNMI Trade or Business (see instructions)

| Nature of income | | Enter amount of income under the appropriate rate of tax (see instructions) | | | | | | | |
|--|-----|---|--|---------|--|---------|--|---------------------|---|
| | | (a) 10% | | (b) 15% | | (c) 30% | | (d) Other (specify) | |
| | | | | | | | | % | % |
| 1 Dividends paid by: | | | | | | | | | |
| a CNMI corporations | 1a | | | | | | | | |
| b Foreign corporations | 1b | | | | | | | | |
| 2 Interest: | | | | | | | | | |
| a Mortgage | 2a | | | | | | | | |
| b Paid by foreign corporations | 2b | | | | | | | | |
| c Other | 2c | | | | | | | | |
| 3 Industrial royalties (patents, trademarks, etc.) | 3 | | | | | | | | |
| 4 Motion picture or T.V. copyright royalties | 4 | | | | | | | | |
| 5 Other royalties (copyrights, recording, publishing, etc.) | 5 | | | | | | | | |
| 6 Real property income and natural resources royalties | 6 | | | | | | | | |
| 7 Pensions and annuities | 7 | | | | | | | | |
| 8 Social security benefits | 8 | | | | | | | | |
| 9 Capital gain from line 18 below | 9 | | | | | | | | |
| 10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-. | | | | | | | | | |
| a Winnings | | | | | | | | | |
| b Losses | 10c | | | | | | | | |
| 11 Gambling winnings —Residents of countries other than Canada. Note. Losses not allowed | 11 | | | | | | | | |
| 12 Other (specify) ▶ | 12 | | | | | | | | |
| 13 Add lines 1a through 12 in columns (a) through (d) | 13 | | | | | | | | |
| 14 Multiply line 13 by rate of tax at top of each column | 14 | | | | | | | | |
| 15 Tax on income not effectively connected with a CNMI trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR-CM line 53 ▶ | 15 | | | | | | | | |

Capital Gains and Losses From Sales or Exchanges of Property

| Enter only the capital gains and losses from property sales or exchanges that are from sources within the CNMI and not effectively connected with a CNMI business. Do not include a gain or loss on disposing of a CNMI real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a CNMI business on Schedule D (Form 1040), Form 4797, or both. | 16 | (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below) | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Sales price | (e) Cost or other basis | (f) LOSS | | (g) GAIN | | |
|---|----|--|-----------------------------------|-------------------------------|-----------------|-------------------------|--|---|--|--|--|
| | | | | | | | If (e) is more than (d), subtract (d) from (e) | | If (d) is more than (e), subtract (e) from (d) | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | 17 | Add columns (f) and (g) of line 16 | | | | | | (|) | | |
| | 18 | Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) | | | | | | ▶ | 18 | | |

Schedule OI—Other Information (see instructions)

Answer all questions

- A Of what country or countries were you a citizen or national during the tax year?
- B In what country did you claim residence for tax purposes during the tax year?
- C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? Yes No
- D Were you ever:
 - 1. A U.S. citizen? Yes No
 - 2. A green card holder (lawful permanent resident) of the United States? Yes No
 If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year.
- F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No
If you answered "Yes," indicate the date and nature of the change. ▶

G List all dates you entered and left the CNMI during 2012 (see instructions).
 Note. If you are a resident of Canada or Mexico AND commute to work in the CNMI at frequent intervals, check the box for Canada or Mexico and skip to item H. Canada Mexico

| Date entered the CNMI mm/dd/yy | Date departed the CNMI mm/dd/yy |
|-----------------------------------|------------------------------------|
| | |
| | |
| | |
| | |

| Date entered the CNMI mm/dd/yy | Date departed the CNMI mm/dd/yy |
|-----------------------------------|------------------------------------|
| | |
| | |
| | |
| | |

- H Give number of days (including vacation, nonworkdays, and partial days) you were present in the CNMI during:
 2010 _____, 2011 _____, and 2012 _____.
- I Did you file a U.S. income tax return for any prior year? Yes No
 If "Yes," give the latest year and form number you filed . . . ▶
- J Are you filing a return for a trust? Yes No
 If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? Yes No
- K Did you receive total compensation of \$250,000 or more during the tax year? Yes No
 If "Yes," did you use an alternative method to determine the source of this compensation? Yes No

L Income Exempt from Tax—If you are claiming exemption from income tax under a CNMI income tax treaty with a foreign country, complete (1) and (2) below. See Pub. 901 for more information on tax treaties.
 1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see instructions).

