



Dipåtamenton Kontribusion yan Adu'ånå

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

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**The Department of Revenue and Taxation
Announces the Implementation of the Ayuda I Mangafa Help for Families Program;
Issues Frequently Asked Questions (FAQs)**

**FOR IMMEDIATE RELEASE
September 27, 2020**

Barrigada, GU – The Guam Department of Revenue and Taxation (DRT) announces that the Ayuda I Mangafa Help for Families Program (AIM Program) will be implemented on Tuesday, September 29, 2020. The AIM Program's Rules and Regulations were approved and signed into law on September 14, 2020. As required by Public Law 35-97, DRT has 15 working days from the effective date of the Rules and Regulations to implement the AIM Program. The AIM Program is intended to provide funding assistance to eligible Guam families with young adults, students and disabled individuals over the age of 16 years old who are claimed as dependents. These families with these dependents were overlooked under the CARES Act of 2020 and did not receive the economic impact payment (EIP) for these dependents.

Upon implementation of the AIM Program, eligible individuals will be able to file the Form 3594GU, *Ayuda I Mangafa Help for Families Program Application*, online at www.myguamtax.com or at the drop box at DRT's Main Office in Barrigada. The AIM Program Application Packet will also be available on DRT's website.

To file the Form 3594GU application online, individuals should go to www.myguamtax.com and register for an account or log in to their account in the Individual Login Section. After filing the application online, individuals must submit the required documents by email at mangafa@revtax.guam.gov or at the drop box at DRT's Main Office in Barrigada. Eligible individuals are highly encouraged to file their application online and submit the required documents by email to ensure timely processing of the application and issuance of the AIM payment.

Individuals who utilize the drop box to file the Form 3594GU application and/or submit the required documents should perform the following:

1. Place the documents in an enclosed envelope. Write "Attention: AIM Team" on the envelope.
2. Include two copies of the application (one for the government and one for the applicant)
3. Indicate the contact information: name, phone number and email address
4. Include a self-addressed stamped envelope, if the individual would like DRT to mail a stamped copy of the application

For those individuals who may not have access to a computer, hard copies of the AIM Program Application Packet will be made available at the village Mayor's Offices and the Guam Department of Integrated Services for Individuals with Disabilities (DISID). We thank the Mayor's Council of Guam Executive Director Angel Sablan, all our village Mayors and DISID Director Phyliss Leon Guerrero for assisting with this effort.

For questions regarding the AIM program, please contact DRT's AIM Team by email at mangafa@revtax.guam.gov or by phone at 635-1876/1879/1882/7613/7637/7641.

See below for Frequently Asked Questions (FAQs) for the AIM Program.

1. Who is eligible to receive an AIM payment?

An individual is eligible if the following requirements are met:

- a. A Guam taxpayer who has:
 - i. Filed a Guam Form 1040 Individual Income Tax Return for tax year 2019 or 2018, or
 - ii. Received a Form SSA-1099 for Social Security Benefits for calendar year 2019 and is not required to file a Guam income tax return for tax years 2019 or 2018, or
 - iii. Not filed a Guam income tax return for tax years 2019 or 2018 since the income threshold is not met and is not required to file a tax return for these years, and
- b. Must be a Guam resident in 2020, and
- c. Has a qualifying child as of December 31, 2019, and
- d. Whose adjusted gross income is less than:
 - i. \$150,000 for married filing jointly filers
 - ii. \$112,500 for head of household filers
 - iii. \$75,000 for single, qualifying widow or married filing separately filers

2. Who is a Qualifying Child?

A qualifying child is a child who must meet the five (5) tests below to be claimed as your dependent for purposes of the AIM Program. If you are required to file a 2019 or 2018 Guam income tax return, you must have claimed the qualifying child as your dependent on your tax return. For purposes of the AIM Program, a qualifying child does not include a child that you received or are eligible to receive the EIP under the CARES Act of 2020.

