

Form **1040CM** Northern Marianas Territorial Income Tax Return

Department of Finance - Division of Revenue and Taxation
Commonwealth of the Northern Mariana Islands

2018

DLN - Do not write or staple in this area

Filing Status Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial _____ Last name _____ Your social security number _____

Your standard deduction Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see instructions)
 Spouse itemizes on a separate return or were dual-status alien Spouse is blind

Home address, (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____ Telephone no. _____

City, town or post office, state and ZIP code. If you have a foreign address, attach Schedule 6 _____ If more than four dependents, see instructions and here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Source of Income

A. INCOME WITHOUT B. INCOME WITHIN C. TOTAL INCOME

1 Wages, salaries, tips, etc. Attach Form(s) W-2 and W-2CM	1			
2a Tax-exempt interest	2a			
3a Qualified dividends	3a			
4a IRAs, pensions and annuities	4a			
5a Social security benefits	5a			
6a Enter amounts from Schedule 1CM, line 22. See supplemental instructions	6a			
b Add amounts in each column and enter the total	6b			
c Allocable percentage. See supplemental instructions	6c		%	100%
d Enter amount from Schedule 1CM, line 36	6d			
7 Adjusted gross income. Subtract line 6d from line 6b column C	7			
8 Standard deduction or itemized deductions (from Schedule A)	8			
9 Qualified business income deduction (see instructions)	9			
10 Taxable income. Subtract line 8 and line 9 from line 7. If zero or less, enter zero	10			
11 a Tax (see instr.) _____ (check if any from 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> _____)				
b Add any amount from Schedule 2, _____ and check here <input type="checkbox"/>	11			
12 a Child tax credit/credit for other dependents _____ b Add any amount from Schedule 3 and check here <input type="checkbox"/>	12			
13 Subtract line 12 from line 11. If zero or less, enter zero	13			
14 Other taxes. Attach Schedule 4.	14			
15 Add lines 13 and 14.	15			
16a Federal income tax withheld from Forms W-2 and 1099	16a			
b Northern Marianas Territorial Income Tax (NMTIT) withheld from Forms W-2CM and 1099 (within the CNMI).	16b			
17 Refundable credits: a EIC (see instr.) _____ b Schedule 8812 _____ c Form 8863 _____	17			
Add any amounts from Schedule 5				
18 Add lines 16a, 16b, and 17. These are your total payments.	18			
19 If line 18 is more than line 15, subtract line 15 from line 18.	19			
20 Amount of line 19 you want refunded to you.	20			
21 Amount of line 19 you want applied to your 2019 estimated tax. See Part A, line 4 of page 2.	21			
22 Amount you owe. Subtract line 18 from line 15	22			
23 Estimated tax penalty. See Part C, line 17 of Schedule OS-3405A	23			

Attach Form(s) W-2 and W-2CM. Also Attach Form(s) W-2G and 1099-R if tax was withheld

- Standard Deduction for:**
- Single or married filing separately, \$12,000
 - Married filing jointly or Qualifying widow(er), \$24,000
 - Head of household, \$18,000
 - If you checked any box under Standard deduction, see instructions

Refund

Amount you owe

Form 1040CM

Summary of Taxes Due or Overpayment

Complete the Annual Wage and Salary and Earnings Tax Return and Schedule OS-3405A before proceeding below.

