



**Guam Chamber of  
Commerce General  
Membership Meeting**

# **Department of Revenue and Taxation**

**Marie P. Lizama, Deputy Director**  
**April 26, 2023**

- **Mission Statement**
- **Our Purpose**
- **Goals and Objectives**
- **Major Accomplishments**
- **FY 2024 Outlook**

# DRT Mission Statement

*To apply and enforce licensing laws with integrity and fairness and encourage voluntary compliance by educating customers to enhance and maintain public confidence.*





## OUR PURPOSE

# 11 GCA FINANCE & TAXATION CHAPTER 1 ADMINISTRATION

## §1103 PURPOSE OF THE DEPARTMENT

*“[The Department] shall be charged with the enforcement of the tax laws of Guam and the collection of revenue. It shall also be the government agency responsible for licensing and registration as well as allied and connected enforcement functions.”*

# DRT Goals & Objectives

- ▶ Increase enforcement efforts to establish and maintain public confidence in both the local and Internal Revenue Tax systems as they apply to Guam
- ▶ Broaden taxpayer awareness of tax laws and reporting responsibilities in achieving a high degree of voluntary compliance
- ▶ Regulate holders of licenses for the protection of the consumers of Guam from unsafe, unsound and unfair practices
- ▶ Improve e-Commerce services as it pertains to the timely filing and submission of applications, tax documents, and/or business forms



## DRT Goals & Objectives *(continued)*

- ▶ Increase expertise of staff and maximize capability to support department-wide programs and serve taxpayers
- ▶ Provide quality services in a cost-effective, timely manner
- ▶ Enhance and improve systems and processes to reduce customer wait-times and lines



# DRT Boards



ABC BOARD



BOARD OF  
EQUALIZATION



BANKING AND  
INSURANCE BOARD



CANNABIS CONTROL  
BOARD



REAL ESTATE  
COMMISSION

❖ Guam Unarmed  
Combat  
Commission

# DIVISIONS/BRANCHES



## *Executive Direction*

- Director's Office
- Office of the Principal Guam Territorial Income Tax Attorney
- Passport Office
- TRAB
- Systems and Programming Support

## *Tax Enforcement Division*

- Criminal Investigation Branch
- Tax Examination Branch
- Collection Branch

## *Taxpayer Services Division*

- Income Tax Assistance and Processing Branch
- Business Privilege Tax Branch
- Electronic Data Processing
- Central Files
- Accounting

## *Real Property Tax Division*

- Appraisal Branch
- Assessment Branch

## *Regulatory Division*

- ISBRE
- General Licensing & Registration
- Compliance
- Weights & Measures

## *Motor Vehicle Division*

- Driver's License
- Vehicle Registration
- Motor Carrier Safety Assistance Program





# Major Accomplishments

# Average Payout Time for Income Tax Refunds

Payment processing  
time: 42 days from  
date filed

As of April 25, 2023:  
5.5 weeks

## E-filed Tax Returns

TY 2021: 7,512  
as of 12/31/2022

TY 2022: 7,792  
as of 04/25/2023

# Income Tax Refund Statistics

- ▶ As of April 24, 2023
  - ▶ 2,394 Individual Tax Refund Payments
  - ▶ \$5,811.406.11 for Tax Year 2022
  - ▶ Error-Free Returns
  - ▶ Filed on or before March 14, 2023
- ▶ Refunds paid fiscal year-to-date 33,612 of which 29,970 (89%) were for Early Filers
- ▶ Refunds continue to be paid weekly
- ▶ Turnaround time will continue to fluctuate 3-6 weeks

# Motor Vehicle Division Statistics

- ▶ Driver's License
  - ▶ Online renewals and replacements: average of 220/month
  - ▶ July 01, 2022 to March 31, 2023: approximately 1980 online transactions
- ▶ Vehicle Registration
  - ▶ FY2022: 53,036 registrations and renewals
  - ▶ Fees: approximately \$2.1M

# FY 2024 Outlook and Modernization

## ▶ Agency-Wide

- ▶ Automate where possible, but protect taxpayer info/data
- ▶ Identify areas to eliminate redundancies; standardize input across all branches
- ▶ Collaborate with external partners and other agencies
- ▶ Improve website
- ▶ Continue community outreach and educational campaigns
- ▶ Focus on employee mental health and well-being

## ▶ Regulatory Division

- ▶ Business License Permit Center
- ▶ Compliance branch to conduct more enforcement operations



# FY 2024 Outlook and Modernization

## ▶ Taxpayer Services Division

- ▶ Continued Business Privilege Tax (BPT) Training for staff
- ▶ Expand online filing of Forms 1040
- ▶ Increased usage of Tax Alerts

## ▶ Tax Enforcement Division

- ▶ Internal Revenue Service training for Collection and Examination branches; Cryptocurrency and other training for the Criminal Investigation and Examination branches
- ▶ Reinstate and enhance Collection branch Annual Reminder Notices



# FY 2024 Outlook and Modernization

- ▶ Motor Vehicle Division
  - ▶ Conduct cross-utilization of employees at the Driver's License and Vehicle Registration branches
  - ▶ Launch Pre-Registration for Renewals and Replacements
  - ▶ Translation Services
  - ▶ Leverage American Association of Motor Vehicle Administrators (AAMVA) membership





# Contact Us

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