



Dipåttamenton Kontribusiyon yan 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
MICHELE B. SANTOS, Deputy Director
Sigundo Direktot

FOR IMMEDIATE RELEASE
OCTOBER 06, 2020

The Department of Revenue and Taxation
Releases Volume 8 of its COVID-19 Services Series
(DRT COVID-19 Services Series V8-2020-10.001)

Barrigada, GU – The Guam Department of Revenue and Taxation (DRT) releases its eighth set of guidance for its DRT COVID-19 Services Series – Volume 8 to update previously issued volumes in accordance with the Governor's [Executive Order No. 2020-34, Relative to Instituting Safer-At-Home Advisory](#).

In line with EO 2020-34, DRT will continue operating **BY APPOINTMENT ONLY** for certain services and will be providing services via phone, mail, and drop box to the extent possible. Appointments are required for all face-to-face services. **Service times are impacted by the current public health emergency.**

DRT has implemented the following procedures relating to its services:

All individuals with appointments **must** remain in their vehicles when they arrive for their appointments 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 the DRT 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.

To the extent available, DRT **highly encourages** that **all** payments and forms be made and filed online. See the "Help" section at the top right of our web page: <https://guamtax.com> for online services and payment options. DRT has expanded its acceptance of certain forms by mail and drop box. Contact the respective DRT branch for more information regarding this.

Our goal is to provide the most expedient service possible while maintaining the DPHSS and the CDC Guidelines and Protocols under PCOR1 and in response to the efforts to control the spread of the COVID-19 virus.

DRT contact information and its branches can be found at the end of this release in the [Contact Directory](#) page.

Economic Impact Payment (EIP) Program:

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

Ayuda I Mangafa (AIM) Program:

- Email: mangafa@revtax.guam.gov
- Phone: 635-1876/79/1882/7613/37/41
- DRT's [AIM Program FAQ section](#)

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

- Call center numbers:
 - 635-1840/41/42/57
 - 635-7603/04/06
- "Contact Us" section <https://guamtax.com>
- Email: pinadmin@revtax.guam.gov

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

**Please wear your mask, practice social distancing, sanitize hands
and disinfect frequently contacted areas.**



DRT COVID-19 SERVICES SERIES VOLUME 8

(V8-2020-10.001)

TABLE OF CONTENTS

Description	Page No.
A. Motor Vehicle Division	3 - 4
1. Motor Carrier Safety	
2. Driver's License	
3. Motor Vehicle Registration	
B. Taxpayer Services Administration Division	5
1. Business Privilege Tax (GRT)	
2. Income Tax	
C. Tax Enforcement Division	6 - 7
1. Tax Examination (Audit) Branch	
2. Collections Branch	
3. Criminal Investigation Branch	
D. Real Property Tax Division	8
1. Real Property Tax Assessment and Appraisal	
E. Regulatory Division	9 - 11
1. Compliance Branch	
2. Business License Registration	
3. Insurance, Securities, Banking, and Real Estate	
4. Weights and Measures	
F. Technical Research and Appeals Bureau	12
G. Passport Office	12
H. Director's Office	12
I. Contact Directory	13



**DRT COVID-19 SERVICES SERIES VOLUME 8
MOTOR VEHICLE DIVISION**

A. Motor Vehicle Division

1. Motor Carrier Safety

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

2. Driver's License

- i. For questions regarding services, please e-mail arthur.meno@revtax.guam.gov or cirese.kaneshiro@revtax.guam.gov.
ii. Additional information:

1. APPOINTMENTS FOR DRIVER'S LICENSES AND GUAM IDs

a. All appointments must be made online.

- b. Driver's License will service customers with online appointments only between the hours of 8:00 a.m. – 5:00 p.m. at DRT's main office in Barrigada. Individuals with online appointments for the period of August 17, 2020 to September 25, 2020 and during subsequent periods 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.**

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 expiration that is a year or more, a written exam must be taken as required by law.

3. EXPIRED PERMITS

- a. Permits that expired during the period of March 16, 2020 to February 28, 2021 – DRT will honor as long as conversion is done by March 1, 2021.**

4. TEMPORARY ON-ISLAND MAIL-IN RENEWAL AND REPLACEMENT APPLICATION

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

5. 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 [application](#) can be found online at DRT's GovGuamDocs.com.
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. Postage and Handling – Three (\$3) Dollars



1. DRT's Drop Box
2. Mail Service via USPS
 - a. Recommendation: Certified with Return Receipt

6. **INFORMATION ON REAL ID COMPLIANCE**

a. **Real ID Compliant IDs are not required for travel within the United States. The REAL ID enforcement deadline is now October 1, 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 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 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. Vehicle registrations 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.

