



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



Form 1040A-CM

2014

For official use only

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). If you have a P.O. box, see instructions.		Apt. No.	
City, town, or post office, state and ZIP code. If you have a foreign address, see instructions.		▲ Make sure the SSN(s) above and on line 6c are correct	
Foreign country name	Foreign province/state/county		Foreign postal code

Filing status Check only one box.

1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions) If the qualifying person is a child but not your dependent, enter this child's name here 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)
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Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a
 6b Spouse

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed

SOURCE OF INCOME				A. INCOME WITHOUT	B. INCOME WITHIN	C. TOTAL INCOME
Income	7 Wages, salaries, tips, etc. Attach Forms W-2 and W-2CM	7				
	8a Taxable interest. Attach Schedule B if required	8a				
Attach Form(s) W-2 and W-2CM here. Also attach Form(s) 1099-R	b Tax-exempt interest. Do not include on line 8a	8b				
	9a Ordinary dividends. Attach Schedule B if required	9a				
	b Qualified dividends (see instructions).	9b				
	10 Capital gains distributions (see instructions).	10				
	11a IRA distributions.	11a	11b Taxable amount (see instructions).	11b		
	12a Pensions and annuities	12a	12b Taxable amount (see instructions).	12b		
If you did not get a W-2 and/or W-2CM, see instructions	13 Unemployment compensation and Alaska Permanent Fund dividends.	13				
	14a Social Security benefits.	14a	14b Taxable amount (see instructions).	14b		
	15a Add amounts shown in all columns for lines 7 through 14b. This is your total income .	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, column C. This is your adjusted gross income .	21				

Tax, Credits, and Payments	22	Enter the amount from line 21 (adjusted gross income)	22
	23a	Check if: <input type="checkbox"/> You were born before January 2, 1950 <input type="checkbox"/> Blind. } <input type="checkbox"/> Spouse was born before January 2, 1950 <input type="checkbox"/> Blind. }	Total boxes checked 23a <input style="width:40px;" type="text"/>
	b	If you are married filing separately and your spouse itemizes deductions, check here	23b <input type="checkbox"/>
Standard deduction for • People who check any box on line 23a or 23b or who can be claimed as dependent, see instructions. • All others: Single or Married filing Separately, \$6,200 Married filing jointly or Qualifying widow(er) \$12,400 Head of household \$9,100	24	Enter your standard deduction	24
	25	Subtract line 24 from line 22. If line 24 is more than line 22 enter -0-	25
	26	Exemptions. Multiply \$3,950 by the number on line 6d	26
	27	Taxable income. Subtract line 26 from line 25. If line 26 is more than line 25, enter - 0 -	27
	28	Tax, including alternative minimum tax (see instructions)	28
	29	Excess advance premium tax credit repayment. Attach Form 8962	29
	30	Add lines 28 and 29	30
	31	Credit for child and dependent care expenses. Attach Form 2441	31
	32	Credit for the elderly or disabled. Attach Schedule R	32
	33	Education credits from Form 8863, line 19	33
If you have a qualifying child, attach Schedule EIC	34	Retirement savings contributions credit. Attach Form 8880	34
	35	Child tax credit. Attach Schedule 8812, if required	35
	36	Add lines 31 through 35. These are your total credits	36
	37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-	37
	38	Health care: individual responsibility (see instructions). Full-year coverage <input type="checkbox"/>	38
	39	Add line 37 and line 38. This is your total tax	39
	40a	Federal income tax withheld from Forms W-2 and 1099	40a
	b	Total NMTIT (chapter 7) withheld from Forms W-2CM and 1099	40b
	41	2014 estimated tax payments and amount applied from 2013 return	41
	42a	Earned Income Credit (EIC)	42a
b	Nontaxable combat pay election 42b	42b	
	43	Additional child tax credit. (see supplemental instructions)	43
	44	American opportunity credit. (see supplemental instructions)	44
	45	Net premium tax credit. Attach Form 8962	45
	46	Add lines 40a, 40b, 41, 42a, and 45. These are your total payments	46
Refund	47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid before non-refundable credit and rebate offset	47
	48	Amount of line 47 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	48
	49	Amount of line 47 you want applied to your 2015 estimated tax . (see part E.6, page 3)	49
Amount you Owe	50	Amount you owe. Subtract line 46 from line 39. This is the amount you owe before the non-refundable credit and rebate offset (see additional instructions on page 5, Part E of the supplemental instructions)	50
	51	Estimated tax penalty. (see additional instructions on page 5, Part D of the supplemental instructions)	51
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			
Third Party Designee	Designee's name	Phone no. ()	Personal Identification number (PIN) <input style="width:40px;" 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 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
Joint return? See instructions			Daytime phone number ()
Keep a copy for your records	Spouse's signature. If a joint return, BOTH must sign	Date	Spouse's occupation
Paid preparer use only	Print/type preparer's name	Preparer's signature	Date
			Check <input type="checkbox"/> if 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



