

Please Print or Type

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20
Your first name and initial Last name
If a joint return, spouse's first name and initial Last name
Home address (number and street). If you have a P.O. box, see page 14. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.
Your social security number
Spouse's social security number
You must enter your SSN(s) above.

Note: Be sure to fill every line indicated above. Failure to do so may delay processing of your return.

Filing Status
1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
4 Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child (see page 16)

Exemptions
6a Yourself. If someone can claim you as a dependent, do not check box 6a.
b Spouse
c Dependents:
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 17)
d Total number of exemptions claimed

Income
7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required
b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
b Qualified dividends (see page 22)
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
14 Other gains or (losses). Attach Form 4797
15a IRA distributions
b Taxable amount (see page 24)
16a Pensions and annuities
b Taxable amount (see page 25)
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation in excess of \$2,400 per recipient (see page 27)
20a Social security benefits
b Taxable amount (see page 27)
21 Other income. List type and amount (see page 29)
22 Add the amounts in the far right column for lines 7 through 21. This is your total income

Adjusted Gross Income
23 Educator expenses (see page 29)
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
25 Health savings account deduction. Attach Form 8889
26 Moving expenses. Attach Form 3903
27 One-half of self-employment tax. Attach Schedule SE
28 Self-employed SEP, SIMPLE, and qualified plans
29 Self-employed health insurance deduction (see page 30)
30 Penalty on early withdrawal of savings
31a Alimony paid b Recipient's SSN
32 IRA deduction (see page 31)
33 Student loan interest deduction (see page 34)
34 Tuition and fees deduction. Attach Form 8917
35 Domestic production activities deduction. Attach Form 8903
36 Add lines 23 through 31a and 32 through 35
37 Subtract line 36 from line 22. This is your adjusted gross income

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.
• All others:

Single or Married filing separately, \$5,700

Married filing jointly or Qualifying widow(er), \$11,400

Head of household, \$8,350

38	Amount from line 37 (adjusted gross income)		38	
39a	Check <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. } checked ▶ 39a <input type="checkbox"/>			
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b <input type="checkbox"/>			
40a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40a	
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) ▶ 40b <input type="checkbox"/>			
41	Subtract line 40a from line 38		41	
42	Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37		42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	
44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972.		44	
45	Alternative minimum tax (see page 40). Attach Form 6251		45	
46	Add lines 44 and 45		46	
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48		
49	Education credits from Form 8863, line 29	49		
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit (see page 42)	51		
52	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	52		
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53		
54	Add lines 47 through 53. These are your total credits		54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-		55	

Other Taxes

* 56	Self-employment tax. Attach Schedule SE			See Below
* 57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919			See Below
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58	
59	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H		59	
60	Add lines 55 through 59. This is your total tax		60	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61		
62	2009 estimated tax payments and amount applied from 2008 return	62		
63	Making work pay and government retiree credits. Attach Schedule M	63		
64a	Earned income credit (EIC)	64a		
b	Nontaxable combat pay election 64b			
65	Additional child tax credit. Attach Form 8812	65		
66	Refundable education credit from Form 8863, line 16	66		
67	First-time homebuyer credit. Attach Form 5405	67		
68	Amount paid with request for extension to file (see page 72)	68		
* 69	Excess social security and tier 1 RRTA tax withheld (see page 72)		See Below	
70	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	70		
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your total payments		71	

Refund

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72		
73a	Amount of line 72 you want refunded to you.		73a	

74	Amount of line 72 you want applied to your 2010 estimated tax ▶	74		
Amount You Owe	75 Amount you owe. Subtract line 71 from line 60. Please make check payable to Treasurer of Guam. ▶	75		
76	Estimated tax penalty (see page 74)	76		

Third Party Designee

Do you want to allow another person to discuss this return with DRT (see page 75)? **Yes.** Complete the following. **No**

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
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Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See page 15. Keep a copy for your records. ▶	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN	Phone no.	