



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



Form 1040A-CM

2008

Name and Address	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 17		Apt. No.	IMPORTANT ! You must enter SSN(s) above
	City, town, or post office, state and ZIP code. If you have a foreign address see page 17			

Filing Status	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. <input type="text"/> 4 <input type="checkbox"/> Head of household (with qualifying person). (See page 18.) If the qualifying person is a child but not your dependent, enter this child's name here. <input type="text"/> 5 <input type="checkbox"/> Qualifying widow(er) with dependent child. (See page 19)
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Exemptions	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					
	6b <input type="checkbox"/> Spouse						
	c Dependent's:			(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 20)	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 18) Dependents on 6c not entered above
	(1) First name			Last name		<input type="checkbox"/>	
						<input type="checkbox"/>	
						<input type="checkbox"/>	
			<input type="checkbox"/>				
			<input type="checkbox"/>				
d	Total number of exemptions claimed.....			Add numbers entered on lines above <input type="text"/>			

SOURCE OF INCOME		A. INCOME WITHOUT AND Income not subject to rebate	B. INCOME WITHIN AND Income subject to rebate	C. TOTAL INCOME	
Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2 and W-2CM.....	7			
	8 a. Taxable interest. Attach Schedule 1 if required.....	8a			
	b. Tax-exempt interest. DO NOT include on line 8a	(8b)			
	9 a. Ordinary dividends. Attach Schedule 1 if required.....	9a			
	b. Qualified dividends (see page 24)	(9b)			
	10 Capital gain distributions (see page 24).....	10			
	11 a. IRA distributions (11a) Taxable amount (see page 24)	11b			
	12 a. Pensions and annuities (12a) Taxable amount (see page 25)	12b			
	13 Unemployment compensation and Alaska permanent fund dividends.....	13			
	14 a. Social security benefits (14a) Taxable amount (see page 27)	14b			
	15 a. Add amounts in all columns for lines 7 through 14b. This is your total income.....	15a			
	b. Allocable percentage (see supplemental instructions).....	15b	%	100%	
	Adjusted gross income	16 Educator expense (see page 29).....	16		
		17 IRA deduction (see page 29).....	17		
		18 Student loan interest deduction (see page 31).....	18		
19 Tuition and fees deductions. Attach Form 8917.....		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			

22	Enter amount from line 21 (adjusted gross income).....	22	
23	a. Check if: <input type="checkbox"/> YOU were born before January 2, 1944 <input type="checkbox"/> Blind } Total boxes <input type="text"/> <input type="checkbox"/> SPOUSE was born before January 2, 1944 <input type="checkbox"/> Blind } Checked..... 23a		
	b. If you are married filing separately and your spouse itemizes deductions, see page 32 and check here.....	23b	<input type="checkbox"/>
	c. Check if standard deduction includes real estates taxes (see page 32).....	23c	<input type="checkbox"/>
Taxable Income			
24	Enter your standard deduction . People who checked any box on line 23a, 23b, or 23c or who can be claimed as a dependent, see page 32. All Others:		
	<input type="checkbox"/> Single - \$5,450 <input type="checkbox"/> Married filing jointly or Qualifying widow(er) - \$10,900		
	<input type="checkbox"/> Head of household - \$8,000 <input type="checkbox"/> Married filing separately - \$5,450.....	24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.....	25	
26	If line 22 is over \$119,975 or you provided housing to a Midwestern displaced individual, see page 32. Otherwise multiply \$3,500 by the number of exemptions claimed on line 6d.....	26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income	27	

