Form **1040NR-CM** beginning For the year January 1–December 31, 2008, or other tax year , 2008, and ending , 20 **2008**

Please print or type.

Your first name and initial	Last name	Identifying number (see page 7)

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 7.

Check if: ☐ Individual ☐ Estate or Trust

City, town or post office, state, and ZIP code. If you have a foreign address, see page 7.

Type of entry visa (see page 7) ▶

Country ▶   Of what country were you a **citizen** or national during the tax year? ▶

Give address **outside the CNMI** to which you want any refund check mailed. If same as above, write "Same."

Give address in the country where you are a **permanent resident.** If same as above, write "Same."

Attach Forms W-2 here.
Also attach Form(s) 1099-R if tax was withheld.

Filing Status and Exemptions for Individuals   (see pages 7 and 8)

		7a Yourself	7b Spouse
Filing status. Check only one box (1–6 below).			
1 ☐ Single resident of Canada or Mexico, or a single U.S. national			
2 ☐ Other single nonresident alien			
3 ☐ Married resident of Canada or Mexico, or a married U.S. national	If you check box 7b, enter your spouse's		
4 ☐ Married resident of the Republic of Korea (South Korea)	identifying number ▶		
5 ☐ Other married nonresident alien			
6 ☐ Qualifying widow(er) with dependent child (see page 7)			

Caution: Do not check box 7a if your parent (or someone else) can claim you as a dependent.
Do not check box 7b if your spouse had any U.S. gross income.

No. of boxes checked on 7a and 7b ▶ _____

7c Dependents: (see page 8)

(1) First name Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 8)
	⋮ ⋮		☐
	⋮ ⋮		☐
	⋮ ⋮		☐
	⋮ ⋮		☐

No. of children on 7c who:
● lived with you ▶ _____
● did not live with you due to divorce or separation ▶ _____
Dependents on 7c not entered above ▶ _____

d Total number of exemptions claimed

Add numbers entered on lines above ▶ ☐

Income Effectively Connected With CNMI Trade/Business

8	Wages, salaries, tips, etc. Attach Form(s) W-2	**8**	
9a	**Taxable** interest	**9a**	
b	**Tax-exempt** interest. **Do not** include on line 9a 9b		
10a	Ordinary dividends	**10a**	
b	Qualified dividends (see page 10) 10b		
11	Taxable refunds, credits, or offsets of state and local income taxes (see page 10)	**11**	
12	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 10)	**12**	
13	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	**13**	
14	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here ☐	**14**	
15	Other gains or (losses). Attach Form 4797	**15**	
16a	IRA distributions 16a ____ **16b** Taxable amount (see page 11)	**16b**	
17a	Pensions and annuities 17a ____ **17b** Taxable amount (see page 12)	**17b**	
18	Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	**18**	
19	Farm income or (loss). Attach Schedule F (Form 1040)	**19**	
20	Unemployment compensation	**20**	
21	Other income. List type and amount (see page 14)	**21**	
22	Total income exempt by a treaty from page 5, item M **22**		
23	Add lines 8, 9a, 10a, 11–15, 16b, and 17b–21. This is your **total effectively connected income** ▶	**23**	

Adjusted Gross Income

24	Educator expenses (see page 14)	**24**	
25	Health savings account deduction. Attach Form 8889	**25**	
26	Moving expenses. Attach Form 3903	**26**	
27	Self-employed SEP, SIMPLE, and qualified plans	**27**	
28	Self-employed health insurance deduction (see page 14)	**28**	
29	Penalty on early withdrawal of savings	**29**	
30	Scholarship and fellowship grants excluded.	**30**	
31	IRA deduction (see page 15)	**31**	
32	Student loan interest deduction (see page 15)	**32**	
33	Domestic production activities deduction. Attach Form 8903	**33**	
34	Add lines 24 through 33	**34**	
35	Subtract line 34 from line 23. Enter here and on line 36. This is your **adjusted gross income** ▶	**35**	

Enclose, but do not attach, any payment.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 31.

