Form **1040NR-CM** | **CNMI Nonresident Alien Income Tax Return** | **2019**

Department of Finance
Division of Revenue and Taxation

For the year January 1–December 31, 2019, or other tax year beginning _____, 2019, and ending _____ , 20 _____

Commonwealth of the Northern Mariana Islands

Please print or type

Your first name and initial	Last name	Identifying number (see instructions)

Present home address (number and street or rural route). If you have a P.O. box, see instructions. | Apt. no. | Check if: ☐ Individual ☐ Estate or Trust

City, town, or post office, stat, and ZIP code. If you have a foreign address, also complet spaces below. See instructions.

Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

Check only one box.

1 ☐ Reserved
2 ☐ Single nonresident alien
3 ☐ Reserved
4 ☐ Reserved
5 ☐ Married nonresident alien
6 ☐ Qualifying widow(er) (see instructions)
  Child's name ▶ _____

Dependents

If more than four dependents, see instructions and check here. ☐

7 Dependents: (see instructions)

(1) First name Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) ✓ if qualifies for (see instructions)	
			Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Income Effectively Connected With CNMI Trade/ Business

Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

8	Wages, salaries, tips, etc. Attach Form(s) W-2 and W-2CM	8	
9a	**Taxable** interest	9a	
b	**Tax-exempt** interest. Do not include on line 9a	9b	
10a	Ordinary dividends	10a	
b	Qualified dividends (see instructions)	10b	
11	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	11	
12	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	12	
13	Business income or (loss). Attach Schedule C (Form 1040)	13	
14	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here ☐	14	
15	Other gains or (losses). Attach Form 4797	15	
16a	IRA distributions 16a	16b Taxable amount (see instructions)	16b	
17a	Pensions and annuities 17a	17b Taxable amount (see instructions)	17b	
18	Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	18	
19	Farm income or (loss). Attach Schedule F (Form 1040)	19	
20	Unemployment compensation	20	
21	Other income. List type and amount (see instructions)	21	
22	Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e) 22		
23	Combine the amounts in the far right column for lines 8 through 21. This is your **total Effectively connected income** ▶	23	

Adjusted Gross Income

24	Educator expenses (see instructions)	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE (Form 1040)	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see instructions)	29	
30	Penalty on early withdrawal of savings	30	
31	Scholarship and fellowship grants excluded	31	
32	IRA deduction (see instructions)	32	
33	Student loan interest deduction (see instructions)	33	
34	Add lines 24 through 33		34	
35	**Adjusted gross income.** Subtract line 34 from line 23. ▶		35	

Tax and Credits

36	Reserved for future use.	36
37	**Itemized deductions** from page 3, Schedule A, line 8	37
38	Qualified business income deduction. Attach Form 8995 or Form 8995-A.	38
39	Exemptions for estates and trusts only (see instructions)	39

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Form **1040NR-CM** (2019

Tax and Credits (continued)	40	Add lines 37 through 39	40	
	41	**Taxable income.** Subtract line 40 from line 35. If zero or less, enter -0-	41	
	42	**Tax** (see instructions). Check if any from Form(s): a ☐ 8814 b ☐ 4972 c ☐ _____	42	
	43	**Alternative minimum tax** (see instructions). Attach Form 6251	43	
	44	Excess advance premium tax credit repayment. Attach Form 8962	44	
	45	Add lines 42, 43, and 44 . . . . ▶	45	

	46	Foreign tax credit. Attach Form 1116 if required	46	
	47	Credit for child and dependent care expenses. Attach Form 2441	47	
	48	Retirement savings contributions credit. Attach Form 8880 . .	48	
	49	Child tax credit and credit for other dependents (see instructions)	49	
	50	Residential energy credits. Attach Form 5695	50	
	51	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ ____	51	
	52	Add lines 46 through 51. These are your **total credits**	52	
	53	Subtract line 52 from line 45. If zero or less, enter -0-	53	

