

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	
Mailing Address (if you have a foreign address see instructions).				Apt. no.	
City, State and ZIP Code				<b>IMPORTANT:</b> Please Provide Current Mailing Address	
Foreign country name		Foreign province/state/county			

**Filing status**  
Check only one box.

<input type="checkbox"/> 1 Single	<input type="checkbox"/> 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
<input type="checkbox"/> 2 Married filing jointly (even if only one had income)	<input type="checkbox"/> 5 Qualifying widow(er) with dependent child (see instructions)
<input type="checkbox"/> 3 Married filing separately. Enter spouse's SSN above and full name here. ▶	

**Exemptions**

6a  **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.

b  **Spouse**

**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed. Add numbers on lines above ▶

If more than six dependents, see instructions.

Boxes checked on 6a and 6b  
No. of children on 6c who:  
• lived with you  
• did not live with you due to divorce or separation (see instructions)  
Dependents on 6c not entered above

**Income**

<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2.	7
<b>8a</b> Taxable interest. Attach Schedule B if required.	8a
<b>b</b> Tax-exempt interest. <b>Do not</b> include on line 8a.	8b
<b>9a</b> Ordinary dividends. Attach Schedule B if required.	9a
<b>b</b> Qualified dividends (see instructions).	9b
<b>10</b> Capital gain distributions (see instructions).	10
<b>11a</b> IRA distributions. 11a	<b>11b</b> Taxable amount (see instructions). 11b
<b>12a</b> Pensions and annuities. 12a	<b>12b</b> Taxable amount (see instructions). 12b
<b>13</b> Unemployment compensation and Alaska Permanent Fund dividends.	13
<b>14a</b> Social security benefits. 14a	<b>14b</b> Taxable amount (see instructions). 14b
<b>15</b> Add lines 7 through 14b (far right column). This is your <b>total income</b> . ▶	15

Attach Form(s) W-2, 1099-R, here.

(Copy B)

If you did not get a W-2, see instructions.

**Adjusted gross income**

<b>16</b> Educator expenses (see instructions).	16
<b>17</b> IRA deduction (see instructions).	17
<b>18</b> Student loan interest deduction (see instructions).	18
<b>19</b> Tuition and fees. Attach Form 8917.	19
<b>20</b> Add lines 16 through 19. These are your <b>total adjustments</b> .	20
<b>21</b> Subtract line 20 from line 15. This is your <b>adjusted gross income</b> . ▶	21

**Tax, credits, and payments** **22** Enter the amount from line 21 (adjusted gross income). **22**

**23a** Check  **You** were born before January 2, 1949,  **Blind** } **Total boxes**  
 if:  **Spouse** was born before January 2, 1949,  **Blind** } **checked** ▶ **23a**

**b** If you are married filing separately and your spouse itemizes deductions, check here ▶ **23b**

**Standard Deduction for—**

- People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.
- All others:
  - Single or Married filing separately, \$6,100
  - Married filing jointly or Qualifying widow(er), \$12,200
  - Head of household, \$8,950

**24** Enter your **standard deduction**. **24**

**25** Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. **25**

**26 Exemptions.** Multiply \$3,900 by the number on line 6d. **26**

**27** Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income**. ▶ **27**

**28 Tax**, including any alternative minimum tax (see instructions). **28**

**29** Credit for child and dependent care expenses. Attach Form 2441. **29**

**30** Credit for the elderly or the disabled. Attach Schedule R. **30**

**31** Education credits from Form 8863, line 19. **31**

**32** Retirement savings contributions credit. Attach Form 8880. **32**

**33** Child tax credit. Attach Schedule 8812, if required. **33**

**34** Add lines 29 through 33. These are your **total credits**. **34**

**35** Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your **total tax**. **35**

**36** Federal income tax withheld from Forms W-2 and 1099. **36**

**37** 2013 estimated tax payments and amount applied from 2012 return. **37**

If you have a qualifying child, attach Schedule EIC.

**38a Earned income credit (EIC).** **38a**

**b** Nontaxable combat pay election. **38b**

**39** Additional child tax credit. Attach Schedule 8812. **39**

**40** American opportunity credit from Form 8863, line 8. **40**

**41** Add lines 36, 37, 38a, 39, and 40. These are your **total payments**. ▶ **41**

**Refund**

**42** If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you **overpaid**. **42**

**43a** Amount of line 42 you want **refunded to you**. **43a**

**44** Amount of line 42 you want **applied to your 2014 estimated tax**. **44**

**Amount you owe**

**45 Amount you owe.** Subtract line 41 from line 35. Please make check Payable to **Treasurer of Guam** ▶ **45**

**46** Estimated tax penalty (see instructions). **46**

**Third party designee**

Do you want to allow another person to discuss this return with DRT (see instructions)?  **Yes**. Complete the following.  **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

**Sign here**

Joint return? See instructions. Keep a copy for your records.

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid preparer use only**

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