

# **DIVISION OF REVENUE AND TAXATION**

# Department of Finance

Commonwealth of the Northern Mariana Islands



CORPORATE INCOME TAX RETURN For calendar year 2012 or tax year beginning \_\_\_\_\_\_, 2012, ending \_\_\_\_\_\_, 20 \_\_\_ 1120-CM **B** Employer identification number Name Please Consolidated return (attach Form 851). type Number street and room or suite no. If a P.O. box, see instructions C Date incorporated **b** Life/nonlife consolidated return or Personal holding company print (attach schedule PH) . . City or town, state, and ZIP code in ink **D** Total assets (see instructions) Personal service corp (see instructions) . E Check applicable boxes: (1) ☐ Initial return Schedule M-3 attached (2) Final return (3) Name change (4) Address change Source of Income and Deductions TOTAL **1 a** Gross receipts or sales reported on line 1a (see instr.) **b** Returns and allowances (see instr.) · · · · **1b** 1c **c** Balance. Subtract line 1b from line 1a. . 2 2 Cost of goods sold (attach Form 1125-A) · · 3 3 Gross profit, Subtact line 2 from line 1c . 4 Dividends (Schedule C, line 19) 5 5 Interest 6 6 Gross rents Gross royalties . . . 7 Capital gain net income (attach Schedule D) . . . 8 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797). 10 Other income (see instructions - attach statement). Total income. Add lines 3 through 10 . . . 11 11 12 Compensation of officers from Form 1125-E (attach Form 1125-E) 12 13 for limitations on deductions. Salaries and wages (less employment credits). 14 Repairs and maintenance . . Bad debts . . . . . 15 15 Rents . . . . 16 16 17 17 Taxes and licenses. Interest . . . . 19 Charitable contributions Depreciation from Form 4562 not claimed on Form 1125A or 20 elsewhere on return (attach From 4562) 21 22 22 Advertising 23 Pension, profit-sharing, etc., plans . . . . 24 Employee benefit program . . . . . . . . . . . . 25 Domestic production activities deduction (attach Form 8903) . Other deductions (attach statement) . . 26 **Total deductions.** Add lines 12 through 26. . . 27 Taxable income before net operating loss deduction and special 28 deductions. Subtract line 27 from line 11 . . . . . 28a Allocable percentage % . . . . . . . . 100 % 29 a Net Operating loss deduction (see instructions) 29a 29b **b** Special deductions (Schedule C, line 20) 29c c Add lines 29a and 29b. Refundable Credits and Payments 30 **Taxable Income.** Subtract line 29c from line 28 column C (see instructions) . . . 31 Total payments & refundable credits (schedule J, part II, line 21) . . . . . . . . . . 32 Estimated tax penalty (see instructions). . . . . . . . . . . . . . . . . . Check if Form 2220 is attached ▶ □ 33 **Amount owed.** If line 32 is smaller than the total of lines 31 and 33, enter amount owed . . . . 34 35 Tax, Enter amount from line 35 you want: Credited to 2013 estimated tax (see Part A, line 8, page 2) Refunded > Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. May the Division of Revenue and Sign Taxation discuss this return with Here the preparer shown below (see instructions)? Yes No Signature of officer Date Title Check it Preparer's name Date self-employed Paid and signature Preparer's EIN Firm's name (or yours if

self-employed), address and ZIP code

**Use Only** 

Phone No.

