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DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

General Instructions for Filing Form GRT-1, Form GRT-2, and Form GRT-3

Mailing Address:

Dept. of Revenue & Taxation
Taxpayer Services Division
P.O. Box 23607
GMF, Guam 96921

Web Site:

www.guamtax.com

NOTE: You can file your GRT electronically using the Department of Revenue and Taxation's e-filing site, located at www.guamtax.com. For more information, visit www.guamtax.com/efile.

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General Information

Changes You Should Note

- Form GRT, Monthly Gross Receipts, Use, Occupancy, Liquid Fuel, Automotive Surcharges, Tobacco and Alcoholic Beverages Tax, has been redesigned for optimal scan recognition of hand-printed information.
- The GRT form is now divided into three separate forms based on business activity:
 - Form GRT-1, Monthly Gross Receipts, Use, and Occupancy Tax Return
 - Form GRT-2, Monthly Liquid Fuel Tax & Automotive Surcharges Return
 - Form GRT-3, Monthly Tobacco and Alcoholic Beverages Tax Return
- There is no longer a section on the GRT forms to list details concerning "exemptions" and "deductions" claimed. Exemptions claimed must be recorded on Schedule GRT-E, Schedule of Exemptions and Deductions Claimed, and must accompany a corresponding Form GRT-1, Form GRT-2, or Form GRT-3.
- The old Form GRT is obsolete and will not be accepted beginning February 1, 2009.

Gross Receipts Tax

(Applicable to Lines 1-13 on Form GRT-1)

- The Gross Receipts Tax is a privilege tax imposed on business activity in Guam. The tax is imposed on the gross income received by the person engaging in the business activity. Activities subject to the tax include wholesaling, retailing, farming, services, construction contracting, rental of personal or real property, business interest income, and royalties.
- Section 26201, Article 2, Chapter 26 of Title 11, of the Guam Code Annotated (GCA), states there is hereby levied and shall be assessed and collected monthly privilege taxes against the persons on account of their businesses and other activities in Guam measured by the application of rates against values, gross proceeds of sales or gross income as the case may be. Under this local law, you are required to file a monthly or a quarterly Gross Receipts Tax Return based on the period the income was received or accrued (depending on your accounting method).
- The method of reporting and the applicable percentage has changed in recent years:
 - From **October 01, 1997 to March 31, 2003**, the tax rate was four percent (4%). The filing requirement was changed to a quarterly basis, with the return (Form BRQ) due at the last day of the month following the end of the quarter. For example, the return for the fourth quarter (October, November, and December) of 1997 was due on January 31, 1998. Deposits of the tax, however, were required monthly. For example, a deposit for October 1997 was due November 15, 1997.

- From **April 01, 2003 to March 31, 2004**, the tax rate was increased to six percent (6%). The return (Form BRQ) was still required to be filed quarterly and the deposits made monthly (same requirements as above).
- From **April 01, 2004 to Present**, the tax rate decreased to four percent (4%). The filing requirements also changed. The return (Form GRT) is required to be filed on a monthly basis and is due on the twentieth (20th) day of the following month, even if no taxes are due. The payment of the tax is also due on the twentieth (20th) of the following month. For example, the return and the payment of tax for the month of April 2004 will be due on May 20, 2004.

Use Tax

(Applicable to Lines 15-17 on Form GRT-1)

- Business owners or entities may also be responsible for paying a Use Tax. Guam's Use Tax Laws may be applicable if you import any tangible personal property (i.e. equipment) to be used or consumed by your business operations. As per §28103, Chapter 28, Title 11 of the GCA, there is hereby a levy and shall be paid and collected at the times, and by the persons, hereinafter provided an excise tax upon the use or consumption of all property in Guam unless said equipment is to be exported upon completion of the project. The Use Tax is payable upon the importation of any property not held for resale.

Occupancy Tax

(Applicable to Lines 19-20 on Form GRT-1)

- Section 30101, Chapter 30 of Title 11, of the Guam Code Annotated (GCA), states that an excise tax is hereby levied and imposed which shall be assessed and collected monthly, against transient occupants of a room or rooms in a hotel, lodging house, or similar facility located in Guam according to the following schedule:
 - From September 1, 1993 through March 31, 1995, the rate shall be ten percent (10%) of the rental price charged or paid per occupancy per day;
 - From April 1, 1995 and thereafter the rate shall be eleven percent (11%) of the rental price charged or paid per occupancy per day.
- If the room or rooms are rented more than once within a twenty-four (24) hour period, each time of occupancy shall be subject to the tax for such accommodations.
- This tax applies and is collectible when the sale is made, regardless of the time when the price is paid or delivered. It shall be paid by the consumer to the operator or owner of the hotel or rooming house facility.

