

Form 1040-SR Department of the Treasury—Internal Revenue Service  
**Guam Income Tax Return for Seniors** **2025** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning  2025, ending  20 See separate instructions.

Filed pursuant to section 301.9100-2  Combat zone  Deceased  MM /  DD /  YYYY Spouse  MM /  DD /  YYYY

Other

Your first name and middle initial  Last name  Your social security number

If joint return, spouse's first name and middle initial  Last name  Spouse's social security number

Mailing address (number and street). If you have a P.O. box, see instructions.  Apt. no.  Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025.

City, town, or post office. If you have a foreign address, also complete spaces below.  State  ZIP code

Foreign country name  Foreign province/state/county  Foreign postal code

**IMPORTANT**  
**PLEASE PROVIDE**  
**CURRENT**  
**MAILING ADDRESS**

**Filing Status**  Single  Head of household (HOH)

Married filing jointly (even if only one had income)  Qualifying surviving spouse (QSS)

Married filing separately (MFS). Enter spouse's SSN above and full name here:   
If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

**Digital Assets** At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  Yes  No

**Dependents**  **Dependent 1**  **Dependent 2**  **Dependent 3**  **Dependent 4**

(see instructions) (1) First name

(2) Last name

(3) SSN

(4) Relationship

If more than four dependents, see instructions and check here  (5) Check if lived with you more than half of 2025 (a)  Yes  Yes (b)  And in the U.S.  And in the U.S.

(6) Check if (a)  Full-time student  Permanently and totally disabled  Full-time student  Permanently and totally disabled  Full-time student  Permanently and totally disabled  Full-time student  Permanently and totally disabled (b)  And in the U.S.  And in the U.S.

(7) Credits  Child tax credit  Credit for other dependents  Child tax credit  Credit for other dependents  Child tax credit  Credit for other dependents  Child tax credit  Credit for other dependents

Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

**Income** **1a** Total amount from Form(s) W-2 / W-2GU, box 1 (see instructions)  **1a**

**b** Household employee wages not reported on Form(s) W-2  **1b**

**c** Tip income not reported on line 1a (see instructions)  **1c**

**d** Medicaid waiver payments not reported on Form(s) W-2 (see instructions) **1d**

**e** Taxable dependent care benefits from Form 2441, line 26  **1e**

**f** Employer-provided adoption benefits from Form 8839, line 31  **1f**

**g** Wages from Form 8919, line 6  **1g**

**h** Other earned income (see instructions). Enter type and amount: **1h**

**i** Nontaxable combat pay election (see instructions)  **1i**

**z** Add lines 1a through 1h  **1z**

Attach Sch. B if required.	<b>2a</b> Tax-exempt interest . . .	<b>2a</b>	<b>b</b> Taxable interest . . .	<b>2b</b>
	<b>3a</b> Qualified dividends . . .	<b>3a</b>	<b>b</b> Ordinary dividends . . .	<b>3b</b>
	<b>c</b> Check if your child's dividends are included in: 1 <input type="checkbox"/> Line 3a      2 <input type="checkbox"/> Line 3b			
	<b>4a</b> IRA distributions . . .	<b>4a</b>	<b>b</b> Taxable amount . . .	<b>4b</b>
	<b>c</b> Check if (see instructions): 1 <input type="checkbox"/> Rollover      2 <input type="checkbox"/> QCD      3 <input type="checkbox"/> _____			
	<b>5a</b> Pensions and annuities	<b>5a</b>	<b>b</b> Taxable amount . . .	<b>5b</b>
	<b>c</b> Check if (see instructions): 1 <input type="checkbox"/> Rollover      2 <input type="checkbox"/> PSO      3 <input type="checkbox"/> _____			
	<b>6a</b> Social security benefits	<b>6a</b>	<b>b</b> Taxable amount . . .	<b>6b</b>
	<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>			
	<b>d</b> If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here . . . . . <input type="checkbox"/>			
	<b>7a</b> Capital gain or (loss). Attach Schedule D if required . . . . .			<b>7a</b>
	<b>b</b> Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss) _____			
	<b>8</b> Additional income from Schedule 1, line 10 . . . . .			<b>8</b>
	<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your <b>total income</b> . . .			<b>9</b>
	<b>10</b> Adjustments to income from Schedule 1, line 26 . . . . .			<b>10</b>
	<b>11a</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . .			<b>11a</b>
<b>Tax and Credits</b>	<b>b</b> Amount from line 11a (adjusted gross income) . . . . .			<b>11b</b>
	<b>12a</b> Someone can claim <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <b>b</b> <input type="checkbox"/> Spouse itemizes on a separate return <b>c</b> <input type="checkbox"/> You were a dual-status alien			
	<b>d</b> <b>You:</b> <input type="checkbox"/> Were born before January 2, 1961 <input type="checkbox"/> Are blind <b>Spouse:</b> <input type="checkbox"/> Was born before January 2, 1961 <input type="checkbox"/> Is blind			
	<b>e</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . .			<b>12e</b>
<b>Standard Deduction</b> See Standard Deduction Chart on the last page of this form.	<b>13a</b> Qualified business income deduction from Form 8995 or Form 8995-A . . .			<b>13a</b>
	<b>b</b> Additional deductions from Schedule 1-A, line 38 . . . . .			<b>13b</b>
	<b>14</b> Add lines 12e, 13a, and 13b . . . . .			<b>14</b>
	<b>15</b> Subtract line 14 from line 11b. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .			<b>15</b>
	<b>16</b> <b>Tax</b> (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814      2 <input type="checkbox"/> Form(s) 4972      3 <input type="checkbox"/> _____			<b>16</b>
	<b>17</b> Amount from Schedule 2, line 3 . . . . .			<b>17</b>
	<b>18</b> Add lines 16 and 17 . . . . .			<b>18</b>
	<b>19</b> Child tax credit or credit for other dependents from Schedule 8812 . . .			<b>19</b>
	<b>20</b> Amount from Schedule 3, line 8 . . . . .			<b>20</b>
	<b>21</b> Add lines 19 and 20 . . . . .			<b>21</b>
	<b>22</b> Subtract line 21 from line 18. If zero or less, enter -0- . . . . .			<b>22</b>
	<b>23</b> Other taxes, including self-employment tax, from Schedule 2, line 21 . . .			<b>23</b>
	<b>24</b> Add lines 22 and 23. This is your <b>total tax</b> . . . . .			<b>24</b>

<b>Payments</b>		<b>25</b> Federal income tax withheld from: and Refundable Credits	<b>25a</b> <b>25b</b> <b>25c</b>	<b>25d</b>		
		<b>26</b> 2025 estimated tax payments and amount applied from 2024 return . . .  If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): _____		<b>26</b>		
		<b>27a</b> Earned income credit (EIC) . . . <b>b</b> Clergy filing Schedule SE (see instructions) . . . <b>c</b> If you do not want to claim the EIC, check here . . .	<b>27a</b>			
		<b>28</b> Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here . . .	<b>28</b>			
		<b>29</b> American opportunity credit from Form 8863, line 8 .	<b>29</b>			
		<b>30</b> Refundable adoption credit from Form 8839, line 13 .	<b>30</b>			
		<b>31</b> Amount from Schedule 3, line 15 . . .	<b>31</b>			
		<b>32</b> Add lines 27a, 28, 29, 30, and 31. These are your <b>total other payments and refundable credits</b> . . .	<b>32</b>			
		<b>33</b> Add lines 25d, 26, and 32. These are your <b>total payments</b> . . .	<b>33</b>			
<b>Refund</b>		<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . .	<b>34</b>			
		<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . .  <b>b</b> Routing number _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <b>d</b> Account number _____	<b>35a</b>			
		<b>36</b> Amount of line 34 you want <b>applied to your 2026 estimated tax</b> . . .	<b>36</b>			
<b>Amount You Owe</b>		<b>37</b> Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>			
		<b>38</b> Estimated tax penalty (see instructions) . . .	<b>38</b>			
<b>Third Party Designee</b>		Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>				
		Designee's name	Phone no.	Personal identification number (PIN) _____		
<b>Sign Here</b>		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 instructions. Keep a copy for your records.		Your signature	Date	Your occupation		
		Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation		
		Phone no.	Email address			
<b>Paid Preparer Use Only</b>		Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
		Firm's name	Phone no.			
		Firm's address	Firm's EIN			

## Standard Deduction Chart\*

Add the number of boxes checked on line 12d on page 2 . . . . .

<b>IF your filing status is...</b>	<b>AND the number of boxes checked is...</b>	<b>THEN your standard deduction is...</b>
Single	1	\$17,750
	2	19,750
Married filing jointly	1	\$33,100
	2	34,700
	3	36,300
	4	37,900
Qualifying surviving spouse	1	\$33,100
	2	34,700
Head of household	1	\$25,625
	2	27,625
Married filing separately**	1	\$17,350
	2	18,950
	3	20,550
	4	22,150

\* Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

\*\* You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.