F	Part A	Chapter 7 Tax Adjustment. Complete the entire Form 1120CM before	ore c	ompleting this par	t. (S	ee suppl	emental of instruc	tions.)
1	Tax under	paid before rebate offset. Enter amount from FORM OS-3405A, Line 14			. 1			
2	Tax overpaid before rebate offset. Enter amount from FORM OS-3405A, Line 13							
3	Rebate offset amount. Enter amount from FORM OS-3405A, Line 15							
4	Tax due or (overpaid). Combine lines 1, 2, and 3. If overpaid place a bracket							
5		<b>Prpayment of credit.</b> If line 2 above is zero, enter zero. Otherwise, enter the less Schedule J, Part II, line 20.	er of	line 2 above	. 5			
6		es. Enter all applicable late charges here. Also include estimated tax penalty. (s			. 6			
7		or overpaid). Add lines 1 through 6 of this part. If this line shows amount due, ps line shows an overpayment, place a bracket around the figure and continue on I			7			
8	Enter amou	int you want credited to your 2013 ESTIMATED TAX			8			ı
9	Enter amou	nt you want credited to your 2013 BUSINESS GROSS REVENUE TAX Indicate Month ▶			9			
10	Net overp	payment. Subtract the total of lines 8 and 9 from line 7			10			
Sc	chedule C	Dividends and Special Deductions (See instructions)		(a) Dividends Receiv	ed	(b) %	Special deductions (a) x (b)	
1	Dividends f	rom less-than-20%-owned domestic corporations (other than debt-financed stock) .	1			70		
2	Dividends f	rom 20%-or-more-owned domestic corporations (other than debt-financed stock) .	2			80		
3	Dividends of	on debt-financed stock of domestic and foreign corporations	3			see instructions		
4	Dividends of	on certain preferred stock of less-than-20%-owned public utilities	4			42		
5	Dividends of	on certain preferred stock of 20%-or-more-owned public utilities	5			48		
6	Dividends f	rom less-than-20%-owned foreign corporations and certain FSCs	6			70		
7	Dividends f	rom 20%-or-more-owned foreign corporations and certain FSCs	7			80		
8	Dividends f	rom wholly owned foreign subsidiaries	8			100		
9	Total. Add	lines 1 through 8. See instructions for limitation	9					
10		rom domestic corporations received by a small business investment company nder the Small Business Investment Act of 1958	10			100		
11	Dividends f	rom affliated group members	11			100		
12	Dividends f	rom certain FSCs	12			100		
13	Dividends f	rom foreign corporations not included on lines 3, 6, 7, 8, 11, or 12	13					
14	Income from	n controlled foreign corporations under subpart F (attach Form(s) 5471)	14					
15	Foreign div	idend gross-up	15					
16	IC-DISC ar	d former DISC dividends not included on lines 1, 2, or 3	16					
17	Other divide	ends	17					
18	Deduction t	for dividends paid on certain preferred stock of public utilities	18					
19	Total divid	ends. Add lines 1 through 17. Enter here and on page 1, line 4	19					
20	Total spec	ial deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b.			. •	20		

Sch	edule J Tax Computation and Payments (see instructions)				
Part	I - Tax Computation				
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))				
2	Income tax. Check if a qualified personal service corporation (see instructions)	2			
3	Alternative minimum tax (attach Form 4626)	3			
4	Add lines 2 and 3	4			
5a	Foreign tax credit (attach Form 1118)				
b	Credit from Form 8834, line 30 (attach Form 8834)				
C	General business credit (attach Form 3800)				
d	Credit for prior year minimum tax (attach Form 8827)				
e	Bond credits from Form 8912				
6	Total credits. Add lines 5a through 5e	6			
7	Subtract line 6 from line 4	7			
8	Personal holding company tax (attach Schedule PH (Form 1120))	8			
9a	Recapture of investment credit (attach Form 4255)				
b	Recapture of low-income housing credit (attach Form 8611) 9b				
	Interest due under the look-back method—completed long-term contracts (attach				
С	Form 8697)				
d	Interest due under the look-back method—income forecast method (attach Form				
u	8866)				
e	Alternative tax on qualifying shipping activities (attach Form 8902) 9e				
f	Other (see instructions—attach schedule)				
10	Total. Add lines 9a through 9f	10			
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11			
	II - Payments and Refundable Credits				
rait			1		
12	2011 overpayment credited to 2012	12			
13	2012 estimated tax payments	13			
14	2012 refund applied for on Form 4466	14 (			
15	Combine lines 12, 13, and 14	15			
16	Tax deposited with Form 7004	16			
17	Withholding (see instructions)	17			
18	Total payments. Add lines 15, 16, and 17	18			
19	Refundable credits from:				
a	Form 2439				
b	Form 4136				
C	Form 8827, line 8c				
d	Other (attach statement—see instructions)				
20	Total credits. Add lines 19a through 19d	20			
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21			
Sche	edule K Other information (see instructions)				
	Check accounting method: <b>a</b> Cash <b>b</b> Accrual <b>c</b> Other (specify)		YES	NO	
_	See the instructions and enter the:				
	Business activity code no.				
	Business activity Product or service				
	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?				
	If "Yes," enter name and EIN of the parent corporation				
	At the end of the tax year:				
	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership) or trust or tax exemp				
	20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stoc f "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	k entitied to vote?			
	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting pow	or of all classes of the			
	orporation's stock entitled to vote? If "Yes," complete Part II of Schedue G (Form 1120) (attach Schedule G)				