Part A Combined Due or (Overpaid) / Refund

1	Total Chapter 7 amount due or (overpaid). Enter the amount from line 18 of Schedule OS-3405A	1	
2	Total combined Chapter 2 amount due or (overpaid). Enter the amount from line 6, Part C of Form NMI-A	2	
3	Add line 1 and line 2 above. If the amount is less than zero, enclose the amount in parenthesis () to indicate overpayment. Otherwise, stop here.	3	
4	Amount of line 3 you want applied to your 2019 estimated tax	4	
5	Amount available for refund. Subtract line 4 from line 3.	5	

Part B - Additional Child Tax Credit Computation - Special notice (see instructions)

1	Additional Child Tax Credit. Enter the amount from line 15 of Schedule 8812. Attach Schedule 8812	1	
2	Enter the amount due, if any, from Part A, line 3 above	2	
3	Additional Child Tax Credit refund. If line 1 is greater than line 2, subtract line 2 from line 1	3	
4	Amount you still owe. If line 2 is greater than line 1, subtract line 1 from line 2.	4	

Part C - Refundable American Opportunity Tax Credit

1	Refundable American Opportunity Tax Credit. Enter the amount from Form 8863, line 8. Attach Form 8863	1	
2	If you're claiming ACTC, enter the amount from Part B, line 4. Otherwise, enter the amount from Part A, line 3	2	
3	Refundable American Opportunity Tax Credit refund. Subtract line 2 from line 1, but not less than zero	3	
4	Amount you still owe after offset of the Education Credit. Subtract line 1 from line 2, but not less than zero	4	

Part D - Direct Deposit

1a If you want your refund deposited directly to your bank, please provide your bank information below.

Direct deposit? **b** Routing number **c** Type Checking Savings

See instructions. **d** Account number

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 Joint return? See instructions. Keep a copy for your records

Your signature	Date	Your occupation
Spouse signature. If a joint return, both must sign.	Date	Spouse's occupation

Paid Preparers

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.

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

Deadline: April 15, 2019

Form NMI-A

ANNUAL WAGE AND SALARY AND EARNINGS TAX RETURN

Department of Finance
Division of Revenue and Taxation
Commonwealth of the Northern Mariana Islands

(Please type or print in ink)

2018

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

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 Schedule WSD) 4		
5 CNMI wages and salaries (subtract line 4 from line 3) 5		
6 Annual wage and salary tax. Use the amount on line 5 above to find your tax rate in the tax table below. Multiply the amount on line 5 by the tax rate then enter the result here 6		

Part B Earnings Tax Computation	A. You	B. Spouse
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		
5b Less amount excludable (attach Form(s) W-2G and/or W-2GCM) 5b		
5c 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, line 5c, and 6) . . . 7		
8 Annual earnings tax. Use the amount on line 7 above to find your tax rate in the tax table below. Multiply the amount on line 7 by the tax rate then enter the result here 8		

Attach Form(s) W-2 and W-2CM here. Also attach Forms W-2G, and 1099-R if tax was withheld

Part C Chapter 2 Combined Tax Due or (Overpaid)	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 Combined 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 amount paid in 2018 5		
6 Combined wage and salary and earnings tax due or overpaid. Subtract line 5 from line 4. If negative, enclose the amount in parenthesis () 6		

Table

Wage and Salary and Earnings Tax

	From	To	Rate
(a)	0	1,000.00	0
(b)	1,000.01	5,000.00	2.0%
(c)	5,000.01	7,000.00	3.0%
(d)	7,000.01	15,000.00	4.0%
(e)	15,000.01	22,000.00	5.0%
(f)	22,000.01	30,000.00	6.0%
(g)	30,000.01	40,000.00	7.0%
(h)	40,000.01	50,000.00	8.0%
(i)	50,000.01	And over	9.0%

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

Schedule **OS-3405A**

Department of Finance
Division of Revenue and Taxation
Commonwealth of the Northern Mariana Islands

(Attach to Form 1040CM)

2018

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 : : : :

Part A Non-refundable Credits

1	Wage and salary tax and earnings tax	1												
2	Business gross revenue tax													
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #e0f2f1;"> <th style="width: 40%; padding: 2px;">Name</th> <th style="width: 60%; padding: 2px;">Tax ID No.</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">a</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">b</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">c</td> <td style="padding: 2px;"></td> </tr> </tbody> </table>	Name	Tax ID No.	a		b		c			<table style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">a</td></tr> <tr><td style="padding: 2px;">b</td></tr> <tr><td style="padding: 2px;">c</td></tr> </table>	a	b	c
Name	Tax ID No.													
a														
b														
c														
a														
b														
c														
3	User fees paid 4 CMC §1422	3												
4	Fees and taxes imposed under 4 CMC § 2202(e).	4												
5	Total non-refundable credits (add lines 1 through 4)	5												