Liquid Fuel Tax

(Applicable to Lines 22, 24, 26, and 28 on Form GRT-2)

- Section 26402, Article 4, Chapter 26 of Title 11, of the Guam Code Annotated (GCA), states there is hereby levied, and shall be assessed and collected, upon every distributor, in addition to any other taxes provided by law, an excise tax to be measured by the application of the rates set forth in the next succeeding § 26403 against any transfer in Guam of liquid fuel made by a distributor, except that the liquid fuel tax shall not be applied more than once with respect to the same liquid fuel. Provided, however, that the provisions of this Article shall not apply to liquefied petroleum gas, unless the same is used as fuel for transportation purposes.
- The following rates shall apply in computing, assessing and collecting the liquid fuel tax:
 - A tax at the rate of Ten Cents (\$0.10) per gallon on diesel fuel; and
 - A tax at the rate of Eleven Cents (\$0.11) per gallon on all other liquid fuel as defined herein except liquid fuel used for commercial aviation purposes which is taxed at a rate of Four Cents (\$0.04) per gallon.

Automotive Surcharges

(Applicable to Lines 23, 25, and 27 on Form GRT-2)

- Section 26502, Article 5, Chapter 26 of Title 11, of the Guam Code Annotated (GCA), states that except for liquid fuel used for aviation purposes, there is hereby levied an automotive surcharge of Four Cents (\$0.04) per gallon on all liquid fuel taxed pursuant to Subsection (b) of § 26403 of Title 11. This automotive surcharge shall be in addition to the liquid fuel tax levied pursuant to Subsection (b) of § 26403 of Title 11.
- Section 26503, Article 5, Chapter 26 of Title 11, of the Guam Code Annotated (GCA), states there is hereby levied a Mass Transit Automotive Surcharge of Four Cents (\$0.04) per gallon on all liquid fuel taxed pursuant to Subsection (a) of § 26403 of Title 11. This Mass Transit Automotive Surcharge shall be in addition to the liquid fuel tax levied pursuant to Subsection (a) of § 26403 of Title 11.

Tobacco Tax Requirements

(Applicable to Lines 30-36 on Form GRT-3)

- Section 26602, Article 6, Chapter 26 of Title 11, of the Guam Code Annotated (GCA), states there is hereby levied, and shall be assessed and collected, upon every business engaged in the manufacture or production in Guam, or importation into Guam, of any tobacco products, in addition to all other applicable taxes, an excise tax to be measured by the application of the

following rates against the tobacco products so manufactured, produced or brought into Guam as herein provided. Such excise tax shall also be levied upon, assessed and collected from every business purchasing tobacco products in Guam for resale if no tax had been paid upon said tobacco products as herein provided.

- The following rates shall apply in computing, assessing and collecting Tobacco Tax for tax periods beginning **April 6, 2010, and thereafter:**

- **Cigarettes.** A tax at the rate of Fifteen Dollars (\$15.00) per one hundred (100) cigarettes to be prorated in accordance with the number of cigarettes contained in the individual package taxed.

- **Cigars.** The tax rates for cigars shall be based on the following sizes:

1. **Mini Cigars:** Forty Cents (\$0.40) Per Cigar. Mini Cigars are defined as cigars with a ring size of forty (40) or less, or a length of less than four and one-half inches (4.5"), regardless of ring size as specified by the manufacturer's label.

2. **Standard Cigars:** Forty-Four Cents (\$0.44) Per Cigar. Standard Cigars are defined as cigars with a ring size of more than forty (40), but less than sixty-four (64) as specified by the manufacturer's label.

3. **Large Cigars:** Fifty Cents (\$0.50) Per Cigar. Large Cigars are defined as cigars with a ring size of more than sixty-four (64), or a length of more than eight inches (8"), regardless of the ring size as specified by the manufacturer's label.

4. Where no ring size or length is specified by the manufacturer's label, the tax shall be Forty-Four Cents (\$0.44) per cigar. For purposes of this Section, ring size shall be defined as the usually accepted measure used by cigar manufacturers for determining the diameter of cigar at its widest point. A ring size of one (1) is equal to one sixty-fourth (1/64) of an inch.

- **Other Tobacco Products.** A tax at the rate of Fourteen Dollars (\$14.00) per pound for all other tobacco products to be prorated in accordance with the size of the package to be taxed.

