



Dipåtamenton Kontribusiyan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

LOURDES A. LEON GUERRERO, Governor Maga'hága
JOSHUA F. TENORIO, Lt. Governor Sigundo Maga'láhi

DAFNE MANSAPIT-SHIMIZU, Director
Direktot
FRANK G. LEON GUERRERO, Deputy Director
Sigundo Direktot

FOR IMMEDIATE RELEASE
JANUARY 24, 2021

**The Guam Department of Revenue and Taxation
Releases Volume 10 of its COVID-19 Services Series
Limited Walk-In Services from 8 AM to Noon to Begin for Certain Branches
Appointments to Continue As Scheduled
Beginning Monday, January 25, 2021
(DRT COVID-19 Services Series V10-2021-01.01)**

Barrigada, GU – The Guam Department of Revenue and Taxation (DRT) releases its tenth set of guidance for its DRT COVID-19 Services Series to update previously issued volumes in accordance with the Governor's [Executive Order No. 2021-01, Relative to Declaring Pandemic Condition of Readiness 2](#).

In line with EO 2021-01, DRT will begin to offer **LIMITED walk-in services for a limited number of walk-ins for certain branches** at the Barrigada Main Office beginning on Monday, January 25, 2021. **Appointments will continue to be serviced as scheduled.**

Limited Walk-In Schedule as follows until further notice:

Monday, Tuesday, and Wednesday

*Vehicle Registration Services - **NOT** Available

8 AM to 9 AM Manamko (Senior Citizens) / Individuals with disabilities / Veterans
9 AM to Noon General Public

Thursday and Friday

*Driver's Licenses Services - **NOT** Available

8 AM to 9 AM Manamko (Senior Citizens) / Individuals with disabilities / Veterans
9 AM to Noon General Public

Services operating by Appointment Only until further notice:

1. [Passport Office](#)

Customers can expect delays and are encouraged to bring their umbrellas, snacks, and other necessary items needed. To be processed in a timely manner, ensure applications and required documents are filled out and complete.

DRT has implemented the following procedures relating to its services:

All individuals **must** remain in their vehicles when they arrive whether for appointments or for walk-in service until they have been notified by DRT personnel that they are clear to enter the DRT building.

All individuals will be required to sign in at their designated check-in station and must provide the following information as required by Department of Public Health and Social Services' (DPHSS) guidance: a) Date and time of the visit; b) Name of the individual(s); c) Assigned staff and/or table or workstation; and d) Phone and/or e-mail.

The information in this volume is subject to change by DRT at any time and is only applicable for the periods indicated.



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Our top priority is to ensure the health and safety of our employees and the public by taking proactive steps outlined by DPHSS and the CDC Guidelines and Protocols to help slow the spread of the COVID-19 virus while working to provide our services as expeditiously possible. To the extent available, DRT **highly encourages** that **all** payments and forms be made and filed online otherwise certain forms and non-cash payments are accepted by [mail](#) and drop box.

For more information, DRT's updated Department Directory can be found at the end of this volume in the [Department Directory](#) page.

Economic Impact Payment (EIP) Program:

- E-mail: guameip@revtax.guam.gov
- DRT's [EIP FAQ section](#)

For other questions regarding DRT and its services, you may reach us at:

- Call center numbers:
 - (671) 635-1840/41/42/57
 - (671) 635-7603/04/06
- “[Contact Us](#)” page at <https://guamtax.com>
- E-mail: pinadmin@revtax.guam.gov

**Wear your mask, maintain social distancing, wash/sanitize hands
and disinfect frequently contacted areas.**

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DRT COVID-19 SERVICES SERIES VOLUME 10

(V10-2021-01.01)

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**DRT COVID-19 SERVICES SERIES VOLUME 10
MOTOR VEHICLE DIVISION**

A. Motor Vehicle Division

1. **Driver's License**

- i. For questions regarding services, send an e-mail to driverslicense@revtax.guam.gov.
- ii. Additional information:

1. **LIMITED WALK-IN SCHEDULE MONDAY, TUESDAY, WEDNESDAY ONLY**

i. **Monday/Tuesday/Wednesdays from 8:00 – 12:00 p.m.**

1. **From 8:00 – 9:00 a.m. Manamko, Disabled, Veterans**
2. **From 10:00 – 12:00 p.m. General Public**

2. **APPOINTMENTS FOR DRIVER'S LICENSES AND GUAM IDs**

- a. **ALL appointments must be made online.**
- b. **All services are held at the Barrigada main office.**
- c. Driver's License will continue to service customers with online appointments. Individuals with online appointments during the period that DRT is closed to the public **will be contacted by Driver's License Branch to reschedule** their online appointments in the order it was scheduled.

3. **EXPIRED DRIVER'S LICENSES/GUAM ID CARDS/PERMITS**

- a. **DRT issued an automatic extension letter for expired Guam Driver's Licenses, Guam ID cards, and Guam Driver's Permits, which automatically extends the expiration date to December 31, 2021, for the following periods below:**
 - **September 01, 2019 to March 13, 2020**
 - **March 14, 2020 to December 31, 2021**
 - **Permits expired March 2020 through December 2021**
- b. For the automatic extension, late fees will be waived on the condition that renewal is done by **December 31, 2021**. Any other late fees will apply.
- c. For any other expiration that is a year or more, a written exam must be taken as required by law.

4. **TEMPORARY ON-ISLAND MAIL-IN APPLICATION**

- a. DRT released its Temporary On-Island Mail-In Renewal and Replacement Application for **Guam Driver's Licenses (Non-Real ID Compliant) and Guam ID cards (for US Citizens only)**. The [application](#) can be found online at [DRT's GovGuamDocs.com](#).

5. **MAIL-SERVICE REQUEST FORM FOR GUAM DRIVER'S PERMIT**

- a. DRT released its Mail-Service Request Form for Guam Driver's Permit (New) for those who passed the written exam. The [application](#) can be found online at [DRT's GovGuamDocs.com](#).
- b. Payment Information with Completed Mail-Service Form
 - i. Money Order or Cashier's Check Only
 - ii. Guam Driver's Permit Fee (New) – \$10 (Ten) Dollars
 - iii. Postage and Handling – \$3 (Three) Dollars for Mail Service
 - iv. Where to submit
 1. Drop Box in Barrigada Main Office – **In a sealed envelope**
 2. [Mail](#) via USPS
 - i. Recommendation: Certified with Return Receipt



6. **REAL ID COMPLIANCE INFORMATION**

- a. Real ID Compliant IDs are **not** required for travel within the United States. The Real ID enforcement deadline is October 01, 2021.
- b. On March 26, 2020, Acting U.S. Homeland Security Secretary, Chad Wolf, advised that due to the COVID-19 pandemic and the national emergency declaration with the direction of President Donald J. Trump, the Real ID enforcement deadline was extended from October 01, 2020 to October 01, 2021. For more information on the Real ID Act and Real ID Compliance, please visit the U.S. Homeland Security [website](#).

2. **Motor Vehicle Registration**

- i. For questions regarding services or **to schedule an appointment**, send an e-mail to vehicleregistration@revtax.guam.gov or call (671) 635-1886/1898.
- ii. Additional information:

1. **RENEWALS VIA ONLINE**

- a. You must contact your insurance carrier and safety inspection agency to ensure that your insurance and safety inspection information is uploaded into the <https://guamtax.com> online system for renewal. To renew online, visit <https://myguamtax.com>.

2. **EXPIRED REGISTRATIONS**

- a. Vehicle registrations that expired during the period of March 16, 2020 to December 31, 2021 - late fees will be waived on the condition that renewal is done by December 31, 2021.
- b. All vehicle registrations that expired during the period of March 16, 2020 through March 31, 2021 are considered valid and late fees will be waived on the condition that renewal is done by April 1, 2021.