28	Tax, including any alternative minimum tax (see page 33).....	28	
29	Credit for child and dependent care expenses. Attach Schedule 2.....	29	<input type="text"/>
30	Credit for elderly or the disabled. Attach Schedule 3.....	30	<input type="text"/>
31	Education credits. Attach Form 8863.....	31	<input type="text"/>
32	Retirement savings contributions credit. Attach Form 8880.....	32	<input type="text"/>
33	Child tax credit (see page 37). Attach Form 8901 if required.....	33	<input type="text"/>
34	Add lines 29 through 33. These are your total credits	34	<input type="text"/>
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.....	35	<input type="text"/>
36	Advance earned income credit payments from Form(s) W-2 and W-2CM, box 9.....	36	<input type="text"/>
37	Add lines 35 and 36. This is your total tax	37	<input type="text"/>
38	a. Federal Income tax withheld from Forms W-2 and 1099.....	38a	<input type="text"/>
	b. NMTIT (Chapter 7) withheld from Forms W-2CM and 1099 (not included in 38a).....	38b	<input type="text"/>
39	2008 estimated tax payments and amount applied from 2007 return.....	39	<input type="text"/>
40	a. Earned income credit (EIC).....	40a	<input type="text"/>
	b. Nontaxable combat pay election.....	40b	<input type="text"/>
41	Additional child tax credit. Attach Form 8812 (See part F, Page 2 Annual Wage & Salary and EarningsTax).....	41	<input type="text"/>
42	Recovery rebate credit (see worksheet on pages 53 and 54).....	42	<input type="text"/>
43	Add lines 38a, 38b, 39, 40a and 42. These are your total payments	43	<input type="text"/>

44	If line 43 is more than line 37, subtract line 37 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 (see part E line 7).....	45	<input type="text"/>
46	Amount of line 44 you want applied to your 2009 estimated tax (see part E line 6).....	46	<input type="text"/>

47	Amount you owe. Subtract line 43 from line 37. This is the amount you owe before Non-refundable credit and rebate offset.....	47	
48	Estimated tax penalty (see page 57, Also see part D line 6).....	48	<input type="text"/>

Do you want to allow another person to discuss this return with the Division of Revenue and Taxation (see page 57)? Yes. Complete the following. No.

Third party designee

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

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See Page 17 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), address, and Zip code. <input type="text"/>			EIN
				Phone no. ()



**DIVISION OF REVENUE AND TAXATION
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
ANNUAL WAGE AND SALARY AND EARNINGS TAX RETURN**



(Attach to Form 1040A-CM)

2008

Name and Address	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).	Apt. No.	
	City, town, or post office, state and ZIP code.		

(See Form 1040A-CM Supplemental instructions)

PART A WAGE AND SALARY TAX COMPUTATION

A. YOURSELF

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 explanation).....	4		
5	CNMI wages and salaries. (subtract line 4 from line 3).....	5		
6	Annual wage and salary tax. (see tax table in supplemental instructions).....	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. (Form W-2CM)	10		
11	Total wage and salary tax due or (overpaid). Subtract line 10 from 9. If less than zero place a bracket around figure.....	11		

PART B EARNINGS TAX COMPUTATION

A. YOURSELF

B. SPOUSE

1	Interest.....	1		
2	Dividends	2		
3	Capital gains reported on line 10 (Form 1040A-CM, see supplemental instructions).....	3		
4	Total income subject to the earnings tax (add lines 1, 2, and 3)	4		
5	Annual earnings tax.....	5		
6	Education tax credit (attach Schedule ETC).....	6		
7	Earnings tax after credit (subtract line 6 from line 5).....	7		
8	Total earnings tax due. (add line 7, columns A and B).....	8		

PART C TOTAL CHAPTER 2 TAX DUE OR (OVERPAYMENT)

Total Wage and Salary and Earnings taxes due or (overpayment). Add lines 11 of Part A and line 8 of Part B.....	
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COMPLETE FORM OS-3405A - COMPUTATION OF NON-REFUNDABLE CREDIT AND APPLICATION FOR REBATE ON CNMI SOURCE TAX BEFORE COMPLETING PART D BELOW.