- The following rates shall apply in computing, assessing and collecting Tobacco Tax for tax periods **prior to April 6, 2010:**

- **Cigarettes.** A tax at the rate of Five Dollars (\$5.00) per one hundred (100) cigarettes to be prorated in accordance with the number of cigarettes contained in the individual package taxed.

- **Cigars.** The tax rates for cigars shall be based on the following sizes:

1. **Mini Cigars:** Twenty Cents (\$0.20) Per Cigar. Mini Cigars are defined as cigars with a ring size of forty (40) or less, or a length of less than four and one-half inches (4.5"), regardless of ring size as specified by the manufacturer's label.

2. **Standard Cigars:** Twenty-Two Cents (\$0.22) Per Cigar. Standard Cigars are defined as cigars with a ring size of more than forty (40), but less than sixty-four (64) as specified by the manufacturer's label.

3. **Large Cigars:** Twenty-Five Cents (\$0.25) Per Cigar. Large Cigars are defined as cigars with a ring size of more than sixty-four (64), or a length of more than eight inches (8"), regardless of the ring size as specified by the manufacturer's label.

4. Where no ring size or length is specified by the manufacturer's label, the tax shall be Twenty-Two Cents (\$0.22) per cigar. For purposes of this Section, ring size shall be defined as the usually accepted measure used by cigar manufacturers for determining the diameter of cigar at its widest point. A ring size of one (1) is equal to one sixty-fourth (1/64) of an inch.

- **Other Tobacco Products.** A tax at the rate of Three Dollars and Fifty Cents (\$3.50) per pound for all other tobacco products to be prorated in accordance with the size of the package to be taxed.

(\$4.95) per wine gallon on all vinous beverages to be applied to the measure of the container in which it is offered for sale; provided, however, that the tax levied by this Section shall be prorated in units of measure less than one (1) gallon; and provided further, that any fraction of One Cent (\$0.01) shall be taken as a whole cent.

Who Must File and When

- **Monthly Returns for Alcoholic Beverage Tax, Liquid Fuel Tax, Automotive Surcharges and Tobacco Tax (Form GRT-2 and Form GRT-3):** Each taxpayer against whom a tax is levied by the provisions of Articles 3, 4, 5 and 6 of Chapter 26, Title 11, Guam Code Annotated shall make and file monthly returns of taxes with the Tax Commissioner on or before the Twentieth (20th) day following the close of the calendar month in which the taxes shall accrue, and in the form and in accordance with the rules and regulations prescribed by the Tax Commissioner. Except as may be specifically hereinafter provided, payment covering the full amount of tax liability as evidenced by the monthly return shall accompany such monthly return.

- **Monthly Returns for Gross Receipts Tax (Form GRT-1):** Each taxpayer against whom a tax is levied under the provisions of Article 2 of Chapter 26, Title 11, Guam Code Annotated, whether such taxpayer owes taxes or not, shall make and file monthly returns of taxes with the Tax Commissioner. Gross Receipts Taxpayers shall file monthly Gross Receipts Tax returns summarizing the tax due. The monthly return shall be filed with the Tax Commissioner, and any tax then due shall be paid no later than the twentieth (20th) day of the following month at authorized banks, financial institutions or at designated offices of the government of Guam.

- **Monthly Returns for Use Tax (Form GRT-1):** Each taxpayer against whom a tax is levied by the provisions of Chapter 28, Title 11, Guam Code Annotated, shall make and file monthly tax returns with the Tax Commissioner, no later than the twentieth (20th) day of the following month, summarizing the tax due. The monthly return shall be filed and any tax then due shall be paid no later than the twentieth (20th) day of the following month.

- **Monthly Returns for Excise Tax on Occupancy of Hotel and Similar Lodging House Facilities (Form GRT-1):** The tax levied by §30101 of Chapter 30, Title 11, Guam Code Annotated shall be paid to the Commissioner with the monthly return which shall be filed on or before the twentieth (20th) day of the month following the month during which such taxable incidents occurred.

Exemptions or Deductions

- Any exemption or deduction claimed under Column (B) of Form GRT-1, GRT-2, or GRT-3, must be reported using Schedule GRT-E.

