



DIVISION OF REVENUE AND TAXATION
 Department of Finance
 COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
Territorial Individual Income Tax Return



(Please type or print in ink)

Form 1040A-CM

2013

Name, Address and SSN	Your first name and initial	Last name		Do not write in this space		
	If a joint return, spouse's first name and initial	Last name		See separate instructions		
	Home address (number and street). If you have a P.O. box, see instructions.	Apt. No.		Your social security number		
	City, town, or post office, state and ZIP code. If you have a foreign address, see instructions.		Foreign country name		Spouse's social security number	
	Foreign province/state/county		Foreign postal code		IMPORTANT! You must enter SSN(s) above	

Filing Status Check only one box	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions)
	2 <input type="checkbox"/> Married filing joint (even if only one had income)	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)
	3 <input type="checkbox"/> Married filing separately. Enter spouse's social security no. above and full name here <input type="text"/>	If the qualifying person is a child but not your dependent, enter this child's name here <input type="text"/>

Exemptions	6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a				No. of boxes checked on 6a and 6b <input type="text"/>	
	b <input type="checkbox"/> Spouse					No. of children on 6c who: <input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see instructions)
	c Dependents:				Dependents on 6c not entered above <input type="text"/> Add numbers on lines above <input type="text"/>	
	(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you		(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="checkbox"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="checkbox"/>
d Total number of exemptions claimed.....				<input type="text"/>		

SOURCE OF INCOME

		A.	B.	C.	
		INCOME WITHOUT	INCOME WITHIN	TOTAL INCOME	
Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2 and W-2CM.....	7			
	8a Taxable interest. Attach Schedule B if required	8a			
	b Tax-exempt interest. DO NOT include on line 8a..... [8b] <input type="text"/>	9a			
	9a Ordinary dividends. Attach Schedule B if required				
	b Qualified dividends (see instructions) [9b] <input type="text"/>				
	10 Capital gain distribution (see instructions).....	10			
	11a IRA distribution. 11a <input type="text"/> 11b Taxable amount (see instructions).	11b			
	12a Pensions and annuities. 12a <input type="text"/> 12b Taxable amount (see instructions).	12b			
	13 Unemployment compensation and Alaska Permanent Fund dividend.	13			
	14a Social security benefits 14a <input type="text"/> 14b Taxable amount (see instructions).	14b			
	15a Total Income. Add amounts shown in all columns for lines 7 through 14b.....	15a			
	15b Allocable percentage (see instructions).....	15b	%	%	
				100%	
	Adjusted Gross Income	16 Educator expenses (see instructions)	16		
		17 IRA deduction (see instructions).....	17		
18 Student loan interest deduction (see instructions).....		18			
19 Tuition and fees. Attach Form 8917		19			
20 Add lines 16 through 19. These are your total adjustments		20			
21 Subtract line 20 from line 15a, col. C. This is your adjusted gross income		21			

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instruction.

Form 1040A-CM (2013)