| (a) Country | (b) Tax treaty article | (c) Number of months claimed in prior tax years | (d) Amount of exempt income in current tax year |
|-------------|------------------------|---|---|
| | | | |
| | | | |
| | | | |

- (e) Total. Enter this amount on Form 1040NR-CM, line 22. Do not enter it on line 8 or line 12
- 2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No



DIVISION OF REVENUE AND TAXATION
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
ANNUAL WAGE AND SALARY AND EARNINGS TAX RETURN
(See supplemental instructions)



(For Form **1040NR-CM**)

2012

| | | | | | |
|------------------|-----------------------------|--|-----------|---------------------------------|--|
| Name and address | Please type or print in ink | Your first name and initial | Last Name | Social security number | |
| | | If a joint return, spouse's first name and initial | Last Name | Spouse's social security number | |
| | | Home Address (number and street). | | Apt. No. | ▲ IMPORTANT ! ▲ You must enter your SSN(s) above |
| | | City, town or post office, state, and ZIP code. | | | |

PART A WAGE AND SALARY TAX COMPUTATION

| | | | | |
|---|--|---|--|--|
| 1 | CNMI wages and salaries from Form(s) W-2 and W-2CM | 1 | | |
| 2 | Other CNMI wages and salaries not included in line 1 | 2 | | |
| 3 | Total CNMI wages and salaries. Add lines 1 and 2 | 3 | | |
| 4 | Amount on line 3 not subject to the wage and salary tax (attach explanation) | 4 | | |
| 5 | CNMI wages and salaries. Subtract line 4 from line 3 | 5 | | |
| 6 | Annual wage and salary tax | 6 | | |

PART B EARNINGS TAX COMPUTATION

| | | | | |
|----|---|----|--|--|
| 1 | Gain from the sale of personal property | 1 | | |
| 2 | One half of the gain from the sale of real property | 2 | | |
| 3 | One half of the net income from leasing of real property | 3 | | |
| 4 | Interest, dividends, rents, royalties | 4 | | |
| 5a | Gross winnings from any gaming, lottery, raffle, etc | 5a | | |
| b | Less amount excludable (attach Form(s) W-2G) | 5b | | |
| c | Balance. Subtract line 5b from line 5a | 5c | | |
| 6 | Other income subject to the NMTIT, unless excludable under the earnings tax | 6 | | |
| 7 | Total income subject to the earnings tax. Add lines 1 thru 4, 5c, and 6 | 7 | | |
| 8 | Annual earnings tax | 8 | | |

PART C TOTAL CHAPTER 2 TAX DUE/(OVERPAYMENT)

| | | | | |
|---|--|---|--|--|
| 1 | Wage and salary tax and earnings tax. Add line 6 part A and line 8 part B | 1 | | |
| 2 | Education tax credit (attach Schedule ETC) | 2 | | |
| 3 | Tax after education tax credit Subtract line 2 from line 1, but not less than zero | 3 | | |
| 4 | Enter total wage and salary tax and earnings tax withheld and amount paid in 2012 | 4 | | |
| 5 | Combined wage and salary and earnings tax due or overpaid Subtract line 5 from line 4 If negative, enclose with parenthesis. | 5 | | |

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

PART D CHAPTER 7 TAX AND REBATE OFFSET

| | | | | |
|---|--|---|------------------------|--|
| 1 | Chapter 7 tax underpayment after non-refundable credit. Enter amount from Form OS-3405A, line 11, part B | 1 | | |
| 2 | Chapter 7 tax overpayment after non-refundable credit. Enter amount from Form OS-3405A, line 10, part B | 2 | () | |
| 3 | Rebate offset amount. Enter amount from Form OS-3405A, line 12, part B | 3 | () | |
| 4 | Chapter 7 liability or (overpayment) after rebate offset amount. Add lines 1 through 3 | 4 | | |
| 5 | Tax on overpayment of credits | 5 | | |
| 6 | Estimated tax penalty | 6 | | |
| 7 | Total Chapter 7 liability or (overpayment). Add lines 4, 5 and 6 | 7 | | |