PART D 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 E COMBINE DUE OR (OVERPAYMENT)

1	Amount due or (overpaid), Chapter 2 and Chapter 7. (add amount in part C, and line 4 of part D) If this amount is an overpayment, skip lines 2 through 4	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 D).....	5	
6	If line 5 is an overpayment, enter amount you want credited to your 2009 ESTIMATED TAX	6	
7	Net overpayment.....	7	

PART F 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 4, Part F, 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 E above but not more than line 1 of this part.....	2	
3	Additional Child Tax Credit refund (line 1 minus line 2).....	3	
4	Amount you still owe on this return after offset of the ACTC. Subtract line 2 from line 5 of part E	4	

Third Party Designee	Do you want to allow another person to discuss this return with the Division of Revenue and Taxation (see page 57)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No.		
	Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) <input type="text"/>
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 complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.		
	Your signature	Date	Your occupation Daytime phone number ()
Paid Preparer's Use Only	Spouse's signature. If a joint return, BOTH must sign	Date	Spouse's occupation
	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and Zip code. ▶		EIN Phone no. ()

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



DIVISION OF REVENUE AND TAXATION
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
COMPUTATION OF NON-REFUNDABLE CREDIT AND
APPLICATION FOR REBATE ON CNMI SOURCE INCOME TAX



Form OS-3405A (Attach to Form 1040A-CM) (SEE INSTRUCTIONS ON REVERSE SIDE)

2008

**Name
and
Address**

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).	Apt. No.	<p align="center">IMPORTANT !</p> <p align="center">You must enter SSN(s) above</p>
City, town, or post office, state and ZIP code.		

PART A - Non-refundable Credits

1	Wage and salary tax.....	1		
2	Earnings tax.....	2		
3	Total non-refundable credits (add lines 1 and 2).....	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 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	Rebate base amount (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. If line 6 is greater than line 11, subtract line 11 from line 6, otherwise enter 0.....	12	
13	NMTIT underpayment. If line 11 is greater than line 6, subtract line 6 from line 11, otherwise, enter 0.....	13	
14	Rebate offset amount. Compute the rebate offset amount based on the rebate table below (Enter this amount on Page 1, Part D, line 3 of the Annual Wage & Salary & Earnings Tax Return)	14	

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

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 complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
	Your signature	Date	Your occupation	Daytime phone number ()
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), address, and Zip code.			EIN Phone no. ()

FORM OS-3405A

Complete General Information – (a) names, (b) social security numbers, (c) address.

PART A **Non-refundable Credits**

1. Enter the wage and salary tax as shown on line 9, part A, of the Annual Wage and Salary and Earnings Tax Return.
2. Enter the earnings tax as shown on line 8, part B, of the Annual Wage and Salary and Earnings Tax Return.
3. Add all amounts shown in lines 1 and 2.

PART B **Rebate Computation**

- 4a. Enter the percentage (allocable ratio) of tax without the CNMI. This should be the percentage shown on line 15b, column A, page 1 of Form 1040A-CM.
- 4b. Enter the percentage (allocable ratio) of tax within the CNMI. This should be the percentage shown on line 15b, column B, page 1 of Form 1040A-CM
5. Enter the tax as shown on line 37, page 2 of Form 1040A-CM.
6. Enter the total payments made for the taxable year as shown on line 43, page 2 of Form 1040A-CM.
7. Multiply the amount on line 5 by the percentage of tax without the CNMI as shown on line 4a.
8. Multiply the amount on line 5 by the percentage of tax within the CNMI as shown on line 4b.
9. Enter the total non-refundable credits from line 3, part A.
10. Subtract line 9 from line 8. If zero or less, enter zero.
11. Add lines 7 and 10.
12. If line 6 is greater than line 11, subtract line 11 from line 6, otherwise enter zero.
13. If line 11 is greater than line 6, subtract line 6 from line 11, otherwise, enter zero.
14. Compute the amount on line 10 as shown on the rebate table of form OS 3405A.