Tax and Credits	<p>22 Enter the amount from line 21 (adjusted gross income)..... 22</p> <p>23a Check if: <input type="checkbox"/> You were born before Jan. 2, 1949, <input type="checkbox"/> Blind. } Total boxes <input type="checkbox"/> Spouse was born before Jan. 2, 1949, <input type="checkbox"/> Blind. } checked 23a <input type="text"/></p> <p>b If you are married filing separately and your spouse itemizes deductions, check here..... 23b <input type="checkbox"/></p> <p>24 Enter your standard deduction. 24</p> <p>25 Subtract line 24 from line 22. If line 24 is more than line 22 enter -0- 25</p> <p>26 Exemptions. Multiply \$3,900 by the number on line 6d 26</p> <p>27 Taxable Income. Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-..... 27</p> <p>28 Tax, including alternative minimum tax (see instructions)..... 28</p> <p>29 Credit for child and dependent care expenses. Attach Form 2441..... 29</p> <p>30 Credit for the elderly or disabled. Attach Schedule R..... 30</p> <p>31 Education credits from Form 8863, line 19..... 31</p> <p>32 Retirement savings contributions credit. Attach Form 8880 32</p> <p>33 Child tax credit. Attach Schedule 8812, if required. 33</p> <p>34 Add lines 29 through 33. These are your total credits..... 34</p> <p>35 Total tax. Subtract line 34 from line 28. If line 34 is more than line 28, enter zero..... 35</p>															
<p>Standard deduction for • People who check any box on line 23a or 23b or who can be claimed as dependent, see instructions. • All others:</p> <p>Single or Married filing Separately, \$6,100</p> <p>Married filing jointly or Qualifying widow(er) \$12,200</p> <p>Head of household \$8,950</p>																
Payments	<p>36a Federal income tax withheld from Forms W-2 and 1099..... 36a</p> <p>b Total NMTIT (Chapter 7) withheld from Forms W-2CM and 1099..... 36b</p> <p>37 2013 estimated tax payments and amount applied from 2012 return..... 37</p> <p>38a Earned income credit (EIC) 38a</p> <p>b Nontaxable combat pay election 38b <input type="text"/></p> <p>39 Additional child tax credit. Attach Schedule 8812 (see Supplemental Instructions).... 39</p> <p>40 American opportunity credit from Form 8863 line 8 (see Supplemental Instructions).. 40</p> <p>41 Add lines 36a, 36b, 37, and 38a. These are your total payments 41</p>															
<p>If you have a qualifying child, attach Schedule EIC</p>																
Refund	<p>42 If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you OVERPAID before Non-refundable credit and rebate offset..... 42</p> <p>43 Amount of line 42 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>..... 43</p> <p>44 Amount of line 42 you want APPLIED TO YOUR 2014 ESTIMATED TAX. (see Part E.6, page 3) 44</p>															
Amount you Owe	<p>45 Amount you owe. Subtract line 41 from line 35. This is the amount you OWE before the Non-refundable credit and rebate offset (see additional instructions on page 5, Part E of Supplemental Instructions)..... 45</p> <p>46 Estimated tax penalty (see additional instructions on page 4, Part D of Supplemental Instructions)..... 46</p>															
Third Party Designee	<p>Do you want to allow another person to discuss this return with the Division of Revenue and Taxation (see page 61)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No</p> <p>Designee's name <input type="text"/> Phone no. () <input type="text"/> Personal Identification Number (PIN) <input type="text"/></p>															
Sign Here	<p>Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Your signature</td> <td style="width:10%;">Date</td> <td style="width:20%;">Your occupation</td> <td style="width:40%;">Daytime phone number ()</td> </tr> <tr> <td>Spouse's signature. If a joint return, BOTH must sign</td> <td>Date</td> <td>Spouse's occupation</td> <td></td> </tr> </table>	Your signature	Date	Your occupation	Daytime phone number ()	Spouse's signature. If a joint return, BOTH must sign	Date	Spouse's occupation								
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Spouse's signature. If a joint return, BOTH must sign	Date	Spouse's occupation														
Paid Preparer's Use Only	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Print/type preparer's name</td> <td style="width:20%;">Preparer's signature</td> <td style="width:10%;">Date</td> <td style="width:10%;">Check if <input type="checkbox"/> self-employed</td> <td style="width:30%;">PTIN</td> </tr> <tr> <td>Firm's name</td> <td colspan="3"></td> <td>Firm's EIN</td> </tr> <tr> <td>Firm's address</td> <td colspan="3"></td> <td>Phone no.</td> </tr> </table>	Print/type preparer's name	Preparer's signature	Date	Check if <input type="checkbox"/> self-employed	PTIN	Firm's name				Firm's EIN	Firm's address				Phone no.
Print/type preparer's name	Preparer's signature	Date	Check if <input type="checkbox"/> self-employed	PTIN												
Firm's name				Firm's EIN												
Firm's address				Phone no.												



