

Filing Status

Single Married filing separately (MFS) (formerly Married) Qualifying widow(er) (QW)

Check only one box.

If you checked the 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 identifying number (see instructions)
Home address (number and street or rural route). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.		Check if: <input type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
Foreign country name	Foreign province/state/county	ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Dependents (see instructions):	(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.): Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income Effectively Connected With CNMI Trade or Business	1a Wages, salaries, tips, etc. Attach Form(s) W-2 and W-2CM.		1a
	b Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions		1b
	c Total income exempt by a treaty from Schedule OI (Form 1040NR-CM), item L, line 1(e)	1c	
	2a Tax-exempt interest	2a	2b Taxable interest
	3a Qualified dividends	3a	3b Ordinary dividends
	4a IRA distributions	4a	4b Taxable amount
	5a Pensions and annuities	5a	5b Taxable amount
	6 Reserved for future use		6
	7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here		7
	8 Other income from Schedule 1CM (Form 1040CM), line 9		8
	9 Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income		9
	10 Adjustments to income:		
	a From Schedule 1CM (Form 1040CM), line 22.	10a	
	b Charitable contributions for certain residents of India. See instructions	10b	
	c Scholarship and fellowship grants excluded	10c	
	d Add lines 10a through 10c. These are your total adjustments to income		10d
	11 Subtract line 10d from line 9. This is your adjusted gross income		11
	12 Itemized deductions (from Schedule A (Form 1040NR-CM)) or, for certain residents of India, standard deduction. See instructions		12
	13a Qualified business income deduction. Attach Form 8995 or Form 8995-A	13a	
	b Exemptions for estates and trusts only. See instructions	13b	
	c Add lines 13a and 13b		13c
	14 Add lines 12 and 13c		14
	15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____		16	
17	Amount from Schedule 2 (Form 1040), line 3		17	
18	Add lines 16 and 17		18	
19	Child tax credit or credit for other dependents		19	
20	Amount from Schedule 3 (Form 1040), line 7		20	
21	Add lines 19 and 20		21	
22	Subtract line 21 from line 18. If zero or less, enter -0-		22	
23a	Tax on income not effectively connected with a CNMI trade or business from Schedule NEC (Form 1040-NR), line 15	23a		
b	Other taxes from Schedule 2 (Form 1040), line 10 (see supplemental instr)	23b		
c	Transportation tax (see instructions)	23c		
d	Add lines 23a through 23c		23d	
24	Add lines 22 and 23d. This is your total tax ▶		24	
25	Federal income tax withheld from:			
a	Form(s) W-2	25a		
b	Form(s) 1099	25b		
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c		25d	
e	NMTIT withheld from forms W-2CM and 1099 (within CNMI)		25e	
f	Form(s) 8805		25f	
g	Form(s) 8288-A		25g	
h	Form(s) 1042-S		25h	
26	2020 estimated tax payments and amount applied from 2019 return		26	
27	Reserved for future use	27		
28	Additional child tax credit. Attach Schedule 8812 (Form 1040)	28		
29	Credit for amount paid with Form 1040-C	29		
30	Reserved for future use	30		
31	Amount from Schedule 3 (Form 1040), line 13	31		
32	Add lines 28 through 31. These are your total other payments and refundable credits ▶		32	
33	Add lines 25d, 25e, 25f, 25g, 25h, 26, and 32. These are your total payments ▶		33	
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid . See supplemental instructions		34	
35	Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions ▶		35	

Third Party Designee <small>(Other than paid preparer)</small>	Do you want to allow another person (other than your paid preparer) 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) ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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		
	Phone no.	Email address			
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name ▶	Phone no.			
	Firm's address ▶	Firm's EIN ▶			

**SCHEDULE A
(Form 1040NR-CM)**

Department of Finance
Commonwealth of the
Northern Mariana Islands

Itemized Deductions

▶ **Attach to Form 1040-NR.**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

2020

Name shown on Form 1040NR-CM

Your identifying number

Taxes You Paid	1a	State and local income taxes	1a		1b
	b	Enter the smaller of line 1a or \$10,000 (\$5,000 if you checked Married filing separately under <i>Filing Status</i> on page 1 of Form 1040NR-CM)			
Gifts to CNMI Charities	2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2		5
	3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. Individuals must attach Form 8283 if line 3 is over \$500	3		
	4	Carryover from prior year	4		
	5	Add lines 2 through 4			
Casualty and Theft Losses	6	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			6
Other Itemized Deductions	7	Other—from list in instructions. List type and amount ▶ _____ _____ _____ _____ _____ _____			7
Total Itemized Deductions	8	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12			8

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Schedule A (Form 1040NR-CM) 2020

**SCHEDULE NEC
(Form 1040NR-CM)**

Department of Finance
Commonwealth of the
Northern Mariana Islands

Name shown on Form 1040NR-CM

Tax on Income Not Effectively Connected With a CNMI Trade or Business

▶ Attach to Form 1040NR-CM.

