

**Northern Marianas Territorial Income Tax Return**

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

**2020**

DLN - Do not write or staple in this area

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)  
Check only one box. If you checked the MFS box, enter the name of 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. ▶

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.
City, town, or post office. If you have a foreign address, also complete spaces below (see instructions).		Contact number
State	ZIP code	( ) - -
Foreign country name	Foreign province/state/county	Foreign postal code

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  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, 1956  Are blind **Spouse:**  Was born before January 2, 1956  Is blind

Dependents (see instructions) If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

**Source of Income**

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

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 and W-2CM . . . . .	<b>1</b>			
<b>2a</b> Tax-exempt interest	<b>2a</b>			
<b>3a</b> Qualified dividends . . . . .	<b>3a</b>			
<b>4a</b> IRA distributions . . . . .	<b>4a</b>			
<b>5a</b> Pensions and annuities	<b>5a</b>			
<b>6a</b> Social security benefits	<b>6a</b>			
<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	<b>7</b>			
<b>8</b> Other income from Schedule 1CM, line 9. See supplemental instructions	<b>8</b>			
<b>9a</b> Add lines 1, 2b, 3b, 4b, 5b, 6b, 7 and 8 in each column. This is your <b>total income</b>	<b>9a</b>			
<b>9b</b> Allocable percentage. See supplemental instructions . . . . .	<b>9b</b>		%	100%
<b>10</b> Adjustments to income:				
<b>a</b> From Schedule 1CM, line 22 . . . . .	<b>10a</b>			
<b>b</b> Charitable contributions if you take the standard deduction. See instructions	<b>10b</b>			
<b>c</b> Add lines 10a and 10b. This are your <b>total adjustments to income</b> . . . . . ▶	<b>10c</b>			
<b>11</b> Subtract line 10c from line 9a, column C. This is your <b>adjusted gross income</b> . . . . . ▶	<b>11</b>			
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>			
<b>13</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>13</b>			
<b>14</b> Add lines 12 and 13 . . . . .	<b>14</b>			
<b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	<b>15</b>			

Attach Schedule B if required

**Standard Deduction for:---**

- Single or married filing separately \$12,400
- Married filing jointly or Qualifying Widow(er), \$24,800
- Head of household, \$18,650
- If you checked any box under standard deduction, see instructions

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

<https://finance.gov.mp>

<b>16</b>	<b>Tax</b> (see instructions) Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____	<b>16</b>	
<b>17</b>	Amount from Schedule 2, line 3.	<b>17</b>	
<b>18</b>	Add lines 16 and 17.	<b>18</b>	
<b>19</b>	Child tax credit or credit for other dependents	<b>19</b>	
<b>20</b>	Amount from Schedule 3, line 7.	<b>20</b>	
<b>21</b>	Add lines 19 and 20.	<b>21</b>	
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	
<b>23</b>	Other taxes from Schedule 2, line 10 (see supplemental instructions)	<b>23</b>	
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	
<b>b</b>	Form(s) 1099	<b>25b</b>	
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a to 25c.	<b>25d</b>	
<b>e</b>	NMTIT withheld from forms W-2CM and 1099 ( <b>within CNMI</b> )	<b>25e</b>	
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return	<b>26</b>	
<b>27</b>	Earned income credit (EIC)	<b>27</b>	
<b>28</b>	Additional child tax credit. Attach Schedule 8812	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8.	<b>29</b>	
<b>30</b>	Recovery rebate credit. See supplemental instructions.	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 13	<b>31</b>	
<b>32</b>	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	
<b>33</b>	Add lines 25d, 25e, 26, and 32. These are your <b>total payments</b>	<b>33</b>	
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> <b>See supplemental instructions</b>	<b>34</b>	
<b>Amount you owe</b>	<b>35</b> Subtract line 33 from line 24. This is the <b>amount you owe</b> . See Part A, line 3 of page 5	<b>35</b>	

• If you have a qualifying child, attach Schedule EIC.

• If you have nontaxable combat pay, see instructions.

**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)

**2020**

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 <b>Annual wage and salary tax.</b> Multiply the amount on <b>line 5 above</b> 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 <b>Annual earnings tax.</b> Multiply the amount on <b>line 7 above</b> 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 yourself and spouse (attach Schedule ETC) . . . . . 2		
3 Tax after education tax credit. If line 2 is greater than line 1, enter zero. Otherwise, subtract line 2 from line 1 . . . . . 3		
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 2020 . . . . . 5		
6 Combined wage and salary tax and earnings tax due or overpaid Subtract line 5 from line 4. If negative, enclose the amount in parenthesis ( ) . . . . . 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%

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

Schedule **OS-3405A**

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

(Attach to Form 1040CM)

