

**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 15.		▲ You <b>must</b> enter your SSN(s) above. ▲
Apt. no.		
City, town or post office, state, and ZIP code. If you have a foreign address, see page 15.		

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 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See page 16.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
2 <input type="checkbox"/> Married filing jointly (even if only one had income)	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 17)

**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	(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 18)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed. Add numbers on lines above ▶

**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 19) \_\_\_\_\_

**Dependents on 6c not entered above** \_\_\_\_\_

**Income**

<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2 (Copy B).	7		
<b>8a</b> Taxable interest. Attach Schedule 1 if required.	8a		
<b>b</b> Tax-exempt interest. <b>Do not</b> include on line 8a.	8b		
<b>9a</b> Ordinary dividends. Attach Schedule 1 if required.	9a		
<b>b</b> Qualified dividends (see page 22).	9b		
<b>10</b> Capital gain distributions (see page 22).	10		
<b>11a</b> IRA distributions.	11a	<b>11b</b> Taxable amount (see page 22).	11b
<b>12a</b> Pensions and annuities.	12a	<b>12b</b> Taxable amount (see page 23).	12b
<b>13</b> Unemployment compensation and Alaska Permanent Fund dividends.	13		
<b>14a</b> Social security benefits.	14a	<b>14b</b> Taxable amount (see page 25).	14b
<b>15</b> Add lines 7 through 14b (far right column). This is your <b>total income</b> .	▶	15	

**Adjusted gross income**

<b>16</b> Educator expenses (see page 25).	16	
<b>17</b> IRA deduction (see page 27).	17	
<b>18</b> Student loan interest deduction (see page 29).	18	
<b>19</b> Tuition and fees deduction. Attach Form 8917.	19	
<b>20</b> Add lines 16 through 19. These are your <b>total adjustments</b> .	20	
<b>21</b> Subtract line 20 from line 15. This is your <b>adjusted gross income</b> .	▶	21

<b>Tax, credits, and payments</b>	<b>22</b>	Enter the amount from line 21 (adjusted gross income).	22	
	<b>23a</b>	Check <input type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind } <b>Total boxes</b> <input type="checkbox"/> if: <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/> Blind } <b>checked</b> ▶ 23a <input type="checkbox"/>		
	<b>b</b>	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b <input type="checkbox"/>		
	<b>24</b>	Enter your <b>standard deduction</b> (see left margin).	24	
	<b>25</b>	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
	<b>26</b>	If line 22 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 22 is over \$117,300, see the worksheet on page 32.	26	
	<b>27</b>	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your <b>taxable income</b> . ▶ 27	27	
	<b>28</b>	<b>Tax</b> , including any alternative minimum tax (see page 30).	28	
	<b>29</b>	Credit for child and dependent care expenses. Attach Schedule 2. 29		
	<b>30</b>	Credit for the elderly or the disabled. Attach Schedule 3. 30		
	<b>31</b>	Education credits. Attach Form 8863. 31		
	<b>32</b>	Child tax credit (see page 35). Attach Form 8901 if required. 32		
	<b>33</b>	Retirement savings contributions credit. Attach Form 8880. 33		
	<b>34</b>	Add lines 29 through 33. These are your <b>total credits</b> . 34		
	<b>35</b>	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	
	<b>36</b>	Advance earned income credit payments from Form(s) W-2, box 9. 36		
	<b>37</b>	Add lines 35 and 36. This is your <b>total tax</b> . ▶ 37	37	
	<b>38</b>	Federal income tax withheld from Forms W-2 and 1099. 38		
	<b>39</b>	2007 estimated tax payments and amount applied from 2006 return. 39		
	<b>40a</b>	<b>Earned income credit (EIC)</b> . 40a		
	<b>b</b>	Nontaxable combat pay election. 40b		
	<b>41</b>	Additional child tax credit. Attach Form 8812. 41		
	<b>42</b>	Add lines 38, 39, 40a, and 41. These are your <b>total payments</b> . ▶ 42	42	
<b>Refund</b>	<b>43</b>	If line 42 is more than line 37, subtract line 37 from line 42. This is the amount you <b>overpaid</b> . 43		
	<b>44a</b>	Amount of line 43 you want <b>refunded to you</b> . ▶ 44a	44a	

<b>45</b>	Amount of line 43 you want <b>applied to your 2008 estimated tax</b> . 45		
<b>Amount you owe</b>	<b>46</b>	<b>Amount you owe</b> . Subtract line 42 from line 37. <b>Please make check payable to Treasurer of Guam</b> . ▶ 46	
	<b>47</b>	Estimated tax penalty (see page 53). 47	

**Third party designee** Do you want to allow another person to discuss this return with the DRT (see page 54)?  **Yes**. Complete the following.  **No**

Designee's name ▶	Phone no. ▶ ( )	Personal identification number (PIN) ▶	<input type="text"/>
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**Sign here** 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.

Joint return? See page 15. Keep a copy for your records. ▶	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'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. ( )	