

Filing Status

Single Married filing separately (MFS) (formerly Married) Qualifying widow(er) (QW)

Check only one box.

If you checked the 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 identifying number (see instructions)
Home address (number and street or rural route). 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.		Check if: <input type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
Foreign country name	Foreign province/state/county	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

Dependents (see instructions):	(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.): Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income Effectively Connected With CNMI Trade or Business	1a	Wages, salaries, tips, etc. Attach Form(s) W-2 and W-2CM.		1a
	b	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions .		1b
	c	Total income exempt by a treaty from Schedule OI (Form 1040NR-CM), item L, line 1(e)	1c	
	2a	Tax-exempt interest	2a	
	2b	Taxable interest		2b
	3a	Qualified dividends	3a	
	3b	Ordinary dividends		3b
	4a	IRA distributions	4a	
	4b	Taxable amount		4b
	5a	Pensions and annuities	5a	
	5b	Taxable amount		5b
	6	Reserved for future use		6
	7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here . ▶ <input type="checkbox"/>		7
	8	Other income from Schedule 1CM (Form 1040), line 10		8
	9	Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income . . . ▶		9
	10	Adjustments to income:		
	a	From Schedule 1CM (Form 1040CM), line 26	10a	
	b	Reserved for future use	10b	
	c	Scholarship and fellowship grants excluded	10c	
	d	Add lines 10a and 10c. These are your total adjustments to income ▶		10d
	11	Subtract line 10d from line 9. This is your adjusted gross income ▶		11
	12a	Itemized deductions (from Schedule A (Form 1040NR-CM)) or, for certain residents of India, standard deduction. See instructions	12a	
	b	Charitable contributions for certain residents of India. See instructions	12b	
	c	Add lines 12a and 12b		12c
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	
	b	Exemptions for estates and trusts only. See instructions	13b	
	c	Add lines 13a and 13b		13c
	14	Add lines 12c and 13c		14
	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15

16	Tax (see instructions). 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 (Form 1040CM), line 3	17	
18	Add lines 16 and 17	18	
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812 (Form 1040CM)	19	
20	Amount from Schedule 3 (Form 1040CM), line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23a	Tax on income not effectively connected with a CNMI trade or business from Schedule NEC (Form 1040NR-CM), line 15	23a	
b	Other taxes from Schedule 2 (Form 1040) line 21 (see supplemental inst).	23b	
c	Transportation tax (see instructions)	23c	
d	Add lines 23a through 23c	23d	
24	Add lines 22 and 23d. This is your total tax ▶	24	
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	
f	Form(s) 8805	25f	
g	Form(s) 8288-A	25g	
h	Form(s) 1042-S	25h	
26	2021 estimated tax payments and amount applied from 2020 return	26	
27	Reserved for future use	27	
28	Refundable child tax credit or additional child tax credit from Schedule 8812 (Form 1040)	28	
29	Credit for amount paid with Form 1040-C	29	
30	Reserved for future use	30	
31	Amount from Schedule 3 (Form 1040), line 15	31	
32	Add lines 28 through 31. These are your total other payments and refundable credits ▶	32	
33	Add lines 25d, 25e, 25f, 25g, 25h, 26, and 32. These are your total payments ▶	33	
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 you owe. Subtract line 33 from line 24. See Part A on page 8 ▶	35	

Third Party Designee
(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the Division of Revenue and Taxation? See instructions ▶ **Yes.** Complete below. **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 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 _____

Phone no. _____ Email address _____

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name ▶	Firm's address ▶			Phone no.
Firm's EIN ▶				

**SCHEDULE A
(Form 1040NR-CM)**

Department of Finance
Commonwealth of the
Northern Mariana Islands

Itemized Deductions

▶ **Attach to Form 1040NR-CM.**

Caution: if you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

2021

Name shown on Form 1040NR-CM

Your identifying number

Taxes You Paid	1a	State and local income taxes	1a		1b
	b	Enter the smaller of line 1a or \$10,000 (\$5,000 if you checked Married filing separately under <i>Filing Status</i> on page 1 of Form 1040NR-CM)			
Gifts to CNMI Charities	2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2		5
	3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. Individuals must attach Form 8283 if line 3 is over \$500	3		
	4	Carryover from prior year	4		
	5	Add lines 2 through 4			
Casualty and Theft Losses	6	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			6
Other Itemized Deductions	7	Other—from list in instructions. List type and amount ▶ _____ _____ _____ _____ _____ _____			7
Total Itemized Deductions	8	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040NR-CM, line 12a			8

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Schedule A (Form 1040NR-CM) 2021

Tax on Income Not Effectively Connected With a CNMI Trade or Business

▶ Attach to Form 1040NR-CM.

2021

Your identifying number

Enter amount of income under the appropriate rate of tax. See instructions.