Alcoholic Beverage Tax

(Applicable to Lines 38-40 on Form GRT-3)

- Section 26302, Article 3, Chapter 26 of Title 11, of the Guam Code Annotated (GCA), states that an excise tax is imposed upon all alcoholic beverages (except alcoholic beverages manufactured in Guam) sold in Guam by manufacturer, manufacturer's agents, rectifiers or wholesalers or sellers of alcoholic beverages selling alcoholic beverages with respect to which no tax has been paid within areas of which the Federal government exercises jurisdiction at the following rates:

- Malted Fermented Beverage. A tax in the amount of Seven Cents (\$0.07) per each twelve (12) fluid ounces or fraction thereof on all malted fermented beverages to be applied to the measure of the container in which it is offered for sale.

- Distilled Beverages. A tax in the amount of Eighteen Dollars (\$18.00) per gallon on all distilled beverages to be applied to the measure of the container in which it is offered for sale; provided further that any fraction of One Cent (\$0.01) shall be taken as a whole cent.

- Vinous Beverages. A tax at the rate of Four Dollars and Ninety-Five Cents

- You must attach Schedule GRT-E to each GRT form for which you are claiming an exemption or deduction.

Business Activities Not Listed

- Use Line 13 on Form GRT-1 to report amounts received or amounts required to be reported for activities that are not listed on the GRT forms.

Failure to Pay Penalty

- Section 26111, Chapter 26, Title 11, Guam Code Annotated, provides for a penalty of five percent (5%) of the tax due for each 30-day period, or fraction thereof, not to exceed twenty-five percent (25%) in the aggregate. The minimum penalty, however, shall be the lesser of the amount of tax due, or twenty-five dollars (\$25.00).

Failure to Supply Identifying Number

- Any person required to file a Form GRT return shall be subject to a fifty dollar (\$50.00) penalty for each failure to include his taxpayer identification number on such return. Section 26111, Chapter 26, Title 11, Guam Code Annotated.

Interest

- Interest shall be added as determined by the Tax Commissioner at the current rate to any unpaid tax and penalty.

What Forms to File

- Your business activity will determine which Form GRT to use. If you have more than one business activity, you may or may not need to file more than one GRT form. For example, if your business is subject to the gross receipts tax for retail sales as well as the tobacco tax, then you must file Form GRT-1 for the retail activity and Form GRT-3 for the tobacco tax. If exemptions are claimed for both activities, then a separate Schedule GRT-E must be attached to each GRT form submitted for the tax period.
- You must file a Form GRT-1, GRT-2, and/or GRT-3 every month, even if you do not have any gross income or tax due to report for the period. If there is no income or tax due to report, you must write a zero (0) in each column of your main business activity and also on the "Balance Tax Due" line.
- If you are filing different GRT forms for the same tax period based on your business activities and you are claiming exemptions, you must file a separate Schedule GRT-E for each GRT form where exemptions or deductions are claimed.

Amended Returns

- If you filed a Form GRT-1, GRT-2, and/or GRT-3 and later become aware of any changes to the reported amounts or exemptions/deductions, you must file an amended return.
- To file an amended return, darken the oval next to "AMENDED RETURN" at the top of the GRT form you are filing. Fill in the return completely with all of the correct information.

Where to File Paper Forms

- In Person.** You may file your GRT form in person at the following location:

Department of Revenue and Taxation
Business Privilege Tax Branch
1240 Route 16, Barrigada, Guam

- By Mail.** You may file your GRT form by mail at the following address:

Department of Revenue and Taxation
Taxpayer Services Division
P.O. Box 23607 GMF, Guam 96921

- With Balance Tax Due.** If you have a balance tax due, you may file your GRT form with payment at:

Treasurer of Guam cashiers

Where to Make Payments

- In Person.** You may make GRT payments in person at the following locations:

- Department of Revenue and Taxation
Business Privilege Tax Branch
1240 Route 16, Barrigada, Guam

- Treasurer of Guam cashiers

- Authorized Banks and Financial Institutions

- By Mail.** You may make GRT payments by mail at the following address:

Department of Revenue and Taxation
Taxpayer Services Division
P.O. Box 23607 GMF, Guam 96921

- Online.** You may make GRT payments online at www.quampay.com – the Official Online Payment System of the Government of Guam. Registration and PIN required. For more information, visit www.quampay.com.

Method of Payment

- When paying at Treasurer of Guam cashiers, you may pay by cash, check, or Visa or MasterCard.
- If paying by check, make payable to Treasurer of Guam.
- When paying online at guampay.com, you may pay by check, or Visa or MasterCard.
- If paying by check online at guampay.com, your account must be authorized for electronic debits at your financial institution.

