



Dipåtamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

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FOR IMMEDIATE RELEASE
DECEMBER 07, 2020

**The Department of Revenue and Taxation
Releases Volume 9 of its COVID-19 Services Series
(DRT COVID-19 Services Series V9-2020-12.01)**

Barrigada, GU – The Guam Department of Revenue and Taxation (DRT) releases its ninth set of guidance for its DRT COVID-19 Services Series to update previously issued volumes in accordance with the Governor's [Executive Order No. 2020-34, Relative to Instituting Safer-At-Home Advisory](#). In addition, DRT contact information for its branches has been updated and can be found at the end of this volume in the [Department Directory](#) page.

In line with EO 2020-34, DRT will continue operating **BY APPOINTMENT ONLY** for certain services and will be providing services via phone, mail, drop box, and e-mail 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 only 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 designated 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 via by phone or e-mail for more information regarding this.

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

Economic Impact Payment (EIP) Program:

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

Ayuda I Mangafa (AIM) Program:

- E-mail: mangafa@revtax.guam.gov
- Phone: (671) 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:
 - (671) 635-1840/41/42/57
 - (671) 635-7603/04/06
- "Contact Us" page at <https://guamtax.com>
- E-mail: 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 9

(V9-2020-12.01)

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**DRT COVID-19 SERVICES SERIES VOLUME 9
MOTOR VEHICLE DIVISION**

A. Motor Vehicle Division

1. **Driver's License**

- i. For questions regarding services, send an e-mail to driverslicense@revtax.guam.gov.
- ii. Additional information:

1. **APPOINTMENTS FOR DRIVER'S LICENSES AND GUAM IDs**

- a. **ALL appointments must be made online.**
- b. **All appointment services are held at the Barrigada main office.**
- c. Driver's License will service customers with **online appointments only** between the hours of 8:00 – 5:00 p.m. at our Barrigada main office. 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 ID CARDS/PERMITS**

- a. **DRT has issued an automatic extension letter for expired Guam Driver's Licenses, Guam ID cards, and Guam Driver's Permits, which automatically extends the expiration date to December 31, 2021, for the following periods below:**
 - **September 01, 2019 to March 13, 2020**
 - **March 14, 2020 to December 31, 2021**
 - **Permits expired March 2020 through December 2021**
- b. For the automatic extension, late fees will be waived on the condition that renewal is done or action is taken by **December 31, 2021**. Any other late fees will apply.
- c. 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 APPLICATION**

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

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 [application](#) can be found online at DRT's GovGuamDocs.com.
- b. Payment Information with Completed Mail-Service Form
 - i. Money Order or Cashier's Check Only
 - ii. Guam Driver's Permit Fee (New) – \$10 (Ten) Dollars
 - iii. Postage and Handling – \$3 (Three) Dollars for Mail Service
 - iv. Where to submit
 1. Drop Box in Barrigada Main Office
 2. Mail via USPS
 - a. Recommendation: Certified with Return Receipt



5. **REAL ID COMPLIANCE INFORMATION**

- a. **Real ID Compliant IDs are not required for travel within the United States. The Real ID enforcement deadline is October 01, 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 01, 2020 to October 01, 2021. For more information on the Real ID Act and Real ID Compliance, please visit the U.S. Homeland Security [website](#).

2. **Motor Vehicle Registration**

- i. For questions regarding services, send an email to vehicleregistration@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 **December 31, 2021** - late fees will be waived on the condition that renewal is done by **December 31, 2021**.

3. **ACCESSIBLE PARKING PLACARDS**

- a. All disabled placards (temporary or permanent) that expired during the period of March 16, 2020 to **December 31, 2021** are considered valid through December 31, 2021 as long as renewal is done by **December 31, 2021**.
- b. Mail-Service for Accessible Parking Placards – MVD will mail accessible placards for those applicants who submit their Applications for Accessibility Placard Form by drop box at our Barrigada main office or by mail.
- c. Payment Information with Completed Mail-Service Form for Accessible Parking Placards –
 - i. Check payments only
 - ii. Postage and Handling – \$3 (Three) Dollars for Mail Service

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 in Tiyan on **Wednesdays** from 8:00 to 11:30 am. This schedule is temporary and is subject to change based on PCOR status requirements.

3. **Motor Carrier Safety**

- i. For questions regarding services, send an e-mail to motorcarrier@revtax.guam.gov.



