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DEPARTMENT OF REVENUE AND TAXATION

GOVERNMENT OF GUAM

FORM GRT-1 MONTHLY GROSS RECEIPTS, USE, AND OCCUPANCY TAX RETURN

GRT1P1

NAME OF LICENSEE

MONTH / YEAR ENDING M M Y Y Y Y

FOR OFFICIAL USE

When printing, do not shrink-to-fit or scale down document.

EIN/SSN

GRT ACCOUNT NUMBER

☐ ORIGINAL RETURN

☐ AMENDED RETURN*

*PLEASE REFER TO REVERSE SIDE.

ADDRESS

TELEPHONE NO.

BUSINESS ACTIVITY OR KIND OF TAX	(A) GROSS RECEIPT VALUE	(B) EXEMPTION OR DEDUCTION	(C) TAXABLE AMOUNT
PART 1: GROSS RECEIPTS TAX @ 4% (0.04)		(Attach Schedule GRT-E)	
1. WHOLESALING			
2. RETAILING			
3. SERVICE			
4. RENTAL REAL PROP.			
5. RENTAL OTHERS			
6. PROFESSION			
7. COMMISSION			
8. INSURANCE PREMIUM			
9. CONTRACTING (LOCAL)			
10. CONTRACTING (US)			
11. INTEREST			
12. AMUSEMENT			
13. OTHERS			

14. SUM OF GRT TAXABLE AMOUNT – Enter the result here and on line 1 of Tax Due Worksheet on reverse.

PART 2: USE TAX @ 4% (0.04)			
15. IMPORTATION			
16. LOCAL PURCHASES			
17. INVENTORY USED			

18. SUM OF USE TAX TAXABLE AMOUNT – Enter the result here and on line 2 of Tax Due Worksheet on reverse.

PART 3: OCCUPANCY TAX			
19. HOTEL / MOTEL			
20. BED & BREAKFAST			

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)	PRINT NAME	DATE

CONTINUED ON PAGE 2 – PART 4 MUST BE COMPLETED

DO NOT PHOTOCOPY

NAME OF LICENSEE _____ MONTH / YEAR ENDING M M Y Y Y Y EIN/SSN GRT ACCOUNT NUMBER

PART 4: TOTALS

42. TAX DUE: Enter total from Tax Due Worksheet below.
If you did not have any activity for the period enter "0" here . . . . . ➡ 42. ___ , ___ , ___ . ___

43. PENALTY: . . . . . 43. ___ , ___ , ___ . ___

44. INTEREST: . . . . . 44. ___ , ___ , ___ . ___

45. CREDIT OR ADJUSTMENT: . . . . . 45. ___ , ___ , ___ . ___

46. BALANCE TAX DUE: . . . . . 46. ___ , ___ , ___ . ___

TAX DUE WORKSHEET

	TAXABLE AMOUNT	X	TAX RATE	=	TOTAL TAX
1. Enter the amount from Part 1, line 14	$ _____	X	0.04	=	$ _____
2. Enter the amount from Part 2, line 18	$ _____	X	0.04	=	$ _____
3. Enter the amount from Part 3, line 19	$ _____	X	0.11	=	$ _____
4. Enter the amount from Part 3, line 20	$ _____	X	0.04	=	$ _____

TOTAL – Add lines 1 - 4. Enter the result here and on line 42 above. . . . . ➡ $ _____

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.