



Dipåtamenton Kontribusiyan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

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FOR IMMEDIATE RELEASE

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DRT Issues Basic Information and Eligibility Requirements for the “All RISE” Program

BARRIGADA, GUAM – The Department of Revenue and Taxation (DRT) is preparing to launch the “ALL-RISE” program. Pursuant to E.O. 2021-11, DRT shall implement the “**All RISE**” Program within thirty (30) working days of the identification of funds for these purposes.

WHAT IS THE “ALL RISE” PROGRAM?

On May 25, 2021, Governor Lou Leon Guerrero signed Executive Order 2021-11 that effectively expanded the “RISE Act” under Public Law No. 35-136. This expansion allowed both employees and retirees of local and federal governments to be eligible under this Act, which is now known as the All-RISE program. A total of \$30 million is the cap on total All RISE payments to be made. An application is required to be submitted to the Guam Department of Revenue and Taxation in order to be eligible.

ELIGIBILITY REQUIREMENTS:

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

- a) A Guam taxpayer who has:
 - (1) Filed a Guam Form 1040 Individual Income Tax Return for tax year 2020 (alternate – 2019 tax year), or
 - (2) Received a Form SSA-1099 or Form RRB-1099 for Social Security or Railroad Retirement Benefits for calendar year 2020 and are not required to file a Guam income tax return for tax years 2020 or 2019, or
 - (3) Not filed a Guam income tax return for tax years 2020 or 2019 since he or she did not meet the income threshold and is not required to file a tax return for tax years 2020 or 2019
- b) A Guam resident in 2020;
- c) A Guam taxpayer whose adjusted gross income doesn't exceed:
 - (1) \$80,000 for married filing joint filers, and
 - (2) \$40,000 for all other filers; single, head of household, qualifying widow or married filing separately filers
- d) An individual other than:
 - (1) A nonresident alien individual;
 - (2) A deceased individual; or
 - (3) An estate or trust.

DRT reminds all that their **eligibility is not automatic** and they must apply to participate in this program. Although finalized applications will not be available until the identification of funds, DRT suggest that all applicants who meet the AGI requirement above to proceed with requesting for their Mayors Certificate of Residency.

#END OF RELEASE#