

<b>Form EIC-GU</b> <small>(Form 1040, 1040A, 1040EZ)          Guam Department of Revenue &amp; Taxation</small>	<h1 style="margin: 0;">Guam Earned Income Credit Application</h1>	<h1 style="margin: 0;">2004</h1>
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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. 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
2. Were you a non-resident alien for any part of 2004? *If yes, please see reverse side for rules regarding non-resident aliens.* YES  NO
3. Do you have any non-taxable earned income, such as voluntary salary deferrals? *If yes, please list types and amounts below.* YES  NO   


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4. If you are a member of the Armed Forces, do you **ELECT** to include your non-taxable earned income (Combat Zone Pay, Basis allowance for Housing, and Basis allowance for Subsistence), in the computation of your earned income credit? *See note on reverse side.* 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 TAX YEARS.** so please be sure to read the definition to ensure your child/ren qualifies.*

	Child 1	Child 2
5. Child's Name (First, Middle Initial & Last)		
6. Child's Social Security Number		
7. Child's Date Of Birth <i>(If born <b><u>AFTER</u></b> 1985, Skip lines 8a &amp; 8b.)</i>		
<i>If your child was born <b><u>BEFORE</u></b> 1986</i>		
8a) was under the age of 24 at the end of 2004 and a full time student, check the "YES" box. OR,	<input type="checkbox"/> YES	<input type="checkbox"/> YES
8b) was permanently and totally disabled, check the "YES" box.	<input type="checkbox"/> YES	<input type="checkbox"/> YES
9. Child's relationship to you (for example son, daughter, grandchild, etc)		
10. Number of months child lived with you in 2004	<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
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Spouse's Signature (if a joint return, both must sign)	DATE
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**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.

**COMBAT PAY, NONTAXABLE** If you were a member of the U.S. Armed Forces who served in the combat zone, certain pay is excluded from your income. You can ***ELECT*** to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in Form(s) W-2, box 14, with code Q.

**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 2004) 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 2004 (for ***all of 2004***, 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.