(Rev. October 1993) Department of the Treasury

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

► Attach to Form 1040. ► See instructions on back.

OMB No. 1545-0803 Expires 9-30-96

Attachment Sequence No. 60

internal Nevertue Service	1 or calcridal year 17	, or fiscal year criding	1 17	ocquerice No. 00	
Your first name and initia	al	Last name	Your so	Your social security number	
lf a joint return, spouse's	first name and initial	Last name	Spouse	s social security number	
Home address (number a	and street)		Apt. no.		
0.1 1	-t-t 7ID		<u>'</u>		

City, town or post office, state, and ZIP code

Part I Income From Guam or the CNMI Reported on Form 1040						
			Guam	CNMI	CNMI	
1	Wages, salaries, tips, etc	1				
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						
8						
9	· · ·					
10						
11						
12						
13						
14						
15						
16	Other income. List type and amount.	16				
<u>17</u>	Total income. Add lines 1 through 16	17				
Par	t II Adjustments to Income From Guam or the CNMI Repo	rted c	on Form 1040			
18a	Your IRA deduction	18a				
b	Spouse's IRA deduction	18b				
19	One-half of self-employment tax	19				
20	Self-employed health insurance deduction	20				
21						
22						
23						
24	Total adjustments. Add lines 18a through 23	24				
25	Adjusted gross income. Subtract line 24 from line 17 ▶	25				
Par	t 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 as a civilian in	27				
	Guam or the CNMI by the U.S. Government	21				
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				

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.

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

Recordkeeping . . . 2 hr., 57 min. Learning about the

law or the form 5 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 more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the Instructions for Form 1040.

(Continued on back.)

Form 5074 (Rev. 10-93) Page **2**

Instructions

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 the 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.

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, 378 Chalan San Antonio, Tamuning, GU 96911.

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, Central Office, Civic Center, Saipan, MP 96950.

If you are a citizen of one of these jurisdictions (the United States, Guam, or 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 you file a joint return, file it in the jurisdiction required for the spouse who had the **higher** adjusted gross income for the tax year, determined without regard to community property laws.

Sources of Income.—See Internal Revenue Code sections 861 through 865 for the principles that determine the sources of income.

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

This Section for IRS Use Only

31	Income tax reported on tax return. Include any additional tax Accumulation Distribution of Trusts, or Form 4972 , Tax on Lump-S					
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		44		
45	Tax allocated to Guam or the CNMI. Multiply line 43 by line 44 .	45		45		
46	Enter the amount from page 1, line 30	46		46		
47	Net tax due. Subtract line 46 from line 45	47		47		