



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
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**The Department of Revenue and Taxation
Announces Release of Its Sixth Set of Guidance - Volume 6 of the DRT COVID-19 Services Series
(DRT COVID-19 Services Series V6-2020-09.001)**

**FOR IMMEDIATE RELEASE
SEPTEMBER 12, 2020**

Barrigada, GU – The Guam Department of Revenue and Taxation (DRT) is releasing Volume 6 of its DRT COVID-19 Services Series to update previously issued volumes in the Series. **The information in this Volume is subject to change by DRT and is only applicable for the periods indicated.**

Due to the Governor's Executive Order No. 2020-31, Relative to Extending the Stay-At-Home Order, DRT has suspended 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 and forms be made and filed online. See the "Help" section at the top right of our web page at <https://guamtax.com> for online services and payment options.

For *general* questions regarding Guam's Economic Impact Payment (EIP) Program, please e-mail guameip@revtax.guam.gov. In addition, DRT's EIP FAQ section can be found at <https://guamtax.com> under the COVID-19 Section.

For any other questions regarding DRT and its 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. Or DRT can be reached online via the "Contact Us" page at <https://guamtax.com> or via e-mail to pinadmin@revtax.guam.gov.



DRT COVID-19 SERVICES SERIES VOLUME 6
(DRT COVID-19 Services Series V6-2020-09.001)

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DRT COVID-19 SERVICES SERIES VOLUME 6

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 services, please e-mail arthur.meno@revtax.guam.gov.
ii. Additional information:

1. APPOINTMENTS FOR DRIVER'S LICENSES

- a. Individuals with online appointments for the period of August 17, 2020 to September 18, 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 IDs

- a. Driver's licenses that expired during the period of March 16, 2020 to February 28, 2021 - late fees will be waived on the condition that renewal is done by March 1, 2021.
b. DRT has issued an automatic extension letter for expired Guam Driver's Licenses and Guam IDs during the period of March 16, 2020 to February 28, 2021, which automatically extends the expiration date to February 28, 2021.
c. Driver's licenses that expired prior to March 16, 2020 - late fees for the period of March 16, 2020 to February 28, 2021 - will be waived on the condition that renewal is done by March 1, 2021. Any other late fees will apply.
d. For any other expiration that is a year or more, a written exam must be taken as required by law.

3. TEMPORARY ON-ISLAND MAIL-IN RENEWAL APPLICATION

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

- a. DRT has released its Mail-Service Request Form for Guam Driver's Permit (New) for those who passed the written exam. The form can be found online at <https://govguamdocs.com> in the "Forms & Publications" page. Please visit <https://guamtax.com> for more information and instructions.
b. Completed Mail-Service forms with payment (Money Order or Cashier's Check only).
i. Guam Driver's Permit (New) Fee – Ten (\$10) Dollars
ii. Mail Service Fee – Three (\$3) Dollars
1. DRT's Drop Box
2. Mail Service via USPS
a. Recommendation: Certified with Return Receipt



5. **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 with 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 visit the U.S. Homeland Security website.

3. **Motor Vehicle Registration**

- i. For any questions regarding services, please e-mail steve.aguon@revtax.guam.gov or angelica.manibusan@revtax.guam.gov.
- 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.

2. **EXPIRED REGISTRATIONS**

- a. Any vehicle registrations that expired in August 2020 and September 2020 will be extended to November 30, 2020. Late fees will be waived for the period on the condition that renewal is done by November 30, 2020.

3. **ACCESSIBLE PARKING PLACARDS**

- a. All disabled placards (temporary or permanent) expiring August 2020 and September 2020 will be extended to November 30, 2020.



DRT COVID-19 SERVICES SERIES VOLUME 6

TAXPAYER SERVICES ADMINISTRATION DIVISION

B. Taxpayer Services Administration Division

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

- i. For any questions regarding services, please e-mail tammy.amuan@revtax.guam.gov.
- ii. Additional Information:

1. **PAYMENT OPTIONS FOR BUSINESS PRIVILEGE TAXES (GRTs)**

- a. Treasurer of Guam office (ITC Building)
- b. Online at <https://pay.guam.gov/>
- c. DRT's Drop Box (Check Payments Only)
- d. Mail-in payments via USPS (Check Payments Only)
 - i. Recommendation: Certified with Return Receipt

2. **Income Tax**

- i. For any questions regarding services, please e-mail norma.flores@revtax.guam.gov.
- ii. Additional Information:

1. **2019 INCOME TAX RETURNS**

- a. Online filing for 2019 Form 1040, which meet certain criteria, may be filed online at <https://myguamtax.com>. Otherwise, an enclosed 2019 Form 1040 and its copy can be placed in DRT's Drop Box with a stamped self-address envelope.

2. **PAYMENT OPTIONS FOR INCOME TAXES**

- a. Treasurer of Guam office (ITC Building)
- b. Online at <https://pay.guam.gov/>
- c. DRT's Drop Box (Check Payments Only)
- d. Mail-in payments via USPS (Check Payments Only)
 - i. Recommendation: Certified with Return Receipt



DRT COVID-19 SERVICES SERIES VOLUME 6

TAX ENFORCEMENT DIVISION

C. Tax Enforcement Division

1. Tax Examination (Audit)

- i. For any questions regarding services, please e-mail maryann.manglona@revtax.guam.gov.
- ii. Additional Information:

1. APPOINTMENTS/MEETINGS

- a. All appointments/meetings with Examination Branch scheduled from August 17, 2020 to September 18, 2020 must be rescheduled once office hours resume. To do so, taxpayers must contact the Agent or Examiner assigned to their case to reschedule their appointments/meetings.
- b. Taxpayers may also contact the Agent or Examiner by email for any questions or concerns. Please refer to DRT's email directory in the "Contact Us" page at <https://myguamtax.com>.

