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Form **1040A**

Department of Revenue and Taxation

Guam Individual Income Tax Return (99) 2011

DRT Use Only—Do not write or staple in this space.

OMB No. 1545-0074

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 (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		
Foreign country name	Foreign province/county	Foreign postal code

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**

Boxes checked on 6a and 6b

c **Dependents:**

If more than six dependents, see instructions.

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
				☐
				☐
				☐
				☐
				☐
				☐

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

d Total number of exemptions claimed.

Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld. (copy-B)

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

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

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check if: ☐ **You** were born before January 2, 1947, ☐ Blind; ☐ **Spouse** was born before January 2, 1947, ☐ Blind. **Total boxes checked** ▶ 23a	☐	
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b	☐	
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 $3,700 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 23. 31		
32	Retirement savings contributions credit. Attach Form 8880. 32		
33	Child tax credit (see instructions). 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	2011 estimated tax payments and amount applied from 2010 return. 37		
38a	**Earned income credit (EIC).** 38a		
b	Nontaxable combat pay election. 38b		
39	Additional child tax credit. Attach Form 8812. 39		
40	American opportunity credit from Form 8863, line 14. 40		
41	Add lines 36, 37, 38a, 39, and 40. These are your **total payments.** ▶	41	

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, $5,800

Married filing jointly or Qualifying widow(er), $11,600

Head of household, $8,500

If you have a qualifying child, attach Schedule EIC.

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 2012 estimated tax.** 44		

Amount you owe

45	**Amount you owe.** Subtract line 41 from line 35. 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 the DRT (see instructions)? ☐ **Yes.** Complete the following. ☐ **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 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.

Joint return? See page 13.
Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the DRT sent you an Identity Protection PIN, enter it here (see inst.)

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	