



Dipåtamenton Kontribusion yan Adu'ána

DEPARTMENT OF

**REVENUE AND TAXATION**

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

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## **DRT Tax Alert 22-01-ITAPB For Employers and Tax Professionals November 16, 2022**

### **Forms W3SS/W2GU and 1096/1099 Available**

The Department of Revenue and Taxation (DRT) would like to announce that the 2022 W3SS/W2GU and 1096/1099 tax statements are available at the Department of Revenue and Taxation, Income Tax Assistance and Processing Branch.

For pick up at DRT, please provide the company name and employer's identification number (EIN) for your business.

For your convenience, you can order the forms directly on the IRS website and have them delivered directly to you at no cost.

**ORDER YOUR 2022 TAX STATEMENTS ONLINE NOW!!**  
[This link will automatically bring you to the IRS website.](#)

### **Information Regarding Truncated EINs and SSNs**

DRT requires full Employer Identification Numbers (EINs) and Social Security Numbers (SSNs) on Forms W-3SS/W2GUs and 1096/1099s.

**January 31, 2023** is the deadline for both paper filing and e-filing of the 2022 W3SS/W2GU and 1096/1099-NEC (Nonemployee Compensation) tax statements. There is no automatic 30-day extension for the filing of these forms. Please refer to the 2022 General Instructions for Certain Information Returns which can be found on the IRS website – <https://www.irs.gov/pub/irs-pdf/i1099gi.pdf>

Penalties will apply for failure to file the required forms timely. General instructions for forms W-3SS/W-2GU can be found at <https://www.irs.gov/pub/irs-pdf/iw2w3.pdf> and instructions for forms 1099-NEC and 1099-MISC can be found at <https://www.irs.gov/pub/irs-pdf/i1099misc.pdf>.

### **DRT Encourages Electronic Filing**

DRT encourages all employers to file electronically. However, filers who have 250 or more returns (W-2GU's and/or 1099's) **must** file them electronically pursuant to Section 6011(e)(2)(a) of the Guam Territorial Income Tax Code and associated regulations at <https://www.guamtax.com/>. This requirement applies separately for each type of form required to be filed and to both original and corrected forms.

You must register online at <https://www.guamtax.com/> to electronically file.

If you are required to file electronically but fail to do so, you will be subject to penalties.

The Taxpayer First Act of 2019, enacted July 1, 2019, authorized the Department of the Treasury and the IRS to issue regulations that reduce the 250-return requirement for 2021 tax returns. If those regulations are issued and effective for 2022 tax returns required to be filed in 2023, information will be posted at [www.irs.gov/Form1099](http://www.irs.gov/Form1099) explaining the change. Until regulations are issued, however, the number remains at 250, as reflected in the current instructions.

More information regarding the e-filing of the W-3SS/W-2GU on our website can be found at [https://www.guamtax.com/help/help\\_w2w3.html](https://www.guamtax.com/help/help_w2w3.html) and more information regarding the e-filing of the 1096/1099, can be found at [https://www.guamtax.com/help/help\\_1099.html](https://www.guamtax.com/help/help_1099.html)

For questions regarding the tax statements please contact the Income Tax Assistance and Processing Branch (ITAPB) at (671) 635-1857 / 7603 / 7604 / 1842.

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