2020

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

<b>1</b>	Wage and salary tax and earnings tax. Enter the amount from line 4, Part C of Form NMI-A . . . . .	<b>1</b>									
<b>2</b>	Business gross revenue tax										
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%; border: none;">Name</th> <th style="width: 60%; border: none;">Tax ID No.</th> </tr> </thead> <tbody> <tr> <td style="border: none;"><b>a</b></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"><b>b</b></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"><b>c</b></td> <td style="border: none;"></td> </tr> </tbody> </table>	Name	Tax ID No.	<b>a</b>		<b>b</b>		<b>c</b>		<b>a</b>	
Name	Tax ID No.										
<b>a</b>											
<b>b</b>											
<b>c</b>											
<b>3</b>	User fees paid (see OS-3405A instructions)										
<b>4</b>	Fees and taxes imposed (see OS-3405A instr.)										
<b>5</b>	Total non-refundable credits. Add lines 1, 2a, 2b, 2c, 3 and 4 . . . . .	<b>5</b>									

## Part B Rebate Computation

<b>6</b>	Total NMTIT on all source. Enter amount from line 24 of Form 1040CM. . . . .	<b>6</b>	
<b>7</b>	Total NMTIT payments made. Line 33 minus line 28, line 29, and line 30 of Form 1040CM . . . . .	<b>7</b>	
<b>8</b>	Tax on sources outside the CNMI. Multiply line 6 above by line 9b, Column A of Form 1040CM. . . . .	<b>8</b>	
<b>9</b>	Tax on sources within the CNMI. If line 8 is greater than line 6, enter zero. Otherwise, subtract line 8 from line 6 . . . . .	<b>9</b>	
<b>10</b>	Rebate base (adjusted CNMI source tax). If line 5 is greater than line 9, enter zero. Otherwise, subtract line 5 from line 9 . . . . .	<b>10</b>	
<b>11</b>	Total CNMI and non-CNMI source tax after nonrefundable credits. Add line 8 and line 10. . . . .	<b>11</b>	
<b>12</b>	NMTIT overpayment. If line 11 is greater than line 7, enter zero. Otherwise, subtract line 11 from line 7	<b>12</b>	(                    )
<b>13</b>	NMTIT underpaid. If line 7 is greater than line 11, enter zero. Otherwise, subtract line 7 from line 11	<b>13</b>	(                    )
<b>14</b>	Rebate offset amount. Use rebate base (line 10) to calculate this using rebate table below . . . . .	<b>14</b>	
<b>15</b>	Total NMTIT tax liability or overpayment after rebate offset amount. Add lines 12, 13, and 14 . . . . .	<b>15</b>	

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

<b>16</b>	Tax on overpayment of credits. (See Schedule OS-3405A instructions) . . . . .	<b>16</b>	
<b>17</b>	Estimated tax penalty. Check <input type="checkbox"/> if Form 2210 is attached . . . . .	<b>17</b>	
<b>18</b>	Total NMTIT liability or (overpayment). Add lines 15, 16 and 17. If overpaid, enclose the amount in parenthesis ( ) . . . . .	<b>18</b>	

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 (overpaid). Enter the amount from line 18 of Schedule OS-3405A . . . . .	1	
2	Total wage and salary and earnings tax amount due or (overpaid). Enter the amount from line 6, Part C of Form NMI-A . . . . .	2	
3	Combined NMTIT and wage and salary and earnings tax due or (overpaid). Add line 1 and line 2 above. If the amount is more than zero, skip lines 4 and 5. For amended return, go to line 6 below . . . . .	3	
4	Amount of line 3 you want applied to your <b>2021 estimated tax</b> . . . . .	4	
5	Amount <b>available for refund</b> . Subtract line 4 from line 3. . . . .	5	
<b>For Amended return - complete lines 6 through 11 below</b>			
6	If Part A, line 3 is a positive amount, enter the amount here. Otherwise enter zero . . . . .	6	
7	Enter the amount from Part A, line 5, if any. Otherwise enter zero . . . . .	7	
8	Amount paid on original return or previous amendment. Note: This amount is recognized as negative . . . . .	8	( )
9	Amount refunded on original return or previous amendment. . . . .	9	
10	Amount due. If the sum of lines 6 through 9 is greater than zero, enter the sum here. Otherwise enter zero . . . . .	10	
11	Amount overpaid for refund. If the sum of lines 6 through 9 is less than zero, enter here. Otherwise enter zero. . . . .	11	

### Part B - Recovery Rebate Credit (RRC) Use the NMI Recovery Rebate Credit worksheet and attach it to this return

1	<b>Recovery Rebate Credit.</b> Enter the amount from line 30 of Form 1040CM, page 2 . . . . .	1	
2	Enter the amount due, if any, from line 3, Part A above . . . . .	2	
3	RRC refund. If line 2 is greater than line 1, enter zero. Otherwise subtract line 2 from line 1. . . . .	3	
4	Amount you still owe after offset of the RRC. If line 1 is greater than line 2, enter zero. Otherwise, subtract line 1 from line 2 . . . . .	4	
<b>For Amended return - complete lines 5 through 7 below</b>			
5	Amount refunded on original return or previous amendment . . . . .	5	
6	If line 3 is greater than line 5, subtract line 5 from line 3. This is your additional refund . . . . .	6	
7	If line 5 is greater than line 3, subtract line 3 from line 5. This is the amount you were overpaid. <b>Pay this amount</b> . . . . .	7	

