Form **1040NR-CM**

For the year January 1–December 31, 2013, or other tax year
beginning   , 2013, and ending   , 20

2013

Please print or type

Your first name and initial	Last name	Identifying number (see instructions)

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

Check if: ☐ Individual   ☐ Estate or Trust

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

Foreign country name	Foreign province/county	Foreign postal code

Filing Status

Check only one box.

1 ☐ Single resident of Canada or Mexico or single U.S. national
2 ☐ Other single nonresident alien
3 ☐ Married resident of Canada or Mexico or married U.S. national
4 ☐ Married resident of South Korea
5 ☐ Other married nonresident alien
6 ☐ Qualifying widow(er) with dependent child (see instructions)

If you checked box 3 or 4 above, enter the information below.

(i) Spouse's first name and initial	(ii) Spouse's last name	(iii) Spouse's identifying number

Exemptions

If more than four dependents, see instructions.

7a ☐ Yourself. If someone can claim you as a dependent, **do not** check box 7a . . . .
b ☐ Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not have any CNMI gross income . . . .

Boxes checked on 7a and 7b _____

c Dependents: (see instructions)

(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 instr.)
			☐
			☐
			☐
			☐

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 on lines above ▶ ☐

Income Effectively Connected With CNMI Trade/ Business

Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

Enclose, but do not attach, any payment.

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 instructions)	10b	
11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) . .	11	
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	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 instructions)	16b	
17a Pensions and annuities 17a _____ 17b Taxable amount (see instructions)	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 instructions)	21	
22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e) 22 _____		
23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income . . . . ▶	23	

Adjusted Gross Income

24 Educator expenses (see instructions)	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses. Attach Form 3903	26	
27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040)	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction (see instructions)	29	
30 Penalty on early withdrawal of savings	30	
31 Scholarship and fellowship grants excluded	31	
32 IRA deduction (see instructions)	32	
33 Student loan interest deduction (see instructions)	33	
34 Domestic production activities deduction. Attach Form 8903 .	34	
35 Add lines 24 through 34	35	
36 Subtract line 35 from line 23. This is your adjusted gross income . . . . . . ▶	36	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Form **1040NR-CM** (2013)

Tax and Credits	37 Amount from line 36 (adjusted gross income)	37	
	38 Itemized deductions from page 3, Schedule A, line 15	38	
	39 Subtract line 38 from line 37	39	
	40 Exemptions (see instructions)	40	
	41 Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	41	
	42 Tax (see instructions). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	42	
	43 Alternative minimum tax (see instructions). Attach Form 6251	43	
	44 Add lines 42 and 43 ▶	44	
	45 Foreign tax credit. Attach Form 1116 if required	45	
	46 Credit for child and dependent care expenses. Attach Form 2441	46	
	47 Retirement savings contributions credit. Attach Form 8880	47	
	48 Child tax credit. Attach Schedule 8812, if required	48	
	49 Residential energy credits. Attach Form 5695	49	
	50 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ ___	50	
	51 Add lines 45 through 50. These are your total credits	51	
	52 Subtract line 51 from line 44. If line 51 is more than line 44, enter -0- ▶	52	

Other Taxes	53 Tax on income not effectively connected with a CNMI trade or business from page 4, Schedule NEC, line 15	53	
	54 Self-employment tax. Attach Schedule SE (Form 1040)	54	
	55 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	55	
	56 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	56	
	57 Transportation tax (see instructions)	57	
	58a Household employment taxes from Schedule H (Form 1040)	58a	
	b First-time homebuyer credit repayment. Attach Form 5405 if required	58b	
	59 Other taxes. Enter code(s) from instructions	59	
	60 Add lines 52 through 59. This is your total tax ▶	60	

Payments made to CNMI	61 NMTIT withheld from:		
	a Form(s) W-2 and 1099	61a	
	b Form(s) 8805	61b	
	c Form(s) 8288-A	61c	
	d Form(s) 1042-S	61d	
	62 2013 estimated tax payments and amount applied from 2012 return	62	
	63 Additional child tax credit. Attach Schedule 8812	63	
	64 Amount paid with request for extension to file (see instructions)	64	
	65 Excess social security and tier 1 RRTA tax withheld (see instructions)	65	
	66 Credit for federal tax paid on fuels. Attach Form 4136	66	
	67 Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8801 d ☐ 8885	67	
	68 Credit for amount paid with Form 1040-C	68	
	69 Add lines 61a through 68. These are your total payments	69	

