

Your first name and middle initial	Last name	Your social security number : : :
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number : : :

**Special Notice: You must complete all parts of this form in order to correctly calculate your total refund or amount due.**

<b>PART A Combined Due or (Overpaid)</b>		
1	Correct amount. Enter the amount from Form 1040CM Part A, line 3 . . . . .	<b>1</b>
2	Amount due reported. If the amount on line 3 of the latest return being amended is positive, enter as a negative number. Otherwise, enter -0- . . . . .	<b>2</b>
3	Overpayment reported. If the amount on line 3 of the latest return being amended is negative, enter as a positive number. Otherwise, enter -0- . . . . .	<b>3</b>
4	Amount due on this amendment. Add lines 1, 2, and 3. If the amount is greater than -0-, enter here. Otherwise, enter -0- . . . . .	<b>4</b>
5	Amount overpaid on this amendment. Add lines 1, 2, and 3. If the amount is less than -0-, enter amount as positive. Otherwise, enter -0- . . . . .	<b>5</b>
6	Enter the amount from line 5 you want credited to 2026 estimated tax. . . . .	<b>6</b>
7	Net overpayment. Subtract line 6 from line 5 . . . . .	<b>7</b>
<b>PART B Additional Child Tax Credit</b>		
1	Correct amount. Enter the amount from line 28 of Form 1040CM on this return . . . . .	<b>1</b>
2	Enter the amount from line 1 of the latest return being amended . . . . .	<b>2</b>
3	Balance due. If line 2 is greater than line 1, subtract line 1 from line 2 . . . . .	<b>3</b>
4	Additional ACTC refund. If line 1 is greater than line 2, subtract line 2 from line 1 . . . . .	<b>4</b>
<b>PART C Earned Income Tax Credit</b>		
1	Correct amount. Enter the amount from line 27a of Form 1040CM on this return . . . . .	<b>1</b>
2	Enter the amount from line 1 of the latest return being amended . . . . .	<b>2</b>
3	Balance due. If line 2 is greater than line 1, subtract line 1 from line 2 . . . . .	<b>3</b>
4	Additional EITC refund. If line 1 is greater than line 2, subtract line 2 from line 1 . . . . .	<b>4</b>
<b>PART D American Opportunity Tax Credit</b>		
1	Correct amount. Enter the amount from line 29 of Form 1040CM on this return . . . . .	<b>1</b>
2	Enter the amount from line 1 of the latest return being amended . . . . .	<b>2</b>
3	Balance due. If line 2 is greater than line 1, subtract line 1 from line 2 . . . . .	<b>3</b>
4	Additional AOTC refund. If line 1 is greater than line 2, subtract line 2 from line 1 . . . . .	<b>4</b>
<b>PART E Amount Due or (Overpaid)</b>		
1	Tentative refund. Add PART A, line 7, PART B, line 4, PART C, line 4, and PART D, line 4 . . . . .	<b>1</b>
2	Tentative tax due. Add PART A, line 4, PART B, line 3, PART C, line 3, and PART D, line 3 . . . . .	<b>2</b>
3	Amount to be refunded. If line 1 is greater than line 2, subtract line 2 from line 1 . . . . .	<b>3</b>
4	Amount due on this return. If line 2 is greater than line 1, subtract line 1 from line 2. Pay this amount . . . . .	<b>4</b>

# Instructions for Form 1040CM-X (2025)

## Amended Northern Marianas Territorial Income Tax Return

### **PART A Combined Due or Overpayment**

1. Correct amount. Enter the amount from PART A, line 3 of the Summary of Taxes Due or (Overpayment) on page 5.
2. Amount due reported. If the amount on line 3 of the latest return being amended is a positive number, enter the amount as a negative number. Otherwise enter zero.
3. Overpayment reported. Enter the amount from line 3 of the latest return being amended. Enter the amount as a positive number. Otherwise, enter zero.
4. Amount due on this amendment. Add lines 1, 2 and 3. If the amount is greater than zero, enter the result here and skip lines 5, 6, and 7. Otherwise, enter zero.
5. Amount overpaid on this amendment. Add lines 1, 2 and 3. If the amount is less than zero, enter the result here as a positive number. Otherwise, enter zero.
6. Enter the amount from line 5 you want credited to your 2026 tax return, but not more than the amount on line 5.
7. Subtract line 6 from line 5. This is your net overpayment.

### **PART B Additional Child Tax Credit**

1. Correct amount. Enter the amount from line 28 of Form 1040CM on this return.
2. Enter the amount from line 1 of the latest return being amended.
3. Balance due. Subtract line 1 from line 2. If zero or less, enter zero.
4. Additional ACTC refund. Subtract line 2 from line 1. If zero or less, enter zero.

### **PART C Earned Income Tax Credit**

1. Correct amount. Enter the amount from line 27a of Form 1040CM on this return.
2. Enter the amount from line 1 of the latest return being amended.
3. Balance due. Subtract line 1 from line 2. If zero or less, enter zero.
4. Additional EITC refund. Subtract line 2 from line 1. If zero or less, enter zero.

### **PART D American Opportunity Tax Credit**

1. Correct amount. Enter the amount from line 29 of Form 1040CM on this return.
2. Enter the amount from line 1 of the latest return being amended.
3. Balance due. Subtract line 1 from line 2. If zero or less, enter zero.
4. Additional AOTC refund. Subtract line 2 from line 1. If zero or less, enter zero.

### **PART E Due or (Overpayment)**

1. Tentative refund. Add PART A, line 7, PART B, line 4, PART C, line 4, and PART D, line 4
2. Tentative tax due. Add PART A, line 4, PART B, line 3, PART C, line 3, and PART D, line 3.
3. Amount to be refunded. If line 1 is greater than line 2, subtract line 2 from line 1.
4. Amount due on this return. If line 2 is greater than line 1, subtract line 1 from line 2. Pay this amount.