



Dipåtamenton Kontribusion yan Adu'ana

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

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GUAM DEPARTMENT OF REVENUE & TAXATION (DRT) ECONOMIC IMPACT PAYMENT (EIP) UPDATED FAQ'S

FOR IMMEDIATE RELEASE
MAY 07, 2020

Barrigada, GU – The Department of Revenue and Taxation released its updated EIP FAQ2 which further clarifies information regarding the 2020 Recovery Rebates for Individuals (“Economic Impact Payments”) as they relate to Guam residents. All eligible Guam residents, including Social Security Administration (SSA), Supplemental Social Security Income (SSI), Railroad Retirement Benefits (RRB) and Veterans Affairs (VA) recipients and beneficiaries and individuals with no filing requirements, must submit the Economic Impact Payment – Non Filer Form (EIP-NF). Information provided is as of May 07, 2020:

Residents of Guam should not use the non-filer portal on the IRS website. All Guam residents are required to file with the Guam Department of Revenue and Taxation.

1. What is an Economic Impact Payment?

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) provides for direct Economic Impact Payments to Americans for financial relief during the Coronavirus pandemic.

The Economic Impact Payment is a refundable credit which provides up to \$1,200 for individuals, \$2,400 for joint filers and \$500 additional for each qualifying child ages 16 and under.

2. Who is eligible to receive a Payment?

You may be eligible to receive a Payment if you:

- Are a U.S. citizen or U.S. resident alien;
- Cannot be claimed as a dependent on someone else's return;
- Have a Social Security number (SSN) that is valid for employment (valid SSN); and
Exception: If either spouse is a member of the U.S. Armed Forces at any time during the taxable year, then only one spouse needs to have a valid SSN
- Have adjusted gross income below an amount based on your filing status and the number of your qualifying children:
 - \$75,000 for individuals if their filing status was single or married filing separately
 - \$112,500 for head of household filers and
 - \$150,000 for married couples filing joint returns

Taxpayers will receive a reduced payment if their AGI is between:

- \$75,000 and \$99,000 if their filing status was single or married filing separately
- \$112,500 and \$136,500 for head of household
- \$150,000 and \$198,000 if their filing status was married filing jointly

The amount of the reduced payment will be based upon the taxpayer's specific adjusted gross income.

3. If I am eligible to receive an Economic Impact Payment (EIP), what do I need to do?

In order for our office to pay out the Advance Economic Impact Payment (EIP), you must file a 2019 or 2018 Income Tax Return or submit an EIP Non-Filer Form.



4. What income tax year will be used to determine my eligibility for an Economic Impact Payment?

If you already filed your tax return for 2019, and Guam DRT has processed a valid 2019 Guam Individual Income Tax Return at the time of certification of the EIP to be paid, then Guam DRT shall determine, based on the individual's 2019 Guam Individual Income Tax Return, the amount of the EIP that the individual would be allowed.

If an eligible individual has not filed a 2019 Guam Individual Income Tax Return or if filed and Guam DRT has not processed the individual's 2019 Guam Individual Income Tax Return at the time of certification of the EIP to be paid, but has filed a valid 2018 Guam Individual Income Tax Return that Guam DRT has processed at such time, then, Guam DRT shall determine based on the individual's 2018 Guam Individual Income Tax Return, the amount of the EIP that the eligible individual would be allowed.

5. Will I receive a Payment if I do not make enough money to normally have to file an income tax return?

Yes. Residents of Guam who are eligible retirees and recipients of Social Security retirement, disability (SSDI), survivors benefits, Railroad Retirement, or veterans benefits, as well as individuals who do not make enough money to normally have to file a tax return, are also eligible for the Payment. This includes those who have no income, as well as those whose income comes entirely from federal benefit programs, such as supplemental security income (SSI) benefits. No minimum income is needed for the Payment. (Please refer to FAQ#8 for further guidance)

6. Is filing an income tax return the only thing I have to do to be eligible for the Economic Impact Payment?

Filing a tax return is only one layer of the process to determine whether an individual is eligible. A taxpayer should not only have filed an income tax return, they should also meet income requirements (as indicated in #15 below) as well as the following:

- Have a valid, certified Social Security Number or Adoption Taxpayer Identification Number
- The following are not eligible for the Economic Impact Payment:
 - a. Nonresident alien individuals
 - b. Individuals claimed as a dependent of another taxpayer
 - c. Estates, Trusts, Partnerships, S Corporation
 - d. Deceased Individuals
 - e. Incarcerated Individuals

7. I recently filed a tax return. What do I need to do to get a Payment?

You DO NOT need to take any further action if you filed a Guam income tax return for 2018 or 2019. If you already filed your tax return for 2019, and Guam DRT has processed a valid 2019 Guam Individual Income Tax Return at the time of certification of the EIP to be paid, then Guam DRT shall determine, based on the individual's 2019 Guam Individual Income Tax Return, the amount of the EIP that the individual would be allowed.

