

Check [] if amended Return Attach Form 1040CM-X

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

2022

DLN - Do not write or staple in this space

Filing Status

[] Single (S) [] Married filing jointly (MFJ) [] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent.

Personal information fields: Your first name and middle initial, Last name, Your social security number, If joint return, spouse's first name and middle initial, Last name, Spouse's social security number, Home address, (number and street). If you have a P.O. box, see instructions. Apt. no. Contact number, 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

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in any digital asset)? (See instructions.) [] Yes [] No

Standard Deduction Someone can claim: [] You as a dependent [] Your spouse as a dependent [] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: [] Were born before January 2, 1958 [] Are blind Spouse: [] Was born before January 2, 1958 [] Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes 'Dependents' section and 'If more than four dependents, see instructions and check here' checkbox.

Source of Income

(A) INCOME WITHOUT (B) INCOME WITHIN (C) TOTAL INCOME

Main source of income table with rows 1a through 15. Includes sub-rows for interest, dividends, IRA distributions, pensions, social security, capital gain, and adjustments. Row 9b shows allocable percentage as 100%.

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

If you did not get Form W-2CM or W-2, see instructions.

Attach Schedule B if required

Standard Deduction for:---

- Single or married filing separately \$12,950
• Married filing jointly or Qualifying Widow(er), \$25,900
• Head of household, \$19,400
• If you checked any box under standard deduction, see instructions

Tax and Credits	16	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16
	17	Amount from Schedule 2, line 3.	17
	18	Add lines 16 and 17.	18
	19	Child tax credit or credit for other dependents from Schedule 8812.	19
	20	Amount from Schedule 3, line 8.	20
	21	Add lines 19 and 20.	21
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22
	23	Other taxes, from Schedule 2, line 21. See supplemental instructions.	23
	24	Add lines 22 and 23. This is your total tax .	24

Payments	25	Federal income tax withheld from:	
	a	Form(s) W-2	25a
	b	Form(s) 1099	25b
	c	Other forms (see instructions)	25c
	d	Add lines 25a through 25c	25d
	e	NMTIT withheld from forms W-2CM and 1099 (within CNMI)	25e
	26	2022 estimated tax payments and amount applied from 2021 return	26
	27	Earned income credit (EIC)	27
	28	Additional child tax credit from Schedule 8812	28
	29	American opportunity credit from Form 8863, line 8	29
	30	Reserved for future use	30
	31	Amount from Schedule 3, line 15	31
	32	Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits	32
	33	Add lines 25d, 25e, 26, and 32. These are your total payments	33

If you have a qualifying child, attach Schedule EIC.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid. See supplemental instructions.	34
	35	Amount of line 34 you want refunded to you. See supplemental instructions.	35
	36	Amount you want applied to your 2023 estimated tax. See supplemental instructions.	36

Amount you owe	37	If line 24 is greater than line 33, subtract line 33 from line 24. This is the amount you owe. See supplemental instructions.	37
	38	Estimated tax penalty. See supplemental instructions.	38

Form NMI-A

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)

2022

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

Part A Annual Wage and Salary Tax Computation

	A. You	B. Spouse
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 Schedule WSD) 4		
5 CNMI wages and salaries (subtract line 4 from line 3) 5		
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 6		

Part B Earnings Tax Computation

	A. You	B. Spouse	
1 Gain from the sale of personal property 1			Attach Form(s) W-2 and W-2CM here. Also attach Forms W-2G, and 1099-R if tax was withheld
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			
5b Less amount excludable (attach Form(s) W-2G and/or W-2GCM) 5b			
5c 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, line 5c, and 6) . . . 7			
8 Annual earnings tax. Multiply the amount on line 7 above by the tax rate from the tax table below. Enter the result here 8			

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

	A. You	B. Spouse
1 Wage and salary tax and earnings tax for you and your spouse 1		
2 Education tax credit for you and your spouse (attach Schedule ETC) 2		
3 Tax after education tax credit. Subtract line 2 from line 1. If line 2 is greater, enter zero 3		
	Combined	
4 Combined wage and salary tax and earnings tax. Add line 3, columns A and B 4		
5 Enter total wage and salary tax and earnings tax withheld and amount paid in 2022 5		
6 Combined wage and salary tax and earnings tax due or (overpayment). Subtract line 5 from line 4 . . . 6		