- a. **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).
- b. **Age Test:** The child must be:
 - i. At least 17 and under 19 years of age at the end of 2019 and younger than you (or your spouse, if filing a joint return or application), or
 - ii. At least 19 and under 24 years of age 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
 - iii. At least 19 years of age at the end of 2019 and is permanently and totally disabled during 2019.
- c. **Residency Test:** The child must have lived with you in the same main home on Guam for more than half of tax year 2019.
- d. **Support Test:** The child must not have provided more than half of his or her own support for tax year 2019.
- e. **Joint Return Test:** The child must not be filing a joint return with their spouse for tax year 2019.

3. If I am eligible to receive an AIM payment, what do I need to do?

All eligible Guam residents are required to file an application with DRT and submit the required documents during the application period to qualify for the AIM payment. Eligible individuals who submit their applications after the application period will not qualify for the AIM payment.

4. What tax year will be used to determine eligibility for the AIM payment?

If you have already filed your Guam income tax return for 2019 at the time of submitting your application, DRT will use your 2019 tax return to determine eligibility for the AIM payment.

If you have not filed a 2019 Guam income tax return or are not required to file a 2019 Guam income tax return, DRT will use your 2018 Guam income tax return to determine your eligibility for the AIM payment. Since your 2018 tax return information will be used, the required documents to be submitted for your dependent that are listed in FAQ number 8.e. below should be based on tax year 2018.

If you are not required to file a 2019 or 2018 Guam income tax return, tax year 2019 will be used as a basis to determine eligibility for the AIM payment.

5. Am I required to file a 2019 or 2018 Guam income tax return for the AIM payment?

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 for the AIM payment.

If you are not required to file a 2019 or 2018 Guam income tax return since your gross income did not exceed the income threshold that would require you to file a tax return, you must only file an application and submit the required documents to qualify for the AIM payment.

6. I filed a Guam Form EIP-NF, *Economic Impact Payment for Non-filers*, since I was not required to file a 2019 or 2018 Guam Income Tax Return, do I qualify for the AIM payment and what do I need to do?

Yes, you may qualify if you meet the eligibility requirements and are required to file an application and submit the required documents to qualify for the AIM payment.

7. What is the amount of the AIM payment I will receive?

You will receive a one-time AIM payment of \$500 for each qualifying child. You will not receive an additional payment for a qualifying child under the AIM Program if you received or are eligible to receive the EIP for the same child under the CARES Act of 2020.

8. What are the documents that are required to be submitted with my application for the AIM payment?

Eligible individuals must ensure that they have the following required documentation available to be submitted with their application to qualify for the AIM payment. Applications will not be considered complete until all required documents are submitted for review and verification of eligibility under the Program. Additional documentation may be required, as deemed necessary, upon verification of your completed application and the supporting documentation listed below.

- a. Completed Form 8821, *Tax Information Authorization*, to authorize DRT 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.
- b. 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.

- c. Copy of Guam Driver's License, Guam Identification or U.S. Passport for you (and your spouse, if filing jointly).
- d. Copies of SSN cards for you (and your spouse, if filing jointly) and for each of your dependent.
- e. Supporting documents for each of your dependent. Other documents may be accepted if it establishes that your child meets the qualifying child requirements to be claimed as your dependent for the AIM payment. These documents will be subject for review and verification.
 - 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. If you are claiming a dependent who is at least 19 and under 24 years of age at the end of 2019, a full-time student during 2019, you must provide official school records to show that the child was a full-time student for at least five months during 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.
 - v. If you are claiming a dependent who is at least 19 years of age at the end of 2019 and is permanently and totally disabled at any time during 2019, you must provide an official statement from a qualified physician obtained within the last three (3) 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

9. What happens after I submit my application and required documents?

The application and supporting documents will be reviewed by DRT's Ayuda I Mangafa Team to verify your eligibility for the AIM payment. Eligible individuals should ensure that all required information on the application are properly completed and all required documents are submitted to DRT to avoid delays in the processing of the application and issuance of the AIM payment.

10. When is the application period for the AIM Program?

Applications will be accepted for a period of 30 business days after the date that DRT implements the Program. DRT will start accepting applications on September 29, 2020. The application period will end on November 12, 2020.