**DRT COVID-19 SERVICES SERIES VOLUME 9
TAXPAYER SERVICES ADMINISTRATION DIVISION**

B. Taxpayer Services Administration Division

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

- i. For questions regarding services, send an e-mail to bpt@revtax.guam.gov.
- ii. Additional Information:

1. **GRT RETURNS**

- a. Amended and Original GRT Returns can be mailed or placed in the drop box in our Barrigada main office. If you would like a stamped copy of your GRT return to be mailed back, please include an additional copy of the return and a self-addressed stamped envelope.

2. **PAYMENT OPTIONS FOR GRT AND USE TAX**

- a. Treasurer of Guam (ITC Building)
- b. Online at <https://pay.guam.gov/> (**GRT ONLY**)
- c. Drop Box in Barrigada Main Office (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, send an e-mail to incometax@revtax.guam.gov.
- ii. Additional Information:

1. **INCOME TAX RETURNS**

- a. Online filing for 2019 Form 1040, which met certain criteria and could have been filed at <https://myguamtax.com>, is now closed.
- b. Tax filings may still be filed manually and can either be mailed to our office or be placed in DRT's Drop Box. If you would like your copy to be stamped by our office and mailed back, please include your copy and a self-addressed stamped envelope.

2. **EMPLOYER QUARTERLY REPORT FILINGS**

- a. Employer Quarterly report filings can be completed online at <https://www.guamtax.com/>.
- b. Paper filings may still be filed manually and can either be mailed to our office or be placed in our Barrigada main office drop box. If you would like your copy to be stamped by our office and mailed back, please include your copy and a self-addressed stamped envelope.

3. **PAYMENT OPTIONS FOR INCOME TAXES**

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



**DRT COVID-19 SERVICES SERIES VOLUME 9
TAX ENFORCEMENT DIVISION**

C. Tax Enforcement Division

1. **Tax Examination (Audit) Branch**

- i. For questions regarding services, send an e-mail to examination@revtax.guam.gov.
- ii. Additional Information:

1. **APPOINTMENTS/MEETINGS**

- a. To schedule an appointment, call (671) 635-1783/1882/7635/7640.
- b. 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.
- c. Taxpayers may also contact the Agent or Examiner by e-mail for any questions or concerns. Please refer to DRT's e-mail directory in the "Contact Us" page at <https://myguamtax.com>.

2. **Collections Branch**

- i. For questions regarding services, send an e-mail to collections@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. **INSTALLMENT AGREEMENTS**

- a. All installment agreement payments due from August 17, 2020 to September 25, 2020 were not considered late. Additional penalties and interests were waived on the condition that payments were resumed on October 1, 2020. **Submissions after October 1, 2020 will be assessed a penalty.**
- b. For new Installment Agreements, contact the following below:
 1. E-mail: collections@revtax.guam.gov
 2. Call (671) 635-1860/1862/1865/7612/7698

3. **CLEARANCES**

- a. For Tax Certification, Compliance (ABC), Employee Separation Clearance, Business License Clearance for Income Tax, Business Privilege Tax (GRT), contact jean.flores@revtax.guam.gov or 635-7612/1862/1865.

4. **PAYMENT OPTIONS** for Collections and Installment Agreement

- a. Collections window at Treasurer of Guam (ITC Building)
- b. Online at <https://pay.guam.gov/>
- c. Drop Box in Barrigada Main Office (Check Payments Only)
- d. Mail-in payments via USPS (Check Payments Only)
 - i. Recommendation: Certified with return receipt

3. **Criminal Investigation Branch**

- i. For any questions regarding services, send an e-mail to cib@revtax.guam.gov or call (671) 635-1769/1849.



**DRT COVID-19 SERVICES SERIES VOLUME 9
REAL PROPERTY TAX DIVISION**

D. Real Property Tax Division

1. **Real Property Tax Assessment and Appraisal**

- i. For questions regarding services, see below for contact information.
 1. E-mail: realproperty@revtax.guam.gov
 2. Assessment Branch – (671) 635-1768/1896/1897
 - a. benedict.atoigue@revtax.guam.gov or call (671) 635-1897
 3. Appraisal Branch – (671) 635-1892
 - a. john.terlaje@revtax.guam.gov or call (671) 635-1895

ii. Additional Information:

1. **REAL PROPERTY TAX EXEMPTION APPLICATION**

- a. **The due date to submit 2021 Real Property Tax Exemption Application for real property taxes is March 15, 2021.** This applies to the following Real

