**Information About Filing a Petition for Redetermination in the District Court of Guam**

Attached are the forms to use in filing your case in the District Court of Guam. It is very important that you take time to carefully read the information on this page and that you properly complete and submit these forms to the District Court of Guam, 4th Floor Clerk’s Office, U.S. Courthouse, 520 West Soledad Avenue, Hagatna, GU 96910.

**Small Tax Case or Regular Tax Case**

If you seek review of one of the four types of Notices issued by the Department of Revenue and Taxation (“DRT”) listed in paragraph 2 of the petition form (Tax Attachment 1), you may file your petition as a “small tax case” if your dispute meets certain dollar limits (described below). “Small tax cases” are handled under simpler, less formal procedures than regular cases.

You can choose to have your case conducted as either a small tax case or a regular case by checking the appropriate box in paragraph 7 of the petition form (Tax Attachment 1). If you check neither box, the Court will file your case as a regular case.

Dollar Limits: Dollar limits for a small tax case vary slightly depending on the type of action you seek to have the Tax Court review:

(1) If you seek review of a DRT Notice of Deficiency, the amount of the deficiency (including any additions to tax or penalties) that you dispute cannot exceed $50,000 for any year.

(2) If you seek review of a DRT Notice of Determination Concerning Collection Action, the total amount of unpaid tax cannot exceed $50,000 for all years combined.

(3) If you seek review of a DRT Notice of Determination Concerning Your Request for Relief From Joint and Several Liability (or if the DRT failed to send you any Notice of Determination with respect to a request for spousal relief that you submitted to the DRT at least 6 months ago), the amount of spousal relief sought cannot exceed $50,000 for all years combined.

(4) If you seek review of a DRT Notice of Determination of Worker Classification, the amount in dispute cannot exceed $50,000 for any calendar quarter.

**Enclosures**

To help ensure that your case is properly processed, please enclose the following items when you file your petition with the District Court of Guam:

1. A copy of the Notice of Deficiency or Notice of Determination the DRT sent you;

2. Tax Attachment 2 - Statement of Taxpayer Identification Number;

3. Tax Attachment 3 - Summons

4. The $60 filing fee, payable by cash, check, money order, or other draft, to the "Clerk, District Court of Guam", “Clerk, U.S. District Court”, or “Clerk, United States Court”; or, if applicable, the fee waiver form.

[NAME]

[MAILING ADDRESS]

[TELEPHONE NO.]

[FACSIMILE NO]

IN THE DISTRICT COURT OF GUAM

TERRITORY OF GUAM

|  |  |
| --- | --- |
| (FIRST) (MIDDLE) (LAST) | CIVIL CASE NO. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  |  |
| Petitioner(s) |  |
|  |  |
| vs. | **PETITION IN A TAX CASE** |
|  |  |
| DIRECTOR, DEPARTMENT OF REVENUE AND TAXATION, |  |
|  |  |
| Respondent. |  |
|  |  |

1. The Petitioner is ***[set forth whether an individual(s), or a corporation, etc., as provided in TXLR 3]*** with legal residence (or principal office) now at:

|  |  |
| --- | --- |
| 1. Please check the appropriate box(es) to show which Department of Revenue and Taxation (DRT) notice(s) you dispute: | |
| Notice of Deficiency | Notice of Determination Concerning Worker Classification |
| Notice of Determination Concerning Collection Action | Notice of Determination Concerning Your Request for Relief From Joint and Several Liability. |

1. The Notice(s) checked above (a copy of which, including so much of the statement and schedules accompanying the notice as is material, is attached and marked Exhibit A) was mailed to Petitioner on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and was issued by DRT on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.
2. The deficiencies (or liabilities) as determined by DRT are in income taxes for the calendar year(s) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, in the amount of $\_\_\_\_\_\_\_\_\_\_\_\_\_ of which $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, is in dispute.
3. Explain why you disagree with DRT’s determination in this case (please list each point separately):

|  |  |
| --- | --- |
| a. |  |
| b. |  |
| c. |  |
| d. |  |
| e. |  |

You may use additional pages to explain why you disagree with DRT’s determination.

1. State the facts upon which you rely (please list each point separately):

|  |  |
| --- | --- |
| a. |  |
| b. |  |
| c. |  |
| d. |  |
| e. |  |

You may use additional pages to state additional facts.

1. Select one of the following:

|  |  |  |
| --- | --- | --- |
| If you want your case conducted under small tax case procedures, check here: |  | (check one box) |
| If you want your case conducted under regular tax case procedures, check here: |  |

WHEREFORE, Petitioner prays that (here set forth the relief desired):

|  |  |
| --- | --- |
| a. |  |
| b. |  |

You may use additional pages to state additional prayers of relief.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Petitioner Date

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Additional Petitioner (e.g. spouse) Date

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Counsel, If Retained by Petitioner Date

**ENCLOSURES**: Please check the appropriate boxes to show that you have enclosed the following items with this petition:

A copy of the Determination or Notice DRT issued to you.

Tax Attachment 2 - Statement of Taxpayer Identification Number (See PRIVACY NOTICE below)

Tax Attachment 3- Summons

The $60.00 filing fee

PRIVACY NOTICE: Tax Attachment 2 (Statement of Taxpayer Identification Number) will NOT be part of the Court’s public files. All other documents filed with the Court, including this Petition and any DRT notice that you enclose with this Petition, will become part of the Court’s public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed DRT notice, and from any other document (other than Tax Attachment 2) your taxpayer identification number (e.g., your Social Security Number) and certain other confidential information as specified in the applicable Federal Rules of Civil Procedure and the General Rules of this court.