



Dipåtamenton Kontribusiyan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

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**The Department of Revenue and Taxation
Announces Release of Its Third Set of Guidance - Volume 3 of the DRT COVID-19 Services Series
(DRT COVID-19 Services Series V3-2020-05.001)
FOR IMMEDIATE RELEASE
MAY 17, 2020**

Barrigada, GU – The Guam Department of Revenue and Taxation (DRT) Barrigada office will be open for business on Monday, May 18, 2020. In anticipation of reopening, DRT has released Volume 3 of the DRT COVID-19 Services Series. **The information in this Volume is subject to change by the Department and is only applicable for the periods indicated.**

[Driver's License/Guam ID](#) and certain Business License services will **not** be available at DRT's Main Office in Barrigada.

Driver's License/Guam ID services will be available at the Agana Shopping Center Satellite Office only. For Driver's License hours and services, please review Volume 3.

At this time, DRT services will be limited so that the Department can adhere to the Governor's mandates prescribed in PCOR2. Most DRT branches will be operating by appointment only. Please review the respective branch information in Volume 3 to determine whether it is necessary to make an appointment prior to visiting DRT.

Only those who are obtaining services from DRT, or assisting those obtaining services from DRT, will be allowed entry in any of DRT's branches. In accordance with Executive Order 2020-14 and the Department of Public Health and Social Services Guidance Memo 2020-07, DRT reminds the public of the following: DRT will operate at no more than 50% of its occupancy limit, face masks are required for entry, social distancing will be strictly enforced, and individuals who are experiencing respiratory illness, including fever and cough will be denied entry.

Until further notice, DRT's main office in Barrigada will be open Monday – Friday (excluding GovGuam holidays):

Office Hours - DRT Main Office, Barrigada:

8 a.m. to 9:30 a.m. - Services for individuals with disabilities, manamko' (senior citizens), military veterans only
(May be by appointment only for certain services. Please see Volume 3 for more information)

9:30 a.m. to 5 p.m. - Services for the general public
(May be by appointment only for certain services. Please see Volume 3 for more information)

Because the DRT team recognizes the importance of caring for those members of our community who are most vulnerable to the novel coronavirus, DRT has dedicated 8 a.m. to 9:30 a.m. to providing services for our individuals with disabilities, our manamko', and our military veterans.

The safety of our community is of utmost importance and DRT thanks the community for their patience during this time. DRT highly recommends that, to the extent available, all payments be made online and all forms be filed online.

DRT's call center numbers are 635-1840/41/42/57 and 635-7603/04/06. Due to high call volumes, DRT highly recommends for questions/inquiries to be submitted at the "Contact Us" section of our website at <https://guamtax.com> or via e-mail to pinadmin@revtax.guam.gov. For general questions regarding Guam's Economic Impact Payment (EIP) Program, please e-mail guameip@revtax.guam.gov.



DRT COVID-19 SERVICES SERIES VOLUME 3

(DRT COVID-19 Services Series V3-2020-05.001)

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DRT COVID-19 SERVICES SERIES VOLUME 3
DEPARTMENT OF TRANSPORTATION/MOTOR VEHICLE DIVISION

A. Department of Transportation/Motor Vehicle Division

1. Department of Transportation

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday *by Appointment Only*
 1. 8 a.m. – 9:30 a.m. for individuals with disabilities, senior citizens and veterans only
 2. 9:30 a.m. – 5 p.m. general public
- iii. By Appointment Only – For appointments call: 635-1888