If an eligible individual has not filed a 2019 Guam Individual Income Tax Return or if filed and Guam DRT has not processed the individual's 2019 Guam Individual Income Tax Return at the time of certification of the EIP to be paid, but has filed a valid 2018 Guam Individual Income Tax Return that Guam DRT has processed at such time, then, Guam DRT shall determine based on the individual's 2018 Guam Individual Income Tax Return, the amount of the EIP that the eligible individual would be allowed.



8. I haven't filed a tax return for 2019 or 2018 and don't need to file tax returns for those years. I receive Social Security, SSI, or Railroad Retirement, or Department of Veterans Affairs (VA) benefits. What do I need to do to get a Payment?

You have to provide basic information to DRT to receive your Payment. DRT urges you to take one of the following actions as soon as you can.

- You can use the EIP-NF form to provide simple information to DRT so you can get your Payment. U.S. citizens and permanent residents can use this tool if they had gross income that did not exceed \$12,200 (\$24,400 for married couples filing jointly) for 2019 and were not otherwise required to file a Guam income tax return for 2019, and did not plan to do so. You can file a Guam income tax return for 2019 with DRT even if you receive non-taxable income or do not make enough money to normally have to file a tax return.
- You can file a Guam income tax return for 2019 with DRT even if you receive non-taxable income or do not make enough money to normally have to file a tax return.

9. I haven't filed a Guam Income tax return for 2019 or 2018 and don't receive Social Security retirement or any other federal benefits. What do I need to do to get a payment?

You have to provide basic information to DRT to receive your Payment. DRT urges you to take one of the following actions as soon as you can.

- You can use the EIP-NF form to provide simple information to DRT so you can get your Payment. U.S. citizens and permanent residents can use this tool if they had gross income that did not exceed \$12,200 (\$24,400 for married couples filing jointly) for 2019 and were not otherwise required to file a Guam income tax return for 2019, and did not plan to do so. You can file a Guam income tax return for 2019 with DRT even if you receive non-taxable income or do not make enough money to normally have to file a tax return.
- You can file a Guam income tax return for 2019 with DRT even if you receive non-taxable income or do not make enough money to normally have to file a tax return.

10. I did not file a tax return for 2019 or 2018. How do I know if I am required to file a tax return?

You may use the IRS Interactive Tax Assistant (ITA) online tool to help you determine if you're required to file a 2019 Guam income tax return at <https://www.irs.gov/help/ita/do-i-need-to-file-a-tax-return>.

Answer the questions about your filing status, federal income tax withheld, and basic information to help you determine your gross income to see if you need to file a 2019 tax return. If you had no income or income under a certain amount, you are not required to file a tax return. If you are not required to file a tax return, you may file the EIP-NF form.

11. What is an Economic Impact Payment – Non Filer (EIP-NF) Form?

The Economic Impact Payment – Non Filer (EIP-NF) Form is a simplified form that allows you to provide DRT the necessary 2019 information about yourself and any eligible spouse or qualifying children (Children under the age of 17 at the end of 2019). DRT will use this information to determine your eligibility and payment amount and send you an Economic Impact Payment.

The form is to be used for Guam residents who meet the following requirements:

- Your gross income did not exceed \$12,200 (\$24,400 for married couples) for 2019
- Were not otherwise required to file a Guam Income Tax Return for 2019 and didn't plan to
- You have no income

You must provide our office with all the required information in all the sections indicated on the EIP-NF Form in its entirety. Failure to do so will result in the payment not being issued.



12. Who should NOT use the EIP-NF form?

You should not use the EIP-NF form if any of the following apply:

- You already filed a 2019 and/or a 2018 tax return.
- You already received your Payment based on your 2019 or 2018 return, even if you did not receive the full amount (for example, because you have a newly born child in 2020 who was not reported on your 2019 return).
- Your 2019 gross income exceeded \$12,200 (\$24,400 for a married couple) or other reasons require you to file a 2019 income tax return.
- Someone could claim you as a dependent on their 2019 tax return.
- You are married but will not be using the form with your spouse. You must file a 2019 or 2018 tax return to receive your Payment separate from your spouse.
- You weren't a U.S. citizen or U.S. permanent resident (green card holder) in 2019. Those who were resident aliens in 2019 because they satisfied the "substantial presence test" and qualify for the Payment must file a tax return to receive the Payment.

13. I need to file a tax return but am concerned about visiting a tax professional or local community organization in person right now to get help with my tax return. How long is the Payment available?

Payments will be made throughout the rest of 2020. If you don't receive a Payment this year, you can also claim it by filing a tax return for 2020 next year.

