

DEPARTMENT OF REVENUE AND TAXATION
GOVERNMENT OF GUAM
SCHEDULE GRT-E SCHEDULE OF EXEMPTIONS AND DEDUCTIONS CLAIMED



GRTEP1

EIN/SSN	GRT ACCOUNT NUMBER	MONTH / YEAR ENDING	ATTACHED TO: (Choose one only)
		MMYYYY	<input type="radio"/> FORM GRT-1 <input type="radio"/> FORM GRT-2 <input type="radio"/> FORM GRT-3

LINE NO.	BASIS FOR EXEMPTION CODE	AMOUNT	CONTRACTOR LICENSE NO. (Exemptions allowed under PL No. 26-149/PL No. 30-230)
NAME OF CONTRACTOR (Exemptions allowed under PL No. 26-149/PL No. 30-230)			

LINE NO.	BASIS FOR EXEMPTION CODE	AMOUNT	CONTRACTOR LICENSE NO. (Exemptions allowed under PL No. 26-149/PL No. 30-230)
NAME OF CONTRACTOR (Exemptions allowed under PL No. 26-149/PL No. 30-230)			

LINE NO.	BASIS FOR EXEMPTION CODE	AMOUNT	CONTRACTOR LICENSE NO. (Exemptions allowed under PL No. 26-149/PL No. 30-230)
NAME OF CONTRACTOR (Exemptions allowed under PL No. 26-149/PL No. 30-230)			

LINE NO.	BASIS FOR EXEMPTION CODE	AMOUNT	CONTRACTOR LICENSE NO. (Exemptions allowed under PL No. 26-149/PL No. 30-230)
NAME OF CONTRACTOR (Exemptions allowed under PL No. 26-149/PL No. 30-230)			

LINE NO.	BASIS FOR EXEMPTION CODE	AMOUNT	CONTRACTOR LICENSE NO. (Exemptions allowed under PL No. 26-149/PL No. 30-230)
NAME OF CONTRACTOR (Exemptions allowed under PL No. 26-149/PL No. 30-230)			

LINE NO.	BASIS FOR EXEMPTION CODE	AMOUNT	CONTRACTOR LICENSE NO. (Exemptions allowed under PL No. 26-149/PL No. 30-230)
NAME OF CONTRACTOR (Exemptions allowed under PL No. 26-149/PL No. 30-230)			

LINE NO.	BASIS FOR EXEMPTION CODE	AMOUNT	CONTRACTOR LICENSE NO. (Exemptions allowed under PL No. 26-149/PL No. 30-230)
NAME OF CONTRACTOR (Exemptions allowed under PL No. 26-149/PL No. 30-230)			

LINE NO.	BASIS FOR EXEMPTION CODE	AMOUNT	CONTRACTOR LICENSE NO. (Exemptions allowed under PL No. 26-149/PL No. 30-230)
NAME OF CONTRACTOR (Exemptions allowed under PL No. 26-149/PL No. 30-230)			

LINE NO.	BASIS FOR EXEMPTION CODE	AMOUNT	CONTRACTOR LICENSE NO. (Exemptions allowed under PL No. 26-149/PL No. 30-230)
NAME OF CONTRACTOR (Exemptions allowed under PL No. 26-149/PL No. 30-230)			

DEPARTMENT OF REVENUE AND TAXATION
 GOVERNMENT OF GUAM
 EXEMPTION CODE LISTING

Code	Exemption Reason
E01	AIR COMMERCE EXEMPTION
E02	BOS CONTRACTING SERVICES
E03	BR20 RENTAL
E04	BR20 USE
E05	26203(21) LFT SALE VESSEL-COMMRCL FISHNG
E06	26404(A) LFT TRFR VESSEL-COMMRCL FISHING
E07	CONTRACTOR LICENSE
E08	WHOLESALERS TO LICENSE CONTRACTOR
E09	RETAIL TO LICENSE CONTRACTOR
E10	DAVE SANTOS AMENDMENT
E11	TOBACCO EXPORT
E12	GEDA CERTIFICATE
E13	RETAIL SALES TO GOVERNMENT OF GUAM
E14	LFT TRF TO VESSELS IN COMMERCIAL FISHING
E15	LFT TRF TO U.S. GOVERNMENT OR ANY AGENCY
E16	LFT TRF FOR AVIATION/USED IN AIRCRAFT
E17	LFT TRF BY A DISTRIBUTOR TO ANOTHER DIST
E18	LFT TRF TO GOVGUAM OR INSTRUMENTALITIES
E19	OFF ISLAND SALES
E20	26203K(31)(I) 50% OF LOCAL PRODUCE
E21	P.L. 26-149 EXEMPTION ON SUBCONT AMOUNTS

Code	Exemption Reason
E22	AGRICULTURAL PRODUCERS AND FISHERIES
E23	USE TAX EXEMPTION OR DEDUCTION
E24	WHOLESALE EXEMPTION
E25	EXEMPTION FOR INSURANCE PREMIUM
E26	BOS CONTRACTOR EXEMPTION
E27	PEALS BOARD
E28	MANUFACTURER EXEMPTIONS
E29	SUBSECTION 26202 I
E30	TOUR AGENCIES
E31	HOME INDUSTRY EXEMPTION OR HAND MANU.
E32	ALCOHOLIC BEV TO WHICH EXCISE TAX N/A
E33	RATE INCREASE FROM 4% TO 6%
E34	26203(K)(34)
E35	VISIBLE GRT
E36	GRT ROLLBACK FROM 6% TO 4%
E37	DECREASE OF EXEMPTION TO \$40,000.00
E38	HOSPITALS, INFIRMARIES AND SANITARIUM
E39	HOTEL OCCUPANCY
E40	OTHERS (GOVGUAM/FEDGOV)
E41	WASTEWATER MANAGEMENT
E42	PUBLIC LAW 30-230
E43	PUBLIC LAW 31-127