2. Driver's License

- i. Location: Agana Shopping Center Satellite Office
- ii. Days/Hours of Operation: Monday through Friday
 1. 7 a.m. – 9 a.m. **Walk-In** for individuals with disabilities, senior citizens and veterans only
 2. 9 a.m. – 4 p.m. **By appointment only** for general public (must be scheduled online)
- iii. Information Regarding Services:
 1. NEW OR RENEWED DRIVER'S LICENSES/GUAM I.D.s
 - a. Individuals with online appointments for the period March 16 through May 19, 2020 must contact DRT's Driver's License Branch at 635-1761/7651 to reschedule.
 - b. All other Driver's License or Guam ID - schedule online at www.guamtax.com. Online appointment scheduling will resume on Wednesday, May 20, 2020.
 2. EXPIRED DRIVER'S LICENSES/GUAM I.D.s
 - a. Driver's licenses which expire from March 16 through July 31, 2020 - all late fees will be waived as long as renewal is done by August 3, 2020.
 - b. Driver's licenses which expired prior to March 16 - late fees for the period from March 16 – June 30 will be waived as long as renewal is done by July 15, 2020. Any other late fees will apply. For any expiration which is a year or more, the law requires written exam to be taken.
 3. TRACTOR TRAILER/BUS/COMMERCIAL VEHICLE TESTING – contact 635-7651
 4. SCHEDULING OF WRITTEN EXAMS – Must be done online.

3. Motor Vehicle Registration

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday **Walk-In Service Only**
 1. 8 a.m. – 9:30 a.m. for individuals with disabilities, senior citizens and veterans only
 2. 9:30 a.m. – 5 p.m. general public
- iii. Information Regarding Services:
 1. RENEWALS
 - a. ONLINE – Renewals may be done online at <https://www.myguamtax.com>. You must contact your insurance carrier and safety inspection agency to ensure that your insurance and safety inspection information is uploaded onto the <https://guamtax.com> website.
 - b. WALK-IN – at DRT Main Office, Barrigada
 2. REGISTRATIONS EXPIRING IN MARCH, APRIL, MAY AND JUNE 2020 – Any vehicle registrations which expire in March, April, May, and June 2020 will be extended through July 31, 2020. Late fees will be waived for the period as long as renewal is done by August 3, 2020.
 3. REGISTRATIONS WHICH EXPIRED PRIOR TO MARCH 2020 – late fees will apply.



DRT COVID-19 SERVICES SERIES VOLUME 3
TAXPAYER SERVICES ADMINISTRATION DIVISION

B. Taxpayer Services Administration Division

1. **Business Privilege Tax**

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday ***Walk-In Service Only***
 1. 8 a.m. – 9:30 a.m. for individuals with disabilities, senior citizens and veterans only
 2. 9:30 a.m. – 5 p.m. general public
- iii. For more information, please contact: 635-1835/6; or email
tammy.amuan@revtax.guam.gov

2. **Income Tax**

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday ***Walk-In Service Only***
 1. 8 a.m. to 9:30 a.m. for individuals with disabilities, senior citizens, and military veterans only
 2. 9:30 a.m. to 5 p.m. general public
- iii. Information Regarding Services:
 1. **LINE FOR INCOME TAX FILING ONLY**
 - a. Beginning Monday, May 18, 2020 DRT will have a service line for income tax filing only. No payments will be accepted at this line.
 2. **2019 INCOME TAX RETURNS**
 - a. **DEADLINE** - The deadline for filing and for paying any individual or corporate taxes due has been extended from April 15, 2020. Extended due date is July 15, 2020.
 - b. **ONLINE FILING** - 2019 Forms 1040 which meet certain, specific criteria may be filed online.
 - c. **EXTENSIONS** –
 - i. **WITH AND WITHOUT 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. At DRT Main Office, Barrigada when office hours resume
 3. DRT Drop Box
 4. Via mail (recommend to send certified with return receipt)



DRT COVID-19 SERVICES SERIES VOLUME 3
TAX ENFORCEMENT DIVISION

C. Tax Enforcement Division

1. Audit/Examination

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday *by Appointment Only*
 1. 8 a.m. to 9:30 a.m. for individuals with disabilities, senior citizens, and military veterans only
 2. 9:30 a.m. to 5 p.m. for the general public
- iii. By Appointment Only – For appointments call: 635-1882 or 635-1872