PART E COMBINED DUE OR (OVERPAYMENT)

| | | | |
|----------|--|----------|-----|
| 1 | Amount due or (overpaid), Chapter 2 and Chapter 7. Add line 5 part C and line 4 of part D. If negative, enclose with parenthesis. If you are filing by the due date or if this amount is an overpayment, skip lines 2 through 4. | 1 | |
| 2 | CHAPTER 2 : (b) Failure to File 2b (a) _____ Enter amount underpaid (c) Failure to Pay 2c (d) Interest Charge 2d | | |
| 3 | CHAPTER 7 : (b) Failure to File 3b (a) _____ Enter amount underpaid (c) Failure to Pay 3c (d) Interest Charge 3d | | |
| 4 | Total penalty and interest charges (add lines 2b, 2c, 2d, 3b, 3c, and 3d) | 4 | |
| 5 | Total amount due/(overpaid), Chapter 2 and Chapter 7. Add lines 1 and 4 of this part, and lines 5 and 6 of part D | 5 | |
| 6 | If line 5 is an overpayment, enter amount you want credited to your 2013 ESTIMATED TAX | 6 | |
| 7 | Amount from line 5 you want credited to your 2013 BUSINESS GROSS REVENUE TAX | 7 | |
| 8 | Net overpayment | 8 | () |

PART F BUSINESS GROSS REVENUE TAX CREDIT ALLOCATION

Enter the TIN and amount you want credited from line 7, Part E above. The total credit allocation shall be equal to the amount on line 7, Part E above.

| TIN | TAX TYPE | AMOUNT | TIN | TAX TYPE | AMOUNT |
|-----|----------|--------|-----|----------|--------|
| | 3105G | | | 3105G | |
| | 3105AF | | | 3105AF | |
| | 3105MW | | | 3105MW | |

PART G - Additional Child Tax Credit Computation (attach Schedule 8812)

Special Notice

This Part is provided to enable the division of Revenue and Taxation to process your claim of the Additional Child Tax Credit (ACTC). Please note that the ACTC is being paid by the U.S. Treasury, and the Division of Revenue and Taxation is only facilitating your ACTC claim as agreed upon between the CNMI Department of Finance and the U.S. Treasury. By applying for the ACTC Refund and allowing the refund to be processed by the Division of Revenue and Taxation, you are giving the Division of Revenue and Taxation authorization to release tax information to the Internal Revenue Service (IRS). See supplemental Instructions for Part G, line 2 regarding rebate offset amount.

| | | | |
|----------|--|----------|--|
| 1 | Additional Child Tax Credit. Enter the amount from line 13 of Schedule 8812. (Attach Schedule 8812). | 1 | |
| 2 | Enter the amount due from line 5, Part E above | 2 | |
| 3 | Additional Child Tax Credit refund. Subtract line 2 from line 1, but not less than zero | 3 | |
| 4 | Amount you still owe. If line 2 is greater than line 1 Subtract line 1 from line 2, otherwise enter zero | 4 | |

PART H - Refundable Education Tax Credit - Form 8863, Line 8 (attach Form 8863)

| | | | |
|----------|--|----------|--|
| 1 | Enter the amount from Form 8863, Line 8 | 1 | |
| 2 | Enter amount still owed from line 4, Part G above. | 2 | |
| 3 | Education Credit refund. Subtract line 2 from line 1, but not less than zero | 3 | |
| 4 | Amount you still owe. If line 2 is greater than line 1 Subtract line 1 from line 2, otherwise enter zero | 4 | |

| | | |
|--|---|---|
| Third Party Designee | Do you want to allow another person to discuss this return with the Division of Revenue and Taxation? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No | |
| | Designee's name Phone no. () | Personal Identification Number (PIN) [][][][][][] |
| Sign Here Keep a copy for your records | Your signature Date Your occupation | Daytime phone number () |
| | Spouse's signature. If a joint return, BOTH must sign Date Spouse's occupation | |
| Paid Preparer's use only | Print/type preparer's name Preparer's signature Date | Check if <input type="checkbox"/> self-employed PTIN |
| | Firm's name | EIN |
| | Firm's address | Phone no. |

FOR OFFICIAL USE ONLY | RECEIPT NO: |

DEADLINE: APRIL 15, 2013



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 **OS-3405A** (For Form 1040NR-CM) See instructions

2012

| | | | |
|------------------------------------|--|-----------|---------------------------------|
| Please Type or Print in Ink | Your first name and initial | Last name | Social security number |
| | If a joint return, spouse's first name and initial | Last name | Spouse's social security number |
| | Home address (number and street) | Apt. No. | |
| | City, town or post office, state, and ZIP code | | |

