

**PART A Primary taxpayer information**

Name as shown on tax return.	Social security number
Description of deduction	\$ Amount of deduction
1 _____	_____
2 _____	_____
3 _____	_____
4 _____	_____
5 _____	_____
6 _____	_____
7 <b>Add lines 1 through 6. Enter here and on Part A, line 4, column A, of Form NMI-A on page TOTAL 2, or line 4, Part A of Form 1040NMI, or Part A, line 4, of Form 1040NR-CM on page 6.</b>	

**PART B Spouse information (if filing jointly)**

Name as shown on tax return.	Spouse's Social security number
Description of deduction	\$ Amount of deduction
1 _____	_____
2 _____	_____
3 _____	_____
4 _____	_____
5 _____	_____
6 _____	_____
7 <b>Add lines 1 through 6. Enter here and on Part A, line 4, column B of Form NMI-A on page 2.</b>	<b>TOTAL</b> ▶

Use space below for additional explanation

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# Instructions for 1040 Schedule WSD

## Wage and Salary Deduction

2019

Use 1040 Schedule WSD to claim allowable deductions that are not subject to Wage and Salary Tax per 4CMC §1103(dd)(1) – (dd)(7)

**Part A. Primary taxpayer information. Also, complete Part B spouse information if filing jointly.**

Enter name as shown on tax return, the social security number, the description of deduction, for example, housing allowance, and the amount of deduction. Enter different types of deduction and amounts separately. Use the space provided on the bottom for additional explanation corresponding to each line item of deduction.

**How to report allowable deductions**

**Example:**

Housing allowance: If your employer provides housing allowance and it is included in your total wages and salary on box 16 of Form W-2CM and also shown on box 14 of Form W-2CM, then you may take a deduction only to the extent the allowance is used by you to rent a home. If it is not included in your total wages and salary, you cannot take the deduction.

**Example 1:**

Taxpayer A is issued a Form W-2CM. Box 16 of Form W-2CM is \$25,000. Box 14 of Form W-2CM is \$1,200. The rental contract is \$300 a month, starting in September 2019 and ending in December 2019.

Housing allowance provided:	\$1,200
Total house rental:	\$1,200
Difference:	\$0

You can deduct the \$1,200, the rental value of the home.

**Example 2:**

Taxpayer B is issued a Form W-2CM. Box 16 of Form W-2CM is \$55,000. Box 14 of Form W-2CM is \$5,000.

Taxpayer B shares a home with a co-worker. Contract for the rental is \$6,000. Her share of the rental is only \$3,000. Taxpayer B can deduct up to \$3,000, her share of the rent. The remaining \$2,000 is subject to wages and salary tax.

**Wage and Salary Deduction. PART A.**

Enter the amount on line 7, on line 4, column A, Part A, of Form NMI-A, or line 4, Part A of Form 1040NMI, or line 4, Part A, page 6, of form 1040NR-CM.

**Wage and Salary Deduction. PART B. for spouse if filing jointly.**

Enter the amount on line 7, on line 4, column B, Part A, of Form NMI-A.