Nature of Income	(a) 10%	(b) 15%	(c) 30%	(d) Other (Specify)	
				%	%
1 Dividends and dividend equivalents:					
a Dividends paid by CNMI corporations	1a				
b Dividends paid by foreign corporations	1b				
c Dividend equivalent payments received with respect to section 871(m) transactions	1c				
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 TV 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 23a ▶	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 mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS		(g) GAIN	
						If (e) is more than (d), subtract (d) from (e).	If (d) is more than (e), subtract (e) from (d).	17 ()	18 ()
17 Add columns (f) and (g) of line 16									
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-									

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

**SCHEDULE OI
(Form 1040NR-CM)**

Other Information

Department of Finance
Commonwealth of the Northern Mariana Islands

▶ **Attach to Form 1040NR-CM.**
▶ **Answer all questions.**

2021

Name shown on Form 1040NR-CM

Your identifying number

- 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 Commonwealth of the Northern Mariana Islands during 2020. 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 CNMI mm/dd/yy	Date departed CNMI mm/dd/yy	Date entered CNMI mm/dd/yy	Date departed CNMI mm/dd/yy

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the CNMI during:
2019 _____, 2020 _____, and 2021 _____.
- I** Did you file a CNMI 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 CNMI or foreign owner under the grantor trust rules, make a distribution or loan to a CNMI person, or receive a contribution from a CNMI 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) through (3) 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 1c. Do not enter it on line 1a or line 1b . . . ▶ _____
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? **Yes** **No**
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? **Yes** **No**
If "Yes," attach a copy of the Competent Authority determination letter to your return.

- M** Check the applicable box if:
1. This is the first year you are making an election to treat income from real property located in the CNMI as effectively connected with a CNMI trade or business under section 871(d). See instructions ▶
2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the CNMI as effectively connected with a CNMI trade or business under section 871(d). See instructions ▶

**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)

2021

Your first name and initial	Last name	Your social security number
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Part A Annual 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 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

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 through 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)

1 Wage and salary tax and earnings tax	1	
2 Education tax credit (attach Schedule ETC)	2	
3 Tax after education tax credit. Subtract line 2 from line 1. If line 2 is greater, enter -0-	3	
4 Enter total wage and salary tax and earnings tax withheld and amount paid in 2021.	4	
5 Combined wage and salary tax and earnings tax due or (overpayment). Subtract line 5 from line 4. If less than zero, enclose the amount in parenthesis ()	5	

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%

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

(Attach to Form 1040NR-CM)

2021

Your first name and initial	Last name	Your social security number : : :
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Part A Non-refundable Credits

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

Part B Rebate Computation

6	Total NMTIT on all source. Enter amount from line 24 of Form 1040NR-CM	6	
7	Total NMTIT payments made. Amount from line 33 of Form 1040NR-CM	7	
8	Additional CTC tax. Enter the amount from line 19 of Schedule 2	8	
9	Tax on sources within the CNMI. Subtract line 8 from line 6	9	
10	Rebate base. Subtract line 5 from line 9. If negative, enter zero	10	
11	Tax after nonrefundable credit. Add lines 8 and 10	11	
12	NMTIT overpayment. Subtract line 11 from line 7. If negative, enter zero	12	
13	NMTIT underpayment. Subtract line 7 from line 11. If negative, enter zero	13	
14	Rebate offset amount. Use the Rebate Table below to calculate this amount based on line 10	14	
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	
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	
17	Enter the sum of lines 28 of Form 1040NR-CM and lines 13b, 13g, and 13h, of Schedule 3	17	
18	NMTIT overpayment. If line 15 is greater than line 17, subtract line 17 from line 15. Otherwise, enter zero	18	
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	
20	Subtract the sum of lines 10, 13b, 13g, and 13h from line 15 of Schedule 3	20	
21	Tax on overpayment of credit. If line 20 is greater than zero, enter the lesser of line 18 or line 20	21	
22	Subtract line 21 from line 18	22	

Part C Chapter 7 Tax Due or (Overpaid)

23	Additional child tax balance due. If line 8 is greater than line 22, subtract line 22 from line 8. Otherwise, enter zero	23	
24	NMTIT overpayment. If line 22 is greater than line 8, subtract line 8 from line 22. Otherwise enter zero	24	
25	NMTIT underpayment. Enter the amount from line 19	25	
26	Estimated tax penalty. Check <input type="checkbox"/> if Form 2210 is attached	26	
27	Total NMTIT underpayment or (overpayment). Subtract line 24 from the sum of lines 25 and 26	27	

REBATE TABLE		
If rebate base (line 11) 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

1a	Additional child tax balance due. Enter the amount from line 23 of Schedule OS-3405A	1a
1b	Total NMTIT amount due or (overpayment). Enter amount from line 27 of Schedule OS-3405A	1b
2	Total wage and salary and earnings tax amount due or overpaid. Enter amount from line 5, Part C of Form NMI-A	2
3	Combined additional child tax balance due, wage and salary and earnings tax, and NMTIT due or (overpayment). Add lines 1a, 1b, 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 2022 estimated tax	4
5	Amount available for refund . Add line 3 and line 4	5