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%

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

Part A Non-refundable Credits

1	Wage and salary tax and earnings tax. Enter the amount from line 4, Part C of Form NMI-A	1 <input style="width:80%;" type="text"/>								
2	Business gross revenue tax									
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:40%; padding: 5px;">Name</th> <th style="width:40%; padding: 5px;">Tax ID No.</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">a</td> <td style="padding: 5px;">a</td> </tr> <tr> <td style="padding: 5px;">b</td> <td style="padding: 5px;">b</td> </tr> <tr> <td style="padding: 5px;">c</td> <td style="padding: 5px;">c</td> </tr> </tbody> </table>	Name	Tax ID No.	a	a	b	b	c	c	
Name	Tax ID No.									
a	a									
b	b									
c	c									
3	User fees paid 4 CMC §1422	3 <input style="width:80%;" type="text"/>								
4	Fees and taxes imposed under 4 CMC § 2202(e).	4 <input style="width:80%;" type="text"/>								
5	Total non-refundable credits. Add lines 1, 2a, 2b, 2c, 3 and 4	5 <input style="width:80%;" type="text"/>								

Part B Rebate Computation

6	Total NMTIT on all source. Enter amount from line 24 of Form 1040CM	6 <input style="width:80%;" type="text"/>
7	Total NMTIT payments made. Enter amount from line 33 of Form 1040CM	7 <input style="width:80%;" type="text"/>
8	Tax on sources outside the CNMI. Multiply line 6 above by line 9b, Column A of Form 1040CM	8 <input style="width:80%;" type="text"/>
9	Tax on sources within the CNMI. Subtract line 8 from line 6	9 <input style="width:80%;" type="text"/>
10	Rebate base. Subtract line 5 from line 9. If negative, enter zero	10 <input style="width:80%;" type="text"/>
11	Total CNMI and non-CNMI source tax after nonrefundable credits. Add lines 8 and line 10	11 <input style="width:80%;" type="text"/>
12	NMTIT overpayment. Subtract line 11 from line 7. If negative, enter zero	12 <input style="width:80%;" type="text"/>
13	NMTIT underpayment. Subtract line 7 from line 11. If negative, enter zero	13 <input style="width:80%;" type="text"/>
14	Rebate offset amount. Use the Rebate Table below to calculate this amount based on line 10	14 <input style="width:80%;" type="text"/>
15	NMTIT overpayment after rebate offset. If the sum of lines 12 and 14 is greater than line 13, subtract line 13 from the sum of lines 12 and 14. Otherwise, enter zero	15 <input style="width:80%;" type="text"/>
16	NMTIT underpayment after rebate offset. If the sum of lines 12 and 14 is less than line 13, subtract the sum of lines 12 and 14 from line 13. Otherwise, enter zero	16 <input style="width:80%;" type="text"/>
17	Enter the sum of lines 27, 28, and 29 of Form 1040CM and lines 13b and 13h of Schedule 3	17 <input style="width:80%;" type="text"/>
18	NMTIT overpayment. If line 15 is greater than line 17, subtract line 17 from line 15. Otherwise, enter zero	18 <input style="width:80%;" type="text"/>
19	NMTIT underpayment. If line 15 is greater than zero, subtract line 15 from line 17. If the result is less than zero, enter zero. If line 15 is not greater than zero, add lines 16 and 17	19 <input style="width:80%;" type="text"/>
20	Subtract the sum of lines 10, 13b, and 13h from line 15 of Schedule 3	20 <input style="width:80%;" type="text"/>
21	Tax on overpayment of credit. If line 20 is greater than zero, enter the lesser of line 18 or line 20	21 <input style="width:80%;" type="text"/>
22	Subtract line 21 from line 18	22 <input style="width:80%;" type="text"/>

