



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, 2014, or other tax year

, 2014, and ending

, 20

2014

Your first name and initial	Last name	Identifying number (see instructions)
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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 <input type="checkbox"/> Estate or Trust
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City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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Filing Status Check only one box.	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

Exemptions If more than four dependents, see instructions.	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: • lived with you • did not live with you due to divorce or separation Dependents on 7c not entered above
	(1) First name	Last name			<input type="checkbox"/>	
					<input type="checkbox"/>	
				<input type="checkbox"/>		
d Total number of exemptions claimed					Add numbers on lines above 	

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.	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			

Adjusted Gross Income	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 Excess advance premium tax credit repayment. Attach Form 8962	44			
	45 Add lines 42, 43 and 44 ▶	45			
	46 Foreign tax credit. Attach Form 1116 if required	46			
	47 Credit for child and dependent care expenses. Attach Form 2441	47			
	48 Retirement savings contributions credit. Attach Form 8880	48			
	49 Child tax credit. Attach Schedule 8812, if required	49			
	50 Residential energy credits. Attach Form 5695	50			
	51 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	51			
52 Add lines 46 through 51. These are your total credits	52				
53 Subtract line 52 from line 45. If line 52 is more than line 45, enter -0- ▶	53				
Other Taxes	54 Tax on income not effectively connected with a CNMI trade or business from page 4, Schedule NEC, line 15	54			
	55 Self-employment tax. Attach Schedule SE (Form 1040)	55			
	56 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	56			
	57 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	57			
	58 Transportation tax (see instructions)	58			
	59a Household employment taxes from Schedule H (Form 1040)	59a			
	b First-time homebuyer credit repayment. Attach Form 5405 if required	59b			
	60 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Instructions; enter code(s) _____	60			
	61 Add lines 53 through 60. This is your total tax ▶	61			
	Payments Made to the CNMI	62 NMTIT withheld from: a Form(s) W-2CM and 1099	62a		
b Form(s) 8805		62b			
c Form(s) 8288-A		62c			
d Form(s) 1042-S		62d			
63 2014 estimated tax payments and amount applied from 2013 return		63			
64 Additional child tax credit. Attach Schedule 8812.		64			
65 Net premium tax credit. Attach Form 8962		65			
66 Amount paid with request for extension to file (see instructions)		66			
67 Excess social security and tier 1 RRTA tax withheld (see instructions)		67			
68 Credit for federal tax paid on fuels. Attach Form 4136		68			
69 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/> _____		69			
70 Credit for amount paid with Form 1040-C	70				
71 Add lines 62a through 70. These are your total payments	71				
Refund	72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72			
	73 Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>	73			
	74 Amount of line 72 you want applied to your 2015 estimated tax ▶	74			
Amount You Owe	75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions ▶	75			
	76 Estimated tax penalty (see instructions)	76			
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 below. <input type="checkbox"/> No				
	Designee's name _____	Phone no. () _____	Personal Identification Number (PIN) _____		
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 the preparer has any knowledge.				
	Your signature _____	Date _____	Your occupation in the CNMI _____	Daytime phone number () _____	
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. _____

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 ▶							

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	Is Form 1040NR-CM, line 37, over the amount shown below for the filing status box you checked on page 1 of Form 1040NR-CM: • \$305,050 if you checked box 6 • \$254,200 if you checked box 1 or 2, or • \$152,525 if you checked box 3, 4, or 5? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR-CM, line 38. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter here and 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 54 ▶							15	

Capital Gains and Losses From Sales or Exchanges of Property

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						17 ()		
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	

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.

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 2014 (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:
2012 _____, 2013 _____, and 2014 _____.
- 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**)

2014

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 2014	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 2015 ESTIMATED TAX 6		
7	Net overpayment 7	()

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). 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 8 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 G - Refundable Education Tax Credit (attach Form 8863)

1	Enter the amount from Form 8863, Line 8 1	
2	Enter amount still owed from line 4, Part F 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) <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.		
	Your signature	Date	Your occupation in the CNMI Daytime phone no. ()
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶	Firm's EIN ▶	
	Firm's address ▶	Phone no.	

DEADLINE: APRIL 15, 2015



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

2014

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		

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) <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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Keep a copy of this return for your records.	Your signature	Date	Your occupation in the CNMI Daytime phone no. ()
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶	Check <input type="checkbox"/> if self-employed	
	Firm's address ▶	PTIN	
			Firm's EIN ▶
			Phone no.

Instructions for Form OS-3405A -Computation of Non-Refundable Credit and Application for Rebate on CNMI Source Income Tax 2014

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 61 of Form 1040NR-CM.
7. Enter the total payments made for the taxable year as shown on line 71 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, 2015