Where to Get the GRT Forms

- Download.** You can download the GRT forms from the Department of Revenue and Taxation's web site at www.guamtax.com/grt. Adobe Reader required.

- Business Privilege Tax Branch.** You may pick up copies of the GRT forms at the BPTB branch of the Department of Revenue and Taxation.

Special Instructions for Printing the GRT Forms

- Print the forms in black ink at the highest resolution or best quality setting using a laser printer.
- Do not make photocopies of the GRT forms for filing. This will delay GRT processing.

E-Filing

- You can file your GRT electronically using the Department of Revenue and Taxation's e-filing site, located at www.guamtax.com.
- If you file electronically, you do not need to submit the paper GRT form(s).
- If you file electronically and have a balance tax due, you may make your payment online using the Government of Guam's official payment web site, located at www.quampay.com, or you may pay your tax due using the traditional payment methods.
- For electronic filing requirements, visit www.guamtax.com/efile.

Where to Go For More Information

For additional information:

- Call the Business Privilege Tax Branch at (671) 635-1835/6
- Write to the Department of Revenue and Taxation, BPTB, P.O. Box 23607, GMF, Guam 96921
- E-mail grt@revtax.gov.gu
- Visit www.guamtax.com.

General Instructions – Form GRT-1, GRT-2, GRT-3

Guidelines for Completing Forms

The Forms GRT have been redesigned for electronic scanning that permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

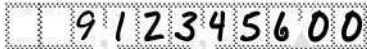
1. Use only a black or dark blue ink pen. Do not use red ink, pencil, or felt tip pens.
2. Print amounts only on those lines that are applicable.
3. Fill in ovals completely. Do not use checkmarks or Xs on the ovals.



CORRECT:



4. Because this form is read by machine, please print numbers/characters inside the gray letterboxes, as follows:



5. For amounts, do not write in commas or decimal points. Commas are pre-printed, and decimal points are indicated by the triangle marker (▲).

6. For dollar values, write in cents, even if zero. For example, to enter \$100, write in as follows:



7. For zero value, write a "0" in the corresponding business activity or amount line, as follows:



8. DO NOT print outside the boxes.
9. DO NOT use dollar signs, slashes, dashes, or parenthesis in the boxes, unless otherwise noted.
10. DO NOT photocopy this form. Photocopying of this form could cause delays in processing your return.
11. DO NOT use white-out or cross out errors in letterboxes.
If you make a mistake in a letterbox, you must fill out a new form.



CORRECT:



(New Form)

The Top of the Tax Return – Page 1

DEPARTMENT OF REVENUE AND TAXATION Page 1 of 2
 GOVERNMENT OF GUAM
 FORM GRT-1 MONTHLY GROSS RECEIPTS, USE, AND OCCUPANCY TAX RETURN

1 NAME OF LICENSEE 4 MONTH / YEAR ENDING FOR OFFICIAL USE

2 EIN/SSN 3 GRT ACCOUNT NUMBER 5 ORIGINAL RETURN
 AMENDED RETURN

6 ADDRESS TELEPHONE NO. 7

Figure 1. Top of the Tax Return

1. **Name of Licensee.** Write your licensed business name here. Do not use this space for DBA name.
2. **EIN/SSN.** Write your business EIN or SSN here. Do not use dashes.
3. **GRT Account Number.** Write your business GRT account number here. Do not use dashes.
4. **Month/Year Ending.** Write the tax period month and year for the period you are filing. Use the MM YYYY format.

5. **Original/Amended Return.** Fill in (darken) the appropriate oval to indicate whether this is an original or amended return.
6. **Address.** Write in your business address on file. Do not use this space to make address changes to your existing business address.
7. **Telephone No.** Write in your business telephone number.

The Top of the Tax Return – Page 2

Figure 2. Top of the Tax Return – Page 2

1. **Name of Licensee.** Write your licensed business name here. Do not use this space for DBA name.
2. **Month/Year Ending.** Write the tax period month and year for the period you are filing. Use the MM YYYY format.
3. **EIN/SSN.** Write your business EIN or SSN here. Do not use dashes.
4. **GRT Account Number.** Write your business GRT account number here. Do not use dashes.

Signing the Return

Figure 3. Signature Line

You must sign your name and print your name and date in the spaces provided.

NOTE: The GRT return is not valid unless signed.

Instructions for Completing FORM GRT-1

PART 1: GROSS RECEIPTS TAX @ 4% (0.04)

Lines 1 – 13, Column (A). Enter the gross income from your business activity or activities in Column (A) on the appropriate business activity line(s). If you did not have any income from your business activity during this period, enter zero (0) on the applicable line(s).