2020

Your identifying number

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
1 Dividends and dividend equivalents:						
a Dividends paid by CNMI corporations	1a					
b Dividends paid by foreign corporations	1b					
c Dividend equivalent payments received with respect to section 871(m) transactions	1c					
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 TV 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 23a ▶	15					

Capital Gains and Losses From Sales or Exchanges of Property

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.	16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(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					()		
	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- . ▶							

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Schedule NEC (Form 1040NR-CM) 2020

**SCHEDULE OI
(Form 1040NR-CM)**

Department of Finance
Commonwealth of the Northern Mariana Islands

Other Information

▶ **Attach to Form 1040NR-CM.**
▶ **Answer all questions.**

2020

Name shown on Form 1040NR-CM

Your identifying number

- 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 Commonwealth of the Northern Mariana Islands during 2020. 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 CNMI mm/dd/yy	Date departed CNMI mm/dd/yy

Date entered CNMI mm/dd/yy	Date departed CNMI mm/dd/yy

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the CNMI during:
2018, 2019, and 2020
- I** Did you file a CNMI 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 CNMI or foreign owner under the grantor trust rules, make a distribution or loan to a CNMI person, or receive a contribution from a CNMI 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) through (3) 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 1c. Do not enter it on line 1a or line 1b . . . ▶
- 2.** Were you subject to tax in a foreign country on any of the income shown in 1(d) above? **Yes** **No**
- 3.** Are you claiming treaty benefits pursuant to a Competent Authority determination? **Yes** **No**
If "Yes," attach a copy of the Competent Authority determination letter to your return.

- M** Check the applicable box if:
 - 1.** This is the first year you are making an election to treat income from real property located in the CNMI as effectively connected with a CNMI trade or business under section 871(d). See instructions ▶
 - 2.** You have made an election in a previous year that has not been revoked, to treat income from real property located in the CNMI as effectively connected with a CNMI trade or business under section 871(d). See instructions ▶

**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)

2020

Your first name and initial	Last name	Your social security number
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Part A Annual 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 Schedule WSD)	4	
5 CNMI wages and salaries (subtract line 4 from line 3)	5	
6 Annual wage and salary tax. Multiply the amount on line 5 above by the tax rate from the tax table below. Enter the result here	6	

Part B Earnings Tax Computation

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 through 4, line 5c, and 6)	7		
8 Annual earnings tax. Multiply the amount on line 7 above 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)

1 Wage and salary tax and earnings tax	1	
2 Education tax credit (attach Schedule ETC)	2	
3 Tax after education tax credit. If line 2 is greater than line 1, enter -0-. Otherwise, subtract line 2 from line 1	3	
4 Enter total wage and salary tax and earnings tax withheld and amount paid in 2020.	4	
5 Combined wage and salary tax and earnings tax due or overpaid. Subtract line 4 from line 3. If negative, enclose the amount in parenthesis ()	5	

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%

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

(Attach to Form 1040NR-CM)

2020

Your first name and initial	Last name	Your social security number
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Part A Non-refundable Credits

1	Wage and salary tax and earnings tax. Enter the amount from line 3, Part C of Form NMI-A	1									
2	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>a</td> <td></td> </tr> <tr> <td>b</td> <td></td> </tr> <tr> <td>c</td> <td></td> </tr> </tbody> </table>	Name	Tax ID No.	a		b		c			
Name	Tax ID No.										
a											
b											
c											
3	User fees paid (see OS-3405A instructions)										
4	Fees and taxes imposed (see OS-3405A instr)										
5	Total non-refundable credits. Add lines 1, 2a, 2b, 2c, 3 and 4	5									