Other Taxes	54	Tax on income not effectively connected with a CNMI trade or business from page 4, Schedule NEC, line 15	54	
	55	Self-employment tax. Attach Schedule SE (Form 1040)	55	
	56	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	56	
	57	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . .	57	
	58	Transportation tax (see instructions)	58	
	59a	Household employment taxes from Schedule H (Form 1040)	59a	
	b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . .	59b	
	60	Taxes from: a ☐ Form 8959 b ☐ Instructions; enter code(s) _____	60	
	61	**total tax.** Add lines 53 through 60 . . . . ▶	61	

Payments Made to the CNMI	62	NMTIT withheld from: a Form(s) W-2CM and 1099	62a	
	b	Form(s) 8805	62b	
	c	Form(s) 8288-A	62c	
	d	Form(s) 1042-S	62d	
	63	2019 estimated tax payments and amount applied from 2018 return	63	
	64	Additional child tax credit. Attach Schedule 8812.	64	
	65	Net premium tax credit. Attach Form 8962	65	
	66	Amount paid with request for extension to file (see instructions)	66	
	67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67	
	68	Credit for federal tax on fuels. Attach Form 4136	68	
	69	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐ ____	69	
	70	Credit for amount paid with Form 1040-C	70	
	71	Add lines 62a through 70. These are your **total payments** . . . . ▶	71	

Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	
	73	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ▶ ☐	73	
	74	Amount of line 72 you want applied to your 2020 estimated tax ▶	74	

Amount You Owe	75	**Amount you owe.** Subtract line 71 from line 61. For details on how to pay, see instructions ▶	75	
	76	Estimated tax penalty (see instructions)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the Division of Revenue and Taxation? See instructions ☐ **Yes.** Complet below.　　☐ **No.**

Designee's name	Phone no. ▶	Personal Identification Number (PIN) ▶					

Sign Here

Keep a copy of this return 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 taxpayer) is based on all information of which preparer has any knowledge.

Your signature ▶	Date	Your occupation in the CNMI	Daytime phone number ( )

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Schedule A—Itemized Deductions (see instructions)   07

Taxes You Paid	1	State and local income taxes		
	a	State and local income taxes	1a	
	b	Enter the smaller of line 1a and $10,000 ($5,000 if box 5 is checked)	1b	
Gifts to CNMI Charities	2	Gifts by cash or check. If you made any gift of $250 or more, see instructions	2	
	3	Other than by cash or check. If you made any gift of $250 or more, see instructions. You must attach Form 8283 if line 3 is over $500	3	
If you made a gift and received a benefit in return, see instructions.	4	Carryover from prior year	4	
	5	Add lines 2 through 4	5	
Casualty and Theft Losses	6	Casualty or theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instrucions . .	6	
Other Itemized Deductions	7	Other - from list in instructions. List type and amount ▶ --- --- --- --- --- --- ---	7	
Total Itemized Deductions	8	Add the amounts in the far right column for lines 1b through 7. Also, enter the amount on Form 1040NR-CM, line 37	8	

Form **1040NR-CM** (2019)

Schedule NEC—Tax on Income Not Effectively Connected With a CNMI Trade or Business (see instructions)

Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)				
		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
1 Dividends and dividend equivalents:						
a Dividends paid by CNMI Corporations	1a					
b Dividends paid by foreign corporations	1b					
c Dividend equivalent payments received with respect to section 871(m) transactions	1c					
2 Interest:						
a Mortgage	2a					
b Paid by foreign corporations	2b					
c Other	2c					
3 Industrial royalties (patents, trademarks, etc.)	3					
4 Motion picture or T.V. copyright royalties	4					
5 Other royalties (copyrights, recording, publishing, etc.)	5					
6 Real property income and natural resources royalties	6					
7 Pensions and annuities	7					
8 Social security benefits	8					
9 Capital gain from line 18 below	9					
10 Gambling—Residents of Canada only. Enter net income in column (c). **If zero or less, enter -0-.**						
a Winnings _____						
b Losses _____	10c					
11 Gambling winnings —Residents of countries other than Canada. **Note.** Losses not allowed	11					
12 Other (specify) ▶ _____						
_____	12					
13 Add lines 1a through 12 in columns (a) through (d)	13					
14 **Multiply line 13 by rate of tax at top of each column**	14					
15 **Tax on income not effectively connected with a CNMI trade or business.** Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR-CM line 54 . . . . ▶ 15						

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the CNMI and not effectively connected with a CNMI business. Do not include a gain or loss on disposing of a CNMI real property interest; report these gains and losses on Schedule D (Form 1040CM).

