

GOVERNMENT OF GUAM

FORM GRT-ONLINE MONTHLY GROSS RECEIPTS, USE, OCCUPANCY, LIQUID FUEL, AUTOMOTIVE SURCHARGES, TOBACCO AND ALCOHOLIC BEVERAGES TAX RETURN

NAME OF LICENSEE	MONTH ENDING	[] ORIGINAL RETURN [] AMENDED RETURN
DOING BUSINESS AS	TYPE OF FIRM [] SOLE PROP. [] PARTNERSHIP [] CORPORATION	
ADDRESS	EIN/SSN	ACCOUNT NO.
	METHOD OF REPORTING [] CASH [] ACCRUAL [] OTHER	TELEPHONE NO.

SCHEDULES	BUSINESS ACTIVITY OR KIND OF TAX	(A) GROSS RECEIPT VALUE OR QUANTITY	(B) EXEMPTION OR DEDUCTION	(C) TAXABLE AMOUNT VALUE OR QUANTITY	(D) TAX RATES	(E) TAX DUE
(1) GROSS RECEIPTS TAX	1. WHOLESALING				4%	
	2. RETAILING				4%	
	3. SERVICE				4%	
	4. RENTAL REAL PROP.				4%	
	5. RENTAL OTHERS				4%	
	6. PROFESSION				4%	
	7. COMMISSION				4%	
	8. INSURANCE PREMIUM				4%	
	9. CONTRACTING (LOCAL)				4%	
	9a. MILITARY CONTRACTING (LOCAL)				5%	
	10. CONTRACTING (US)				4%	
	10a. MILITARY CONTRACTING (US)				5%	
	11. INTEREST				4%	
	12. AMUSEMENT				4%	
	13. OTHERS				4%	
(2) USE TAX	14. GRT TOTAL					
	14a. Enter the reduction amount, if any, from Worksheet A, line 6. See instructions. If you do not qualify for LECSEB, enter -0-					
	14b. Subtract line 14a from line 14. This is your TOTAL GRT					
(3) OCCUPANCY TAX	15. IMPORTATION				4%	
	16. LOCAL PURCHASES				4%	
	17. INVENTORY USED				4%	
	18. USE TAX TOTAL					
(4) LIQUID FUEL TAX & AUTOMOTIVE SURCHARGES	19. HOTEL/MOTEL				see item 7 on reverse side 11%	
	20. BED & BREAKFAST				see item 7 on reverse side 4%	
	21. OCCUPANCY TOTAL					
(5) TOBACCO TAX	22. DIESEL FUEL				\$0.14 per Gallon	
	23. SURCHARGE				\$0.04 per Gallon	
	24. GASOLINE				\$0.15 per Gallon	
	25. SURCHARGE				\$0.04 per Gallon	
	26. OTHERS				\$0.15 per Gallon	
	27. SURCHARGE				\$0.04 per Gallon	
	28. COMMERCIAL AVIATION				\$0.08 per Gallon	
(6) ALCOHOLIC BEVERAGES	29. L.F.T. & A.S. TOTAL					
	30. CIGARETTES				\$20.00 per 100	
	31. CIGARS (Mini)				\$0.53 per Cigar	
	32. CIGARS (Standard)				\$0.58 per Cigar	
	33. CIGARS (Large)				\$0.66 per Cigar	
	34. CIGARS (Others)				\$0.58 per Cigar	
	35. CIGARS (Prior to March 24, 2000)				40% of Cost	
	36. OTHERS (Other Tobacco Products)				\$53.00 per lb.	
(7) ALCOHOLIC BEVERAGES	37. TOBACCO TAX TOTAL					
	38. DISTILLED SPIRIT				\$18.00 per Gallon	
	39. VINOUS BEVERAGES				\$4.95 per Gallon	
	40. MALTED FERMENTED				\$0.07 per 12 oz.	
(8) ALCOHOLIC BEVERAGES	41. ALCOHOLIC BEVERAGES TOTAL					
	42. TAX DUE - Column (E), Lines 14, 18, 21, 29, 37 and 41					
	43. PENALTY					
	44. INTEREST					
	45. CREDIT OR ADJ.					
	46. BALANCE TAX DUE					

