

Form EIC-GU

(Form 1040, 1040A, 1040EZ)

Guam Department of Revenue & Taxation

**Guam Earned Income
Credit Application**

2002

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 2002 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 2002? *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 2002? *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 1983, Skip lines 9a & 9b.)</i>		
<i>If your child was born BEFORE 1984</i>		
9a) was under the age of 24 at the end of 2002 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 2002	<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. You are 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, stepchild or a descendant of any of them (for example your grandchild)
OR
Brother, sister, stepbrother, stepsister, or descendant of any of them (for example, your niece or nephew), whom you cared for as you would your own child.
OR
Foster Child (any child placed with you by an authorized placement agency whom you cared for as you would your own child.
AND
2. Was (at the end of 2002) under age 19 or under age 24 and a full time student, or permanently disabled at any age during the year.
AND
3. Lived with you for more than half of 2002 (for ***all of 2002***, if the child is your *eligible foster child*).

Qualifying Child Of More Than One Person: If you and someone else have the same qualifying child, you and the other person(s) can decide who will claim the credit using the qualifying child. But if you and the other person(s) cannot agree and more than one person claims the credit using the same child, the Tie Breaker Rules apply.

Under the Tie Breaker Rules, the child can be treated as a qualifying child only by:

1. The parent, if only one of the persons is the child's parent.
2. The parent with whom the child lived for the longest period of time during the year, if two of the persons are parents of the child and they do not file a joint return together.
3. The parent with the highest adjusted gross income (AGI) if the child lived with each parent for the same amount of time during the tax year, and they do not file a joint return together.
4. The person with the highest AGI, if none of the persons is the child's parent.