

Schedule 1CM
(Form 1040CM)

Additional Income and Adjustment to Income

Attach to Form 1040CM or 1040NR-CM

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

<https://finance.gov.mp>

2021
Attachment
Sequence No. 01

Name(s) shown on Form 1040CM

Your social security number

Part I Additional Income

		A. INCOME WITHOUT	B. INCOME WITHIN	C. TOTAL INCOME
1 Taxable refunds, credits, or offsets of state and local income taxes	1			
2a Alimony received	2a			
b Date of original divorce or separation agreement (see instructions) ▶ _____				
3 Busines income or (loss). Attach Schedule C	3			
4 Other gains or (losses). Attach Form 4797	4			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5			
6 Farm income or (loss). Attach Schedule F	6			
7 Unemployment compensation	7			
8 Other income:				
a Net operaring loss	8a			
b Gambling income	8b			
c Cancellation of debt.	8c			
d Foreign earned income exclusion from Form 2555.	8d			
e Taxable Health Savings Account distribution	8e			
f Alaska Permanent Fund dividends	8f			
g Jury duty pay	8g			
h Prizes and award	8h			
i Activity not engaged in for profit income	8i			
j Stock options	8j			
k Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property.	8k			
l Olympic and Paralympic medals and USOC prize money (see instructions).	8l			
m Section 951(a) inclusion (see instructions)	8m			
n Section 951(A)(a) inclusion (see instructions)	8n			
o Section 461(l) excess business loss adjustment	8o			
p Taxable distributions from an ABLE account (see instructions).	8p			
z Other income: List type and amount ▶ _____	8z			
9 Total other income. Add lines 8a through 8z	9			
10 Combine lines 1 through 7 and 9. Enter here and on line 8 of Form 1040CM or 1040NR-CM	10			

Part II Adjustment to Income			
11	Educator expenses		11
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12
13	Health savings account deduction. Attach Form 8889.		13
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14
15	Deductible part of self-employment tax. Attach Schedule SE		15
16	Self-employed SEP, SIMPLE, and qualified plans		16
17	Self-employed health insurance deduction		17
18	Penalty on early withdrawal of savings		18
19a	Alimony paid		19a
b	Recipients SSN ▶ _____		
c	Date of original divorce or separation agreement (see instructions) ▶ _____		
20	IRA deduction		20
21	Student loan interest deduction		21
22	Reserved for future use		22
23	Archer MSA deduction		23
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount ▶ _____	24z	
25	Total other adjustments. Add line 24a through 24z		25
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and on line 10 of Form 1040CM, or line 10a of 1040NR-CM		26