14. Will DRT contact me about my Payment?

The DRT will not call, email, or text you about your Payment. Guam DRT will not contact you to request personal information. Watch out for websites and social media attempts that request money or personal information and for schemes tied to Economic Impact Payments.

Guam DRT urges taxpayers to visit <https://www.guamtax.com/> – the official DRT website – to protect against scam artists.

For security reasons, a letter about the Payment will be mailed to each recipient's last known address within 15 days after the Payment is made. Should you have any questions on your payment, please call DRT's Call Center Numbers at: 635-1840/41/42/09 and 635-7603/04/06. You may also email us at guameip@revtax.guam.gov or visit our website at <https://www.guamtax.com/> for additional information on your Economic Impact Payment.

15. What is the amount of the Payment I will receive?

Eligible individuals will receive \$1,200. Two eligible individuals filing a joint return will receive \$2,400. You will receive an additional \$500 Payment for each qualifying child you claimed on your tax return being used to calculate your Payment who meets the following conditions:

- The child is your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- The child is claimed as a dependent on your tax return.
- The child was under age 17 at the end of the taxable year.
- The child was a U.S. citizen, U.S. national, or U.S. resident alien.
- The child has a valid SSN or an Adoption Taxpayer Identification Number (ATIN)



16. Will my Payment be reduced if my income is too little or too much?

Eligible individuals don't need a minimum income for the Payment.

However, for higher income individuals, the Payment amount is reduced by 5% of the amount that your adjusted gross income exceeds \$75,000 (\$112,500 for taxpayers filing as head of household or \$150,000 for taxpayers filing a joint return), until it is \$0.

The \$1,200 Payment for eligible individuals with no qualifying children (\$2,400 for married couples filing a joint return) will be reduced to \$0 once adjusted gross income reaches the following thresholds:

- \$198,000 for taxpayers filing a joint return
- \$136,500 for taxpayers filing as head of household
- \$99,000 for all others

Each of these threshold amounts increases by \$10,000 for each additional qualifying child. For example, because families with one qualifying child receive an additional \$500 Payment, their \$1,700 Payment (\$2,900 for taxpayers filing a joint return) will be reduced to \$0 once adjusted gross income reaches the following thresholds:

- \$208,000 for taxpayers filing a joint return
- \$146,500 for taxpayers filing as head of household
- \$109,000 for all others

17. I filed a joint return with my spouse. Will we receive a Payment if I have a valid SSN and my spouse has an Individual Taxpayer Identification Number (ITIN)?

No, when spouses file jointly, both spouses must have valid SSNs to receive a Payment with one exception. If either spouse is a member of the U.S. Armed Forces at any time during the taxable year, only one spouse needs to have a valid SSN.

If spouses file separately, the spouse who has an SSN may qualify for a Payment; the other spouse without a valid SSN will not qualify.

18. What is meant by a valid SSN required for a Payment?

A valid SSN for a Payment is one that is valid for employment and is issued by the Social Security Administration (SSA) before the due date of your 2019 tax return (including the filing deadline postponement to July 15 and an extension to October 15 if you request it) or your 2018 tax return (including extensions) if you haven't filed your 2019 tax return.

If the individual was a U.S. citizen when they received the SSN, then it is valid for employment. If "Not Valid for Employment" is printed on the individual's Social Security card and the individual's immigration status has changed so that they are now a U.S. citizen or permanent resident, ask the SSA for a new Social Security card. However, if "Valid for Work Only with DHS Authorization" is printed on the individual's Social Security card, the individual has the required SSN only as long as the Department of Homeland Security authorization is valid.

19. Is a child born, adopted, or placed into foster care in 2020 a qualifying child for the Payment?

The Payment in 2020 will not include an additional amount for these children because the Payment in 2020 is based only on information from your 2019 or 2018 tax return. You may claim the child next year for an additional credit on your 2020 tax return.



- 20. I received an additional \$500 Payment in 2020 for my qualifying child. However, he just turned 17. Will I have to pay back the \$500 next year when I file my 2020 tax return?**

No, there is no provision in the law requiring repayment of a Payment. When you file next year, you can claim additional credits on your 2020 tax return if you are eligible for them, for example if your child is born in 2020. But, you won't be required to repay any Payment when filing your 2020 tax return even if your qualifying child turns 17 in 2020 or your adjusted gross income increases in 2020 above the thresholds listed above.

- 21. I claimed my child as a dependent on my 2019 tax return. She is graduating from school in 2020. Will she receive her own Payment?**

No, your child will not receive a Payment in 2020 because you claimed her as a dependent on your 2019 tax return. She will not receive a \$1,200 credit in 2021 if you can claim her as a dependent on your 2020 tax return.