Property tax exemptions:

- i. Home Exemption
- ii. Senior Citizen / Disability Credit
- iii. Bonafide Farmer's Exemption
- iv. Gold Star Veteran's Exemption
- v. Educational, religious, and eleemosynary Tax Exemption
- vi. Right of Way or Public Easement

2. **PAYMENT OPTIONS FOR REAL PROPERTY TAXES**

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



**DRT COVID-19 SERVICES SERIES VOLUME 9
REGULATORY DIVISION**

E. Regulatory Division

1. **Compliance Branch**

- i. For questions regarding services, send an e-mail to compliance@revtax.guam.gov.
- ii. Additional Information:
 1. To schedule an appointment, call (671) 635-1806/1802.
 2. Alcoholic Beverage Control (ABC) Seller/Server Cards
 3. Alcoholic Beverage License (ABL)
 4. Recreational Facility (RF) and Amusement Device (AD) Registration
 5. Cannabis Control Board (CCB)

2. **Business License Branch**

- i. For questions regarding services, send an e-mail to businesslicense@revtax.guam.gov.
- ii. Branch Information:
 1. Location: Main Office, Barrigada and Business License Permit Center, DPW Compound
- iii. 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 that expired from August 2020 through October 2020, penalties were waived for the period of August 17, 2020 to October 31, 2020 on the condition that renewal was done by November 15, 2020.
- b. Business licenses, which do not require clearance, should be renewed online to the extent possible.
- c. For business clearance, Tax Certification, Compliance (ABC), Employee Separation Clearance, Business License Clearance for Income Tax, Business Privilege Tax (GRT), contact jean.flores@revtax.guam.gov or call (671) 635-7612/1862/1865.

3. **NEW BUSINESS LICENSES**

- a. DRT is accepting completed [Form BL-01, New Business License Application](#) by mail and drop box at its Barrigada main office. The [application](#) can be found online at [DRT's GovGuamDocs.com](#).
- b. The Business License Permit Center at the DPW Compound in Tamuning is operating **by appointment only**. BLPC Agencies contact information below:

- i. Department of Revenue & Taxation
 1. Real Property Tax (671) 635-7653
 2. Tax Enforcement/Collections (671) 635-1862
 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 was moved from September 1, 2020 to October 9, 2020. Annual Reports are being accepted by drop box or mail. The \$50 (fifty) dollar late fee was not assessed on the condition that the Annual Report with full payment was received by October 9, 2020. Any annual reports received after October 9, 2020 will be assessed the additional fee.
 - b. Annual Reports with payments options:
 - i. Drop Box in Barrigada Main Office (Check Payments Only)
 - ii. Mail-in payments via USPS (Check Payments Only)
 1. Recommendation: Certified with Return Receipt
5. **FILING OF OTHER FORMS**
 - a. For inquiries, send an e-mail to businesslicense@revtax.guam.gov.
3. **Insurance, Securities, Banking, and Real Estate**
 - i. For questions regarding services, send an e-mail to isbre@revtax.guam.gov.
 - ii. Additional Information:
 1. To schedule an appointment, call (671) 635-1833/45/46 or (671) 635-7664/68/69.
 2. **INSURANCE**
 - a. Insurance Quarterly Reports due August 15, 2020 were allowed to be submitted without penalty until 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 were allowed to be submitted without penalty up to October 16, 2020.
 3. **BANKING**
 - a. Letters of Intent and Bank Assessments
 - i. All letters of intent for financial institutions were allowed to be submitted without penalty until October 16, 2020. Submissions after this date will be assessed a penalty.
 - ii. Bank assets assessments were allowed to be submitted without penalty until 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.
 4. **REAL ESTATE**
 - a. All licenses due for renewal from August 17, 2020 to October 9, 2020 were allowed to be submitted without penalty until October 16, 2020. Submissions after this date will be assessed a penalty.
 5. **APPRAISALS**
 - a. All licenses due for renewal from August 17, 2020 to October 9, 2020 were allowed to be submitted without penalty until October 16, 2020. Submissions after this date will be assessed a penalty.



