



DIVISION OF REVENUE AND TAXATION
COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS
TERRITORIAL INDIVIDUAL INCOME TAX RETURN



Form 1040A-CM

(Please type or print in ink)

2004

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Name and Address

Your first name and initial	Last Name
If a joint return, spouse's first name and initial	Last Name
Apt. No.	
Home Address (number and street). If you have a P.O. Box, see page 18.	
City, town or post office, state, and ZIP code. If you have foreign address, see page 18.	

Your social security number

Spouse's social security number

◆ IMPORTANT ! ◆
 You must enter SSN(s) above.

Filing Status

Check only one box

- 1 **G** Single
- 2 **G** Married filing joint return (even if only one had income)
- 3 **G** Married filing separate return. Enter spouse's social security no. above and full name here ▶ _____
- 4 **G** Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here ▶ _____
- 5 **G** Qualifying widow(er) with dependent child (year spouse died ▶ _____). (See page 19.)

Exemptions

If more than six dependents see page 20

6a	G	Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.	Boxes checked on 6a and 6b
b	G	Spouse.....	_____
c		Dependents:	No. of children on 6c who: <input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see page 21) Dependents on 6c not entered above: _____ Add numbers on lines above ▶ <input style="width: 40px; height: 20px;" type="text"/>
(1)	First name	Last Name	
(2)	Dependent's social security number	(3) Dependent's relationship to you	
(4)	If qualifying child for child tax credit (see page 21)		
d		Total number of exemptions claimed.....	

SOURCE OF INCOME

A. INCOME WITHOUT AND Income not subject to rebate	B. INCOME WITHIN AND Income subject to rebate	C. TOTAL INCOME
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Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2 and W-2CM.....	7			
8a	Taxable interest. Attach Schedule 1 if required.....	8a			
b	Tax-exempt interest. DO NOT include on line 8a	8b			
9a	Ordinary Dividends. Attach Schedule 1 if required.....	9a			
b	Qualified Dividends. (See page 23)	9b			
10	Capital gain distributions (see page 23).....	10			
11a	IRA distributions	11a			
b	Taxable amount (see page 23).	11b			
12a	Pensions and annuities	12a			
b	Taxable amount (see page 24).	12b			
13	Unemployment compensation and Alaska permanent fund dividends.....	13			
14a	Social security benefits	14a			
b	Taxable amount (see page 26)	14b			
15a	Add amounts in all columns for lines 7 through 14b. This is your total income	15a			
b	Allocable percentage (see instructions on page 70).....	15b	_____ %	_____ %	100 %

Adjusted gross income

16	Educator expense (see page 26).....	16			
17	IRA deduction (see page 26).....	17			
18	Student loan interest deduction (see page 29).....	18			
19	Tuition and fees deduction (see page 29).....	19			
20	Add lines 16 through 19. These are your total adjustments ▶	20			
21	Subtract line 20 from line 15a. Col. C. This is your adjusted gross income	21			

