

**Allocation of Individual Income Tax to Guam or the
Commonwealth of the Northern Mariana Islands (CNMI)**▶ **Attach to Form 1040.**

OMB No. 1545-0803

Attachment
Sequence No. **60**

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:

(Continued on back.)

Recordkeeping . . . 2 hr., 57 min.
Learning about the law or the form . . . 7 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.

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 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 19255-0002.

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, P.O. Box 23607, GMF, GU 96921.

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, P.O. Box 5234, CHRB, Saipan, MP 96950.

If you are a citizen of one of these jurisdictions (the United States, Guam, or the 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 filing jointly, file your return in the jurisdiction of the spouse with the **higher** adjusted gross income (without regard to community property laws) for the tax year.

Sources of Income.—The rules for determining the sources of income are discussed in detail in sections 861 through 865.

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 willful neglect. This penalty is in addition to any criminal penalty provided by law.

Additional Information.—For more details, get **Pub. 570**, Tax Guide for Individuals With Income From U.S. Possessions. See the Form 1040 instructions for information on getting the publication.

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		

