



Dipåttamenton Kontribusiyan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

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FOR IMMEDIATE RELEASE

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**The Department of Revenue and Taxation Announces the availability of the
2020 Employers Annual Tax Forms Online
(W-3SS, W-2GU, 1096, 1099-NEC and 1099-MISC)**

Barrigada, GU - The Guam Department of Revenue and Taxation (DRT) announced today that the 2020 Employers Annual Tax Forms (W-3SS, W-2GU, 1096, 1099-NEC and 1099-MISC) are available for download and can be found on our website <https://www.guamtax.com/forms/index.html>

Please be advised that Employers can electronically file (e-file) the required W-3SS/W-2GU's and 1096/1099's on our website at <https://www.guamtax.com/>.

The department strongly recommends for employers to report and file Forms W-3SS/W-2GU and 1096/1099 electronically. For information on how to file electronically please contact incometax@revtax.guam.gov.

Filers who have 250 or more returns (W-2GU's and/or 1099's) must file them electronically pursuant to Section 6011(e)(2)(a) of the Guam Territorial Income Tax Code and associated regulations. This requirement applies separately for each type of form required to be filed and to both original and corrected forms.

The department would like to remind Employers that the deadline to file both the W-3SS/W-2GU's and 1096/1099-NEC (Nonemployee Compensation) forms with our office both paper file or e-file, is no later than February 1, 2021 as the automatic 30-day extension for these forms have been eliminated.

The deadline to paper file forms 1096/1099-MISC with our office is no later than March 1, 2021. Should you choose to e-file forms 1096/1099-MISC, the deadline to file on our website is no later than March 31, 2021.

Failure to file the required forms timely is subject to penalties. 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>.

More information regarding the e-filing of the W-3SS/W-2GU on our website can be found at https://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

Any questions regarding this matter, please contact DRT's Income Tax Assistance and Processing Branch team via email at incometax@revtax.guam.gov or by phone at (671) 635-1840 / 1841 / 1842 / 1857 / 7603 / 7604 / 7606 or 1809.

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