

Pursuant to 11 GCA Chapter 43, the Educator's Qualifying Certificate, also known as the Department of Revenue and Taxation Form EQC, serves as the declaration of an eligible educator of the qualified expenses he or she incurred during a tax year and shall be submitted to the Department of Revenue and Taxation

► File this form with the Department of Revenue and Taxation.

Part I Personal Information

First name and Initial	Last name	Your Social Security Number
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Mailing Address

Phone Numbers Home _____ Work _____ ext. _____	E-mail address
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Part II Expenses - See Instructions on reverse side.

Itemized Educational Expenses

Line 1	Books	\$	Line 11	Adjusted Gross Income.	\$
Line 2	Supplies	\$	a.	Enter 2% of Adjusted Gross Income.	\$
Line 3	Computer Equipment	\$	Line 12	Subtract Line 11a from Line 10. This is your Net Unreimbursed Educator Expense.	\$
Line 4	Other Equipment	\$	Line 13	Enter the lesser of Line 12 or \$500.00.	\$
Line 5	Supplementary Materials	\$	Line 14	Enter Total Tax Liability. If Married Filing Joint, enter 50% of Line 63 Form 1040.	\$
Line 6	Total Educator Expenses Used in Classrooms	\$	Line 15	Enter the lesser of Line 13 or Line 14. This is your Educator's Tax Rebate.	\$
Line 7	Less Reimbursed Educator Expenses	\$			
Line 8	Total Unreimbursed Educator Expenses	\$			
Line 9	Enter amount of Educator Expenses claimed on Line 23 of Form 1040.	\$			
Line 10	Subtract Line 9 from Line 8. If Zero or less, STOP HERE: You are not eligible for the EQC. Otherwise, enter the amount here and see instructions.	\$			

I declare under penalty of perjury that the foregoing is true and correct.

Sign here	Your Signature	Month	Day	Year

Employment Information/Eligible Educator Certificate

School of Employment	Location	Grade Level (k-12)
Position - Teacher; Instructor; Aide; Counselor; Principal:	School year	# of hours worked

This is to certify that the person identified in Part I of this form is an "Eligible Educator" as defined under The Educator Appreciation Act of 2005 and has worked as an educator as indicated above.

Certified By	Title/Position of Certifier	Date Certified
		Month Day Year

To be completed by the Department of Revenue and Taxation

Approved:	Name of Tax Officer	Date	Month Day Year
Denied:			
Rebate Disburse rebate to taxpayer (Enter amount here). \$		Rebate Check Number	Disbursement Date

Instructions:

The Guam Legislature passed "Educator's Appreciation Act", of Title 11, Guam Code Annotated Chapter 43 in 2005. This act allows an eligible educator, currently filing on Guam and employed in the Guam School System, to claim a tax rebate of up to \$500.00 in excess of the \$250.00 deduction allowed for out of pocket classroom expenses by the Internal Revenue Code on Form 1040, Line 23.

This act defines an eligible educator as an individual who is a kindergarten through grade 12 teacher, instructor, counselor, principal or aide who is employed in the Guam School System for at least 900 hours during a school year.

School is defined as any school on Guam, both Public and Private.

CERTIFICATION: The Assistant Principal, Principal or an individual holding a higher position of the school in which you are employed must sign this form. The individual signing will be certifying that you were employed for 900 hours or more during the tax year for which you are filing a Guam Individual Income Tax Return.

LINE BY LINE INSTRUCTIONS

Line 1 through Line 5. Enter any out-of-pocket classroom expenses paid for each category listed.

Qualified Expenses are defined as un-reimbursed out-of-pocket classroom expenses, which are ordinary and necessary to your profession as an educator. This means that the expenses must be customary and usual for teachers in your area and must be appropriate or helpful to doing your job. These expenses include amounts paid for books, supplies (other than non-athletic supplies for courses of instruction in health or physical education), computer equipment (including related software and services) and other equipment, and supplementary materials used by the eligible educator in the classroom. Remember you must be able to prove that you paid the expenses, when you paid them, and what the expenses were for.

Line 6. Add lines 1 through 5. This is your total qualified educator's expense used in the classroom for the tax year.

Line 7. Enter any amount you received as a reimbursement for the expenses you claimed on lines 1 through Line 6.

Line 8. Total Un-reimbursed Educator's Expenses. Subtract Line 7 from Line 6.

Line 9. Enter amount of Educators Expenses claimed on Line 23 of Form 1040.

Line 10. Subtract line 9 from line 8. If **zero** or less, **STOP**, you are not eligible to claim the educator's tax rebate. Otherwise, see instructions for Line 11.

Line 11. If you are itemizing deductions (Schedule A) complete line 11a & 11b, otherwise go to line 12 and enter the amount from line 10.

Line 11a. Enter 2% of your adjusted gross income which appears on line 37 of Form 1040. (If married filing joint, enter 50% of the 2% of adjusted gross income.

EXAMPLE: If 2% of adjusted gross income is \$400.00, you would enter \$200 on line 11a)

Line 11b. Subtract 11a from Line 10 and enter the result. If zero or less, enter zero.

Line 12. Self Explanatory.

Line 13. Self Explanatory.

Line 14. Self Explanatory.

Line 15. Enter the lesser of line 13 or Line 14. This is your Educator's Tax Rebate.