

ELIGIBILITY REQUIREMENTS FOR TAX CREDIT
Eighty Percent (80%) Credit

Public Law No. 24-267, Title II, Guam Code Annotated, Chapter 24, §24110 to 24115

1. Senior Citizens Tax Credit (identification must be provided)

- a. Applicant must be fifty-five (55) years of age or older.
- b. Applicant must be the HEAD OF HOUSEHOLD who owns and is currently residing on subject property.
- c. Applicant must have lived on Guam for the preceding five (5) consecutive years.

2. Citizens with Disability Tax Credit

- a. Applicant must be at least eighteen (18) years of age or older.
- b. Applicant must be HEAD OF HOUSEHOLD who owns and is currently residing on subject property.
- c. Applicant must meet the definition of “PERMANENT DISABILITY” as established by the Department of Integrated Services for individuals with Disabilities (DISID).
[Letter on confirmation must accompany Affidavit for Tax Credit application].
- d. Applicant must have lived on Guam for the preceding five (5) consecutive years.

3. Head of Household of Dependent with Disability Tax Credit

- a. Applicant must be the HEAD OF HOUSEHOLD who owns subject property.
- b. Applicant and Disabled Dependent must be currently residing on subject property.
- c. Dependent must meet the definition of “PERMANENT DISABILITY” as established by the Department of Integrated Services for individuals with Disabilities (DISID).
[Letter on confirmation must accompany Affidavit for Tax Credit application].
- d. Applicant (HEAD OF HOUSEHOLD) must have lived on Guam for the preceding five (5) consecutive years.

- **Department of Integrated Services for Individuals with Disabilities (DISID), #238**
Archbishop F C Flores St., Sixth floor, DNA Building, Hagatna, Guam 96910.
Contact Number: 475-5735