

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

Filed pursuant to section 301.9100-2  Combat zone  Deceased MM / DD / YYYY Spouse MM / DD / YYYY

Other

Your first name and middle initial Last name Your identifying number (see instructions)

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code

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

Filing Status  Single  Married filing separately (MFS)  Qualifying surviving spouse (QSS)  Estate  Trust

Check only one box. If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  Yes  No

Table with columns for Dependents (1-4) and rows for (1) First name, (2) Last name, (3) Identifying number, (4) Relationship, (5) Check if lived with you more than half of 2025, (6) Credits (Child tax credit, Credit for other dependents).

Main income table with rows 1a-11a. Includes sections for Effectively Connected With CNMI Trade or Business, Attach Form(s) W-2CM, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A, and Adjustments to income.

|                        |   |   |            |            |  |
|------------------------|---|---|------------|------------|--|
| <b>Tax and Credits</b> | <b>11b</b>  | Amount from line 11a (adjusted gross income)  |            | <b>11b</b> |  |
|                        | <b>12</b>   | <b>Itemized deductions</b> (from Schedule A (Form 1040NR-CM)) or, for certain residents of India, standard deduction (see instructions)                                   |            | <b>12</b>  |  |
|                        | <b>13a</b>  | Qualified business income deduction from Form 8995 or Form 8995-A   | <b>13a</b> |            |  |
|                        | <b>b</b>  | Exemptions for estates and trusts only (see instructions)   | <b>13b</b> |            |  |
|                        | <b>c</b>  | Additional deductions from Schedule 1-A, line 38  | <b>13c</b> |            |  |
|                        | <b>14</b>   | Add lines 12 through 13c  |            | <b>14</b>  |  |
|                        | <b>15</b>   | Subtract line 14 from line 11b. If zero or less, enter -0-. This is your <b>taxable income</b>  |            | <b>15</b>  |  |
|                        | <b>16</b>   | <b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> |            | <b>16</b>  |  |
|                        | <b>17</b>   | Amount from Schedule 2 (Form 1040), line 3  |            | <b>17</b>  |  |
|                        | <b>18</b>   | Add lines 16 and 17   |            | <b>18</b>  |  |
|                        | <b>19</b>   | Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)  |            | <b>19</b>  |  |
|                        | <b>20</b>   | Amount from Schedule 3 (Form 1040), line 8  |            | <b>20</b>  |  |
|                        | <b>21</b>   | Add lines 19 and 20   |            | <b>21</b>  |  |
|                        | <b>22</b>   | Subtract line 21 from line 18. If zero or less, enter -0-   |            | <b>22</b>  |  |
| <b>23a</b>             | Tax on income not effectively connected with a CNMI trade or business from Schedule NEC (Form 1040NR-CM), line 15 | <b>23a</b>  |            |            |  |
|                        | <b>b</b> Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21                         | <b>23b</b>  |            |            |  |
|                        | <b>c</b> Transportation tax (see instructions)  | <b>23c</b>  |            |            |  |
|                        | <b>d</b> Add lines 23a through 23c  |   | <b>23d</b> |            |  |
| <b>24</b>              | Add lines 22 and 23d. This is your <b>total tax</b>   |   | <b>24</b>  |            |  |

|  |   |  |            |            |
|--|---|--|------------|------------|
| <b>Payments and Refundable Credits</b> | <b>25</b>   | Federal income tax withheld from:  |            |            |
|  | <b>a</b>  | Form(s) W-2  | <b>25a</b> |            |
|  | <b>b</b>  | Form(s) 1099   | <b>25b</b> |            |
|  | <b>c</b>  | Other forms (see instructions)   | <b>25c</b> |            |
|  | <b>d</b>  | Add lines 25a through 25c  |            | <b>25d</b> |
|  | <b>e</b>  | Form(s) 8805   |            | <b>25e</b> |
|  | <b>f</b>  | Form(s) 8288-A   |            | <b>25f</b> |
|  | <b>g</b>  | Form(s) 1042-S   |            | <b>25g</b> |
|  | <b>h</b>  | NMTIT withheld from forms W-2CM and 1099 (within CNMI)   |            | <b>25h</b> |
|  | <b>26</b>   | 2025 estimated tax payments and amount applied from 2024 return  |            | <b>26</b>  |
|  | <b>27</b>   | Reserved for future use  | <b>27</b>  |            |
|  | <b>28</b>   | Additional child tax credit (ACTC) from Schedule 8812 (Form 1040). If you do not want to claim the ACTC, check here <input type="checkbox"/> | <b>28</b>  |            |
|  | <b>29</b>   | Credit for amount paid with Form 1040-C  | <b>29</b>  |            |
|  | <b>30</b>   | Refundable adoption credit from Form 8839, line 13   | <b>30</b>  |            |
| <b>31</b>                              | Amount from Schedule 3 (Form 1040), line 15   | <b>31</b>  |            |            |
| <b>32</b>                              | Add lines 28, 29, 30, and 31. These are your <b>total other payments and refundable credits</b> |  | <b>32</b>  |            |
| <b>33</b>                              | Add lines 25d, 25e, 25f, 25g, 25h, 26, and 32. These are your <b>total payments</b>             |  | <b>33</b>  |            |