Report property sales or exchanges that are effectively connected with a CNMI business on Schedule D (Form 1040CM), Form 4797, or both.

16 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
17 Add columns (f) and (g) of line 16 . . . . 17 ( )						
18 **Capital gain.** Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) ▶ 18						

Schedule OI—Other Information (see instructions)
Answer all questions

A   Of what country or countries were you a citizen or national during the tax year?   --

B   In what country did you claim residence for tax purposes during the tax year?   --

C   Have you ever applied to be a green card holder (lawful permanent resident) of the United States?   . . . . . .   ☐ Yes   ☐ No

D   Were you ever:
    1. A U.S. citizen?   . . . .   ☐ Yes   ☐ No
    2. A green card holder (lawful permanent resident) of the United States?   . . . .   ☐ Yes   ☐ No
    If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E   If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year.   --

F   Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?   . . . .   ☐ Yes   ☐ No
    If you answered "Yes," indicate the date and nature of the change.   ▶   ---

G   List all dates you entered and left the CNMI during 2019 (see instructions).
    Note. If you are a resident of Canada or Mexico AND commute to work in the CNMI at frequent intervals,
    check the box for Canada or Mexico and skip to item H   . . . .   ☐ Canada   ☐ Mexico

Date entered the CNMI mm/dd/yy	Date departed the CNMI mm/dd/yy	Date entered the CNMI mm/dd/yy	Date departed the CNMI mm/dd/yy

H   Give number of days (including vacation, nonworkdays, and partial days) you were present in the CNMI during:
    2017 ------------------------------ , 2018 ------------------------------ , and 2019 ------------------------------ .

I   Did you file a CNMI income tax return for any prior year?   . . . .   ☐ Yes   ☐ No
    If "Yes," give the latest year and form number you filed   . . . ▶ ---

J   Are you filing a return for a trust?   . . . .   ☐ Yes   ☐ No
    If "Yes," did the trust have a CNMI or foreign owner under the grantor trust rules, make a distribution or loan to a
    CNMI person, or receive a contribution from a CNMI person?   . . . .   ☐ Yes   ☐ No

K   Did you receive total compensation of $250,000 or more during the tax year?   . . . .   ☐ Yes   ☐ No
    If "Yes," did you use an alternative method to determine the source of this compensation?   . . . .   ☐ Yes   ☐ No

L   Income Exempt from Tax—If you are claiming exemption from income tax under a CNMI income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.
    1.   Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see instructions).

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e)   **Total.** Enter this amount on Form 1040NR-CM, line 22. Do not enter it on line 8 or line 12   . . . . . . ▶

    2.   Were you subject to tax in a foreign country on any of the income shown in 1(d) above?   . . . .   ☐ Yes   ☐ No
    3.   Are you claiming treaty benefits pursuant to a Competent Authority determination?   . . . .   ☐ Yes   ☐ No
        If "Yes," attach a copy of the Competent Authority determination letter to your return.

M   Check the applicable box if:
    1.   This is the first year you are making an election to treat income from real property located in the CNMI as effectively connected with a CNMI trade or business under section 871(d). See instructions   . . . . ▶ ☐
    2.   You have made an election in a previous year that has not been revoked, to treat income from real property located in the CNMI as effectively connected with a CNMI trade or business under section 871(d). See instructions   . . . . ▶ ☐

ANNUAL WAGE AND SALARY AND
EARNINGS TAX RETURN
For Form 1040NR-CM

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   Wage and Salary Tax Computation

1 CNMI wages and salaries from Form(s) W-2CM and W-2 . . . . **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 found on page 7. Then enter the result on this line **6**

