

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

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

2019

DLN - Do not write or staple in this area

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)  
Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle 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, also complete spaces below (see instructions).		Contact number ( ) ____ - ____
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and <input type="checkbox"/> here		

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:**  Were born before January 2, 1955  Are blind **Spouse:**  Was born before January 2, 1955  Is blind

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
				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
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**Standard Deduction for:**

- Single or married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under Standard deduction, see instructions

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 and W-2CM . . . . .	<b>1</b>			
<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>			
<b>3a</b> Qualified dividends . . . . .	<b>3a</b>			
<b>4a</b> IRA distributions . . . . .	<b>4a</b>			
<b>c</b> Pensions and annuities . . . . .	<b>4c</b>			
<b>5a</b> Social security benefits . . . . .	<b>5a</b>			
<b>6</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	<b>6</b>			
<b>7a</b> Other income from Schedule 1CM, line 9. See supplemental instructions	<b>7a</b>			
<b>b</b> Add lines 1, 2b, 3b, 4b, 4d, 5b, 6 and 7a in each column. This is your <b>total income</b>	<b>7b</b>			
<b>c</b> Allocable percentage. See supplemental instructions. . . . .	<b>7c</b>	%		<b>100%</b>
<b>8a</b> Adjustments to income from Schedule 1CM, line 22 . . . . .			<b>8a</b>	
<b>b</b> Subtract line 8a from line 7b column C. This is your <b>adjusted gross income</b>			<b>8b</b>	
<b>9</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>9</b>			
<b>10</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A	<b>10</b>			
<b>11a</b> Add lines 9 and 10 . . . . .			<b>11a</b>	
<b>b</b> <b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0-			<b>11b</b>	
<b>12a</b> <b>Tax</b> (see inst.) Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/>	<b>12a</b>			
<b>b</b> Add Schedule 2, line 3, and line 12a and enter the total . . . . .			<b>12b</b>	
<b>13a</b> Child tax credit or credit for other dependents . . . . .	<b>13a</b>			
<b>b</b> Add Schedule 3, line 7, and line 13a and enter the total . . . . .			<b>13b</b>	
<b>14</b> Subtract line 13b from line 12b. If zero or less, enter -0-			<b>14</b>	
<b>15</b> Other taxes from Schedule 2, line 10 (see instructions) . . . . .			<b>15</b>	
<b>16</b> Add lines 14 and 15. This is your <b>total tax</b> . . . . .			<b>16</b>	
<b>17a</b> Federal income tax withheld from Forms W-2 and 1099 . . . . .			<b>17a</b>	
<b>b</b> Northern Marianas Territorial Income Tax (NMTIT) withheld from Forms W-2CM and 1099 ( <b>within the CNMI</b> ) . . . . .			<b>17b</b>	
<b>18</b> <b>Other payments and refundable credits</b> <b>a</b> Earned Income Credit (EIC) <b>b</b> Schedule 8812 <b>c</b> Form 8863, line 8 <b>d</b> Schedule 3, line 14				
<b>18e</b> Add lines 18a through 18d. These are your <b>total other payments and refundable credits</b> . . . . .			<b>18e</b>	
<b>19</b> Add lines 17a, 17b, and 18e. These are your <b>total payments</b> . . . . .			<b>19</b>	

• If you have a qualifying child, attach Schedule EIC.

• If you have nontaxable combat pay, see instructions.

**Refund Amount you owe** **20** If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**. **20**

**21** Amount you owe. Subtract line 19 from line 16. **21**

**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)

**2019**

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 Annual 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 <b>Annual wage and salary tax.</b> Multiply the amount on <b>line 5 above</b> by the tax rate from the tax table below. Enter the result here . . . . . 6		

**Part B Earnings Tax Computation**

	A. You	B. Spouse	
1 Gain from the sale of personal property . . . . . 1			Attach Form(s) W-2 and W-2CM here. Also attach Forms W-2G, and 1099-R if tax was withheld
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 <b>Annual earnings tax.</b> Multiply the amount on <b>line 7 above</b> by the tax rate from the tax table below. Enter the result here . . . . . 8			

**Part C Combined Wage and Salary and Earnings Tax Due or (Overpaid)**

	A. You	B. Spouse
1 Wage and salary tax and earnings tax for yourself and your 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 2019 . . . . . 5		
6 Combined wage and salary tax 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)