Part B Rebate Computation

6	Total NMTIT on all source. Enter amount from line 15 of Form 1040CM.	6		
7	Total NMTIT payments made. Enter amount from line 18 of Form 1040CM.	7		
8	Tax on sources outside the CNMI. Multiply line 6 above by line 6c, Column A of Form 1040CM.	8		
9	Tax on sources within the CNMI. Subtract line 8 from line 6. If zero or less, enter zero.	9		
10	Rebate base (adjusted CNMI source tax). Subtract line 5 from line 9. If line 5 is greater, enter zero.	10		
11	Total CNMI and non-CNMI source tax after nonrefundable credits. Add line 8 and line 10.	11		
12	NMTIT overpayment. Subtract line 11 from line 7. If line 11 is greater, enter zero	12	()	
13	NMTIT underpaid. Subtract line 7 from line 11. If line 7 is greater, enter zero)	13		
14	Rebate offset amount. Use rebate base (line 10) to calculate this using table below.	14	()	
15	Total NMTIT tax liability or overpayment after rebate offset amount. Add lines 12, 13, and 14.	15		

Part C Chapter 7 Tax Due or (Overpaid)

16	Tax on overpayment of credits. See 4 CMC §1709	16		
17	Estimated tax penalty. Check if Form 2210 is attached <input type="checkbox"/>	17		
18	Total Chapter 7 liability or (overpayment). Add lines 15, 16 and 17. If overpaid, enclose the amount in parenthesis ()	18		

REBATE TABLE		
If rebate base (line 10) 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

2018

1040CM Supplemental Instructions

Use in conjunction with the 2018 Internal Revenue Service (IRS) Form 1040 instructions

- **Income**
- **Additional Child Tax Credit (Schedule 8812)**
- **Refundable American Opportunity & Lifetime Learning Credits (Form 8863)**

Lines 1 through 6a 6b

Sourcing Rules. 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 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 6a

Use the CNMI Schedule 1CM instead of the U.S. version. Schedule 1CM provides the income source allocation. Enter the amounts from line 22 of Schedule 1 CM in to the respective columns.

Line 6b

Add amounts in lines 1 through 6a in each column. Enter the total in the respective column.

Line 6c

Divide line 6b column A by line 6b, column C. If the percentage is zero or less, enter zero. If the percentage is more than 100, enter 100.

Example below

Line	Column A	Column B	Column C
6b	250.00	Not	1,000.00

Step 1. $250.00 [\text{col A}] / 1,000.00 [\text{col C}] = 0.25$

Step 2. $0.25 \times 100 = 25$; enter 25.0000 (25%) on line 6c, column A

Line 6d

Enter the amount from line 36 of Schedule 1CM.

Line 7

Subtract line 6d from line 6b, Column C.

Line 11

The amount on line 11 should include all the applicable taxes from line 11a and line 11b (from line 47, Schedule 2).

Line 12

The amount on line 12 should include all the applicable tax credits on line 12a and line 12b (from line 55, Schedule 3).

Line 16a

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 16b.

Line 16b

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 16a.

Line 17b

Leave this line blank. Claim the Additional Child Tax Credit (ACTC) in Part B of the summary of taxes due or overpayment, page 2 of this return. Complete and attach Schedule 8812.

Line 17c

Leave this line blank. Claim the Refundable American Opportunity Tax Credit (AOTC) in Part C of the summary of taxes due or overpayment, page 2 of this return. Complete and attach Form 8863.

