



Dipåttamenton Kontribusiyan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

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2018 TAX AMNESTY PROGRAM

Overview:

To increase and accelerate the collection of delinquent taxes and to encourage voluntary compliance from all taxpayers, including individual and business taxpayers, The Director of the Department of Revenue and Taxation (DRT) hereby declares a Tax Amnesty Program. The Program will require full payment of principal taxes and will allow for the abatement of penalty and interest.

The Program:

- Runs from May 7, 2018, through August 6, 2018.
- Applies to the failure to file a required return or pay the tax imposed by the Guam Territorial Income Tax (GTIT) laws and the Guam Code Annotated on or before December 31, 2016.
- Waives all civil penalties (except previously assessed fraud penalties) imposed as a result of the nonreporting, underreporting or nonpayment of eligible taxes by the Tax Enforcement, Taxpayer Service and Real Property Tax Divisions. This program does not apply to fees, interest and penalties imposed by other divisions of DRT.
- Requires a 10% down payment of total taxes due with the filing of your application for tax amnesty.

Eligibility:

To participate in the Program, during the amnesty period a delinquent taxpayer must, as applicable:

- File a previously unfiled return and pay the tax due under the return;
- Pay the tax due on a previously filed return or;
- The waiver of civil penalties and interest is void if the taxpayer fails to comply with the terms of this Program.

Tax Amnesty: Frequently Asked Questions

1. When will the amnesty be available?

Application for amnesty must be made during the following three week period beginning May 7, 2018 and ending May 28, 2018. Applying for the program as early as possible during the amnesty period will avoid delays in processing. Upon submission of the application, tax payments will be accepted during the following ninety (90) day period: May 7, 2018 through August 6, 2018. However, a 10% down payment of total taxes due is required upon submission of application.

2. Which taxes are included under tax amnesty?

1. Individual income tax
2. Corporate income tax
3. Employer withholding
4. Business Privilege Taxes (Gross Receipts Tax)
5. Alcohol tax
6. Tobacco tax
7. Liquid Fuel tax
8. Occupancy tax
9. Use tax
10. Bed & Breakfast Tax
11. Limited Gaming Tax
12. Real Property Tax

3. What tax periods are covered?

Tax liabilities due on or before December 31, 2016, are included in the program.

4. What is waived?

All unpaid civil penalties, except previously assessed fraud penalties, and any unpaid interest will be waived for eligible taxpayers and eligible taxes.

5. How do I know if I'm eligible for tax amnesty?

If you have outstanding Guam Income and/or Business Privilege Tax obligations (See Question 2 above for the type of tax) and outstanding Real Property taxes for the periods covered on or before December 31, 2016, except:

- Taxpayers who are a party to a criminal investigation or criminal litigation relating to any tax administered by the Guam Department of Revenue and Taxation.
- Taxpayers who are presently undergoing tax examinations (audits) during this period, unless audit is completed and additional tax, penalties and interest are assessed.
- Taxpayers who have pending civil litigations regarding tax matters administered by the Department of Revenue and Taxation.
- Taxpayers who have filed for relief under any chapter of the U.S. Bankruptcy Code, unless the bankruptcy proceeding is dismissed.

6. Can I obtain amnesty if I defaulted on my previous amnesty payment plan as part of either the 1999 or 2007 Tax Amnesty Programs?

No, you are ineligible for the 2018 Tax Amnesty Program since you were granted amnesty under either the 1999 or 2007 Tax Amnesty Program, even though the abated penalties and interest were reinstated.

7. How can I find out how much I owe?

If you have an existing tax liability, please visit our Collection Branch and an employee will assist you.

8. How do I apply for amnesty?

- You must file an application for tax amnesty with the Department of Revenue and Taxation on [Form DRT-TA2018](#). For income tax and local tax(es), the application must be filed at the Collection Branch. For real property tax, the application along with [Form DRT-TARP2018](#) & [DRT-TARP2018 Attachment](#) must be filed at the Real Property Tax Division.
- Your application must be filed no later than May 28, 2018.
- The amnesty application must be accompanied by completed tax returns for all tax periods required to be filed.
- If you have not filed a tax return for a period of which you are seeking amnesty, file the return(s) and attach a copy of the return(s) to the application for amnesty.
- When filing your application, full payment of taxes or at least a minimum down payment amount based on the sum of your total taxes owed multiplied by 10% will be due.
- After DRT receives the application and payment, DRT will contact the taxpayer if it is determined the taxpayer may owe more in taxes or may need to file additional returns or both to complete the application.
- Denial of an application for amnesty cannot be appealed.

9. What forms of payment are accepted and what is not accepted under this program?

- Payment instruments accepted will only be cash, cashier's checks, or credit cards (Visa or MasterCard).
- Offset requests or promissory notes presented as a form of payment will not be accepted under this program.
- Installment payments beyond the amnesty period will not be accepted under this program.

10. Are taxpayers eligible for amnesty if DRT is currently having delinquent taxes withheld from their wages or has levied their bank account(s)?

Taxpayers are still eligible for amnesty despite delinquent tax withholding and/or levy of bank accounts. Collection action will not cease while application for amnesty is being considered.

11. Are taxpayers eligible for appealing an assessment made by DRT?

Yes, however, Taxpayers must withdraw any administrative or any court case appeal(s) to be considered for the amnesty program.

12. Will DRT suspend collection action until the amnesty period is over?

No. DRT will continue to pursue collection of delinquent taxes and returns of such taxpayers who do not apply for the program during the amnesty period just as if there were no amnesty.

13. How will tax liens filed for back taxes be addressed?

Tax liens filed for back taxes will be released once the full amount due under the amnesty has been received.

14. How will liens listed with credit bureaus be addressed?

DRT will not contact the credit bureaus directly. Tax liens are public records. Credit bureaus obtain information regarding tax liens (filing, discharges and releases) from the U.S. District Court.

15. Will any refunds be granted for penalties and/or interest paid prior to the tax amnesty period?

No, there will be no refunds on amounts paid prior to May 7, 2018.

16. What happens if delinquent Real Property taxes are not paid?

Property will be deeded to the Government of Guam and Tax Collector may sell the property at a public auction as mandated by law.

17. How do taxpayers obtain the tax amnesty program applications and any tax forms needed?

Visit our official website: guamtax.com

Visit the DRT Collection Branch (or Real Property Tax Division, if applicable)

1240 Route 16, Barrigada, Guam

Additional Contact Information:

Collection Branch and Real Property Tax Division personnel can be reached through the following email addresses and office phones:

Email addresses for Collection personnel: Celina.mafnas@revtax.guam.gov;
joanne.atoigue@revtax.guam.gov; Carmen.gumataotao@revtax.guam.gov;
jean.miner@revtax.guam.gov

Email addresses for Real Property Tax Division personnel: realpropertytax@revtax.guam.gov; katrina.hodges@revtax.guam.gov; john.terlaje@revtax.guam.gov; benedict.atoigue@revtax.guam.gov

Office Phones:

Collection Branch

635-1865, 635-1857, 635-7698, 635-7612 and 635-1851

Real Property Tax Division

635-1768, 635-1892, 635-1763, 635-1895 and 635-1897

Fax Number: (671) 633-2643