



TEMPORARY ECONOMIC ASSISTANCE AND MITIGATION (TEAM) PLAN  
COVID-19 BPT DEFERRAL PROGRAM  
Form BPT-40DP - FILING and PAYMENT INSTRUCTIONS

The COVID-19 BPT Deferral Program on your Gross Receipt Tax (GRT) applies to FY 2020 tax periods for the months of March, April, and May. Participation is voluntary and those who qualify will be able to defer 40% of their GRT due for certain income types listed in Form GRT, Lines 1-13, net of the *Limited Exemption on Certain Small Businesses* (LECSB). To defer follow the general steps below and refer to the *BPT Deferral Program Guidance* for more information.

- A. Complete the official Deferral Program Form BPT-40DP (BPT-40DP) which is available at [www.guamtax.com](http://www.guamtax.com) or the DRT Business Privilege Tax Branch office. Prior to filing and making payment, you will need to complete this form to calculate the Non-Deferred and Deferred GRT portions, the minimum payment due, and to record the amount that you pay with your return. Keep a copy of this form as you will need to refer to these calculations at a later time.
- B. File your GRT Return as required by tax law and pay the 60% *Non-Deferred* GRT by the due dates (refer to Table A below). For each month deferred, your initial payment should include its 60% GRT portion plus the full amount for other BPT taxes due (i.e. Use Tax, Occupancy Tax, Tobacco Tax, etc.) if any.
- C. Full payment of the 40% *Deferred* GRT is due by its extended due date for each tax period you elect to defer (Refer to Table A below). You must timely pay this deferred tax portion in order to maintain compliance with the Deferral Program terms.
- D. Form BPT-40DP Filing Options/Requirements:
  - 1) If you opt to mail/walk-in to file your return and/or make your payment at any TOG cashier location, your Form BPT-40DP must be attached and submitted with your Form GRT return.
  - 2) If you opt to file online but mail/walk-in your payment to the TOG cashier location, you must submit a copy of your "Form BPT-40DP (e-File)" with your payment.
  - 3) If you opt both, to file your return online and make your payment online you are not required to submit a hard copy of your Form BPT-40DP.

Note: If you opt to file your Form GRT online and want to elect deferral, select the "File Return & Defer with Form BPT-40DP" option when completing your electronic filing process.
- E. If a Filing/Payment Due Date falls on a weekend or Government of Guam holiday, the due date will be the next business day.

TABLE A: BPT Deferral Program Filing and Payment Due Dates

TAX PERIOD	RETURN FILING DUE DATE	GRT Percentage Allocation Due Dates	
		NON-DEFERRED GRT 60% *	DEFERRED GRT 40% *
MAR-2020	04/20/20	04/20/20	07/20/20
APR-2020	05/20/20	05/20/20	08/20/20
MAY-2020	06/20/20	06/20/20	09/20/20

For more information, please refer to the BPT Deferral Program Guidance at [www.guamtax.com](http://www.guamtax.com) or contact the BPT Branch office at (671) 635-1836.

**All Convenience / Credit Card Fees are suspended until June 30, 2020. In support of COVID-19 public health safety measures, DRT highly encourages filing and paying your GRT using the e-File/e-Pay systems available at [www.guamtax.com](http://www.guamtax.com).**