Part C Chapter 7 Tax Due or (Overpaid)

23	NMTIT overpayment. If line 18 is greater than line 21, subtract line 21 from line 18. Otherwise, enter zero.	23 <input style="width:80%;" type="text"/>
24	NMTIT underpayment. Enter the amount from line 19	24 <input style="width:80%;" type="text"/>
25	Estimated tax penalty. Check <input type="checkbox"/> if Form 2210 is attached	25 <input style="width:80%;" type="text"/>
26	Total NMTIT underpayment or (overpayment). Subtract line 23 from the sum of lines 24 and 25	26 <input style="width:80%;" type="text"/>

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

Summary of Taxes Due or Overpayment

Part A Combined Due or (Overpaid) / Refund

1	Total NMTIT amount due or (overpayment). Enter amount from line 26 of Schedule OS-3405A	1	
2	Total wage and salary and earnings tax due or (overpayment). Enter amount from line 6, Part C of Form NMI-A	2	
3	Combined NMTIT due or (overpayment) and wage and salary and earnings tax. Add lines 1 and 2 above. If the amount is more than zero, skip lines 4 and 5	3	
4	Amount of line 3 (overpayment) you want applied to your 2023 estimated tax	4	
5	Amount available for refund. Add line 3 and line 4	5	

Part B Additional Child Tax Credit (ACTC) If you are not claiming this credit, and the amount on 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 1040CM, page 2	1	
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	2	
3	ACTC refund. Subtract line 2 from line 1	3	
4	Balance after offset of the ACTC. Subtract line 2 from line 3, Part A	4	

Part C Earned Income Credit (EIC) If you are not claiming this credit, enter the amount from line 4 Part B on line 4 below.

1	Enter the amount from line 27 of Form 1040CM, page 2	1	
2	Enter the lesser of line 1 or line 4, Part B	2	
3	EIC refund. Subtract line 2 from line 1	3	
4	Balance after offset of the EIC. Subtract line 2 from line 4, Part B	4	

Part D American Opportunity Tax Credit (AOTC) If you are not claiming this credit, enter the amount from line 4 Part C on line 4 below.

1	Enter the amount from line 29 of Form 1040CM, page 2.	1	
2	Enter the lesser of line 1 or line 4, Part C	2	
3	AOTC refund. Subtract line 2 from line 1	3	
4	Balance after offset of the AOTC. Subtract line 2 from line 4, Part C	4	

Part E Sick and Family Leave Credit (SFLC) If you are not claiming this credit, enter the amount from line 4 Part D on line 4 below.

1	Enter the sum of lines 13b and 13h from Schedule 3	1	
2	Enter the lesser of line 1 or line 4, Part D	2	
3	SFLC Refund. Subtract line 2 from line 1	3	
4	Balance after offset of the SFLC. Subtract line 2 from line 4, Part D	4	

Part F Balance Due

1	Enter amount from line 4, Part E above. PAY THIS AMOUNT	1	
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2022 Instructions for Form NMI-A Annual Wage and Salary and Earnings Tax Return

Part A. Annual Wage and Salary Tax Computation.

If a joint return, enter spouse's information in column B.

1. Enter total wages and salaries received for work performed in the CNMI per Form(s) W-2 and/or W-2CM box 16.
2. Enter other wages and salaries received for work performed in the CNMI if W-2 and/or W-2CM were not issued or received. i.e., tips and freelance income, etc.
3. Add lines 1 and 2 under each column.
4. Enter the amount from line 7, Part A, of 1040 Schedule WSD on line 4, column A. If filing jointly and your spouse has a deduction, enter the amount from line 7, Part B, on line 4, column B. Attach 1040 Schedule WSD. If 1040 Schedule WSD is not attached, the deduction will be disallowed.
Caution: Amounts excluded on this line may be subject to the earnings tax if such item of income is sourced within the CNMI and subject to the NMTIT as provided in 4CMC §1202(b)(6).
5. Subtract line 4 from line 3 under each column. This is your total CNMI wages and salaries subject to the wage and salary tax.
6. Compute the wage and salary tax on the amount reported on line 5 for each column using the wage and salary and earnings tax table below or on page 3 of form 1040CM.