DIVISION OF REVENUE AND TAXATION
 Department of Finance
 COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
Annual Wage and Salary and Earnings Tax Return



2013

(Please type or print in ink)

Name and Address	Your first name and initial	Last name	Your 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 SSN(s) above
	City, town or post office, state, and ZIP code.		

(See Form 1040A-CM Instructions booklet for supplemental instructions)

PART A WAGE AND SALARY TAX COMPUTATION		A. You	B. Spouse
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		A. You	B. Spouse
1	Interest	1	
2	Dividends	2	
3	Capital gains reported on line 10, Form 1040A-CM. (See instructions)	3	
4	Total income. Add lines 1, 2 and 3	4	
5	Annual earnings tax	5	

PART C TOTAL CHAPTER 2 TAX DUE OR (OVERPAYMENT)		A. You	B. Spouse
1	Wage and salary tax and earnings tax for yourself and spouse	1	
2	Education tax credit for yourself and spouse (attach Schedule ETC)	2	
3	Tax after education tax credit. Subtract line 2 from line 1. If line 2 is greater, enter zero.....	3	
4	Combine the wage and salary tax and earnings tax. Add line 3 columns A and B	4	
5	Enter total wage and salary tax and earnings tax withheld and paid in 2013	5	
6	Combined wage and salary tax and earnings tax due or overpaid. Subtract line 5 from line 4. If less than zero place a bracket around the figure	6	

COMPLETE FORM OS-3405A BEFORE COMPLETING PART D

PART D CHAPTER 7 TAX AND REBATE OFFSET CALCULATIONS		
1	Chapter 7 tax underpayment after non-refundable credit (amount from Form OS-3405A, line 11)	1
2	Chapter 7 overpayment after non-refundable credit (enter amount from Form OS-3405A, line 10)	2
3	Rebate offset amount (enter amount from Form OS-3405A, line 12)	3
4	Chapter 7 liability or (overpayment) after rebate offset amount (add lines 1 through 3). If less than zero, place a bracket around the figure ...	4
5	Tax on overpayment of credits	5
6	Estimated tax penalty. Check if Form 2210 is attached. <input type="checkbox"/>	6
7	Total Chapter 7 liability or (overpayment) (add lines 4, 5 and 6)	7

PART E TOTAL DUE OR (OVERPAYMENT)		
1	Amount due or (overpaid), Chapter 2 and Chapter 7 (add lines 6 of part C, and line 4 of part D)	1
(If you are filing by the due date or if this amount is an overpayment, skip lines 2 through 4).		
2	CHAPTER 2	
(a)	(b) Failure to File	2b
	(c) Failure to Pay	2c
	(d) Interest Charge	2d
3	CHAPTER 7	
(a)	(b) Failure to File	3b
	(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 or (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 2014 ESTIMATED TAX	6
7	Add lines 5 and 6. This is your Net Overpayment.	7

ATTACH FORM(S) W-2, W-2CM

PART F - 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) Schedule 8812. 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 F, line 2 regarding rebate offset amount

1	Additional Child Tax Credit. Enter the amount from line 13 of Schedule 8812.	1	
2	Enter the amount due, if any, 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 on this return after offset of the ACTC. Subtract line 1 from line 2, but not less than zero	4	

PART G - Refundable American Opportunity Tax Credit - Form 8863, Line 8 (attach Form 8863)

1	Enter the amount from Form 8863, line 8	1	
2	Enter the amount from line 4, Part F above if applicable. Otherwise, enter amount from line 5, Part E, Page 3 if this amount is an underpayment	2	
3	AOTC refund. Subtract line 2 from line 1, but not less than zero	3	
4	Amount you still owe after offset of the Education Tax Credit. Subtract line 1 from line 2, but not less than 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) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Sign Here
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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 _____			Firm's EIN _____	
	Firm's address _____			Phone no. _____	



DIVISION OF REVENUE AND TAXATION
 Department of Finance
 COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
**Computation of Non-refundable Credit and
 Application for Rebate on CNMI Source Income Tax**



Form OS-3405A (Attach to Form 1040A-CM) (SEE INSTRUCTIONS)

2013

Name, address and SSN	Your first name and initial	Last name	Your 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 SSN(s) above
	City, town, or post office, state and ZIP code.		

