

**Form
3594GU**

Department of Revenue and Taxation

Ayuda I Mangafa Help for Families Program Application

You (and your spouse, if filing jointly) are eligible for this Program if you are a Guam resident in 2020 and either:

1. Filed a 2019 Guam income tax return, met the adjusted gross income threshold based on your filing status and claimed a qualifying child on the return based on the dependent code below. If you have not filed or are not required to file a 2019 tax return, your 2018 Guam income tax return will be used to determine eligibility.
2. Received social security benefits for calendar year 2019 and are not required to file a 2019 or 2018 Guam income tax return, but you do have a qualifying child as of December 31, 2019 based on the dependent code below.
3. Are not required to file a 2019 or 2018 Guam income tax return since you did not meet the income threshold, but you do have a qualifying child as of December 31, 2019 based on the dependent code below.

Dependent Code:

- A** - At least 17 years of age and less than 19 years of age, or
- B** - At least 19 years of age and less than 24 years of age and a full-time student, or
- C** - At least 19 years of age and is permanently and totally disabled

You will not receive an additional payment for a qualifying child under this Program if you received or are eligible to receive the economic impact payment for the same child.

I. Filing Status Single Qualifying Widow Married Filing Separately Married Filing Jointly Head of Household

Check only one box.

Please refer to the instructions.

If married filing separately, enter spouse's name here and indicate spouse's SSN below _____

II. Personal Information (Please refer to the instructions)

| | | | |
|--|-----------|----------------------------|-------------------------------------|
| a. Your first name and middle initial | Last Name | Date of birth (mm/dd/yyyy) | Your social security number |
| b. If joint return, spouse's first name and middle initial | Last Name | Date of birth (mm/dd/yyyy) | Spouse's social security number |
| c. Guam Mailing Address | | | Apt. No. |
| d. City, State, and ZIP code. | | | |
| e. Guam Home Address | | | |

III. Dependent Information (Please refer to the instructions)

| First Name | Middle Initial | Last name | Social security number | Date of birth (Month/Year) | Relationship to you | Number of months dependent lived with you in 2019 | Did the dependent provide more than half of his or her own support in 2019? | Did the dependent file a joint income tax return with a spouse in 2019? | Dependent Code (see above A, B, or C) |
|------------|----------------|-----------|------------------------|----------------------------|---------------------|---|---|---|---------------------------------------|
| a. | | | | / | | | | | |
| b. | | | | / | | | | | |
| c. | | | | / | | | | | |
| d. | | | | / | | | | | |

For additional dependents, please include a statement showing the required information.

IV. Submission of Documents

Your application will not be considered complete until you have submitted all required documents as requested for review and verification of eligibility for the Program. Please refer to the instructions to determine the required documents that must be submitted with this completed application. Other documents may be accepted if it establishes that your child meets the qualifying child requirements to be claimed as your dependent for payment under the Program. These documents will be subject for review and verification. We may request for more documents if additional verification is necessary to determine your eligibility for this Program.

Do you have all the required documents listed below available to be submitted with your application? If yes, check the box. If not, do not file the application unless all required documents are available to be submitted with your application.

| CHECKLIST FOR REQUIRED DOCUMENTS: | |
|--|--|
| 1. Completed Form 8821, Tax Information Authorization, for tax years 2019 and 2018 for you (and your spouse, if filing jointly) | |
| 2. Copy of Form SSA-1099 or RRB-1099, Social Security Benefit Statement, for calendar year 2019 for you (and your spouse, if filing jointly) | |
| 3. Copy of Guam Driver's License, Guam Identification or U.S. Passport for you (and your spouse, if filing jointly) | |
| 4. Copies of SSN Cards for you (and your spouse, if filing jointly) and your dependents (Dependent Code A, B or C) | |
| 5. Birth certificate(s) and/or other official documents (Dependent Code A, B or C) | |
| 6. Court order or letter from an authorized placement agency, if claiming a foster child or adopted child (Dependent Code A, B or C) | |
| 7. Guam Mayor's Certification (Dependent Code A, B or C) | |
| 8. Official School Records - Full-time student (Dependent Code B) | |
| 9. Official Statement from a Qualified Physician within the last 3 years - Permanently and Totally Disabled (Dependent Code C) | |

