



# DEPARTMENT OF REVENUE & TAXATION'S FY2023 CITIZEN-CENTRIC REPORT

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## Mission Statement:

To provide quality service in helping our Island community to understand and meet tax and licensing responsibilities by applying tax laws and business regulations with fairness and integrity to all.

## Key Management

Marie P. Lizama  
Director

Michele B. Santos  
Banking & Insurance Commissioner

## Hafa Adai!

The Department of Revenue & Taxation (DRT) is governed by Title 11 of the Guam Code Annotated. We are responsible for the enforcement of tax laws and the collection of revenue on behalf of the Government of Guam. We are also responsible for various licensing, registration, and renewal functions for the public and business community. They include, but are not limited to, business, alcohol, driver's, vehicle, and real estate licensing and renewal.

We perform certain regulatory and enforcement functions such as ensuring businesses comply with tobacco and alcohol sales laws and inspecting scales and other weighing devices in grocery stores and at gas pumps. We also oversee the administration of real property tax laws so property owners know their rights and responsibilities. Lastly, we also provide support for numerous boards and commissions such as the Alcohol Beverage Control Board, the Cannabis Control Board, the Board of Equalization, the Banking and Insurance Board, the Tow Truck Advisory Board, and the Real Estate Commission.

There are five main divisions and 17 branches within those divisions that house 178 personnel who are dedicated to meeting the mission of our agency. Here is a breakdown of our team:

## Employee Demographics

Fiscal Year	Classified	Unclassified / Limited Term	Total
FY2023	129	49	178
FY2022	108	46	154
FY2021	*	*	176

\*Data not collected



70% classified employees 28% unclassified or limited term appointment employees



\*69% female employees \*31% male employees

\*Inclusive of classified employees only

## Fun Facts



We occupy approximately **53,455** square feet of office space in Barrigada



We spent **\$165,000** on postage this year  
\*excluding Real Property Tax bulk mail



Our most senior employee has been with us for **37+ years**

## Contact Us



Call Center: 671-635-1840 / 1841 / 7651



pinadmin@revtax.guam.gov




guamtax.com  
myid.guam.gov  
pay.guam.gov

# OUR PERFORMANCE

 We house the **U.S. Passport** acceptance facility for Guam. They accepted a total of **13,785 applications** and collected **\$2,460,761.00**.

 Our **Call Center** received a total of **18,182 calls** with 8,268 calls related to income tax; 6,137 related to driver's license and identification; 1,375 for vehicle registration matters; and 2,402 for all other matters.

## Tax Services

 We collect taxes for the government and disperse tax refunds to individuals and the business community.

BUSINESS TAXES	QUANTITY	\$ RECEIVED
Business Privilege Tax Filed	226,072.00	
Business Privilege Tax Revenues Collected		\$368,613,000.00
<b>TOTAL</b>		<b>\$368,613,000.00</b>

INCOME & CORPORATE TAXES	QUANTITY	\$ AMOUNT
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### RETURNS

Individual Tax Returns Filed	71,923	
Corporate Taxes Filed	5,004	

### REFUNDS


Individual Refunds Released	54,387	\$146,691,035.00
Corporate Refunds Released	283	\$14,444,077.00
<b>TOTAL</b>		<b>\$161,135,112.00</b>

PROPERTY TAXES	QUANTITY	\$ RECEIVED
Real Property Tax Assessments	62,099	\$35,888,336.00

 The total tax revenues collected, to include categories listed above, is **\$983,996,000.00**.

## Business Services

BUSINESS LICENSE BRANCH	QUANTITY	\$ RECEIVED
New Business Licenses Issued	3,010	\$1,560,647.00
Business Licenses Renewed	22,138	Included Above
Business License Online Renewal	9,981	\$1,064,216.00
Annual Reports Filed	6,007	\$689,598.00
<b>TOTAL</b>		<b>\$3,314,461.00</b>

 Data tracking for online business license renewals launched.

## Regulatory Services

REGULATORY	QUANTITY	\$ RECEIVED
Insurance Licenses Issued	1,291	\$349,398.00
Securities Licenses Issued	1,190	\$578,100.00
Real Estate Licenses Issued	344	\$77,230.00
Uniform Commercial Code Filings	502	\$18,502.00
<b>TOTAL</b>		<b>\$1,023,230.00</b>

In addition to our tax-related functions, we provide a variety of other services critical to our Island, such as ensuring certain consumer and business products and services are regulated for compliance and community safety. Here is a glimpse of our work performance and output.