Form **1040NR-CM** (2008)

Tax and Credits

36	Amount from line 35 (adjusted gross income)	**36**	
37	**Itemized deductions** from page 3, Schedule A, line 17	**37**	
38	Subtract line 37 from line 36	**38**	
39	Exemptions (see page 17)	**39**	
40	**Taxable income.** Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	**40**	
41	**Tax** (see page 17). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972	**41**	
42	**Alternative minimum tax** (see page 18). Attach Form 6251 . . .	**42**	
43	Add lines 41 and 42 . . . . ▶	**43**	

		44		
44	Foreign tax credit. Attach Form 1116 if required	**44**		
45	Credit for child and dependent care expenses. Attach Form 2441	**45**		
46	Retirement savings contributions credit. Attach Form 8880.	**46**		
47	Child tax credit (see page 20). Attach Form 8901 if required	**47**		
48	Credits from: **a** ☐ Form 8396 **b** ☐ Form 8839 **c** ☐ Form 5695	**48**		
49	Other credits. Check applicable box(es): **a** ☐ Form 3800			
	b ☐ Form 8801 **c** ☐ Form _____	**49**		
50	Add lines 44 through 49. These are your **total credits**	**50**		
51	Subtract line 50 from line 43. If line 50 is more than line 43, enter -0- . . . . ▶	**51**		

Other Taxes

52	Tax on income not effectively connected with a CNMI trade or business from page 4, line 88	**52**	
53	Unreported social security and Medicare tax from: **a** ☐ Form 4137 **b** ☐ Form 8919 . . .	**53**	
54	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	**54**	
55	Transportation tax (see page 20)	**55**	
56	Household employment taxes. Attach Schedule H (Form 1040).	**56**	
57	Add lines 51 through 56. This is your **total tax** . . . . ▶	**57**	

Payments

58	NMTIT withheld from Forms W-2, 1099, 1042-S, etc.	**58**		
59	2008 estimated tax payments and amount applied from 2007 return . . .	**59**		
60	Excess social security and tier 1 RRTA tax withheld (see page 22) . . .	**60**		
61	Additional child tax credit. Attach Form 8812	**61**		
62	Amount paid with Form 4868 (request for extension)	**62**		
63	Other payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885	**63**		
64	Credit for amount paid with Form 1040-C	**64**		
65	NMTIT withheld at source from page 4, line 85	**65**		
66	NMTIT withheld at source by partnerships under section 1446:			
a	From Form(s) 8805	**66a**		
b	From Form(s) 1042-S	**66b**		
67	NMTIT withheld on dispositions of CNMI real property interests:			
a	From Form(s) 8288-A	**67a**		
	From Form(s) 1042-S	**67b**		
68	Refundable credit for prior year minimum tax from Form 8801, line 30 . . .	**68**		
69	Add lines 58 through 68. These are your **total payments** . . . . ▶	**69**		

Refund

Direct deposit? See page 22.

70	If line 69 is more than line 57, subtract line 57 from line 69. This is the amount you **overpaid** . . .	**70**	
71a	Amount of line 70 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	**71a**	

b Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings

d Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

72	Amount of line 70 you want **applied to your 2009 estimated tax** ▶	**72**	

Amount You Owe

73	Amount you owe. Subtract line 69 from line 57. For details on how to pay, see page 23 ▶	**73**	
74	Estimated tax penalty. Also include on line 73	**74**	

Third Party Designee

Do you want to allow another person to discuss this return with the CNMI Revenue and Taxation (see page 24)? ☐ **Yes.** Complete the following.   ☐ **No**

Designee's name ▶   Phone no. ▶ ( )   Personal identification number (PIN) ▶ ☐☐☐☐☐

Sign Here

Keep a copy of this return for your records.

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 in the United States

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no. ( )	

Form **1040NR-CM** (2008)

