2003

Part I

Part II

17	Educator expenses	17
18	IRA deduction	18
20	Tuition and fees deduction	20
	Moving expenses	
28		28

Part III

Section references are to the Internal Revenue Code.

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 all three of the following apply.

1. You file a U.S. income tax return on Form 1040.
2. You report adjusted gross income of $50,000 or more.
3. At least $5,000 of the gross income on your return is from Guam or CNMI sources.

These requirements apply whether you file a single or joint return.

(Continued on back)

Where to file. Attach this form to your income tax return. Then, use this chart to see where to file.

IF, at the end of the tax year, you were a resident of . . .	THEN file that jurisdiction's tax return with the . . .
The United States	Internal Revenue Service Center Philadelphia, PA 19255-0215 USA
Guam	Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921
CNMI	Division of Revenue and Taxation Commonwealth of the Northern Mariana Islands P.O. Box 5234, CHRB Saipan, MP 96950

If you are a citizen but were not a resident of one of these jurisdictions at the end of your tax year, file your income tax return with the jurisdiction where you are a citizen.

If you are married filing jointly, file your return in the jurisdiction of the spouse with the higher adjusted gross income (without regard to community property laws) for the tax year.

Sources of income. The rules for determining the sources of income are explained in sections 861 through 865.

Penalty for failure to provide information. If you fail to provide the required information, you may have to pay a $100 penalty for each failure unless you can show the failure was due to reasonable cause and not willful neglect. This penalty is in addition to any criminal penalty provided by law.

Additional information. For more details, see Pub. 570, Tax Guide for Individuals With Income From U.S. Possessions. To get Pub. 570, see Quick and Easy Access to Tax Help and Forms in the Instructions for Form 1040.

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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

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	7 min.
Preparing the form	50 min.
Copying, assembling, and sending the form to the IRS	16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the Instructions for Form 1040.

This Section is for IRS Use Only

34	Income tax reported on Form 1040. Include any recapture of education credits			34		
35	Alternative minimum tax			35		
36	Add lines 34 and 35			36		
37	Foreign tax credit	37				
38	Credit for child and dependent care expenses	38				
39	Credit for the elderly or the disabled	39				
40	Education credits	40				
41	Retirement savings contributions credit	41				
42	Child tax credit	42				
43	Adoption credit	43				
44	Credits from Forms 8396 and 8859	44				
45	Other credits	45				
46	Add lines 37 through 45			46		
47	Subtract line 46 from line 36. If the result is zero or less, enter -0-			47		
48	Tax on qualified plans, including IRAs, and other tax-favored accounts			48		
49	Other Chapter 1 taxes. Include any tax from Form 4970			49		
50	Taxes to be allocated. Add lines 47 through 49			50		
			Guam		CNMI	
51	Divide the amount on page 1, line 28, by the adjusted gross income reported on Form 1040. Enter the result as a decimal (rounded to at least three places).	51	.	51	.	
52	Tax allocated to Guam or the CNMI. Multiply line 50 by line 51	52		52		
53	Enter the amount from page 1, line 33	53		53		
54	Tax due. Subtract line 53 from line 52	54		54		