## Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

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) 

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



## Part II Adjusted Gross Income From Guam or the CNMI Reported on Form 1040

17 Archer MSA deduction
18 Certain business expenses of reservists, performing artists, and fee-basis government officials
19 Health savings account deduction
20 Moving expenses
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
25 IRA deduction
26 Student loan interest deduction
27 Jury duty pay you gave to your employer
28 Add lines 17 through 27
29 Adjusted gross income. Subtract line 28 from line 16

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## Part III Payments of Income Tax to Guam or the CNMI

30 Payments on estimated tax return filed with Guam or the CNMI
31 Income tax withheld from your wages while employed by the U.S. Government as a civilian in Guam or the CNMI
32 Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI
33 Income tax withheld from your wages earned in Guam or the CNMI other than amounts on lines 30 through 32
34 Total payments. Add lines 30 through 33

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