Lines 1 – 13, Column (B). If you have allowable exemptions, enter the total exemption amount in Column (B) on the appropriate business activity line or lines. If you do not have any exemptions or deductions, enter zero (0) on the applicable line or lines.

NOTE: If you enter an amount in Column (B), you must attach Schedule GRT-E, Schedule of Exemptions and Deductions Claimed.

Lines 1 – 13, Column (C). For each activity you engage in, subtract Column (B) from Column (A) and enter the result in Column (C), Taxable Amount. If the result is zero, enter zero (0).

Line 14, Sum of GRT Taxable Amount. Add the amounts in Lines 1 through 13, Column (C) and enter the result here. If the result is zero, enter zero (0).

PART 2: USE TAX @ 4% (0.04)

Lines 15 – 17, Column (A). Enter the landed value of tangible personal property used or consumed by your business in Column (A) on the appropriate business activity line(s).

Lines 15 – 17, Column (B). If you have allowable exemptions, enter the total exemption amount in Column (B) on the appropriate business activity line or lines. If you do not have any exemptions or deductions, enter zero (0) on the applicable line or lines.

NOTE: If you enter an amount in Column (B), you must attach Schedule GRT-E, Schedule of Exemptions and Deductions Claimed.

Lines 15 – 17, Column (C). For each activity you engage in, subtract Column (B) from Column (A) and enter the result in Column (C), Taxable Amount. If the result is zero, enter zero (0).

Line 18, Sum of Use Tax Taxable Amount. Add the amounts in Lines 15 through 17, in Column (C) and enter the result here. If the result is zero, enter zero (0).

PART 3: OCCUPANCY TAX

Lines 19 – 20, Column (A). Enter the rental price in Column (A) on the appropriate business activity line(s).

Lines 19 – 20, Column (B). If you have allowable exemptions, enter the total exemption amount in Column (B) on the appropriate business activity line or lines. If you do not have any exemptions or deductions, enter zero (0) on the applicable line or lines.

NOTE: If you enter an amount in Column (B), you must attach Schedule GRT-E, Schedule of Exemptions and Deductions Claimed.

Lines 19 – 20, Column (C). For each activity you engage in, subtract Column (B) from Column (A) and enter the result in Column (C), Taxable Amount. If the result is zero, enter zero (0).

PART 4: TOTALS

Line 42, Tax Due. Enter the Total amount from the Tax Due Worksheet. If you have no tax due, enter zero (0).

Line 43, Penalty. If applicable, enter penalty amount in this field.

Line 44, Interest. If applicable, enter interest amount in this field.

Line 45, Credit or Adjustment. If applicable, enter any credit or adjustment in this field. For negative amounts, use a dash (-) before the number. For example, to enter a credit of \$500, you would enter the amount as follows:

 -50000

Line 46, Balance Tax Due. Add Lines 42 through 45. Enter the result in this field. If you have no tax due, enter zero (0).

TAX DUE WORKSHEET – GRT-1

1. Enter the amount from Part 1, Line 14 in the Taxable Amount column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
2. Enter the amount from Part 2, Line 18 in the Taxable Amount column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
3. Enter the amount from Part 3, Line 19 in the Taxable Amount column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
4. Enter the amount from Part 3, Line 20 in the Taxable Amount column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.

TOTAL: Add Lines 1 – 4 in the Total Tax column. Enter the result on this line, and on Line 42.

Instructions for Completing FORM GRT-2

PART 1: LIQUID FUEL TAX & AUTOMOTIVE SURCHARGES

Lines 22 – 28, Column (A). Enter the gross receipt quantity from your business activity or activities in Column (A) on the appropriate business activity line(s). If quantity for your business activity during this period is zero, enter zero (0) on the applicable line(s).

Lines 22 – 28, Column (B). If you have allowable exemptions, enter the total exemption amount in Column (B) on the appropriate business activity line or lines. If you do not have any exemptions or deductions, enter zero (0) on the applicable line or lines.

NOTE: If you enter an amount in Column (B), you must attach Schedule GRT-E, Schedule of Exemptions and Deductions Claimed.

Lines 22 – 28, Column (C). For each activity you engage in, subtract Column (B) from Column (A) and enter the result in Column (C), Taxable Quantity. If the result is zero, enter zero (0).

PART 2: TOTALS

Line 42, Tax Due. Enter the Total amount from the Tax Due Worksheet. If you have no tax due, enter zero (0).