Part B. Earnings Tax Computation.

If a joint return, enter spouse's information in column B.

1. Enter the amount of any gain from the sale of personal property (not business property).
2. Enter one-half (1/2) of the amount of any gain from the sale of real property located in the CNMI that was not used in the course of carrying on a business. Exclude any gain from the sale of real property sold to the CNMI Government.
3. Enter one-half (1/2) of the net income from leasing of real property located in the CNMI including the assignment of any lease that was not in the course of carrying on a business.
4. Enter the total amount of interest, dividends, and similar income if the aggregate exceeds \$2,000. Otherwise, enter zero.
- 5a. Enter the gross winnings from any gaming, lottery, raffle or other gambling activities in the CNMI.
- 5b. Enter the amount of poker machine jackpot winnings included on line 5a if jackpot tax was withheld. Attach a copy of Forms W-2G/W-2GCM.

- 5c. Subtract line 5b from line 5a.
6. Enter other income subject to the NMTIT, unless excludable under 4 CMC §1202. **Special note:** Public law 22-31 exempts the Local Stimulus payment also known as the Local Economic Impact Payment (LEIP) from taxation under the earnings tax.
7. This is your total CNMI earnings subject to the earnings tax. Add lines 1 through 4, 5c, and 6.
8. Compute your earnings tax on the amount reported on line 7 for each column using the wage and salary and earnings tax table below or on page 3 of form 1040CM.

Part C. Combined wage and salary and earnings tax due or overpayment

1. Enter in column A, the total of Part A line 6, column A, and Part B line 8, column A. Also, enter in column B the total of Part A line 6, column B and Part B line 8, column B.
2. Enter in column A, the amount from line 8, Part A, of Schedule ETC (1040). If filing jointly and your spouse has ETC, enter in column B, the amount from line 8, Part B of Schedule ETC (1040). Attach 1040 Schedule ETC. The amount on this line shall not be more than line 1.
3. Subtract line 2 from line 1. This is the wage and salary tax and earnings tax combined after the education tax credit.
4. Enter the total amount of Columns A and B, line 3. This is your combined wage and salary tax and earnings tax.
5. Enter the total wage and salary tax and earnings tax withheld and paid in 2022. If you received form W-2GCM/W-2G and had earnings (chapter 2) tax withheld, include that amount on this line. The wage and salary (chapter 2) tax is the state income tax amount in box 17 of the W-2CM. Include earnings tax withheld on your Form 1823, if any.
6. Combined wage and salary tax and earnings tax due or overpaid. Subtract line 5 from line 4. If less than zero, enclose the amount in parenthesis () to indicate an overpayment.

Wage and Salary and Earnings Tax Table

	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%

2022 Instructions for Schedule OS-3405A (1040CM)

Application for Nonrefundable Credit and Rebate on CNMI Source Income Tax

Part A. Non-refundable Credit.

1. Wage and salary tax and Earnings tax. Enter amount from line 4, Part C, of page 3 of the annual wage and salary and earnings tax return.
2. Enter the business gross revenue tax from which this return is associated with. List separately the name of the business, tax ID number, and the amount of business gross revenue tax paid by the business.
3. Enter the tax ID number and User fees paid pursuant to 4 CMC §1422.
4. Enter the tax ID number and the amount of fees paid pursuant to 4 CMC §2202(e), in lieu of the tax imposed under 4 CMC § 1301.
5. Total non-refundable credit. Add lines 1, 2a, 2b, 2c, 3 and 4.

Part B. Tax after Non-refundable credit and Rebate Computation.