Lines 19

The amount overpaid on this line may be subject to an adjustment if there is an allowable non-refundable credit and/or rebate as computed in Schedule OS-3405A, Part B, line 15.

Line 23

Leave this line blank. Go to Part C, line 17, Schedule OS-3405A.

Summary of Taxes Due or (Overpayment) - Complete Schedule OS-3405A, Annual Wage and Salary and Earnings Tax Return and before completing this Part.

PART A. Combined Due or (Overpaid)/Refund

1. Chapter 7 amount due or (overpaid). Enter the amount from line 18, Part C, Schedule OS-3405A.
2. Chapter 2 amount due or (overpaid). Enter the amount from line 6, Part C, From Form NMI-A.
3. Add line 1 and line 2 above. If the amount is less than zero, enclose with parenthesis to indicate an overpayment then continue on line 4.
If the amount is greater than zero, this indicates the amount you owe on this return. Pay this amount. If you have a refund in Part B and or Part C below, you may offset the amount due from the refund.
4. Enter the amount on line 3 you want applied to your 2019 estimated tax.
5. Amount available for refund. Subtract line 4 from line 3 (ignore the parenthesis). This is your refund. If you want your refund deposited directly to your bank, see Part D below.

Part B. Additional Child Tax Credit (ACTC). Complete and attach Schedule 8812 to your return. Skip this part if you are not claiming this credit.

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 United States Treasury. The Division of Revenue and Taxation is only facilitating your ACTC claim as agreed upon between the CNMI Department of Finance and the United States Treasury. By applying for ACTC refund and allowing it 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 Services (IRS).

1. Enter the amount of your Additional Child Tax Credit from Schedule 8812, line 15.
2. If line 3, Part A 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 3, Part A.

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 Refundable American Opportunity Credit in Part C below.

Part C. Refundable American Opportunity Tax Credit (AOTC). Complete and attach Form 8863 to your return. Skip this part if you are not claiming this credit.

1. Enter the amount of your Refundable American Opportunity Tax Credit from Form 8863, line 8.
2. If you're claiming ACTC, enter the amount from Part B, line 4. Otherwise, enter the amount from Part A, line 3. If you enter the amount as requested, you are authorizing an offset of your tax due on this return against your AOTC.
3. Subtract line 2 from line 1, but not less than zero. This is your AOTC refund after offset.
4. Subtract line 1 from line 2, but not less than zero. This is the amount you still owe after the Refundable American Opportunity Tax Credit offset. Pay this amount.

Part D. Direct Deposit.

If you want your refund deposited directly to your bank account, provide your bank information as shown on the tax return.

Instructions for Form NMI-A

Annual Wage and Salary and Earnings Tax Return

Part A. Annual Wage and Salary and Earnings Tax Computation (If a joint return, enter spouse's 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 on line 3 not subject to the wage and salary tax. Complete and attach Schedule WSD Wage and Salary Deduction for deductions taken on this line. If Schedule WSD is not attached, the deduction will be disallowed.
Caution: Amounts excluded on this line may be subject to the earnings tax if such item of income is sourced within the CNMI and subject to the NMTIT as provided in 4CMC §1202(b)(6).
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.

Part B. Earnings Tax Computation (If a joint return, enter spouse's information in column B)

1. Enter the amount of any gain from the sale of personal property (not business property).
2. Enter one-half (1/2) of the amount of any gain from the sale of real property located in the CNMI that was not used in the course of carrying on a business. Exclude any gain from the sale of real property sold to the CNMI Government.
3. Enter one-half (1/2) of the net income from leasing of real property located in the CNMI including the assignment of any lease that was not in the course of carrying on a business.
4. Enter interest, dividends, and similar income if the aggregate amount exceeds \$2,000. Enter the total amount. Otherwise, enter zero.
5.
 - a. Enter the gross winnings from any gaming, lottery, raffle or other gambling activities in the CNMI.
 - b. Enter the amount of poker machine jackpot winnings included on line 5a if jackpot tax was

withheld. Attach a copy of Forms W-2G/W-2GCM.
c. Subtract line 5b from line 5a.