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 **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 found found on page 7. Then enter the result on this line **8**

Part C   Chapter 2 Combined Tax Due or (Overpaid)

1 Wage and salary tax and earnings tax for yourself and spouse **1**
2 Education tax credit (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 Enter total wage and salary tax and earnings tax withheld and amount paid in **2019** **4**
5 Combined wage and salary and earnings tax due or overpaid. Subtract line 5 from line 4. If negative, enclose the amount in parenthesis ( ) **5**

Complete Form OS-3405A Before Completing Part D Below

Part D   NMTIT Tax Due or (Overpaid)

1 NMTIT tax liability or overpayment. Enter amount from line 13, Part B of Form OS-3405A **1**
2 Tax on overpayment of credits (see supplemental instructions) **2**
3 Estimated tax penalty (see supplemental instructions). Check if Form 2210 is attached ▶ ☐ **3**
4 Total NMTIT liability or (overpayment). Add lines 1, 2 and 3. If negative, enclose the amount in parenthesis ( ) **4**

Part E   Combined Due or (Overpaid)

1 Total amount due or (overpaid). Add line 5 of Part C and line 4 of Part D. If negative, enclose amount in parenthesis **1**
2 If line 1 is an overpayment, enter amount you want credited to **2020 estimated tax** **2**
3 Total NMTIT liability or (overpayment). Add lines 1, 2 and 3. If negative, enclose the amount in parenthesis ( ) **3**

If there is amount due on Part E, line 1 above:

Offset against the Additional Child Tax Credit (ACTC) on Part F on the next page, if any. Please complete part F to determine your remaining tax due. Otherwise, pay the tax due amount shown on line 1.

If there is remaining tax due and the return is filed and/or the tax is paid after the due date, tax due is subject to penalty and interest charges. Use the penalties and Interest worksheet on the next page to calculate your penalties and interest. Please include these charges in your payment, otherwise, the Division of Revenue and Taxation will bill you.

Penalties and Interest Worksheet

1. Enter the amount from Part E, line 1.   1 _____
2. Enter the sum of Part D, line 6, Part F, line 1 and Part G, line 1.   2 _____
3. If line 1 is greater than line 2, subtract line 2 from line 1. Otherwise, stop here. There are no penalties 3 _____
4. Failure to pay penalty *   4 _____
5. Failure to file panalty * *   5 _____
6. Calculate interest at prevailing rates as published by the IRS from the due date until the tax and
    penalties are fully paid   6 _____
7. Total penalties and interest. Add lines 4, 5 and 6. When making your payment, include this
    amount with the tax due shown on Part E, line 1   7 _____

*   Multiply the amount on line 3 by 0.5% for each month or fraction of a month until the date that all taxes, failure to pay penalties and interest
    have been paid.

* * Multiply the amount on line 3 by 4.5% for each month or fraction of a month until the date that all taxes, failure to file penalties and interest
    have been paid.

PART F Additional Child Tax Credit Computation (attach Schedule 8812)

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) Schedule 8812. Please note that the ACTC is being paid by the United States Treasury. The Division of Revenue and Taxation is only facilitating your ACTC claim as agreed upon between the CNMI Department of Finance and the United States Treasury. By applying for the ACTC refund and allowing it 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 Supplemental Instructions for Part F, line 2 regarding rebate offset amount.

1	Additional Child Tax Credit. Enter the amount from line 15 of Schedule 88	**1**
2	Enter the amount due from line 1, Part E above	**2**
3	Additional Child Tax Credit refund. Subtract line 2 from line 1, but not less than zero	**3**
4	Amount you still owe. If line 2 is greater than line 1 Subtract line 1 from line 2, otherwise enter zero	**4**

──────────────────────────── **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%

Third Party Designee	Do you want to allow another person to discuss this return with the Division of Revenue and Taxation? ☐ **Yes.** Complete the following. ☐ **No**
	Designee's name ___ Phone no. ( ) ___ Personal Identification Number (PIN) ☐☐☐☐☐

