

Your first name and initial	Last name	OMB No. 1545-0074
		<b>Your social security number</b>
If a joint return, spouse's first name and initial	Last name	<b>Spouse's social security number</b>
Mailing Address (If you have a foreign address 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).			<b>IMPORTANT</b> Please Provide Current Mailing Address
Foreign country name	Foreign province/state/county	Foreign postal code	

**Filing status** Check only one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> 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. ▶	
2 <input type="checkbox"/> Married filing jointly (even if only one had income)		
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	5 <input type="checkbox"/> 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 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 ▶

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**

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. <span style="float: right;">11a</span>	11b Taxable amount (see instructions). <span style="float: right;">11b</span>
12a Pensions and annuities. <span style="float: right;">12a</span>	12b Taxable amount (see instructions). <span style="float: right;">12b</span>

13 Unemployment compensation and Alaska Permanent Fund dividends. 13

14a Social security benefits. <span style="float: right;">14a</span>	14b Taxable amount (see instructions). <span style="float: right;">14b</span>
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15 Add lines 7 through 14b (far right column). This is your **total income.** ▶ 15

**Adjusted gross income**

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

Tax, credits, and payments

**22** Enter the amount from line 21 (adjusted gross income). 22

**23a** Check  **You** were born before January 2, 1952,  **Blind** } **Total boxes**  
 if:  **Spouse** was born before January 2, 1952,  **Blind** } **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 \$4,050 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** Excess advance premium tax credit repayment. Attach Form 8962. 29

**30** Add lines 28 and 29. 30

**31** Credit for child and dependent care expenses. Attach Form 2441. 31

**32** Credit for the elderly or the disabled. Attach Schedule R. 32

**33** Education credits from Form 8863, line 19. 33

**34** Retirement savings contributions credit. Attach Form 8880. 34

**35** Child tax credit. Attach Schedule 8812, if required. 35

**36** Add lines 31 through 35. These are your **total credits**. 36

**37** Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. 37

**38** Health care: individual responsibility (see instructions). Full-year coverage  38

**39** Add line 37 and line 38. This is your **total tax**. 39

**40** Federal income tax withheld from Forms W-2 and 1099. 40

**41** 2016 estimated tax payments and amount applied from 2015 return. 41

**42a Earned income credit (EIC).** 42a

**b** Nontaxable combat pay election. 42b

**43** Additional child tax credit. Attach Schedule 8812. 43

**44** American opportunity credit from Form 8863, line 8. 44

**45** Net premium tax credit. Attach Form 8962. 45

**46** Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments**. ▶ 46

**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, \$6,300
  - Married filing jointly or Qualifying widow(er), \$12,600
  - Head of household, \$9,300

If you have a qualifying child, attach Schedule EIC.

Refund

**47** If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you **overpaid**. 47

**48a** Amount of line 47 you want **refunded to you**. ▶  48a

▶ **b** Routing number  ▶ **c** Type:  Checking  Savings

▶ **d** Account number

**49** Amount of line 47 you want **applied to your 2017 estimated tax**. 49

Direct deposit? See instructions.

Amount you owe

**50 Amount you owe.** Subtract line 46 from line 39. Make check payable to **TREASURER OF GUAM** ▶ 50

**51** Estimated tax penalty (see instructions). 51

Third party designee

Do you want to allow another person to discuss this return with the IRS (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.

Your signature Date Your occupation Daytime phone number

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

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

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.