2019

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**

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

**Part B Rebate Computation**

<b>6</b>	Total NMTIT on all source. Enter amount from line 16 of Form 1040CM. . . . .	<b>6</b>	
<b>7</b>	Total NMTIT payments made. Subtract line 18b and line 18c from line 19 of Form 1040CM . . . . .	<b>7</b>	
<b>8</b>	Tax on sources outside the CNMI. Multiply line 6 above by line 7c, Column A of Form 1040CM. . . . .	<b>8</b>	
<b>9</b>	Tax on sources within the CNMI. Subtract line 8 from line 6. If zero or less, enter zero . . . . .	<b>9</b>	
<b>10</b>	Rebate base (adjusted CNMI source tax). Subtract line 5 from line 9. If line 5 is greater, enter zero. . . . .	<b>10</b>	
<b>11</b>	Total CNMI and non-CNMI source tax after nonrefundable credits. Add line 8 and line 10. . . . .	<b>11</b>	
<b>12</b>	NMTIT overpayment. Subtract line 11 from line 7. If line 11 is greater, enter zero . . . . .	<b>12</b>	(                    )
<b>13</b>	NMTIT underpaid. Subtract line 7 from line 11. If line 7 is greater, enter zero) . . . . .	<b>13</b>	
<b>14</b>	Rebate offset amount. Use rebate base (line 10) to calculate this using rebate table below. . . . .	<b>14</b>	(                    )
<b>15</b>	Total NMTIT tax liability or overpayment after rebate offset amount. Add lines 12, 13, and 14. . . . .	<b>15</b>	

**Part C Chapter 7 Tax Due or (Overpaid)**

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

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

# Summary of Taxes Due or Overpayment

## Part A Combined Due or Overpaid / Refund

1	Total NMTIT amount due or overpaid. Enter the amount from line 18 of Schedule OS-3405A . . . . .	1	
2	Total wage and salary and earnings tax amount due or overpaid. Enter the amount from line 6, Part C of Form NMI-A . . . . .	2	
3	Combined NMTIT and wage and salary and earnings tax due or overpaid. Add line 1 and line 2 above. If the amount is less than zero, enclose the amount in parenthesis ( ) to indicate overpayment. Otherwise, <b>stop here</b> .	3	
4	Amount of line 3 you want applied to your <b>2020 estimated tax</b> . . . . .	4	
5	Amount <b>available for refund</b> . Subtract line 4 from line 3. . . . .	5	

### For Amended return - complete lines 6 through 11 below

6	If Part A, line 3 is a positive amount, enter the amount here. Otherwise enter zero . . . . .	6	
7	Enter the amount from Part A, line 5, if any. Otherwise enter zero . . . . .	7	
8	Amount paid on original return or previous amendments. [Note: This amount is recognized as negative] . . . . .	8	
9	Amount refunded on original return or previous amendments . . . . .	9	
10	Amount due. If the sum of lines 6 through 9 is greater than zero, enter the sum here. Otherwise enter zero . . . . .	10	
11	Amount overpaid for refund. If the sum of lines 6 through 9 is less than zero, enter here. Otherwise enter zero.	11	

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

1	<b>Additional Child Tax Credit</b> . 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	

### For Amended return - complete lines 5 through 7 below

5	Amount refunded on original return or previous amendment . . . . .	5	
6	If line 3 is greater than line 5, subtract line 5 from line 3. This is your additional refund . . . . .	6	
7	If line 5 is greater than line 3, subtract line 3 from line 5. This is the amount you were overpaid. <b>Pay this amount</b>	7	

## Part C - Refundable American Opportunity Tax Credit

1	<b>Refundable American Opportunity Tax Credit</b> . 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	

### For Amended return - complete lines 5 through 7 below

5	Amount refunded on original return or previous amendment . . . . .	5	
6	If line 3 is greater than line 5, subtract line 5 from line 3. This is your additional refund . . . . .	6	
7	If line 5 is greater than line 3, subtract line 3 from line 5. This is the amount you were overpaid. <b>Pay this amount</b>	7	

## Part D - Direct Deposit

**1a If you want your refund deposited directly to your bank, please provide your local checking account information below. You must attach a copy of a voided check.**

See supplemental instructions for details.	1b Routing number ▶	<input type="text"/>
	1c Checking Account number ▶	<input type="text"/>

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

<b>Here</b> Joint return? See instructions Keep a copy for your records	Your signature	Date	Your occupation
	Spouse signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation

### Paid

<b>Preparers</b> See Schedule 6	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 ▶	Phone no.			
	Firm's address ▶				