PART A - Non-refundable Credits

1 Wage and salary tax and earnings tax	1	
--	---	--

PART B - Rebate Computation

2 Allocable percentage:		
a Tax without the CNMI	2a _____ %	
b Tax within the CNMI	2b _____ %	
3 Total NMTIT on all sources.....	3	
4 Total NMTIT payments made.....	4	
5 Tax on sources without CNMI (multiply line 3 by the percentage as shown on line 2a).....	5	
6 Tax on sources within CNMI (multiply line 3 by the percentage as shown on line 2b).....	6	
7 Total non-refundable credits (enter amount from line 1, part A).....	7	
8 Adjusted CNMI source tax (subtract line 7 from line 6. If zero or less, enter -0-)	8	
9 Total CNMI and NON-CNMI source tax after non-refundable credits (add lines 5 and 8).....	9	
10 NMTIT overpayment (If line 4 is greater than line 9, subtract line 9 from line 4. Otherwise enter -0-).....	10	
11 NMTIT underpayment (If line 9 is greater than line 4, subtract line 4 from line 9. Otherwise, enter -0-).....	11	
12 Rebate offset amount. Calculate this amount as determined by the rebate base (line 8).....	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 _____	Personal Identification Number (PIN) _____

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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				Firm's EIN
	Firm's address				Phone no.

DEADLINE: APRIL 15, 2014

FORM OS-3405A

Complete General Information – (a) names, (b) social security numbers, (c) address.

PART A Non-refundable Credits

1. Enter the wage and salary tax and earnings tax as shown on line 4, part C, of the Annual Wage and Salary and Earnings Tax Return.

PART B Rebate Computation

- 2a. Enter the percentage (allocable ratio) of tax without the CNMI. This should be the percentage shown on line 15b, column A, page 1 of Form 1040A-CM.
- 2b. Enter the percentage (allocable ratio) of tax within the CNMI. This should be the percentage shown on line 15b, column B, page 1 of Form 1040A-CM.
3. Enter the tax as shown on line 35, page 2 of Form 1040A-CM.
4. Enter the total payments made for the taxable year as shown on line 41, page 2 of Form 1040A-CM.
5. Multiply the amount on line 3 by the percentage of tax without the CNMI as shown on line 2a.
6. Multiply the amount on line 3 by the percentage of tax within the CNMI as shown on line 2b.
7. Enter the total non-refundable credits from line 1, part A.
8. Subtract line 7 from line 6. If zero or less, enter zero.
9. Add lines 5 and 8.
10. If line 4 is greater than line 9, subtract line 9 from line 4, otherwise enter zero.
11. If line 9 is greater than line 4, subtract line 4 from line 9, otherwise, enter zero.
12. Compute the amount on line 8 as shown on the rebate table below.

REBATE TABLE		
If the Rebate Base (line 8) is:	The Rebate Offset Amount is:	Example:
Not over \$20,000	90% of the Rebate Base	Rebate Base x 90%
\$20,000 to \$100,000	\$18,000 plus 70% of Rebate Base over \$20,000	Rebate Base - \$20,000 X 70% plus \$18,000



DIVISION OF REVENUE AND TAXATION
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
Post Office Box 5234 CHRB, Saipan, MP 96950
Tel. (670) 664-1000



2013 FORM 1040A-CM

Supplemental Instructions Booklet

- **Form 1040A-CM** (Use in conjunction with the 2013 Form 1040A Instructions - IRS Issue)

- **Wage and Salary Tax and Earnings Tax**

- **Computation of Non-refundable Credit and Application for Rebate on CNMI Source Income Tax**

- **Additional Child Tax Credit** (Schedule 8812)

- **Education Credit** (Form 8863)

Form 1040A-CM Supplemental Instructions

Lines 7 through 14b (*Instruction pages 21 thru 27*)

The rules for the determination of source of income are established in the Northern Mariana Territorial Income Tax Code ("NMTIT") sections 861 through 865 and associated U.S. Treasury regulations. Taxpayers and/or professionals should consult these statutes and regulations for detailed guidance on determining sources of income. You must allocate the income you are reporting on these lines between income without and within the Commonwealth based on their sources. Enter your figure in the appropriate columns.

