



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



Form 1040CM

2005 | Do not write in this space

Please Type or Print in Ink	For the year Jan. 1- Dec. 31, 2005, or other tax year beginning _____, 2005, ending _____ 20, _____		
	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 _____
	Home Address (number and street). If you have a P.O. Box, see page 16. _____		Apt. No. _____
	City, town or post office, state, and ZIP code. If you have foreign address, see page 16. _____		

♦ IMPORTANT ! ♦
You must enter SSN(s) above

Filing Status Check only one box	1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married filing joint return (even if only one had income) 3. <input type="checkbox"/> Married filing separate return. Enter spouse's social security no. above and full name here. ▶ _____ 4. <input type="checkbox"/> Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____ 5. <input type="checkbox"/> Qualifying widow(er) with dependent child (year spouse died _____) (See page 17.)
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Exemptions If more than five dependents, see page 19.	6a. <input type="checkbox"/> Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.....	No. of boxes checked on 6a and 6b _____ No. of your children on 6c who: ▲ lived with you _____ ▲ did not live with you due to divorce or separation (see page 20) _____ Dependents on 6c not entered above _____ Add numbers entered on lines above ▶ <input style="width: 40px;" type="text"/>																												
	6b. <input type="checkbox"/> Spouse. _____																													
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">c. Dependents:</th> <th style="width: 20%;">(2) Dependent's social security number</th> <th style="width: 20%;">(3) Dependent's relationship to you</th> <th style="width: 30%;">(4) <input type="checkbox"/> If qualifying child for child tax credit (see page 19)</th> </tr> <tr> <th>(1) First Name</th> <th>Last Name</th> <th></th> <th></th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td align="center"><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td align="center"><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td align="center"><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td align="center"><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td align="center"><input type="checkbox"/></td></tr> </tbody> </table>		c. Dependents:	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input type="checkbox"/> If qualifying child for child tax credit (see page 19)	(1) First Name	Last Name						<input type="checkbox"/>				<input type="checkbox"/>				<input type="checkbox"/>				<input type="checkbox"/>				<input type="checkbox"/>
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			<input type="checkbox"/>																											
			<input type="checkbox"/>																											
			<input type="checkbox"/>																											
			<input type="checkbox"/>																											
d Total number of exemptions claimed.																														

SOURCE OF INCOME (See also supplemental instructions on page 83.)

	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) W2 and W-2CM	7				
	8a Taxable interest. Attach Schedule B if required.....	8a				
	b Tax-exempt interest. DO NOT include on line 8a..... [8b]					
	9a Ordinary Dividends. Attach Schedule B if required.....	9a				
	b Qualified dividends (see page 23) [9b]					
	10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23).....	10				
	11 Alimony received.....	11				
	12 Business income or (loss). Attach Schedule C or C-EZ.....	12				
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here..... <input type="checkbox"/>	13				
	14 Other gains or (losses). Attach Form 4797	14				
	15a IRA distributions 15a _____ b Taxable amount (see page 25)	15b				
	16a Pensions and annuities 16a _____ b Taxable amount (see page 25)	16b				
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.....	17				
	18 Farm income or (loss). Attach Schedule F.....	18				
	19 Unemployment compensation.....	19				
20a Social security benefits 20a _____ b Taxable amount (see page 27)	20b					
21a Gambling winnings. Attach Form(s) W-2G.....	21a					
b Other income. List type and amount (see page 39).....	21b					
22a Total Income. Add amounts shown in all columns for lines 7 through 21b	22a					
b. Allocable percentage (see instructions on page 83).....	22b	_____ %	_____ %	100%		

Adjusted Gross Income	23 Educator expenses (see page 29).....	23				
	24 Certain business expenses of reservists, performing artists, and fee-basis government official. Attach Form 2106 or 2106-EZ.....	24				
	25 Health savings account deduction. Attach Form 8889.....	25				
	26 Moving expenses. Attach Form 3903.....	26				
	27 One-half of self-employment tax. Attach Schedule SE.....	27				
	28 Self-employed SEP, SIMPLE, and qualified plans.....	28				
	29 Self-employed health insurance deduction (see page 30).....	29				
	30 Penalty on early withdrawal of savings.....	30				
	31a Alimony paid b Recipient's SSN _____	31a				
	32 IRA deduction (see page 31).....	32				
	33 Student loan interest deduction (see page 33).....	33				
	34 Tuition and fees deduction (see page 34).....	34				
35 Domestic production activities deduction. Attach Form 8903	35					
36 Add lines 23 through 35..... ▶	36					
37 Subtract line 36 from line 22a, col. C. This is your adjusted gross income..... ▶	37					