2. Collections

- i. For any questions regarding services, please e-mail jean.flores@revtax.guam.gov.
- ii. Additional Information:

1. APPOINTMENTS/MEETINGS

- a. All appointments/meetings with Collections Branch scheduled from August 17, 2020 to September 30, 2020 must be rescheduled once office hours resume. To do so, taxpayers must contact Collections Branch to reschedule their appointments/meetings.

2. INSTALLMENT AGREEMENT PAYMENTS

- a. All installment agreement payments due from August 17, 2020 to September 30, 2020 will not be considered late and will not result in additional penalties and interests on the condition that payments resume on October 1, 2020. **Payments received after this date will result in an additional assessment of interests and penalties.**
- b. Payment options:
 - i. Collections window at Treasurer of Guam office (ITC Building)
 - ii. Online at <https://pay.guam.gov/>
 - iii. DRT's Drop Box (Check Payments Only)
 - iv. Mail-in payments via USPS (Check Payments Only)
 1. Recommendation: Certified with Return Receipt

3. Criminal Investigation

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



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DRT COVID-19 SERVICES SERIES VOLUME 6

REAL PROPERTY TAX DIVISION

D. Real Property Tax Division

1. Real Property Tax Assessment and Appraisal

- i. For any questions regarding services, please e-mail benedict.atoigue@revtax.guam.gov.
- ii. Additional Information:

1. REAL PROPERTY TAX PAYMENTS

- a. Treasurer of Guam office (ITC Building)
- b. Online at <https://pay.guam.gov/>
- c. DRT's Drop Box (Check Payments Only)
- d. Mail-in payments via USPS (Check Payments Only)
 - i. Recommendation: Certified with Return Receipt



DRT COVID-19 SERVICES SERIES VOLUME 6

REGULATORY DIVISION

E. Regulatory Division

1. Compliance

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

2. Business License Branch

- i. For any questions regarding services, please e-mail maelinda.bayona@revtax.guam.gov.
- ii. Additional Information:

1. APPOINTMENTS

- a. All appointments with Business License scheduled from August 17, 2020 to September 18, 2020 will be rescheduled once office hours resume.

2. EXPIRED BUSINESS LICENSES

- a. Business licenses expiring from August 2020 and September 2020, penalties will be waived for the period of August 17, 2020 to September 18, 2020 on the condition that renewal is done by October 2, 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 (BLPC) once office 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 30, 2020. The fifty (\$50) dollar late fee will not be assessed on the condition that the Annual Report with full payment is received by October 2, 2020. Any annual reports received after October 2, 2020 will be assessed the additional fee.
- b. Annual Reports with payments options:
 - i. DRT's Drop Box (Check Payments Only) by COB
 - ii. Mail-in payments via USPS (Check Payments Only)
 1. Recommendation: Certified with Return Receipt

3. Insurance, Securities, Banking, and Real Estate

- i. For any questions regarding services, please e-mail alice.cruz@revtax.guam.gov.
- ii. Additional Information:

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
 - i. Audited financial statements must be submitted by September 30, 2020. Submissions after this date will be assessed a penalty.
 3. **REAL ESTATE**
 - a. All licenses due for renewal from August 17, 2020 to September 21, 2020 may be submitted without penalty through October 9, 2020. Submissions after this date will be assessed a penalty.
 4. **APPRAISALS**
 - a. All licenses due for renewal from August 17, 2020 to September 21, 2020 may be submitted without penalty through October 9, 2020. Submissions after this date will be assessed a penalty.
 5. **SECURITIES**
 - a. All licenses due for renewal from August 17, 2020 to September 21, 2020 may be submitted without penalty through October 9, 2020. Submissions after this date will be assessed a penalty.
 6. **UCC FILINGS**
 - a. Please call Alice Cruz at 482-0132 or send an email to alice.cruz@revtax.guam.gov for UCC Continuation instructions. Initial filings and searches cannot be done during lockdown and can be addressed once office hours resume.
4. **Weights and Measures**
 - i. For any questions regarding services, please e-mail james.lujan@revtax.guam.gov.



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DRT COVID-19 SERVICES SERIES VOLUME 6

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

F. Technical Research and Appeals Bureau (TRAB)

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

G. Passport Office

- i. For any questions regarding the Guam Passport Office services, 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.



DRT COVID-19 SERVICES SERIES VOLUME 6

EMAIL DIRECTORY

A. Motor Vehicle Division

1. [Motor Carrier Safety](#)
2. [Driver's License](#)
3. [Motor Vehicle Registration](#)

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arthur.meno@revtax.guam.gov
steve.aguon@revtax.guam.gov
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B. Taxpayer Services Administration Division

1. [Business Privilege Tax \(GRT\)](#)
2. [Income Tax](#)

tammy.amuan@revtax.guam.gov
norma.flores@revtax.guam.gov

C. Tax Enforcement Division

1. [Tax Examination \(Audit\)](#)
2. [Collections](#)
3. [Criminal Investigation](#)

maryann.manglona@revtax.guam.gov
jean.flores@revtax.guam.gov
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D. Real Property Tax Division

1. [Real Property Tax Assessment and Appraisal](#)

benedict.atoigue@revtax.guam.gov

E. Regulatory Division

1. [Compliance](#)
2. [Business License Branch](#)
3. [Insurance, Securities, Banking, and Real Estate](#)
4. [Weights and Measures](#)

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F. [Technical Research and Appeals Bureau](#)

jennifer.untalan@revtax.guam.gov

G. [Passport Office](#)

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