3. **ACCESSIBLE PARKING PLACARDS**

- a. All disabled placards (temporary or permanent) that expired during the period of March 16, 2020 to December 31, 2021 are **considered valid and late fees will be waived on the condition that renewal is done by December 31, 2021**.
- b. Mail-Service for Accessible Parking Placards – MVD will mail accessible placards for those applicants who submit their Application for Accessibility Placard Form **in a sealed envelope** by drop box or by [mail](#).
- c. Payment Information with Completed Mail-Service Form for Accessible Parking Placards –
 - i. Check payments only
 - ii. Postage and Handling – \$3 (Three) Dollars for Mail Service

4. **VEHICLE OPERATING PERMITS**

- a. Operating permits are available during our limited walk-in schedule from 8:00 – 12:00 PM on Thursdays and Fridays.

3. **Motor Carrier Safety**

- i. For questions regarding services, send an e-mail to motorcarrier@revtax.guam.gov.



**DRT COVID-19 SERVICES SERIES VOLUME 10
TAXPAYER SERVICES ADMINISTRATION DIVISION**

B. Taxpayer Services Administration Division

1. **Business Privilege Tax (GRT)**

- i. For questions regarding services, send an e-mail to bpt@revtax.guam.gov or visit our branch for **limited walk-in services**.
- ii. Additional Information:
 1. **GRT RETURNS**
 - a. Amended and Original GRT Returns can be [mailed](#) or placed in the drop box at our Barrigada main office **in a sealed envelope**. If you would like a stamped copy of your GRT return to be mailed back, please include an additional copy of the return and a self-addressed stamped envelope.
 2. **PAYMENT OPTIONS FOR GRT AND USE TAX**
 - a. Treasurer of Guam (ITC Building)
 - b. Online at <https://pay.guam.gov/> (**GRT ONLY**)
 - c. Drop Box in Barrigada Main Office – **In a sealed envelope** (Check Payments Only)
 - d. [Mail-in](#) payments via USPS (Check Payments Only)
 - i. Recommendation: Certified with Return Receipt

2. **Income Tax**

- i. For questions regarding services, send an e-mail to incometax@revtax.guam.gov or visit our branch for **limited walk-in services**.
 1. **Forms are available for pick-up at a designated station for employers.**
- ii. Additional Information:
 1. **INCOME TAX RETURNS**
 - a. Online filing for 2019 Form 1040, which met certain criteria and could have been filed at <https://myguamtax.com>, is now closed.
 - b. Tax filings may still be filed manually and can either be mailed to our office or be placed in DRT's Drop Box **in a sealed envelope**. If you would like a stamped copy of your return to be mailed back, please include an additional copy of the return and a self-addressed stamped envelope.
 2. **EMPLOYER QUARTERLY REPORT FILINGS**
 - a. Employer Quarterly report filings can be completed online at <https://www.guamtax.com/>.
 - b. Paper filings may still be filed manually and can either be mailed to our office or be placed in our Barrigada main office drop box **in a sealed envelope**. If you would like a stamped copy of your form to be mailed back, please include an additional copy of the return and a self-addressed stamped envelope.
 3. **FORMS W2/W3SS AND FORMS 1099/1096**
 - a. **2020 Employers Annual Tax Forms are available for download and can be found at <https://www.guamtax.com/forms/index.html>.**
 - b. **Employers are encouraged to electronically file the required W3SS/W-2GU's and 1096/1099's on the DRT website at <https://www.guamtax.com/>.**
 - c. **For more information, send an e-mail to incometax@revtax.guam.gov.**



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4. PAYMENT OPTIONS FOR INCOME TAXES

- a. Treasurer of Guam (ITC Building)
- b. Online at <https://pay.guam.gov/>
- c. Drop Box in Barrigada Main Office – **In a sealed envelope** (Check Payments Only)
- d. Mail-in payments via USPS (Check Payments Only)
 - i. Recommendation: Certified with Return Receipt



**DRT COVID-19 SERVICES SERIES VOLUME 10
TAX ENFORCEMENT DIVISION**

C. Tax Enforcement Division

1. **Tax Examination (Audit) Branch**

- i. For questions regarding services or to schedule an appointment, send an e-mail to examination@revtax.guam.gov or call (671) 635-1783/1882/7635/7640.
- ii. Additional Information:
 1. Taxpayers may also contact the assigned Agent or Examiner by e-mail for any questions or concerns. Please refer to DRT's e-mail directory in the "Contact Us" page at <https://guamtax.com>.

