

**Please  
Print  
or  
Type.**

Your first name and initial	Last name
If a joint return, spouse's first name and initial	Last name
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.	

OMB No. 1545-0074

Your social security number \_\_\_\_\_

Spouse's social security number \_\_\_\_\_

▲ You **must** enter your SSN(s) above. ▲

Note: Be sure to fill in every line indicated above. Failure to do so may delay processing of your return.

**Filing status** Check only one box.

1  Single

2  Married filing jointly (even if only one had income)

3  Married filing separately. Enter spouse's SSN above and full name here. ▶

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. ▶

5  Qualifying widow(er) with dependent child (see instructions)

**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 page 16)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

**Attach Copy B Form(s) W-2GU here. Also attach Form(s) Copy B 1099-R**

8a **Taxable** interest. Attach Schedule B if required. 8a

b **Tax-exempt** interest. **Do not** include on line 8a. 8b

9a Ordinary dividends. Attach Schedule B if required. 9a

b Qualified dividends (see instructions). 9b

10 Capital gain distributions (see instructions). 10

11a IRA distributions. 11a

11b Taxable amount (see instructions). 11b

12a Pensions and annuities. 12a

12b Taxable amount (see instructions). 12b

13 Unemployment compensation and Alaska Permanent Fund dividends. 13

14a Social security benefits. 14a

14b Taxable amount (see instructions). 14b

15 Add lines 7 through 14b (far right column). This is your **total income.** ▶ 15

**Adjusted gross income**

16 Educator expenses (see instructions). 16

17 IRA deduction (see instructions). 17

18 Student loan interest deduction (see instructions). 18

19 Tuition and fees. Attach Form 8917. 19

20 Add lines 16 through 19. These are your **total adjustments.** 20

21 Subtract line 20 from line 15. This is your **adjusted gross income.** ▶ 21

<b>Tax, credits, and payments</b>	<b>22</b>	Enter the amount from line 21 (adjusted gross income).	22	
	<b>23a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1946, <input type="checkbox"/> <b>Blind</b> } <b>Total boxes</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1946, <input type="checkbox"/> <b>Blind</b> } <b>checked</b> ▶ 23a <input type="checkbox"/>		
	<b>b</b>	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b <input type="checkbox"/>		
<b>Standard Deduction for -</b>  • People who checked any box on line 23a, 23b, or who can be claimed as a dependent, see instructions.  • All others: Single or Married filing separately, \$5,700 Married filing jointly or Qualifying widow(er), \$11,400  Head of household, \$8,400  If you have a qualifying child, attach Schedule EIC.	<b>24</b>	Enter your <b>standard deduction</b> (see instructions).	24	
	<b>25</b>	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
	<b>26</b>	<b>Exemptions.</b> Multiply \$3,650 by the number on line 6d.	26	
	<b>27</b>	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your <b>taxable income.</b>	▶ 27	
	<b>28</b>	<b>Tax</b> , including any alternative minimum tax (see instructions).	28	
	<b>29</b>	Credit for child and dependent care expenses. Attach Form 2441.	29	
	<b>30</b>	Credit for the elderly or the disabled. Attach Schedule R.	30	
	<b>31</b>	Education credits from Form 8863, line 23.	31	
	<b>32</b>	Retirement savings contributions credit. Attach Form 8880.	32	
	<b>33</b>	Child tax credit (see instructions).	33	
	<b>34</b>	Add lines 29 through 33. These are your <b>total credits.</b>	34	
	<b>35</b>	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	
	<b>36</b>	Advance earned income credit payments from Form(s) W-2, box 9.	36	
	<b>37</b>	Add lines 35 and 36. This is your <b>total tax.</b>	▶ 37	
		<b>38</b>	Federal income tax withheld from Forms W-2 and 1099.	38
	<b>39</b>	2010 estimated tax payments and amount applied from 2009 return.	39	
	<b>40</b>	Making work pay credit. Attach Schedule M.	40	
	<b>41a</b>	<b>Earned income credit (EIC).</b>	41a	
	<b>b</b>	Nontaxable combat pay election. 41b		
	<b>42</b>	Additional child tax credit. Attach Form 8812.	42	
	<b>43</b>	American opportunity credit from Form 8863, line 14.	43	
	<b>44</b>	Add lines 38, 39, 40, 41a, 42, and 43. These are your <b>total payments.</b>	▶ 44	
<b>Refund</b>	<b>45</b>	If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you <b>overpaid.</b>	45	
	<b>46a</b>	Amount of line 45 you want <b>refunded to you.</b>	▶ 46a	

	<b>47</b>	Amount of line 45 you want <b>applied to your 2011 estimated tax.</b>	47	
<b>Amount you owe</b>	<b>48</b>	<b>Amount you owe.</b> Subtract line 44 from line 37. <b>Please make check payable to Treasurer of Guam.</b>	▶ 48	
	<b>49</b>	Estimated tax penalty (see instructions).	49	

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

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶	<input type="text"/>
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**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 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.	