

**Guam Income Tax Return for Single and
Joint Filers With No Dependents (99) 2009**

**Please
Print
or
Type**

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 9.		▲ You must enter your SSN(s) above. ▲
Apt. no.		
City, town or post office, state, and ZIP code. If you have a foreign address, see page 9.		

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

Income Attach Copy B Form(s) W-2 here.	1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
	2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
	3	Unemployment compensation in excess of \$2,400 per recipient and Alaska Permanent Fund dividends (see page 11).	3
	4	Add lines 1, 2, and 3. This is your adjusted gross income .	4
	5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$9,350 if single ; \$18,700 if married filing jointly . See back for explanation.	5
	6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	▶ 6
Payments, Credits, and Tax	7	Federal income tax withheld from Form(s) W-2 and 1099.	7
	8	Making work pay credit (see worksheet on back).	8
	9a	Earned income credit (EIC) (see page 13).	9a
	b	Nontaxable combat pay election. 9b	
	10	Add lines 7, 8, and 9a. These are your total payments and credits .	▶ 10
Refund	11	Tax. Use the amount on line 6 above to find your tax in the tax table on pages 27 through 35 of the instructions. Then, enter the tax from the table on this line.	11
	12a	If line 10 is larger than line 11, subtract line 11 from line 10. This is your refund .	▶ 12a
Amount you owe	13	If line 11 is larger than line 10, subtract line 10 from line 11. This is the amount you owe . Please make check payable to Treasurer of Guam.	▶ 13

Third party designee Do you want to allow another person to discuss this return with the DRT (see page 20)? **Yes.** Complete the following. **No**

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

Sign here Under 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 accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See page 6. <input type="checkbox"/>	Your signature	Date	Your occupation	Daytime phone number
Keep a copy for your records. <input type="checkbox"/>	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.	

Worksheet for Line 5 — Dependents who checked one or both boxes

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.

A. Amount, if any, from line 1 on front ... + 300.00 Enter total ... A.
B. Minimum standard deduction ... B. 950.00
C. Enter the larger of line A or line B here ... C.
D. Maximum standard deduction. If single, enter \$5,700; if married filing jointly, enter \$11,400 ... D.
E. Enter the 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 —
- both you and your spouse can be claimed as dependents, enter -0-.
- only one of you can be claimed as a dependent, enter \$3,650.
G. Add lines E and F. Enter the total here and on line 5 on the front ... G.

(keep a copy for your records)

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

- Single, enter \$9,350. This is the total of your standard deduction (\$5,700) and your exemption (\$3,650).
• Married filing jointly, enter \$18,700. This is the total of your standard deduction (\$11,400), your exemption (\$3,650), and your spouse's exemption (\$3,650).

Worksheet for Line 8 — Making work pay credit

Before you begin:
- If you can be claimed as a dependent on someone else's return, you do not qualify for this credit.
- If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

Use this worksheet to figure the amount to enter on line 8 if you cannot be claimed as a dependent on another person's return.

1a. Important. See the instructions on page 12 if (a) you received a taxable scholarship or fellowship grant not reported on a Form W-2, (b) your wages include pay for work performed while an inmate in a penal institution, or (c) you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan.
Do you (and your spouse if filing jointly) have 2009 wages of more than \$6,451 (\$12,903 if married filing jointly)?
[] Yes. Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.
[] No. Enter your earned income (see instructions) ... 1a.
b. Nontaxable combat pay included on line 1a (see instructions) ... 1b.
2. Multiply line 1a by 6.2% (.062) ... 2.
3. Enter \$400 (\$800 if married filing jointly) ... 3.
4. Enter the smaller of line 2 or line 3 (unless you checked "Yes" on line 1a) ... 4.
5. Enter amount from Form 1040EZ, line 4 (on front) ... 5.
6. Enter \$75,000 (\$150,000 if married filing jointly) ... 6.
7. Is the amount on line 5 more than the amount on line 6?
[] No. Skip line 8. Enter the amount from line 4 on line 9 below.
[] Yes. Subtract line 6 from line 5. ... 7.
8. Multiply line 7 by 2% (.02) ... 8.
9. Subtract line 8 from line 4. If zero or less, enter -0- ... 9.
10. Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).
[] No. Enter -0- on line 10.
[] Yes. Enter the total of the economic recovery payments received by you (and your spouse, if filing jointly). Do not enter more than \$250 (\$500 if married filing jointly) ... 10.
11. Making work pay credit. Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040EZ, line 8. ... 11.

(keep a copy for your records)

Mailing return

Mail your return by April 15, 2010. 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.