6. Total NMTIT on all source. Enter the amount from line 24 of Form 1040CM, on page 2.
7. Total NMTIT payments made. Enter the amount from line 33 of Form 1040CM, on page 2.
8. Tax on sources outside the CNMI. Multiply line 6 above by the percentage on line 9b, Column A of Form 1040CM, on page 1.
9. Tax on sources within the CNMI. Subtract line 8 from line 6.
10. Rebate base. Subtract line 5 from line 9. If the result is a negative number, enter zero.
11. Total CNMI and non-CNMI source tax after non-refundable credits. Add lines 8 and 10.
12. NMTIT overpayment. Subtract line 11 from line 7. If the result is a negative number, enter zero.
13. NMTIT underpayment. Subtract line 7 from line 11. If the result is a negative number, enter zero.

14. Rebate offset amount. Use the rebate base amount on line 10 to calculate the amount to enter on this line using the rebate table on page 4.
15. NMTIT overpayment after rebate offset. If the sum of lines 12 and 14 is greater than line 13, subtract line 13 from the sum of lines 12 and 14. Otherwise, enter zero.
16. NMTIT underpayment after rebate offset. If the sum of lines 12 and 14 is less than line 13, subtract the sum of lines 12 and 14 from line 13. Otherwise, enter zero.
17. Enter the sum of lines 27, 28, and 29 of Form 1040CM and lines 13b and 13h of Schedule 3.
18. NMTIT overpayment. If line 15 is greater than line 17, subtract line 17 from line 15. Otherwise, enter zero.
19. NMTIT underpayment. If line 15 is greater than zero, subtract line 15 from line 17. If the result is less than zero, enter zero. If line 15 is not greater than zero, add lines 16 and 17.
20. Subtract the sum of lines 10, 13b and 13h from line 15 of Schedule 3.
21. Tax on overpayment of credit. If line 20 is greater than zero, enter the lesser of line 18 or line 20.
22. Subtract line 21 from line 18.

Part C. Chapter 7 Tax Due or (Overpaid)

23. NMTIT overpayment. If line 18 is greater than line 21, subtract line 21 from line 18. Otherwise, enter zero.
24. NMTIT underpayment. Enter the amount from line 19.
25. If Form 2210 is completed and attached, check the box provided on this line. If you want the CNMI Division of Revenue and Taxation to compute this penalty for you, write "Revtax" on the dotted line on line 25. The Division of Revenue and Taxation will adjust your return accordingly or bill you later for this amount.
26. Total NMTIT liability or (overpayment). Subtract line 23 from the sum of lines 24 and 25.

If filing by mail, please send to:

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

Rota District Office
Division of Revenue and Taxation
P.O. Box 1406
Rota, MP 96951

Tinian District Office
Division of Revenue and Taxation
P.O. Box 449
Tinian, MP 96952

Filing deadline April 18, 2023

Supplemental Instructions for Form 1040CM

2022

Use in conjunction with the 2022 Internal Revenue Service (IRS) Form 1040 instructions.

- **Income**
- **Additional Child Tax Credit (Schedule 8812)**
- **Education Credits - American Opportunity & Lifetime Learning Credits (Form 8863)**
- **Earned Income Credit (EIC)**
- **Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals (Form 7202)**

Lines 1a through 7

Sourcing Rules. The rules for the determination of source of income are established in the Northern Mariana Territorial Income Tax Code ("NMTIT") sections 861 through 865 and associated U.S. Treasury regulations. Taxpayers and professionals should consult these statutes and regulations for detailed guidance on determining sources of income. You must allocate the income you are reporting on these lines between income without and within the Commonwealth based on their sources. Enter your figure in the appropriate columns.

Line 8

Use the CNMI Schedule 1CM instead of the U.S. version. Schedule 1CM provides the income source allocation. Enter the amounts from line 10 of Schedule 1CM in the respective columns.

Line 9a

Add amounts from lines 1z through 8 in each column. Enter the total in their respective column.

Line 9b

Divide line 9a, column A by line 9a, column C. If the percentage is zero or less, enter zero. If the percentage is more than 100, enter 100.

Example below

Line	Column A	Column B	Column C
9a	250.00	Not	1,000.00

Step 1. $250.00 [\text{col A}] / 1,000.00 [\text{col C}] = 0.25$

Step 2. $0.25 \times 100 = 25$; enter 25.0000 (25%) on line 9b, column A

Line 10

Enter the amount from line 26 of Schedule 1CM.

