Form **1040EZ**

Guam Income Tax Return for Single and Joint Filers With No Dependents 2008

(Your first name ar	d initial	Last name			Your social security number	r	
Please Print	If a joint return, spouse's first name and initial Last name				Spouse's social security nun	nbe		
or	Home address (number and street). If you have a P.O. box, see page 9. Apt. no.				You must enter your SSN(s) above.			
Type.	City, town or post	office, state, and ZIP code.	lf you have a foreign add	ress, see page 9.				
Note: Be sure to	fill in every line indic	cated above. Failure to	do so may delay pro	cessing of your ret	urn			
Income		Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.						
Attach Form(s) W-2 here.	2 Taxable inter	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2						
(copy-B)	3 Unemployment compensation and Alaska Permanent Fund dividends (see page 11). 3							
	4 Add lines 1,	2, and 3. This is your	adjusted gross inco	ome.		4		
	the applicabl You If no one can	the applicable box(es) below and enter the amount from the worksheet on back.						
	6 Subtract line	5 from line 4. If line 5 taxable income.			•	6		
		me tax withheld from b	oox 2 of your Form(s) W-2.		7		
Payments		me credit (EIC) (see		-,		8a		
and tax		combat pay election.	1 . 6 . / .	8b				
		oate credit (see worksho	eet on pages 17 and			9		
	10 Add lines 7, 8a, and 9. These are your total payments.					10		
		Tax. Use the amount on line 6 above to find your tax in the tax table on pages 28–36 of the booklet. Then, enter the tax from the table on this line.						
Refund	12a If line 10 is	larger than line 11, sub	tract line 11 from li	ne 10. This is you	r refund.	12a		
 Amount you owe		arger than line 10, subt		e 11. This is the ar	nount you owe.	13		
Third party	Do you want to all	ow another person to d	liscuss this return wi	th the DRT (see pa	age 20)? 🗌 Yes.	Complete the following.	No	
designee	Designee's name ▶		Phone no. ▶	()	Personal iden number (PIN)	>		
Sign here	accurately lists all am on all information of	Inder penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and cocurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based in all information of which the preparer has any knowledge. Our signature Date Your occupation Daytime phone number 1.						
Joint return? See page 6.	?		. car cocapation		()			
Keep a copy for your records.	Spouse's signature. I	Spouse's signature. If a joint return, both must sign.		Spouse's occupation				
Paid	Preparer's signature		'	Date	Check if self-employed	Preparer's SSN or PTIN		
preparer's use only							_	

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Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see page 6.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2008. If you were born on January 1, 1944, you are considered to be age 65 at the end of 2008.
- 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 TeleTax topics 451–453 and 455–458 (see page 27).
- The only tax credits you can claim are the earned income credit (EIC) and the recovery rebate credit. You do not need a qualifying child to claim the EIC. For information on credits, use TeleTax topics 601, 602, 607, 608, 610, and 611 (see page 27).
- 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 page 10). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 11.
- You did not receive any advance earned income credit payments. If you cannot use this form, use TeleTax topic 352 (see page 27).

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet 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 page 22. 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 dependents who checked one or both boxes on line 5

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.

(keep a copy for your records)

<u>+ 300.00</u> Enter total ▶	
B . Minimum standard deduction	B 900.00
C. Enter the larger of line A or line B here	C
D. Maximum standard deduction. If single , enter \$5,450; if married filing jointly , enter \$10,900	D
\boldsymbol{E} . Enter the $\boldsymbol{smaller}$ of line C or line D here. This is your standard deduction	E

- **F**. Exemption amount.
 - If single, enter -0-.
 - If married filing jointly and—

A. Amount, if any, from line 1 on front .

- -both you and your spouse can be claimed as dependents, enter -0-.
- —only one of you can be claimed as a dependent, enter \$3,500.
- **G.** Add lines E and F. Enter the total here and on line 5 on the front

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.

- Single, enter \$8,950. This is the total of your standard deduction (\$5,450) and your exemption (\$3,500).
- Married filing jointly, enter \$17,900. This is the total of your standard deduction (\$10,900), your exemption (\$3,500), and your spouse's exemption (\$3,500).

Mailing return

Mail your return by **April 15, 2009.** Use the envelope that came with your booklet. If you do not have that envelope or if you moved during the year, see the back cover for the address to use.

F._

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