



Dipåtamenton Kontribusion yan Adu'aña

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

LOURDES A. LEON GUERRERO, Governor Maga'hága
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BUSINESS PRIVILEGE TAX CLAIM

(File with the Commissioner of Revenue and Taxation)

Official Use Only

PART I: The Tax Office will indicate in the block below the type of claim filed.

REFUND OF TAXES

Illegally, erroneously or
excessively collected

ABATEMENT

TAX DRAWBACK

PART II:

PRINT OR TYPE CLEARLY

1. Name of Taxpayer:

2. Employer Identification Number:

3. GRT Account Number:

4. Address:

5. Date the return (if any) was filed:

6. Name and address shown on return (if different from above):

7. Tax Period (Month and Year Ending):

/ TO /

8. Type of Tax:

9. Amount of Assessment:

10. Date of Payment:

11. Amount of tax to be refunded:

12. The Claimant believes that the Claim should be allowed for the following reasons:

ATTACH LETTER SIZE SHEET(S) IF SPACE PROVIDED IS INSUFFICIENT

I swear (or affirm) that this claim (including any accompanying schedules and statements) has been examined by me and to the best of knowledge and belief are true and correct.

SIGNATURE

DATE

SIGNATURE

DATE

INSTRUCTIONS

- The claim must be set forth in detail each ground upon which it is made and facts sufficient to apprise The Commissioner of the exact basis thereof.
- The claim must be signed by the taxpayer, if an individual, or his authorized agent.
- Whenever it is necessary to have the claim executed by an agent on behalf of the taxpayer; an authenticated copy of the document specifically authorizing such agent to sign the claim on behalf of the taxpayer shall accompany the claim.
- If a return is filed by an individual and a refund claim is thereafter filed by the local representative of the deceased, certified copies of the letters testamentary, letters of administration, or other similar evidence must annexed to the claim, to show the authority of the executor, administrator, or other fiduciary by whom the claim is filed. If an executor, administrator, guardian, trustee, receiver, or other fiduciary files a return and thereafter a refund claim is filed by the same fiduciary, documentary evidence to establish the legal authority of the fiduciary need not accompany the claim, provided a statement is made on the claim showing that the return was filed by the fiduciary and that the latter is still acting.
- Where the taxpayer is a corporation, the claim will be signed with the corporate name, followed by the signature and title of the officer having authority to sign for the corporation.