# **REVENUE AND TAXATION**

**GOVERNMENT OF GUAM** 

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The Department of Revenue and Taxation Announces Release of Additional 997 EIP Program Payments; Deadline for Filing of Form EIP-NF is October 15, 2020

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#### **EIP Program Payment Update**

The Guam Department of Revenue and Taxation ("DRT") announced today that on Thursday, August 13, 2020, DRT processed **997 EIP Program payments** totaling about **\$1.8 million**. Altogether, for the months of April 2020, May 2020, June 2020, July 2020, and August 2020, DRT processed **77,211 EIP Program payments totaling about \$139.26 million**. This represents about **92.7% of the total funding received** from the U.S. Treasury.

DRT is processing EIP Program payments on a weekly basis. All EIP Program checks processed are transmitted to the Treasurer of Guam for mailing. The last batch was transmitted on Friday, August 13, 2020.

In line with the CARES Act, DRT will continue to process EIP Program payments through December 31, 2020. Consistent with the IRS, Guam DRT urges all eligible non-filers to file their Forms EIP-NF as quickly as possible so that they will be able to receive their EIP Program payment.

## **Deadline for Filing Form EIP-NF**

Only eligible, Guam Form EIP-NF filers who file by October 15, 2020, by all filing mechanisms allowed by Guam DRT, will be able to receive their payments by December 31, 2020. Anyone who files after October 15, 2020 will be required to file their 2020 income tax return in order to receive a credit for the Economic Impact Payment.

#### Deadline for Filing your 2018 or 2019 Individual Income Tax Return for Advanced Payment of EIP

DRT must receive your Individual Income Tax Returns by October 15, 2020 to be eligible for the EIP. Based on the EIP Program, a "validly filed and processed" Guam Individual Income Tax Return means that DRT is provided ample time to determine and validate eligibility. Anyone who files their 2018 or 2019 Guam Individual Income Tax Return after October 15, 2020 will not be considered for the advanced EIP. However, these taxpayers may avail of the EIP upon filing of their 2020 Guam Individual Income Tax Return.

#### **Basis for EIP Program Payment Processing**

EIP Program payments are based on validly filed and processed 2019 Guam Individual Income Tax Returns, and if an individual has not filed a 2019 Guam Individual Income Tax Return or if filed and Guam DRT has not processed the individual's 2019 Guam Individual Income Tax Return at the time of certification of EIP to be paid, but has a validly filed and processed 2018 Guam Individual Income Tax Return, then Guam DRT shall determine based on validly filed and processed 2018 Guam Individual Income Tax Return.

The Guam DRT worked to ensure that the language "validly filed and processed" was approved by the IRS and the U.S. Treasury so that Guam residents would be able to receive their EIP Program payments as soon as possible. This language was very critical to the agency being able to follow the pillar of the CARES Act which requires that payments be made as rapidly as possible to eligible recipients. Had this language not been included, DRT would have only been able to pay a fraction of what it has been able to pay. This would have resulted in thousands of Guam residents waiting for potentially up to several months before receiving their EIP Program payments.

The following are potential reasons you may not have received your EIP Program payment if you have already filed a return:

- 1. Issues relating to an incorrect mailing address.
- 2. Issues relating to a mismatched social security number.
- 3. Issues related to eligibility requirements such as the income threshold or when someone has claimed you as a dependent.
- 4. Improper use of the Non-filer claim form when required to file an Income Tax Return for either or for both 2018 and 2019.
- 5. Issues related to a late-filed Income Tax Return for tax year 2018. Keep in mind that tax year 2019 was extended to July 15, 2020.

All Guam residents are required to file with the Guam Department of Revenue and Taxation. Residents of Guam should not use the non-filer portal on the IRS website.

## **EIP Program Notices**

Notices were sent to EIP recipients in line with the CARES Act. EIP recipients are encouraged to keep these notices so that when they file their 2020 return, they will be able to reconcile with that notice to claim additional credits should they be entitled.

# **EIP Program Lookup Portal**

For those taxpayers or non-filers who would like to check the status of their EIP Program payment, DRT has launched its EIP CARES Lookup Portal at <a href="https://www.myguamtax.com">www.myguamtax.com</a>. Taxpayers/non-filers must register at the Individual Login section of the website in order to check on their payment status.

You can find DRT's FAQ on the Guam EIP Program in the COVID-19 section of the DRT website at <a href="https://www.guamtax.com/">https://www.guamtax.com/</a>.

DRT's call center numbers are 635-1840/41/42/57 and 635-7603/04/06.

Due to high call volumes, however, DRT recommends e-mailing *general* questions regarding the Guam EIP Program to <a href="mailto:guameip@revtax.guam.gov">guameip@revtax.guam.gov</a>.

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