2. Collections

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday *by Appointment Only for Payment Arrangements or Inquiries and by Walk-In for Payments or Clearance Only*
 1. 8 a.m. to 9:30 a.m. for individuals with disabilities, senior citizens, and military veterans only
 2. 9:30 a.m. to 5 p.m. for the general public
- iii. By Appointment Only for Payment Arrangements – For appointments call: 635-1865 or assigned Revenue Officer
- iv. Information Regarding Services:
 1. APPOINTMENTS/MEETINGS WITH COLLECTION BRANCH - All appointments/meetings with Collection Branch scheduled between March 16 and May 15, 2020 must be rescheduled once regular, office hours resume. Taxpayers should contact the Branch to reschedule.
 2. INSTALLMENT AGREEMENT PAYMENTS
 - a. All installment agreement payments due between March 16 and May 15, 2020 will not be considered late and will not result in additional penalties and interest for the period indicated and all installment agreement payments should resume beginning May 18, 2020.
 - b. Payments may be made at the Collections Branch at DRT Main Office, Barrigada, via USPS, or via the DRT drop box.
 - c. Payments will no longer be accepted at the Treasurer of Guam ITC Building location beginning Monday, May 18, 2020.
 3. CLEARANCES FOR COLLECTIONS – may be done at the Business License & Permit Center at the DPW Compound. This includes separation clearance.

3. Criminal Investigations

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday *by Appointment Only*
 1. 8 a.m. to 9:30 a.m. for individuals with disabilities, senior citizens, and military veterans only
 2. 9:30 a.m. to 5 p.m. for the general public
- iii. By Appointment Only – For appointments call: 635-1769 or 635-1849



DRT COVID-19 SERVICES SERIES VOLUME 3
REAL PROPERTY TAX DIVISION

D. Real Property Tax Division

1. Real Property Tax Assessment and Appraisal

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday *Walk-In Service Only*
 1. 8 a.m. to 9:30 a.m. for individuals with disabilities, senior citizens, and military veterans only
 2. 9:30 a.m. to 5 p.m. for the general public
- iii. Information Regarding Services:
 1. REAL PROPERTY TAX EXEMPTION APPLICATION DEADLINE FOR 2020 REAL PROPERTY TAXES
 - a. The deadline for the application for real property tax exemptions has been moved to June 1, 2020. The original due date was March 15, 2020.
 - b. The following are the exemptions for which this applies:
 - i. Home exemption
 - ii. Senior citizen/disability credit
 - iii. Bona fide farmers exemption
 - iv. Gold star veteran exemption
 - v. Application for educational, religious, and eleemosynary tax exemption
 - vi. Application for right of way or public easement
 2. REAL PROPERTY TAX PAYMENTS
 - a. Online at pay.guam.gov
 - b. Treasurer of Guam
 - c. DRT Drop Box
 - d. Via mail (recommended that mail be certified with return receipt)
 3. OCCUPANCY CLEARANCE AND PRINT OUTS OF REAL PROPERTY TAX STATEMENTS
 - a. May be done at either the Business License Permit Center at the DPW Compound or at the DRT Main Office in Barrigada



DRT COVID-19 SERVICES SERIES VOLUME 3
COMPLIANCE/REGULATORY DIVISION

E. Compliance/Regulatory Division

1. ABC/Regulatory

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday *by Appointment Only*
 1. 8 a.m. to 9:30 a.m. for individuals with disabilities, senior citizens, and military veterans only
 2. 9:30 a.m. to 5 p.m. for the general public
- iii. By Appointment Only – For appointments call: 635-1806/02
- iv. Information Regarding Services:
 1. ALCOHOLIC BEVERAGE CONTROL (ABC) SELLER/SERVER CARDS
 - a. ABC Employee & Manager/Assistant Manager Cards:
 - i. ABC Cards for Sellers and Servers which expire between March 16 and July 31, 2020 will be considered valid through July 31, 2020. Fines and penalties will not be applied as long as renewal is completed by August 3, 2020.
 - ii. New and Expired ABC Cards - please coordinate and schedule the required ABC Seller & Server Workshop with either GCC or GHRA prior to scheduling your appointment to process your ABC card with DRT. Contact numbers are as follows:
 1. Guam Community College: 735-5574 or 735-5640
 2. Guam Hotel & Restaurant Association: 649-1447
 - iii. After successful completion of the workshop, please contact the Compliance Branch to schedule your appointment for the renewal.
 - iv. For Managers and Assistant Managers of Class 4 establishments, please have the following documents completed prior to arriving at your scheduled appointment:
 1. ABC Card Application which can be found at <http://www.govguamdocs.com/revtax/docs/Manager-AssistantManagerABCCardApplication.pdf>
 2. GPD Police Clearance
 2. ALCOHOLIC BEVERAGE LICENSE (ABL)
 - a. RENEWALS:
 - i. All current ABL's expire on June 30, 2020.
 - ii. ABL renewals will be processed by appointment only.
 - b. NEW OR TRANSFER ABL APPLICATIONS AND PROCESSING
 - i. Please contact the Compliance Branch for more information.
 3. RECREATIONAL FACILITY (RF) & AMUSEMENT DEVICE (AD) REGISTRATION:
 - a. RENEWALS
 - i. All current RF & AD registrations expire on June 30, 2020.
 - ii. RF & AD renewals will be processed by appointment only.
 - b. NEW RF & AD REGISTRATIONS AND PROCESSING
 - i. Please contact the Compliance Branch for more information.