Refund Direct deposit? See instructions.	70 If line 69 is more than line 60, subtract line 60 from line 69. This is the amount you overpaid	70	
	71 Amount of line 70 you want refunded to you. If Form 8888 is attached, check here ▶ ☐	71	
	72 Amount of line 70 you want applied to your 2013 estimated tax ▶	72	
Amount You Owe	73 Amount you owe. Subtract line 69 from line 60. For details on how to pay, see instructions ▶	73	
	74 Estimated tax penalty (see instructions)	74	

Third Party Designee
Do you want to allow another person to discuss this return with the Division of Revenue and Taxation? (see instructions) ☐ **Yes.** Complete the following. ☐ **No**
Designee's name ___ Phone no. ( ) ___ Personal Identification Number (PIN) ___

Sign Here Keep a copy for your records
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 the taxpayer) is based on all information of which the preparer has any knowledge.
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
Print/type preparer's name ___ Preparer's signature ___ Date ___ Check if self-employed ☐ PTIN ___
Firm's name ___ EIN ___
Firm's address ___ Phone no. ___

Form **1040NR-CM** (2013)

Schedule A—Itemized Deductions   (see instructions)   07

Taxes You Paid	1	State and local income taxes	**1**		
Gifts to CNMI Charities		Caution: If you made a gift and received a benefit in return, see instructions.			
	2	Gifts by cash or check. If you made any gift of $250 or more, see instructions	**2**		
	3	Other than by cash or check. If you made any gift of $250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over $500	**3**		
	4	Carryover from prior year	**4**		
	5	Add lines 2 through 4	**5**		
Casualty and Theft Losses	6	Casualty or theft loss(es). Attach Form 4684. See instructions	**6**		
Job Expenses and Certain Miscellaneous Deductions	7	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions ▶ _____ _____	**7**		
	8	Tax preparation fees	**8**		
	9	Other expenses. See instructions for expenses to deduct here. List type and amount ▶ _____ _____ _____ _____ _____	**9**		
	10	Add lines 7 through 9	**10**		
	11	Enter the amount from Form 1040NR-CM, line 37. . . . . | **11** |			
	12	Multiply line 11 by 2% (.02)	**12**		
	13	Subtract line 12 from line 10. If line 12 is more than line 10, enter -0-	**13**		
Other Miscellaneous Deductions	14	Other—see instructions for expenses to deduct here. List type and amount ▶ _____ _____ _____ _____ _____ _____ _____ _____ _____	**14**		
Total Itemized Deductions	15	Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR-CM, line 38.	**15**		

Schedule NEC—Tax on Income Not Effectively Connected With a CNMI Trade or Business (see instructions)

Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)				
		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
1 Dividends paid by:						
a CNMI corporations	1a					
b Foreign corporations	1b					
2 Interest:						
a Mortgage	2a					
b Paid by foreign corporations	2b					
c Other	2c					
3 Industrial royalties (patents, trademarks, etc.)	3					
4 Motion picture or T.V. copyright royalties	4					
5 Other royalties (copyrights, recording, publishing, etc.)	5					
6 Real property income and natural resources royalties	6					
7 Pensions and annuities	7					
8 Social security benefits	8					
9 Capital gain from line 18 below	9					
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.						
a Winnings						
b Losses	10c					
11 Gambling winnings —Residents of countries other than Canada. Note. Losses not allowed	11					
12 Other (specify) ▶	12					
13 Add lines 1a through 12 in columns (a) through (d)	13					
14 Multiply line 13 by rate of tax at top of each column	14					
15 Tax on income not effectively connected with a CNMI trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR-CM line 53 ▶	15					

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.

16 (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)

17 Add columns (f) and (g) of line 16	17 (	)
18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) ▶ 18		

Schedule OI—Other Information   (see instructions)
Answer all questions

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 did not 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 CNMI during 2013 (see instructions).
    Note. If you are a resident of Canada or Mexico AND commute to work in the CNMI at frequent intervals,
    check the box for Canada or Mexico and skip to item H .   . . . ☐ Canada   ☐ Mexico

Date entered the CNMI mm/dd/yy	Date departed the CNMI mm/dd/yy	Date entered the CNMI mm/dd/yy	Date departed the CNMI mm/dd/yy

H   Give number of days (including vacation, nonworkdays, and partial days) you were present in the CNMI during:
    2011 _____ , 2012 _____ , and 2013 _____ .

