

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
 - You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2016. If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016.
 - You do not claim any dependents. For information on dependents, see Pub. 501.
 - Your taxable income (line 6) is less than \$100,000.
 - You do not claim any adjustments to income. For information on adjustments to income, use the Tax Topics listed under *Adjustments to Income* at www.irs.gov/taxtopics (see instructions).
 - The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the Tax Topics listed under *Tax Credits* at www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970.
- Caution:** If you can claim the premium tax credit or you received any advance payment of the premium tax credit in 2016, you must use Form 1040A or Form 1040.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see instructions.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front	_____	+ 350.00	Enter total ▶	A .	_____
B. Minimum standard deduction				B .	1,050
C. Enter the larger of line A or line B here				C .	_____
D. Maximum standard deduction. If single , enter \$6,300; if married filing jointly , enter \$12,600				D .	_____
E. Enter the smaller of line C or line D here. This is your standard deduction				E .	_____
F. Exemption amount.				}	F . _____
• If single, enter -0-.					
• If married filing jointly and — —both you and your spouse can be claimed as dependents, enter -0-. —only one of you can be claimed as a dependent, enter \$4,050.					
G. Add lines E and F. Enter the total here and on line 5 on the front				G .	_____

(keep a copy for your records)

- If you did not check any boxes on line 5**, enter on line 5 the amount shown below that applies to you.
- Single, enter \$10,350. This is the total of your standard deduction (\$6,300) and your exemption (\$4,050).
 - Married filing jointly, enter \$20,700. This is the total of your standard deduction (\$12,600), your exemption (\$4,050), and your spouse's exemption (\$4,050).

Mailing Return

Mail your return by **April 18, 2017** to **Department of Revenue and Taxation** P.O. Box 23607 GMF Barrigada, Guam 96921. If you are enclosing a check for payment, mail your return to **Treasurer of Guam** P.O. Box 884 Hagatna, Guam 96932.