



DIVISION OF REVENUE AND TAXATION

Department of Finance

Commonwealth of the Northern Mariana Islands

TERRITORIAL INDIVIDUAL INCOME TAX RETURN FOR SINGLE AND JOINT FILERS WITH NO DEPENDENTS AND CNMI SOURCE INCOME ONLY



Form

1040EZ-CM

(Please type or print in ink)

2015

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.	Make sure the SSN(s) ▲ above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions)				

Foreign country name	Foreign province/state/county	Foreign postal code
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Income	1	Wages, salaries, and tips. This should be shown in box 1 of your W-2CM form(s). Attach your W-2CM form(s)	1	
	Attach Form(s) W-2CM here.	2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ	2
		3	Unemployment compensation and Alaska Permanent Fund dividends. See page 2 for explanation	3
		4	Add lines 1, 2, and 3. This is your adjusted gross income .	4
	Enclose, but do not attach, any payment.	5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on page 2. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
		5	If no one can claim you (or your spouse if a joint return) enter \$10,300 if single ; \$20,600 if married filing jointly . See page 2 for explanation.	
		6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6
	Payments, Credits, and Tax	7	NMTIT (Chapter 7) income tax withheld from box 2 of your form(s) W-2CM and 1099.	7
		8a	Earned income credit (EIC) (see instructions).	8a
		8b	Nontaxable combat pay election.	8b
		9	Add lines 7 and 8a. These are your total payments and credits .	9
		10	Tax . Use the amount on line 6 above to find your tax in the table in the instructions. Then, enter the tax from the table on this line.	10
		11	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	11
		12	Add lines 10 and 11. This is your total tax .	12
Refund	13	If line 9 is larger than line 12, subtract line 12 from line 9. This is your refund before rebate .	13	
Amount you owe	14	If line 12 is larger than line 9, subtract line 9 from line 12. This is the amount you owe before rebate .	14	

Do you want to allow another person to discuss this return with the Division of Revenue and Taxation (see instructions)? **Yes**. Complete below. **No**

Third Party Designee name	Phone no.	Personal identification number (PIN)
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Sign Here

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See instructions	Your signature.	Date	Your occupation	Daytime phone number ()
Keep a copy for your records.	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Paid Preparer Use Only				
Firm's name	Firm's address		Firm's EIN	Phone no. ()

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
- You (and you spouse if married filing jointly) were under 65 and not blind at the end of 2015. If you were born on January 1, 1951, you are considered to be age 65 at the end of 2015.
- You do not claim any dependents. For information on dependents, see Publication 501 .
- Your taxable income (line 6) is less than \$100,000 .
- You do not claim any adjustments to income. For information on adjustments to income, use the Tax Topics listed under Adjustments to Income at www.irs.gov/taxtopics (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the Tax Topics listed under Tax Credits at www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A-CM or Form 1040CM. For more information on tax benefits for education, see Pub. 970.
- You had only CNMI source wages, salaries, tips, taxable scholarship or fellowship grants, AND your total taxable interest was not over:
 - \$1,000 if filing single OR
 - \$1,500 if filing jointly, and neither you nor your spouse individually has interest income in excess of \$1,000.

If you earned tips, including allocated tips, that were not included in box 5 and box 7 of your W-2CM, you may not be able to use Form 1040EZ-CM (see instructions). If you are planning to use Form 1040EZ-CM for a child who received Alaska Permanent Fund dividends, see the exception below.

- Exception to using Form 1040EZ-CM. If you have unemployment compensation or Alaska Permanent Fund dividends, you may not be able to use this form, as such income is generally not CNMI source. Unless the total Adjusted Gross Income on line 4 is not more than the exemption amount on line 5 and you have no further income tax withheld, you must use Form 1040A-CM or Form 1040-CM.

Filling in your return

For tips on how to avoid common mistakes, see Instructions

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax or NMTIT withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2CM from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you did not get a Form 1099-INT.

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501

Worksheet for Line 5- Dependents Who Checked One or Both boxes

A. Amount, if any, from line 1 on front		350.00	Enter Total ▶	A. _____
B. Minimum standard deduction				B. <u>1,050</u>
C. Enter the larger of Line A or line B here				C. _____
D. Maximum standard deduction. If single , enter \$6,300; if married filing jointly , enter \$12,600				D. _____
E. Enter the smaller of line C or line D here. This is your standard deduction				E. _____
F. Exemption amount.				F. _____
	• If single, enter -0-		}	
	• If married filing jointly and -			
	- both you and your spouse can be claimed as dependents, enter -0-.			
	- only one of you can be claimed as a dependent, enter \$4,000.			
G. Add lines E and F. Enter the total here and on line 5 on the front				G. _____

(keep a copy for your records)

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.

- Single, enter \$10,300. This is the total of your standard deduction (\$6,300) and your exemption (\$4,000).
- Married filing jointly, enter \$20,600. This is the total of your standard deduction (\$12,600), your exemption (\$4,000), and your spouse’s exemption (\$4,000).

Mailing return If filing by mail, send to:

Division of Revenue and Taxation Central Office P.O. Box 5234 CHR Saipan, MP 96950	Tinian District Office P.O. Box 449 Tinian, MP 96952	Rota District Office P.O. Box 1406 Rota, MP 96951
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DIVISION OF REVENUE AND TAXATION

Department of Finance

Commonwealth of the Northern Mariana Islands

ANNUAL WAGE AND SALARY TAX RETURN



2015

Form **1040EZ-CM**

(Please type or print in ink)

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.	Make sure the SSN(s) ▲ above are correct	
City, town or post office, state, and ZIP code.				

