

Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)

▶ **Attach to Form 1040.** ▶ **See instructions on back.**
For calendar year 19 , or fiscal year ending , 19 .

OMB No. 1545-0803

Attachment
Sequence No. **60**

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)		Apt. no.
City, town or post office, state, and ZIP code		

Part I Income From Guam or the CNMI Reported on Form 1040

		Guam	CNMI
1 Wages, salaries, tips, etc.	1		
2 Taxable interest income	2		
3 Dividend income	3		
4 Taxable refunds, credits, or offsets of state and local income taxes	4		
5 Alimony received	5		
6 Business income or (loss)	6		
7 Capital gain or (loss)	7		
8 Other gains or (losses)	8		
9 IRA distributions (taxable amount)	9		
10 Pensions and annuities (taxable amount)	10		
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11		
12 Farm income or (loss)	12		
13 Unemployment compensation	13		
14 Social security benefits (taxable amount)	14		
15 Other income. List type and amount. ▶	15		
16 Total income. Add lines 1 through 15 ▶	16		

Part II Adjustments to Income From Guam or the CNMI Reported on Form 1040

17a Your IRA deduction	17a		
b Spouse's IRA deduction	17b		
18 Moving expenses	18		
19 One-half of self-employment tax	19		
20 Self-employed health insurance deduction	20		
21 Keogh retirement plan and self-employed SEP deduction	21		
22 Penalty on early withdrawal of savings	22		
23 Alimony paid	23		
24 Total adjustments. Add lines 17a through 23.	24		
25 Adjusted gross income. Subtract line 24 from line 16. ▶	25		

Part III Payments of Income Tax to Guam or the CNMI

26 Payments on estimated tax return filed with Guam or the CNMI	26		
27 Income tax withheld from your wages while employed as a civilian in Guam or the CNMI by the U.S. Government	27		
28 Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI	28		
29 Income tax withheld from your wages earned in Guam or the CNMI other than amounts on lines 26, 27, and 28	29		
30 Total payments. Add lines 26 through 29 ▶	30		

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 2 hr., 57 min.
- Learning about the law or the form** 5 min.
- Preparing the form** 42 min.

Copying, assembling, and sending the form to the IRS . 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the Instructions for Form 1040.

(Continued on back.)

Instructions

Purpose of Form.—This form provides information to the United States so the IRS can figure the individual income tax that is due to Guam or the CNMI.

Who Must File.—Use this form if **(a)** you file a U.S. tax return on Form 1040, **(b)** you report adjusted gross income of \$50,000 or more, and **(c)** \$5,000 or more of the gross income on your tax return comes from Guam or the CNMI sources. These filing requirements apply whether you file a single or a joint return.

Where To File.—Attach this form to your income tax return.

If you were a resident of the United States at the end of your tax year, file your U.S. tax return with the Internal

Revenue Service Center, Philadelphia, PA 19255.

If you were a resident of Guam at the end of your tax year, file a Guam tax return with the Department of Revenue and Taxation, Government of Guam, 378 Chalan San Antonio, Tamuning, GU 96911.

If you were a resident of the CNMI at the end of your tax year, file a CNMI tax return with the Division of Revenue and Taxation, Commonwealth of the Northern Mariana Islands, Central Office, Civic Center, Saipan, MP 96950.

If you are a citizen of one of these jurisdictions (the United States, Guam, or CNMI) but were not a resident of one of them at the end of your tax year, file

your income tax return with the jurisdiction of which you are a citizen.

If you file a joint return, file it in the jurisdiction required for the spouse who had the **higher** adjusted gross income for the tax year, determined without regard to community property laws.

Sources of Income.—See Internal Revenue Code sections 861 through 865 for the principles that determine the sources of income.

Penalty for Failure To Furnish Information.—If you do not furnish the information we require, you may have to pay a penalty of \$100 for each failure unless you can show your failure was due to reasonable cause and not to willful neglect. This penalty is in addition to any criminal penalty provided by law.

This Section for IRS Use Only

31	Income tax reported on tax return. Include any additional tax from Form 4970 or Form 4972	31		
32	Credit for child and dependent care expenses	32		
33	Credit for the elderly or the disabled	33		
34	Foreign tax credit	34		
35	Other credits	35		
36	Add lines 32 through 35	36		
37	Subtract line 36 from line 31. If the result is zero or less, enter -0-	37		
38	Alternative minimum tax	38		
39	Recapture taxes	39		
40	Tax on qualified retirement plans, including IRAs	40		
41	Other Chapter 1 taxes	41		
42	Add lines 38 through 41	42		
43	Taxes to be allocated. Add lines 37 and 42 ▶	43		
			Guam	CNMI
44	Divide the amount on page 1, line 25, by the adjusted gross income reported on Form 1040. Enter the result as a decimal (carry to 3 places)	44		
45	Tax allocated to Guam or the CNMI. Multiply line 43 by line 44	45		
46	Enter the amount from page 1, line 30	46		
47	Net tax due. Subtract line 46 from line 45	47		