Taxable Income	22	Enter the amount from line 21 (adjusted gross income).....	22			
	23a	Check if: <input type="checkbox"/> YOU were born before January 2, 1940	<input type="checkbox"/> Blind	} _____ <input type="checkbox"/>		
		<input type="checkbox"/> SPOUSE was born before January 2, 1940	<input type="checkbox"/> Blind			
		b	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here.....	▶ 23b	<input type="checkbox"/>	
	24	Enter your standard deduction for your filing status. But see page 31 if you checked any box on line 23a or 23b OR if someone can claim you as a dependent. All Others: ! Single - \$4,850 ! Married filing jointly or Qualifying widow(er) - \$9,700 ! Head of household - \$7,150 ! Married filing separately -\$4,850.....		24		
	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.....		25		
	26	If line 22 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 22 is over \$107,025, see the worksheet on page 32.		26		
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income		▶ 27			
Tax, credits, and payments	28	Tax , including any alternative minimum tax (see page 31).....	28			
	29	Credit for child and dependent care expenses. Attach Schedule 2.....	29			
	30	Credit for the elderly or the disabled. Attach Schedule 3.....	30			
	31	Education credits. Attach Form 8863.....	31			
	32	Retirement savings contributions credit. Attach Form 8880.....	32			
	33	Child tax credit (see page 36).....	33			
	34	Adoption credit. Attach Form 8839.....	34			
	35	Add lines 29 through 34. These are your total credits	35			
	36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-.....	36			
	37	Advance earned income credit payments from Form(s) W-2 and W-2CM.....	37			
	38	Add lines 36 and 37. This is your total tax	38			
	39a	Federal income tax withheld from Forms W-2 and 1099.....	39a			
	b	NMTIT (Chapter 7) withheld from Forms W-2CM and 1099.....	39b			
	40	2004 estimated tax payments and amount applied from 2003 return.....	40			
41a	Earned income credit . Attach Schedule EIC if you have a qualifying child.....	41a				
b	Nontaxable combat pay election.....	41b				
42	Additional child tax credit. Attach Form 8812 (See part C, Page 4).....	42				
43	Add lines 39a, 39b, 40 and 41a. These are your total payments	▶ 43				
Refund	44	If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you overpaid before Non-refundable credit and rebate offset.....	44			
	45	Amount of line 44 you want refunded to you	45			
	46	Amount of line 44 you want applied to your 2005 estimated tax	46			
Amount you owe	47	Amount you owe . Subtract line 43 from line 38. This is the amount you owe before Non-refundable credit and rebate offset.....	47			
	48.	Estimated tax penalty (see page 51).				

(See instructions on pages 71, 72, and 73)

A. YOURSELF B. SPOUSE

PART A Wages 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 explanation).....	4			
	5	CNMI wages and salaries (subtract line 4 from line 3).....	5			
	6	Annual wage and salary tax.....	6			
	7	Education tax credit (attach Schedule ETC).....	7			
	8	Wage and salary tax after credit (subtract line 7 from line 6).....	8			
	9	Combined annual wage and salary tax (add line 8, columns A and B).....	9			
	10	Wage and salary tax withheld and/or paid.....	10	()
	11	Total wage and salary tax due or (overpaid) (add lines 9 and 10).....	▶ 11			

A. YOURSELF B. SPOUSE

PART B Earnings Tax Computation	1	Interest (see important instructions on page 72).....	1			
	2	Dividends (see important instructions on page 72).....	2			
	3	Capital gains reported on line 10, page 1, Col. B.....	3			
	4	Total income subject to the earnings tax (add lines 1 and 2).....	4			
	5	Annual earnings tax.....	5			
	6	Education tax credit (attach Schedule ETC).....	6			
	7	Earnings tax after credit.....	7			
	8	Total earnings tax due (add line 7, columns A and B).....	▶ 8			

ATTACH FORM(S) W-2, W-2CM, W-2G AND 1099-R HERE

COMPLETE SCHEDULE OS-3405A (APPLICATION FOR REBATE ON CNMI SOURCE INCOME TAX) ON PAGE 4, BEFORE COMPLETING PART C

PART C Chapter 7 Tax and Rebate Offset Calculations	1	Chapter 7 tax underpayment after non-refundable credit (enter amount from Form OS-3405A, line 13, part B).....	1		
	2	Chapter 7 overpayment after non-refundable credit (enter amount from Form OS-3405A, line 12, part B).....	2	()
	3	Rebate offset amount (enter amount from Form OS-3405A, line 14, part B).....	3	()
	4	Chapter 7 liability or (overpayment) after rebate offset amount (add lines 1 through 3).....	4		
	5	Tax on overpayment of credits.....	5		
	6	Estimated tax penalty.....	6		
	7	Total Chapter 7 liability or (overpayment) (add lines 4, 5 and 6).....	▶ 7		

