



FOR IMMEDIATE RELEASE

March 18, 2020

PUBLIC ANNOUNCEMENT FOR THE DEPARTMENT OF REVENUE AND TAXATION

(DRT COVID-19 Services Series V1-2020-03-002)

Barrigada, Guam - The Department of Revenue and Taxation (DRT) is announcing the following regarding its operations/services due to Executive Order No. 2020-04, *Relative to Responding to Confirmed Cases of Novel Coronavirus (COVID-19)*, which declared a public health emergency in the island of Guam. DRT will remain closed through March 30, 2020. **This information is subject to change by the Department and is only applicable for the periods indicated.** This release is the first in the series of guidance which DRT will be issuing relating to EO 2020-04.

In the interest of ensuring the health and safety of our taxpayers and our island community, DRT highly recommends that, to the extent available, all payments be made online and all forms be filed online.

- A. BOARD MEETINGS - All board meetings scheduled for from March 16 - March 31, 2020 will be postponed. The boards impacted are as follows: the ABC Board, the Banking & Insurance Board, the Cannabis Control Board, and the Real Estate Commission. Updated meeting dates will be announced once available.
- B. MEETINGS WITH DRT PERSONNEL - All meetings with DRT during the period of March 16 - March 30, 2020 will have to be rescheduled when regular, office hours resume.
- C. GRT PAYMENTS FOR THE MONTH OF FEBRUARY (DUE MARCH 20, 2020)
 - a. GRT payments may either be paid online or at the Treasurer of Guam cashier located at the ITC Building.
- D. 2019 INDIVIDUAL AND CORPORATE TAX RETURNS
 - a. **DEADLINE** - The deadline for filing and for paying any individual or corporate taxes due is April 15, 2020. Treasury Secretary Steven Mnuchin announced on Tuesday that taxpayers who owe taxes can defer their payment for 90 days, interest and penalty free up to \$1 million. **ALL RETURNS MUST STILL BE FILED BY THEIR ORIGINAL DUE DATE.** The actual guidance regarding this has yet to be released. DRT is monitoring this closely and will issue guidance once information is available.
 - b. **ONLINE FILING** - 2019 Forms 1040 which meet certain, specific criteria may be filed online.
 - c. **EXTENSIONS** –
 - i. **WITH NO PAYMENT** –
 - 1. Individual taxpayers may file online at myguamtax.com, the Form 4868, Application for Automatic Extension of Time to File Guam Individual Income Tax Return.

2. DRT Drop Box
- ii. WITH PAYMENT –
 1. May be made at TOG cashiers
 2. May be mailed in (recommended that mail be certified with return receipt) to the Treasurer of Guam

E. 2019 PARTNERSHIP AND S CORPORATION RETURNS

- a. DEADLINE - March 16, 2020 was the deadline for partnership and corporate returns. Any returns not filed by the due date should be filed by March 19, 2020 either via:
 - i. DRT Drop Box
 - ii. Mail (recommend certified with return receipt)

F. MARCH 16, 2020 WITHHOLDING TAX PAYMENTS

- a. Payments not made on March 16, 2020 due to the emergency declaration must be paid by March 19, 2020 at the TOG cashier at the ITC Building.
- b. Taxpayers who normally pay through their financial institution should continue to do so.

G. REAL PROPERTY TAXES

- a. DEADLINE FOR APPLICATION FOR REAL PROPERTY TAX EXEMPTIONS FOR 2020 RPT
 - i. The deadline for the application for real property tax exemptions has been moved to March 31, 2020. The original due date was March 15, 2020.
 - ii. The following are the exemptions for which this applies:
 1. Home Exemption
 2. Senior Citizen/Disability Credit
 3. Bona Fide Farmer's Exemption
 4. Gold Star Veteran's Exemption
- b. DEADLINE FOR PAYMENT OF SECOND INSTALLMENT OF 2019 RPT DUE APRIL 20, 2020
 - i. DRT recommends that payments for real property taxes be made online.

H. MOTOR VEHICLE REGISTRATION

- a. RENEWALS
 - i. REGISTRATIONS EXPIRING IN MARCH 2020 –
 1. Any vehicle registrations which expire in March 2020 will be extended through April 30, 2020. Late fees will be waived for the period as long as renewal is done by April 30, 2020.
 2. Registration can be done online for current and expired registrations.
- b. REGISTRATIONS WHICH EXPIRED PRIOR TO MARCH 2020
 - i. For any vehicle registrations which expired prior to March 2020, late fees will apply.
 1. Registration can be done online for current and expired registrations.

I. DRIVER'S LICENSE

a. ONLINE APPOINTMENTS

- i. All online appointments for the period March 16 through March 30 will be accommodated at the Hagatna Satellite office beginning April 1.

b. EXPIRED DRIVER'S LICENSES

- i. For driver's licenses which expire from March 16 through March 30, all late fees will be waived.
- ii. For driver's licenses which expired prior to March 16, late fees for the period from March 16 - March 30 will be waived. Any other late fees will apply.

c. NEW DRIVER'S LICENSES

- i. Processing for new driver's licenses will resume when office opens for normal operations.

J. BUSINESS LICENSES

a. BUSINESS LICENSES EXPIRING IN MARCH 2020 –

- i. Any business license expiring in March 2020 will be extended through April 30, 2020. Penalties will be waived for the period March 16 - March 30, 2020 as long as renewal is done by April 30, 2020.
- ii. Business licenses which do not require clearance may be renewed online. DRT highly recommends that renewals be done online.
- iii. Business licenses which require clearance will have to be renewed at either the Business License and Permit Center or at DRT's Barrigada location once regular, office hours resume.

b. BUSINESS LICENSES WHICH EXPIRED PRIOR TO MARCH 2020 –

- i. Will be considered valid for the period of March 16, 2020 through April 30, 2020. Penalties will be charged.

c. NEW BUSINESS LICENSES –

- i. DRT will be able to issue new business licenses when regular, office operations resume.

K. PASSPORT SERVICES

- a. Passport services will not be available until regular, office operations resume.