2. **Collections Branch**

- i. For questions regarding services or our **limited walk-in services**, send an e-mail to collections@revtax.guam.gov.
- ii. Additional Information:
 1. **APPOINTMENTS/MEETINGS**
 - a. Individuals with appointments/meetings scheduled during the period that DRT was closed to the public must contact Collections to reschedule their appointments.
 - b. To schedule an appointment, send an e-mail to collections@revtax.guam.gov or jean.flores@revtax.guam.gov.
 2. **INSTALLMENT AGREEMENTS**
 - a. **For Installment Agreements that are due, payments are to be made at DRT Collections Branch in Barrigada main office beginning January 25, 2021.**
 - b. For new Installment Agreements, contact the following below:
 1. Send an email to collections@revtax.guam.gov
 2. Call (671) 635-1860/1862/1865/7612/7698
 3. **CLEARANCES**
 - a. For Tax Certification, Compliance (ABC), Employee Separation Clearance, Business License Clearance for Income Tax, Business Privilege Tax (GRT), **Insurance, Securities, and Banking Real Estate (ISBRE) clearance**, contact jean.flores@revtax.guam.gov or (671) 635-7612/1862/1865.
 4. **PAYMENT OPTIONS** for Collections and Installment Agreements
 - a. Online at <https://pay.guam.gov/>
 - b. Drop Box in Barrigada Main Office – **Enclosed in an sealed envelope** (Check Payments Only)
 - c. **Mail-in** payments via USPS (Check Payments Only)
 - i. Recommendation: Certified with return receipt

3. **Criminal Investigation Branch**

- i. For any questions regarding services, send an e-mail to cib@revtax.guam.gov or call (671) 635-1769/1849.



**DRT COVID-19 SERVICES SERIES VOLUME 10
REAL PROPERTY TAX DIVISION**

D. Real Property Tax Division

1. **Real Property Tax Assessment and Appraisal**

i. For questions regarding services or our **limited walk-in services**, see below for contact information.

1. E-mail: realproperty@revtax.guam.gov
2. Assessment Branch – (671) 635-1768/1896/1897
 - a. benedict.atoigue@revtax.guam.gov or call (671) 635-1897
3. Appraisal Branch – (671) 635-1892
 - a. john.terlaje@revtax.guam.gov or call (671) 635-1895

ii. Additional Information:

1. **REAL PROPERTY TAX EXEMPTION APPLICATION**

a. The due date to submit 2021 Real Property Tax Exemption Application for real property taxes is March 15, 2021. This applies to the following Real Property tax exemptions:

- i. Home Exemption
- ii. Senior Citizen / Disability Credit
- iii. Bonafide Farmer's Exemption
- iv. Gold Star Veteran's Exemption
- v. Educational, religious, and eleemosynary Tax Exemption
- vi. Right of Way or Public Easement

2. **PAYMENT OPTIONS FOR REAL PROPERTY TAXES**

- a. Treasurer of Guam (ITC Building)
- b. Online at <https://pay.guam.gov/>
- c. Drop Box in Barrigada Main Office – **in a sealed envelope** (Check Payments Only)
- d. **Mail**-in payments via USPS (Check Payments Only)
 - i. Recommendation: Certified with Return Receipt

3. **REAL PROPERTY TAX STATEMENTS**

- a. Real Property Tax statements were mailed to real property owners.
- b. To obtain a hard copy (or soft copy via e-mail) of a real property tax statement, send an e-mail to or call the numbers indicated in this section above (Section D(1)(i)).