V. Indicate the following:

- 1. You (and/or spouse, if applicable) receive Social Security retirement, disability (SSDI) benefits, survivor benefits or Railroad Retirement benefits.
- 2. You (and/or spouse, if applicable) receive Veterans disability compensation, pension or survivor benefits from the Department of Veteran's Affairs.
- 3. Your (and/or spouse, if applicable) income level does not require you to file a 2019 or 2018 Guam income tax return.

VI. Income Tax Filing Requirement: (Please refer to the instructions)

| | Yes | If Yes, Indicate Date Filed | No |
|---|--------------------------|-----------------------------|--------------------------|
| 1. Are you required to file a 2019 Guam income tax return? <i>Check Yes or No</i> | <input type="checkbox"/> | <input type="text"/> | <input type="checkbox"/> |
| 2. Are you required to file a 2018 Guam income tax return? <i>Check Yes or No</i> | <input type="checkbox"/> | <input type="text"/> | <input type="checkbox"/> |

VII. Certification of Unfiled Tax Returns

I hereby certify that I did not file a Guam Form 1040 individual income tax return for tax years 2019 or 2018 since I did not meet the income threshold and did not have a filing requirement for these tax years.
Check box, if applicable

VIII. Sign Here

Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, they are true, correct and complete.

Your Signature

Date

Spouse's Signature. If a joint return or application, both must sign.

Date

Phone no.:

Email address:

Form **8821**
 (Rev. February 2020)
 Department of the Treasury
 Internal Revenue Service

Tax Information Authorization

- ▶ Go to www.irs.gov/Form8821 for instructions and the latest information.
- ▶ Don't sign this form unless all applicable lines have been completed.
- ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

OMB No. 1545-1165
For IRS Use Only
 Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

| | |
|---------------------------|-----------------------------------|
| Taxpayer name and address | Taxpayer identification number(s) |
| | Daytime telephone number |
| | Plan number (if applicable) |

2 Appointee. If you wish to name more than one appointee, attach a list to this form. **Check here if a list of additional appointees is attached** ▶

| | |
|---|--|
| Name and address Department of Revenue and Taxation P.O. Box 23607 Barrigada, GU 96921 | CAF No. _____ PTIN _____ Telephone No. (671) 635-1882 / 1783 / 7635 / 7640 Fax No. (671) 633 - 2643 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |
|---|--|

3 Tax Information. Appointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

| (a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.) | (b) Tax Form Number (1040, 941, 720, etc.) | (c) Year(s) or Period(s) | (d) Specific Tax Matters |
|--|---|-----------------------------|-----------------------------|
| Income | 1040, EIP-NF | 2018 and 2019 | Not Applicable |
| | | | |
| | | | |

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6 ▶

- 5 Disclosure of tax information** (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):
- a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ▶
 - Note:** Appointees will no longer receive forms, publications, and other related materials with the notices.
 - b If you don't want any copies of notices or communications sent to your appointee, check this box ▶

6 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain ▶
 To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

- ▶ IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.
- ▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

| | |
|------------|-----------------------|
| Signature | Date |
| Print Name | Title (if applicable) |



**INSTRUCTIONS FOR FORM 3594GU APPLICATION
AYUDA I MANGAFA HELP FOR FAMILIES PROGRAM**

ELIGIBILITY REQUIREMENTS:

An individual is eligible for payment under the program if the following requirements are met:

1. A Guam taxpayer who has:
 - a. Filed a Guam Form 1040 Individual Income Tax Return for tax year 2019, or
 - i. If you have not filed or are not required to file a 2019 Guam income tax return at the time of submitting your application, your 2018 Guam income tax return will be used to determine eligibility for payment under this Program. If you are required to file a 2019 or 2018 Guam income tax return, you must have filed a tax return for these tax years, at the time of submitting your application, to qualify under this Program.
 - b. Received a Form SSA-1099 for Social Security Benefits for calendar year 2019 and are not required to file a Guam income tax return for tax years 2019 or 2018, or
 - c. Not filed a Guam income tax return for tax years 2019 or 2018 since the income threshold is not met and are not required to file a tax return for these years, and
2. Must be a Guam resident in 2020, and
3. Has a qualifying child as of December 31, 2019, and
4. Whose adjusted gross income is less than:
 - a. \$150,000 for married filing jointly filers
 - b. \$112,500 for head of household filers
 - c. \$75,000 for single, qualifying widow or married filing separately filers

Who is a Qualifying child?

A qualifying child is a child who must meet the following tests to be claimed as your dependent:

1. **Relationship Test:** The child must be your son, daughter, stepchild, adopted child, foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister or a descendant of any of them (for example, your grandchild, niece or nephew).
2. **Age Test:** The child must be:
 - a. At least 17 and under age 19 at the end of 2019 and younger than you (or your spouse, if filing a joint return or application), or
 - b. At least 19 and under age 24 at the end of 2019, a full-time student during 2019 and younger than you (or your spouse, if filing a joint return or application), or
 - c. At least 19 years of age at the end of 2019 and is permanently and totally disabled during 2019.
3. **Residency Test:** The child must have lived with you in the same main home on Guam for more than half of tax year 2019.
4. **Support Test:** The child must not have provided more than half of his or her own support for tax year 2019.
5. **Joint Return Test:** The child must not be filing a joint return with their spouse for tax year 2019.

For purposes of this Program, a qualifying child does not include a child that you received or are eligible to receive the economic impact payment under the CARES Act of 2020.

Section I. FILING STATUS:

Check the box based on the filing status shown on your Guam Form 1040 Individual Income Tax Return for tax year 2019. If you are a Social Security Benefit recipient or an individual who is not required to file a Guam income tax return for tax years 2019 or 2018, check only one box based on your filing status (Single, Qualifying Widow, Married Filing Separately or Head of Household) or if filing a joint application, check the "Married Filing Jointly" box. If your filing status is married filing separately, enter your spouse's name in the entry space below the filing status and enter your spouse's social security number (SSN) on the application.

Section II. PERSONAL INFORMATION:

Enter the information in the spaces provided. Use the name as indicated on your Guam Form 1040 Individual Income Tax Return for tax year 2019 or Form SSA-1099, *Social Security Benefit Statement*, for calendar year 2019. Indicate your SSN (and your spouse's SSN, if filing jointly or separately) and your Date of Birth (and your spouse's Date of birth, if filing jointly) on the application. Enter your current mailing address and home address in the spaces provided on the application.

Section III. DEPENDENT INFORMATION:

Indicate the information for each qualifying child based on the dependent code listed at the top of the application. You must have also claimed this child as your dependent on your Guam Form 1040 Individual Income Tax Return for tax year 2019 (or 2018 Guam income tax return, if you have not filed or are not required to file a 2019 Guam income tax return at the time of submitting your application). Do not include a qualifying child on the application if you have already received or are eligible to receive the economic impact payment for that child. You will receive a one-time payment of \$500 for each qualifying child that would qualify you under dependent codes A, B, or C. You will not receive an additional payment for a qualifying child under this Program if you received or are eligible to receive the economic impact payment for the same child.

Section IV. SUBMISSION OF DOCUMENTS

The following documentation must be submitted with your Form 3594GU application to qualify for payment under the Program. Additional documentation may be required, as deemed necessary, upon verification of your completed application and the supporting documentation listed below. Other documents may be accepted if it establishes that your child meets the qualifying child requirements to be claimed as your dependent for payment under the Program. These documents will be subject for review and verification.

