

*I Mina'trentai Singko Na Liheslaturan Guåhan*  
**BILL STATUS**

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
393-35 (LS)	Amanda L. Shelton	AN ACT TO ADOPT RULES AND REGULATIONS FOR THE 'AYUDA / MANGAFA' HELP FOR FAMILIES PROGRAM PURSUANT TO PUBLIC LAW 35-94.	8/28/20 2:57 p.m.						Exhibit A

***I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN***  
**2020 (SECOND) Regular Session**

**Bill No. 393-35 (LS)**

Introduced by:

Amanda L. Shelton 

**AN ACT TO ADOPT RULES AND REGULATIONS FOR  
THE ‘AYUDA I MANGAFA’ HELP FOR FAMILIES  
PROGRAM PURSUANT TO PUBLIC LAW 35-94.**

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1. Adoption.**

3 *I Liheslaturan Guåhan* hereby adopts the Rules and Regulations, as amended  
4 and attached, as Exhibit A entitled “Rules and Regulations for the ‘*Ayuda I*  
5 *Mangafa*’ Help for Families Program Pursuant to Public Law 35-94.”

# **“EXHIBIT A”**

*Rules & Regulations for the ‘Ayuda I Mangafa’ Help for Families  
Program Pursuant to Public Law 35-94*

1 *Ayuda I Mangafa Help for Families Program Proposed Rules and Regulations*

2 **NOTE:** Pursuant to Section 3 of Guam Public Law 35-94, the Director of the  
3 Department of Revenue and Taxation (DRT) shall formulate rules and regulations  
4 for the implementation and administration of the ‘*Ayuda I Mangafa*’ Help for  
5 Families Program.

6  
7 **I Liheslaturan Guahan** finds that the federal and local government have provided  
8 direct cash payments to assist individuals and businesses. These aid packages,  
9 however, have left out substantial categories of individuals, leaving many families  
10 without the assistance that is needed, as these aid packages do not provide direct  
11 stimulus payments to families with dependents over the age of sixteen (16) years  
12 old. The current federal language also unjustly omits stimulus payments for  
13 individuals with disabilities over the age of sixteen (16) who are claimed as  
14 dependents by families.

15 It is, therefore, the intent of I Liheslaturan Guahan to provide funding assistance to  
16 families with young adults, students, and disabled individuals who are claimed as  
17 dependents of these families.

18 The Director of the Department of Revenue and Taxation shall administer the  
19 Ayuda I Mangafa Help for Families Program (the Program) and the distribution of  
20 payments to families. In the case of a qualified family, there shall be allowed a  
21 payment equal to the sum of Five Hundred Dollars (\$500) for each individual  
22 eligible within the family. Qualified families shall submit an application for  
23 approval by the Department of Revenue and Taxation.

24 **Section A. Who is an Eligible Individual:**

- 25 1. An eligible individual is a Guam taxpayer who has filed a Guam Form 1040  
26 Individual Income Tax Return for tax year 2019 or who has received a Form

1 SSA-1099 or Form RRB- 1099 for Social Security Benefits for calendar year  
2 2019 and is a Guam resident in 2020, and

3 2. Claimed a qualifying child or qualifying children on their Guam Form 1040  
4 individual income tax return for tax year 2019 as defined under Section B,  
5 and

6 3. Whose adjusted gross income meets the threshold amount as stated in  
7 Section C.

### 8 **Section B. Who is a Qualifying Child:**

9 A qualifying child is a child who meets the relationship test, residency test,  
10 age requirement, support test and joint return test for taxable year 2019 as  
11 described in subsections 1 through 5 in this Section and is claimed as a qualifying  
12 child on the taxpayer's Guam Form 1040 individual income tax return for tax year  
13 2019.

14 1. ***Relationship Test:*** The child must be your:

15 a. Son, daughter, adopted child, stepchild or a descendent of any of  
16 them, such as your grandchild, or

17 b. Brother, sister, half-brother, half-sister, step brother, step sister or a  
18 descendant of any of them, such as a niece or a nephew, or

19 c. Foster Child - a child is an eligible foster child if the child is placed  
20 with the taxpayer by an authorized placement agency or by judgment,  
21 decree, or other order of any court of competent jurisdiction.