Line 43, Penalty. If applicable, enter penalty amount in this field.

Line 44, Interest. If applicable, enter interest amount in this field.

Line 45, Credit or Adjustment. If applicable, enter any credit or adjustment in this field. For negative amounts, use a dash (-) before the number. For example, to enter a credit of \$500, you would enter the amount as follows:

000000-50000

Line 46, Balance Tax Due. Add Lines 42 through 45. Enter the result in this field. If you have no tax due, enter zero (0).

TAX DUE WORKSHEET – GRT-2

1. Enter the amount from Part 1, Line 22 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
2. Enter the amount from Part 1, Line 23 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
3. Enter the amount from Part 1, Line 24 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
4. Enter the amount from Part 1, Line 25 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
5. Enter the amount from Part 1, Line 26 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
6. Enter the amount from Part 1, Line 27 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
7. Enter the amount from Part 1, Line 28 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.

TOTAL: Add Lines 1 – 7 in the Total Tax column. Enter the result on this line, and on Line 42.

Instructions for Completing FORM GRT-3

PART 1: TOBACCO TAX

Lines 30 – 36, Column (A). Enter the quantity from your business activity or activities in Column (A) on the appropriate business activity line(s). If quantity for your business activity during this period is zero, enter zero (0) on the applicable line(s).

Lines 30 – 36, Column (B). If you have allowable exemptions, enter the total exemption quantity in Column (B) on the appropriate business activity line or lines. If you do not have any exemptions or deductions, enter zero (0) on the applicable line or lines.

NOTE: If you enter an amount in Column (B), you must attach Schedule GRT-E, Schedule of Exemptions and Deductions Claimed.

Lines 30 – 36, Column (C). For each activity you engage in, subtract Column (B) from Column (A) and enter the result in Column (C), Taxable Quantity. If the result is zero, enter zero (0).

PART 2: ALCOHOLIC BEVERAGES

Lines 38 – 40, Column (A). Enter the quantity from your business activity or activities in Column (A) on the appropriate business activity line(s). If quantity for your business activity during this period is zero, enter zero (0) on the applicable line(s).

Lines 38 – 40, Column (B). If you have allowable exemptions, enter the total exemption quantity in Column (B) on the appropriate business activity line or lines. If you do not have any exemptions or deductions, enter zero (0) on the applicable line or lines.

NOTE: If you enter an amount in Column (B), you must attach Schedule GRT-E, Schedule of Exemptions and Deductions Claimed.

Lines 38 – 40, Column (C). For each activity you engage in, subtract Column (B) from Column (A) and enter the result in Column (C), Taxable Quantity. If the result is zero, enter zero (0).

PART 3: TOTALS

Line 42, Tax Due. Enter the Total amount from the Tax Due Worksheet. If you have no tax due, enter zero (0).

Line 43, Penalty. If applicable, enter penalty amount in this field.

Line 44, Interest. If applicable, enter interest amount in this field.

Line 45, Credit or Adjustment. If applicable, enter any credit or adjustment in this field. For negative amounts, use a dash (-) before the number. For example, to enter a credit of \$500, you would enter the amount as follows:



Line 46, Balance Tax Due. Add Lines 42 through 45. Enter the result in this field. If you have no tax due, enter zero (0).

TAX DUE WORKSHEET – GRT-3

1. Enter the amount from Part 1, Line 30 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
2. Enter the amount from Part 1, Line 31 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
3. Enter the amount from Part 1, Line 32 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
4. Enter the amount from Part 1, Line 33 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
5. Enter the amount from Part 1, Line 34 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
6. Enter the amount from Part 1, Line 35 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
7. Enter the amount from Part 1, Line 36 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
8. Enter the amount from Part 2, Line 38 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
9. Enter the amount from Part 2, Line 39 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.
10. Enter the amount from Part 2, Line 40 in the Taxable Quantity column. Multiply this amount times the Tax Rate. Enter the result in the Total Tax column.

TOTAL: Add Lines 1 – 10 in the Total Tax column. Enter the result on this line, and on Line 42.

Instructions for Completing Schedule GRT-E

About This Form

- Schedule GRT-E is a new form that was developed in conjunction with the revised GRT forms to enable faster processing with fewer errors.
- This form replaces the Schedule of Exemptions and Deductions Claimed table that appeared on Page 2 of the old GRT form.
- In order to avoid unnecessary delays caused by manual processing, follow the Guidelines For Completing Forms, listed on Page 3 of this booklet.