|               |           |  |           |  |
|---------------|-----------|--|-----------|--|
| <b>Refund</b> | <b>34</b> | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . See supplemental instructions | <b>34</b> |  |
|               | <b>35</b> | Subtract line 33 from line 24. This is the <b>amount you owe</b> . See Part A on page 8.   | <b>35</b> |  |

|                             |   |           |                                      |
|-----------------------------|---|-----------|--------------------------------------|
| <b>Third Party Designee</b> | Do you want to allow another person to discuss this return with the DRT? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b> |           |                                      |
|                             | Designee's name   | Phone no. | Personal identification number (PIN) |

|                  |  |               |                 |  |
|------------------|--|---------------|-----------------|--|
| <b>Sign Here</b> | 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 |  |
|                  | Phone no.  | Email address |                 |  |

|                               |                 |                      |      |      |   |
|-------------------------------|-----------------|----------------------|------|------|---|
| <b>Paid Preparer Use Only</b> | Preparer's name | Preparer's signature | Date | PTIN | Check if:<br><input type="checkbox"/> Self-employed |
|                               | Firm's name     | Phone no.            |      |      |   |
|                               | Firm's address  | Firm's EIN           |      |      |   |

**SCHEDULE A  
(Form 1040NR-CM)**

**Itemized Deductions**

Attach to Form 1040NR-CM.

Go to [www.finance.gov.mp](http://www.finance.gov.mp) for forms and instructions.

**2025**  
Attachment  
Sequence No. **7A**

Department of Finance  
Division of Revenue and Taxation

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

Name shown on Form 1040NR-CM

Your identifying number

|                                  |                                  |   |  |  |           |
|----------------------------------|----------------------------------|---|--|--|-----------|
| <b>Taxes You Paid</b>            | <b>1a</b>                        | State and local income taxes . . . . .  | <b>1a</b>  |  |           |
|                                  | <b>b</b>                         | Enter the smaller of line 1a or \$40,000 (\$20,000 if married filing separately). If Form 1040-NR, line 11b is more than \$500,000 (\$250,000 if married filing separately), see instructions . . . . . |  |  | <b>1b</b> |
| <b>Gifts to CNMI Charities</b>   | <b>2</b>                         | Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .   | <b>2</b>   |  |           |
|                                  | <b>3</b>                         | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .  | <b>3</b>   |  |           |
|                                  | <b>4</b>                         | Carryover from prior year . . . . .   | <b>4</b>   |  |           |
|                                  | <b>5</b>                         | Add lines 2 through 4 . . . . .   |  |  | <b>5</b>  |
|                                  | <b>Casualty and Theft Losses</b> | <b>6</b>  | Casualty and 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 instructions . . . . . |  |           |
| <b>Other Itemized Deductions</b> | <b>7</b>                         | Other—from list in instructions. List type and amount:<br>-----<br>-----<br>-----<br>-----<br>-----<br>-----<br>-----   |  |  | <b>7</b>  |
|                                  | <b>Total Itemized Deductions</b> | <b>8</b>  | Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12 . . . . .   |  | <b>8</b>  |

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the instructions for Form 1040-NR.

Schedule A (Form 1040NR-CM) 2025



**State and Local Tax Deduction Worksheet**

**Before you begin:** If the amount on Schedule A (Form 1040NR-CM), line 1a is \$10,000 (\$5,000 if married filing separately) or less, enter the amount from Schedule A (Form 1040NR-CM), line 1a on Schedule A (Form 1040NR-CM), line 1b. You don't have to complete this worksheet.