Line 23

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 Form(s) 1099 from outside source only, not from the CNMI). **Do not include these amounts on line 25e.**

Line 25e

Enter the total NMTIT withheld (chapter 7 tax from Form(s) W-2CM and/or Form(s) 1099 from within the CNMI only). **Do not include these amounts on lines 25a through 25c.**

Line 27

Earned Income Credit (EIC). Refer to IRS 2022 1040 (and 1040-SR) instructions.

Line 28

Additional Child Tax Credit (ACTC). Refer to IRS Schedule 8812 (2022) instructions.

Line 29

American Opportunity Credit (AOTC). Refer to IRS Form 8863 (2022) 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 23, of Schedule OS-3405A.

Line 35.

The amount to be refunded to you may be subject to an adjustment for non-refundable credit and/or rebate offset and other tax offset as computed on line 5, Part A of the Summary of Taxes Due or Overpayment.

Line 36

Enter the amount you want applied to 2023 estimated tax on line 4, Part A of the Summary of Taxes Due or Overpayment.

Line 37

The amount you owe on this line may be subject to an adjustment for non-refundable credit and/or rebate offset as computed on line 24, of Schedule OS-3405A.

Line 38

Estimated tax penalty. This amount is computed on line 25 of Schedule OS-3405A.

Summary of Taxes Due or (Overpayment)**PART A. Combined Due or (Overpayment)**

1. Total NMTIT amount due or (overpayment). Enter the amount from line 26 of Schedule OS-3405A.
2. Total wage and salary and earnings tax due or (overpayment). Enter the amount from line 6, Part C, of Form NMI-A (Form 1040CM).
3. Combined NMTIT due or (overpayment), and wage and salary and earnings tax. Add lines 1 and 2. If the result is less than zero, enclose the amount in parenthesis. If the amount 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 any of the refundable credits in Parts B through Part E.

4. Enter the overpayment amount on line 3 you want applied to your 2023 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, enter the amount from line 3, Part A on line 4 below.

1. Enter the amount from line 28 of Form 1040CM, 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. Subtract line 2 from line 1. This is your additional child tax credit refund.
4. Balance after offset of the additional child tax credit. Subtract line 2 from line 3, Part A.

Part C. Earned Income Tax Credit (EITC).

If you are not claiming this credit, enter the amount from line 4, Part B on line 4 below.

1. Enter the amount from line 27 of Form 1040CM, page 2.
2. Enter the lesser of line 1 or line 4, Part B.
3. Subtract line 2 from line 1. This is your Earned Income Tax Credit refund.
4. Balance after offset of the earned income tax credit. Subtract line 2 from line 4, Part B.

Part D. American Opportunity Tax Credit (AOTC).

If you are not claiming this credit, enter the amount from line 4 Part C on line 4 below.

1. Enter the amount from line 29 of Form 1040CM, page 2.
2. Enter the lesser of line 1 or line 4, Part C.
3. Subtract line 2 from line 1. This is your American opportunity tax credit refund.
4. Balance after offset of the American opportunity tax credit. Subtract line 2 from line 4, Part C.

Part E. Sick and Family Leave Credit.

If you are not claiming this credit, enter the amount from line 4 Part D on line 4 below.

1. Enter the amount from line 13b and 13h, from Schedule 3.
2. Enter the lesser of line 1 or line 4, Part D.
3. Subtract line 2 from line 1. This is your sick and family leave credit refund.
4. Balance after offset of the sick and family leave credit. Subtract line 2 from line 4, Part D.

Part F. Balance Due

1. Enter the amount from line 4, Part E. Pay this amount.

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

DIRECT DEPOSIT

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

Attach a copy of your void check.

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 don't 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.

Line 1b. 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 1c. 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 1d. Checking or Savings Account Number

Enter the account number from your bank. This number is private and unique to your bank account. You'll 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 1d 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 doesn't match the name(s) on the refund.
- You have given an invalid account number.



The Division of Revenue and Taxation isn't 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.