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Congress of the United States House of Representatives Washington, DC 20515-990

May 6, 2020

The Honorable Therese Terlaje Senator, 35th Guam Legislature *I Mina 'Trentai Singko Na Liheslaturan Guåhan* 163 W. Chalan Santo Papa Hagåtña, GU 96910

Via email: senatorterlajeguam@gmail.com

Hafa Adai, Senator Terlaje,

Information contained in a Guam Daily Post article published on May 7, 2020 with the headline "Rev and Tax: Agreements with fed not disclosable" that the Department of Revenue and Taxation will not be able to disclose agreements with federal agencies is misleading. While documents containing 6301² taxpayer information is exempt from public view, as well as certain information related to treaty obligations, the Economic Impact Payment Plan executed between the Government of Guam and the U.S. Department of the Treasury, Internal Revenue Service (IRS) is available for review.

I lead a Member-level call with IRS representatives on April 22, 2020 where we received updates on the IRS's activities related to implementing the CARES Act Economic Impact Payment program in the territories. On the call with me included Congressman Kilili Sablan of the Northern Mariana Islands, Congresswoman Amata Radewagen of American Samoa, and Congresswoman Stacy Plaskett of the U.S. Virgin Islands. We shared the same concerns that our respective local tax agencies were not sharing information with our offices on this program, that inaccurate information was being released to our constituents, and that eligibility mandated by federal law was being circumvented.

IRS representatives lead by Dee Rutkowski, Program Manager, U.S. Territories, Treaty Assistance & Interpretation Team, and Large Business and International Division and James Glenn, Legislative Affairs, explicitly notified Members of Congress on this call that the agreement and plan regarding the Economic Impact Payment programs between the IRS and the territories CAN BE provide by the local government. In fact, IRS representatives have additionally directed Congressional staff from each of the territories on several occasions via email responses and phone conversations to local tax agencies to receive a copy of said plan.

Respectfully,

Michael F.Q. San Nicolas Member of Congress

Guam

¹ https://www.postguam.com/news/local/rev-and-tax-agreements-with-feds-not-disclosable/article_9373d78c-8f64-11ea-8006-df3d445965d3.html

² 26 U.S. Code §6301