22 2. ***Residency Test:*** The qualifying child must have the same main home as  
23 the taxpayer (or spouse if filing a joint return) on Guam for more than half of  
24 taxable year 2019,

25 a. In the case of temporary absences, the child is considered to have  
26 lived with the taxpayer during the periods when either the child or the  
27 taxpayer, or both, are temporarily absent from the home due to special

1 circumstances. A nonpermanent failure to occupy the home by reason of  
2 illness, education, business, vacation, military service or a custody  
3 agreement under which the child is absent for less than 6 months in the  
4 taxpayer year with the taxpayer, shall be considered temporary absence  
5 due to special circumstances.

6 **3. Age Requirement:**

7 a. At the end of 2019, the child must be younger than the taxpayer (or  
8 spouse if filing a joint return) and has not attained the age of 19 years  
9 of age, or

10 b. At the end of 2019, the child must be younger than the taxpayer (or  
11 spouse if filing a joint return) and at least 19 and under 24 years of  
12 age, and a full-time student, or

13 i. Full-time student shall mean a child who during each of the  
14 five calendar months during the calendar year in which the taxable  
15 year begins is a full-time student at an education organization or is  
16 pursuing a full-time course of institutional on-farm training under the  
17 supervision of an accredited agent of an educational organization.

18 ii. Education organization shall mean an organization which  
19 normally maintains a regular faculty and curriculum and normally has  
20 a regularly enrolled body of pupils or students in attendance at the  
21 place where its educational activities are regularly carried on.

22 c. At the end of 2019, the child must be permanently and totally  
23 disabled, regardless of age.

24 i. Permanently and totally disabled means an individual who is  
25 unable to engage in any substantial gainful activity by reason of any  
26 medically determinable physical or mental impairment which can be  
27 expected to result in death or which has lasted or can be expected to

1 last for a continuous period of not less than twelve months. An  
2 individual shall not be considered to be permanently and totally  
3 disabled unless he furnishes proof of the existence thereof in such  
4 form and manner, and at such times, as the Secretary may require. An  
5 individual shall not be considered permanently and totally disabled  
6 unless the individual furnished proof of the existence thereof in such  
7 form and manner, and at such times, as the Director may require as  
8 provided under Section G(5)(c).

9 **4. *Support Test:*** The child must have not provided over one-half of his or  
10 her own support for taxable year 2019,

11 a. The total amount of support provided by the child is compared to  
12 the total amount of support that the child received from all sources for tax  
13 year 2019. Support includes amounts spent to provide food and clothing,  
14 lodging, medical and dental care, education, and similar items.

15 **5. *Joint Return Test:*** The child must not be filing a joint return with their  
16 spouse for taxable year 2019.

17 **Section C. Adjusted Gross Income Threshold Amounts:**

18 1. Taxpayers whose Adjusted Gross Income (AGI) reported on the Guam  
19 Form 1040 individual income tax return for tax year 2019 exceeds the  
20 following maximum adjusted gross income shall not be eligible for this  
21 Program:

- 22 a. \$150,000 or more in the case of a joint return  
23 b. \$112,500 or more in the case of a Head of Household; or  
24 c. \$75,000 or more in the case of a taxpayer not described in subsection  
25 a. or b. above.

26 **Section D. Filing of a Return:**

1 Eligible individuals must file a Guam Form 1040 individual income tax  
2 return with a qualifying child or qualifying children for tax year 2019 and  
3 meet the AGI threshold requirements of Section C(1) to qualify for payment  
4 under the Program. Eligible individuals must submit a filed copy of the  
5 income tax return along with Form 3594GU and the required documents  
6 under Section G to qualify for payment under the Program.

7 **Section E. Social Security Benefit (SSB) Recipients with Qualifying Child:**

8 SSB recipients who are not required to file a Guam Form 1040 individual  
9 income tax return for tax years 2018 or 2019, but do have a qualifying child  
10 or qualifying children, must submit their Form SSA-1099 or Form RRB-  
11 1099 statements for calendar year 2019 along with Form 3594GU and the  
12 required documents pursuant to Section G to qualify for payment under the  
13 Program. The AGI threshold requirements in Section C(1) will still apply to  
14 determine AGI eligibility.

