

Form  
**1040EZ**

**Guam Income Tax Return for Single and Joint Filers With No Dependents 2014**

DRT Use Only—Do not write or staple in this space.

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	
Mailing Address (If you have a foreign address see instructions.)				Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).					
Foreign country name		Foreign province/state/county		Foreign postal code	

**IMPORTANT:  
Please Provide Current Mailing Address**

<b>Income</b>  Attach Form(s) W-2 here.  (COPY B)	<b>1</b>	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	<b>1</b>
	<b>2</b>	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	<b>2</b>
	<b>3</b>	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	<b>3</b>
	<b>4</b>	Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .	<b>4</b>
	<b>5</b>	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 \$10,150 if <b>single</b> ; \$20,300 if <b>married filing jointly</b> . See back for explanation.	<b>5</b>
	<b>6</b>	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .	<b>6</b>
	<b>7</b>	Federal income tax withheld from Form(s) W-2 and 1099.	<b>7</b>
	<b>8a</b>	<b>Earned income credit (EIC)</b> (see instructions)	<b>8a</b>
	<b>b</b>	Nontaxable combat pay election.      8b	
	<b>9</b>	Add lines 7 and 8a. These are your <b>total payments and credits</b> .	<b>9</b>
<b>Payments, Credits, and Tax</b>	<b>10</b>	<b>Tax.</b> Use the amount on <b>line 6 above</b> to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	<b>10</b>
	<b>11</b>	Health care: individual responsibility (see instructions)      Full-year coverage <input type="checkbox"/>	<b>11</b>
	<b>12</b>	Add lines 10 and 11. This is your <b>total tax</b> .	<b>12</b>
<b>Refund</b>	<b>13a</b>	If line 9 is larger than line 12, subtract line 12 from line 9. This is your <b>refund</b> .	<b>13a</b>
	<b>14</b>	If line 12 is larger than line 9, subtract line 9 from line 12. This is the <b>amount you owe</b> . Please make check payable to <b>TREASURER of GUAM</b> .	<b>14</b>

**Amount You Owe**

Do you want to allow another person to discuss this return with the DRT (see instructions)?  **Yes**. Complete below.     **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, 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.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

**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 2014. If you were born on January 1, 1950, you are considered to be age 65 at the end of 2014.
- 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 TeleTax topics listed under *Adjustments to Income* at [www.irs.gov/taxtopics](http://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 TeleTax topics listed under *Tax Credits* at [www.irs.gov/taxtopics](http://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. If you can claim the premium tax credit or you received any advance payment of the premium tax credit in 2014, 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.

A. Amount, if any, from line 1 on front . . . . .                      +           350.00           Enter total ► **A.**                     

**B.** Minimum standard deduction . . . . . **B.**           1,000.00          

**C.** Enter the **larger** of line A or line B here . . . . . **C.**                     

**D.** Maximum standard deduction. If **single**, enter \$6,200; if **married filing jointly**, enter \$12,400 . . . . . **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 — } **F.**                     
  - both you and your spouse can be claimed as dependents, enter -0-.
  - only one of you can be claimed as a dependent, enter \$3,950.

**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 \$10,150. This is the total of your standard deduction (\$6,200) and your exemption (\$3,950).
  - Married filing jointly, enter \$20,300. This is the total of your standard deduction (\$12,400), your exemption (\$3,950), and your spouse's exemption (\$3,950).

**Mailing Return**

Mail your return by **April 15, 2015**. Mail to **Department of Revenue and Taxation P.O. Box 23607 GMF Barrigada, Guam 96921**.