Part B Rebate Computation

6	Total NMTIT on all source. Enter amount from line 16 of Form 1040NR-CM	6	
7	Total NMTIT payments made. Line 33 minus line 28 of Form 1040NR-CM	7	
8	Total non-refundable credits. Enter amount from line 5, Part A	8	
9	Rebate base (adjusted CNMI source tax). If line 8 is greater than line 6, enter zero. Otherwise, subtract line 8 from line 6	9	
10	NMTIT overpayment. If line 9 is greater than line 7, enter zero. Otherwise, subtract line 9 from line 7	10	()
11	NMTIT underpayment. If line 7 is greater than line 9, enter zero. Otherwise, subtract line 7 from line 9	11	
12	Rebate offset amount. Use rebate base (line 9) to calculate this using rebate table below	12	()
13	NMTIT tax liability or overpayment after rebate offset amount. Add lines 10, 11, and 12	13	

Part C Chapter 7 Tax Due or (Overpaid)

14	Tax on overpayment of credits. (See Schedule OS-3405A instructions)	14	
15	Estimated tax penalty. Check <input type="checkbox"/> if Form 2210 is attached	15	
16	Total NMTIT liability or (overpayment). Add lines 13, 14 and 15. If overpaid, enclose the amount in parenthesis (). Enter here and on line 1, Part A, Summary Taxes Due or Overpayment	16	

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 16 of Schedule OS-3405A	1	
2	Total wage and salary and earnings tax amount due or overpaid. Enter the amount from line 5, 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, stop here.	3	
4	Amount of line 3 you want applied to your 2021 estimated tax	4	
5	Amount available for refund . 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 amendment. Note: This amount is recognized as negative	8	
9	Amount refunded on original return or previous amendment.	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 supplemental 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	
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. Pay this amount	7	

Part C - Direct Deposit

1a If you want your refund deposited directly to your bank, please provide your checking or savings account information below. To ensure the accuracy of your account number, please attach a copy of a void check.

1b Routing number Savings Checking

See supplemental instructions for details.

1c Routing number ▶

1d 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 Preparer Use Only

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 ▶				

**Instructions for Schedule OS-3405A (Form 1040NR-CM)
Application for Nonrefundable Credit and Rebate on CNMI Source Income Tax**

2020

Part A. Non-refundable Credit.

1. Wage and salary tax and Earnings tax. Enter amount from line 3, Part C, of Form NMI-A wage and salary and earnings tax return.
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 pursuant to 4 CMC §1422.
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 source. Enter the amount from line 16 of Form 1040NR-CM, page 2.
7. Total NMTIT payments made. Line 33 minus line 28 of Form 1040NR-CM, page 2.
8. Total non-refundable credits. Enter amount from line 5, Part A.
9. Rebate Base. If line 8 is greater than line 6, enter zero. Otherwise, subtract line 8 from line 6.
10. NMTIT overpayment. If line 9 is greater than line 7, enter zero. Otherwise, subtract line 9 from line 7.
11. NMTIT underpayment. If line 7 is greater than line 9, enter zero. Otherwise, subtract line 7 from line 9.
12. Rebate offset amount. Use the rebate base amount on line 9 to calculate this rebate using the rebate table on page 7.
13. NMTIT tax liability or (overpaid) after rebate offset amount. Add lines 10, 11, and 12.

Part C. NMTIT (Chapter 7) Tax Due or (Overpaid).

14. Tax on overpayment of credits. If line 13 shows tax due, enter zero. Otherwise, enter the lessor of: line 10 of Schedule OS-3405A or the difference of line 13 and line 9 of Schedule 3. Reference: 4 CMC § 1709.
15. Estimated tax penalty. To figure your estimated tax penalty on Form 2210, substitute the tax underpaid amount with the amount shown on line 11. 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 15. The Division of Revenue and Taxation will adjust your return accordingly or bill you later for this amount.
16. Total NMTIT liability or (overpaid). Add lines 13, 14, and 15. Note: Line 13 may be a negative number.

Where to File

Saipan Central Office
Division of Revenue and Taxation
P.O. Box 5234 CHRB
Saipan, MP 96950
T. 670.664.1000

Rota District Office
Revenue and Taxation
P.O. Box 1406
Rota, MP 96951
T. 670.532.9488

Tinian District Office
Revenue and Taxation
P.O. Box 449
Tinian, MP 96952
T. 670.433.1606

Use in conjunction with the 2020 Internal Revenue Service (IRS) Form 1040NR instructions

- **Income**
- **Additional Child Tax Credit (Schedule 8812)**

Line 8

Use the CNMI Schedule 1CM instead of the U.S. version. Schedule 1CM provides the income source allocation. Enter the amounts from line 9 of Schedule 1CM in to the respective columns.

Line 10a

Enter the amount from line 22 of Schedule 1CM.

