



Dipåtamenton Kontribusion yan Adu'ånå

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

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FOR IMMEDIATE RELEASE

The Guam Department of Revenue and Taxation
Advises on Distribution of Forms and
Issues FAQ Regarding All-RISE Program
Authorized by Executive Order No. 2021-18

August 30, 2021

Barrigada, GU – The Guam Department of Revenue and Taxation today released its official FAQ regarding the All RISE Program authorized by Executive Order No. 2021-18.

Forms were provided to the various distribution sites today but will not be able to be filed until 7 a.m. on Wednesday, September 1, 2021.

1. Various Mayor's Council Distribution Sites as indicated in attachment
2. At the Guam Public Library locations as indicated in the attachment
3. At DISID (DNA Building 7th Floor)

Forms are also being distributed at DRT and are available on DRT's website at www.myguamtax.com.

1. When will I be able to file my Form EO 2021-18 online?

Both online applications and applications filed manually will begin to be accepted at 7 a.m. on Wednesday, September 1, 2021. Applications **will not be accepted** prior to 7 a.m. on September 1, 2021 by the acceptable filing methods only.

2. When will I be able to file my Form EO 2021-18 at DRT's Drive Through Drop Off Service Line or at the DRT Income Tax Branch?

Both online applications and applications filed manually will begin to be accepted at 7 a.m. on Wednesday, September 1, 2021. **Any applications received prior to the official launch time as indicated by DRT on Wednesday September 1, 2021, will not be processed.**

3. Can I file my application by drop box, mail, or e-mail?

No. DRT will not process any applications received by drop box, mail, or e-mail.

4. What are the acceptable methods for filing my application?

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 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

All RISE FAQ v08.25.2021

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

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**. DRT's Drive-Through Drop Off Service Line will be open from 7 a.m. to 5 p.m. only until the application processes ends.
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**. DRT's Income Tax Branch will be open to accept All RISE Application Forms from 7 a.m. to 5 p.m. until the application process ends.

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

5. Am I guaranteed a payment if I am eligible?
No. Payments are not guaranteed. Applications for eligible individuals must be filed with their respective Forms 8821. Because applications are processed on a first in first out basis, once the \$30,000,000 cap for the cash assistance program is reached, applications will no longer be accepted by DRT and payments will cease. DRT will advise once this cap is reached.
6. How will payments for the Program be made?
Payments for the program will be made by paper check and sent to the mailing address indicated on the application form unless you elect to be paid by direct deposit to either your checking or savings account. You can make this election on the Form EO 2021-18.
7. If I am a federal benefit recipient who isn't required to file a return, am I eligible for the Program?
Federal benefit recipients are eligible for payments under the Program as long as they meet all other eligibility requirements to include having a validly filed and processed 2020 Guam Form 1040.
8. Are payments under this Program automatic?
No. In order to receive a payment under this Program, you must file a Form EO 2021-18 by the acceptable filing methods indicated by DRT.
9. What tax year will be used to determine eligibility for this Program?
Only tax year 2020 will be used to determine eligibility.
10. If I filed a non-filer form (Form 1040-NF), does that count as a 2020 Form 1040?
No. Form 1040-NF, Non-Filer Form, is not a 2020 tax return. You must have a validly filed and processed 2020 Guam Form 1040 in order to be eligible.
11. Why do I have to file an application form for this Program?
There are certain criteria which must be met in order to qualify for a payment under the Program. Those criteria, to include the filing of the Form 8821 is necessary in order to protect taxpayers as well as to ensure that all proper certification for eligibility are attested to by the taxpayer. If you filed Married Filing Jointly, separate Forms 8821 must be executed by you and your spouse.
12. Do deceased taxpayers qualify to receive a payment under this Program?
No. Deceased taxpayers do not qualify.