Under the penalties of perjury, I declare that I have examined this return, including accompanying schedule and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGNATURE (TAXPAYER OR AUTHORIZED AGENT)

DATE

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[illegible]

CONTRACTOR	CONTRACTOR LICENSE #	AMOUNT	NAME OF CONTRACTOR	CONTRACTOR LICENSE #

IMPORTANT INFORMATION

- (a) **Monthly Returns for Alcoholic Beverage Tax, Liquid Charges and Tobacco Tax.** Each taxpayer against whom a tax is assessed under articles 3, 4, 5 and 6 of Chapter 26, Title 11, Guam Code Annotated must file monthly returns with the Tax Commissioner on or before the 15th day of the month following the month for which the return is due.
- FAILURE TO SUPPLY IDENTIFICATION NUMBER.** Any person who fails to supply a valid identification number on his/her GRT return shall be subject to a fifty dollar (\$50.00) penalty for each failure to supply a valid identification number on such return. Section 26111, Article 6, Chapter 26, Title 11, Guam Code Annotated.

[illegible]

IMPORTANT INFORMATION

N. (a) **Monthly Returns for Alcoholic Beverage Tax, Liquid Charges and Tobacco Tax.** Each taxpayer against whom a tax is levied shall file monthly returns with the Tax Commissioner on or before the fifteenth day following the close of the calendar month in which the taxes shall accrue, in accordance with the rules and regulations prescribed by the Tax Commissioner. If payment may be specifically hereinafter provided, payment covering the taxes so levied shall be evidenced by the monthly return shall accompany such monthly return. (b) **Gross Receipts Tax.** Each taxpayer against whom a tax is levied shall file monthly returns pursuant to Article 2 of Chapter 26, Title 11, Guam Code Annotated, whether or not, shall make and file monthly returns of taxes with the Tax Commissioner. (c) **Use Tax.** Taxpayers shall file monthly Gross Receipts Tax returns with the Tax Commissioner. The monthly return shall be filed with the Tax Commissioner, and any other documents required by the Tax Commissioner, no later than the twentieth (20th) day of the following month at authorized offices of the government of Guam. (d) **Use Tax.** Taxpayers shall file monthly gross receipts tax returns with the Tax Commissioner, no later than the twentieth (20th) day of the following month, summarizing the tax due. The monthly tax then due shall be paid no later than the twentieth (20th) day of the following month. (e) **Excise Tax on Occupancy of Hotel and Similar Lodging House.** Taxpayers shall file monthly gross receipts tax returns with the Tax Commissioner, no later than the twentieth (20th) day of the following month, summarizing the tax due. The monthly tax then due shall be paid no later than the twentieth (20th) day of the following month.

5. **FAILURE TO SUPPLY IDENTIFICATION NUMBER.** Any person who fails to supply a valid identification number on his or her GRT return shall be subject to a fifty dollar (\$50.00) penalty for each failure to supply a valid identification number on such return. Section 26111, Title 11, Guam Code Annotated.
6. **INTEREST.** Interest shall be added as determined by the Tax Commissioner to any unpaid tax and penalty.
7. **OCCUPANCY TAX.** Transient occupants of a room or rooms in a hotel, motel, resort, or similar facility located in Guam are subject to the following excise tax: (a) From January 1, 1993 to May 31, 1995, the rate shall be ten percent (10%) of the total rental price per occupancy per day; (b) from April 1, 1995 and thereafter the rate shall be twelve percent (12%) of the rental price per occupancy per day; (c) more than once within a twenty-four (24) hour period, each time shall constitute a separate occupancy for purposes of the tax for such accommodations. 11 GCA §30101.
8. **WHERE TO MAKE PAYMENTS.**
 - (a) In Person ■ Department of Revenue and Taxation, Bldg. 1240 Route 16, Barrigada, Guam