Schedule A—Itemized Deductions   (See pages 25, 26, and 27.)   07

State and Local Income Taxes	**1**	State income taxes	**1**			
	2	Local income taxes	**2**			
	3	Add lines 1 and 2	**3**			
Total Gifts to CNMI Charities		**Caution:** *If you made a gift and received a benefit in return, see page 25.*				
	4	Gifts by cash or check. If you made any gift of $250 or more, see page 25.	**4**			
	5	Other than by cash or check. If you made any gift of $250 or more, see page 25. You **must** attach Form 8283 if "the amount of your deduction" (see definition on page 26) is more than $500 . .	**5**			
	6	Carryover from prior year	**6**			
	7	Add lines 4 through 6	**7**			
Casualty and Theft Losses	**8**	Casualty or theft loss(es). Attach Form 4684. See page 26	**8**			
Job Expenses and Certain Miscellaneous Deductions	**9**	Unreimbursed employee expenses—job travel, union dues, job education, etc. You **must** attach Form 2106 or Form 2106-EZ if required. See page 26 ▶	**9**			
	10	Tax preparation fees	**10**			
	11	Other expenses. See page 27 for expenses to deduct here. List type and amount ▶	**11**			
	12	Add lines 9 through 11	**12**			
	13	Enter the amount from Form 1040NR-CM, line 36	**13**			
	14	Multiply line 13 by 2% (.02)	**14**			
	15	Subtract line 14 from line 12. If line 14 is more than line 12, enter -0-	**15**			
Other Miscellaneous Deductions	**16**	Other—see page 27 for expenses to deduct here. List type and amount ▶	**16**			
Total Itemized Deductions	**17**	Is Form 1040NR-CM, line 36, over $159,950 (over $79,975 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR-CM)? ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 3 through 16. Also enter this amount on Form 1040NR-CM, line 37. ☐ **Yes.** Your deduction may be limited. See page 27 for the amount to enter here and on Form 1040NR-CM, line 37.	**17**			

Form **1040NR-CM** (2008)

Tax on Income Not Effectively Connected With a CNMI Trade or Business
Attach Forms 1042-S, SSA-1042S, RRB-1042S, or similar form.

Nature of income	(a) CNMI tax withheld at source	(b) 10%	(c) 15%	(d) 30%	(e) Other (specify) %	%
75 Dividends paid by:						
a CNMI corporations	**75a**					
b Foreign corporations	**75b**					
76 Interest:						
a Mortgage	**76a**					
b Paid by foreign corporations	**76b**					
c Other	**76c**					
77 Industrial royalties (patents, trademarks, etc.)	**77**					
78 Motion picture or T.V. copyright royalties	**78**					
79 Other royalties (copyrights, recording, publishing, etc.) . . .	**79**					
80 Real property income and natural resources royalties . . .	**80**					
81 Pensions and annuities	**81**					
82 Social security benefits	**82**					
83 Gains (include capital gain from line 91 below)	**83**					
84 Other (specify) ▶	**84**					
85 Total NMTIT withheld at source. Add column (a) of lines 75a through 84. Enter the total here and on Form 1040NR-CM, line 65 . . . . ▶	**85**					
86 Add lines 75a through 84 in columns (b)–(e)	**86**					
87 Multiply line 86 by rate of tax at top of each column	**87**					

88 Tax on income not effectively connected with a CNMI trade or business.   Add columns (b)–(e) of line 87. Enter the total here and on Form
1040NR, line 52 . . . . ▶ **88**

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).

Report property sales or exchanges that are effectively connected with a CNMI business on Schedule D (Form 1040), Form 4797, or both.

89 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
90 Add columns (f) and (g) of line 89 . . . . **90**					( )	
91 Capital gain. Combine columns (f) and (g) of line 90. Enter the net gain here and on line 83 above (if a loss, enter -0-) ▶ **91**						

Other Information   (If an item does not apply to you, enter "N/A.")

A   What country issued your passport?

B   Were you ever a U.S. citizen? . . . . . ☐ Yes   ☐ No

C   Give the purpose of your visit to the CNMI   ▶

D   Current nonimmigrant status and date of change (see page 28) ▶

E   Date you entered the CNMI (see page 28)
    ▶

F   Did you give up your permanent residence as an immigrant in the United States this year? . . . . ☐ Yes   ☐ No

G   Dates you entered and left the CNMI during the year. Residents of Canada or Mexico entering and leaving the CNMI at frequent intervals, give name of country only. ▶

H   Give number of days (including vacation and nonworkdays) you were present in the CNMI during:

   2006 _____ , 2007 _____ , and 2008 _____ .

I   If you are a resident of Canada, Mexico, or the Republic of Korea (South Korea), or a U.S. national, did your spouse contribute to the support of any child claimed on Form 1040NR-CM, line 7c? . . . . . . ☐ Yes   ☐ No
   If "Yes," enter amount   ▶ $

   If you were a resident of the Republic of Korea (South Korea) for any part of the tax year, enter in the space below your total foreign source income not effectively connected with a CNMI trade or business. This information is needed so that the exemption for your spouse and dependents residing in the CNMI (if applicable) may be allowed in accordance with Article 4 of the income tax treaty between the United States and the Republic of Korea (South Korea).