3. **ACCESSIBLE PARKING PLACARDS**

a. All disabled placards (temporary or permanent) that expired during the period of March 16, 2020 to February 28, 2021 are considered valid through February 28, 2021 as long as renewal is done by March 1, 2021.

b. Mail-Service for Accessible Parking Placards – MVD will mail accessible placards to those applicants who submit their Applications for Accessibility Placard Form by drop box or by mail. Application must be accompanied by three dollars (\$3) payment (Check Payments Only) for postage and handling.

4. **VEHICLE OPERATING PERMITS**

a. During Relaxed PCOR1, DRT is working with Guam Customs and Quarantine to issue vehicle operating permits at the CQA air cargo terminal at Tiyan on Thursdays from 8 a.m. to 11:30 a.m. This schedule is temporary and is subject to change based on PCOR status requirements.



**DRT COVID-19 SERVICES SERIES VOLUME 8
TAXPAYER SERVICES ADMINISTRATION DIVISION**

B. Taxpayer Services Administration Division

1. Business Privilege Tax (GRT)

- i. For 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 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 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 8
TAX ENFORCEMENT DIVISION**

C. Tax Enforcement Division

1. Tax Examination (Audit) Branch

i. Branch Information:

1. Location: DRT Main Office, Barrigada
2. Hours of Operation: Monday through Friday 8:00 a.m. - 5:00 p.m. **by Appointment Only**
3. For **appointments only**, call: 635-1882/7613.

ii. Additional Information:

1. **APPOINTMENTS/MEETINGS**

- a. All appointments/meetings with Examination Branch scheduled during the period that DRT was closed to the public must be rescheduled. 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>.

iii. For questions regarding services, please e-mail maryann.manglona@revtax.guam.gov.

2. Collections Branch

i. For questions regarding services, please e-mail jean.flores@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.

2. **COLLECTIONS PAYMENTS**

a. 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. **INSTALLMENT AGREEMENT PAYMENTS**

- a. All installment agreement payments due from August 17, 2020 to September 25, 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. **Please make payments prior to this date to avoid an assessment of additional penalties and interests.**

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

(continue to next page)



Dipåttamenton Kontribusiyon yan 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
MICHELE B. SANTOS, Deputy Director
Sigundo Direktot

4. NEW INSTALLMENT AGREEMENTS

a. To request for an Installment Agreement, please contact the following:

jean.flores@revtax.guam.gov or call 635-7612/1862/1865

carmencita.gumataotao@revtax.guam.gov or call 635-7698/1865

diana.rodriquez@revtax.guam.gov or call 635-1860/1865

b. Clearances: Tax Certification, ABC, Employee Separation Clearance, Business License Clearance for Income Tax, Business Privilege Tax (GRT), please contact

jean.flores@revtax.guam.gov or call 635-7612/1862/1865.

3. Criminal Investigation Branch

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



Dipåttamenton Kontribusiyon yan 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
MICHELE B. SANTOS, Deputy Director
Sigundo Direktot

DRT COVID-19 SERVICES SERIES VOLUME 8 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 or john.terlaje@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 8
REGULATORY DIVISION**

E. Regulatory Division

1. Compliance Branch

i. Branch Information:

1. Location: DRT Main Office, Barrigada
2. Hours of Operation: Monday to Friday 8 a.m. to 5 p.m. **by Appointment Only**
3. For **appointments only**, please call: 635-1806/02.

ii. Addition 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)

iii. For questions regarding Compliance Branch services, please e-mail craig.camacho@revtax.guam.gov.

2. Business License Branch

i. For questions regarding services, please e-mail maelinda.bayona@revtax.guam.gov.

ii. 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.
- b. Business License Branch is operating **by appointment only** for certain services.

2. **EXPIRED BUSINESS LICENSES**

- a. Business licenses expiring from August 2020 through October 2020, penalties will be waived for the period of August 17, 2020 to October 31, 2020 on the condition that renewal is done by November 15, 2020.
- b. Business licenses, which do not require clearance, may be renewed online. DRT highly recommends that renewals be done online.
- c. Tax Certification, ABC, Employee Separation Clearance, Business License Clearance for Income Tax, Business Privilege Tax (GRT), please contact jean.flores@revtax.guam.gov or call 635-7612/1862/1865.

3. **NEW BUSINESS LICENSES**

- a. DRT is now accepting completed Form BL-01, *New Business License Application*, by drop box at the DRT Main Office in Barrigada or by mail. Applicants must include a copy of a valid government issued ID with their application.
- b. The Business License Permit Center at the DPW Compound in Tamuning is operating **by appointment only**. The following is the contact information for the BLPC agencies:

- i. Department of Revenue & Taxation
 1. Real Property Tax (671) 635-7653
 2. Tax Enforcement/Collections (671) 646-3102
 3. Business License (671) 646-3102
- ii. Department of Land Management (671) 646-3104
- 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

4. **ANNUAL REPORTS**

- a. Deadline for 2020 Annual Reports has been moved from September 1, 2020 to October 09, 2020. Annual Reports are being accepted by drop box or mail. The fifty (\$50) dollar late fee will not be assessed on the condition that the Annual Report with full payment is received by October 09, 2020. Any annual reports received after October 09, 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

5. **FILING OF OTHER FORMS**

- a. Please contact the Business License Branch by email for any questions regarding the filing of other forms.