I   Did you file a U.S. 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 U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a
    U.S. person, or receive a contribution from a U.S. 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) and (2) 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 22. Do not enter it on line 8 or line 12   . . . . . . |
    2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?   . . . . ☐ Yes   ☐ No

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**)　　　　　　　　　　　**2013**

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	

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	

PART C TOTAL CHAPTER 2 TAX DUE/(OVERPAYMENT)

1	Wage and salary tax and earnings tax. Add line 6 part A and line 8 part B	1	
2	Education tax credit (attach Schedule ETC)	2	
3	Tax after education tax credit Subtract line 2 from line 1, but not less than zero	3	
4	Enter total wage and salary tax and earnings tax withheld and amount paid in 2013	4	
5	Combined wage and salary and earnings tax due or overpaid Subtract line 5 from line 4 If negative, enclose with parenthesis.	5	

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 11, part B	1	
2	Chapter 7 tax overpayment after non-refundable credit. Enter amount from Form OS-3405A, line 10, part B	2	( )
3	**Rebate offset amount.** Enter amount from Form OS-3405A, line 12, 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 line 5 part C and line 4 of part D. If negative, enclose with parenthesis. If you are filing by the due date or 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 **2013 ESTIMATED TAX** **6**	
7	Amount from line 5 you want credited to your **2013 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 (attach Schedule 8812)

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 Schedule 8812. (Attach Schedule 8812). **1**	
2	Enter the amount due 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. If line 2 is greater than line 1 Subtract line 1 from line 2, otherwise enter zero **4**	

PART H - Refundable Education Tax Credit - Form 8863, Line 8   (attach Form 8863)

1	Enter the amount from Form 8863, Line 8 . . . .**1**	
2	Enter amount still owed from line 4, Part G above. **2**	
3	Education Credit refund. Subtract line 2 from line 1, but not less than zero **3**	
4	Amount you still owe. If line 2 is greater than line 1 Subtract line 1 from line 2, otherwise enter 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) ☐☐☐☐☐
Sign Here **Keep a copy for your records**	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 the taxpayer) is based on all information of which the preparer has any knowledge. 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	Print/type preparer's name Preparer's signature Date Check if ☐ self-employed PTIN Firm's name EIN Firm's address Phone no.

FOR OFFICIAL USE ONLY	RECEIPT NO:

DEADLINE: APRIL 15, 2013

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*   **2013**

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 and earnings tax	**1**	
2	Business gross revenue tax	**2**	

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

3	User fees paid	**3**	
4	Fees and taxes imposed under 4CMC §2202(h)	**4**	
5	Total non-refundable credits (add lines 1 through 5)	**5**	

PART B - Rebate Computation

6	Total NMTIT	**6**	
7	Total NMTIT payments made	**7**	
8	Total non-refundable credits (enter amount from line 5, Part A)	**8**	
9	**Rebate Base** (adjusted CNMI source tax). Subtract line 8 from line 6. If zero or less, enter -0-	**9**	
10	NMTIT overpayment (If line 7 is greater than line 9, subtract line 9 from line 7, otherwise, enter -0-)	**10**	
11	NMTIT underpayment (If line 9 is greater than line 7, subtract line 7 from line 9, otherwise, enter -0-)	**11**	
12	**Rebate offset amount.** Calculate this amount as determined by the rebate base (line 9) using the rebate table provided in Part B of the instructions	**12**	

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)	

Sign Here	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 the taxpayer) is based on all information of which the preparer has any knowledge.		
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	Print/type preparer's name	Preparer's signature	Date	Check if ☐ self-employed	PTIN
	Firm's name			EIN	
	Firm's address			Phone no.	

Instructions for Form OS-3405A -Computation of Non-Refundable Credit and Application for Rebate on CNMI Source Income Tax 2013

PART A   NON-REFUNDABLE CREDITS

1. Enter the wage and salary tax and earnings tax as shown on line 3, Part C of the Annual Wage and Salary and Earnings Tax Return.
2. 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.
3. Enter the amount of user fees paid during the taxable year under 4 CMC §1421.
4. 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.
5. Add all amounts shown in lines 1 through 5. This is your total non-refundable credit.

PART B   REBATE COMPUTATION

6. Enter the tax as shown on line 60 of Form 1040NR-CM.
7. Enter the total payments made for the taxable year as shown on line 69 of Form 1040NR-CM.
8. Enter the total non-refundable credits from line 5, part A.
9. Subtract line 8 from line 6. If zero or less, enter zero.
10. If line 7 is greater than line 9, subtract line 9 from line 7, otherwise, enter zero.
11. If line 9 is greater than line 7, subtract line 7 from line 9, otherwise, enter zero.
12. Calculate the rebate offset amount as determined by the rebate base (line 9) using the rebate table below. Enter the result here.

REBATE TABLE		
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-$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, 2013

Form OS-3405A for Form 1040NR-CM (2013)