All RISE FAQ v08.30.2021

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13. Are payments I receive under this Program subject to garnishment?
No. Payments for All-RISE will not be subject to garnishment.
14. What documents are required to be submitted with my Form EO 2021-18?
Form 8821, Tax Information Authorization, is required to be submitted with your Form 2021-18. If your status is Married Filing Jointly, both you and your spouse must execute separate Forms 8821 in order to qualify for the Program. Any applications without the required Forms 8821 will not be processed.
15. What does it mean for my household to experience a negative economic impact due to the COVID19 pandemic?
Examples of experiencing negative economic impact are: unemployment, reduction in hours, increased food insecurity, increased housing insecurity, and loss in revenue or income.
16. Can someone else file my application for me in person at the Drive Through Drop Off Service Line at DRT or at the Income Tax Branch during business hours?
Yes. If you are unable to file online or are unable to go to DRT to file your Form EO 2021-18 with Forms 8821 then you may have someone file on your behalf, however, it is critical that you ensure that your application is complete, signed in ink, and that you have Forms 8821 attached as required.
17. Is there a limit to the number of manual applications which are filed either at the Drive Through Drop Off Service Line or at the Income Tax Branch at DRT during business hours?
Yes. There is a limit. No more than 5 applications will be accepted per vehicle at the Drive through Drop Off Service Line and no more than 5 applications will be accepted per person at the Income Tax Branch during business hours.
18. What will happen to my application if it is filed but isn't complete?
Incomplete applications will not be processed. Incomplete applications include those which do not have a Form 8821 attached (along with a separate Form 8821 signed by your spouse if you are married filing joint) and applications which are not signed in ink, or applications which are missing information.
19. Where can I obtain All RISE Application Forms and pre-filled Forms 8821 once they are available?

The All RISE Application with Form 8821 will be available to be filed online at www.myguam.tax.com beginning 7 a.m. on September 1, 2021. Hard copies of the All RISE Application with Form 8821 will be available prior to September 1. DRT will advise once hard copies are available.

Once they are available, you can obtain hard copies of the All-RISE Program Application Forms and Form 8821 at the following sites:

1. At various sites as provided for by the Mayor's Council of Guam (see Attachment)
2. At Guam Public Library locations
3. DISID Office, DNA Building Suite 702

Once applications are available you will also be able to download the application form and pre-filled Form 8821 online at www.myguamtax.com.

20. What can I do to prepare to file my All RISE Application online?

In preparation for filing your All RISE Application Form and Form 8821 online, you can go to www.myquamtax.com and register to create an account. The Application Form and Form 8821 will be available at 7 a.m. on September 1, 2021.

If you would like to receive your payments by direct deposit, gather the following information for your Guam bank account: routing number, bank account number, and type of account (whether the account is a checking or savings account). This information will have to be entered on the All RISE Application Form if you wish to receive payment by direct deposit.

21. How can I file online if I don't have a computer or access to the internet?

If you do not have access to computers or the internet, computers will be available for you to file your application online at the various Guam Public Library Branches as follows:

Branch Libraries	Days	Times
Nieves M. Flores Memorial Library (Hagatna Main) Tel: 475-4751/52	Monday – Thursday Closed on Fridays	9:00 a.m. – 5:30 p.m.
Agat Branch Library Tel: 565-5006	Thursdays	9:00 a.m. – 5:30 p.m. (closed 12:00 p.m. – 1:00 p.m.)
Barrigada Archival Center Tel: 734-5007	Wednesdays	9:00 a.m. – 5:30 p.m. (closed 12:00 p.m. – 1:00 p.m.)
Dededo Branch Library Tel: 632-5503	Tuesdays (Operations to resume 9/7/21)	9:00 a.m. – 5:30 p.m. (closed 12:00 p.m. – 1:00 p.m.)
Merizo Branch Library Tel: 828-5008	Wednesdays	9:00 a.m. – 5:30 p.m. (closed 12:00 p.m. – 1:00 p.m.)
Yona Branch Library Tel: 789-5010	Mondays	9:00 a.m. – 5:30 p.m. (closed 12:00 p.m. – 1:00 p.m.)

22. If I still have questions regarding the All RISE Program, what should I do?

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.