



DEPARTMENT OF REVENUE AND TAXATION
 REAL PROPERTY TAX DIVISION
 GOVERNMENT OF GUAM



AFFIDAVIT OF TAX CREDIT

Credit applying for (check only one): *(Proof of identification must be provided)*

- 1. Senior Citizen Tax Credit (minimum age is 55 years) **DOB:** _____
- 2. Disabled Citizens Tax Credit (at least 18 years old)
- 3. Head of Household of Dependent with Disability (HOH must be at least 18 years of age)

(name of dependent and relationship to applicant)

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

REAL ESTATE DESCRIPTION

Parcel Description: _____
 Construction Type: _____
 Other Usage: _____
(Residential, Rental or Commercial Storage)
 House No. & Street address: _____

OWNERSHIP RECORD

Name(s): _____
 Social Security No's.: _____
 Mailing Address: _____

*“This exemption is in reference to Section 24115. Claim for tax credit for citizens eligible under §24110 & 24112, Chapter 24, Title 11, Guam Code Annotated, 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** each year for which the credit is claimed, except that once a claim is filed, it shall have continuing effect as a new claim for each subsequent year, unless it is disallowed or voided.”*

SIGNATURE _____
DATE
 Contact No.: _____

For office use only:

 Processed By (Signature) _____
Date

Approved Disapproved

Signature
 Administrator, Real Property Tax Division

**DEPARTMENT OF REVENUE AND TAXATION
REAL PROPERTY TAX DIVISION
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**ELIGIBILITY REQUIREMENTS FOR TAX CREDIT
*Eighty Percent (80%) Credit***

Public Law No. 24-267, Pursuant to §24110 to 24115, Chapter 24, Title 11, GCA

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.*