



Joint Information Center - JIC Release No. 40
March 31, 2020, 10:30 a.m. (ChST)

Department of Revenue and Taxation Services

The Department of Revenue and Taxation (DRT) has released its second set of guidance, what is referred to as Volume 2, in the DRT COVID-19 Services Series due to Executive Order No. 2020-04, *Relative to Responding to Confirmed Cases of Novel Coronavirus (COVID-19)*, which declared a public health emergency in the island of Guam. This guidance is updated to reflect any changes which would be required due to the issuance of Executive Orders 2020-05, and 2020-06, *Relative to the Creation of COVID-19 Unified Response Effort ("CURE") Action Team and Extension of Social Isolation Mandates*.

DRT will remain closed through April 13, 2020. This information is subject to change by the Department and is only applicable for the periods indicated.

In line with the People First Initiative issued by the Internal Revenue Service, DRT will, to the maximum extent possible avoid in-person contacts. DRT reminds the community that all payments can be made online and all forms can be filed online.

Questions and inquiries may be submitted at the "Contact Us" section of the DRT webpage at <https://guamtax.com> or via e-mail to pinadmin@revtax.guam.gov.

Section I reflects updates to services previously addressed in Volume 1.

Section II reflects items not included in Volume 1 which was issued on March 18, 2020.

I. UPDATED GUIDANCE (supersedes March 18, 2020 guidance issued)

- A. **BOARD MEETINGS** - All board meetings scheduled for from March 16 – April 13, 2020 will be postponed. The boards impacted are as follows: the ABC Board, the Banking & Insurance Board, the Cannabis Control Board, and the Real Estate Commission. Updated meeting dates will be announced once available.
- B. **MEETINGS WITH DRT PERSONNEL** - All meetings with DRT during the period of March 16 – April 13, 2020 will have to be rescheduled when regular, office hours resume.
- C. **GRT PAYMENTS FOR THE MONTH OF FEBRUARY (DUE MARCH 20, 2020)** – refer to Volume 1.
- D. **2018 AND 2019 INDIVIDUAL AND CORPORATE TAX RETURNS**
 - a. 2019 RETURNS
 - i. **DEADLINE FOR 2019 RETURNS**- 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.

- ii. ONLINE FILING - 2019 Forms 1040 which meet certain, specific criteria may be filed online.
 - iii. EXTENSIONS –
 - 1. WITH NO PAYMENT –
 - a. Individual taxpayers may file online at myguamtax.com, the Form 4868, Application for Automatic Extension of Time to File Guam Individual Income Tax Return.
 - b. DRT Drop Box
 - 2. WITH PAYMENT –
 - a. May be made at TOG cashiers
 - b. May be mailed in (recommended that mail be certified with return receipt) to the Treasurer of Guam
 - c. DRT Drop Box
 - b. 2018 RETURNS (ALSO APPLIES TO PRIOR YEAR RETURNS)
 - i. WITH NO PAYMENT –
 - 1. DRT Drop Box
 - ii. WITH PAYMENT –
 - 1. May be made at TOG cashiers
 - 2. May be mailed in (recommended that mail be certified with return receipt) to the Treasurer of Guam
 - 3. DRT Drop Box
- E. 2019 PARTNERSHIP AND S CORPORATION RETURNS – Refer to Volume 1
- F. MARCH 16, 2020 WITHHOLDING TAX PAYMENTS – refer to Volume 1
- G. REAL PROPERTY TAXES
- a. REAL PROPERTY TAX EXEMPTION APPLICATION DEADLINE FOR 2020 RPT
 - i. The deadline for the application for real property tax exemptions has been moved to May 31, 2020. The original due date was March 15, 2020.
 - ii. The following are the exemptions for which this applies:
 - 1. Home exemption
 - 2. Senior citizen/disability credit
 - 3. Bona fide farmers exemption
 - 4. Gold star veteran exemption
 - 5. Application for educational, religious, and eleemosynary tax exemption
 - 6. Application for right of way or public easement
 - b. DEADLINE FOR PAYMENT OF SECOND INSTALLMENT of 2019 RPT DUE APRIL 20, 2020
 - i. DRT recommends that payments for real property taxes be made online.
- H. MOTOR VEHICLE REGISTRATION
- a. RENEWALS
 - i. REGISTRATIONS EXPIRING IN MARCH AND APRIL 2020 – Any vehicle registrations which expire in March 2020 and April 2020 will be extended through May 31, 2020. Late fees will be waived for the period as long as renewal is done by May 31, 2020.
 - ii. REGISTRATIONS WHICH EXPIRED PRIOR TO MARCH 2020

