



Dipåtamenton Kontribusiyan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

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

DAFNE MANSAPIT-SHIMIZU, Director
Direktot
MICHELE B. SANTOS, Deputy Director
Sigundo Direktot

**The Department of Revenue and Taxation
Announces Release of Its Fifth Set of Guidance - Volume 5 of the DRT COVID-19 Services Series
(DRT COVID-19 Services Series V5-2020-08.001)
FOR IMMEDIATE RELEASE
AUGUST 18, 2020**

Barrigada, GU – The Guam Department of Revenue and Taxation (DRT) is now releasing Volume 5 of its DRT COVID-19 Services Series to update all previously issued volumes in the Series. **The information in this Volume is subject to change by the Department and is only applicable for the periods indicated.**

Due to the Governor's Executive Order No. 2020-27, Relative to Declaring Pandemic Condition of Readiness ("PCOR") 1 the Department of Revenue and Taxation will be suspending all customer facing services.

The safety of our community is of utmost importance and DRT thanks the community for their patience during this time. DRT highly recommends that, to the extent available, all payments be made online and all forms be filed online. See the "Help" section at the top right of our web page at <https://guamtax.com> for more information on our online services and payment options.

For any questions regarding DRT or DRT Services, please contact the Director's Office at 635-1817 or 635-1779 or our call center numbers at 635-1840/41/42/57 and 635-7630/04/06. DRT highly recommends for questions/inquiries to be submitted at the "Contact Us" section of our website at <https://guamtax.com> or via e-mail to pinadmin@revtax.guam.gov. For *general* questions regarding Guam's Economic Impact Payment (EIP) Program, please e-mail guameip@revtax.guam.gov. Please also refer to DRT's EIP FAQ which can be found at <https://guamtax.com> in the COVID-19 Section.



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DRT COVID-19 SERVICES SERIES VOLUME 5

(DRT COVID-19 Services Series V5-2020-08.001)

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DRT COVID-19 SERVICES SERIES VOLUME 5
MOTOR VEHICLE DIVISION

A. Motor Vehicle Division

1. Motor Carrier Safety

- i. For any questions regarding services, please e-mail alvin.duenas@revtax.guam.gov

2. Driver's License

- i. For any questions regarding Driver's License services, please e-mail arthur.meno@revtax.guam.gov.
ii. Information Regarding Services:

1. APPOINTMENTS AUGUST 17, 2020 THROUGH AUGUST 28, 2020

- a. Individuals with online appointments for the period August 17, 2020 through August 28, 2020 must contact DRT's Driver's License Branch at 635-1761/7651 to reschedule once DRT resumes regular office hours.

2. EXPIRED DRIVER'S LICENSES/GUAM I.D.s

- a. Driver's licenses which expire from March 16, 2020 through February 28, 2021 - all late fees will be waived as long as renewal is done by March 1, 2021.
b. DRT has issued an automatic extension letter for expired Guam Driver's Licenses and Guam ID's which automatically extends the expiration for the licenses through February 28, 2021.
c. Driver's licenses which expired prior to March 16, 2020 - late fees for the period from March 16, 2020 through February 28, 2021 - will be waived as long as renewal is done by March 1, 2021. Any other late fees will apply. For any expiration which is a year or more, the law requires written exam to be taken.

3. TEMPORARY ON-ISLAND MAIL-IN RENEWAL APPLICATION FOR NON-REAL ID COMPLIANT GUAM DRIVER'S LICENSES AND CONVERSION OF INTERMEDIATE TO FULL LICENSES

- a. DRT has released its Temporary On-Island Mail-In Renewal Application for Non-Real ID Compliant Guam Driver's Licenses and Conversions of Intermediate to Full Licenses. The application can be found online at <https://guamtax.com> in the "Forms & Publications" page in the GovGuamdocs.com section.

4. INFORMATION ON REAL ID COMPLIANCE

- a. 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, at the direction of President Donald J. Trump, the REAL ID enforcement deadline was extended from October 1, 2020 to October 1, 2021. For more information on the REAL ID Act and REAL ID compliance, please see the U.S. Homeland Security website.