1. Is the amount on Schedule A (Form 1040NR-CM), line 1a more than \$10,000 (\$5,000 if married filing separately)?
  - No. STOP.** Your deduction isn't limited. Enter the amount from Schedule A (Form 1040NR-CM), line 1a on Schedule A (Form 1040NR-CM), line 1b. Don't complete the rest of the worksheet.
  - Yes.** Enter \$40,000 . . . . . **1.** \_\_\_\_\_
2. Enter the amount from Form 1040NR-CM, line 11b. . . . . **2.** \_\_\_\_\_
3. Enter \$500,000 (\$250,000 if married filing separately) . . . . . **3.** \_\_\_\_\_
4. Is the amount on line 2 more than the amount on line 3?
  - No.** Skip lines 5 and 6 and enter the amount from line 1 on line 7.
  - Yes.** Subtract line 3 from line 2 . . . . . **4.** \_\_\_\_\_
5. Multiply line 4 by 30% (0.30) . . . . . **5.** \_\_\_\_\_
6. Subtract line 5 from line 1 . . . . . **6.** \_\_\_\_\_
7. Enter the **larger** of the amount on line 6 or \$10,000 . . . . . **7.** \_\_\_\_\_
8. **State and local tax deduction.** Enter the **smaller** of the amount on line 7 (half of the amount on line 7 if married filing separately), or the amount from Schedule A (Form 1040NR-CM), line 1b . . . . . **8.** \_\_\_\_\_

**SCHEDULE NEC  
(Form 1040NR-CM)**

Department of the Finance  
Division of Revenue and Taxation

Name shown on Form 1040NR-CM

**Tax on Income Not Effectively Connected With a CNMI Trade or Business**

Attach to Form 1040NR-CM.  
Go to [www.finance.gov.mp](http://www.finance.gov.mp) for forms and instructions

**2025**  
Attachment  
Sequence No. **7B**

Your identifying number

Enter **amount of income** under the appropriate rate of tax. See instructions.

| Nature of Income   |            | (a) 10% | (b) 15% | (c) 30% | (d) Other (specify) |   |
|--|------------|---------|---------|---------|---------------------|---|
|  |            |         |         |         | %                   | % |
| <b>1</b> Dividends and dividend equivalents:   |            |         |         |         |                     |   |
| <b>a</b> Dividends paid by CNMI corporations . . . . .   | <b>1a</b>  |         |         |         |                     |   |
| <b>b</b> Dividends paid by foreign corporations . . . . .  | <b>1b</b>  |         |         |         |                     |   |
| <b>c</b> Dividend equivalent payments received with respect to section 871(m) transactions   | <b>1c</b>  |         |         |         |                     |   |
| <b>2</b> Interest:   |            |         |         |         |                     |   |
| <b>a</b> Mortgage . . . . .  | <b>2a</b>  |         |         |         |                     |   |
| <b>b</b> Paid by foreign corporations . . . . .  | <b>2b</b>  |         |         |         |                     |   |
| <b>c</b> Other . . . . .   | <b>2c</b>  |         |         |         |                     |   |
| <b>3</b> Industrial royalties (patents, trademarks, etc.) . . . . .  | <b>3</b>   |         |         |         |                     |   |
| <b>4</b> Motion picture or TV copyright royalties . . . . .  | <b>4</b>   |         |         |         |                     |   |
| <b>5</b> Other royalties (copyrights, recording, publishing, etc.) . . . . .   | <b>5</b>   |         |         |         |                     |   |
| <b>6</b> Real property income and natural resources royalties . . . . .  | <b>6</b>   |         |         |         |                     |   |
| <b>7</b> Pensions and annuities . . . . .  | <b>7</b>   |         |         |         |                     |   |
| <b>8</b> Social security benefits . . . . .  | <b>8</b>   |         |         |         |                     |   |
| <b>9</b> Capital gain from line 18 below . . . . .   | <b>9</b>   |         |         |         |                     |   |
| <b>10</b> Gambling—Residents of Canada only. Enter net income in column (c).<br><b>If zero or less, enter -0-.</b>   |            |         |         |         |                     |   |
| <b>a</b> Winnings _____  |            |         |         |         |                     |   |
| <b>b</b> Losses _____  | <b>10c</b> |         |         |         |                     |   |
| <b>11</b> Gambling—Residents of countries other than Canada.<br><b>Note:</b> Enter winnings only. Losses aren't allowed . . . . .  | <b>11</b>  |         |         |         |                     |   |
| <b>12</b> Other (specify): _____   |            |         |         |         |                     |   |
|  | <b>12</b>  |         |         |         |                     |   |
| <b>13</b> Add lines 1a through 12 in columns (a) through (d) . . . . .   | <b>13</b>  |         |         |         |                     |   |
| <b>14</b> <b>Multiply line 13 by rate of tax at top of each column</b> . . . . .   | <b>14</b>  |         |         |         |                     |   |
| <b>15</b> <b>Tax on income not effectively connected with a CNMI trade or business.</b> Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR-CM, line 23a | <b>15</b>  |         |         |         |                     |   |

