



**Tax, credits, and payments** **22** Enter the amount from line 21 (adjusted gross income). **22**

**23a** Check  **You** were born before January 2, 1951,  **Blind** } **Total boxes**  
 if:  **Spouse** was born before January 2, 1951,  **Blind** } **checked** ▶ **23a**

**b** If you are married filing separately and your spouse itemizes deductions, check here ▶ **23b**

**Standard Deduction for**  
 —  
 • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.  
 • All others:  
 Single or Married filing separately, \$6,300  
 Married filing jointly or Qualifying widow(er), \$12,600  
 Head of household, \$9,250

**24** Enter your **standard deduction**. **24**

**25** Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. **25**

**26 Exemptions.** Multiply \$4,000 by the number on line 6d. **26**

**27** Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.  
**This is your taxable income.** ▶ **27**

**28 Tax**, including any alternative minimum tax (see instructions). **28**

**29** Excess advance premium tax credit repayment. Attach Form 8962. **29**

**30** Add lines 28 and 29. **30**

**31** Credit for child and dependent care expenses. Attach Form 2441. **31**

**32** Credit for the elderly or the disabled. Attach Schedule R. **32**

**33** Education credits from Form 8863, line 19. **33**

**34** Retirement savings contributions credit. Attach Form 8880. **34**

**35** Child tax credit. Attach Schedule 8812, if required. **35**

**36** Add lines 31 through 35. These are your **total credits**. **36**

**37** Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. **37**

**38** Health care: individual responsibility (see instructions). Full-year coverage  **38**

**39** Add line 37 and line 38. This is your **total tax**. **39**

**40** Federal income tax withheld from Forms W-2 and 1099. **40**

**41** 2015 estimated tax payments and amount applied from 2014 return. **41**

**42a Earned income credit (EIC).** **42a**

**b** Nontaxable combat pay election. **42b**

**43** Additional child tax credit. Attach Schedule 8812. **43**

**44** American opportunity credit from Form 8863, line 8. **44**

**45** Net premium tax credit. Attach Form 8962. **45**

**46** Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments**. ▶ **46**

If you have a qualifying child, attach Schedule EIC.

**Refund** **47** If line 46 is more than line 39, subtract line 39 from line 46.  
**This is the amount you overpaid.** **47**

**48a** Amount of line 47 you want **refunded to you**.  **48a**

**Your refund will be mailed to the address provided.**

**49** Amount of line 47 you want **applied to your 2016 estimated tax**. **49**

**Amount you owe** **50** **Amount you owe.** Subtract line 46 from line 39. Please make check payable to **TREASURER OF GUAM** ▶ **50**

**51** Estimated tax penalty (see instructions). **51**

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

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

**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.

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

**Paid preparer use only**

Print/type preparer's name Preparer's signature Date Check  if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.