

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  
 Head of household (HOH)  Qualifying surviving spouse (QSS)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Mailing address (number and street). If you have a P.O. box, see instructions.		<b>IMPORTANT PLEASE PROVIDE CURRENT MAILING ADDRESS.</b>
Apt. no.		
City, town, or post office. If you have a foreign address, also complete spaces below.	State ZIP code	
Foreign country name	Foreign province/state/county Foreign postal code	

**Digital Assets** At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  Yes  No

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** { **You:**  Were born before January 2, 1958  Are blind  
**Spouse:**  Was born before January 2, 1958  Is blind

Dependents (see instructions):	(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Date of Birth (Month/Year)	(5) the box if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>				/	<input type="checkbox"/>	<input type="checkbox"/>
				/	<input type="checkbox"/>	<input type="checkbox"/>
				/	<input type="checkbox"/>	<input type="checkbox"/>
				/	<input type="checkbox"/>	<input type="checkbox"/>

<b>Income</b> Attach Form(s) W-2GU here. Also attach Form(s) W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	<b>1a</b>	Total amount from Form(s) W-2, box 1 (see instructions) . . . . .		<b>1a</b>
	<b>b</b>	Household employee wages not reported on Form(s) W-2 . . . . .		<b>1b</b>
	<b>c</b>	Tip income not reported on line 1a (see instructions) . . . . .		<b>1c</b>
	<b>d</b>	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		<b>1d</b>
	<b>e</b>	Taxable dependent care benefits from Form 2441, line 26 . . . . .		<b>1e</b>
	<b>f</b>	Employer-provided adoption benefits from Form 8839, line 29 . . . . .		<b>1f</b>
	<b>g</b>	Wages from Form 8919, line 6 . . . . .		<b>1g</b>
	<b>h</b>	Other earned income (see instructions) . . . . .		<b>1h</b>
	<b>i</b>	Nontaxable combat pay election (see instructions) . . . . . <b>1i</b>		
	<b>z</b>	Add lines 1a through 1h . . . . .		<b>1z</b>
	Attach Schedule B if required.	<b>2a</b>	Tax-exempt interest . . . . . <b>2a</b>	<b>b</b>
<b>3a</b>		Qualified dividends . . . . . <b>3a</b>	<b>b</b>	Ordinary dividends . . . . . <b>3b</b>
<b>4a</b>		IRA distributions . . . . . <b>4a</b>	<b>b</b>	Taxable amount . . . . . <b>4b</b>
<b>5a</b>		Pensions and annuities . . . . . <b>5a</b>	<b>b</b>	Taxable amount . . . . . <b>5b</b>
<b>6a</b>		Social security benefits . . . . . <b>6a</b>	<b>b</b>	Taxable amount . . . . . <b>6b</b>
<b>c</b>		If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>		
<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>		<b>7</b>	

	<b>8</b>	Other income from Schedule 1, line 10 . . . . .	<b>8</b>	
	<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .	<b>9</b>	
	<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	
	<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	<b>11</b>	
<b>Standard Deduction</b> <small>See Standard Deduction Chart on the last page of this form.</small>	<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>	
	<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>	
	<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	
	<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>15</b>	
	<b>16</b>	<b>Tax</b> (see instructions). Check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form(s) 4972 <b>3</b> <input type="checkbox"/> _____ . . . . .	<b>16</b>	
	<b>17</b>	Amount from Schedule 2, line 3 . . . . .	<b>17</b>	
	<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 . . . . .	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8 . . . . .	<b>20</b>	
	<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	
	<b>23</b>	Other taxes from Schedule 2, line 21 . . . . .	<b>23</b>	
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>	
<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	
	<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	
	<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	
	<b>26</b>	2022 estimated tax payments and amount applied from 2021 return . . . . .	<b>26</b>	
<small>If you have a qualifying child, attach Sch. EIC.</small>	<b>27</b>	Earned income credit (EIC) . . . . .	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812 . . . . .	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8 . . . . .	<b>29</b>	
	<b>30</b>	Reserved for future use . . . . .	<b>30</b>	
	<b>31</b>	Amount from Schedule 3, line 15 . . . . .	<b>31</b>	
	<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>	
	<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>
	<b>35a</b>	Amount of line 34 you want <b>refunded to you.</b> . . . . .	<b>35a</b>
Direct deposit? See instructions.	<b>b</b>	Routing number <input type="text"/>	
	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	<b>d</b>	Account number <input type="text"/>	
	<b>36</b>	Amount of line 34 you want <b>applied to your 2023 estimated tax</b> . . . . .	

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe.</b> For details on how to pay, go to <a href="https://pay.guam.gov">https://pay.guam.gov</a> or see instructions.	<b>37</b>
	<b>38</b>	Estimated tax penalty (see instructions) . . . . .	<b>38</b>

**Third Party Designee** Do you want to allow another person to discuss this return with DRT? See instructions . . . . .  **Yes.** Complete below.  **No**

Designee's name	Phone no.	Personal identification number (PIN)
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**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Phone Number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	Phone Number
Phone no.	Email address		

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
				Firm's EIN

**Standard Deduction Chart\***

Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 . . . . .

<b>IF your filing status is. . .</b>	<b>AND the number of boxes checked is. . .</b>	<b>THEN your standard deduction is. . .</b>
Single	1	\$14,700
	2	16,450
Married filing jointly	1	\$27,300
	2	28,700
	3	30,100
	4	31,500
Qualifying surviving spouse	1	\$27,300
	2	28,700
Head of household	1	\$21,150
	2	22,900
Married filing separately**	1	\$14,350
	2	15,750
	3	17,150
	4	18,550

\* Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

\*\* You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.