

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

2019

Part A. Non-refundable Credit.

1. Wage and salary tax and Earnings tax. Enter amount from line 4, Part C, page 2 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 16 of Form 1040CM, page 1.
7. Total NMTIT payments made. Line 19 minus line 18b and 18c of Form 1040CM, page 1.
8. Tax on sources outside the CNMI. Multiply line 6 above by the percentage on line 6c, Column A of Form 1040CM, page 1.
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 18a of Form 1040CM, line 9, line 12, and line 13 of Schedule 3, 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 line 17. 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, 2020