2. **Business License Registration**

- i. Location: DRT Main Office, Barrigada with Business License Renewal Only available at Business License Permit Center (DPW Compound). For BLPC services, contact the BLPC office at 646-3102.
- ii. Days/Hours of Operation at DRT Main Office, Barrigada: Monday through Friday **by Appointment Only**
 1. 8 a.m. to 9:30 a.m. for individuals with disabilities, senior citizens, and military veterans only
 2. 9:30 a.m. to 5 p.m. for the general public
- iii. By Appointment Only – For appointments call: 635-1828/7621
- iv. Information Regarding Services:
 1. **BUSINESS LICENSES EXPIRING IN MARCH, APRIL, MAY, AND JUNE 2020** –
 - a. Business licenses expiring in March, April, May, and June 2020 will be extended through July 31, 2020. Penalties will be waived for the period March 16 – July 31, 2020 as long as renewal is done by August 3, 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.
 2. **BUSINESS LICENSES WHICH EXPIRED PRIOR TO MARCH 2020** –
 - a. Will be considered valid for the period of March 16, 2020 through May 31, 2020. Penalties will be assessed accordingly.
 3. **NEW BUSINESS LICENSES** –
 - a. New business licenses will be processed at the BLPC located at the DPW Compound only unless ISBRE or Compliance clearance required
 4. **ALL OTHER BUSINESS LICENSE REGISTRATION SERVICES** –
 - a. By appointment only at DRT Main Office, Barrigada

3. **Insurance, Securities, Banking, and Real Estate**

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday **by Appointment Only**
 1. 8 a.m. to 9:30 a.m. for individuals with disabilities, senior citizens, and military veterans only
 2. 9:30 a.m. to 5 p.m. for the general public
- iii. By Appointment Only – For appointments call: 635-1845/1846/7668/7669/7664/1833
- iv. Information Regarding Services:
 1. **INSURANCE**
 - a. ANNUAL STATEMENTS (Life/P&C/Health) – Deadline to file annual statements with required schedules and payments has been moved from April 1, 2020 to May 29, 2020.
 - b. 1ST QUARTER INSURANCE REPORT deadline was moved from May 15 to May 29, 2020 without penalty. Penalty will be assessed if report is not received by June 1, 2020.
 - c. CERTIFICATES OF AUTHORITY RENEWALS – COA renewal deadline plus respective general agent renewal have been moved to July 1, 2020.



