

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

▶ **Attach to Form 1040.**

Attachment
 Sequence No. **60**

For calendar year 19 , or fiscal year ended , 19 .

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street)		Apt. no.
City, town or post office, state, and ZIP code		

Part I Income From Guam or the CNMI Reported on Form 1040	Guam	CNMI
1 Wages, salaries, tips, etc.	1	
2 Taxable interest income	2	
3 Dividend income	3	
4 Taxable refund of state and local income taxes	4	
5 Alimony received	5	
6 Business income or (loss)	6	
7 Capital gain or (loss)	7	
8 Capital gain distributions not reported on line 7	8	
9 Other gains or (losses)	9	
10 IRA distributions (taxable amount)	10	
11 Pensions and annuities (taxable amount)	11	
12 Rents, royalties, partnerships, estates, trusts, etc.	12	
13 Farm income or (loss)	13	
14 Unemployment compensation (insurance)	14	
15 Social security benefits (taxable amount)	15	
16 Other income (list type and amount) ▶	16	
17 Total income (add lines 1 through 16) ▶	17	

Part II Adjustments to Income From Guam or the CNMI Reported on Form 1040		
18a Your IRA deduction	18a	
b Spouse's IRA deduction	18b	
19 Deduction for self-employment tax	19	
20 Self-employed health insurance deduction	20	
21 Keogh retirement plan and self-employed SEP deduction	21	
22 Penalty on early withdrawal of savings	22	
23 Alimony paid	23	
24 Total adjustments (add lines 18a through 23) ▶	24	
25 Adjusted gross income (subtract line 24 from line 17) ▶	25	

Part 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 Guam or the CNMI by the U.S. Government	27	
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.)