Sign Here

Keep a copy of this return 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 taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation in the CNMI	Daytime phone no. ( )

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

DEADLINE: APRIL 15, 2019

Computation of Non-Refundable Credit
and Application for Rebate on CNMI Source Income Tax

Form **OS-3405A**

For Form 1040NR-CM

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	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

PART A - Non-refundable Credits

1 Wage and salary tax and earnings tax **1**

2 Business gross revenue tax **2**

Name	Tax ID No.	
a)		**a)**
b)		**b)**
c)		**c)**

3 User fees paid 4 CMC §1422 . . . . **3**

4 Fees and taxes imposed under 4 CMC §2202(e) **4**

5 Total non-refundable credits. Add lines 1, 2a, 2b, 2c, 3, and 4 . . . . **5**

PART B - Rebate Computation

6 Total NMTIT **6**

7 Total NMTIT payments made **7**

8 Total non-refundable credits (enter amount from line 5, Part A) **8**

9 **Rebate Base** (adjusted CNMI source tax). Subtract line 8 from line 6. If zero or less, enter -0- . . **9**

10 NMTIT overpayment (If line 7 is greater than line 9, subtract line 9 from line 7, otherwise, enter -0-) . **10** ( )

11 NMTIT underpayment (If line 9 is greater than line 7, subtract line 7 from line 9, otherwise, enter -0-) **11**

12 **Rebate offset amount.** Calculate this amount as determined by the rebate base (line 9) using the rebate table on page 9 . . . . **12** ( )

13 Total NMTIT tax liability or overpayment after rebate offset amount. Add lines 10, 11, and 12. **Enter here and on line 1, Part D, of the Annual Wage and Salary and Earnings Tax page**. . . . **13**

Third Party Designee	Do you want to allow another person to discuss this return with the Division of Revenue and Taxation?		☐ **Yes.** Complete the following.	☐ **No**
	Designee's name	Phone no. ( )	Personal Identification Number (PIN)	

Sign Here Keep a copy of this return 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 taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation in the CNMI	Daytime phone no. ( )

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

PART A   NON-REFUNDABLE CREDITS

1. Enter the wage and salary tax and earnings tax as shown on line 3, Part C of the Annual Wage and Salary and Earnings Tax Return.
2. Enter the amount of business gross revenue tax paid or accrued during the taxable year under 4 CMC Chapter.   For partners enter your share of BGRT in the partnership as applicable. If you have more than one business name, list each one separately with its respective TIN and amount of BGRT. This is the tax under 4 CMC §1301.
3. Enter the amount of user fees paid during the taxable year under 4 CMC §1421.
4. Enter the amount of fees and taxes paid or accrued during the taxable year under 4 CMC §2202(h), in lieu of the tax under 4 CMC §1301.
5. Add all amounts shown in lines 1, 2a, 2b, 2c, 3, and 4. This is your total non-refundable credit.

PART B   REBATE COMPUTATION

6. Enter the tax as shown on line 61 of Form 1040NR-CM.
7. Enter the total payments made for the taxable year as shown on line 71 of Form 1040NR-CM.
8. Enter the total non-refundable credits from line 5, part A.
9. Subtract line 8 from line 6. If zero or less, enter zero.
10. If line 7 is greater than line 9, subtract line 9 from line 7, otherwise, enter zero.
11. If line 9 is greater than line 7, subtract line 7 from line 9, otherwise, enter zero.
12. Rebate offset amount. Use rebate base (line 9) to calculate this using the rebate table below. Enter the result here.
13. Add lines 10, 11, and 12. Enter the result here and on line 1, Part D, of the Annual Wage and Salary and Earnings Tax Return page. Note: Pay attention to the negative and positive amount.

REBATE TABLE		
IF REBATE BASE (line 9) 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

If filing by mail, please send to: **DIVISION OF REVENUE AND TAXATION**
POST OFFICE BOX 5234 CHRB
SAIPAN, MP 96950

DEADLINE: APRIL 15, 2020