

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 18.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.		

▲ Important! ▲
You must enter your SSN(s) above.

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

Filing status
Check only one box.

- 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 19.) 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 19)

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	DOB mm/yy	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 21)
		/			<input type="checkbox"/>
		/			<input type="checkbox"/>
		/			<input type="checkbox"/>
		/			<input type="checkbox"/>
		/			<input type="checkbox"/>
		/			<input type="checkbox"/>

Boxes checked on 6a and 6b

No. of children on 6c who:
 • lived with you
 • did not live with you due to divorce or separation (see page 21)

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed.

Income

Attach copy B of your Form(s) W-2 and W2-G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

7 Wages, salaries, tips, etc. Attach Copy B of Form(s) W-2.	7
8a Taxable interest. Attach Schedule 1 if required.	8a
b Tax-exempt interest. Do not include on line 8a.	8b
9a Ordinary dividends. Attach Schedule 1 if required.	9a
b Qualified dividends (see page 23).	9b
10 Capital gain distributions (see page 23).	10
11a IRA distributions.	11a
11b Taxable amount (see page 23).	11b
12a Pensions and annuities.	12a
12b Taxable amount (see page 24).	12b
13 Unemployment compensation and Alaska Permanent Fund dividends.	13
14a Social security benefits.	14a
14b Taxable amount (see page 26).	14b
15 Add lines 7 through 14b (far right column). This is your total income .	15
16 Educator expenses (see page 26).	16
17 IRA deduction (see page 26).	17
18 Student loan interest deduction (see page 29).	18
19 Tuition and fees deduction (see page 29).	19
20 Add lines 16 through 19. These are your total adjustments .	20
21 Subtract line 20 from line 15. This is your adjusted gross income .	21

Adjusted gross income

Tax, credits, and payments

Standard Deduction for—
 ● People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 31.
 ● All others:
 Single or Married filing separately, \$4,850
 Married filing jointly or Qualifying widow(er), \$9,700
 Head of household, \$7,150

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check if: <input type="checkbox"/> You were born before January 2, 1940, <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1940, <input type="checkbox"/> Blind } Total boxes checked ▶ 23a <input type="checkbox"/>		
b	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b <input type="checkbox"/>		
24	Enter your standard deduction (see left margin).	24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
26	If line 22 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 22 is over \$107,025, see the worksheet on page 32.	26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income . ▶ 27	27	
28	Tax , including any alternative minimum tax (see page 31).	28	
29	Credit for child and dependent care expenses. Attach Schedule 2.	29	
30	Credit for the elderly or the disabled. Attach Schedule 3.	30	
31	Education credits. Attach Form 8863.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit (see page 36).	33	
34	Adoption credit. Attach Form 8839.	34	
35	Add lines 29 through 34. These are your total credits .	35	
36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-.	36	
37	Advance earned income credit payments from Form(s) W-2.	37	
38	Add lines 36 and 37. This is your total tax . ▶ 38	38	
39	Federal income tax withheld from Forms W-2 and 1099.	39	
40	2004 estimated tax payments and amount applied from 2003 return.	40	
41a	Earned income credit (EIC) . (See Form EIC-GU)		
b	Nontaxable combat pay election.		
42	Additional child tax credit. Attach Form 8812-GU.	42	
43	Add lines 39, 40, 41a, and 42. These are your total payments . ▶ 43	43	
44	If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you overpaid .	44	
45a	Amount of line 44 you want refunded to you . ▶ 45a	45a	

Refund

46	Amount of line 44 you want applied to your 2005 estimated tax .	46	
47	Amount you owe . Subtract line 43 from line 38. Please make check payable to Treasurer of Guam. ▶ 47	47	
48	Estimated tax penalty (see page 51).	48	

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 52)? **Yes**. Complete the following. **No**

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

Sign here

Joint return? See page 18. Keep a copy for your records.

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 accurately list 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, both must sign.	Date	Spouse's occupation	

Paid preparer's use only

Preparer's signature ▶ Date ▶ Check if self-employed Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ▶ EIN ▶ Phone no. ()