Line 8a (*Instruction page 22*)

The tax on CNMI sourced interest income is not subject to rebate and must be entered under column A unless you elect to have this income subject to the earnings tax. You can elect to have this income subject to the earnings tax by entering the income under column B. If you enter the interest income under column B, you must include such income in the earnings tax section on page 3, Part B of the return to avoid any discrepancies on your tax return.

Line 9a (*Instruction page 22*)

The tax on CNMI sourced dividend income is not subject to rebate and must be entered under column A unless you elect to have this income subject to the earnings tax. You can elect to have this income subject to the earnings tax by entering the income under column B. If you enter the dividend income under column B, you must include such income in the earnings tax section on page 3, Part B of the return to avoid any discrepancies on your tax return.

Line 15a

Total the figures entered in each of the columns (A, B, and C) from lines 7 through 14b.

Line 15b

Make the percentage allocation of your income on line 15a by dividing the total in each column (A and B) by the total in column C.

Example: Percentage allocation for line 15b, column A

$$\frac{\text{Line 15a, column A}}{\text{Line 15a, column C}} = \text{Percentage allocation for line 15b, column A}$$

Percentage allocation for line 15b, column B

$$\frac{\text{Line 15a, column B}}{\text{Line 15a, column C}} = \text{Percentage allocation for line 15b, column B}$$

Line 21

Subtract line 20 from line 15a, column C (total income).

Line 36a

Total Federal Income Tax withheld (from Form(s) W-2 and/or Form(s) 1099 from without CNMI only). **Do not** include this amount on line 36b.

Line 36b

Total NMTIT withheld (chapter 7 tax from Form(s) W-2CM and/or Form(s) 1099 from within CNMI only). **Do not** include this amount on line 36a.

Line 39

Claim the additional child tax credit (ACTC) in Part F, page 4 of this return. Attach Schedule 8812.

Line 40

Claim the American opportunity tax credit (AOTC) in Part H of this return. Attach Form 8863.

Line 41

Total payments add lines 36a, 36b, 37 & 38a.

Lines 42 and 43

The amount overpaid on this line is subject to adjustment that may result from allowable non-refundable credit. See instructions for Part E, line 5.

Line 45

The amount owed on this line is subject to adjustment that may result from allowable non-refundable credit. See instructions for Part E, line 5.

Line 46

Leave this blank. See instructions for Part D, line 6.

Instructions for Form 1040A-CM Wage and Salary Tax, Earnings Tax, and Chapter 7 Tax and Rebate Offset Calculations

PART A Wage and Salary Tax Computation (For a joint return, enter spouse information in column B)

1. Enter total wages and salaries received for work performed in the CNMI per Form(s) W-2 and W-2CM box 16.
2. Enter other wages and salaries received for work performed in the CNMI per Form(s) W-2 and W-2CM box were not issued or received. i.e., tips and freelance income, etc.
3. Add lines 1 and 2 under each column.
4. Enter the amount not subject to the wage and salary tax. This includes CNMI government/agency employee's W-2CM box 12 code G, housing benefits included in line 1 and subject to deduction, etc. Attach explanation otherwise this amount will be disallowed.
5. Subtract line 4 from line 3 under each column. This is your total CNMI wages and salaries subject to the wage and salary tax.
6. Compute the wage and salary tax on the amount reported on line 5 for each column using the wage and salary and earnings tax table below.

TAX TABLE FOR WAGE AND SALARY AND EARNINGS TAX COMPUTATION

From	To	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%			

PART B Earnings Tax Computation (If you are filing a joint return, enter spouse information in column B)

1. Enter the interest income reported on line 8a, column B, page 1 of your income tax return.
2. Enter the dividend income reported on line 9a, column B, page 1 of your income tax return.
3. Enter the amount shown on line 10, column B, page 1 of Form 1040A-CM.
4. Add lines 1, 2, and 3 in each column.
5. Compute your earnings tax on the amount reported on line 4 for each column using the wage and salary and earnings tax table above.