- d. RESIDENT/NON-RESIDENT PRODUCERS & ADJUSTERS' RENEWALS (broker/surplus broker/insurance producer-subagent) –
 - i. Online Applications for Adjusters, Brokers and Surplus Lines Brokers – Normal process to be followed. Online applications may have been submitted beginning April 1, 2020. Please notify NIPR with any online process issues. Please send emails to alice.cruz@revtax.guam.gov if directed by NIPR to contact ISBRE.
 - ii. Insurance Producer-Subagent – Renewal application deadline has been moved to July 1, 2020. All Continuing Education requirements must be complied with. Tax clearance is required.
 - iii. Incomplete Continuing Education (CE) credits required may be accepted for this renewal period ONLY. Any CE category submittal will be accepted.
 - e. AUDITED FINANCIAL STATEMENTS – Audited financial statement deadline remains unchanged. Deadline is July 1, 2020.
 - f. REPORT FILINGS
 - i. FORM 1-8 FILING – 2% Commercial and Industrial Liability Premium Fee - may be filed without penalty through May 29, 2020.
 - ii. QUARTERLY SURPLUS LINES STATEMENT FILING – due April 15, 2020 may be filed without penalty through May 29, 2020.
 - iii. QUARTERLY ASSIGNED RISK FILING –due April 20, 2020 may be filed without penalty through May 29, 2020.
2. BANKING
- a. LETTERS OF INTENT AND BANK ASSESSMENTS
 - i. All letters of intent for financial institutions may be submitted without penalty through September 30, 2020.
 - ii. Bank assets assessments may be submitted without penalty through September 30, 2020.
 - b. AUDITED FINANCIAL STATEMENTS - Audited financial statements must be submitted by September 30, 2020.
3. REAL ESTATE
- a. RENEWALS (regular and cemeterial) – All corporate broker, principal broker, associate broker, and salesperson renewal applications due between March 16 and May 18, 2020 are extended and will remain active and will not be assessed late fees as long as they are renewed by May 29, 2020. Continuing education requirements must be complied with, otherwise penalties will apply.
4. APPRAISALS
- a. RENEWALS - Appraisal Renewals due between March 16 and May 18, 2020 will not be assessed late fee as long as they are renewed by May 29, 2020.



5. SECURITIES

- a. RENEWALS - Broker dealer, investment adviser, and securities agent renewal applications due between March 16 and May 18, 2020 will not be assessed any penalties as long as they are renewed by May 29, 2020.
- b. All investment company filings (NF) mailed to our office between March 16 and May 18, 2020 will be pended for process.

6. NMLS

- a. RESIDENTIAL MORTGAGE LICENSING (NMLS) – applications and/or advance change notices (ACNs) are in normal processing in line with NMLS' advisory in light of COVID-19 except for the requirements that are state-specific. Requirements submission is extended 30 days from original due date of application.
- b. 2020 Q1 Mortgage Call Report is extended by 30 days from original due date.
- c. Mortgage Call Report Financial Condition is extended by 30 days from original due date.

4. Weights and Measures

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday **by Appointment Only**
 1. 8 a.m. to 9:30 a.m. for individuals with disabilities, senior citizens, and military veterans only
 2. 9:30 a.m. to 5 p.m. for the general public
- iii. By Appointment Only – For appointments call: 635-7661
- iv. Information Regarding Services:
 1. Please contact branch for services as follows:
 - a. Scales Inspection - New – Renewal- Re-Inspection
 - b. Gas Stations Inspection – New- Renewal- Re-Inspection
 - c. Taxi Cabs Inspections: New - Upgrade – Cancellation
 - d. Safety Inspection Stations: Payments



DRT COVID-19 SERVICES SERIES VOLUME 3

TECHNICAL RESEARCH AND APPEALS BUREAU/PASSPORT OFFICE/DIRECTOR'S OFFICE

F. Technical Research and Appeals Bureau

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday *by Appointment Only*
 1. 8 a.m. to 9:30 a.m. for individuals with disabilities, senior citizens, and military veterans only
 2. 9:30 a.m. to 5 p.m. for the general public
- iii. By Appointment Only – For appointments call: 635-7646

G. Passport Office

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday *by Appointment Only*
 1. 8 a.m. to 9:30 a.m. for individuals with disabilities, senior citizens, and military veterans only
 2. 9:30 a.m. to 5 p.m. for the general public
- iii. By Appointment Only – For appointments call: 635-8974

H. Director's Office/Administration

- i. Location: DRT Main Office, Barrigada
- ii. Days/Hours of Operation: Monday through Friday *by Appointment Only*
 1. 8 a.m. to 9:30 a.m. for individuals with disabilities, senior citizens, and military veterans only
 2. 9:30 a.m. to 5 p.m. for the general public
- iii. By Appointment Only – For appointments call: 635-1779