

Tax and Credits	16	Tax (see inst.) Check if any from Form(s): <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____			16	518
	17	Amount from Schedule 2, line 3			17	
	18	Add lines 16 and 17			18	518
	19	Child tax credit or credit for other dependents from Schedule 8812.			19	0
	20	Amount from Schedule 3, line 8			20	
	21	Add lines 19 and 20			21	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22	518
	23	Other taxes, from Schedule 2, line 21. (See instructions)			23	
24	Add lines 22 and 23. This is your total tax			24	518	
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		0	
	26	2024 estimated tax payments and amount applied from 2023 return			26	
	If you have a qualifying child, attach Schedule EIC.	27	Earned income credit (EIC)	27	0	
		28	Additional child tax credit from Schedule 8812.	28	0	
		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	0
33	Add lines 25d, 25e, 26, and 32. These are your total payments			33	0	
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid. See instructions			34	0
	35	Amount of line 34 you want refunded to you. See instructions			35	0
	36	Amount of line 34 you want applied to your 2025 estimated tax. See instructions			36	
Amount you owe	37	If line 24 is more than line 33, subtract line 33 from line 24. This is the amount you owe. (See instructions)			37	518
	38	Estimated tax penalty (see instructions)	38			

Part A Annual Wage and Salary Tax Computation

	A. You	B. Spouse (if filing jointly)
1 CNMI wages and salaries from Form(s) W-2 and W-2CM	19750	
2 Other CNMI wages and salaries not included on line 1	0	
3 Total CNMI wages and salaries (add lines 1 and 2)	19750	
4 Amount on line 3 not subject to the wage and salary tax (attach Schedule WSD)	0	
5 CNMI wages and salaries (subtract line 4 from line 3)	19750	
6 Annual wage and salary tax. Compute the tax on line 5. Use the tax table below. Enter the result here	988	

Part B Earnings Tax Computation

	A. You	B. Spouse (if filing jointly)
1 Gain from the sale of personal property	0	
2 One half of the gain from the sale of real property	0	
3 One half of the net income from leasing of real property	0	
4 Interest, dividends, rents, royalties	0	
5a Gross winnings from any gaming, lottery, raffle, etc.	0	
5b Enter amount excludable (attach Form(s) W-2G and/or W-2GCM)	0	
5c Balance (subtract line 5b from line 5a)	0	
6 Other income subject to the NMTIT, unless excludable under the earnings tax	0	
7 Total income subject to the earnings tax (add lines 1 thru 4, line 5c, and 6).	0	
8 Annual earnings tax. Compute the tax on line 7. Use the tax table below Enter the result here	0	

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

Part C Combined Wage and Salary and Earnings Tax Due or Overpayment

	A. You	B. Spouse (if filing jointly)
1 Wage and salary tax and earnings tax for you and your spouse	988	
2 Education tax credit for you and your spouse (attach Schedule ETC)	0	
3 Tax after education tax credit. Subtract line 2 from line 1. If line 2 is greater, enter zero	988	
Combined		
4 Combined wage and salary tax and earnings tax. Add line 3, columns A and B	988	
5a Enter the total wage and salary tax withheld as shown on Form W-2CM/W-2 (see NMI-A instructions) .	800	
b Enter the total chapter 2 earnings tax withheld and paid in 2024 from Form(s) 1823, line H		
c Enter the total estimated chapter 2 tax paid in 2024 from Form(s) 500-ES, line G2		
d Add lines 5a, 5b, and 5c	800	
6a Wage and salary tax and earnings tax due. Subtract line 5d from line 4. If zero or less enter zero .	188	
6b Wage and salary tax and earnings tax overpaid. Subtract line 4 from line 5d. If zero or less enter zero .	0	

Wage and Salary and Earnings Tax Table

1. Annual Wage and Salary Tax - Part A, Line 6. Multiply the amount on line 5 by the applicable tax rate.
2. Annual Earnings Tax - Part B, Line 8. Multiply the amount on line 7 by the applicable tax rate.

	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 and	9.0%

**Application for Nonrefundable Credit and Rebate
on CNMI Source Income Tax****2024**

Your first name and initial John L	Last name Doe	Your social security number 000 00 0000
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	988								
2	Business gross revenue tax										
	<table><tr><th>Name</th><th>Tax ID No.</th></tr><tr><td>a</td><td>a</td></tr><tr><td>b</td><td>b</td></tr><tr><td>c</td><td>c</td></tr></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									
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	988								

