



Dipåtamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

LOURDES A. LEON GUERRERO, Governor Maga'hága
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FOR IMMEDIATE RELEASE

SEPTEMBER 27, 2020

**The Department of Revenue and Taxation
Releases Volume 7 of its COVID-19 Services Series
(DRT COVID-19 Services Series V7-2020-09.001)**

Barrigada, GU – The Guam Department of Revenue and Taxation (DRT) releases its seventh set of guidance for its DRT COVID-19 Services Series – Volume 7 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 be operating **BY APPOINTMENT ONLY** beginning Monday, September 28, 2020. Contact information for DRT and its branches can be found in this release in the [Contact Directory](#).

Appointments are required for all in-face services. 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 and 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. However, if such forms cannot be filed online, it must be submitted to DRT's drop box or certified mailed to DRT's [mailing address](#).

As a reminder, the safety of our community is of utmost importance and DRT thanks the community for their patience as we work to adjust our services to better serve you during this time while adhering to the social distancing guidelines.

For *general* questions regarding Guam's Economic Impact Payment (EIP) Program:

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

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

- Director's Office: 635-1817 or 635-1779
- Call center numbers:
 - 635-1840/41/42/57
 - 635-7630/04/06
- "[Contact Us](#)" section <https://guamtax.com>
- Email: pinadmin@revtax.guam.gov

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



DRT COVID-19 SERVICES SERIES VOLUME 7

(V7-2020-09.001)

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**DRT COVID-19 SERVICES SERIES VOLUME 7
MOTOR VEHICLE DIVISION**

A. Motor Vehicle Division

1. Motor Carrier Safety

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

2. Driver's License

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

ii. Additional information:

1. APPOINTMENTS FOR DRIVER'S LICENSES

a. Individuals with online appointments for the period of August 17, 2020 to September 25, 2020 must contact DRT's Driver's License Branch to reschedule at 635-1761/7651.

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.

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

3. TEMPORARY ON-ISLAND MAIL-IN RENEWAL APPLICATION

a. DRT has released its Temporary On-Island Mail-In Renewal 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 page.

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 page.

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



5. **INFORMATION ON REAL ID COMPLIANCE**

- a. 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 any 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. Any vehicle registrations that expired for the months of August, September, and October 2020 will be extended to November 30, 2020. Late fees will be waived for the period on the condition that renewal is done by November 30, 2020.

3. **ACCESSIBLE PARKING PLACARDS**

- a. All disabled placards (temporary or permanent) expiring for the months of August, September, and October 2020 will be extended to November 30, 2020.



**DRT COVID-19 SERVICES SERIES VOLUME 7
TAXPAYER SERVICES ADMINISTRATION DIVISION**

B. Taxpayer Services Administration Division

1. Business Privilege Tax (GRT)

- i. For any 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 any 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 7
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. to 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 from August 17, 2020 to September 25, 2020 must be rescheduled. To do so, 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 any questions regarding services, please e-mail maryann.manglona@revtax.guam.gov.

2. Collections Branch

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

ii. Additional Information:

1. **APPOINTMENTS/MEETINGS**

- a. Individuals with appointments/meetings from August 17, 2020 through September 30, 2020 must contact Collections to reschedule their appointments.

2. **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

3. **NEW INSTALLMENT AGREEMENTS**

- a. To request for an Installment Agreement, please e-mail jean.flores@revtax.guam.gov.

3. Criminal Investigation Branch

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



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Sigundo Direktot

DRT COVID-19 SERVICES SERIES VOLUME 7 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.
- 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 7
REGULATORY DIVISION**

E. Regulatory Division

1. Compliance Branch

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

2. Business License Branch

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

ii. Additional Information:

1. **APPOINTMENTS**

- a. Individuals with appointments from August 17, 2020 through September 25, 2020 must contact Business License to reschedule their appointments.

2. **EXPIRED BUSINESS LICENSES**

- a. Business licenses expiring from August 2020 and September 2020, penalties will be waived for the period of August 17, 2020 to September 25, 2020 on the condition that renewal is done by October 01, 2020.
- b. Business licenses, which do not require clearance, may be renewed online. DRT highly recommends that renewals be done online.
- c. Business licenses, which require clearance, will have to be renewed at the Business License and Permit Center (BLPC) once office hours resume.

3. **NEW BUSINESS LICENSES**

- a. DRT is now accepting completed Forms BL-01, *New Business License Application*, by drop box at the DRT Main Office in Barrigada and by mail.
- 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 02, 2020. The fifty (\$50) dollar late fee will not be assessed on the condition that the Annual Report with full payment is received by October 02, 2020. Any annual reports received after October 02, 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 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.
 - 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.
 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 must be submitted by 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 02, 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 September 21, 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 September 21, 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**.
 - iii. For any questions regarding services, please e-mail alice.cruz@revtax.guam.gov.
 4. **Weights and Measures**
 - i. For any questions regarding services, please e-mail james.lujan@revtax.guam.gov.



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Sigundo Direktot

DRT COVID-19 SERVICES SERIES VOLUME 7
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 begin servicing customers with **appointments only** beginning Monday, September 28, 2020.
 1. **APPOINTMENTS**
 - a. Individuals with appointments from August 15, 2020 through September 25, 2020 must contact the Passport Office to reschedule their appointments.
 - 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.
 - iii. For any questions regarding the Guam Passport Office services, please e-mail christine.tudela@revtax.guam.gov.

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 7

CONTACT DIRECTORY

A. Motor Vehicle Division

1. [Motor Carrier Safety](#)

2. [Driver's License](#)

alvin.duenas@revtax.guam.gov

arthur.meno@revtax.guam.gov

(671) 635-1761/7651

3. [Motor Vehicle Registration](#)

steve.aguon@revtax.guam.gov

angelica.manibusan@revtax.guam.gov

B. Taxpayer Services Administration Division

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

2. [Income Tax](#)

tammy.amuan@revtax.guam.gov

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

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. 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