



**TEMPORARY ECONOMIC ASSISTANCE AND MITIGATION (TEAM) PLAN  
COVID-19 BPT DEFERRAL PROGRAM GUIDANCE**

- 1) Who is eligible for the COVID-19 BPT Deferral Program (hereinafter referred to as the “Deferral Program”)?  
Guam BPT filers of Form GRT *Gross Receipts Tax* (GRT), who are in compliance with the tax laws of Guam.
- 2) Am I required to participate in the Deferral Program?  
No. Participation is strictly voluntary.
- 3) How does the Deferral Program work?
  - a) The Deferral Program applies to GRT due for March 2020, April 2020, and May 2020.
  - b) During these tax periods and for purposes of this program only, GRT Deferral Percentage Allocations, filing, and payment due dates and other administrative processes are as follows:
    - i) Sixty-percent (60%) of GRT is the "Non-Deferred" tax portion. This plus the full amount for any other tax type due on your return if any, **MUST** be paid by the original due date of your Form GRT in order to qualify for the deferral (due dates are indicated in Table A below). If this payment is not made timely, you will be disqualified from this Program and interest and penalties will apply on the entire tax due balance from the original due date of the return.
    - ii) Forty (40%) of GRT is the "Deferred" tax portion for which payment is suspended for up to three months from the original due date. Payment of this deferred amount **MUST** be paid timely on or before the extended due date for each deferred tax period. If this payment is not made timely, you will be disqualified from this Program and interest and penalties will be applied from the original due date of the return. The extended due dates for the Deferred 40% of GRT are indicated in Table A below.

**TABLE A: BPT Deferral Program Filing and Payment Due Dates**

TAX PERIOD	RETURN FILING DUE DATE	GRT Percentage Allocation Due Dates	
		NON-DEFERRED GRT 60% *	DEFERRED GRT 40% *
MAR-2020	04/20/20	04/20/20	07/20/20
APR-2020	05/20/20	05/20/20	08/20/20
MAY-2020	06/20/20	06/20/20	09/20/20

\*Additional GRT or other BPT taxes arising from adjustments or amendments of your original return after it has been filed with Form BPT-40DP or after the Deferred 40% GRT payment extended due date has lapsed, will not

be eligible for deferral and MUST be paid at the time prescribed by law. For purposes of the Deferral Program, if the due date in Table A falls on a weekend or Government of Guam holiday, the due date will be the next business day.

- 4) Are there any forms which I must use or consider for this deferral program when filing my Form GRT Return?
  - a) Yes. Form BPT-40DP *Taxpayer Election & Agreement Statement* (BPT-40DP) is the official DRT form used to elect into the Deferral Program and is available on the DRT website at [www.guam.tax.com](http://www.guam.tax.com) and at the DRT BPT Branch.
  - b) Complete Form BPT-40DP to calculate the Non-Deferred and Deferred GRT portions, the minimum payment due, and to record the amount that you pay with your return. You will need to refer to these calculations for your initial payment and at later time.
  - c) Keep a copy of both the Form GRT and BPT-40DP for later reference and to ensure accuracy of filings, related payments, and generally to support your initial qualifications of the Deferral Program.
  
- 5) Which business income types qualify and which are ineligible under the Deferral Program?
  - a) Qualified business income for deferral of GRT (Lines 1-13) are:
    - Line 1 – Wholesaling
    - Line 2 – Retailing
    - Line 3 – Service
    - Line 4 – Rental Real Property
    - Line 5 – Rental Others
    - Line 6 – Profession
    - Line 7 – Commission
    - Line 8 – Insurance Premium
    - Line 9 – Contracting (Local)
    - Line 10 – Contracting (U.S.)
    - Line 11 – Interest
    - Line 12 – Amusement
    - Line 13 – Others
  
  - b) Ineligible business income for deferral of tax are:
    - Use Tax (Form GRT-1 Lines 15-17)
    - Occupancy Tax (Form GRT-1, Lines 19-20)
    - Liquid Fuel Tax & Automotive Surcharges (Form GRT-2)
    - Tobacco Tax and Alcoholic Beverages (Form GRT-3)
    - Form GRT-ONLINE (Lines 15-41)
    - Gaming (Form 3260)

For more information refer to the Form BPT-40DP *Filing and Payment Instructions* at [www.guamtax.com](http://www.guamtax.com).

**All Convenience / Credit Card fees are suspended until June 30, 2020. In support of COVID-19 public health safety measures, DRT highly encourages filing and paying your GRT online using the e-File/e-Pay systems available at [www.guamtax.com](http://www.guamtax.com).**