

Schedule 1CM
(Form 1040CM)

Additional Income and Adjustment to Income

Attach to Form 1040CM or 1040NR-CM

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

<https://finance.gov.mp>

2022

Attachment
Sequence No. 01

Name(s) shown on Form 1040CM, or 1040NR-CM

Your social security number

Part I Additional Income

		A. INCOME WITHOUT	B. INCOME WITHIN	C. TOTAL INCOME
1 Taxable refunds, credits, or offsets of state and local income taxes	1			
2a Alimony received	2a			
b Date of original divorce or separation agreement (see instructions): _____				
3 Business income or (loss). Attach Schedule C	3			
4 Other gains or (losses). Attach Form 4797	4			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5			
6 Farm income or (loss). Attach Schedule F	6			
7 Unemployment compensation	7			
8 Other income:				
a Net operating loss	8a			
b Gambling	8b			
c Cancellation of debt.	8c			
d Foreign earned income exclusion from Form 2555.	8d			
e Income from Form 8853	8e			
f Income from Form 8889	8f			
g Alaska Permanent Fund dividends	8g			
h Jury duty pay	8h			
i Prizes and awards.	8i			
j Activity not engaged in for profit income	8j			
k Stock options	8k			
l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m Olympic and Paralympic medals and USOC prize money (see instructions).	8m			
n Section 951(a) inclusion (see instructions)	8n			
o Section 951A(a) inclusion (see instructions)	8o			
p Section 461(l) excess business loss adjustment	8p			
q Taxable distributions from an ABLE account (see instructions).	8q			
r Scholarship and fellowship grants not reported on Form W-2CM	8r			
s Nontaxable amount of Medicaid waiver payments included on Form 1040CM, line 1a or 1d	8s			
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t			
u Wages earned while incarcerated	8u			
z Other income: List type and amount: _____	8z			
9 Total other income. Add lines 8a through 8z	9			
10 Combine lines 1 through 7 and 9. Enter here and on Form 1040CM or 1040NR-CM, line 8 in their respective columns	10			

Part II Adjustment to Income		
11	Educator expenses	11
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12
13	Health savings account deduction. Attach Form 8889.	13
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14
15	Deductible part of self-employment tax. Attach Schedule SE	15
16	Self-employed SEP, SIMPLE, and qualified plans	16
17	Self-employed health insurance deduction	17
18	Penalty on early withdrawal of savings	18
19a	Alimony paid	19a
b	Recipients SSN	
c	Date of original divorce or separation agreement (see instructions):	
20	IRA deduction	20
21	Student loan interest deduction	21
22	Reserved for future use	22
23	Archer MSA deduction	23
24	Other adjustments:	
a	Jury duty pay (see instructions)	24a
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c
d	Reforestation amortization and expenses	24d
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e
f	Contributions to section 501(c)(18)(D) pension plans	24f
g	Contributions by certain chaplains to section 403(b) plans	24g
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i
j	Housing deduction from Form 2555	24j
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k
z	Other adjustments. List type and amount: _____	24z
25	Total other adjustments. Add lines 24a through 24z	25
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and Form 1040CM, line 10, or Form 1040NR-CM, line 10a	26