

Please print or type.

For the year Jan. 1–Dec. 31, 2004, or other tax year beginning , 2004, ending , 20
Your first name and initial Last name
If a joint return, spouse's first name and initial Last name
Home address (number and street). If you have a P.O. box, see page 16. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.
Your social security number
Spouse's social security number
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
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 17.) 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 17)

Exemptions
6a Yourself. If someone can claim you as a dependent, do not check box 6a
6b Spouse
6c Dependents:
(1) First name Last name DOB mm/yy (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 18)
6d Total number of exemptions claimed

Income
7 Wages, salaries, tips, etc. Attach Copy B of Form(s) W-2
8a Taxable interest. Attach Schedule B if required
8b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
9b Qualified dividends (see page 20)
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
14 Other gains or (losses). Attach Form 4797
15a IRA distributions
15b Taxable amount (see page 22)
16a Pensions and annuities
16b Taxable amount (see page 22)
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Social security benefits
20b Taxable amount (see page 24)
21 Other income. List type and amount (see page 24)
22 Add the amounts in the far right column for lines 7 through 21. This is your total income

Adjusted Gross Income
23 Educator expenses (see page 26)
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
25 IRA deduction (see page 26)
26 Student loan interest deduction (see page 28)
27 Tuition and fees deduction (see page 29)
28 Health savings account deduction. Attach Form 8889
29 Moving expenses. Attach Form 3903
30 One-half of self-employment tax. Attach Schedule SE
31 Self-employed health insurance deduction (see page 30)
32 Self-employed SEP, SIMPLE, and qualified plans
33 Penalty on early withdrawal of savings
34a Alimony paid b Recipient's SSN
35 Add lines 23 through 34a
36 Subtract line 35 from line 22. This is your adjusted gross income

Tax and Credits

Standard Deduction for—

• People who checked any box on line 38a or 38b 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

37 Amount from line 36 (adjusted gross income)
38a Check [] You were born before January 2, 1940, [] Blind. Total boxes checked
39 Itemized deductions (from Schedule A) or your standard deduction
40 Subtract line 39 from line 37
41 If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d.
42 Taxable income. Subtract line 41 from line 40.
43 Tax (see page 33). Check if any tax is from: a [] Form(s) 8814 b [] Form 4972
44 Alternative minimum tax (see page 35). Attach Form 6251
45 Add lines 43 and 44
46 Foreign tax credit. Attach Form 1116 if required
47 Credit for child and dependent care expenses. Attach Form 2441
48 Credit for the elderly or the disabled. Attach Schedule R
49 Education credits. Attach Form 8863
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit (see page 37)
52 Adoption credit. Attach Form 8839
53 Credits from: a [] Form 8396 b [] Form 8859
54 Other credits. Check applicable box(es): a [] Form 3800 b [] Form 8801 c [] Specify
55 Add lines 46 through 54. These are your total credits
56 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-

Other Taxes

* 57 Self-employment tax. Attach Schedule SE
* 58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Advance earned income credit payments from Form(s) W-2
61 Household employment taxes. Attach Schedule H
62 Add lines 56 through 61. This is your total tax

Payments

63 Federal income tax withheld from Forms W-2 and 1099
64 2004 estimated tax payments and amount applied from 2003 return
65a Earned income credit (EIC) (See Form EICGU)
b Nontaxable combat pay election
* 66 Excess social security and tier 1 RRTA tax withheld (see page 54)
67 Additional child tax credit. Attach Form 8812GU
68 Amount paid with request for extension to file (see page 54)
69 Other payments from: a [] Form 2439 b [] Form 4136 c [] Form 8885
70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments

Refund

71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid
72a Amount of line 71 you want refunded to you
73 Amount of line 71 you want applied to your 2005 estimated tax

Amount You Owe

74 Amount you owe. Subtract line 70 from line 62. Make check payable to Treasurer of Guam.
75 Estimated tax penalty (see page 55)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? [] 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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See page 17. Keep a copy for your records.

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.