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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

► Attach to Form 1040.

Attachment Sequence No. **60** 

Your social security number Name(s) shown on Form 1040

Tart I income From duam of the Origin Reported on Form 1040					
		A	Guam	CNMI	_
1	Wages, salaries, tips, etc	1			
2	Taxable interest	2			
3	Ordinary dividends	3			
4	Taxable refunds, credits, or offsets of local Guam or CNMI income taxes	4			
5		5			
6	Alimony received	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			
Dai	rt II Adjusted Gross Income From Guam or the CNMI Repo	rtod	on Form 1040		
ı aı	Adjusted cross modific from addition the ordin repo	itcu	011 1 01111 1040		
17	Archer MSA deduction	17			
18	Certain business expenses of reservists, performing artists, and				
	fee-basis government officials	18			
19	Health savings account deduction	19			
20	Moving expenses	20			
21	One-half of self-employment tax				
22	Self-employed SEP, SIMPLE, and qualified plans				
23	Self-employed health insurance deduction				
24	Penalty on early withdrawal of savings	24			
25	IRA deduction				
26	Student loan interest deduction				
27	Jury duty pay you gave to your employer				
28	Add lines 17 through 27	28			
<u>29</u>	Adjusted gross income. Subtract line 28 from line 16	29			_
Pai	t III Payments of Income Tax to Guam or the CNMI				
	- aymono or moonio rax to adam or allo ortini		Г		
30	Payments on estimated tax return filed with Guam or the CNMI	30			
31	Income tax withheld from your wages while employed by the U.S.				
	Government as a civilian in Guam or the CNMI	31			
32	Income tax withheld from your wages while employed as a member of				
	the U.S. Armed Forces in Guam or the CNMI	32			
33	Income tax withheld from your wages earned in Guam or the CNMI other				
	than amounts on lines 30 through 32	33			
34	Total payments. Add lines 30 through 33	34			_