



Dipåttamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

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**DRT Tax Alert 23-01-ITAPB
For Employers and Tax Professionals
December 19, 2023**

Forms W3SS/W2GU and 1096/1099 Available

The Department of Revenue and Taxation (DRT) would like to announce that the 2023 W-3SS/W-2GU and 1096/1099 tax statements are available at the Department of Revenue and Taxation, Income Tax Assistance and Processing Branch.

For pick up at DRT, please provide the company name and employer's identification number (EIN) for your business.

For your convenience, you can order the forms directly on the IRS website and have them delivered directly to you at no cost.

ORDER YOUR 2023 TAX STATEMENTS ONLINE NOW!!

[This link will automatically bring you to the IRS website.](#)

Information Regarding Truncated EINs and SSNs

DRT requires full Employer Identification Numbers (EINs) and Social Security Numbers (SSNs) on Forms W-3SS/W2GUs and 1096/1099s.

January 31, 2024 is the deadline for both paper filing and e-filing of the 2023 W-3SS/W-2GU and 1096/1099-NEC (Nonemployee Compensation) tax statements. There is no automatic 30-day extension for the filing of these forms. Please refer to the 2023 General Instructions for Certain Information Returns which can be found on the IRS website – <https://www.irs.gov/pub/irs-pdf/i1099gi.pdf>

Penalties will apply for failure to file the required forms timely. General instructions for forms W-3SS/W-2GU can be found at <https://www.irs.gov/pub/irs-pdf/iw2w3.pdf> and instructions for forms 1099-NEC and 1099-MISC can be found at <https://www.irs.gov/pub/irs-pdf/i1099misc.pdf>.

NEW Electronic Filing Requirements

DRT encourages all employers to file electronically. However, filers who have **10 or more** information returns (W-2GU and 1099) must file them electronically pursuant to Section 6011(e)(2)(a) of the Guam Territorial Income Tax Code and associated regulations at <https://www.guamtax.com/>. This requirement applies separately for each type of form required to be filed and to both original and corrected forms.

You must register online at <https://www.guamtax.com/> to electronically file.

If you are required to file electronically but fail to do so, you will be subject to penalties.

Regulations section 301.6011-2 was amended by Treasury Decision 9972, published February 23, 2023, which lowers the threshold to **10** for which employers must file certain information returns electronically, including (collectively Forms W-2GU and 1099). To determine whether they must file information returns electronically, employers must add together the number of information returns (see list below) and the number of Forms W-2GU they must file in a calendar year. If the total is at least 10 returns, they must file them all electronically. The **NEW** threshold is effective for information returns required to be filed in calendar years beginning with 2024. The **NEW** rules apply to tax year 2023 Forms W-2GU and 1099 because they are required to be filed by **January 31, 2024**.

The following information returns must be added together for this purpose: Form 1042-S, the Form 1094 series, Form 1095-B, Form 1095-C, Form 1097-BTC, Form 1098, Form 1098-C, Form 1098-E, Form 1098-T, Form 1098-Q, Form 1099 series, Form 3921, Form 3922, and the Form 5498 series, Form 8027 and the Form W-2G.

Corrected information returns are treated separately and are not included in calculating the number of information returns described above.

If electronic filing is not capable for any of the above listed forms proceed to manually file paper forms.

More information regarding the e-filing of the W-3SS/W-2GU on our website can be found at http://www.guamtax.com/help/help_w2w3.html and more information regarding the e-filing of the 1096/1099, can be found at https://www.guamtax.com/help/help_1099.html

For questions please contact the Income Tax Assistance and Processing Branch (ITAPB) at (671) 635-1857 / 7603 / 7604 / 1842

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