



Dipåtamenton Kontribusion yan Adu'ána

DEPARTMENT OF

**REVENUE AND TAXATION**

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

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**FOR IMMEDIATE RELEASE**

**April 10, 2021**

**The Guam Department of Revenue and Taxation  
Announces Third Economic Impact Payment (EIP 3)  
Implementation Plan Approved by the IRS/US Treasury and  
Issues FAQ for Third Economic Impact Payment (EIP 3) for Guam Residents**

Barrigada, GU – The Guam Department of Revenue & Taxation (DRT) announced today that its Third Economic Impact Payment (EIP 3) Plan has been approved by the Internal Revenue Service (IRS) and the U.S. Treasury. EIP 3 was authorized by the *American Rescue Plan Act of 2021* which was signed into law by President Biden on March 11, 2021.

“Final approval for Guam’s EIP 3 Plan was received just a little after midnight this morning Guam time,” said Governor Lou Leon Guerrero on Saturday morning. “Lt. Governor Tenorio and I are pleased that DRT can now move forward with working to process payments for our people.”

The IRS and U.S. Treasury approved \$241 million for Guam’s EIP 3 Program and have approved the advance of 90% to be transferred to the government of Guam after Plan approval. In addition to the funding for payments of EIP 3 for Guam residents, Guam DRT was also approved for approximately \$347,000 in administrative expenses for the program. Payments for EIP 3 are expected to begin as soon as funds are received.

DRT today also released the FAQ for Guam residents for the Third Economic Impact Payment (EIP 3). Here are answers to some common questions about this set of stimulus payments, which differ in some ways from the first two sets of stimulus payments in 2020, referred to as EIP1 and EIP2.

## **How much is the third Economic Impact Payment?**

Those eligible will automatically receive an Economic Impact Payment of up to \$1,400 for individuals or \$2,800 for married couples, plus \$1,400 for each dependent. Unlike EIP1 and EIP2, families will get a payment for all their dependents claimed on a tax return, not just their qualifying children under 17. Normally, a taxpayer will qualify for the full amount if they have an adjusted gross income of up to \$75,000 for singles and married persons filing a separate return, up to \$112,500 for heads of household and up to \$150,000 for married couples filing joint returns and surviving spouses. Payment amounts are reduced for filers with incomes above those levels.

## **Who is eligible for the third Economic Impact Payment and what incomes qualify?**

Generally, if you are a U.S. citizen or U.S. resident alien and are a resident of Guam, you are eligible for the full amount of the third Economic Impact Payment if you (and your spouse if filing a joint return) are not a dependent of another taxpayer and have a valid Social Security number (see exception when married filing jointly) and your adjusted gross income (AGI) on your tax return does not exceed:

- \$150,000 if married and filing a joint return or if filing as a qualifying widow or widower
- \$112,500 if filing as head of household or
- \$75,000 for eligible individuals using any other filing statuses, such as single filers and married people filing separate returns.

Payments will be phased out – or reduced -- above those AGI amounts. This means taxpayers will not receive a third payment if their AGI exceeds:



- \$160,000 if married and filing a joint return or if filing as a qualifying widow or widower
- \$120,000 if filing as head of household or
- \$80,000 for eligible individuals using other filing statuses, such as single filers and married people filing separate returns.

For example, a single person with no dependents and an AGI of \$77,500 will normally get a \$700 payment (half the full amount). A married couple with two dependents and an AGI of \$155,000 will generally get a payment of \$2,800 (again, half the full amount). Filers with incomes of at least \$80,000 (single and married filing separately), \$120,000 (head of household) and \$160,000 (married filing joint and surviving spouse) will get no payment based on the law.

## Determining eligibility for the third Economic Impact Payment

Most eligible people will get the third Economic Impact Payment automatically and won't need to take additional action. DRT will use available information to determine eligibility and issue the third payment to eligible people who:

- Filed and validly processed 2020 tax return.
- Filed and validly processed 2019 tax return if the 2020 return has not been submitted or validly processed yet.
- Did not file a 2020 or 2019 tax return but filed an Economic Impact Payment for Non-Filers (EIP-NF) form on or before November 21, 2020.
- Are federal benefit recipients as of December 31, 2020, who do not usually file a tax return and received Social Security and Railroad Retirement Board benefits, Supplemental Security Income (SSI) and Veteran benefit recipients in 2020. DRT will use information provided from IRS to determine eligibility for EIP-3.