**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 1040).<br><br>Report property sales or exchanges that are effectively connected with a CNMI business on Schedule D (Form 1040), Form 4797, or both. | <b>16</b> | (a) Kind of property and description<br>(if necessary, attach statement of descriptive details not shown below)                          | (b) Date acquired<br>mm/dd/yyyy | (c) Date sold<br>mm/dd/yyyy | (d) Sales price | (e) Cost or other basis | (f) LOSS  | (g) GAIN  |  |
|---|-----------|--|---------------------------------|-----------------------------|-----------------|-------------------------|---|---|--|
|   |           |  |                                 |                             |                 |                         | If (e) is more than (d), subtract (d) from (e). | If (d) is more than (e), subtract (e) from (d). |  |
|   |           |  |                                 |                             |                 |                         |   |   |  |
|   |           |  |                                 |                             |                 |                         |   |   |  |
|   |           |  |                                 |                             |                 |                         |   |   |  |
|   |           |  |                                 |                             |                 |                         |   |   |  |
|   | <b>17</b> | Add columns (f) and (g) of line 16 . . . . .   |                                 |                             |                 |                         | ( )   |   |  |
|   | <b>18</b> | <b>Capital gain.</b> Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0- . . . . . |                                 |                             |                 |                         |   |   |  |

**SCHEDULE OI  
(Form 1040NR-CM)**

Department of Finance  
Division of Revenue and Taxation

Name shown on Form 1040NR-CM

**Other Information**

Attach to Form 1040NR-CM

Go to [www.finance.gov.mp](http://www.finance.gov.mp) for forms and instructions

Answer all questions.

**2025**  
Attachment  
Sequence No. **7C**

Your identifying number

- 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 didn't 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 United States during 2025. See instructions.  
**Note:** If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H . . . . .  **Canada**  **Mexico**

| Date entered United States<br>mm/dd/yy | Date departed United States<br>mm/dd/yy |
|--|---|
|  |   |
|  |   |
|  |   |
|  |   |

| Date entered United States<br>mm/dd/yy | Date departed United States<br>mm/dd/yy |
|--|---|
|  |   |
|  |   |
|  |   |
|  |   |

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the CNMI during:  
2023 \_\_\_\_\_, 2024 \_\_\_\_\_, and 2025 \_\_\_\_\_.
- 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 1k. Do not enter it anywhere else on line 1 . . . . .

- 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 United States as effectively connected with a CNMI trade or business under section 871(d). See instructions . . . . .

**ANNUAL WAGE AND SALARY AND  
EARNINGS TAX RETURN**

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

(Please type or print in ink)

**2025**

|                                    |           |                             |
|------------------------------------|-----------|-----------------------------|
| Your first name and middle initial | Last name | Your social security number |
|------------------------------------|-----------|-----------------------------|

**Part A Annual Wage and Salary Tax Computation**

|   |          |  |
|---|----------|--|
| 1 CNMI wages and salaries from Form(s) W-2CM . . . . .  | <b>1</b> |  |
| 2 Other CNMI wages and salaries not included in line 1 . . . . .  | <b>2</b> |  |
| 3 Total CNMI wages and salaries (add lines 1 and 2) . . . . .   | <b>3</b> |  |
| 4 Amount on line 3 not subject to the wage and salary tax (attach Schedule WSD) . . . . .   | <b>4</b> |  |
| 5 CNMI wages and salaries (subtract line 4 from line 3) . . . . .   | <b>5</b> |  |
| 6 Annual wage and salary tax. Multiply the amount on line 5 above by the tax rate from the tax table below. Enter the result here . . . . . | <b>6</b> |  |