1. For any vehicle registrations which expired prior to March 2020, late fees will apply.
 - iii. ONLINE RENEWALS – 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 are uploaded onto the <https://guamtax.com> website.
- I. DRIVER'S LICENSE AND GUAM I.D.
- a. ONLINE APPOINTMENTS
 - i. All online appointments for the period March 16 through April 13 will be accommodated at the Hagatna Satellite office when regular office hours resume.
 - b. EXPIRED DRIVER'S LICENSES
 - i. For all driver's licenses which expire from March 16 through April 30, all late fees will be waived as long as renewal is done by May 31, 2020.
 - ii. All driver's licenses which expired prior to March 16, late fees for the period from March 16 – April 30 will be waived as long as renewal is done by May 31, 2020. Any other late fees will apply.
 - c. NEW DRIVER'S LICENSES/Guam I.D.s – issuance will resume when office opens for normal operations.
- J. BUSINESS LICENSES
- a. BUSINESS LICENSES EXPIRING IN MARCH 2020 AND APRIL 2020 –
 - i. Any business license expiring in March 2020 and April 2020 will be extended through May 31, 2020. Penalties will be waived for the period March 16 – April 30, 2020 as long as renewal is done by May 31, 2020.
 - ii. Business licenses which do not require clearance may be renewed online. DRT highly recommends that renewals be done online.
 - iii. Business licenses which require clearance will have to be renewed at either the Business License and Permit Center or at DRT's Barrigada location once regular office hours resume.
 - b. BUSINESS LICENSES WHICH EXPIRED PRIOR TO MARCH 2020 –
 - i. Will be considered valid for the period of March 16, 2020 through April 30, 2020. Penalties will be charged.
 - c. NEW BUSINESS LICENSES - DRT will resume issuing new business licenses once regular, office operations resume.
- K. PASSPORT SERVICES - Passport services will not be available until regular, office operations resume. The U.S. Passport Service, in its announcement dated March 19, 2020, advised that all passport agencies are closed to the public until further notices and appointments will not be accepted. Please go to travel.state.gov for the latest information on passport services.

II. NEW GUIDANCE ISSUED MARCH 29, 2020

A. 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 1, 2020. Foreign companies who are working remotely can submit the documents electronically for now and send the actual documents plus the check payment via mail when everything is back to normal operation.
 - b. CERTIFICATES OF AUTHORITY RENEWALS – COA renewal deadline plus respective general agent renewal remains unchanged. Deadline is June 1, 2020. Any changes due to COVID-19 will be addressed as appropriate.
 - c. 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 be 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 remains unchanged. Deadline is June 1, 2020. All Continuing Education requirements must be complied with. Tax clearance is required.
 - d. AUDITED FINANCIAL STATEMENTS – Audited financial statement deadline remains unchanged. Deadline is July 1, 2020.
 - e. REPORT FILINGS
 - i. FORM 1-8 FILING – 2% Commercial and Industrial Liability Premium Fee - may be filed without penalty through May 15, 2020.
 - ii. QUARTERLY SURPLUS LINES STATEMENT FILING – due April 15, 2020 may be filed after due date without penalty through May 15, 2020.
 - iii. QUARTERLY ASSIGNED RISK FILING –due April 20, 2020 may be filed after due date without penalty through May 15, 2020.
- B. 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.
- C. REAL ESTATE**
- a. RENEWALS (regular and cemeterial) – All corporate broker, principal broker, associate broker, and salesperson renewal applications due between March 16 and April 13, 2020 will not be assessed late fees as long as they are renewed by May 15, 2020. Continuing education requirements must be complied with, otherwise penalties will apply.
- D. APPRAISALS**
- a. RENEWALS - Appraisal Renewals due between March 16 and April 13, 2020 will not be assessed a late fee as long as they are renewed by May 15, 2020.
- E. SECURITIES**

- a. RENEWALS - Broker dealer, investment adviser, and securities agent renewal applications due between March 16 and April 13, 2020 will not be assessed any penalties as long as they are renewed by May 15, 2020.
 - i. All investment company filings (NF) mailed to our office between March 16 and April 30, 2020 will be pended for process and sent out by May 15, 2020.

F. 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. Applications will be pended until normal operation resumes.

G. REAL ID

- 1. The new deadline for REAL ID enforcement is October 1, 2021. The U.S. Department of Homeland Security will publish a notice of the new deadline in the Federal Register in the coming days.

H. COLLECTION BRANCH SERVICES (PAYMENT ON PAST DUE TAXES)

- 1. APPOINTMENTS/MEETINGS WITH COLLECTION BRANCH
 - i. All appointments/meetings with Collection Branch scheduled between March 16 and April 13, 2020 must be rescheduled once regular, office hours resume. Taxpayers should contact the Branch to reschedule.
- 2. INSTALLMENT AGREEMENT PAYMENTS
 - i. All installment agreement payments due between March 16 and April 13, 2020 will not be considered late and will not result in additional penalties and interest for the period indicated.
 - ii. Payments may be made at the Treasurer of Guam Cashier at the ITC Building.

For inquiries on COVID-19, local numbers can call 311 or contact the Joint Information Center at (671) 478-0208/09/10.

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