Sched	Ile K Other Information							
5 At the	end of the tax year, did the corporation:				YES	NO		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any								
	eign or domestic corporation not included on Form 851, Affil Yes," complete (i) through (iv) below.	iations Schedule? For rules of c	onstructive ownership, see	instructions.				
(i) Name of Corporation  (ii) Employer Identification (iii) Country of Number (if any) Incorporation Voting Stock								
		Number (if arry)	Псогрогацоп	Voting 3	LUCK			
(in	or directly an interest of 20% or more, or own, directly or indirectly an entity treated as a partnership) or in the beneficial in Yes," complete (i) through (iv) below.	ectly, an interest of 50% or more nterest of a trust? For rules of co	in any foreign or domestic postructive ownership, see in	partnership nstructions.				
	(i) Name of Entity	(ii) Employer Identification	(iii) Country of	(iv) Max Pecentage	cimum Owner	l in		
	(i) Name of Entity	Number (if any)	Organization	Profit, Loss,	or Cap	oital		
6	During this tax year, did the corporation pay dividends (ot	her than stock dividends and d	istributions in exchange fo	r stock) in				
	excess of the corporation's current and accumulated earning	gs and profits? (See sections 301						
	If "Yes," file Form 5452, Corporate Report of Nondividend D If this is a consolidated return, answer here for the parent co		ach subsidiary					
7	At any time during the tax year, did one foreign person own,	directly or indirectly, at least 25	% of (a) the total voting p					
	classes of the corporation's stock entitled to vote or (b) the	e total value of all classes of the	corporation's stock? .					
	For rules of attribution, see section 318. If "Yes," enter:  (i) Percentage owned ▶ and (ii) Owner's	country ►						
	(c) The corporation may have to file Form 5472, Information	tion Return of a 25% Foreign-C	wned U.S. Corporation or	a Foreign				
	Corporation Engaged in a U.S. Trade or Business. Enter the	number of Forms 5472 attached	<b>1</b> ▶					
8	Check this box if the corporation issued publicly offered debt If checked, the corporation may have to file Form 8281, Inform							
9	Enter the amount of tax-exempt interest received or accrued							
10	Enter the number of shareholders at the end of the tax year	(if 100 or fewer) ►						
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐  If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached								
	or the election will not be valid.	this required by regulations section	1011 1.1302-21(b)(3)111ust be	e attached				
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$								
13	Are the corporation's total receipts (line 1c plus lines 4 thro							
	the tax year less than \$250,000?  If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash							
	distributions and the book value of property distributions (other than cash) made during the tax year 🕨 \$							
14	Is the corporation required to file Schedule UTP (Form 1120) If "Yes," complete and attach Schedule UTP.	), Uncertain Tax Position Statem	ent (see instructions)? .					
15a	Did the corporation make any payments in 2012 that would r	require it to file Form(s) 1099?						
b	If "Yes," did or will the corporation file required Forms 1099?							
16	During this tax year, did the corporation have an 80% or moown stock?							
17	During or subsequent to this tax year, but before the filing of its assets in a taxable, non-taxable, or tax deferred transactions.	ction?						
18	Did the corporation receive assets in a section 351 transfer market value of more than \$1 million?	The state of the s						