1. Completed Form 8821, *Tax Information Authorization*, to authorize the Department of Revenue and Taxation to inspect and receive your Guam Form 1040 individual income tax return and return information for tax years 2019 and 2018 for the purpose of administering the Program. If you filed a joint return or application, you and your spouse must each execute a separate Form 8821. If you are filing your application online, please include your Form 3594GU application confirmation number and date filed at the top right corner of the Form 8821.
 - a. Ensure that the following information are entered on Form 8821:
 - Line 1. Taxpayer Information: Enter the following: Taxpayer name and address, Taxpayer Identification Number (Social Security Number) and Daytime telephone number
 - Line 2. Appointee: Indicate the following:
 - Name and address: Department of Revenue and Taxation
P.O. Box 23607
Barrigada, GU 96921,
 - Telephone No. (671) 635-1882 / 1783 / 7635 / 7640
 - Fax No. (671) 633-2643

Line 3. Tax Information: Indicate the following:

- (a) Type of Tax Information: Income
- (b) Tax Form Number: 1040, EIP-NF
- (c) Years or Periods: 2018 and 2019
- (d) Specific Tax Matters: Not Applicable

Line 5.b. Disclosure of tax information: Check mark box b. if you don't want any copies of notices or communications sent to appointee.

Line 7. Signature of taxpayer: Sign, Date and Print Name.

2. Copy of Form SSA-1099 or Form RRB-1099 for calendar year 2019 for you (and your spouse, if filing jointly), only if you are Social Security Benefit recipient who is not required to file a Guam Form 1040 Individual Income Tax Return for tax years 2019 or 2018 and has a qualifying child.
3. Copy of Guam Driver's License, Guam Identification or U.S. Passport for you (and your spouse, if filing jointly).
4. Copies of SSN cards for you (and your spouse, if filing jointly) and for each of your dependent.
5. Documents based on the Dependent Code indicated on your application for each of your dependent:
 - a. **Code A:** Dependent is at least 17 years of age and less than 19 years of age at the end of 2019 and is younger than you (or your spouse, if filing jointly).
 - i. Birth Certificate(s) to verify your relationship to the child (see **Table 1** below),
 - ii. Court order or letter from an authorized placement agency, if you are claiming a foster child or adopted child, and
 - iii. Guam Mayor's certification to show that you and the child lived together at the same address for more than half of tax year 2019.
 - b. **Code B:** Dependent is at least 19 years of age and less than 24 years of age at the end of 2019 and a full-time student during 2019 and younger than you (or your spouse, if filing jointly).
 - i. Birth Certificate(s) to verify your relationship to the child (see **Table 1** below),
 - ii. Court order or letter from an authorized placement agency, if you are claiming a foster child or adopted child, and
 - iii. Guam Mayor's certification to show that you and the child lived together at the same address for more than half of tax year 2019, and
 - iv. Official school records to show that the child was a full-time student for at least five months of tax year 2019 (the months do not have to be consecutive). The official school records must include the child's name, address of record and the dates the child attended the school during tax year 2019.
 - c. **Code C:** Dependent is at least 19 years of age and is permanently and totally disabled at any time during 2019.
 - i. Birth certificate(s) to verify your relationship to the child (see **Table 1** below),
 - ii. Court order or letter from an authorized placement agency, if you are claiming a foster child or adopted child, and
 - iii. Guam Mayor's certification to show that you and the child lived together at the same address for more than half of tax year 2019, and
 - iv. Official statement from a qualified physician obtained within the last three years certifying that the child is permanently and totally disabled. The child is permanently and totally disabled if both of the following apply: (1) the child cannot engage in any substantial gainful activity because of a physical or mental condition, and (2) it is medically determined that the condition has lasted or can be expected to last for a continuous period for at least a year or lead to death.

