



*Dipåtamenton Kontribusion yan Adu'aña*

DEPARTMENT OF

# REVENUE AND TAXATION

GOVERNMENT OF GUAM

*Gubetnamenton Guåhan*

LOURDES A. LEON GUERRERO, Governor *Maga'håga*  
JOSHUA F. TENORIO, Lt. Governor *Sigundo Maga'låhi*

DAFNE MANSAPIT-SHIMIZU, Director  
*Direktot*

MARIE P. LIZAMA Deputy Director  
*Sigundo Direktot*

## INSTRUCTIONS FOR FORM EO-2021-18 All-RISE Program Application Form V 08.25.2021

### PART I. ELIGIBILITY REQUIREMENTS AND FORM INSTRUCTIONS BY LINE

#### A. ELIGIBILITY REQUIREMENTS:

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

- (a) Individuals must have a validly filed and processed Guam income tax return for year 2020 with adjusted gross income of no more than Forty Thousand Dollars (\$40,000) in the case of an individual return or no more than Eighty Thousand Dollars (\$80,000) in the case of a joint return.
- (b) Individuals must certify that their household experienced a negative economic impact from the COVID-19 pandemic and that they were residents of Guam in 2020.
- (c) Individuals must submit a Form 8821.
- (d) Individuals must elect to receive payments under this program in lieu of any payments that may be available under the RISE Act, Executive Order No. 2021-11, and Bill Nos. 75-36 and 164-36.

#### B. FORM INSTRUCTIONS BY LINE

**Note: The Form EO 2021-18 and attached Forms 8821 must be complete in order to be processed. Incomplete applications will not be processed.**

#### 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 2020. 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. If filing Married Filing Jointly and either the taxpayer or spouse is deceased then indicate the name and date of death on the line indicated for either the taxpayer or the spouse.

#### 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 2020. 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. If you filed "Married Filing Separately" enter your spouse's name and SSN. If you filed "Married Filing Jointly" and either the taxpayer or the taxpayer's spouse is deceased, you must indicate date of death.

#### Section III. ONE-TIME PAYMENT INFORMATION/ELECTION TO BE PAID BY DIRECT DEPOSIT:

DO NOT ENTER information here if you wish to receive payment by check.

Enter your bank account information in this section **only if you are electing to receive your payment by direct deposit**. The bank account used must be your bank account. If no information is entered then you will be paid by check. To elect to be paid by DIRECT DEPOSIT OPTION, provide the routing number, account number, and select type of account. The routing number must be a nine-digit number. **Limited to Guam financial institutions.**

Form EO 2021-18 v 08.25.2021

Post Office Box 23607, Barrigada, Guam 96921 • Tel. / *Telifon*: (671) 635-1840/1841 • Fax / *Faks*: (671) 633-2643

#### Section IV. REQUIRED CERTIFICATION/ELECTION

In this section, you must answer the questions regarding eligibility for the program.

**Married Filing Jointly:** If you are Married Filing Jointly, you must answer “Yes” to all questions below to be eligible.

**Single, Married Filing Separately, Head of Household, or Qualifying Widower:** If your status is Single, Married Filing Separately, Head of Household, or Qualifying Widower, you must answer “Yes” to questions 1, 2, 3, and 5 to be eligible. Do not answer question 4.

1. Certification of household experiencing a negative economic impact from the COVID-19 pandemic
2. Certification that you were a resident of Guam in 2020
3. Indicate whether you have attached a completed Form 8821 with all required information for yourself. (see Part II of instructions for questions regarding how to complete the Form 8821)
4. If your status is Married Filing Jointly, indicate whether you have attached a complete Form 8821 for your spouse. Answer this question only if your status is Married Filing Jointly.
5. Election to receive payments under this program in lieu of any payments that may be available under the RISE Act, Executive Order No. 2021-11, and Bill Nos. 75-36 and 164-36.

All certifications/elections must be met to be eligible for this program.

#### Part II. FORM 8821 TAX INFORMATION AUTHORIZATION

1. The All RISE application packet will include a pre-filled Form 8821.
2. You must provide a Form 8821, Tax Information Authorization, to indicate that you authorize the Guam Department of Revenue and Taxation to utilize your Guam Form 1040 individual income tax return and return information for tax year 2020 or 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. This means that joint filers will have two Forms 8821 which must be filed with their All RISE Application Form – one for the taxpayer and one for the spouse. If a Form 8821 is missing, the application will not be processed.**
  - 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) 635-1840
      - Fax No. (671) 633-2643
    - Line 3. Tax Information: Indicate the following:
      - (a) Type of Tax Information: Income Tax
      - (b) Tax Form Number: 1040, 1040SR, 1040X
      - (c) Years or Periods: 2020
      - (d) Specific Tax Matters: Income Tax
    - Line 6. Signature of taxpayer: Sign, Date and Print Name.

**PART III. WHEN AND WHERE TO FILE YOUR APPLICATION AND REQUIRED DOCUMENTS:**

Applications will NOT be accepted by mail, drop box, or e-mail. The application form and Forms 8821 will only be accepted utilizing the methods indicated below. DRT highly recommends that applications be filed online.

1. Online at [www.myguamtax.com](http://www.myguamtax.com) beginning Wednesday, September 1, 2021 at 7 a.m. **RECOMMENDED FILING METHOD**
  - a. For applicants who choose to file their application online, you must submit the online application on myguamtax.com ONLY. Once you have successfully filed your application online, you will receive an email confirmation with your Online Application Confirmation Number.
  - b. DO NOT e-mail applications
2. Manual / Paper filing at the Drive-Through Drop Off Service Line at DRT beginning 7 a.m. on Wednesday, September 1, 2021. There is **a limit of 5 applications** which will be allowed to be filed **per vehicle**.
3. Manual/Paper filing at the Income Tax Branch at DRT beginning 7 a.m. on Wednesday, September 1, 2021. There is a **limit of 5 applications** which will be allowed to be filed **per person**.

***\*NOTE: Applications submitted by drop box, mail, or e-mail or submitted before 7 a.m. September 1, 2021 WILL NOT BE PROCESSED\****

**PART IV. DEADLINE TO SUBMIT APPLICATION AND FORM 8821:**

The completed application with Form 8821 must be filed either online at [www.myguamtax.com](http://www.myguamtax.com) or in person at the Guam Department of Revenue & Taxation Income Tax Branch or at the location designated by DRT. Applications will be processed on a first in first out basis. The total amount to be disbursed under this program is capped at \$30,000,000. Payments to eligible individuals will be paid on a first in first out basis until all funds for the program are exhausted. Applications will be accepted until program cap is reached. DRT will not accept any applications after such time.

**PART V. WHERE TO GET MORE INFORMATION REGARDING THE PROGRAM:**

If you have any questions regarding the All RISE Program, please call the DRT Call Center at 635-1840, 635-1841, 635-7614, 635-7651 and 635-1813. From August 23, 2021 through September 10, 2021 DRT's Call Center will be open from 7 a.m. to 6 p.m. Monday through Friday.