

Form **4506CM**

Department of Finance
Division of Revenue and Taxation

Request for Copy of Tax Return

- ▶ Do not sign this form unless all applicable lines have been completed.
- ▶ Request may be rejected if the form is incomplete or illegible.

Commonwealth of the Northern
Mariana Islands

NOTE: Do not use this form to get tax account information. See instructions below.

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| 1a Your name shown on tax return. | 1b Your social security number or taxpayer identification number (TIN) |
| 2a If a joint return, spouse's name shown on tax return. | 2b Spouse's social security number |
| 3 Current name and address (including apt., room, or suite no.), city, state, and ZIP code. | |
| 4 If the tax return is to be mailed to a third party, enter the third party's name, address, and telephone number. | |
| 5 If we cannot find a record of your return and you want the payment refunded to the third party, check here ▶ <input type="checkbox"/> | |
| 6 If name in third party's records differs from line 1a above, enter name here. (See instructions) | |
| 7 Tax return requested. Form 1040, 1120, 1065, etc. and all attachments as originally submitted to the Division of Revenue and Taxation, including Form's W-2CM, W-2, schedules or amended returns. Copies of Forms 1040CM, 1040A-CM, 1040EZ-CM, and 1040NMI are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Check the box corresponding to your request. a <input type="checkbox"/> Copy of return and all attachments (including Form(s) W-2, W-2CM, schedules, or other forms). The charge is \$7.00 for each period requested. b <input type="checkbox"/> Copy of Form(s) W-2CM only. The charge is \$5.00 for each period requested. See instructions for when Form W-2CM is available. Note: If the copies must be certified for court or administrative proceedings, check here and see instructions. ▶ <input type="checkbox"/> | |

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| 8 Tax form number (Form 1040CM, 1040A-CM, 1040EZ-CM, 1120CM, etc.) | 10 Amount due for copy of tax return: a Cost for each period (1040CM, etc.) \$ 7.00 b Cost for each period (W-2CM only) \$ 5.00 c Number of returns requested on line 9 (1040CM, etc.) \$ _____ d Number of returns requested on line 9 (W-2CM) only \$ _____ e Multiply line 10a by line 10c \$ _____ f Multiply line 10b by line 10d \$ _____ g Total cost. Add lines 10e and 10f \$ _____ |
| 9 Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than eight years or periods, you must attach another Form 4506CM. | |

We will call you to pick up your request. Do not make your payment until you are instructed by the Division of Revenue and Taxation. For all out of the CNMI requests, please see our contact information on the back of this page.

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| | Telephone number of requestor |
| ▶ Signature. See instructions, if other than taxpayer, attach authorization document. Date | Convenient time for us to call |
| ▶ Title (if line 1a above is a corporation, partnership, estate, or trust. | To be signed only upon picking up the requested documents. Attach authorization document if person is other than the taxpayer. |
| ▶ Spouse's signature Date | |

Instructions

Purpose of Form. Use form 4506CM to request a copy of your tax return. If you need a copy of your Form(s) W-2CM for social security purpose only, do not use this form. Contact your local Social Security Administration office.

Do not use this form to request Form 1099. Copies of Forms 1099 are not available from the Division of Revenue and Taxation. If you need a copy of your 1099 return, contact the payer. Also, do not use this form to request tax account information. Note: If you had your tax return completed by a paid preparer, check first to see if you can get a copy from the preparer. This may save you both time and money.

Please allow at least ten working days of delivery.

To avoid any delay, be sure to complete all the information asked for on this form. You must allow six weeks processing time after a tax return is filed before requesting a copy.

Tax account information only. A listing of certain tax account information is available free of charge if you write, visit, or call the Division of Revenue and Taxation.

Instructions for Form 4506CM

General tax account information is needed when students applying for financial aid are required to give the college a copy of their tax return. The school may, however, accept tax account information provided by the Division of Revenue and Taxation will be sent upon request.

- Name and social security number
- Type of return filed
- Filing status
- Tax shown on return
- Adjusted gross income
- Taxable income
- Self-employment tax
- Number of exemptions
- Amount of refund
- Amount of earned income credit

Mortgage revenue bonds. States issuing mortgage revenue bonds are required to verify that the mortgage applicant did not own a home during the 3 previous years. As part of this verification, the mortgage lender may want proof that you did not claim interest or real estate tax deductions for a residence on your tax return. If you have a copy of your tax return, or if it was filled out by a paid preparer and you can get a copy, the mortgage lender can accept your signed copy.