TABLE 1

| Each child that you claim must be related to you in one of the ways listed below. If the child is your: | Then, provide copies of: |
|--|--|
| Son or daughter | Your son or daughter's birth certificate |
| Grandchild or great grandchild | Grandchild: provide your child's birth certificate and grandchild's birth certificate Great grandchild: provide your child's birth certificate, grandchild's birth certificate and great grandchild's birth certificate |
| Niece or nephew | Your niece or nephew's birth certificate, your brother or sister's birth certificate and your birth certificate |
| Brother, sister, half-brother, or half-sister | Your brother, sister, half-brother or half-sister's birth certificate and your birth certificate |
| Stepson, stepdaughter, stepbrother, stepsister, step-grandchild, or step-great grandchild | One or more birth certificates or other legal documents, such as court papers or marriage certificates, must be provided to prove how you are related |

Section VI. INCOME TAX FILING REQUIREMENT

You must file a 2019 and/or 2018 Guam income tax return if your gross income was at least the amount shown in Table 2 below based on your filing status and age at the end of the appropriate tax year.

TABLE 2

| If your filing status is: | And at the end of tax year 2019 or 2018 you were: | Then file a 2019 return if your gross income* was at least: | Then file a 2018 return if your gross income* was at least: |
|----------------------------------|--|--|--|
| Single | Under 65 | \$12,200 | \$12,000 |
| | 65 or older | 13,850 | 13,600 |
| Married Filing Jointly | Under 65 (both spouses) | \$24,400 | \$24,000 |
| | 65 or older (one spouse) | 25,700 | 25,300 |
| | 65 or older (both spouses) | 27,000 | 26,600 |
| Married Filing Separately | Any age | \$5 | \$5 |
| Head of Household | Under 65 | \$18,350 | \$18,000 |
| | 65 or older | 20,000 | 19,600 |
| Qualifying Widow | Under 65 | \$24,400 | \$24,000 |
| | 65 or older | 25,700 | 25,300 |

*Gross income means all income you receive in the form of money, goods, property, and services that isn't exempt from tax.

DEADLINE TO SUBMIT APPLICATION AND REQUIRED DOCUMENTS:

The completed application and all required documents must be submitted to DRT on or before November 12, 2020. This deadline will ensure that DRT will have sufficient time to review the information and process payments before March 31, 2021. Required documents must be submitted with the application to qualify for payment under the Program. Applications will not be considered complete until all required documents are submitted for review and verification of eligibility under the Program. The application period for eligibility under the Program shall end 30 business days after the date of implementation of the Program. Individuals who submit their applications after the application period will not qualify for payment under the Program. No payment shall be made or allowed under the Program after March 31, 2021.

WHERE TO FILE AND SUBMIT YOUR APPLICATION AND REQUIRED DOCUMENTS:

The Form 3594GU application must be filed either:

1. Online at www.myguamtax.com
2. At the drop box at DRT's Main Office in Barrigada
3. At DRT's Main Office in Barrigada when regular office hours resume

ONLINE APPLICATION AND REQUIRED DOCUMENTS:

All required documents must be submitted at the time of filing the application. After filing the application online, all required documents must be submitted either:

1. By email at mangafa@revtax.guam.gov
2. At the drop box at DRT's Main Office in Barrigada
3. At the DRT Main Office in Barrigada when regular office hours resume

MANUAL APPLICATION AND REQUIRED DOCUMENTS:

The application and all required documents must be filed and submitted either:

1. At the drop box at DRT's Main Office in Barrigada
2. At the DRT Main Office in Barrigada when regular office hours resume

DROP BOX

If you are utilizing the drop box to file your application and/or submit your documents, you should perform the following:

1. Place your documents in an enclosed envelope.
2. Include a minimum of two copies of the application (one for the government and one for the taxpayer)
3. Indicate your contact information: name, phone number and email address
4. Include a self-addressed stamped envelope if you would like DRT to mail a stamped copy of your application