## Vehicle, Driver, & ID Services

VEHICLE REGISTRATION	QUANTITY	\$ RECEIVED
New Vehicle Registration	10,409	\$703,694.35
Vehicle Registration Renewals	103,434	\$4,797,425.03
Registration Transfers	14,268	\$2,461,084.14
Disability Placards Issued	6,847	No Fee Charged
<b>TOTAL</b>		<b>\$7,962,203.52</b>

DRIVER'S LICENSE (DL) & IDENTIFICATION (ID)	QUANTITY	\$ RECEIVED
New DL & ID Issued	13,797	\$256,012.00
Renew & Replace DL & ID Issued	23,902	\$873,038.00
All Other Fees Related to DL & ID	11,979	\$87,978.00
<b>TOTAL</b>		<b>\$1,217,028.00</b>

**Motor Carrier Safety Assistance Program (MCSAP)** promotes safety standards for *commercial motor vehicles* and removes unsafe drivers and vehicles from Guam's roads.

MCSAP	QUANTITY
Inspections Conducted	1,204
Out-of-Service Violations	356
Citations Issued	22
Seatbelt Surveyance	1,469

## Inspection & Compliance

**Weights and Measures Branch** safeguards consumers by ensuring they get what they pay for.

WEIGHTS & MEASURES	QUANTITY	\$ RECEIVED
Gas Pump Meter Inspections	1,359	\$3,365.00
Scale Inspections	640	\$13,590.00
Taxi Meter Inspections	199	\$3,980.00
Official Vehicle Inspection Stations		\$303,473.00
<b>TOTAL</b>		<b>\$324,408.00</b>

COMPLIANCE	QUANTITY	\$ RECEIVED
Alcohol & Beverage Control	2,922	\$733,705.00
Cannabis Industry	13	\$15,500.00
Regulatory Inspections	641	\$15,000.00
Amusement & Recreational	407	\$250,072.58
<b>TOTAL</b>		<b>\$1,014,277.58</b>

 Cannabis Industry Launches; First Responsible Official Status' Issued.

What would you like to see reported on this page? Please let us know by contacting [carlina.charfauros@revtax.guam.gov](mailto:carlina.charfauros@revtax.guam.gov) or (671) 635-1850.

# OUR BUDGET

## Total Appropriation: \$15,945,267.00

Our appropriation was instrumental in pushing forward agency initiatives for consumers and taxpayers. We utilized unexpended funds for obligations that have not been fully satisfied, such as pending contract invoices and purchase orders.

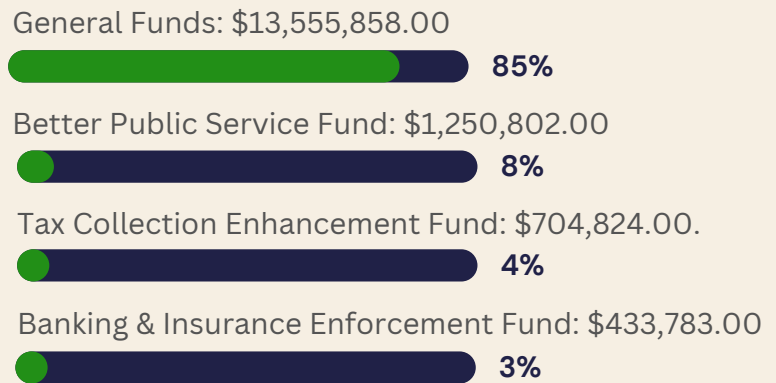


Budget Appropriation 3-Year Trend	
FY2023	\$15,945,267.00
*FY2022	\$14,047,120.00
*FY2021	\$12,706,408.00

*\*Reflects appropriation levels derived from Budget Act for FY22 and FY21*

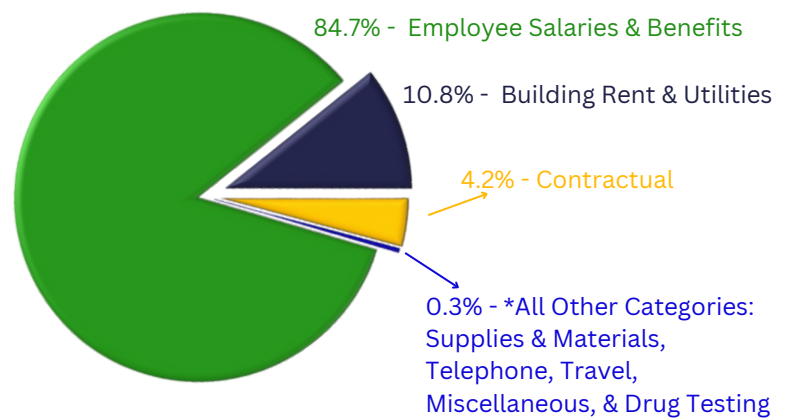
## Revenue Sources

The Guam Legislature gave us an appropriation of **\$13 million** from the general fund in FY2023. Special revenue funds totaled about **\$2.4 million** and must be spent in accordance with their mandates, including the improvement of our online services and in-person transactions.