15 **Section F. How to File a Claim for Payment:**

16 Form 3594GU application – Eligible individuals must register at the website  
17 specified by the Director of the Department of Revenue and Taxation to fill  
18 out and submit the application online, along with the required documents  
19 pursuant to Section G or must file an application and submit required  
20 documents in such other form as prescribed by the Director.

21 **Section G. Additional Documents to be submitted along with Form 3594GU**  
22 **application:**

23 The following documentation must be submitted with your Form 3594GU  
24 application to qualify for payment under the Program. Additional  
25 documentation may be required, as deemed necessary, upon verification of  
26 your completed application and the supporting documentation listed below.

1           1. Filed copy of your Guam Form 1040 individual income tax return  
2 for tax year 2019 or a copy of your Form SSB-1099 or Form RRB-1099 for  
3 calendar year 2019, and

4           a. If you do not have a filed copy of your Guam Form 1040  
5 individual income tax return for tax year 2019, you may request for a  
6 transcript of your tax return filed with DRT by completing and  
7 submitting Form 4506-T, *Request for Transcript of Tax Return*. The  
8 Guam DRT tax return transcript must be submitted with your Form  
9 3594GU application.

10          2. Social Security number card(s) for your qualifying child(ren), and

11          3. If your child was less than 19 years of age as of 12/31/2019:

12           a. Birth Certificate(s) to verify your relationship to the child,

13           b. Court order or letter from an authorized placement agency, if  
14 claiming a foster child or adopted child, and

15           c. Guam Mayor's certification to show that you and the child  
16 lived together at the same address for more than half of tax year 2019.

17          4. If your child was at least 19 and under 24 years of age and was a full-  
18 time student as of 12/31/2019:

19           a. Birth Certificate(s) to verify your relationship to the child,

20           b. Guam Mayor's certification to show that you and the child  
21 lived together at the same address for more than half of tax year 2019,  
22 and

23           c. Official school records to show that the child was a full-time  
24 student for at least five months of tax year 2019 (the months do not  
25 have to be consecutive). The official school records must include the  
26 child's name, address of record and the dates the child attended the  
27 school during tax year 2019.

1           5. If your child was any age and was permanently and totally disabled as  
2           of 12/31/2019:

3                   a. Birth certificate(s) to verify your relationship to the child,

4                   b. Guam Mayor's certification to show that you and the child  
5           lived together at the same address for more than half of tax year 2019,  
6           and

7                   c. Official statement from a qualified physician obtained within  
8           the last three years certifying that the child is permanently and totally  
9           disabled. The child is permanently and totally disabled if both of the  
10          following apply: (1) the child cannot engage in any substantial gainful  
11          activity because of a physical or mental condition, and (2) it is  
12          medically determined that the condition has lasted or can be expected  
13          to last for a continuous period for at least a year or lead to death.

14   **Section H. Deadline to Submit Application:**

15          The application period for eligibility under the Program shall end 30  
16          business days after the date of implementation of the Program. Such date  
17          shall be prescribed by the Director.

18   **Section I. Amount of the Payment:**

19          A payment of \$500 will be given to an eligible individual who filed a Guam  
20          Form 1040 individual income tax return for tax year 2019 with a qualifying  
21          child or qualifying children. In the case of an eligible individual who filed a  
22          Guam Form 1040 individual income tax return (other than joint return) for  
23          tax year 2019 with three qualifying children, he or she would be entitled to a  
24          payment of \$500. In the case of eligible individuals who filed a joint Guam  
25          Form 1040 individual income tax return for tax year 2019 with three  
26          qualifying children, they would be entitled to a payment of \$1,000.

27   **Section J. Alternate Tax Year:**

1 If the taxpayer (and spouse if filing a joint return) has not filed a Guam Form  
2 1040 individual income tax return for tax year 2019, said taxpayer may  
3 qualify for this Program if they filed a Guam Form 1040 individual income  
4 tax return for taxable year 2018. Taxpayer may substitute tax year 2018 for  
5 tax year 2019 to determine eligibility for this Program and provide a filed  
6 copy of their Guam Form 1040 individual income tax return for tax year  
7 2018.

#### 8 **Section K. Funding**

9 The maximum amount allowed to be paid under the Program, not including  
10 administrative costs, is Ten Million Dollars (\$10,000,000).  
11