Dipåttamenton Kontribusion yan Adu'ånå
DEPARTMENT OF
REVENUE AND TAXATION
GOVERNMENT OF GUAM Gubetnamenton Guåhan

FELIX P. CAMACHO, Governor Maga'låhi
MICHAEL W. CRUZ, Lt. Governor Tiñente Gubernadot

ARTEMIO B. ILAGAN, Director
Direktot
JOHN P. CAMACHO, Deputy Director
Segundo Direktot

March 23, 2007

PRESS RELEASE/PUBLIC SERVICE ANNOUNCEMENT

In an effort to infuse cash into the Government of Guam's General Fund, the Director of the Department of Revenue and Taxation has announced that beginning March 26, 2007, Guam taxpayers may apply for the 2007 Tax Amnesty Program. This program will expire on June 26, 2007. Applications are available at the Department's Collection Branch and will soon be available on the Department website. Information regarding the procedures will also be included in the application packet.

/s/ ARTEMIO B. ILAGAN, Director

Post Office Box 23607, Guam Main Facility, Guam 96921 • Tel. / Telifon: (671) 635-1817 • Fax / Faks: (671) 633-2643

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CONTROL NO. _____

APPLICATION FOR TAX AMNESTY

Name: _____

SSN/EIN/GRT Account Number _____

Mailing Address: _____

_____

Telephone No: _____

_____

Tax Years/Periods: _____

Type of Tax: _____

Total Amount Paid: _____

/ / I have completed this application and do not owe any other taxes except as shown on this application and I am not required to file any other delinquent returns.

/ / I am submitting delinquent return(s) along with payment in full for the tax(es) shown on the return(s) and as specified on this application.

I hereby request that I be granted tax amnesty in accordance with the program adopted by the Director of Revenue and Taxation. I understand the terms and conditions set forth in the attached 2007 Tax Amnesty Program information sheets (pages 1-3) and that the payments accompanied with this application will only grant conditional approval until such time the Department of Revenue & Taxation sends notice of final approval.

Under penalties of perjury I declare that I have examined the above and to the best of my knowledge and belief, is true and correct.

APPROVED:

_____
ARTEMIO B. ILAGAN
Director
Date: _____

_____
TAXPAYER SIGNATURE / DATE

_____
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2007 TAX AMNESTY PROGRAM

General Information:

Considering the Government of Guam's financial situation and dire need to infuse cash into the Government of Guam's General Fund, the Director of Revenue and Taxation hereby declares a Tax Amnesty Program.

The 2007 Tax Amnesty Program commences March 26, 2007 and expires June 26, 2007.

Objective:

The objective of the Program is to generate a quick infusion of cash into the general fund and to encourage voluntary compliance from all taxpayers, including individual and business taxpayers, by offering an amnesty program requiring full payment of principal taxes and abatement of all penalties and interest.

WHAT IS TAX AMNESTY?

Guam's tax amnesty program is a program of limited duration, offering taxpayers an incentive to pay outstanding tax obligations owed to the Department of Revenue and Taxation. During the program, the Department is authorized to waive, abate or compromise all or part of penalties and interest owed by taxpayers in exchange for full and prompt payment of all taxes due.

WHEN WILL THE AMNESTY BE AVAILABLE?

Application for amnesty must be made during the period beginning March 26, 2007 and ending June 26, 2007. Applying for the program as early as possible during the amnesty period will avoid delays in processing.

WHO QUALIFIES TO APPLY FOR TAX AMNESTY?

All taxpayers (Individual Taxpayers and Business Taxpayers), who have an outstanding Guam Income and/or Business Privilege Tax obligations, **except:**

- Taxpayers who are a party to a criminal investigation or criminal litigation relating to any tax administered by the Guam Department of Revenue and Taxation.

- Taxpayers who are presently undergoing tax examinations (audits) during this period.

- Taxpayers who have pending civil litigations regarding tax matters administered by the Department of Revenue & Taxation.

- Taxpayers who have filed for relief under any chapter of the U.S. Bankruptcy Code, unless the bankruptcy proceeding is dismissed.

HOW DO I APPLY FOR AMNESTY?

- You must file an application for tax amnesty with the Department of Revenue and Taxation on a form to be provided by the Department.

- Your application must be filed not later than June 26, 2007.

- The amnesty application must be accompanied by completed tax returns for all tax periods required to be filed.

- If you have not filed a tax return for a period of which you are seeking amnesty, file the return(s) and attach a copy of the return(s) to the application for amnesty.

- The granting or denial of amnesty is based on the sole discretion of the Director of Revenue and Taxation.

- Denial of an application from amnesty cannot be appealed.

- Payment in full must accompany the tax amnesty application whereby conditional approval is granted. Upon review of all submitted applications, notice will be sent to all applicant taxpayers informing them if final approval has been made.

- Payment instruments accepted will only be cash, cashiers checks, or credit cards (Visa or MasterCard).

- Offset requests or promissory notes presented as a form of payment will not be accepted under this program.

- Installment payments will not be accepted under this program.

ELIGIBILITY FOR AMNESTY IF THE DEPARTMENT OF REVENUE AND TAXATION IS CURRENTLY HAVING DELINQUENT TAXES WITHHELD FROM TAXPAYERS WAGES OR HAS LEVIED TAXPAYERS BANK ACCOUNT

Taxpayers are still eligible for amnesty despite delinquent tax withholding and/or levy of bank accounts. Collection action will not cease while application for amnesty is being considered.

ELIGIBILITY FOR TAXPAYERS APPEALING AN ASSESSMENT MADE BY THE DEPARTMENT

Taxpayers wishing to take advantage of the program must withdraw administrative or any court case appeal to be considered for the amnesty incentive.

WILL THE DEPARTMENT OF REVENUE AND TAXATION SUSPEND COLLECTION ACTION UNTIL THE AMNESTY PERIOD IS OVER?

The Department of Revenue and Taxation will continue to pursue collection of delinquent taxes and returns of such taxpayers who do not apply for the program during the amnesty period just as if there were no tax amnesty.

TAX LIEN FILED FOR BACK TAXES

Tax liens filed for back taxes will be released once the full amount due under the amnesty has been paid and final approval granted.

LIENS LISTED WITH CREDIT BUREAUS

The Department of Revenue and Taxation will not contact the credit bureaus directly. Tax liens are public records. Credit bureaus obtain information regarding tax liens (filing, discharges and releases) from the U.S. District Court.

WILL ANY REFUNDS BE GRANTED FOR PENALTIES AND/OR INTEREST PAID PRIOR TO THE TAX AMNESTY PERIOD?

There will be no refunds on amounts paid prior to March 26, 2007.

OBTAINING AN APPLICATION AND ANY TAX FORMS NEEDED

Visit the Department of Revenue and Taxation (Collection Branch)
1240 Route 16, Barrigada, Guam
Contact: Maria Mesa, Supervisor
Call 635-1865
Fax 633-2643