



Dipåtamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

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BUSINESS PRIVILEGE TAX RETURNS (FORMS GRT-1, GRT-2, GRT-3, FORM 3260) ONLINE FILING INSTRUCTIONS AND GUIDANCE

March 9, 2021

In accordance with P.L.35-199, all Business Privilege Tax (BPT) Returns are required to be filed electronically beginning with tax filing for the month of February 2021, which are due to be filed **on or before March 20, 2021**.

New E-Filer Registration and All Current E-Filer Re-Registration

In line with the mandatory electronic filing of BPT returns, DRT recently enhanced the log-in process. All new electronic filers must register for an account on <https://www.guamtax.com> to electronically file their BPT returns beginning on **March 1, 2021**. All current electronic filers **must** re-register for a new account profile wherein you will be able to access previously e-filed returns and other online account history

Frequently asked questions about the login/registration enhancements can be found at https://www.guamtax.com/help/help_loginenhancements.html.

Registration Information

To register for an account, click the “Register Now” button under the Business Login Section on <https://www.guamtax.com>. Registration information can be found at <https://www.guamtax.com/help/index.html>

Filing Requirements

The following BPT returns are required to be filed electronically at <https://www.guamtax.com> beginning with tax period February 2021 (*due to be filed on or before March 20, 2021*):

1. Form GRT-ONLINE, Monthly Gross Receipts, Use, Occupancy Liquid Fuel, Automotive Surcharges, Tobacco and Alcoholic Beverages Tax Return (*E-filed Return*)
2. Form GRT-1, Monthly Gross Receipts, Use and Occupancy Tax Return
3. Form GRT-2, Monthly Liquid Fuel Tax & Automotive Surcharges Return
4. Form GRT-3, Monthly Tobacco and Alcoholic Beverages Tax Return
5. Form 3260, Monthly Limited Gaming Tax Return

More information and instructions can be found at <https://www.guamtax.com/help/pops/instructions.html> and https://www.guamtax.com/help/help_grt.html.

Amended Returns

Amended BPT returns are also required to be filed online. They can be filed at <https://www.guamtax.com>.

Payment Options

1. Online Payments

- a. Immediately after e-filing your BPT return, you can pay your tax due by simply clicking the ‘Pay It Now’ link. You may also go into your BPT return filing history and use the Pay Option there.
- b. Online payment information can be found at <https://pay.guam.gov/pg/FAQs.aspx>.
- c. To the extent available, DRT highly encourages that BPT payments be made online at <https://www.guamtax.com>.



2. *In-Person Payments*

- a. For e-filers that decide to make their tax payments in person, please proceed to any Treasurer of Guam location and
- b. You **must** provide two (2) copies of the e-filed BPT returns.

Benefits of Electronic Filing

1. No long lines or waiting periods to file your return. You may file at any time of the day or night and at any location of your choosing. Once you confirm to file your return, its information is updated in real-time with our tax system;
2. Performs automatic calculations of taxes owed based on data entered;
3. Maintains e-filing history which is accessible at your convenience;
4. Limitless viewing and printing of e-filed returns and there is no printing fees for a hard copy;;
5. Prevents duplicate filing of returns.

Kiosks

For those who do not have access to e-file their returns, DRT has made available computer kiosks located at the BPT Branch.

Extreme Hardship Exemption Application

DRT will only grant exemptions to taxpayers from electronically filing their BPT returns *due to extreme hardship* situations. To request for an extreme hardship *waiver*, you must submit *GRT E-Filing Exemption Application* (Form GRT-EX), at least 30 days prior to the due date of the BPT return(s). However, for BPT returns filed for the month of February 2021, Form GRT-EX will be accepted up through March 15, 2021 and only for this first month of e-filing under P.L. 35-199. Thereafter, submission required of 30-days prior to the due date will be applicable.

If your exemption application is approved, you will receive a written notice and its effective date. The approval notice must be attached to each BPT paper return filed or your return will not be considered validly filed and processed. You are still required to file your monthly BPT returns timely which is generally on or before the 20th day of the following month for the tax month period without regard to weekends and Government of Guam holidays. Note: Form GRT-EX application is strictly for the exemption of filing your BPT returns electronically and does not extend the return filing due date(s).

If your exemption application is denied, you must electronically file your BPT return(s) at <https://www.guamtax.com> on or before the due date of the BPT return(s).

Tax Credits and Qualifying Certificate Holders

Taxpayers claiming tax credits under the Tax Credit Program or Qualifying Certificate holders **must** submit supporting documentation (*i.e., approved GEDA tax credit memo, GEDA Certificate of Compliance, Form GRAP - Guam Registered Apprenticeship Program, Guam DOL Certification for GRAP Tax Credit*) same day or simultaneously to electronically filing their BPT returns. Taxpayers must send these required supporting documents by email to bpt@revtax.guam.gov. Failure to provide the required supporting documentation may result in the denial of such tax credit or abatement of BPT.

For any questions regarding business privilege tax filings, please contact the BPT Branch by email at bpt@revtax.guam.gov or call 635-1835/7623.