**DRT COVID-19 SERVICES SERIES VOLUME 10
REGULATORY DIVISION**

E. Regulatory Division

1. **Compliance Branch**

- i. For questions regarding our **limited walk-in services**, send an e-mail to compliance@revtax.guam.gov or call (671) 635-1806/1802.
- ii. Additional Information:
 1. Alcoholic Beverage Control (ABC) Seller/Server Cards
 2. Alcoholic Beverage License (ABL)
 3. Recreational Facility (RF) and Amusement Device (AD) Registration
 4. Cannabis Control Board (CCB)

2. **Business License Branch**

- i. For questions regarding services, send an e-mail to businesslicense@revtax.guam.gov or visit our locations for **limited walk-in services**.
- ii. Branch Locations:
 1. Barrigada Main Office
 2. [Business License Permit Center, DPW Compound](#)
- iii. Additional Information:
 1. **APPOINTMENTS**
 - a. Individuals with appointments during the time DRT was closed to the public must contact Business License to reschedule their appointments.
 2. **EXPIRED BUSINESS LICENSES**
 - a. **Any licenses due for renewal which do not require clearance can be renewed online. Otherwise, call (671) 646-3102 to schedule an appointment.**
 - b. For business clearance, Tax Certification, Compliance (ABC), Employee Separation Clearance, Business License Clearance for Income Tax, Business Privilege Tax (GRT), contact jean.flores@revtax.guam.gov or call (671) 635-7612/1862/1865.
 3. **NEW BUSINESS LICENSES**
 - a. DRT is accepting completed [Form BL-01, New Business License Application](#) by mail and drop box at its Barrigada main office **in an enclosed envelope**. The [application](#) can be found online at DRT's GovGuamDocs.com.
 - b. The Business License Permit Center at the DPW Compound in Tamuning will continue to accept scheduled appointments in addition to **limited walk-in services**. BLPC Agencies contact information below:

- i. Department of Revenue & Taxation
 1. Real Property Tax (671) 635-7653
 2. Tax Enforcement/Collections (671) 635-1862
 3. Business License (671) 646-3102
- ii. Department of Land Management (671) 646-3104
(671) 649-5263 ext 300
- iii. Department of Public Works (671) 646-3104
- iv. Guam Environmental Protection Agency (671) 647-4372
- v. Guam Fire Prevention Bureau (671) 646-8810
- vi. Department of Public Health & Social Services (671) 646-1276
- vii. Treasurer of Guam (671) 646-3150



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4. FILING OF OTHER FORMS

a. For inquiries, send an e-mail to businesslicense@revtax.guam.gov.

3. Insurance, Securities, Banking, and Real Estate

i. For questions regarding services, to schedule an appointment, or our **limited walk-in services**, send an e-mail to isbre@revtax.guam.gov or call (671) 635-1833/45/46 or (671) 635-7664/68/69.

4. Weights and Measures

i. For questions regarding services, send an e-mail to weightsmeasures@revtax.guam.gov.

ii. Additional Information:

1. To schedule an appointment for the following services (New, Renewal, Re-Inspection, Upgrade, Cancellation, Payments), call (671) 635-7661.

- a. Scales Inspection
- b. Gas Stations Inspections
- c. Taxi Cabs Inspection
- d. Safety Inspection Station



DRT COVID-19 SERVICES SERIES VOLUME 10

TECHNICAL RESEARCH AND APPEALS BUREAU/PASSPORT OFFICE/DIRECTOR'S OFFICE

F. Technical Research and Appeals Bureau (TRAB)

- i. For any questions regarding services, send an e-mail to trab@revtax.guam.gov.

G. Passport Office

- i. For questions regarding the Guam Passport Office services, please call (671) 635-8974 or e-mail passport@revtax.guam.gov and **include in your e-mail the best numbers to reach you.**
- ii. The Passport Office will continue servicing customers by **appointment only**.

