



OFFICE OF THE GOVERNOR  
HAGÁTÑA, GUAM 96910  
U.S.A.

EXECUTIVE ORDER NO. 2004- 28

**RELATIVE TO AMENDING SECTIONS 2.A AND SECTION 6 OF  
EXECUTIVE ORDER NO. 83-15 REGARDING THE ORGANIZATION  
AND FUNCTIONS OF THE DEPARTMENT OF REVENUE AND  
TAXATION**

**WHEREAS**, Executive Order No. 83-15 authorized the Director of the Department of Revenue and Taxation to establish divisions and organizational units as he may deem necessary for the efficient and effective administration of the Department.

**WHEREAS**, the Director of Revenue and Taxation has deemed that the Office of the Deputy Commissioner of Revenue and Taxation shall also be charged with the direct supervision, control and administration of the Technical Research and Appeals Bureau in addition to the other divisions already under his purview.

**NOW, THEREFORE, I FELIX P. CAMACHO**, *I Maga'låhen Guåhan*, Governor of Guam, by virtue of the authority vested in me by the Organic Act of Guam, as amended, do order the following changes to Executive Order No. 83-15:

Section 2.     **A. Technical Research and Appeals Bureau.**

The primary function of the Technical Research and Appeals Bureau is resolving tax disputes on a basis that is fair to the taxpayer and the Government; provide rulings on tax issues upon request from taxpayers; provide technical advice and technical information to taxpayers as well as in service personnel; provide research information to Director of Revenue *or Deputy Commissioner* upon request; assist Attorney General's Office in preparation of Civil Tax cases for litigation; provide hearings on tax disputes within thirty (30) days of issuance of an unagreed Revenue Agent's report; to eliminate a substantial backlog of tax disputes awaiting appeal hearings; and hold hearings. In order to decrease litigating costs for the government and the taxpayer, and to decrease the workload of disputed tax cases in the District Court of Guam, an impartial independent appeal system, separated from the Examination Branch and responsible to the Director of Revenue and Taxation and the *Deputy Commissioner* is imperative. A separate unit to issue all tax rulings is necessary in order to maintain a consistency in application of the tax law to all taxpayers. There is a necessity for a research unit, to relieve Revenue and Taxation Executive Staff of researching tax issues, so that their time may be expeditiously employed in solving administrative problems. Also to apply to the tax law consistently among all taxpayers. Research will also be extended to the other Regulatory functions of the Department and will not be limited to taxation.

Section 6.     **Office of the Deputy Commissioner of Revenue and Taxation.**

This office shall consist of the Deputy Commissioner, an Administrative Secretary, a Clerk Stenographer and other personnel as required. The Deputy Commissioner shall be charged with the direct supervision, control and administration of the Taxpayer Service Division, the Real Property Tax Division, *the Tax Enforcement Division and the Technical Research and Appeals Bureau*. The Deputy Commissioner shall be directly



responsible and accountable to the Director of Revenue and Taxation. He shall also be the Director's Deputy Assessor and Collector of all taxes.

Any Executive Order heretofore promulgated in conflict herewith is hereby repealed insofar as any conflict is concerned.

**SIGNED AND PROMULGATED** at Hagåtña, Guam this 16<sup>th</sup> day of **November 2004**.

A handwritten signature in black ink, appearing to read "Camacho".

**FELIX P. CAMACHO**  
*I Maga'låhen Guåhan*  
Governor of Guam