**Part B Earnings Tax Computation**

|  |           |  |  |
|--|-----------|--|--|
| 1 Gain from the sale of personal property . . . . .  | <b>1</b>  |  | Attach Form W-2CM here. Also attach Forms W-2G, W-2GCM, and 1099-R if tax was withheld |
| 2 One half of the gain from the sale of real property . . . . .  | <b>2</b>  |  |  |
| 3 One half of the net income from leasing of real property . . . . .   | <b>3</b>  |  |  |
| 4 Interest, dividends, rents, royalties . . . . .  | <b>4</b>  |  |  |
| 5a Gross winnings from any gaming, lottery, raffle, etc. . . . .   | <b>5a</b> |  |  |
| 5b Less amount excludable (attach Form(s) W-2G and/or W-2GCM). . . . .   | <b>5b</b> |  |  |
| 5c Balance (subtract line 5b from line 5a) . . . . .   | <b>5c</b> |  |  |
| 6 Other income subject to the NMTIT, unless excludable under the earnings tax . . . . .  | <b>6</b>  |  |  |
| 7 Total income subject to the earnings tax (add lines 1 through 4, line 5c, and 6) . . . . .   | <b>7</b>  |  |  |
| 8 Annual earnings tax. Multiply the amount on line 7 above by the tax rate from the tax table below. Enter the result here . . . . . | <b>8</b>  |  |  |

**Part C Combined Wage and Salary and Earnings Tax Due or (Overpaid)**

|  |           |  |
|--|-----------|--|
| 1 Wage and salary tax and earnings tax . . . . .   | <b>1</b>  |  |
| 2 Education tax credit (attach Schedule ETC) . . . . .   | <b>2</b>  |  |
| 3 Tax after education tax credit. Subtract line 2 from line 1. If line 2 is greater, enter -0- . . . . .             | <b>3</b>  |  |
| 4a Enter total wage and salary tax and earnings tax withheld and amount paid in 2025 . . . . .                       | <b>4a</b> |  |
| b Enter the total chapter 2 tax withheld and paid in 2025 from Form(s) 1823, line H . . . . .                        | <b>4b</b> |  |
| c Enter the total estimated chapter 2 tax withheld and paid in 2025 from Form(s) 500-ES, line G2. . . . .            | <b>4c</b> |  |
| d Add lines 4a 4b, and 4c . . . . .  | <b>4c</b> |  |
| 5a Wage and salary tax and earnings tax due. Subtract line 4d from line 3. If zero or less, enter -0- . . . . .      | <b>5a</b> |  |
| 5b Wage and salary tax and earnings tax overpaid. Subtract line 3 from line 4d. If zero or less, enter -0- . . . . . | <b>5b</b> |  |

**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% |

**Application for Non-refundable Credit and Rebate  
on CNMI Source Income Tax**

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

(Attach to Form 1040NR-CM)

**2025**

|                                    |           |   |
|------------------------------------|-----------|---|
| Your first name and middle initial | Last name | Your social security number<br>: :<br>: : |
|------------------------------------|-----------|---|

**Part A Non-refundable Credits**

| <b>1</b> | Wage and salary tax and earnings tax. Enter the amount from line 3, Part C of Form NMI-A . . . . .   | <b>1</b> |            |          |  |          |  |          |  |  |  |
|----------|--|----------|------------|----------|--|----------|--|----------|--|--|--|
| <b>2</b> | Business gross revenue tax   |          |            |          |  |          |  |          |  |  |  |
|          | <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:40%;">Name</th> <th style="width:20%;">Tax ID No.</th> </tr> </thead> <tbody> <tr> <td><b>a</b></td> <td></td> </tr> <tr> <td><b>b</b></td> <td></td> </tr> <tr> <td><b>c</b></td> <td></td> </tr> </tbody> </table> | Name     | Tax ID No. | <b>a</b> |  | <b>b</b> |  | <b>c</b> |  |  |  |
| Name     | Tax ID No.   |          |            |          |  |          |  |          |  |  |  |
| <b>a</b> |  |          |            |          |  |          |  |          |  |  |  |
| <b>b</b> |  |          |            |          |  |          |  |          |  |  |  |
| <b>c</b> |  |          |            |          |  |          |  |          |  |  |  |
| <b>3</b> | User fees paid 4 CMC §1422 . . . . .   | <b>3</b> |            |          |  |          |  |          |  |  |  |
| <b>4</b> | Fees and taxes imposed under 4 CMC § 2202(e). . . . .  | <b>4</b> |            |          |  |          |  |          |  |  |  |
| <b>5</b> | Total non-refundable credits. Add lines 1, 2a, 2b, 2c, 3 and 4 . . . . .   | <b>5</b> |            |          |  |          |  |          |  |  |  |