When to Use This Form

- Use this form if you are claiming an exemption or deduction on Form GRT-1, Form GRT-2, or Form GRT-3.
- If you are completing more than one GRT form for a given tax period, and you are claiming at least one exemption or deduction on each of the GRT forms, then you must submit a Schedule GRT-E for each GRT form where you are claiming an exemption or deduction.
- You may submit more than one Schedule GRT-E for a given GRT form, if necessary.

The Top of the Schedule

Figure 3. Top of Schedule GRT-E

1. **EIN/SSN.** Write your business EIN or SSN here. Do not use dashes.
2. **GRT Account Number.** Write your business GRT account number here. Do not use dashes.
3. **Month/Year Ending.** Write the tax period month and year for the period you are filing. Use the MM YYYY format.
4. **Attached To.** Fill in (darken) the appropriate oval to indicate which GRT Form the schedule is being submitted with.

Exemption Lines

- **Line No.** Write the Line Number of the business activity for which you are claiming an exemption or deduction. For example, if you claimed an exemption for your Retail business activity on Form GRT-1, you would write “3” in this field.
- **Basis for Exemption Code.** Write the three-character code for the exemption reason. Please refer to Exemption Code Listing at the back of Schedule GRT-E.

NOTE: If the total exemption/deduction you are claiming for a given business activity on the GRT form is due to more than one exemption reason, then you must list each reason and corresponding amount on separate lines in this schedule.

- **Amount.** Write the exemption/deduction amount you are claiming for the exemption reason you specified in the previous field.

NOTE: If the total exemption/deduction you are claiming for a given business activity on the GRT form is due to more than one exemption reason, then you must list each reason and corresponding amount on separate lines in this schedule.

- **Contractor License No.** If the exemption code you listed requires Contractor information, write the Contractor’s License Number in this field.
- **Name of Contractor.** If the exemption code you listed requires Contractor information, write the name of the contractor in this field.

Example: How to Use Schedule GRT-E

| | | |
|---|--|---|
| DEPARTMENT OF REVENUE AND TAXATION Page 1 of 2 GOVERNMENT OF GUAM FORM GRT-1 MONTHLY GROSS RECEIPTS, USE, AND OCCUPANCY TAX RETURN | | GRT1P1 |
| NAME OF LICENSEE Jane Taxpayer | | MONTH / YEAR ENDING 022009 |
| EIN/SSN 8888888888 | | GRT ACCOUNT NUMBER 1111111111 |
| ADDRESS 123 Rotunda Ave. Hagatna, GU 96910 | | TELEPHONE NO. 477-9999 |
| ORIGINAL RETURN <input checked="" type="radio"/> AMENDED RETURN <input type="radio"/> | | |
| SAMPLE | | |
| BUSINESS ACTIVITY OR KIND OF TAX PART 1: GROSS RECEIPTS TAX @ 4% (0.04) | (A) GROSS RECEIPT VALUE (Attach Schedule GRT E) | (B) EXEMPTION OR DEDUCTION (Attach Schedule GRT E) |
| (C) TAXABLE AMOUNT | | |
| 1. WHOLESALES | | |
| 2. RETAILING | 1276200 | → 1276200 |
| 3. SERVICE | | |
| | | 0 |

If you claim an exemption or deduction in column B (above), you must complete a Schedule GRT-E (below):

| | | |
|---|---------------------------------|---|
| DEPARTMENT OF REVENUE AND TAXATION GOVERNMENT OF GUAM SCHEDULE GRT-E SCHEDULE OF EXEMPTIONS AND DEDUCTIONS CLAIMED | | GRTEP1 |
| EIN/SSN 8888888888 | | GRT ACCOUNT NUMBER 1111111111 |
| MONTH / YEAR ENDING 022009 | | ATTACHED TO: (Choose one only) <input checked="" type="radio"/> FORM GRT-1 <input type="radio"/> FORM GRT-2 <input type="radio"/> FORM GRT-3 |
| LINE NO. → 2 | BASIS FOR EXEMPTION CODE E08 | AMOUNT 1276200 |
| CONTRACTOR LICENSE NO. (Exemptions allowed under Public Law No 26 149) | | |
| NAME OF CONTRACTOR (Exemptions allowed under Public Law No 26 149) | | |
| LINE NO. | BASIS FOR EXEMPTION CODE | AMOUNT |
| CONTRACTOR LICENSE NO. (Exemptions allowed under Public Law No 26 149) | | |