Line 18

The amount on line 18 should include all the applicable taxes from line 16 and line 17 (from line 3 of Schedule 2).

Line 21

The amount on line 21 should include all the applicable tax credits on line 19 and line 20 (from line 7 of Schedule 3).

Line 23b

If you are reporting Self-employment tax (Schedule SE) line 4, or Household employment taxes (Schedule H) line 7a, Part II of Schedule 2, do not report any of these amounts on Schedule 2. These are reported to Internal Revenue Service (IRS).

Line 25d

Enter the total Federal Income Tax withheld (from Form(s) W-2 and/or Form(s) 1099 from outside source only, not from the CNMI). Do not include this amount on line 25e.

Line 25e

Enter the total NMTIT withheld (chapter 7 tax from Form(s) W-2CM and/or Form(s) 1099 from within the CNMI only). Do not include this amount on line 25d.

Lines 34

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 13.

Summary of Taxes Due or Overpayment

PART A. Combined Due or (Overpaid)/Refund

1. Chapter 7 amount due or (overpaid). Enter the amount from line 16, Part C, Schedule OS-3405A (Form 1040NR-CM).
2. Chapter 2 amount due or (overpaid). Enter the amount from line 5, Part C, of Form NMI-A.
3. Add line 1 and line 2 above. If less than zero, enclose the amount in 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. Otherwise, you may offset the amount due on this line from Part B below if you have refund available from the additional child tax credit.

4. Enter the amount on line 3 you want applied to your 2021 estimated tax.
5. Subtract line 4 from line 3. **This is your refund.** If you want your refund deposited directly to your bank, see Part C.

For amended return of Part A. Complete lines 6 to 11.

6. If Part A, line 3 is a positive amount, enter the amount here. Otherwise, enter zero.
7. Enter the amount from Part A, line 5 if any. Otherwise, enter zero.
8. Enter the amount you owed (paid) on original or previously amended return(s). Enter amount as a negative number.
9. Enter the amount refunded to you on original or previously amended return(s). Enter amount as positive number.
10. Add lines 6 through 9. If the result is greater than zero, enter the result here. This is the **amount you owe**. Otherwise enter zero.
11. Add line 6 through 9. If the amount is less than zero, enter the result here. This is the amount you **overpaid**. Otherwise, enter zero.

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 13.
2. If Part A, line 3 is an underpayment, enter the amount on this line. If this is an amended return, enter the amount from Part A, line 10. 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 Part A, line 3.
3. If line 1 is greater than line 2, subtract line 2 from line 1. This is your ACTC refund or refund after offset.
4. If line 2 is greater than line 1, subtract line 1 from line 2. This is the amount you owe after ACTC offset. Stop here. Pay this amount.

For amended return of Part B. Complete lines 5 to 7.

5. Enter the amount refunded to you on original or previously amended return(s).
6. If line 3 is greater than line 5, subtract line 5 from line 3. Enter the result as a negative number. This is your **additional child tax credit refund**.
7. If line 5 is greater than line 3, subtract line 3 from line 5. Enter the result as a positive number. This is the **amount you owe**. Pay this amount.

Part C. Direct Deposit on Checking or Savings Account. Simple.Safe.Secure.



If you want your refund deposited directly to your bank account, please provide your checking or saving account information.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You don't have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.

Line 1b

Checkmark the box corresponding to the type of account you entered on line 1c. For example, if your account number is a savings account, checkmark the box for the savings account. Check only one box.

Line 1c. Routing Number

The routing number must be nine digits. Enter the 9-digit routing number from the first set of numbers on the lower left corner of your check.

Line 1d. Checking or Savings Account Number

Enter the account number from your bank. This number is private and unique to your bank account. You'll find it only on your personal checks.

For example. If your checking account number is 0017-123456, you must enter it on line 1c as shown below. Omit the dash. Enter only alphanumeric characters.

0	0	1	7	1	2	3	4	5	6										
---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--

Reasons Your Direct Deposit Request Will Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- You are asking to have a joint refund deposited to an individual checking or saving account, and your financial institution(s) won't allow this. The Division of Revenue and Taxation isn't responsible if a financial institution rejects a direct deposit.
- The name on your account doesn't match the name on the refund, and your financial institution(s) won't allow a refund to be deposited unless the refund matches the name on the checking account.
- You haven't given a valid account number.
- Any numbers or letters on lines 1b or 1c of Part D on page 5 are crossed out or whited out.
- You did not attach a copy of a voided check.



The Division of Revenue and Taxation isn't responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.