If you filed Form 1040A-CM or 1040NMI, you can request tax account information to help satisfy the verification requirement. To do this, do not use this form. Contact the Division of Revenue and Taxation for this information.

If you filed 1040CM, you may have to get a copy of it to verify that you did not claim any itemized deductions for a residence. To get a copy, complete Form 4506CM and write "Mortgage Revenue Bond" across the top.

Line 1b. Enter your employer identification number if you are requesting a copy of a business tax return. Otherwise, enter your social security number shown on the tax return.

Line 2b. If requesting a joint tax return, enter your spouse's social security number.

Note. If you do not complete line 1b and, if applicable, line 2b, there may be a delay in processing your request.

Line 4. If you have named someone else to receive the tax return (such as a CPA, an enrolled agent, a scholarship board, or a mortgage lender), enter the name of an individual and the address to ensure the copy gets to the right person. If we cannot fill your request and you want the payment refunded to third party, check the box on line 5.

Line 6. Enter the name of the client, student, or applicant if it is different from the name shown on line 1a. For example, the name on line 4a may be the parent of a student applying for financial aid. In this case, you would enter the student's name on line 6 so the scholarship board can associate the tax return with their file.

Line 7a. If you are requesting a certified copy of a tax return for court or administrative proceedings, check the box. It will take at least 60 days to process your request.

Line 7b. If you need only a copy of your Form(s) W-2CM, check this box. Also, on line 8 enter "Form(s) W-2CM only".

If your address on line 3 is different from the address shown on the last return you filed and you haven't filed Form 8822 Change of Address, or otherwise notified the Division of Revenue and Taxation in writing of your new address, you must attach either –

- A copy of two pieces of identification that have your signature or
- An original notarized statement affirming your identity

Form W-2CM is not available until 6 weeks after you file it with your tax return (for example, Form 1040CM). Otherwise, Form W-2CM information is only available 18 months after it is submitted by your employer. If you lost your Form W-2CM or have not received it by the time you are ready to prepare your tax return, contact your employer.

Line 9. Enter the year(s) of the tax form you are requesting. For fiscal-year filers or requests for quarterly tax returns, enter the date the period ended; for example, 03/31/19, 6/30/19, etc., for a quarterly filed tax return. If you need more than 4 different tax periods, use additional Forms 4506CM. Tax returns that were filed 6 or more years ago may not be available for making copies. However, tax account information is generally still available for these periods. See tax account information on page 1.

Signature. Requests for copies of tax returns to be sent to a third party must be signed by the person whose name is shown on line 1a, unless the party has your authorization (discussed later) to receive the copies.

Copies of jointly filed tax returns may be furnished to either of the spouse. Only one signature is required. Sign Form 4506CM exactly as your name appeared on the original tax return. If you changed your name, also sign your current name.

For a corporation, the signature of the president of the corporation, or any principal officer and the secretary, or the principal officer and another officer are generally required. For more details on who may obtain tax information on corporations, partnerships, estates, and trusts, see Northern Marianas Territorial Income Tax section 6103.

If you are not the taxpayer shown on line 1a, you must attach your authorization to receive a copy of the requested tax return. An authorization must specifically state what tax return and period(s) is covered and that the requested tax return(s) may be given to the person designated authority by the taxpayer. You may attach a copy of the authorization document if the original has been filed with the Division of Revenue and Taxation. This will generally be a power of attorney, or other authorization such as evidence of entitlement (for Titled 11 Bankruptcy or Receivership Proceedings). If the taxpayer is deceased, you must send Letters Testamentary or other evidence to establish that you are authorized to act for the taxpayer's estate.

Note. Form 4506CM must be received by the Division of Revenue and Taxation within 60 days after the date you signed and dated the request.

Payment. Make your check or money order payable to "CNMI Treasurer". Write your social security number or federal identification number and "Form 4506CM Request" on your check or money order. Do not make your payment until you received a call from us for you pick up your documents. For out of the CNMI request, please attach your check or money order to Form 4506CM. If we cannot fill your request, we will refund your payment. Mail Form 4506CM with the correct amount of payment attached to:

Division of Revenue and Taxation
P.O. Box 5234 CHRB
Saipan, MP 96950