

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>

2023

Attachment
Sequence No. 01

Name(s) shown on Form 1040CM, or 1040NR-CM

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 | | |
| 3 Business income or (loss). Attach Schedule C | 4 | | |
| 4 Other gains or (losses). Attach Form 4797 | 5 | | |
| 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 6 | | |
| 6 Farm income or (loss). Attach Schedule F | 7 | | |
| 7 Unemployment compensation | | | |
| 8 Other income: | | | |
| a Net operating loss | 8a () | () | () |
| b Gambling | 8b | | |
| c Cancellation of debt | 8c | | |
| d Foreign earned income exclusion from Form 2555 | 8d () | () | () |
| e Income from Form 8853 | 8e | | |
| f Income from Form 8889 | 8f | | |
| g Alaska Permanent Fund dividends | 8g | | |
| h Jury duty pay | 8h | | |
| i Prizes and awards. | 8i | | |
| j Activity not engaged in for profit income | 8j | | |
| k Stock options | 8k | | |
| l 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 | 8l | | |
| m Olympic and Paralympic medals and USOC prize money (see instructions). | 8m | | |
| n Section 951(a) inclusion (see instructions) | 8n | | |
| o Section 951A(a) inclusion (see instructions) | 8o | | |
| p Section 461(l) excess business loss adjustment | 8p | | |
| q Taxable distributions from an ABLE account (see instructions). | 8q | | |
| r Scholarship and fellowship grants not reported on Form W-2CM | 8r | | |
| s Nontaxable amount of Medicaid waiver payments included on Form 1040CM, line 1a or 1d | 8s () | () | () |
| t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan | 8t | | |
| u Wages earned while incarcerated | 8u | | |
| 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. This is your additional income . Enter here and on Form 1040CM or 1040NR-CM, line 8 in their respective columns | 10 | | |

| Part II Adjustments 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 | Recipient's 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 8I 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 8m | 24c |
| d | Reforestation amortization and expenses | 24d |
| e | Repayment of 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 lines 24a through 24z | 25 |
| 26 | Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and Form 1040CM, or Form 1040NR-CM, line 10 | 26 |