Schedule L Balance Sheets per Books		(S		Beg		of tax year	End	d of tax year		
	Assets			(a)		(b)	(c)		(d)	
1	Cash		1							
2a b	Trade notes and accounts receivable Less allowance for bad debts		2a							
	Inventories		b (		)		(	)		
3 4	U.S. government obligations		3							
5	Tax-exempt securities (see instructions)		5				-			
6	Other current assets (attach statement)		6				-			
7	Loans to shareholders		7				-			
8	Mortgage and real estate loans		8				-			
9	Other investments (attach statement)		9				-			
10a	Buildings and other depreciable assets		10a							
b	Less accumulated depreciation		<b>b</b> (		)		(	)		Ι
	Depletable assets		11a		<u> </u>		· ·			
	Less accumulated depletion		<b>b</b> (		)		(	)		Π
	Land (net of any amortization)		12							
	Intangible assets (amortizable only)		13a			•				
b	Less accumulated amortization		<b>b</b> (		)		(	)		
14	Other assets (attach statement)		14							
15	Total assets		15							
	Liabilities and Shareholders' Equity					,				
16	Accounts payable		16							
17	Mortgages, notes, bonds payable in less than 1 y		17							
18	Other current liabilities (attach statement)		18							
19	Loans from shareholders		19							
20	Mortgages, notes, bonds payable in 1 year or mo		20				-			
21 22	Other liabilities (attach statement)		21 22a							
22	b Common stock		22b							Т
23	Additional paid-in capital		23							
24	Retained earnings - Appropriated (attach stateme		24							
25	Retained earnings - Unappropriated		25							
26	Adjustments to shareholders' equity (attach state)	ment) .	26							
27	Less cost of treasury stock		27			(			(	)
28	Total liabilities and shareholders' equity		28							
Sc	hedule M-1 Reconciliation of Income						II:am au maana aaa :		uetiene	
4	Note: Schedule M-3 requi		id of Sche					nsu	l	
	Net income (loss) per books					ncome recorded on bo				
2	NMTIT per books	2		+		ncluded on this return				
3	Excess of capital losses over capital gains	3		$\perp$		ax-exempt interest of		7		
4	Income subject to tax not recorded on books				-					
	this year (itemize):	4			8 [	Deductions on this retu	ırn not charged			
		7				against book income th				
5	Expenses recorded on books this year not					Depreciation				
	deducted on this return (itemize):				k	Charitable contribut	ions \$			
	a Depreciation \$				_					
	<b>b</b> Charitable contributions \$				_					
	c Travel and entertainment \$				_			8		
		_			<b>9</b> Ad	dd lines 7 and 8 .		9		
6	Add lines 1 through 5	6				come (page 1, line 28		10		
	hedule M-2 Analysis of Unappropriat		ned Farni	ngs ner						
			ica Laiiii	ligo per				E0		l
1	Balance at beginning of year	1			<b>5</b> [	Distributions: <b>a</b> Cash		5a		
2	Net income (loss) per books	2				<b>b</b> Stock	·	5b		
3	Other increases (itemize):					<b>c</b> Prop	erty	5c		
					6 (	Other decreases (itemi	70):	6		
		2								
		3				Add lines 5 and 6 .				
4	Add lines 1, 2, and 3	4			8 E	Balance at end of year	(line 4 less line 7).	8		