**Part B Rebate Computation**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>6</b>  | Total NMTIT. Enter amount from line 24 of Form 1040NR-CM . . . . .  | <b>6</b>  |  |
| <b>7</b>  | Total NMTIT payments made. Amount from line 33 of Form 1040NR-CM . . . . .  | <b>7</b>  |  |
| <b>8</b>  | Total nonrefundable credits. Enter amount from line 5 . . . . .   | <b>8</b>  |  |
| <b>9</b>  | Rebate base. Subtract line 8 from line 6. If zero or less, enter -0- . . . . .  | <b>9</b>  |  |
| <b>10</b> | NMTIT overpayment. Subtract line 9 from line 7. If zero or less, enter -0- . . . . .  | <b>10</b> |  |
| <b>11</b> | NMTIT underpayment. Subtract line 7 from line 9. If zero or less, enter -0- . . . . .   | <b>11</b> |  |
| <b>12</b> | Rebate offset amount. Use the Rebate Table below to calculate this amount based on line 9 . . . . .   | <b>12</b> |  |
| <b>13</b> | NMTIT overpayment after rebate offset. If the sum of lines 10 and 12 is greater than line 11, subtract line 11 from the sum of lines 10 and 12. Otherwise, enter zero. . . . .                      | <b>13</b> |  |
| <b>14</b> | NMTIT underpayment after rebate offset. If the sum of lines 10 and 12 is less than line 11, subtract the sum of lines 10 and 12 from line 11. Otherwise, enter zero. . . . .                        | <b>14</b> |  |
| <b>15</b> | Enter the amount from line 32 of Form 1040NR-CM . . . . .   | <b>15</b> |  |
| <b>16</b> | NMTIT overpayment. If line 13 is greater than line 15, subtract line 15 from line 13. Otherwise, enter zero . . . . .   | <b>16</b> |  |
| <b>17</b> | NMTIT underpayment. If line 13 is greater than zero, subtract line 13 from line 15. If the result is less than zero, enter zero. If line 13 is not greater than zero, add lines 14 and 15 . . . . . | <b>17</b> |  |
| <b>18</b> | On Schedule 3, subtract line 10 and line 13a from line 15. Then add line 30 from Form 1040CM and enter the total here . . . . .   | <b>18</b> |  |
| <b>19</b> | Tax on overpayment of credit. If line 18 is greater than zero, enter the lesser of line 16 or line 18 . . . . .   | <b>19</b> |  |
| <b>20</b> | Subtract line 19 from line 16 . . . . .   | <b>20</b> |  |

**Part C Chapter 7 Tax Due or (Overpaid)**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>21</b> | NMTIT overpayment. If line 16 is greater than line 19, subtract line 19 from line 16. Otherwise enter -0- . . . . .  | <b>21</b> |  |
| <b>22</b> | NMTIT underpayment. Enter the amount from line 17. . . . .   | <b>22</b> |  |
| <b>23</b> | Estimated tax penalty. Check <input type="checkbox"/> if Form 2210 is attached . . . . .   | <b>23</b> |  |
| <b>24</b> | Total NMTIT underpayment. If line 21 is -0-, add lines 22 and 23. If line 21 is greater than -0-, subtract line 21 from line 23. If -0- or less, enter -0- . . . . . | <b>24</b> |  |
| <b>25</b> | Total NMTIT overpayment. If line 21 is -0- or less, enter -0-. Otherwise, subtract line 23 from line 21. If the result is less than -0-, enter -0- . . . . .         | <b>25</b> |  |

| <b>REBATE TABLE</b>        |   |  |
|----------------------------|---|--|
| 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 to 100,000          | 18,000 plus 70% of the rebate over 20,000       | Rebate base minus 20,000 x 70% + 18,000  |
| Over 100,000               | 74,000 plus 50% of the rebate base over 100,000 | Rebate base minus 100,000 x 50% + 74,000 |



# Supplemental Instructions for Form 1040NR-CM 2025

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## Use in conjunction with the 2025 Internal Revenue Service (IRS) Form 1040NR instructions

- **Income**
- **Additional Child Tax Credit (Schedule 8812)**

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### Line 8

Use the CNMI Schedule 1CM instead of the U.S. version. Enter the amount from line 10 of Schedule 1CM.

