

Form EIC-GU

(Form 1040, 1040A, 1040EZ)
Guam Department of Revenue & Taxation

**Guam Earned Income
Credit Application**

1999

Your First Name and Initial	Last Name	Date of Birth	Your Social Security Number						
Spouse's First Name and Initial	Last Name	Date of Birth	Spouse's Social Security Number						

Mailing Address

1. Did you file a 1999 Guam Individual Income Tax Return? *If no, you must complete a return (Form 1040, 1040A or 1040EZ) and attach it to this form. Information reported on the return is required for your claim to be considered complete and processed.* YES NO

2. Have you previously submitted or attempted to submit a claim to the Department of Revenue & Taxation under the Guam Earned Income Program and/or the Federal Earned Income Tax Credit Program for the tax year 1999? *If YES, please identify when you submitted or attempted to submit such a claim, how you submitted or attempted to submit the claim, and whether the Department of Revenue & Taxation accepted the claim.* YES NO

3. Could you (and your spouse, if filing a joint return) be a qualifying child to or be claimed as a dependent by another person, such as your parents? YES NO

4. Do you have any non-taxable earned income, such as voluntary salary deferrals, combat zone pay, basic quarters and subsistence allowance and in-kind quarters and subsistence for U.S. Military (Form W-2, Box 13, Code Q), excludable employer provided dependent care, etc. *If yes, please list types and amounts below.* YES NO

5. Were you a non-resident alien at any time during 1999? *If yes, please see reverse side for rules regarding non-resident aliens.* YES NO

If you have a qualifying child, please complete the schedule below. If you have more than two qualifying children, you only have to list two to get the maximum credit. *Please see reverse side for the definition of and rules for a qualifying child. THIS DEFINITION CHANGES IN VARIOUS YEARS, so please be sure to read the definition to ensure your child/ren qualifies.*

	Child 1	Child 2
6. Child's Name (First, Middle Initial & Last)		
7. Child's Social Security Number		
8. Child's Date of Birth <i>(If born AFTER 1980, Skip lines 9a & 9b.)</i>		
<i>If your child was born BEFORE 1981</i>		
9a) was under the age of 24 at the end of 1999 and a full time student, check the "YES" box. OR,	<input type="checkbox"/> YES	<input type="checkbox"/> YES
9b) was permanently and totally disabled, check the "YES" box.	<input type="checkbox"/> YES	<input type="checkbox"/> YES
10. Child's relationship to you (for example son, daughter, grandchild, etc)		
11. Number of months child lived with you in 1999	<i>Do not enter more than 12 months</i>	<i>Do not enter more than 12 months</i>

BEFORE SIGNING, please make sure all applicable questions are answered to ensure the completion of your request for a claim. Failure to complete the application may delay the processing of your claim.

Submission of this form constitutes a claim for the Guam Earned Income Program and the Federal Earned Income Tax Credit to the degree either or both apply in the Territory of Guam. For this submission to be considered complete, the taxpayers must either have already submitted their tax forms (1040, 1040A, or 1040EZ) for the tax year stated above or concurrently submit such forms.

This claim form does not automatically entitle a taxpayer to any payment or to the reduction of any other tax liabilities. By providing this form, neither the Department of Revenue & Taxation nor any other part of the Government of Guam or its officers are agreeing to make any payment to any taxpayer or any offset in favor of any taxpayer or waiving any applicable law regarding the submission of claims.

Under penalties of perjury, I/We declare that I/We have examined this application and to the best of my/our knowledge and belief it is true, correct and complete.

Your Signature	DATE
Spouse's Signature (if a joint return, both must sign)	DATE

CAUTION: If you take the earned income credit even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you **will not be allowed** to take the credit for **2 years** even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for **10 years**. You may also have to pay penalties and certain other procedures will be required before you can claim the EIC if it is found that you recklessly, intentionally, or fraudulently claimed the EIC.

Non-Resident Alien: If you are a non-resident alien for any part of the year, you **cannot** claim the credit unless:

1. Married to a U.S. citizen or a resident alien.
AND
2. You and your spouse choose to be treated as a resident alien for the entire year.

If you make this choice, you and your spouse are taxed on your worldwide income. You cannot claim any tax treaty benefits as a resident of a foreign country during the tax year in which the choice is in effect.

Qualifying Child: A qualifying child is a child who:

1. Is your son, daughter, adopted child, grandchild, stepchild or ***eligible foster child***.
AND
2. Was (at the end of 1999) under age 19 or under age 24 and a full time student, or permanently and totally disabled at anytime during the year without regard to age.
AND
3. Lived with you for more than half of 1999 (for ***all of 1999***, if the child is your ***eligible foster child***).

Eligible Foster Child: A child is an eligible foster child if both of the following are true:

1. The child lived with you and was a member of your household for the **whole** year.
AND
2. You cared for the child as you would your own child.

If 2 or more people can claim the same child as a qualifying child: Only one taxpayer can claim a particular child as a qualifying child. If more than one taxpayer can claim a child, only the taxpayer with the **highest** modified adjusted gross income for the taxable year can claim the child and the credit. This rule applies even though the person who can claim the child does not claim the earned income tax credit or meet all the rules to claim the credit. The person with the lower modified adjusted gross income **cannot** claim the credit.