Part B Rebate Computation

6	Total NMTIT on all source. Enter amount from line 24 of Form 1040CM	6	518
7	Total NMTIT payments made. Enter amount from line 33 of Form 1040CM	7	0
8	Tax on sources outside the CNMI. Multiply line 6 above by line 9b, Column A of Form 1040CM	8	0
9	Tax on sources within the CNMI. Subtract line 8 from line 6	9	518
10	Rebate base. Subtract line 5 from line 9. If negative, enter zero	10	0
11	Total CNMI and non-CNMI source tax after nonrefundable credits. Add lines 8 and line 10.	11	0
12	NMTIT overpayment. Subtract line 11 from line 7. If negative, enter zero	12	0
13	NMTIT underpayment. Subtract line 7 from line 11. If negative, enter zero	13	0
14	Rebate offset amount. Use the Rebate Table below to calculate this amount based on line 10	14	0
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	0
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	0
17	Enter the sum of lines 27, 28, and 29 of Form 1040CM	17	0
18	NMTIT overpayment. If line 15 is greater than line 17, subtract line 17 from line 15. Otherwise, enter zero	18	0
19	NMTIT underpayment. If line 15 is not greater than zero, add lines 16 and 17. Otherwise, subtract line 15 from line 17. If zero or less, enter zero	19	0
20	On Schedule 3, subtract line 10 from line 15. Enter the result here	20	0
21	Tax on overpayment of credit. Enter the lesser of line 18 or line 20	21	0
22	Subtract line 21 from line 18	22	0

Part C Chapter 7 Tax Due or Overpayment

23	NMTIT overpayment. Enter the amount from line 22	23	0
24	NMTIT underpayment. Enter the amount from line 19	24	0
25	Estimated tax penalty. Check <input type="checkbox"/> if Form 2210 is attached	25	0
26	Total NMTIT underpayment. Subtract line 23 from the sum of lines 24 and 25. If zero or less, enter zero	26	0
27	Total NMTIT overpayment. Subtract the sum of lines 24 and 25 from line 23. If zero or less, enter zero.	27	0

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 (Overpayment)		
1a	Total wage and salary and earnings tax due. Enter amount from line 6a, Part C of Form NMI-A	1a 188
b	Total wage and salary and earnings tax (overpayment). Enter amount from line 6b, Part C of Form NMI-A	1b (0)
2a	Total NMTIT amount due. Enter amount from line 26 of Schedule OS-3405A	2a 0
b	Total NMTIT amount (overpayment). Enter amount from line 27 of Schedule OS-3405A	2b (0)
3	Combined wage and salary and earnings tax and NMTIT due or (overpayment). Add lines 1a, 1b, 2a, and 2b. If the amount is more than zero, skip lines 4 and 5. If the amount is less than zero, enclose the amount in parenthesis	3 188
4	Amount of line 3 (overpayment) you want applied to your 2025 estimated tax	4
5	Amount available for refund. Add line 3 and line 4	5 0
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 0
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 0
3	ACTC refund. Subtract line 2 from line 1	3 0
4	Balance after offset of the ACTC. Subtract line 2 from line 3, Part A.	4 188
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 0
2	Enter the lesser of line 1 or line 4, Part B	2 0
3	EIC refund. Subtract line 2 from line 1	3 0
4	Balance after offset of the EIC. Subtract line 2 from line 4, Part B	4 188
Part D American Opportunity 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 29 of Form 1040CM, page 2	1
2	Enter the lesser of line 1 or line 4, Part C	2
3	AOC refund. Subtract line 2 from line 1	3
4	Balance after offset of the AOC. Subtract line 2 from line 4, Part C	4 188
Part E Balance Due		
1	Enter amount from line 4, Part D above. Pay this amount	1 188

Summary of Taxes Due or (Overpayment) continued

Part F Direct Deposit

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

IMPORTANT! To ensure the accuracy of your account number, please attach a void check or a copy of your most current checking or savings bank statement.



Your bank account must be active in order for direct deposit to be processed successfully.

1a Account type ☐ Savings ☐ Checking

1b Routing number ▶

--	--	--	--	--	--	--	--	--	--

1c 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's Use Only

Preparer's name

Preparer's signature

PTIN

Firm's EIN

Check if:

Firm's name ▶

Phone no.

- ☐ 3rd Party Designee
☐ Self-employed

Firm's address ▶

SCHEDULE EIC
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

John L Doe

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
Go to www.irs.gov/ScheduleEIC for the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. 43

Your social security number

000-00-0000

If you are separated from your spouse, filing a separate return, and meet the requirements to claim the EIC (see instructions), check here ☐

Before you begin:

- See the instructions for Form 1040, line 27, to make sure that (a) you can take the EIC, and (b) you have a qualifying child. See also Pub. 596.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2024 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2024 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.			
3 Child's year of birth	Year _____ <i>If born after 2005 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2005 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2005 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
4a Was the child under age 24 at the end of 2024, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2024?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)			
6 Number of months child lived with you in the United States during 2024 • If the child lived with you for more than half of 2024 but less than 7 months, enter "7." • If the child was born or died in 2024 and your home was the child's home for more than half the time they were alive during 2024, enter "12."	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>