   Total foreign source income not effectively connected with a CNMI trade or business   ▶ $

J   Did you file a CNMI income tax return for any year before 2008? . . . . ☐ Yes   ☐ No
   If "Yes," give the latest year and form number   ▶

K   To which Revenue and Taxation office did you pay any amounts claimed on Form 1040NR-CM, lines 59, 62, and 64?

L   Have you excluded any gross income other than foreign source income not effectively connected with a CNMI trade or business? . ☐ Yes   ☐ No
   If "Yes," show the amount, nature, and source of the excluded income. Also, give the reason it was excluded. (Do not include amounts shown in item M.) ▶

M   If you are claiming the benefits of a CNMI income tax treaty with a foreign country, give the following information. See pages 28 and 29 for additional information.

   ● Country ▶

   ● Type and amount of effectively connected income exempt from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8, 9a, 10a, 11-15, 16b, or 17b-21 of Form 1040NR-CM.

       For 2008 (also, include this exempt income on line 22 of Form 1040NR-CM) ▶

       For 2007   ▶

   ● Type and amount of income not effectively connected that is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article.
       For 2008 ▶

       For 2007 ▶

   ● Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits? . . . . ☐ Yes   ☐ No

   ● Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 2008? ☐ Yes   ☐ No

N   If you file this return to report community income, give your spouse's name, address, and identifying number.

O   If you file this return for a trust, does the trust have a CNMI business? . . . . . . ☐ Yes   ☐ No
   If "Yes," give name and address   ▶

P   Is this an "expatriation return" (see page 29)? . . . . ☐ Yes   ☐ No
   If "Yes," you must attach an annual information statement.

Q   During 2008, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful permanent resident of the United States? ☐ Yes   ☐ No
   If "Yes," explain   ▶

R   Check this box if you have received compensation income of $250,000 or more and you are using an alternative basis to determine the source of this compensation income (see page 29)   ▶ ☐

DIVISION OF REVENUE AND TAXATION
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

ANNUAL WAGE AND SALARY AND EARNINGS TAX RETURN
(See supplemental instructions)

(For Form **1040NR-CM**)   **2008**

Name and address	Please type or print in ink	Your first name and initial	Last Name	Social security number
		If a joint return, spouse's first name and initial	Last Name	Spouse's social security number
		Home Address (number and street).	Apt. No.	▲ **IMPORTANT !** ▲ You must enter your SSN(s) above
		City, town or post office, state, and ZIP code.		

PART A   WAGE AND SALARY TAX COMPUTATION

1	CNMI wages and salaries from Form(s) W-2 and W-2CM	1	
2	Other CNMI wages and salaries not included in line 1	2	
3	Total CNMI wages and salaries. Add lines 1 and 2	3	
4	Amount on line 3 not subject to the wage and salary tax (attach explanation)	4	
5	CNMI wages and salaries. Subtract line 4 from line 3	5	
6	Annual wage and salary tax	6	
7	Education tax credit (attach Schedule ETC)	7	
8	Wage and salary tax after credit. Subtract line 7 from line 6	8	
9	Wage and salary tax withheld and/or paid (Form W-2CM)	9	
10	Total wage and salary tax due/(overpaid). Subtract line 10 from line 9. If zero or less, place a bracket around the figure) ▶	10	

PART B   EARNINGS TAX COMPUTATION

1	Gain from the sale of personal property	1	
2	One half of the gain from the sale of real property	2	
3	One half of the net income from leasing of real property	3	
4	Interest, dividends, rents, royalties	4	
5a	Gross winnings from any gaming, lottery, raffle, etc	5a	
b	Less amount excludable (attach Form(s) W-2G)	5b	
c	Balance. Subtract line 5b from line 5a	5c	
6	Other income subject to the NMTIT, unless excludable under the earnings tax	6	
7	Total income subject to the earnings tax. Add lines 1 thru 4, 5c, and 6	7	
8	Annual earnings tax	8	
9	Education tax credit (attach Schedule ETC)	9	
10	Earnings tax after credit. Subtract line 9 from line 8 ▶	10	

PART C   TOTAL CHAPTER 2 TAX DUE/(OVERPAYMENT)

Total Wage and Salary and Earnings taxes due/(overpayment). Add lines 10 of Part A and Part B.
If less than zero, place a bracket around the figure ▶