PART A WAGE AND SALARY TAX COMPUTATION

A. YOURSELF

B. SPOUSE

1	CNMI wages and salaries from Form(s) 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 in 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 (see supplemental instructions on page 5)	6		
7	Combined annual wage and salary tax. Add line 6, Columns A and B.	7		
8	Wages and salary tax withheld and/or paid from Form W-2CM.	8		
9	Total wage and salary tax due or (overpaid). Subtract line 8 from line 7. Place brackets if less than zero.	9		

COMPLETE FORM OS-3405A ON PAGE 4 - COMPUTATION OF NON-REFUNDABLE CREDIT AND APPLICATION FOR REBATE ON CNMI SOURCE TAX BEFORE COMPLETING PART B

PART B CHAPTER 7 TAX AND REBATE OFFSET CALCULATIONS

1	Chapter 7 tax underpayment after non-refundable credit. Enter amount from Form OS-3405A, line 5.	1	
2	Chapter 7 tax overpayment after non-refundable credit. Enter amount from Form OS-3405A, line 4.	2	()
3	Rebate offset amount. Enter amount from Form OS-3405A, line 6.	3	()
4	Chapter 7 liability or (overpaid) after rebate offset amount. Add lines 1 through 3. Place brackets if less than zero.	4	
5	Tax on overpayment of credits.	5	
6	Estimated tax penalty.	6	
7	Total Chapter 7 liability or (overpaid). Add lines 4, 5 and 6.	7	

PART C COMBINED DUE OR (OVERPAYMENT)

1	Total amount due or (overpaid). Add line 9 of PART A and line 7 of PART B.	1	
2	If line 1 is an overpayment, enter amount you want credited to your 2016 ESTIMATED TAX .	2	
3	Net (overpaid). Add lines 1 and 2 of this part. This is your refund/rebate .	3	()

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	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 ()
Paid Preparer Use Only	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation
	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
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 1040EZ-CM

2015

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.	Make sure the SSN(s) ▲ above are correct
City, town or post office, state, and ZIP code		

PART A - Non-refundable Credits

Wage and salary tax. Enter amount from line 7, Part A of the Wage and Salary Tax Return. **1**

PART B - Rebate Computation

1	Total NMTIT. Enter amount from line 10 of form 1040EZ-CM.	1	
2	Total NMTIT payments made. Enter amount from line 9 of form 1040EZ-CM.	2	
3	Rebate base. Subtract the amount in Part A, from the amount on line 1 of this part. If zero or less, enter -0-	3	
4	NMTIT overpayment (If line 2 is greater than line 3, subtract line 3 from line 2). Otherwise enter -0-.	4	
5	NMTIT underpayment (If line 3 is greater than line 2, subtract line 2 from line 3). Otherwise enter -0-.	5	
6	Rebate offset amount. Calculate this amount as determined by the rebate base (line 3) using the rebate table shown below.	6	

REBATE TABLE		
IF REBATE BASE (line 3) 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

Sign Here Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately list 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.

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 <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN
	Firm's address ▶				Phone no. ()

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SUPPLEMENTAL INSTRUCTIONS FOR FORM 1040EZ-CM 2015
Annual Wage and Salary Tax, Chapter 7 Tax, and Rebate Offset Calculations

PART A WAGE AND SALARY TAX COMPUTATION

1. Enter total wages and salaries received for work performed in the CNMI per Form(s) W-2CM box 16. (For a joint return, enter spouse income in column B.)
2. Enter other wages and salaries received for work performed in the CNMI which Form(s) W-2CM were not issued or received, i.e. tips, freelance income, etc.
3. Add lines 1 and 2 in 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 in each column. This is your total CNMI wages and salaries subject to the wage and salary tax.
6. Compute your wage and salary tax on the amount reported on line 5 (each column) using the wage and salary tax table below.

WAGE AND SALARY TAX TABLE

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%			

7. Add the tax on line 6, columns A and B and enter on this line.
 8. Enter the total Chapter 2 tax withheld as shown in Form(s) W-2CM box 17. Also, add other Chapter 2 wage and salary tax payments made for wages and salaries.
 9. Subtract line 8 from line 7. If less than zero, place a bracket around the figure to indicate an overpayment. This is the Chapter 2 wage and salary tax due/overpaid.
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COMPLETE FORM OS-3405A -COMPUTATION OF NON-REFUNDABLE CREDIT AND APPLICATION FOR REBATE ON CNMI SOURCE TAX **BEFORE** COMPLETING PART B

PART B CHAPTER 7 TAX AND REBATE OFFSET CALCULATIONS

1. Enter amount from line 5 of Form OS-3405A.
 2. Enter amount from line 4 of Form OS-3405A.
 3. Enter amount from line 6 of Form OS-3405A.
 4. Add amounts on lines 1 through 3 of this part. Note that lines 2 and 3 are negative numbers. If the total on this line is less than zero, place a bracket around the figure
 5. Enter the lesser of the amount on line 5 of Form 1040EZ-CM or the amount on line 2 (ignore bracket).
 6. Enter the estimated tax penalty here based on the underpaid tax shown on line 1 of this part.
 7. Add lines 4 thru 6. This is your total Chapter 7 (NMTIT) liability or overpayment. If overpaid, place a bracket around the figure.
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PART C COMBINED DUE OR (OVERPAYMENT)

1. Amount due or (overpaid). Add line 9 of PART A and line 7 of PART B. Make sure that negative amount is enclosed by parenthesis ().
2. If line 1 is an overpayment, enter amount you want credited to your **2016 estimated tax**.
3. Net (overpaid). Add line 1 and line 2 of this part. This is your refund/rebate.