Part B Additional Child Tax Credit

If you are not claiming this credit and the amount of 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 of Form 1040NR-CM, 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 ACTC. Subtract line 2 from line 3, Part A	4

Part C Child and Dependent Care Credit

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 13g from Schedule 3	1
2	Enter the lesser of line 1 or line 4, Part B	2
3	CDCC refund. Subtract line 2 from line 1	3
4	Balance after offset of the CDCC. Subtract line 2 from line 4, Part B	4

Part D Sick and Family Leave Credit

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

Part E NMTIT Balance Due

1	Enter amount from line 4, Part D above. PAY THIS AMOUNT	1
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Part F Direct Deposit

1a If you want your refund deposited directly to your bank, please provide your checking or saving account information below. To ensure the accuracy of your account number, please attach a copy of a void check.

1b Routing number Savings Checking

1c Routing number ▶

1d Account number ▶

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 Joint return? See instructions Keep a copy for your records	Your signature	Date	Your occupation
	Spouse signature. If a joint return, both must sign.	Date	Spouse's occupation

Paid Preparer Use Only

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Phone no.			
Firm's address ▶				

Use in conjunction with the 2021 Internal Revenue Service (IRS) Form 1040NR instructions

- **Income**
- **Additional Child Tax Credit (Schedule 8812)**
- **Child and Dependent Care Credit**
- **Sick and Family Leave Credit**

Line 8

Use the CNMI Schedule 1CM. Enter the amounts from line 10 of Schedule 1CM.

Line 10a

Enter the amount from line 26 of Schedule 1CM.

Line 23b

Caution: Do not include lines 4, 5, 6, 7, 8, 9, 13, and 17m from Part II of Schedule 2. These are reported to the Internal Revenue Service (IRS).

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 this amount on line 25c.

Line 28

Refer to IRS Schedule 8812 (2021) instructions.



Schedule 8812 (2021), Line 13 supplemental instructions as follows:

Part I-A, Line 13

Box A

Check box "A" if you (or your spouse if filing jointly) had a principal place of abode in the Commonwealth of the Northern Mariana Islands (CNMI) for more than one-half of 2021. This means your main home was in the CNMI for more than one-half of 2021. Your main home can be any location where you regularly live. Your main home may be your house, apartment, mobile home, shelter, temporary lodging, or other location and doesn't need to be the same physical location throughout the tax year. You don't need a permanent address. See Box B, later, if you were a

bona fide resident of Puerto Rico in 2021.

If you are temporarily away from your main home because of illness, education, business, or vacation, you are generally treated as living in your main home.

Military personnel stationed outside the United States.

U.S. military personnel stationed outside the United States on extended active duty are considered to have a main home in the United States for purposes of claiming a child tax credit.

Box B

Check box "B" if you (or your spouse if filing jointly) were a bona fide resident of Puerto Rico. Generally, you were a bona fide resident of Puerto Rico if, during 2021, you:

Met the presence test,

Did not have a tax home outside of Puerto Rico, and

Did not have a closer connection to the United States or to a foreign country than to Puerto Rico.

For more information on bona fide residence, see Pub. 570, Tax Guide for Individuals with Income From U.S.

Possessions.

If you check either box A or box B, then go to the

instructions for Part I-B. If you cannot check either box A or box B, then go to the instructions for Part I-C.

Line 31

Caution: Do not include lines 11 and 12 from Part II of Schedule 3. These are reported to the Internal Revenue Service (IRS).

Lines 34

The amount overpaid on this line may be subject to an adjustment if there is an allowable non-refundable credit and/or rebate as computed in Schedule OS-3405A, Part C.

Summary of Taxes Due or Overpayment

PART A. Combined Due or (Overpaid)/Refund

1a. Additional child tax balance due. Enter amount from line 24 Of Schedule OS-3405A.

1b. NMTIT amount due or (overpayment). Enter the amount from line 28 of Schedule OS-3405A.

2. Total wage and salary and earnings tax due or

(overpayment). Enter the amount from 5, Part C, of Form NMI-A (Form 1040NR-CM).

3. Combined additional child tax, NMTIT due or (overpayment), and wage and salary and earnings tax. Add lines 1a, 1b, 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. Go to Part B below.

4. Enter the overpayment amount on line 3 you want applied to your 2022 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 4, Part A on line 4 below.

1. Enter the amount from line 28 of Form 1040NR-CM, 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. Child and Dependent Care Credit.

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

1. Enter the amount from line 13g, of Schedule 3.

2. Enter the lesser of line 1 or line 4 Part B.

3. Subtract line 2 from line 1. This is your child and dependent care credit refund.

4. Balance after offset of the child and dependent care credit. Subtract line 2 from line 4, Part B.

Part D. Sick and Family Leave Credit.

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 13b and 13 h, of Schedule 3.

2. Enter the lesser of line 1 or line 4, Part C.

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 C.

Part E. Balance Due.

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

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



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

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

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								
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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.