2014

(Please type or print in ink)

Your first name and initial	Last name	Your social security number <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr><td style="width:33%;"></td><td style="width:33%;"></td><td style="width:33%;"></td></tr> </table>			
If a joint return, spouse's first name and initial	Last name	Spouse's social security number <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr><td style="width:33%;"></td><td style="width:33%;"></td><td style="width:33%;"></td></tr> </table>			
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 supplemental instructions booklet)

	A. You	B. Spouse
PART A WAGE AND SALARY TAX COMPUTATION		
1 CNMI wages and salaries from Form(s) W-2 and W-2CM1		
2 Other CNMI wages and salaries not included in line 12		
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 tax6		
PART B EARNINGS TAX COMPUTATION		
1 Interest1		
2 Dividends2		
3 Capital gains reported on line 10, Form 1040A-CM. (See instructions)3		
4 Total income. Add lines 1, 2 and 34		
5 Annual earnings tax5		
PART C CHAPTER 2 COMBINED TAX DUE OR (OVERPAYMENT)		
1 Wage and salary tax and earnings tax for yourself and spouse1		
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 B4		
5 Enter total wage and salary tax and earnings tax withheld and paid in 20145		
6 Combined wage and salary tax and earnings tax due or overpaid. Subtract line 5 from line 4. If negative, enclose with parenthesis6		

ATTACH FORM(S) W-2, W-2CM, W-2G AND 1099

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 negative, enclose with parenthesis4		
5 Tax on overpayment of credits5		
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	(b) Failure to File2b		
(a) _____	(c) Failure to Pay2c		
	(d) Interest Charge2d		
3 CHAPTER 7	(b) Failure to File3b		
(a) _____	(c) Failure to Pay3c		
	(d) Interest Charge3d		
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 2015 ESTIMATED TAX6			
7 Add lines 5 and 6. This is your Net Overpayment7			

PART F - Additional Child Tax Credit Computation

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. (attach 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

1	Enter the amount from Form 8863, line 8. (attach Form 8863)	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"/>
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 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)

2014

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.	<p align="center">IMPORTANT ! You must enter SSN(s) above</p>
City, town, or post office, state and ZIP code.		

PART A - Non-refundable Credits

1 Wage and salary tax and earnings tax	1
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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	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 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.			
	Your signature	Date	Your occupation	Daytime phone number ()
	Spouse's signature. If a joint return, BOTH must sign	Date	Spouse's occupation	
Paid Preparer Use Only	Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name			Firm's EIN
	Firm's address			Phone no.

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 39, page 2 of Form 1040A-CM.
4. Enter the total payments made for the taxable year as shown on line 46, 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



2014 FORM 1040A-CM

Supplemental Instructions Booklet

- **Form 1040A-CM** (Use in conjunction with the 2014 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 22 thru 28*)

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 23*)

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 23*)

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 40a

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 40b

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 40a.

Line 43

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

Line 44

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

Line 46

Total payments add lines 40a, 40b, 41, 42a & 45.

Lines 47 and 48

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 50

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 51

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/or W-2CM box 16.
2. Enter other wages and salaries received for work performed in the CNMI if W-2 and/or W-2CM 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. 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 computation table on page 3.

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 for either column 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 2014 (Box 17 of W-2CM). Also enter any earnings tax withheld and/or paid in 2014. This 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: (1) The sum of lines 42a and 45 from Form 1040A-CM Page 2, OR (2) the amount on line 2, Part D of the Annual Wage and Salary and Earnings Tax Return.

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 to indicate an overpayment.
Note: If the amount on line 1 is an overpayment or you are filing your return by the due date, skip lines 2 and 3 and enter zero on line 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 on 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 47 or the amount you owe on line 50 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 2015 ESTIMATED TAX, but not more than the amount on line 5. This amount supersedes the amount on line 49 of Form 1040A-CM.

7. Add line 5 and line 6. 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, 2015