PART D Combined Due or (overpayment)	1	Amount due or (overpaid), Chapter 2 and Chapter 7 (add line 11 of part A, line 8 of part B, and line 4 of part C).....	1			
	if this amount is an overpayment, skip lines 2 through 4.					
	2	CHAPTER 2 :	(b) Failure to File.....	2b		
		(a) _____ Enter amount underpaid	(c) Failure to Pay.....	2c		
			(d) Interest Charge.....	2d		
	3	CHAPTER 7 :	(b) Failure to File.....	3b		
		(a) _____ Enter amount underpaid	(c) Failure to Pay.....	3c		
		(d) Interest Charge.....	3d			
4	Total penalty and interest charges (add lines 2b, 2c, 2d, 3b, 3c, and 3d).....	4				
5	Total amount due or (overpaid), Chapter 2 and Chapter 7 (add lines 1 and 4 of this part, and lines 5 and 6 of part C).....	5				
6	If line 5 is an overpayment, enter amount you want credited to your 2005 ESTIMATED TAX	6				
7	Net overpayment.....	▶ 7	()	

Third Party Designee Do you want to allow another person to discuss this return with the Division of Revenue and Taxation (see page 52)? Yes. Complete the following. No

Designee's name _____ Phone no. () _____ Personal identification number (PIN) _____

Sign Here. Keep a copy for Your Records 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 accurately list all amounts and sources of income received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here. 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's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed) and address and Zip ▶ _____			EIN Phone no. ()

**SCHEDULE OS-3405A (APPLICATION FOR REBATE ON CNMI SOURCE INCOME TAX)
AND CLAIM FOR ADDITIONAL CHILD TAX CREDIT**

(See instructions on page 73)

PART A - Non-refundable Credits

1	Wage and salary tax.....	1		
2	Earnings tax.....	2		
3	Total non-refundable credits.....	3		

PART B - Rebate Computation

4	Allocable percentage:			
	a Tax without the CNMI	4a	_____%	
	b Tax within the CNMI	4b	_____%	
5	Total NMTIT on all sources.....	5		
6	Total NMTIT payments made	6		
7	Tax on sources without CNMI (multiply line 5 by the percentage as shown on line 4a).....	7		
8	Tax on sources within the CNMI (multiply line 5 by the percentage as shown on line 4b).....	8		
9	Total non-refundable credits (enter amount from line 3, part A).....	9		
10	Adjusted CNMI source tax (subtract line 9 from line 8. If zero or less, enter -0).....	10		
11	Total CNMI and NON-CNMI source tax after non-refundable credits (add lines 7 and 10).....	11		
12	NMTIT overpayment (subtract line 11 from line 6. If zero or less, enter -0-).....	12		
13	Total tax underpaid (If line 11 is greater than line 6, subtract line 6 from line 11, otherwise, enter -0-).....	13		
14	Rebate base computation. (Enter this amount on Page 3, Part C, line 3).....	14		

PART C - Additional Child Tax Credit Computation

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). Please note that the ACTC is being paid by the U.S. Treasury, and the Division of Revenue and Taxation is only facilitating your ACTC claim as agreed upon between the CNMI Department of Finance and the U.S. Treasury. By applying for the ACTC Refund and allowing the refund 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 Service (IRS). See important instructions on page 73, Part C, line 2 regarding rebate offset.

1	Additional Child Tax Credit. Enter the amount from line 13 of Form 8812. (Attach Form 8812).....	1		
2	Enter the amount underpaid from line 5, Part D, page 3.....	2		
3	Additional Child Tax Credit refund (line 1 minus line 2, but not less than zero).....	3		
4	Amount you still owe on this return after offset of the ACTC (line 2 minus line 1, but not less than zero).....	4		

		FOR OFFICIAL USE ONLY			
DATE FILED *	DATE PAID	AMOUNT PAID	RECEIPT NO.	VERIFIED BY	POSTED BY

*If received after the due date, show post mark.