

Form **1040NR-CM-X** Amended CNMI Nonresident Alien Income Tax Return **2024**

Do not write or staple in this area

Your first name and middle initial	Last name	Your social security number ! ! !
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Special Notice: Parts A through C of this form are for calculation only; your total refund OR amount due is shown on Part C. You must complete all parts of this form in order to correctly calculate your total refund OR tax due.

PART A Combined Due or Overpayment

1 Amount from Form 1040NR-CM Part A, line 3	1	
2 Amount paid on original return or previous amendment (see instructions)	2	
3 Amount refunded on original return or previous amendment (see instructions)	3	
4 Amount due on this amendment (see instructions)	4	
5 Amount of overpayment balance on this amendment (see instructions)	5	
6 Overpayment applied to 2025 estimated tax	6	
7 Net overpayment. Subtract line 6 from line 5.	7	

PART B Additional Child Tax Credit

1 Amount from line 1 of the amended return	1	
2 Amount from line 1 of the original return or previous amendment	2	
3 Balance due. If line 1 of this part is less than line 2, subtract line 1 from line 2	3	
4 Additional ACTC refund. If line 1 of this part is greater than line 2, subtract line 2 from line 1	4	
5 Tentative overpayment. Enter the sum of Part A, line 7 and line 4 of this part	5	
6 Tentative due. Enter the sum of Part A, line 4 and line 3 of this part	6	
7 Tax due offset. Enter the lesser of line 5 or line 6.	7	
8 Overpayment balance after offset. Subtract line 7 from line 5	8	
9 Balance due after offset. Subtract line 7 from line 6	9	

PART C Due or Overpayment

1 Total overpayment. Enter the amount from Part B, line 8.	1	
2 Total tax due. Enter the amount from Part B, Line 9	2	

Under penalties of perjury, I declare that I have filed an original return, and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

Sign Here	Your signature	Date	Your occupation
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name	Check if: <input type="checkbox"/> Self-employed	
	Firm's address	PTIN Firm's EIN Phone no.	

Instructions for Form 1040NR-CM-X (2024)

Amended CNMI Nonresident Alien Income Tax Return

PART A Combined Due or Overpayment

1. Enter the amount from line 3 of the amended return.
2. If the amount on line 3 of Form 1040NR-CM original return or previous amendment is greater than zero, enter the amount actually paid as a negative number. Otherwise, enter zero.
3. Enter the amount from line 3 of Form 1040NR-CM original return. If the amount is less than zero, enter the amount refunded as a positive number. Otherwise, enter zero.
4. If the sum of lines 1, 2 and 3 is greater than zero, enter the result here. Otherwise, enter zero.
5. If the sum of lines 1, 2 and 3 is less than zero, enter the result here as a positive number. Otherwise, enter zero.
6. Enter the amount on line 5 you want credited to your 2025 tax return, but not more than the amount on line 5.
7. Subtract line 6 from line 5.

PART B Additional Child Tax Credit

1. Enter the amount from Part B, line 1, Additional Child Tax Credit, from Form 1040NR-CM amended return attached to this Form 1040NR-CM-X.
2. Enter the amount from Part B, line 1, Additional Child Tax Credit, from Form 1040NR-CM original return or previous amendment.
3. If line 1 is **less** than line 2, subtract line 1 from line 2. Otherwise, enter zero.
4. If line 1 is **greater** than line 2, subtract line 2 from line 1. Otherwise, enter zero.
5. Enter the sum of line 7, Part A and line 4 of this part.
6. Enter the sum of line 4, Part A and line 3 of this part.
7. Enter the **lesser** of line 5 or line 6t.
8. Subtract line 7 from line 5.
9. Subtract line 7 from line 6.

PART C Due or Overpayment

1. Enter the amount from Part B, line 8. This is your overpayment.
2. Enter the amount from Part B, line 9. This is your tax due. Pay this amount.