1. APPOINTMENTS

- a. Individuals with appointments during the time that DRT was closed to the public must contact the Passport Office to reschedule their appointments.
- b. Individuals must meet passport requirements and complete the proper passport application when requesting **to schedule an appointment by emailing passport@revtax.guam.gov. Provide your first and last name, the first and last name of the applicant(s), a brief description of your inquiry, and a reliable contact number/local cell phone number for appointment purposes**

- i. Please click on the link for passport fees and method of payment:

<https://www.guamtax.com/passport/PassportRequirementInfoSheet09333020.pdf>

2. PASSPORT APPLICATIONS

- a. Passport applications can be found online and picked up at your village mayor's office.
 - b. **Passport applications must be submitted in person by appointment only.**
 - c. **For the protection and privacy of personal identifiable information (PII), DO NOT email completed applications.**
- iii. For the latest passport information on Passport Services operations and requirements, please visit the U.S. Department of State – Bureau of Consular Affairs website at www.travel.state.gov and contact the National Passport Information Center via toll-free at +1 (877) 487-2778 (TDD: +1 (888) 874-7793).

H. Director's Office/Administration

- i. For any questions, send an e-mail to directoroffice@revtax.guam.gov or call (671) 635-1779/1817.



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DRT COVID-19 SERVICES SERIES VOLUME 10

DEPARTMENT DIRECTORY

Branch	Contact Number	E-mail Address
MAIN OFFICE BARRIGADA		
Motor Vehicle Division		
Driver's License Branch	635-7651/7666	driverslicense@revtax.guam.gov
Vehicle Registration Branch	635-1886/1898	vehicleregistration@revtax.guam.gov
Motor Carrier Safety Assistance Program	635-1750/1888	motorcarrier@revtax.guam.gov
Taxpayer Services Division		
Central Files Branch	635-1770/7628	incometax@revtax.guam.gov
Electronic Data Processing Branch	635-1777/1832/7676	incometax@revtax.guam.gov
Income Tax Assistance & Processing Branch	635-1809/1840	incometax@revtax.guam.gov
Tax Accounting Branch	635-1824/7633	incometax@revtax.guam.gov
Tax Enforcement Division		
Collections Branch	635-1860/1861/1865/7612/7698	collections@revtax.guam.gov
Criminal Investigation Branch	635-1769/1849	cib@revtax.guam.gov
Tax Examination Branch	635-1783/1882/7635/7640	examination@revtax.guam.gov
Real Property Tax Division		
Real Property Tax Appraisal	635-1892/1895	realproperty@revtax.guam.gov
Real Property Tax Assessment	635-1768/1896	realproperty@revtax.guam.gov
Regulatory Division		
Compliance Branch (ABC)	635-1806	compliance@revtax.guam.gov
Business Privilege Tax Branch (GRT)	635-1835/7623	bpt@revtax.guam.gov
General Licensing & Registration Branch	635-1828/7621	businesslicense@revtax.guam.gov
Insurance, Securities, Banking & Real Estate	635-1846	isbre@revtax.guam.gov
Weights & Measures Branch	635-1790/7661	weightsmeasures@revtax.guam.gov
Technical Research & Appeals Bureau	635-1867/1894/7646	trab@revtax.guam.gov
Passport Office	635-8974	passport@revtax.guam.gov
Director's Office	635-1779/1817	directorsoffice@revtax.guam.gov
BUSINESS LICENSE & PERMIT CENTER (BLPC)		
Department of Public Works (DPW) Compound		542 N. Marine Corps Drive Tamuning, GU 96913
Collections Branch	635-1862	collections@revtax.guam.gov
General Licensing & Registration Branch	646-3102	businesslicense@revtax.guam.gov
ADDRESS		
Mailing Address		
Department of Revenue & Taxation	Attention: <i>[Specify Branch]</i>	PO Box 23607 Barrigada, GU 96921
Drop Box Location	Barrigada Main Office	1240 Army Drive Route 16 Barrigada, GU 96913