3. Motor Vehicle Registration

- i. For any questions regarding Motor Vehicle Registration services, please e-mail steve.aguon@revtax.guam.gov.

- ii. Information Regarding Services:

1. RENEWALS

- a. ONLINE – Renewals may be done online at <https://www.myguamtax.com>. You must contact your insurance carrier and safety inspection agency to ensure that your insurance and safety inspection information is uploaded onto the <https://guamtax.com> website.

2. REGISTRATIONS EXPIRING IN AUGUST 2020 – Any vehicle registrations which expire in August 2020 will be extended through September 30, 2020. Late fees will be waived for the period as long as renewal is done by September 30, 2020.



DRT COVID-19 SERVICES SERIES VOLUME 5
TAXPAYER SERVICES ADMINISTRATION DIVISION

B. Taxpayer Services Administration Division

1. **Business Privilege Tax**

- i. For any questions regarding Business Privilege Tax services, please e-mail tammy.amuan@revtax.guam.gov
- ii. Information Regarding Services:
 1. **PAYMENT OF BUSINESS PRIVILEGE TAXES** – may be done
 - a. Treasurer of Guam office located at the ITC Building
 - b. Online at <https://pay.guam.gov/>
 - c. Placed in the DRT Drop Box (Check Payments Only)
 - d. Sent via USPS (recommend to send certified with return receipt) (Check Payments Only)

2. **Income Tax**

- i. For any questions regarding Income Tax services, please e-mail norma.flores@revtax.guam.gov.
- ii. Information Regarding Services:
 1. **2019 INCOME TAX RETURNS**
 - a. ONLINE FILING - 2019 Forms 1040 which meet certain, specific criteria may be filed online at www.myguamtax.com
 2. **PAYMENT OF INCOME TAXES** – may be done
 - a. Treasurer of Guam office located at the ITC Building
 - b. Online at <https://pay.guam.gov/>
 - c. Placed in the DRT Drop Box (Check Payments Only)
 - d. Sent via USPS (recommend to send certified with return receipt) (Check Payments Only)



DRT COVID-19 SERVICES SERIES VOLUME 5
TAX ENFORCEMENT DIVISION

C. Tax Enforcement Division

1. Audit/Examination

- i. For any questions regarding Audit/Examination services, please e-mail maryann.manglona@revtax.guam.gov.
- ii. Information Regarding Services:
 1. APPOINTMENTS/MEETINGS WITH EXAMINATION BRANCH – All appointments/meetings with Examination Branch personnel scheduled between August 17, 2020 and August 28, 2020 must be rescheduled once regular office hours resume. Taxpayers should contact the Branch to reschedule their appointments/meetings.

2. Collections

- i. For any questions regarding Collections Branch services, please e-mail jean.flores@revtax.guam.gov.
- ii. Information Regarding Services:
 1. APPOINTMENTS/MEETINGS WITH COLLECTION BRANCH - All appointments/meetings with Collection Branch scheduled between August 17, 2020 through August 28, 2020 must be rescheduled once regular office hours resume. Taxpayers must contact the Branch to reschedule their appointments/meetings.
 2. INSTALLMENT AGREEMENT PAYMENTS
 - a. All installment agreement payments due between August 17 and August 30, 2020 will not be considered late and will not result in additional penalties and interest for the period indicated as long as payments resume on August 31, 2020.
 - b. Payments may be made as follows:
 - i. Collection window at Treasurer of Guam office located at the ITC Building
 - ii. Online at <https://pay.guam.gov/>
 - iii. Placed in the DRT Drop Box (Check Payments Only)
 - iv. Sent via USPS (recommend to send certified with return receipt) (Check Payments Only)

3. Criminal Investigations

- i. For any questions regarding Criminal Investigations Branch services, please e-mail frank.blaz@revtax.guam.gov.