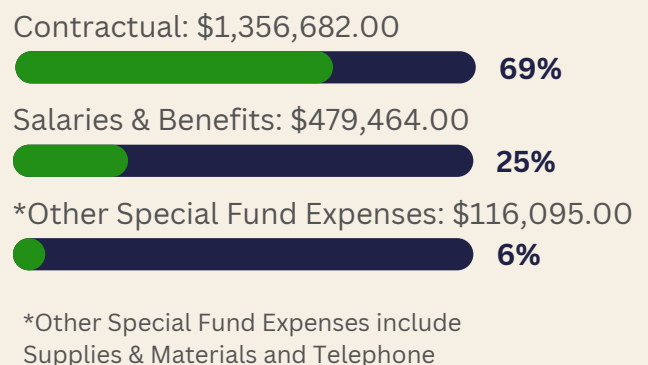
## General Fund Expenditures

Expenditure Category	FY23
Salaries & Benefits	\$10,697,478.00
Building Rent & Utilities	\$1,361,153.00
Contractual	\$531,881.00
Supplies & Materials	\$15,971.00
Telephone	\$14,085.00
Travel	\$12,587.00
Miscellaneous	\$1,964.00
Drug Testing	\$960.00
<b>Total</b>	<b>\$12,636,079.00</b>



## Special Fund Expenditures

Special funding is provided to us through the Better Public Service Fund, the Tax Collection Enhancement Fund, and the Banking & Insurance Enforcement Fund. We spent **\$1,952,241.00** in FY2023, with a large portion going to contractual needs that provides the infrastructure for services to the public, including online tax filing, licensing, and permit transactions. It was also used to improve and modernize software systems and hardware. Lastly, it helped cover expenses utilized in the collection of taxes such as salaries of benefits of personnel.



*An independent audit was conducted, resulting in a clean audit opinion.  
For complete financial information, visit [paguam.org](http://paguam.org).*



# DEPARTMENT OF REVENUE & TAXATION

## LOOKING AHEAD



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### ACCOMPLISHMENTS

#### Improving Online Data Tracking

The Business License Branch, in collaboration with its vendor, launched its online tracking system for business license renewals, a dataset not previously captured. A total of 9,981 online renewals were conducted, generating \$1,064,216.00 from those renewals alone.

#### Responsibility Cannabis Industry

The first group of people were designated as Responsible Officials in the Cannabis Industry, a first step towards ensuring Guam’s cannabis law is adhered to and is within compliance of its rules and regulations.

#### Expanding Services for the Community

An initiative that waives fees for the homeless population seeking to obtain Guam Identification was launched in 2021. It resulted in 201 identifications issued and \$5,025.00 in fees waived this fiscal year.

#### Securing National Partnerships

Guam’s Security Regulator was voted and admitted into the North American Securities Administrators Association, becoming the newest member since 2005. This moves Guam closer to simplifying and streamlining the registration and filings of securities professionals.

#### Expeditious Income Tax Refund Dispersal

We continue to disperse income tax refunds expeditiously, oftentimes within six weeks from the date of filing.

### GOALS

#### Strengthening Our Workforce

We continue to seek strengthening our workforce and enhancing effectiveness through retention and recruitment, and training and development.

#### Specialized Training for Personnel

Our Examination Branch, charged with conducting audits and ensuring tax filers pay the appropriate amount in taxes, is actively seeking Internal Revenue Service-led audit training opportunities.

#### Enhancing Accessibility Through Legislation

The Insurance, Securities, Banking and Real Estate Branch seeks to adopt the Securities Act of 2002, enabling them to join the Financial Industry Regulatory Authority platform for online processing of securities licenses. We continue to work with the Guam Legislature to achieve this goal.

### DRT Team



### Contact Us

**PHONE:** (671)

**Call Center / Director’s Office:** 635-1840 / 1841

**Business Privilege Tax:** 635-1835 / 7623

**Business License:** 635-1829 / 1828

**Income Tax:** 635-7603 / 7604 / 7606

**Driver’s License:** 635-1761 / 7667

**Vehicle Registration:** 635 1898 / 1886

**Real Property:** 635- 1892



**WEB LINKS**

[guamtax.com](http://guamtax.com)

[myid.guam.gov](http://myid.guam.gov)

[pay.guam.gov](http://pay.guam.gov)



**EMAIL:** @REVTAX.GUAM.GOV

**Call Center:** [pinadmin@](mailto:pinadmin@)

**Business License:** [businesslicense@](mailto:businesslicense@)

**Income Tax:** [incometax@](mailto:incometax@)

**Driver’s License Branch:** [driverslicense@](mailto:driverslicense@)

**Vehicle Registration:** [vehicleregistration@](mailto:vehicleregistration@)

**Real Property:** [realproperty@](mailto:realproperty@)