COMPLETE FORM OS-3405A -COMPUTATION OF NON-REFUNDABLE CREDIT AND APPLICATION FOR REBATE ON CNMI SOURCE TAX BEFORE COMPLETING PART D

PART D   CHAPTER 7 TAX AND REBATE OFFSET

1	Chapter 7 tax underpayment after non-refundable credit. Enter amount from Form OS-3405A, line 12, part B	1	
2	Chapter 7 tax overpayment after non-refundable credit. Enter amount from Form OS-3405A, line 11, part B	2	( )
3	**Rebate offset amount.** Enter amount from Form OS-3405A, line 13, part B	3	( )
4	Chapter 7 liability or (overpayment) after rebate offset amount. Add lines 1 through 3	4	
5	Tax on overpayment of credits	5	
6	Estimated tax penalty	6	
7	Total Chapter 7 liability or (overpayment). Add lines 4, 5 and 6	7	

PART E   COMBINED DUE OR (OVERPAYMENT)

1	Amount due or (overpaid), Chapter 2 and Chapter 7. Add the amount on part C and line 4 of part D. If this amount is an overpayment, skip lines 2 through 4 . . . . **1**		

2	CHAPTER 2 :	**(b)** Failure to File . . .	**2b**
	(a)_____ Enter amount underpaid	**(c)** Failure to Pay . . .	**2c**
		(d) Interest Charge . . .	**2d**
3	CHAPTER 7 :	**(b)** Failure to File . . .	**3b**
	(a)_____ Enter amount underpaid	**(c)** Failure to Pay . . .	**3c**
		(d) Interest Charge . . .	**3d**

4	Total penalty and interest charges (add lines 2b, 2c, 2d, 3b, 3c, and 3d) **4**		
5	Total amount due/(overpaid), Chapter 2 and Chapter 7. Add lines 1 and 4 of this part, and lines 5 and 6 of part D **5**		
6	If line 5 is an overpayment, enter amount you want credited to your **2009 ESTIMATED TAX** **6**		
7	Amount from line 5 you want credited to your **2009 BUSINESS GROSS REVENUE TAX** **7**		
8	**Net overpayment** **8**	(	)

PART F   BUSINESS GROSS REVENUE TAX CREDIT ALLOCATION

Enter the TIN and amount you want credited from line 7, Part E above. The total credit allocation shall be equal to the amount on line 7, Part E above.

TIN	TAX TYPE	AMOUNT		TIN	TAX TYPE	AMOUNT
	3105G				3105G	
	3105AF				3105AF	
	3105MW				3105MW	

PART G   ADDITIONAL CHILD TAX CREDIT COMPUTATION
Special Notice

This Part is provided to enable the Division of Revenue and Taxation to process your claim of the Additional Child Tax Credit (ACTC). Please note that the ACTC is being paid by the U.S. Treasury, and the Division of Revenue and Taxation is only facilitating your ACTC claim as agreed upon between the CNMI Department of Finance and the U.S. Treasury. By applying for the ACTC Refund and allowing the refund to be processed by the Division of Revenue and Taxation, you are giving the Division of Revenue and Taxation authorization to release tax information to the Internal Revenue Service (IRS). See supplemental instructions for Part G, line 2 regarding rebate offset amount.

1	**Additional Child Tax Credit**. Enter the amount from line 13 of Form 8812. (Attach Form 8812) . . **1**		
2	Enter the amount underpaid from line 5, Part E above **2**		
3	**Additional Child Tax Credit refund.** Subtract line 2 from line 1, but not less than zero . . . **3**		
4	Amount you still owe on this return after offset of the ACTC. Subtract line 1 from line 2, but not less than zero **4**		

Third Party Designee

Do you want to allow another person to discuss this return with the Division of Revenue and Taxation? ☐ **Yes.** Complete the following. ☐ **No.**

Designee's name	Phone no.	Personal Identification Number (PIN) ▶	

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.