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DRT COVID-19 SERVICES SERIES VOLUME 5
REAL PROPERTY TAX DIVISION

D. Real Property Tax Division

1. Real Property Tax Assessment and Appraisal

- i. For any questions regarding Real Property services, please e-mail benedict.atoigue@revtax.guam.gov.
- ii. Information Regarding Services:
 1. REAL PROPERTY TAX PAYMENTS may be made at
 - a. Treasurer of Guam office located at the ITC Building
 - b. Online at <https://pay.guam.gov/>
 - c. Placed in the DRT Drop Box (Check Payments Only)
 - d. Sent via USPS (recommend to send certified with return receipt) (Check Payments Only)



DRT COVID-19 SERVICES SERIES VOLUME 5
REGULATORY DIVISION

E. Regulatory Division

1. **Compliance**

- i. For any questions regarding ABC/Regulatory services, please e-mail craig.camacho@revtax.guam.gov.

2. **Business License Registration**

- i. For any questions regarding Business License services, please e-mail maelinda.bayona@revtax.guam.gov.
- ii. Information Regarding Services:
 1. **APPOINTMENTS WITH BUSINESS LICENSE BRANCH:**
 - a. All appointments with the Branch scheduled between August 17, 2020 and August 28, 2020 will be rescheduled once office hours resume.
 2. **BUSINESS LICENSES EXPIRING IN AUGUST 2020 –**
 - a. Business licenses expiring in August 2020. Penalties will be waived for the period August 15 – August 30, 2020 as long as renewal is done by September 15, 2020.
 - b. Business licenses which do not require clearance may be renewed online. DRT highly recommends that renewals be done online.
 - c. Business licenses which require clearance will have to be renewed at the Business License and Permit Center when regular hours resume.
 3. **NEW BUSINESS LICENSES –**
 - a. New business licenses will be processed at the BLPC located at the DPW Compound only once office hours resume.
 4. **ANNUAL REPORTS -**
 - a. Deadline for 2020 Annual Reports has been moved from September 1, 2020 to September 15, 2020. \$50 Late Fee will not be assessed as long as Annual Report with full payment is received by September 15, 2020. Any Annual Reports received after September 15, 2020 will be assessed the late fee.
 - b. Annual Reports with payments may be:
 - i. Placed in the DRT Drop Box (Check Payments Only)
 - ii. Sent via USPS (recommend to send certified with return receipt) (Check Payments Only)

3. **Insurance, Securities, Banking, and Real Estate**

- i. For any questions regarding Insurance, Securities, Banking, and Real Estate, please e-mail alice.cruz@revtax.guam.gov
- ii. Information Regarding Services:
 1. **INSURANCE**
 - a. Insurance Quarterly Reports due August 15, 2020 may be submitted without penalty through September 30, 2020. Submissions after this date will be assessed a penalty.
 2. **BANKING**
 - a. **LETTERS OF INTENT AND BANK ASSESSMENTS**



- i. All letters of intent for financial institutions may be submitted without penalty through September 30, 2020. Submissions after this date will be assessed a penalty.
 - ii. Bank assets assessments may be submitted without penalty through September 30, 2020. Submissions after this date will be assessed a penalty.
 - b. **AUDITED FINANCIAL STATEMENTS** - Audited financial statements must be submitted by September 30, 2020. Submissions after this date will be assessed a penalty.
 3. **REAL ESTATE**
All licenses due for renewal from August 17 through August 30 may be submitted without penalty through September 15, 2020. Submissions after this date will be assessed a penalty.
 4. **APPRAISALS**
All licenses due for renewal from August 17 through August 30 may be submitted without penalty through September 15, 2020. Submissions after this date will be assessed a penalty.
 5. **SECURITIES**
All licenses due for renewal from August 17 through August 30, 2020 may be submitted without penalty through September 15, 2020. Submissions after this date will be assessed a penalty.
4. **Weights and Measures**
- i. For any questions regarding Weights and Measures, please e-mail james.lujan@revtax.guam.gov.



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DRT COVID-19 SERVICES SERIES VOLUME 5

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

F. Technical Research and Appeals Bureau

- i. For any questions regarding TRAB, please e-mail Jennifer.untalan@revtax.guam.gov.

G. Passport Office

- i. For any questions regarding the Guam Passport Office, please e-mail Christine.tudela@revtax.guam.gov.
- ii. 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.

H. Director's Office/Administration

- i. For any questions please contact the Director's Office at 635-1779 or 635-1817.