### Line 10

Enter the amount from line 26 of Schedule 1CM.

### Line 23b

**Caution:** Do not include lines 4, 5, 6, 7, 9, 11, 13, and 17m from Part II of Schedule 2. Please consult a tax professional on these items.

### Line 25a through 25c

Enter the total Federal Income Tax withheld (from Form(s) W-2 and/or 1099 from outside source document, issued from outside the CNMI). **Do not include these amounts on line 25h.**

### Line 25h

Enter the total NMTIT withheld chapter 7 tax from Form(s) W-2CM and/or 1099 from within the CNMI only. **Do not include this amount on line 25d.**

### Line 28

Refer to IRS Schedule 8812 (2025) instructions.

### Line 31

**Caution:** Do not include lines 11 and 12 from Part II of Schedule 3. Please consult a tax professional on these items.

### Line 34

The amount overpaid on this line may be subject to an adjustment for non-refundable credit and/or rebate offset as computed on line 2b, Part A, Summary of Taxes Due or Overpayment.

## Summary of Taxes Due or Overpayment

### Part A. Combined Due or Overpayment

**1a.** Total wage and salary and earnings tax due. Enter amount from 5a, Part C of Form NMI-A.

**1b.** Total wage and salary and earnings tax overpaid. Enter amount from line 5b, Part C of Form NMI-A.

**2a.** NMTIT amount due. Enter amount from line 24 of Schedule OS-3405A.

**2b.** NMTIT amount overpaid. Enter amount from line 25 of OS-3405A.

**3.** Combined wage and salary tax and earnings tax and NMTIT due or overpayment. Add lines 1a, 1b, 2a, and 2b. If the result is more than zero, skip lines 4 and 5.

If the amount on line 3 is greater than zero, this is the amount you owe. Pay this amount unless you are claiming the additional child tax credit (ACTC) on Part B.

**4.** Enter the overpayment amount on line 3 you want applied to your 2026 estimated tax. This amount cannot be greater than the (overpayment) available on line 3, Part A.

**5.** Add line 3 and line 4. This is your refund.

### Part B. Additional Child Tax Credit (ACTC)

**If you are not claiming this credit and the amount of line 3, Part A above is greater than zero, enter the amount from line 3, Part A on line 4 below.**

**1.** Enter the amount from line 28 of Form 1040NR-CM, page 2.

**2.** If the amount on line 3, Part A is greater than zero, enter the lesser of line 1 or the amount on line 3, Part A. If line 3, Part A is less than zero, enter zero.

**3.** ACTC refund. Subtract line 2 from line 1.

**4.** Balance after offset of ACTC. Subtract line 2 from line 3, Part A.

### Part C. Balance Due.

**1.** Tax due. Enter the amount from line 4, Part B. Pay this amount.

## Part D. Direct Deposit on Savings or Checking Account. *Simple.Safe.Secure.*



The Division of Revenue and Taxation is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers.

### DIRECT DEPOSIT

If you want your refund deposited directly to your bank account, please provide your checking or saving account information.

### Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.



**Your bank account must be active for direct deposit to be processed.**

### Line 1a Account Type

Checkmark the box corresponding to the type of account you entered on line 1c. For example, if your account number is a savings account, checkmark the box for the savings account. Check only one box.

### Line 1b. Routing Number

The routing number must be nine digits. Enter the 9-digit routing number from the first set of numbers on the lower left corner of your check.

### Line 1c. Checking or Savings Account Number

Enter the account number from your bank. This number is private and unique to your bank account. You will find it only on your checking or savings statement.

For example. If your checking account number is 0017-123456, you must enter it on line 1c as shown below. Omit the dash. Enter only alphanumeric characters.

|   |   |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |
|---|---|---|---|---|---|---|---|---|---|--|--|--|--|--|--|--|--|--|--|
| 0 | 0 | 1 | 7 | 1 | 2 | 3 | 4 | 5 | 6 |  |  |  |  |  |  |  |  |  |  |
|---|---|---|---|---|---|---|---|---|---|--|--|--|--|--|--|--|--|--|--|

### Reasons Your Direct Deposit Request Will Be Rejected

If any of the following apply, your direct deposit request may be rejected by your financial institution and the CNMI Treasury will issue a check to you.

- A joint return refund is deposited to a non-joint checking or savings account.
- The name(s) on your account does not match the name(s) on the refund.
- You have given an invalid account number.
- Your bank account is inactive.