



DEPARTMENT OF REVENUE AND TAXATION
 REAL PROPERTY TAX DIVISION
 PO BOX 23607 BARRIGADA GUAM 96921

APPLICATION FOR SENIOR CITIZEN & DISABILITY TAX CREDIT

- Senior Citizen Tax Credit **DOB:** _____ **(COPY OF PICTURE ID MUST BE ATTACHED)**
- Disabled Citizens Tax Credit
- Head of Household of dependent _____ with disability.

I/we, _____ hereby certify that I/we own and occupy the property as described below as my permanent home, and request that the property be granted the tax credit accordingly.

PROPERTY TAX INFORMATION

Primary Identification Number (PIN): _____

Parcel Description: _____

Other Usage: () Residential () Rental () Commercial

OWNERSHIP RECORD

Owner's name(s): _____

Contact Number(s): _____

Social Security No's (LAST 4): _____

Mailing Address: _____

Residential Address: _____

Claim for senior citizen and disability tax credit eligible under *Title 11, Guam Code Annotated, Chapter 24 §24110, §24112 & §24115*, application must be filed with the assessor's office in such information as the assessor shall prescribe **on or before the fifteenth (15th) day of March.**

Certification: I/we, the undersigned hereby submit the within tax credit application for Real property taxes and certify under penalty of law that the information contained in this application is true and correct to the best of my/our knowledge.

 Applicant (Print /Sign)

 Date

 Applicant (Print / Sign)

 Date

FOR OFFICE USE ONLY

Approved Disapproved

 RPT STAFF

 Date

 Administrator, Real Property Tax Division

 Date

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 **(COPY of 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