

**Guam Income Tax Return for Single and Joint Filers With No Dependents 2008**

**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 9.		▲ 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 9.		

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

<b>Income</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.	1
	<b>2</b> Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
	<b>3</b> Unemployment compensation and Alaska Permanent Fund dividends (see page 11).	3
	<b>4</b> Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .	4
	<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"/> <b>You</b> <input type="checkbox"/> <b>Spouse</b> If no one can claim you (or your spouse if a joint return), enter \$8,950 if <b>single</b> ; \$17,900 if <b>married filing jointly</b> . See back for explanation.	5
	<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> .	▶ 6
<b>Payments and tax</b>	<b>7</b> Federal income tax withheld from box 2 of your Form(s) W-2.	7
	<b>8a</b> Earned income credit (EIC) (see page 12).	8a
	<b>b</b> Nontaxable combat pay election. <span style="float:right">8b</span>	
	<b>9</b> Recovery rebate credit (see worksheet on pages 17 and 18).	9
	<b>10</b> Add lines 7, 8a, and 9. These are your <b>total payments</b> .	▶ 10
<b>11</b> <b>Tax.</b> Use the amount on <b>line 6 above</b> to find your tax in the tax table on pages 28-36 of the booklet. Then, enter the tax from the table on this line.	11	
<b>Refund</b>	<b>12a</b> If line 10 is larger than line 11, subtract line 11 from line 10. This is your <b>refund</b> .	12a
<b>Amount you owe</b>	<b>13</b> If line 11 is larger than line 10, subtract line 10 from line 11. This is the <b>amount you owe</b> . Please make check payable to Treasurer of Guam.	▶ 13

**Third party designee** Do you want to allow another person to discuss this return with the DRT (see page 20)?  **Yes**. Complete the following.  **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.

Joint return? See page 6. 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. ( )	

**Use this form if**

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see page 6.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2008. If you were born on January 1, 1944, you are considered to be age 65 at the end of 2008.
- 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 TeleTax topics 451–453 and 455–458 (see page 27).
- The only tax credits you can claim are the earned income credit (EIC) and the recovery rebate credit. You do not need a qualifying child to claim the EIC. For information on credits, use TeleTax topics 601, 602, 607, 608, 610, and 611 (see page 27).
- 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 page 10). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 11.
- You did not receive any advance earned income credit payments. If you cannot use this form, use TeleTax topic 352 (see page 27).

**Filling in your return**

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet 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 page 22.

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 dependents who checked one or both boxes on line 5**

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 . . . . .	_____		
	+ 300.00	Enter total ▶	A. _____
B. Minimum standard deduction . . . . .			B. 900.00
C. Enter the <b>larger</b> of line A or line B here . . . . .			C. _____
D. Maximum standard deduction. If <b>single</b> , enter \$5,450; if <b>married filing jointly</b> , enter \$10,900 . . . . .			D. _____
E. Enter the <b>smaller</b> of line C or line D here. This is your standard deduction			E. _____
F. Exemption amount.			F. _____
● If single, enter -0-.			
● If married filing jointly and—			
—both you and your spouse can be claimed as dependents, enter -0-.			
—only one of you can be claimed as a dependent, enter \$3,500.			
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 \$8,950. This is the total of your standard deduction (\$5,450) and your exemption (\$3,500).
- Married filing jointly, enter \$17,900. This is the total of your standard deduction (\$10,900), your exemption (\$3,500), and your spouse’s exemption (\$3,500).

**Mailing return**

Mail your return by **April 15, 2009**. Use the envelope that came with your booklet. If you do not have that envelope or if you moved during the year, see the back cover for the address to use.