▲ IMPORTANT ! ▲

You must enter your SSN(s) above

PART A - Non-refundable Credits

| | | | | |
|--|---|--|--|--|
| 1 Wage and salary tax and earnings tax | 1 | | | |
| 2 Business gross revenue tax | 2 | | | |

| Name | Tax ID No. | | | |
|------|------------|----|--|--|
| a) | | a) | | |
| b) | | b) | | |
| c) | | c) | | |

| | | | | |
|--|---|--|--|--|
| 3 User fees paid | 3 | | | |
| 4 Fees and taxes imposed under 4CMC §2202(h) | 4 | | | |
| 5 Total non-refundable credits (add lines 1 through 5) | 5 | | | |

PART B - Rebate Computation

| | | | | |
|---|----|--|--|--|
| 6 Total NMTIT | 6 | | | |
| 7 Total NMTIT payments made | 7 | | | |
| 8 Total non-refundable credits (enter amount from line 5, Part A) | 8 | | | |
| 9 Rebate Base (adjusted CNMI source tax). Subtract line 8 from line 6. If zero or less, enter -0) | 9 | | | |
| 10 NMTIT overpayment (If line 7 is greater than line 9, subtract line 9 from line 7, otherwise, enter -0-) | 10 | | | |
| 11 NMTIT underpayment (If line 9 is greater than line 7, subtract line 7 from line 9, otherwise, enter -0-) | 11 | | | |
| 12 Rebate offset amount. Calculate this amount as determined by the rebate base (line 9) using the rebate table provided in Part B of the instructions | 12 | | | |

| | | | | | | |
|--|---|--|--|--|--|--|
| Third Party Designee | Do you want to allow another person to discuss this return with the Division of Revenue and Taxation? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No | | | | | |
| | Designee's name _____ Phone no. () _____ | Personal Identification Number (PIN) <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table> | | | | |
| | | | | | | |
| Sign Here Keep a copy for your records | Your signature _____ Date _____ Your occupation _____ | Daytime phone number () _____ | | | | |
| | Spouse's signature. If a joint return, BOTH must sign _____ Date _____ Spouse's occupation _____ | | | | | |
| Paid Preparer's use only | Print/type preparer's name _____ Preparer's signature _____ Date _____ | Check if <input type="checkbox"/> self-employed PTIN _____ | | | | |
| | Firm's name _____ | EIN _____ | | | | |
| | Firm's address _____ | Phone no. _____ | | | | |

Instructions for Form OS-3405A -Computation of Non-Refundable Credit and Application for Rebate on CNMI Source Income Tax 2012

PART A NON-REFUNDABLE CREDITS

1. Enter the wage and salary tax and earnings tax as shown on line 3, Part C of the Annual Wage and Salary and Earnings Tax Return.
2. Enter the amount of business gross revenue tax paid or accrued during the taxable year under 4 CMC Chapter. For partners enter your share of BGRT in the partnership as applicable. If you have more than one business name, list each one separately with its respective TIN and amount of BGRT. This is the tax under 4 CMC §1301.
3. Enter the amount of user fees paid during the taxable year under 4 CMC §1421.
4. Enter the amount of fees and taxes paid or accrued during the taxable year under 4 CMC §2202(h), in lieu of the tax under 4 CMC §1301.
5. Add all amounts shown in lines 1 through 5. This is your total non-refundable credit.

PART B REBATE COMPUTATION

6. Enter the tax as shown on line 60 of Form 1040NR-CM.
7. Enter the total payments made for the taxable year as shown on line 69 of Form 1040NR-CM.
8. Enter the total non-refundable credits from line 5, part A.
9. Subtract line 8 from line 6. If zero or less, enter zero.
10. If line 7 is greater than line 9, subtract line 9 from line 7, otherwise, enter zero.
11. If line 9 is greater than line 7, subtract line 7 from line 9, otherwise, enter zero.
12. Calculate the rebate offset amount as determined by the rebate base (line 9) using the rebate table below. Enter the result here.

| REBATE TABLE | | |
|-----------------------------|---|--------------------------------------|
| IF REBATE BASE (line 9) IS: | THE REBATE OFFSET AMOUNT IS: | EXAMPLE: |
| Not over \$20,000 ▶ | 90% of the rebate base ▶ | Rebate base X 90% |
| \$20,001-\$100,000 ▶ | \$18,000 plus 70% of the rebate base over \$20,000 ▶ | Rebate base - 20,000 X 70% + 18,000 |
| Over \$100,000 ▶ | \$74,000 plus 50% of the rebate base over \$100,000 ▶ | Rebate base - 100,000 X 50% + 74,000 |

If filing by mail, please send to: **DIVISION OF REVENUE AND TAXATION
POST OFFICE BOX 5234 CHR
SAIPAN, MP 96950**

DEADLINE: APRIL 15, 2013