



United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, DC 20240

SEP 01 2026

The Honorable Lourdes A. Leon Guerrero
Governor of Guam
Executive Chamber
P.O. Box 2950
Agana, Guam 96932

Dear Governor Leon Guerrero:

I received your letter requesting that the Office of Insular Affairs (OIA) advance \$85,187,739 for estimated fiscal year 2027 Section 30 income tax collections. I am pleased to notify you that an advance payment of **\$105,073,133** will be transferred to Guam's designated bank account on September 15, 2026.

OIA calculated adjustments to the 2027 estimate provided by your office to reflect delayed certifications received from the Internal Revenue Service (IRS). These adjustments include fiscal year 2022-2024 actuals for Federal Agency Cover Over actuals, as well as 2018 Military Home of Record (filers) and 2018 Military Cover Over (non-filers) actuals. These adjustments result in a net increase of \$19,885,394 over the FY27 advance estimate provided.

	Adjustment
2022 Federal Agency Cover Over	- \$4,966,035
2023 Federal Agency Cover Over	+ \$8,995,242
2024 Federal Agency Cover Over	+ \$9,470,987
2018 Military Home of Record (filers)	+ \$3,029,155
2018 Military Cover Over (non-filers)	+ \$3,356,045
NET ADJUSTMENT	+ \$19,885,394

To date, IRS certifications for 2025 Federal Agency Cover Over, 2020 Military Home of Record (filers), 2020 Military Cover Over (non-filers), and 2019 Private Sector Source Income have yet to be received by OIA.

If you have any questions, please contact me or have your staff contact Julianna Rice at Julianna_Rice@ios.doi.gov.

Sincerely,

A handwritten signature in dark ink, appearing to read "Angel Demapan". The signature is fluid and cursive, with a large loop at the end.

Angel Demapan
Deputy Assistant Secretary
Insular, International, and Ocean Affairs

cc: The Honorable James C. Moylan, Delegate, U.S. House of Representatives