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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.

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

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

	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 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 Adjusted Gross Income From Guam or the CNMI Reported on Form 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	21	
22 Self-employed SEP, SIMPLE, and qualified plans	22	
23 Self-employed health insurance deduction	23	
24 Penalty on early withdrawal of savings	24	
25 IRA deduction	25	
26 Student loan interest deduction	26	
27 Jury duty pay you gave to your employer	27	
28 Add lines 17 through 27	28	
29 Adjusted gross income. Subtract line 28 from line 16 ▶	29	

Part III Payments of Income Tax to Guam or the CNMI

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	

Section references are to the Internal Revenue Code unless otherwise noted.

Instructions

Reminder. If, in tax year 2001 or later, you became or ceased to be a bona fide resident of a U.S. possession, you may be required to file Form 8898, Statement for Individuals Who Begin

or End Bona Fide Residence in a U.S. Possession. The penalty for failure to provide the required information is \$1,000. For details, see the Instructions for Form 8898.

Purpose of form. Form 5074 provides information to the United States so the IRS can figure the individual income tax that is due to Guam or the CNMI.

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