



Department of Revenue and Taxation
Form 15323A GU Advance Child Tax Credit Updates
Supplemental Guide (v.091221)

If you are expecting the *Advance Child Tax Credit* (Adv.CTC), please be aware of the following:

The Adv.CTC is an **estimated** advanced payment of your Child Tax Credit that you may be eligible for when you file your tax year **2021** Guam Individual Income Tax Return. In certain circumstances, the DRT may be unable to calculate your Adv.CTC payment. Generally, if there is any conflicting Adv.CTC criteria information in your return record that the DRT uses to calculate the estimate, your payment will not be processed. Therefore, to avoid delay, it is important that you timely address any changes or updates discussed herein.

This publication provides general and basic guidance relating to changes in the following, if any:

- **Mailing address**
- **Qualifying Child/Children**
- **Adjusted Gross Income**
- **Banking information for Direct Deposit**

If you are expecting the Adv.CTC payment and in order to avoid a delay, you **MUST** complete, sign, and submit Form 15323A GU *Advance Child Tax Credit Updates* if any of the circumstances or return aspects listed above, will **change** for you in your tax year 2021 income tax return. If so, you **MUST** file your Form 15323A GU as applicable to you in table below:

Form 15323A GU
MANUAL Submission
Your Form 15323A GU **must** be validly filed and processed on or before the following:

- **October 1, 2021** in order to meet the Adv.CTC payment on or after October 15, 2021;
- **November 1, 2021** in order to meet the Adv.CTC payment on or after November 15, 2021;
- **December 1, 2021** in order to meet the Adv.CTC payment by December 15, 2021, the final payment date.

• **Accepted ONLY at DRT Income Tax Branch during business hours. Form 15323A GU will NOT be accepted or processed if submitted by Drop Box, mail or e-mail.**

Form 15323A GU
ONLINE Submission
Your Form 15323A GU **must** be validly filed and processed within the following:

- **October 1, 2021 - October 13, 2021** in order to meet the Adv.CTC payment on or after October 15, 2021;
- **October 16, 2021 - November 13, 2021** in order to meet the Adv.CTC payment on or after November 15, 2021;
- **November 16, 2021 - December 13, 2021**, in order to meet the Adv.CTC payment by December 15, 2021, the final payment date.

The changes you must consider will depend on the tax return year that the DRT uses to calculate your Adv.CTC payment. Tax year 2020 is the primary year DRT will use to calculate your estimated Adv.CTC payment if the return is validly filed and processed. If you did not file a 2020 return, DRT will then use your 2019 validly filed and processed return for this purpose.

If you are expecting DRT to estimate its calculation of your Adv.CTC based on your validly filed and processed **2020** Guam Income Tax Return, or your validly filed and processed **2019** Guam Income Tax Return, then complete the Form 15323A GU to update or make changes to reflect your tax year 2021 information.

NOTE: When launched, you may be able to track your payment in the *Guam Child Tax Credit Update* portal.

This is a Guam Department of Revenue and Taxation informational publication, subject to change at any time.