## What do I need to do to get my third payment?

In order to qualify for EIP 3, you must meet the eligibility requirements and must file either a 2020 or 2019 tax return or a Guam Form EIP-NF by November 21, 2020. If you have already filed any of these returns, no further action is needed.

## How do I find out if the DRT is sending me a payment?

DRT will announce soon when people can check the status of their third payment by using the *Lookup Status of EIP Payment* tool, available at <https://www.myguamtax.com/>.

## Will people receive a paper check or a direct deposit?

DRT will use data already in its systems to send the third stimulus payments. Taxpayers who have a validly filed and processed return who elected to be paid by direct deposit on their tax return will receive the payment that way. Those **without** current direct deposit information on file will receive a paper check.

DRT encourages people to check utilize the *Lookup Status of EIP Payment* tool. The tool can be found on <https://www.myguamtax.com/> and will be updated on a regular basis. People who don't receive a direct deposit should watch their mail for a paper check. The form of payment for the third stimulus payment may differ from the first two.

## How are married couples affected, if only one spouse has a Social Security number?

As with EIP2, joint filers where only one spouse has a Social Security number (SSN) will normally get the third payment. This means that these families will now get a payment covering any family member who has a work-eligible SSN.



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For taxpayers who file jointly with their spouse and only one individual has a valid SSN, the spouse with a valid SSN will receive up to a \$1,400 third payment and up to \$1,400 for each qualifying dependent claimed on the 2020 tax return.

If either spouse is an active member of the U.S. Armed Forces at any time during the taxable year, only one spouse needs to have a valid SSN for the couple to receive up to \$2,800 for themselves in the third stimulus payment.

## **Is any action needed by Social Security beneficiaries, railroad retirees and those receiving veterans' benefits who are not typically required to file a tax return?**

Most Social Security retirement and disability beneficiaries, railroad retirees and those received veterans' benefits in 2020 should not need to take any action to receive a payment. As with the first two stimulus payments, DRT will use information provided from IRS to determine eligibility for EIP-3.

Some people who will receive an automatic third payment based on their federal benefits information may need to file a 2020 tax return even if they don't usually file. If your third payment does not include a payment for your qualified dependent who did not receive a third payment, you must file a 2020 tax return to be considered for an additional third payment even if you don't normally file.

If you're eligible and didn't get a first or second Economic Impact Payment or got less than the full amounts, you may be eligible for the 2020 [Recovery Rebate Credit](#) but you'll need to file a 2020 tax return. See the special section on IRS.gov: [Claiming the 2020 Recovery Rebate Credit if you aren't required to file a tax return.](#)

## **I didn't file a 2019 or a Guam Form EIP-NF by November 21, 2020. Am I eligible for a payment?**

No. The only exception will be for the Social Security beneficiaries, railroad retirees and those receiving veterans' benefits who are not typically required to file a tax return.

If eligible, you can still receive the payment by filing a 2020 Income Tax return. DRT urges people who don't normally file a tax return and haven't received any stimulus payments to look into their filing options. The deadline for Guam DRT to issue EIP 3 payments for validly processed 2020 returns is December 31, 2021. If your return is not validly filed and processed in time to issue your payment, you may be eligible to claim the 2021 Recovery Rebate Credit (for the 3<sup>rd</sup> stimulus only) when you file your 2021 return.

DRT encourages people to e-file their Forms 1040 if they qualify to on <https://www.myguamtax.com/> and to seek a trusted tax professional with any filing questions.

## **Will a deceased individual receive an EIP3 payment?**

A payment won't be issued to someone who has died before January 1, 2021. If you filed a joint return in 2020 and your spouse died before January 1, 2021, you won't receive a \$1,400 payment for your deceased spouse, but you'll still be issued up to \$1,400 for you and up to \$1,400 for any qualifying children, if all other eligibility criteria are met.

## **Will people who receive a payment get a notice from the DRT?**

Notices are not required for EIP3. DRT encourages taxpayers to check the status of their EIP3 payment at <https://www.myguamtax.com/>.



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## Where can I get more information?

For more information about Economic Impact Payments for Guam residents, visit <https://www.myguamtax.com/>.

DRT can be contacted at 635-1840/1841/7651, however, due to high call volumes, DRT advises to send all general questions to [guameip@revtax.guam.gov](mailto:guameip@revtax.guam.gov).

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