Form **1040EZ** 

Department of Revenue and Taxation **GUAM Income Tax Return for Single and Joint Filers With No Dependents** (99)

Your first name and initial			Last name					Your social security number			
If a joint return, s	oint return, spouse's first name and initial  Last name						Spouse	's social se	curity nu	mber	
Mailing Adress (P.O. Box see instructions)  Apt. no.						A	Make sure	the SSN	J(s)		
									above ar	re correct	t.
City, town or post of	office, state,	and ZIP code. If you have a f	oreign address, also complete	spaces below (see	e instructions).	<u>'</u>		T	MPOR	TANT	Γ
									VII OIL	1711	
Foreign country r	name		Foreign pr	ovince/state/cou	inty	Forei	gn postal code		ase Provi		ent
								I	Mailing A	Address	
Income	1	~	l tips. This should be sho	own in box 1 c	f your Form	n(s) W-2/V	W-2GU				
Attach		Attach your Form(s) W-2/W-2GU									
Form(s) W-2/											
W-2GU here.		2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.									
	_										
(COPY B)	3	3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions).									
, ,											
		4 Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .									
	5	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.									
		You	Spouse	ioint matauma)	mton \$10.25	O if aimala					
Enclose, but do		If no one can claim you (or your spouse if a joint return), enter \$10,350 if <b>single</b> ; \$20,700 if <b>married filing jointly.</b> See back for explanation.									
not attach, any		6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0									
payment.	U	This is your <b>taxable</b>		man mic 4, c	nci -0		•	6			
	7	<u> </u>	withheld from Form(s)	W-2 and 1099				7			
Payments,			edit (EIC) (see instructi					8a			
Credits,	<u>b</u>	Nontaxable combat			3b			04			
and Tax	9						•	9			
	10	J 1 J									
		instructions. Then, enter the tax from the table on this line.									
	11	11 Health care: individual responsibility (see instructions) Full-year coverage									
	12		. This is your total tax.					12			
Refund	13a	The first to the first time to your would will									
Have it directly								13a			
deposited! See		Routing number			a Tymai [	Chl-	🔲 s				
instructions.	<b>D</b>	Routing number			c Type:	Checki	ng Sav	ings			
	► d	Account number									
	u u	·									
Amount	14		an line 9, subtract line 9								
You Owe		the amount you ow	e. Make check payable to	TREASURE	R OF GUA	.M		14			
Third Party	Do yo	u want to allow anothe	er person to discuss this	return with DF	T (see instru	ıctions)?	∐ Ye	<b>s.</b> Compl	lete belov	v	No
Designee	_	Designee's Phone Personal identif									
Cian	name Under	nenalties of nerium. I de		no. ►	to the hest of		number (PIN)	lief it is to	rue correc	rt and	
Sign Here	accura	Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and be accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other ton all information of which the preparer has any knowledge.									
		ignature	reparer has any knowledge.	Date	Your occupa	tion		Davtime p	hone num	ıber	
Joint return? See instructions.	i oui oi	griataro		Date		Total Joodpation		, [.			
	Spouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse					pouse's occupation		If the IRS ea	f the IRS sent you an Identity Protection		
Keep a copy for your records.							PIN, enter it				
Datel	Print/Type preparer's name Preparer's signature Date						here (see in:	¬ PTI	N		
Paid	, , , ,		Date					Check L self-emple	<b>」</b> I↑		
Preparer	Firm's name ► Firm's EIN ►						<u>'</u>				
Use Only	Firm's address Phone no.										
For Disclosure F			ction Act Notice see instr	uctions	Ca	at No. 113			Form 10	40FZ	(2016

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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 instructions.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2016. If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016.
- 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 the Tax Topics listed under *Adjustments to Income* at www.irs.gov/taxtopics (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the Tax Topics listed under *Tax Credits* at *www.irs.gov/taxtopics* (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970.

**Caution:** If you can claim the premium tax credit or you received any advance payment of the premium tax credit in 2016, you must use Form 1040A or Form 1040.

• 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 instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

# Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions 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 instructions.

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 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.

<b>A.</b> Amount, if any, from line 1 on front		
·	+ 350.00 Enter total ►	<b>A</b> .
<b>B.</b> Minimum standard deduction		. <b>B</b> . 1,050
C. Enter the larger of line A or line B here	. C.	
<b>D.</b> Maximum standard deduction. If <b>single</b> , enter \$6,300; if <b>ma</b>	. D.	
E. Enter the smaller of line C or line D here. This is your stand	. E.	
F. Exemption amount.		)
• If single, enter -0		
<ul> <li>If married filing jointly and —</li> </ul>	F	
—both you and your spouse can be claimed as dependen	1	
—only one of you can be claimed as a dependent, enter S	54,050.	,
G. Add lines E and F. Enter the total here and on line 5 on the	. 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 \$10,350. This is the total of your standard deduction (\$6,300) and your exemption (\$4,050).
- Married filing jointly, enter \$20,700. This is the total of your standard deduction (\$12,600), your exemption (\$4,050), and your spouse's exemption (\$4,050).

## Mailing Return

Mail your return by **April 18, 2017** to **Department of Revenue and Taxation** P.O. Box 23607 GMF Barrigada, Guam 96921. If you are enclosing a check for payment, mail your return to **Treasurer of Guam** P.O. Box 884 Hagatna, Guam 96932.

www.guamtax.com Form 1040EZ (2016)