

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

▶ Attach to Form 1040.

For calendar year 19 , or fiscal year ending , 19 .

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, commonwealth or territory, 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 by the U.S. Government as a civilian in Guam or the CNMI	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			

Instructions

Section references are to the Internal Revenue Code.

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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the

administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

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

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