Tax and Credits	38 Amount from line 37 (adjusted gross income).....	38			
	39a Check if: { <input type="checkbox"/> You were born before Jan. 2, 1941, } <input type="checkbox"/> Blind } Total boxes				
	{ <input type="checkbox"/> Spouse was born before Jan. 2, 1941, } <input type="checkbox"/> Blind } Checked..... ▶ 39a <input type="checkbox"/>				
	b If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here. ▶ 39b <input type="checkbox"/>				
	40 Itemized deductions from Schedule A, OR Standard deduction shown below. People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36. All others:				
	• Single - \$5,000				
	• Married filing jointly or Qualifying widow(er) - \$10,000				
	• Head of household - \$7,300				
	• Married filing separately \$5,000.....				
	41 Subtract line 40 from line 38.....	40			
42 If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d.....	41				
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	42				
44 Tax (see page 37). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972.....	43				
45 Alternative minimum tax (See page 39). Attach Form 6251.....	44				
46 Add lines 44 and 45..... ▶	45				
47 Foreign tax credit. Attach Form 1116 if required.....	46				
48 Credit for child and dependent care expenses. Attach Form 2441.....	47				
49 Credit for the elderly or the disabled. Attach Schedule R.....	48				
50 Education credits. Attach Form 8863.....	49				
51 Retirement savings contributions credit. Attach Form 8880.....	50				
52 Child tax credit. (see page 41). Attach Form 8901 if required.....	51				
53. Adoption Credit. Attach Form 8839.....	52				
54 Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	53				
55 Other credits. Check applicable box(es) a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	54				
56 Add lines 47 through 55. These are your total credits	55				
57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-..... ▶	56				
58 Self-employment tax. Attach Schedule SE.....	57				
59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137.....	58				
60 Additional tax on IRAs, other qualified retirement plans etc. Attach Form 5329 if required.....	59				
61 Advance earned income credit payments from Form(s) W-2 and W-2CM.....	60				
62 Household employment taxes. Attach Schedule H.....	61				
63 Add lines 57 through 62. This is your total tax ▶	62				
64a Federal income tax withheld from Forms W-2 and 1099.....	63				
b NMTIT (Chapter 7) withheld from Forms W-2CM and 1099.....	64a				
65 2005 estimated tax payments and amount applied from 2004 return.....	64b				
66a Earned income credit. If you have a qualifying child, attach Schedule EIC.....	65				
b. Nontaxable combat pay election 66b	66a				
67 Excess social security and tier 1 RRTA tax withheld (see page 59)	67				
68 Additional child tax credit. Attach Form 8812.....	68				
69 Amount paid with request for extension to file (see page 59).....	69				
70 Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70				
71 Add lines 64a, 64b, 65, 66a, 69 and 70. These are your total payments ▶	71				
72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you OVERPAID before Non-refundable credit and rebate offset ▶	72				
73 Amount of line 72 you want REFUNDED TO YOU ▶	73				
74 Amount of line 72 you want APPLIED TO YOUR 2006 ESTIMATED TAX	74				
75 Subtract line 71 from line 63. This is the amount you OWE before Non-refundable credit and rebate offset. (See additional instructions on pages 60 and 83).....	75				
76 Estimated tax penalty. (See additional instructions on pages 60 and 83).....	76				
Amount You Owe					

Important: (See instructions on pages 84, 85, and 86)

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	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 (see important instructions on page 79).....	4			
	5a	Gross winnings from any gaming, lottery, raffle, etc.....	5a			
	5b	Less amount excludable (attach Form(s) W-2G).....	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 line 6).....	7			
	8	Annual earnings tax.....	8			
	9	Education tax credit (attach Schedule ETC).....	9			
10	Earnings tax after credit (subtract line 9 from line 8).....	10				
11	Total earnings tax due. (add line 10, columns A and B).....	11				

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

COMPLETE SCHEDULE OS-3405A (APPLICATION FOR REBATE ON CNMI SOURCE 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 16, part B).....	1		
	2	Chapter 7 overpayment after non-refundable credit (enter amount from Form OS-3405A, line 15, part B).....	2	()
	3	Rebate offset amount (enter amount from Form OS-3405A, line 17, 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 lines 11 of part A and B, and line 4 of part C).....	1		
	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 2006 ESTIMATED TAX	6			
7	Amount from line 5 you want credited to your 2006 BUSINESS GROSS REVENUE TAX	7			
8	Net overpayment.....	8	()	

Third Party Designee Do you want to allow another person to discuss this return with the Division of Revenue and Taxation (see page 56)? Yes. Complete the following. No.
 Designee's name ▶ Phone no. ▶ () Personal identification number (PIN) [] [] [] [] []

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. 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**

Important: See instructions on page 87

PART A - Non-refundable Credits

1	Wage and salary tax.....	1		
2	Earnings tax.....	2		
3	Business gross revenue tax			
4	User fees paid.....	4		
5	Fees and taxes imposed under 4CMC §2202(h).....	5		
6	Total non-refundable credits (add lines 1 through 5).....	6		

PART B - Rebate Computation

7	Allocable percentage:			
	a Tax without the CNMI	7a	_____	%
	b Tax within the CNMI	7b	_____	%
8	Total NMTIT on all sources.....	8		
9	Total NMTIT payments made	9		
10	Tax on sources without CNMI (multiply line 8 by the percentage as shown on line 7a).....	10		
11	Tax on sources within the CNMI (multiply line 8 by the percentage as shown on line 7b)..	11		
12	Total non-refundable credits (enter amount from line 6, part A).....	12		
13	Adjusted CNMI source tax (subtract line 12 from line 11. If zero or less, enter -0).....	13		
14	Total CNMI and NON-CNMI source tax after non-refundable credits (add lines 10 and 13).....	14		
15	NMTIT overpayment (subtract line 14 from line 9. If zero or less, enter -0-).....	15		
16	Total tax underpaid (If line 14 is greater than line 9, subtract line 9 from line 14, otherwise, enter -0-).....	16		
17	Rebate base computation. (Enter this amount on Page 3, Part C, line 3).....	17		

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 87, 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		

PART D. Business Gross Revenue Tax Credit Allocation

Enter the TIN and amount you want credited from line 7, Part D, page 3. The total credit allocation shall be equal to the amount on line 7, page 3.

TIN	TAX TYPE	AMOUNT	TIN	TAX TYPE	AMOUNT
	3105G			3105G	
	3105AF			3105AF	
	3105MW			3105MW	

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

DEADLINE: APRIL 17, 2006