# **DIVISION OF REVENUE AND TAXATION**

# Department of Finance

Commonwealth of the Northern Mariana Islands

APPLICATION FOR REBATE ON CNMI SOURCE INCOME TAX



Do not write in this space

For	n OS	-3405A FOR USE WITH FORM 1120CM	(See instructions on rev	erse side	<del>!</del> )		201	2		
	ase e or	Corporate Name				Т	IN			
٠.	nt in	Mailing Address		Teleph (	none number	С	ontact pers	on		$\dashv$
		A - NON-REFUNDABLE CREDITS ess gross revenue tax		•						
		Name	Tax ID No.							
a)					a)					
b)					b)					
c)					c)					
2	User	fees paid			2					
3	Fees	and taxes imposed under 4CMC §2202(h) (see	instructions)		3					
4	Total	non-refundable credits (add lines 1 through 3)					. 4			
PA	RT E	B - REBATE COMPUTATION								
5	Alloca	ble percentage: a Tax without the CNMI 5	<b>a</b> %							
		<b>b</b> Tax within the CNMI 5	b%							
6	Total N	NMTIT on all sources			6					
		NMTIT payments made			.7					
		n sources without the CNMI (multiply line 6 by the					8			
		n sources within the CNMI (multiply line 6 by the pe	,				-			
		non-refundable credits (enter amount from PAR								
		e offset base CNMI source tax (subtract line 10 CNMI and Non-CNMI source tax after non-refun			The second second		Г			$\dashv$
		T overpayment. If line 7 is greater than line 12,	•		*		Г			$\neg$
		T underpayment. If line 12 is greater than line 7					1			
		e offset amount (enter here and on Form 11200					Г			
		- Business Gross Revenue Tax Credit Al IN and amount you want credited from Part A, line 9, p		allocatio	on shall be eq	ual to the	amount on	page 2, Part A,	line 9.	
	TIN									
	TIN									
	AMO	UNT								
		Under penalties of perjury, I declare that I have examine they are true, correct, and complete. Declaration of pre								belief
sign							, , , , , , , ,	, -		
HER		Signature of officer	Date	- <b>)</b> -	ïtle					
PAIE	)	Preparer's signature		Date		Check if semployed		PTIN		
PRE RER	PA-	Firm's name (or yours if		Date		EIN				
	ONLY	Sch-Chiployed/ address.								
		'					-			

## 2012 OS-3405A INSTRUCTIONS for 1120CM

# General

- Name and address. Fill in name and address.
- TIN. Enter taxpayer identification number.

#### PART A. NON-REFUNDABLE CREDITS

- 1. Enter the amount of business gross revenue tax paid or accrued during the taxable year under 4CMC Chapter 3. For partners and/ or shareholders of a sub-chapter S corporation, your share of BGRT should be in accordance with the percentage of profit or losses, or the equity, whichever is 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 imposed under 4CMC §1301.
- 2. Enter the amount of user fees paid during the taxable year under 4CMC §1421.
- 3. Enter the amount of fees and taxes paid or accrued during the taxable year under 4CMC §2202(h), in lieu of the tax imposed under 4CMC §1301.
- 4. Add lines 1 through 3.

#### PART B. REBATE COMPUTATION

- 5a. Enter the percentage (allocable ratio) of tax without the CNMI. This should be the percentage shown on Form 1120CM, page 1, line 28a, column A.
- 5b. Enter the percentage (allocable ratio) of tax within the CNMI. This should be the percentage shown on Form 1120CM, page 1, line 28a, column B.
- 6. Enter the tax from Form 1120CM, line 31.
- 7. Enter the total payments made for the taxable year from Form 1120CM, line 32.
- 8. Multiply the amount on line 6 by the percentage of tax without the CNMI as shown on line 5a.
- 9. Multiply the amount on line 6 by the percentage of tax within the CNMI as shown on line 5b.
- 10. Enter the total non-refundable credits from line 4, part A.
- 11. Rebate offset base. Subtract line 10 from line 9. If zero or less, enter zero.
- 12. Add lines 8 and 11.
- 13. If line 7 is greater than line 12, subtract line 12 from line 7. Otherwise enter zero.
- 14. If line 12 is greater than line 7, subtract line 7 from line 12. Otherwise enter zero.
- 15. Compute the rebate offset amount on line 11 as shown on the rebate table below. Enter this amount on Form 1120CM, page 2, Part A. line 3 (chapter 7 tax adjustment).

	REBATE TABLE	
IF REBATE OFFSET BASE (line 11) IS:	THE REBATE OFFSET AMOUNT IS:	EXAMPLE:
Not over \$20,000	90% of the rebate offset base	Rebate offset base x 90%
\$20,000-\$100,000	\$18,000 plus 70% of the rebate offset base over \$20,000	Rebate offset base - 20,000 x 70% + 18,000
Over \$100,000	\$74,000 plus 50% of the rebate offset base over \$100,000	Rebate offset base - 100,000 x 50% + 74,000

## PART C. BUSINESS GROSS REVENUE TAX CREDIT ALLOCATION

Enter the Taxpayer Identification Number (TIN) and amount to be allocated. The total credit allocation shall be equal to the amount on page 2, Part A, line 9.