PART C Total Chapter 2 (Wage and Salary and Earnings Tax) Due or Overpayment

1. Enter in column A, the total of Part A line 6, column A and Part B line 5, column A. Also, enter in column B the total of Part A line 6, column B and Part B line 5, column B.
2. Enter in column A the amount of cash contributions made during the taxable year to a qualified educational institution or other tax exempt educational institution located in the CNMI. If this is a joint return and your spouse made cash contributions to a qualified educational institution, enter that information in column B. Attach Schedule ETC. **CAUTION: The maximum education tax credit allowable is the lesser of cash contributions not to exceed \$5,000.00 or the aggregate amount of wage and salary tax, earnings tax, and business gross revenue tax liability.**
3. Subtract line 2 from line 1 in each column. If line 2 is more than line 1, enter zero. This is the Chapter 2 tax after the education tax credit.
4. Enter the total amount of Columns A and B, line 3. This is your combined wage and salary and earnings taxes.
5. Enter the total wage and salary tax withheld and paid in 2013. Also enter any earnings tax withheld and/or paid in 2013. This tax is also known as Chapter 2 tax.
6. Combined wage and salary and earnings tax due or overpaid. Subtract line 5 from line 4. If zero or less, place parenthesis around the figure to indicate an overpayment.

COMPLETE SCHEDULE OS-3405A (APPLICATION FOR REBATE ON CNMI SOURCE TAX) BEFORE PROCEEDING TO PART D

PART D Chapter 7 Tax and Rebate Offset Calculations

1. Enter amount from Schedule OS-3405A, line 11, Part B.
2. Enter amount from Schedule OS-3405A, line 10, Part B.
3. Enter amount from Schedule OS-3405A, line 12, Part B.
4. Add lines 1 through 3 of this part. Note that the amount on lines 2 and 3 are negative numbers. If the amount is less than zero, place parenthesis around the figure.
5. Enter the lesser of the amount on line 38a of Form 1040A-CM or the amount on line 2 of this part (ignore the parenthesis).

6. To figure your estimated tax penalty on Form 2210, substitute the tax underpayment amount with the amount shown on line 1 of this part. If Form 2210 is attached, "check" the box. If you want the CNMI Division of Revenue and Taxation to compute this penalty for you, write "REVTAX" on the left side of this line. We will adjust your overpayment or bill you later for this amount.
7. Add lines 4, 5 and 6. This is your total Chapter 7 (NMTIT) liability or overpayment. **NOTE: Line 4 may be a negative number.**

PART E **Combined Due or (Overpayment)**

1. AMOUNT DUE OR (OVERPAID). Add line 6 of Part C and line 4 of Part D. Make sure that negative amounts are enclosed by parenthesis.

Note: If the amount on line 1 is an overpayment or you are filing your return by the due date, skip lines 2 through 4.

- 2(a). Enter the lesser of the amount on line 6 of Part C or the amount on line 1 of this part. If zero or less, enter zero.

2(b). Failure to file penalty for Chapter 2 taxes: A penalty of 5% per month or fraction thereof is imposed on the amount due on line 2a up to a maximum of 25%. If the failure to pay penalty becomes applicable, the 5% failure to file penalty shall be reduced by ½ of 1%. Enter the Chapter 2 failure to file penalty on this line.

2(c). Failure to pay penalty for Chapter 2 taxes: A penalty of ½ of 1% per month or fraction thereof is imposed on the amount due on line 2a. Enter the Chapter 2 failure to pay penalty on this line.

2(d). Interest on taxes and penalties (Chapter 2): Interest at prevailing rate compounded daily is imposed on the sum of lines 2a, 2b and 2c. (NOTE: The annual interest rate is subject to change as determined by the commissioner). Enter the total Chapter 2 interest on this line.

