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American Samoa CARES Act Stimulus funding information sheet and FAQ

Background

The **Coronavirus Aid, Relief, and Economic Security Act (H.R. 748)**,^[1] also known as the **CARES Act**, was signed into law on March 27, 2020 by President Donald J Trump to address the economic and health impact of the COVID-19 pandemic. American Samoa and other Territories were included in the legislation and various American Samoa Government (ASG) departments are working to filter through the legislation for funding available to the territory.

Given the size of the legislation and large amount of information contained, the Department of Treasury has prepared an information sheet and frequently asked questions (FAQ) to help inform the general public. The CARES Act covers many areas and the Department of Treasury is directly responsible for the implementation and disbursement of the direct stimulus assistance.

- 1) **Who is eligible in American Samoa?** American Samoa eligible recipients are subject to the same income restrictions and dependent qualifications as in the US mainland. American Samoa eligible recipients are also eligible for the same stimulus amounts as prescribed by the CARES Act. Currently, Citizens, Nationals and legal alien residents of American Samoa, who have filed their 2018 or 2019 taxes are eligible for the CARES Act stimulus funding. Please note: we receive regular updates from our IRS/USDOT counterparts for any changes or modifications to the CARES Act



implementation and eligibility. Any changes to eligibility for American Samoa will be made public immediately.

- 2) **Who's generally eligible?** Single adults with a Social Security number and adjusted gross income of \$75,000 or less are eligible. For married couples filing joint returns, the income limit to receive a stimulus check is \$150,000. Single filers who make more than \$99,000 and joint filers with income exceeding \$198,000 are not eligible for stimulus payments, nor are those over 16 who are claimed as dependents by their parents (which includes many college-aged people). The IRS determines your eligibility through your latest tax return or a 2019 Social Security statement that shows your income if you have not filed taxes for 2018 or 2019.
- 3) **How much can you receive?** Most American adults will get a one-time payment of up to \$1,200 and married couples will receive up to \$2,400, though the exact amount depends on your income. Adults will also receive an additional \$500 for every qualifying child. Note that your stimulus payment will be reduced by \$5 for each \$100 you make above the thresholds listed above. You do not need to apply to receive a payment.
- 4) **Who will distribute the CARES Act stimulus funding?** The CARES Act direct stimulus funding will be administered by the Department of Treasury and will follow established Tax Office Additional Child Tax Credit (ACTC) procedures as our template for the direct stimulus funding.
- 5) **How much will America Samoa receive?** On April 14, 2020, The Department of Treasury submitted its implementation plan and "advance" estimates to the IRS/USDOT totaling \$32,700,000 based on FY 2018 tax filing information. After some negotiations with USDOT, on April 20, 2020 our "advance" estimate was accepted by the USDOT representatives, clearing the way for the implementation plan review. 90% will be made available (\$29,400,000) once the AS implementation plan is approved.



- 6) **What's next?** American Samoa's implementation plan review with our IRS/USDOT representatives is scheduled for May 7, 2020. Once approved, we expect immediate availability of CARES Act stimulus funding for ASG disbursement. The Department of Treasury is currently completing all preparations as needed to ensure a smooth release of CARES Act stimulus funding.

- 7) **Who determines eligibility in American Samoa?** The Tax Office is currently beginning the review and vetting of eligible tax payers and dependents according to the CARES Act provisions. The Tax Office is using the 2018 filing data as the basis for eligibility, the Tax Office encourages local taxpayers to file their 2018 filing if they have not so yet. Taxpayers are also encouraged to file their 2019 filing by the extended deadline of July 15, 2020.

- 8) **How will CARES Act stimulus checks be disbursed?** In keeping with the State of Emergency Declaration, all checks will be mailed to recipients.

- 9) **How many checks to be distributed?** The Department of Treasury is ensuring all logistical needs are met and coordinated to disburse the estimated 15,000 checks.

- 10) **Do I need to register to receive my CARES Act benefits?** At this time, no additional registration is required as your 2018 and 2019 filing are utilized as the basis for calculating eligibility.

- 11) **Why are some people receiving their CARES Act stimulus checks already?** There will be a small number of taxpayers due to variety of reasons may receive a CARES Act stimulus check separate from an ASG issued check. Each individual is eligible for a single check for a qualified amount.

- 12) **What should I do if I receive more than one check?** In the event a taxpayer may receive a second check you are highly encouraged to return it



the Department of Treasury as soon as possible. Eligibility qualifications are clearly established and abuse of benefits will have consequences for the recipient.

13) What will Department of Treasury do? The Department of Treasury will reconcile the CARES Act stimulus funding at a future date and any and all issues will be resolved and any overpayment will be set for collection.

14) Where can the general public find information on the CARES Act?

Information will be made available on the American Samoa Government website. Additionally, The Tax Office has coordinated an email address to forward any questions or inquiries regarding the CARES Act stimulus funding (stimulus@tr.as.gov).

The CARES Act legislation provides considerable benefits for the taxpayers of American Samoa, the Department of Treasury intends to seek every benefit available and will ensure compliance with all CARES Act provisions.