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

- i. Branch Information:
 - 1. Location: DRT Main Office, Barrigada
 - 2. Hours of Operation: Monday through Friday 8 a.m. to 5 p.m. **by Appointment Only**
 - 3. To schedule an appointment for related services below, please call 635-1846/45/33 or 635-7664/68/69.
 - 4. 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 October 16, 2020. Submissions after this date will be assessed a penalty.
 - b. Any insurance license renewals (resident or non-resident) **WILL NOT** be accepted after October 2, 2020.
 - c. 2nd Quarter Assigned Risk Program may be submitted without penalty up to October 16, 2020.
 - 2. **BANKING**
 - a. Letters of Intent and Bank Assessments
 - i. All letters of intent for financial institutions may be submitted without penalty through October 16, 2020. Submissions after this date will be assessed a penalty.
 - ii. Bank assets assessments may be submitted without penalty through October 16, 2020. Submissions after this date will be assessed a penalty.
 - b. Audited Financial Statements
 - i. Audited financial statements were due no later than September 30, 2020. Submissions after this date will be assessed a penalty.
 - c. Foreign Exchange Renewal License
 - i. Please ensure all required documents are complete and accurate to avoid unnecessary delays in processing your renewal license.



3. **REAL ESTATE**
 - a. All licenses due for renewal from August 17, 2020 to October 09, 2020 may be submitted without penalty through October 16, 2020. Submissions after this date will be assessed a penalty.
 4. **APPRAISALS**
 - a. All licenses due for renewal from August 17, 2020 to October 09, 2020 may be submitted without penalty through October 16, 2020. Submissions after this date will be assessed a penalty.
 5. **SECURITIES**
 - a. All licenses due for renewal from August 17, 2020 to October 09, 2020 may be submitted without penalty through October 16, 2020. Submissions after this date will be assessed a penalty.
 6. **UCC FILINGS**
 - a. UCC Filing services will be **by appointment only**.
4. **Weights and Measures**
- i. For any questions regarding services, please e-mail james.lujan@revtax.guam.gov.



DRT COVID-19 SERVICES SERIES VOLUME 8
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. The Passport Office will continue servicing customers with **appointments 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.
 2. **PASSPORT APPLICATIONS**
 - a. Passport applications can be found online
- 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 and contact the National Passport Information Center via toll-free at +1 (877) 487-2778 (TDD: +1 (888) 874-7793).
- iii. For questions regarding the Guam Passport Office services, please e-mail christine.tudela@revtax.guam.gov and **include in your email the best numbers to reach you.**

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 8

CONTACT DIRECTORY

A. Motor Vehicle Division

1. [Motor Carrier Safety](#)

alvin.duenas@revtax.guam.gov

2. [Driver's License](#)

arthur.meno@revtax.guam.gov

cirese.kaneshiro@revtax.guam.gov

3. [Motor Vehicle Registration](#)

steve.aguon@revtax.guam.gov

angelica.manibusan@revtax.guam.gov

B. Taxpayer Services Administration Division

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

tammy.amuan@revtax.guam.gov

2. [Income Tax](#)

norma.flores@revtax.guam.gov

C. Tax Enforcement Division

1. [Tax Examination \(Audit\) Branch](#)

maryann.manglona@revtax.guam.gov

(671) 635-1882/7613

2. [Collections Branch](#)

jean.flores@revtax.guam.gov

(671) 635-7612/1862/1865

carmencita.gumataotao@revtax.guam.gov

(671) 635-7698/1865

diana.rodriguez@revtax.guam.gov

(671) 635-1860/1865

3. [Criminal Investigation Branch](#)

cib@revtax.guam.gov

D. Real Property Tax Division

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

benedict.atoigue@revtax.guam.gov

E. Regulatory Division

1. [Compliance Branch](#)

craig.camacho@revtax.guam.gov

(671) 635-1806/02

2. [Business License Branch](#)

maelinda.bayona@revtax.guam.gov

3. [Insurance, Securities, Banking, and Real Estate](#)

alice.cruz@revtax.guam.gov

4. [Weights and Measures](#)

james.lujan@revtax.guam.gov

F. Technical Research and Appeals Bureau

jennifer.untalan@revtax.guam.gov

G. Guam Passport Office

christine.tudela@revtax.guam.gov

H. Director's Office/Administration

(671) 635-1779 or (671) 635-1817

I. Mailing Address

Department of Revenue & Taxation

[Attention: *Specify Branch*]

P.O Box 23607

Barrigada, Guam 96921

J. Drop Box Location

1240 Army Drive Route 16

Barrigada, Guam 96913