- 3(a). Subtract line 2a from line 1 and enter amount on this line.

3(b). Failure to file penalty for Chapter 7 taxes: A penalty of 5% per month or fraction thereof is imposed of the amount due on line 3a up to maximum of 25%. If the failure to pay penalty becomes applicable, the 5% failure to file penalty shall be reduced by ½ of 1%. Enter the Chapter 7 failure to file penalty on this line.

3(c). Failure to pay penalty for Chapter 7 taxes: A penalty of ½ of 1% per month or fraction thereof is imposed on the amount due on line 3a. Enter the total Chapter 7 failure to pay penalty on this line.

3(d). Interest on Chapter 7 taxes: Interest at prevailing rate compounded daily, is imposed on the sum of lines 3a, 3b and 3c. (NOTE: The annual interest rate is subject to change as determined by the commissioner). Enter the total Chapter 7 interest on this line.

4. Add lines 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 of this part, and lines 5 and 6 of Part D. If this amount shows a tax due, **STOP**. Pay this amount unless you are claiming the ACTC and/or AOTC in Part F and G below. Make your check payable to: "CNMI Treasurer". This amount supersedes the amount of your refund on line 42 or the amount you owe on line 45 of Form 1040A-CM. If this amount shows an overpayment, place parenthesis around your figure and continue on line 6.

Note: The amount due shown here can be offset against the ACTC in Part F and/or the AOTC in Part G below. Please complete those parts, if applicable, to determine your net tax due or remaining refund.

6. Enter amount of overpayment on line 5 you want applied to your 2014 ESTIMATED TAX, but not more than the amount on line 5. This amount supersedes the amount on line 46 of Form 1040A-CM.

7. Enter the amount from line 5 (after deduction for line 6) you want credited to your 2014 Business Gross Revenue Tax and indicate the month.

8. Add lines 5, 6 and 7. This is the net combined overpayment (refund and rebate) that is due to you.

PART F Additional Child Tax Credit (ACTC) Computation (If you are filing Schedule 8812, otherwise skip this part)

1. Enter the amount of your Additional Child Tax Credit from Schedule 8812, line 13. Attach Schedule 8812 to this return.
2. If line 5, Part E, page 3 is an underpayment, enter the amount on this line. Otherwise enter zero. If you enter the amount as requested, you are authorizing an offset of your tax due on this return against your ACTC. If you do not authorize an offset of your tax due, you must pay the amount shown on line 5, Part E, page 3.
3. If line 1 is greater than line 2, subtract line 2 from line 1. This is your ACTC refund after offset.
4. If line 2 is greater than line 1, subtract line 1 from line 2. This is the amount you still owe after ACTC offset. Pay this amount unless you are claiming AOTC in Part G below.

PART G Refundable American Opportunity Tax Credit (AOTC) (If you are filing Form 8863, otherwise skip this part)

1. Enter the amount of your refundable AOTC from Form 8863, line 8. Attach Form 8863 to this return.
2. Enter amount from line 5, Part E, page 3 if this is an underpayment or line 4, Part F above if applicable. Otherwise enter zero. If you enter the amount as requested, you are authorizing an offset of your tax due on this return against your AOTC. If you do not authorize an offset of your tax due, you must pay the amount shown on line 4, Part F above or the amount on line 5, Part E, Page 3.
3. If line 1 is greater than line 2, subtract line 2 from line 1. This is your AOTC refund after offset.
4. If line 2 is greater than line 1, subtract line 1 from line 2. This is the amount you still owe after AOTC offset. Pay this amount. Otherwise, enter zero.

Filing and Deadline

If filing in person deliver return to any Revenue and Taxation Offices:

Saipan
Division of Revenue and Taxation
Joeten Dandan Commercial Building
San Vicente, Saipan

Tinian
Division of Revenue and Taxation
San Jose Village, Tinian

Rota
Division of Revenue and Taxation
Songsong Village, Rota

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

Filing Deadline: April 15, 2014