1. WHO MUST FILE AND WHEN. (a) **Monthly Returns for Alcoholic Beverage Tax, Liquid Fuel Tax, Automotive Surcharges and Tobacco Tax.** 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 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. (b) **Monthly Returns for Gross Receipts Tax.** 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 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. (c) **Use Tax Returns.** Each taxpayer against whom a tax is levied 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. (d) **Monthly Excise Tax on Occupancy of Hotel and Similar Lodging House Facilities.** 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.
2. EXEMPTIONS OR DEDUCTIONS. Any exemption or deduction claimed under column (B) page (1) of the return must be shown on the above schedule and must be sufficiently supported by documentation.
3. BUSINESS ACTIVITIES NOT LISTED ON FORM GRT. "Other" should be used in reporting amounts received or amounts required to be reported in this form and not listed.
4. 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).
5. FAILURE TO SUPPLY IDENTIFICATION 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.
6. INTEREST. Interest shall be added as determined by the Tax Commissioner at the current rate to any unpaid tax and penalty.
7. OCCUPANCY TAX. Transient occupants of a room or rooms in a hotel, lodging house, or similar facility located in Guam are subject to the following excise tax: (a) from September 1, 1993 to May 31, 1995, the rate shall be ten percent (10%) of the rental price charged or paid per occupancy per day; (b) 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. 11 GCA §30101.
8. WHERE TO MAKE PAYMENTS.
 - (a) In Person ■ **Department of Revenue and Taxation, Business Privilege Tax Branch**
1240 Route 16, Bamgaga, Guam

■ **Treasurer of Guam cashiers**

■ **Authorized Banks and Financial Institutions**
 - (b) By Mail ■ **Department of Revenue and Taxation, Business Privilege Tax Branch**
Department of Revenue and Taxation
Taxpayer Services Division
P.O. Box 23607
GMF, Guam 96921
 - (c) Online ■ **www.guampay.com - The Official Online Payment System of the Government of Guam.** Registration and PIN required. Form more information, visit www.guampay.com.
9. WHERE TO GO FOR MORE INFORMATION. For additional information, call the Business Privilege Tax Branch at (671) 835-1835/6, write to the Department of Revenue and Taxation, BPTP, P.O. Box 23607, GMF, Guam 96921, e-mail: grt@revtax.gov.gu, or visit www.quamtax.com.

DEPARTMENT OF REVENUE AND TAXATION

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GOVERNMENT OF GUAM

FORM GRT-ONLINE MONTHLY GROSS RECEIPTS, USE, OCCUPANCY, LIQUID FUEL, AUTOMOTIVE SURCHARGES, TOBACCO AND ALCOHOLIC BEVERAGES TAX RETURN

NAME OF LICENSEE	MONTH / YEAR ENDING	EIN/SSN	GRT ACCOUNT NUMBER
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WORKSHEET A – Enhanced Limited Exemption for Certain Small Businesses (LECSB) — P.L. No. 35-90

Instructions: Use this worksheet to compute the 1% LECSB reduction.

A. Was your gross annual income (the aggregate gross receipts value of all activities) for the most recent (prior) calendar year at least \$50,000 and less than or equal to \$500,000?

___ NO. STOP. Do Not Proceed to Step B. You do not qualify for LECSB during this calendar year.

___ YES. Continue.

B. Do you have taxable amounts on Part 1, lines 2C, 3C, 4C, 5C, 6C, 7C or 8C?

___ NO. STOP. You do not qualify for LECSB for this month.

___ YES. Continue.

1. Combine the taxable amounts on Part 1, lines 2C, 3C, 4C, 5C, 6C, 7C and 8C 1. _____
2. Maximum Annual LECSB Limitation subject to 3% GRT rate 2. _____
3. Total LECSB Income received in prior months of the current calendar year 3. _____
4. Subtract line 3 from line 2 and enter here, but not below zero 4. _____
5. Enter smaller of line 1 or 4. This is the current month's LECSB Income subject to 3% rate 5. _____
6. Multiply line 5 by 1% . This is the reduction amount. Enter here and on Part 1, line 14a. 6. _____
7. Combine lines 3 and 5. You will need this amount to complete this worksheet for the 7. _____
next month of your calendar year if the amount on line 7 is less than .

LECSB Year End Reporting Requirement

How many Employees were hired as a result of LECSB?

FOR AMENDED RETURNS ONLY

EXPLANATION OF CHANGES: In the space provided below, please tell us why you are filing an amended return. Attach any supporting documents.

FILING