### Part C - Additional Child Tax Credit (ACTC) (if filing Schedule 8812)

1	<b>Additional Child Tax Credit.</b> Enter the amount from line 15 of Schedule 8812. Attach Schedule 8812 . . . . .	1	
2	If you're claiming Recovery Rebate Credit, enter the amount from line 4, Part B. Otherwise enter the amount from line 3, Part A . . . . .	2	
3	ACTC refund. If line 2 is greater than line 1, enter zero. Otherwise subtract line 2 from line 1 . . . . .	3	
4	Amount you still owe. If line 1 is greater than line 2, enter zero. Otherwise, subtract line 1 from line 2 . . . . .	4	
<b>For Amended return - complete lines 5 through 7 below</b>			
5	Amount refunded on original return or previous amendment . . . . .	5	
6	If line 3 is greater than line 5, subtract line 5 from line 3. This is your additional refund . . . . .	6	
7	If line 5 is greater than line 3, subtract line 3 from line 5. This is the amount you were overpaid. <b>Pay this amount</b> . . . . .	7	

### Part D - American Opportunity Tax Credit (AOTC) (if filing Form 8863)

1	<b>American Opportunity Tax Credit.</b> Enter the amount from Form 8863, line 8. Attach Form 8863 . . . . .	1	
2	If you're claiming ACTC, enter the amount from line 4, Part C. Otherwise, enter the amount from line 4, Part B. If Part B and C does not apply to you, enter the amount from line 3, Part A. If zero or less, enter zero . . . . .	2	
3	AOTC refund. If line 2 is greater than line 1, enter zero. Otherwise, subtract line 2 from line 1 . . . . .	3	
4	Amount you still owe after offset of the AOTC. If line 1 is greater than line 2, enter zero. Otherwise subtract line 1 from line 2 . . . . .	4	
<b>For Amended return - complete lines 5 through 7 below</b>			
5	Amount refunded on original return or previous amendment . . . . .	5	
6	If line 3 is greater than line 5, subtract line 5 from line 3. This is your additional refund . . . . .	6	
7	If line 5 is greater than line 3, subtract line 3 from line 5. This is the amount you were overpaid. <b>Pay this amount</b> . . . . .	7	



Before you begin: See the 2020 IRS 1040 and 1040-SR instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet. If you received an Economic Impact Payment Notice (First Stimulus) in 2020 and/or CNMI EIP2-2021 Notice (Second Stimulus) in 2021 from the Northern Mariana Islands, Notice 1444, Notice 1444-B, or any of the four U.S. Territories, including the U.S. Virgin Islands, American Samoa, Guam, or Puerto Rico, have them available.

Don't include on line 16a, 16b or 19a, 19b any amount you received but later returned to the issuer.

- 1. Can you be claimed as a dependent on another person's 2020 return? If filing a joint return, go to line 2.
2. Does your 2020 return include a valid social security number (defined under Valid social security number, earlier) for you and, if filing a joint return, your spouse?
3. Was at least one of you a member of the U.S. Armed Forces at any time during 2020, and does at least one of you have a valid social security number (defined under Valid social security number, earlier)?
4. Does one of you have a valid social security number (defined under Valid social security number, earlier)?
5. If your EIP 1 was \$1,200 (\$2,400 if married filing jointly) plus \$500 for each qualifying child you had in 2020, skip lines 5 and 6, enter zero on lines 7 and 17, and go to line 8. Otherwise, enter:
6. Multiply \$500 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040CM for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number
7. Add lines 5 and 6
8. If your EIP 2 was \$600 (\$1,200 if married filing jointly) plus \$600 for each qualifying child you had in 2020, skip lines 8 and 9, enter zero on lines 10 and 20, and go to line 11. Otherwise, enter:
9. Multiply \$600 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040CM for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number
10. Add lines 8 and 9
11. Enter the amount from line 11 of Form 1040CM
12. Enter the amount shown below for your filing status:
13. Is the amount on line 11 more than the amount on line 12?
14. Multiply line 13 by 5% (0.05)
15. Subtract line 14 from line 7. If zero or less, enter -0-
16a. Enter the amount from the CNMI, if any, of EIP 1 that was issued to you (before offset for any past-due child support payment).
16b. Enter the amount from elsewhere (other than the CNMI), if any, of EIP 1 that was issued to you (before offset for any past-due child support payment).
17. Subtract the sum of lines 16a and 16b from line 15. If zero or less, enter -0-. If the sum of lines 16a and 16b is more than line 15, you don't have to pay back the difference
18. Subtract line 14 from line 10. If zero or less, enter -0-
19a. Enter the amount from the CNMI, if any, of EIP 2 that was issued to you
19b. Enter the amount from elsewhere (other than the CNMI), if any, of EIP 2 that was issued to you
20. Subtract the sum of lines 19a and 19b from line 18. If zero or less, enter -0-. If the sum of lines 19a and 19b is more than line 18, you don't have to pay back the difference
21. Recovery rebate credit. Add lines 17 and 20. Enter the result here and, if more than zero, on line 30 of Form 1040CM