If filing by mail, please send to: **DIVISION OF REVENUE AND TAXATION** 

**POST OFFICE BOX 5234 CHRB** 

**SAIPAN, MP 96950** 



# **DIVISION OF REVENUE AND TAXATION**

# Department of Finance

Commonwealth of the Northern Mariana Islands

# 2012 Supplemental Instructions for Form 1120CM



## **INCOME**

## Lines 1 through 10

Allocate the income being reported on these lines between income from without and within the Commonwealth based on their sources. Enter the figures in the appropriate column.

#### Line 11

Total the income entered on lines 1 through 10 for each column and enter the total in their respective columns.

# **DEDUCTIONS**

# Lines 12 through 26

Allocate the deductions being reported based on the source of the income they are attributable to. Enter the figures in the appropriate column.

#### Line 27

Total the deductions entered on lines 12 through 26 for each column and enter the total in their respective columns.

#### Line 28

Subtract line 27 from line 11 for columns A, B, and C.

#### Line 28a

Make a percentage allocation of the taxable income from each source in proportion to the total taxable income by dividing the taxable income on line 28, columns A and B, respectively by the total taxable income from line 28, column C.

#### Example:

Percentage Allocation for line 28a, column A

Line 28, column A percentage allocation = line 28a, column A divided by Line 28, column C

Percentage Allocation for line 28a, column B

Line 28, column B percentage allocation = line 28a, column B divided by Line 28, column C

**Caution**: If the percentage allocation is less than zero, enter zero. If more than 100%, enter only 100%.

# TAX AND PAYMENTS

#### Line 30

Subtract line 29c from line 28, column C.

## Line 36

Leave this line blank. The amount of overpayment available for estimated tax may be more as a result of tax rebate. Make your estimated tax carry over election on line 8, Part A.

# INSTRUCTIONS FOR PART A, PAGE 2 of Form 1120-CM

To fill in part A, you must first complete Form OS-3405A. Part A, provides adjustments for the non-refundable credit and tax rebate that may be available. Follow the instructions for every line item. If line 6 is an amount due, please pay that amount and make your check payable to: "CNMI TREASURER".

Caution: Make sure that the figures in brackets "( )" are added correctly as negative figures.

Attach Form OS-3405A to the return when filing.

## Part A CHAPTER 7 TAX ADJUSTMENT

- 1. Enter amount from line 14 of Form OS-3405A.
- Enter amount from line 13 of Form OS-3405A. Note: Figure is in brackets.
- 3. Enter the amount from line 15 of Form OS-3405A. Note: figure is in brackets..
- 4. Enter the sum of lines 1 thourgh 3 above. Note that lines 2 and 3 are negative numbers. If the result is a negative number, enclose the result in brackets
- 5. Enter the lesser of line 13 of line 2 above or Form 1120, page 3, Schedule J, line 20. If zero or less, enter -0-
- 6. Enter all applicable late charges here, based on the underpaid tax. Als, include the estimated tax penalty. For purposes of late charges, the underpaid tax is the amount shown on line 14 of Form OS-3405A. For purposes of the estimated tax penalty, the current year tax is the amount shown on line 12 of form OS-3405A as compared to total payments as show on line 7 of Form OS-3405A.
- 7 Total due (or overpaid). Add lines 1 through 5 of this part. If this line shows amount due, pay this amount. If this line shows an overpayment, place a bracket around the figure.
- 8. If line 7 is an overpayment, enter amount you want credited to 2013 **ESTIMATED TAX**. This line supersedes line 36, page 1 of the return.
- 9. Enter remaining overpayment from line 6 you want credited to your 2013 BUSINESS GROSS REVENUE TAX. Indicate the month to which the credit applies.
- 10. **Net overpayment**. Subtract lines 8 and 9 from line 7.