6. Enter other income subject to the NMTIT, unless excludable under the earnings tax.
7. This is your total CNMI earnings subject to the earnings tax. Add lines 1 through 4, 5c, and 6.
8. Compute your earnings tax on the amount reported on line 7 for each column using the wage and salary and earnings tax table.

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 8, column A. Also, enter in column B the total of Part A line 6, column B and Part B line 8, 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 Education Tax Credit. **Caution: The maximum Education Tax Credit (ETC) allowable for either column is the lesser of cash contributions or the aggregate amount of wage and salary tax and earnings tax liability. However, education tax credit shall not exceed \$5,000.**
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 2018 (Box 17 of W-2CM). If you received form W-2GCM/W-2G and had chapter 2 tax withheld, include that amount on this line. The chapter 2 tax is the state income tax amount in box 17. Also include earnings tax withheld on your Form 1823, if any.
6. Combined wage and salary and earnings tax due or overpaid. Subtract line 5 from line 4. If zero or less, enclose the amount in parenthesis () to indicate an overpayment.

Schedule OS-3405A Instructions
Application for Nonrefundable Credit and Rebate
on CNMI Source Income Tax

Part A. Non-refundable Credit.

1. Wage and salary tax and Earnings tax. Enter amount from line 4, Part C, page 3 of the wage and salary and earnings tax.
2. Enter the business gross revenue tax from which this return is associated with. List separately the name of the business, tax ID number, and the amount of business gross revenue tax paid by the business.
3. Enter the tax ID number and User fees paid.
4. Enter the tax ID number and the amount of fees paid pursuant to 4CMC §2202(e).
5. Total non-refundable credit. Total the amounts entered on lines 1 through 4.

Part B. Tax after Non-refundable credit and Rebate Computation.

6. Total NMTIT on all sources. Enter the amount from line 15 of Form 1040CM.
7. Total NMTIT payments made. Enter the amount from line 18 of Form 1040CM.
8. Tax on sources outside the CNMI. Multiply line 6 above by the percentage on line 6c, Column A of Form 1040CM.
9. Tax on sources within the CNMI. Subtract line 8 from line 6. If zero or less, enter zero.
10. Adjusted CNMI source tax. Subtract line 5 from line 9. If zero or less, enter zero.

11. Total tax after non-refundable credit. Add lines 8 and 10.
12. NMTIT overpayment. If line 7 is greater than line 11, subtract line 11 from line 7. Otherwise enter zero.
13. NMTIT underpaid. If line 7 is less than line 11, subtract line 7 from line 11. Otherwise enter zero.
14. Rebate offset amount. Calculate the rebate based on the rebate table below.
15. Add lines 12, 13, and 14. If the result is less than zero, enclose the amount in parenthesis ().
16. Enter the lesser of: (1) the sum of lines 17a of Form 1040CM, line 70, line 73, and line 74 of Schedule 5, or (2) the amount on line 12 of this part. Enter the figure as positive number.
17. To figure your estimated tax penalty on Form 2210, substitute the tax underpaid amount with the amount shown on line 13. If Form 2210 is completed and attached, check the box provided on this line. 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. The Division of Revenue and Taxation will adjust your return accordingly or bill you later for this amount.
18. Add lines 15, 16, and 17. This is your total Chapter 7 (NMTIT) liability or overpayment. NOTE: Line 15 may be a negative number.

If filing by mail, please send to:

Saipan Central Office
Division of Revenue and Taxation
P.O. Box 5234 CHRB
Saipan, MP 96950

Rota District Office
Division of Revenue and Taxation
P.O. Box 1406
Rota, MP 96951

Tinian District Office
Division of Revenue and Taxation
P.O. Box 449
Tinian, MP 96952

Filing deadline

April 15, 2019