However, if your child can't be claimed as a dependent by you or anyone else for 2020, she may be eligible to claim a \$1,200 credit on the 2020 tax return she files next year.

- 22. I claimed my mom as a dependent on my 2019 tax return. Will I receive an additional Payment for her or will she receive her own Payment?**

No, you will not receive an additional Payment amount for your mom because she is not your qualifying child under age 17. Your mom will not receive her own Payment because you claimed her as a dependent on your 2019 tax return. Your mom will not receive a credit in 2021 if you can claim her as a dependent on your 2020 tax return.

- 23. I think the amount of my Economic Impact Payment is incorrect. What can I do?**

If you did not receive the full amount to which you believe you are entitled, you will be able to claim the additional amount when you file your 2020 tax return.

Should you have any questions regarding this matter, please call DRT's Call Center Numbers at: 635-1840/41/42/09 and 635-7603/04/06. You may also email us at guameip@revtax.guam.gov or visit our website at <https://www.guamtax.com/> for additional information on your Economic Impact Payment.

- 24. Is the Payment taxable as 2020 income?**

No, the Payment is not income and you will not owe tax on your Payment. It will not reduce your refund or increase the amount you owe when you file your 2020 tax return next year.

A Payment also will not affect your income for purposes of determining eligibility for federal government assistance or benefit programs.

- 25. If I owe tax, or have a Payment agreement with the DRT, or owe other federal or Government of Guam debts, will my Payment be reduced as an offset?**

No, with one exception. The Payment will be offset only by past-due child support. DRT will send you a notice if an offset occurs.

If you are married filing jointly and you filed an injured spouse claim with your 2019 tax return (or 2018 tax return if you haven't filed your 2019 tax return), half of the total Payment will be sent to each spouse and your spouse's Payment will be offset only for past-due child support. There is no need to file another injured spouse claim for the Payment.



26. How will the DRT know where to send my Payment?

DRT will mail your Payment to the address we have on file for you. This is generally the address noted on the last known validly processed tax return within our database.

27. My address is different from the last tax return I filed. How can I change my address?

To change your address, you must submit Form 8822 – Change of Address to DRT. The form must be submitted prior to our office issuing the payment and can be found at <https://www.irs.gov/pub/irs-pdf/f8822.pdf>

The following options are available to you so our office will be able to update your address:

1. Fax the form into our office at (671) 633-2643 to the attention of the Income Tax Assistance & Processing Branch.
2. Drop the form(s) in our *Drop Box* which is located in the front of our Barrigada office.
Please be advised our Drop Box is checked daily and your documents will be received and stamped by our office the same day.
 - If you would like to receive a STAMPED copy, please include both the original and a copy of the form in an envelope along with your contact information (name, contact number and/or email address).
 - If you would like our office to mail your enclosed copy, please include a self addressed stamped envelope.

Any copies provided will be available for pickup or mailed out once our office resumes normal operations.

3. Mail in the form to the following address:
Department of Revenue and Taxation
Attn: Income Tax Branch Assistance & Processing Branch
PO Box 23607
Barrigada, Guam 96921
4. Bring the completed form into our office when our office resumes normal operations.

Whichever option you decide to proceed with, please ensure that the form contains an ORIGINAL signature(s) from all parties.

28. Will I get the Payment if I am not a U.S. citizen or U.S. permanent resident of Guam?

U.S. resident aliens with a valid SSN are eligible for the Payment if they can't be claimed as a dependent of another taxpayer. If you are eligible to file Form 1040 or 1040-SR (Guam Tax Return for Seniors) like U.S. citizens for 2019 or 2018, file Form 1040 or Form 1040-SR with DRT for 2019 or 2018 even if your income isn't enough to require you to file a tax return. You don't need to take any action if you already filed a Form 1040 or Form 1040-SR for 2019 or 2018.

If you are considered a U.S. resident alien for 2020 but not for 2019, you can claim the Payment when you file Form 1040 or Form 1040-SR with the DRT for tax year 2020.

If you are considered a U.S. resident alien for 2019 but not for 2020, you won't be required to repay the Payment we paid in 2020 based on your Form 1040 or Form 1040-SR for tax year 2019.



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29. What if I receive an erroneous Economic Impact Payment (EIP) amount?

If an erroneous Economic Impact Payment (EIP) was made and you have not cashed the check, we ask that you return the check to our office at the following address:

Department of Revenue and Taxation

Attn: EIP Returned Payment

PO Box 23607

Barrigada, Guam 96921

If you have cashed or deposited your check, you may mail in check payable to the ***“Treasurer of Guam”*** in the exact amount of the EIP issued to you or call DRT's Call Center Numbers at: 635-1840/41/42/09 and 635-7603/04/06 to make repayment arrangements. You may also email us at guameip@revtax.guam.gov.