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6. **SECURITIES**
 - a. All licenses due for renewal from August 17, 2020 to October 9, 2020 were allowed to be submitted without penalty until October 16, 2020. Submissions after this date will be assessed a penalty.
 7. **UCC FILINGS**
 - a. UCC Filing services will be **by appointment only**.
 4. **Weights and Measures**
 - i. For questions regarding services, send an e-mail to weightsmeasures@revtax.guam.gov.
 - ii. Additional Information:
 1. To schedule an appointment for the following services (New, Renewal, Re-Inspection, Upgrade, Cancellation, Payments), call (671) 635-7661.
 - a. Scales Inspection
 - b. Gas Stations Inspections
 - c. Taxi Cabs Inspection
 - d. Safety Inspection Station



DRT COVID-19 SERVICES SERIES VOLUME 9
TECHNICAL RESEARCH AND APPEALS BUREAU/PASSPORT OFFICE/DIRECTOR'S OFFICE

F. Technical Research and Appeals Bureau (TRAB)

- i. For any questions regarding services, send an e-mail to trab@revtax.guam.gov.

G. Passport Office

- i. For questions regarding the Guam Passport Office services, please call (671) 635-8974 or e-mail passport@revtax.guam.gov and **include in your e-mail the best numbers to reach you.**
- ii. The Passport Office will continue servicing customers by **appointment 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.
 - b. Individuals must meet passport requirements and complete the proper passport application when requesting to schedule an appointment.
 - i. Please click on the link for passport fees and method of payment:
<https://www.guamtax.com/passport/PassportRequirementInfoSheet09333020.pdf>
 2. **PASSPORT APPLICATIONS**
 - a. Passport applications can be found online and picked up at your village mayor's office.
- iii. 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).

H. Director's Office/Administration

- i. For any questions, please contact the Director's Office at (671) 635-1779/1817 or send an e-mail to directoroffice@revtax.guam.gov.



Dipåtamenton Kontribusion 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 9

DEPARTMENT DIRECTORY

Branch	Contact Number	E-mail Address
MAIN OFFICE BARRIGADA		
Motor Vehicle Division		
Driver's License Branch	635-7651/7666	driverslicense@revtax.guam.gov
Vehicle Registration Branch	635-1886/1898	vehicleregistration@revtax.guam.gov
Motor Carrier Safety Assistance Program	635-1750/1888	motorcarrier@revtax.guam.gov
Taxpayer Services Division		
Central Files Branch	635-1770/7628	incometax@revtax.guam.gov
Electronic Data Processing Branch	635-1777/1832/7676	incometax@revtax.guam.gov
Income Tax Assistance & Processing Branch	635-1809/1840	incometax@revtax.guam.gov
Tax Accounting Branch	635-1824/7633	incometax@revtax.guam.gov
Tax Enforcement Division		
Collections Branch	635-1860/1861/1865/7612/7698	collections@revtax.guam.gov
Criminal Investigation Branch	635-1769/1849	cib@revtax.guam.gov
Tax Examination Branch	635-1783/1882/7635/7640	examination@revtax.guam.gov
Real Property Tax Division		
Real Property Tax Appraisal	635-1892/1895	realproperty@revtax.guam.gov
Real Property Tax Assessment	635-1768/1896	realproperty@revtax.guam.gov
Regulatory Division		
Compliance Branch (ABC)	635-1806	compliance@revtax.guam.gov
Business Privilege Tax Branch (GRT)	635-1835/7623	bpt@revtax.guam.gov
General Licensing & Registration Branch	635-1828/7621	businesslicense@revtax.guam.gov
Insurance, Securities, Banking & Real Estate	635-1846	isbre@revtax.guam.gov
Weights & Measures Branch	635-1790/7661	weightsmeasures@revtax.guam.gov
Technical Research & Appeals Bureau	635-1867/1894/7646	trab@revtax.guam.gov
Passport Office	635-8974	passport@revtax.guam.gov
Director's Office	635-1779/1817	directorsoffice@revtax.guam.gov
BUSINESS LICENSE & PERMIT CENTER (BLPC)		
Department of Public Works (DPW) Compound		542 N. Marine Corps Drive Tamuning, GU 96913
Collections Branch	635-1862	collections@revtax.guam.gov
General Licensing & Registration Branch	646-3102	businesslicense@revtax.guam.gov
ADDRESS		
Mailing Address	Department of Revenue & Taxation	Attention: [Specify Branch] PO Box 23607 Barrigada, GU 96921
Drop Box Location	Barrigada Main Office	1240 Army Drive Route 16 Barrigada, GU 96913