Sign Here

Keep a copy for Your Records

Your signature	Date	Your occupation	Daytime phone number ( )
Spouse's signature. If a joint return, BOTH must sign	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's Signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address and ZIP code		EIN	
		Phone no. ( )	

FOR OFFICIAL USE ONLY					
DATE FILED *	DATE PAID	AMOUNT PAID	RECEIPT NO.	VERIFIED BY	POSTED BY

DEADLINE: APRIL 15, 2009

DIVISION OF REVENUE AND TAXATION
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

COMPUTATION OF NON-REFUNDABLE CREDIT AND
APPLICATION FOR REBATE ON CNMI SOURCE INCOME TAX

Form **OS-3405A**   *(For Form 1040NR-CM)*   See instructions   **2008**

Please Type or Print in Ink

Your first name and initial	Last name	Social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street)	Apt. No.	▲ **IMPORTANT !** ▲ You must enter your SSN(s) above
City, town or post office, state, and ZIP code		

PART A - Non-refundable Credits

1 Wage and salary tax **1**

2 Earnings tax **2**

3 Business gross revenue tax

	Name	Tax ID No.		
a)			**a)**	
b)			**b)**	
c)			**c)**	

4 User fees paid **4**

5 Fees and taxes imposed under 4CMC §2202(h) **5**

6 Total non-refundable credits (add lines 1 through 5) **6**

PART B - Rebate Computation

7 Total NMTIT **7**

8 Total NMTIT payments made **8**

9 Total non-refundable credits (enter amount from line 6, Part A) **9**

10 **Rebate Base** (adjusted CNMI source tax). Subtract line 9 from line 7. If zero or less, enter -0) . . **10**

11 NMTIT overpayment (If line 8 is greater than line 10, subtract line 10 from line 8, otherwise, enter -0-) . **11**

12 NMTIT underpayment (If line 10 is greater than line 8, subtract line 8 from line 10, otherwise, enter -0-) **12**

13 **Rebate offset amount.** Calculate this amount as determined by the rebate base (line 10) using the rebate table provided in Part B of the instructions **13**

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Sign Here

Keep a copy for Your Records

Your signature	Date	Your occupation	Daytime phone number ( )
Spouse's signature. If a joint return, **BOTH** must sign.	Date	Spouse's occupation	

Paid Preparer's Use only

Preparer's signature	Date	Check if ▶ ☐ self-employed	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no. ( )	

Instructions for Form OS-3405A -Computation of Non-Refundable Credit and Application for Rebate on CNMI Source Income Tax 2008

PART A   NON-REFUNDABLE CREDITS

1. Enter the wage and salary tax as shown on line 8, Part A of the Annual Wage and Salary and Earnings Tax Return.
2. Enter the earnings tax as shown on line 10 of Part B of the Annual Wage and Salary and Earnings Tax Return.
3. Enter the amount of business gross revenue tax paid or accrued during the taxable year under 4 CMC Chapter.   For partners enter your share of BGRT in the partnership as applicable. If you have more than one business name, list each one separately with its respective TIN and amount of BGRT. This is the tax under 4 CMC §1301.
4. Enter the amount of user fees paid during the taxable year under 4 CMC §1421.
5. Enter the amount of fees and taxes paid or accrued during the taxable year under 4 CMC §2202(h), in lieu of the tax under 4 CMC §1301.
6. Add all amounts shown in lines 1 through 5. This is your total non-refundable credit.

PART B   REBATE COMPUTATION

7. Enter the tax as shown on line 58 of Form 1040NR-CM.
8. Enter the total payments made for the taxable year as shown on line 70 of Form 1040NR-CM.
9. Enter the total non-refundable credits from line 6, part A.
10. Subtract line 9 from line 6. If zero or less, enter zero.
11. If line 8 is greater than line 10, subtract line 10 from line 8, otherwise, enter zero.
12. If line 10 is greater than line 8, subtract line 8 from line 10, otherwise, enter zero.
13. Calculate the rebate offset amount as determined by the rebate base (line 10) using the rebate table below. Enter the result here.

REBATE TABLE		
IF REBATE BASE (line 10) IS:	THE REBATE OFFSET AMOUNT IS:	EXAMPLE:
Not over $20,000 ▶	90% of the rebate base ▶	Rebate base X 90%
$20,001-$100,000 ▶	$18,000 plus 70% of the rebate base over $20,000 ▶	Rebate base - 20,000 X 70% + 18,000
Over $100,000 ▶	$74,000 plus 50% of the rebate base over $100,000 ▶	Rebate base - 100,000 X 50% + 74,000

If filing by mail, please send to: **DIVISION OF REVENUE AND TAXATION**
POST OFFICE BOX 5234 CHRB
SAIPAN, MP 96950

DEADLINE: APRIL 15, 2009