

Form **1040CM Northern Marianas Territorial Income Tax Return**

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

2019

DLN - Do not write or staple in this area

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or 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 social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address, (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town or post office, state and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Contact number () ____ - ____
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and <input type="checkbox"/> here		

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** Were born before January 2, 1955 Are blind **Spouse:** Was born before January 2, 1955 Is blind

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Source of Income

	(A) INCOME WITHOUT	(B) INCOME WITHIN	(C) TOTAL INCOME
1 Wages, salaries, tips, etc. Attach Form(s) W-2 and W-2CM	1		
2a Tax-exempt interest	2a		
2b Taxable interest	2b		
3a Qualified dividends	3a		
3b Ordinary dividends	3b		
4a IRA distributions	4a		
4b Taxable amount	4b		
4c Pensions and annuities	4c		
4d Taxable amount	4d		
5a Social security benefits	5a		
5b Taxable amount	5b		
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	6		
7a Other income from Schedule 1CM, line 9. See supplemental instructions	7a		
7b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6 and 7a in each column. This is your total income	7b		
7c Allocable percentage. See supplemental instructions.	7c	%	100%
8a Adjustments to income from Schedule 1CM, line 22			8a
8b Subtract line 8a from line 7b column C. This is your adjusted gross income			8b
9 Standard deduction or itemized deductions (from Schedule A)	9		
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10		
11a Add lines 9 and 10			11a
11b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-			11b
12a Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a		
12b Add Schedule 2, line 3, and line 12a and enter the total			12b
13a Child tax credit or credit for other dependents	13a		
13b Add Schedule 3, line 7, and line 13a and enter the total			13b
14 Subtract line 13b from line 12b. If zero or less, enter -0-			14
15 Other taxes from Schedule 2, line 10 (see instructions)			15
16 Add lines 14 and 15. This is your total tax			16
17a Federal income tax withheld from Forms W-2 and 1099			17a
17b Northern Marianas Territorial Income Tax (NMTIT) withheld from Forms W-2CM and 1099 (within the CNMI)			17b
18 Other payments and refundable credits a Earned Income Credit (EIC) b Additional child tax credit. Attach Schedule 8812			
18c Form 8863, line 8 d Schedule 3, line 14			
18e Add lines 18a through 18d. These are your total other payments and refundable credits			18e
19 Add lines 17a, 17b, and 18e. These are your total payments			19
20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid			20
21 Amount you owe. Subtract line 19 from line 16.			21

Standard Deduction for:

- Single or married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under Standard deduction, see instructions

‡If you have a qualifying child, attach Schedule EIC.

‡If you have nontaxable combat pay, see instructions.

Form NMI-A

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)

2019

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

Part A Annual Wage and Salary Tax Computation

	A. You	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 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

	A. You	B. Spouse	
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 thru 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)

	A. You	B. Spouse
1 Wage and salary tax and earnings tax for yourself and your spouse 1		
2 Education tax credit for yourself and spouse (attach Schedule ETC) 2		
3 Tax after education tax credit. Subtract line 2 from line 1. If line 2 is greater, enter zero 3		
4 Combined wage and salary tax and earnings tax. Add line 3, columns A and B 4		
5 Enter total wage and salary tax and earnings tax withheld and amount paid in 2019 5		
6 Combined wage and salary tax and earnings tax due or overpaid. Subtract line 5 from line 4. If negative, enclose the amount in parenthesis () 6		

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%

**Application for Non-refundable Credit and Rebate
on CNMI Source Income Tax**

Schedule **OS-3405A**

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

(Attach to Form 1040CM)

2019

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 : : : :

Part A Non-refundable Credits

1	Wage and salary tax and earnings tax.	1	<input style="width:100%;" type="text"/>								
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 4 CMC §1422	3	<input style="width:100%;" type="text"/>								
4	Fees and taxes imposed under 4 CMC § 2202(e).	4	<input style="width:100%;" type="text"/>								
5	Total non-refundable credits. Add lines 1, 2a, 2b, 2c, 3 and 4	5	<input style="width:100%;" type="text"/>								

Part B Rebate Computation

6	Total NMTIT on all source. Enter amount from line 16 of Form 1040CM.	6	<input style="width:100%;" type="text"/>
7	Total NMTIT payments made. Subtract line 18b and line 18c from line 19 of Form 1040CM	7	<input style="width:100%;" type="text"/>
8	Tax on sources outside the CNMI. Multiply line 6 above by line 7c, Column A of Form 1040CM.	8	<input style="width:100%;" type="text"/>
9	Tax on sources within the CNMI. Subtract line 8 from line 6. If zero or less, enter zero	9	<input style="width:100%;" type="text"/>
10	Rebate base (adjusted CNMI source tax). Subtract line 5 from line 9. If line 5 is greater, enter zero.	10	<input style="width:100%;" type="text"/>
11	Total CNMI and non-CNMI source tax after nonrefundable credits. Add line 8 and line 10.	11	<input style="width:100%;" type="text"/>
12	NMTIT overpayment. Subtract line 11 from line 7. If line 11 is greater, enter zero	12	()
13	NMTIT underpaid. Subtract line 7 from line 11. If line 7 is greater, enter zero)	13	<input style="width:100%;" type="text"/>
14	Rebate offset amount. Use rebate base (line 10) to calculate this using rebate table below.	14	()
15	Total NMTIT tax liability or overpayment after rebate offset amount. Add lines 12, 13, and 14.	15	<input style="width:100%;" type="text"/>

Part C Chapter 7 Tax Due or (Overpaid)

16	Tax on overpayment of credits. See 4 CMC §1709	16	<input style="width:100%;" type="text"/>
17	Estimated tax penalty. Check <input type="checkbox"/> if Form 2210 is attached	17	<input style="width:100%;" type="text"/>
18	Total NMTIT liability or (overpayment). Add lines 15, 16 and 17. If overpaid, enclose the amount in parenthesis ()	18	<input style="width:100%;" type="text"/>

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

