

Guidelines for Filling Out Forms

The new GRT forms 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 below:

1. Use only 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. Print numbers/characters inside the gray letterboxes.

9,12345600

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, write \$100 as follows:

10000

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

0

8. Do not print outside the boxes.
9. Do not use dollar signs, slashes, dashes, or parentheses in the boxes, unless otherwise noted.
10. Do not photocopy the GRT form for submission. Photocopying of the form could cause delays in processing your return.



Follow the guidelines for completing the forms to avoid delays in processing.

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:

1,23456

(New Form)

For complete instructions, see the General Instructions for Filing Form GRT-1, Form GRT-2, and Form GRT-3

Download the GRT Forms and Instructions at www.guamtax.com/grt

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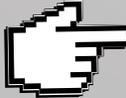
What You Need to Know

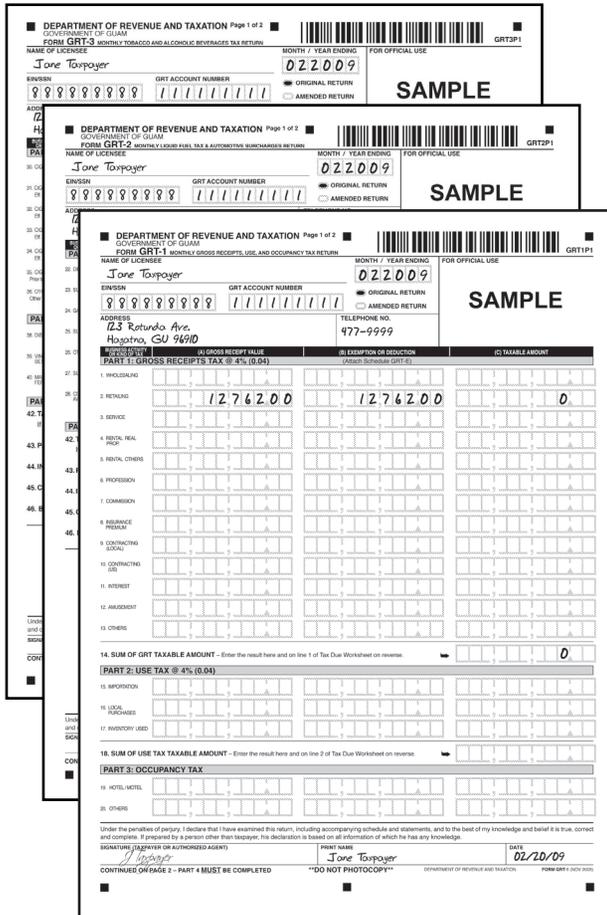
Go Paperless! File online at www.guamtax.com.



About the New GRT Forms

Form GRT Has Changed

Don't want to hassle with the new forms?
 **E-FILE** at www.guamtax.com



The image shows three sample forms: GRT-1 (Monthly Gross Receipts, Use, and Occupancy Tax Return), GRT-2 (Monthly Liquid Fuel Tax & Automotive Surcharges Return), and GRT-3 (Monthly Tobacco and Alcoholic Beverages Tax Return). Below the forms is a detailed table of business activity lines.

(A) BUSINESS ACTIVITY	(B) GROSS RECEIPT VALUE (PART 1: GROSS RECEIPTS TAX @ 4% (0.04))	(C) EXEMPTION OR REDUCTION (PART 2: USE TAX @ 4% (0.04))	(D) TAXABLE AMOUNT (PART 3: OCCUPANCY TAX)
1. WHOLESALE			
2. RETAIL	1276200	1276200	0
3. SERVICE			
4. RETAIL REAL ESTATE			
5. RENTAL OTHER			
6. PROFESSION			
7. COMMISSION			
8. INSURANCE PREMIUM			
9. CONTRACTING (OTHER THAN CONTRACTING FOR CONSTRUCTION)			
10. CONTRACTING FOR CONSTRUCTION			
11. INTEREST			
12. DIVIDEND			
13. OTHER			
14. SUM OF GRT TAXABLE AMOUNT - Enter the result here and on line 1 of Tax Due Worksheet on reverse.			0
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/HOTEL			
20. OTHER			

What

The GRT form has changed and is now divided into three separate forms, plus a schedule for exemptions.

Why

The form was redesigned to optimize scan recognition of handwritten information to improve data processing.

When

The new GRT forms must be used by manual filers beginning February 1, 2009.

Who

The new GRT forms only affect taxpayers who file their GRTs manually.

➔ The GRT form is now divided into three separate forms based on business activity. Use the form that corresponds to your business activity:

- **Form GRT-1, Monthly Gross Receipts, Use, and Occupancy Tax Return**
 ▶ Use this form for Business Activity Lines 1 through 20.
- **Form GRT-2, Monthly Liquid Fuel Tax & Automotive Surcharges Return**
 ▶ Use this form for Business Activity Lines 22 through 28.
- **Form GRT-3, Monthly Tobacco and Alcoholic Beverages Tax Return**
 ▶ Use this form for Business Activity Lines 30 through 40.

➔ Exemption details must be reported on a separate form, Schedule GRT-E, which must be attached to the corresponding GRT-1, GRT-2, or GRT-3 form.

➔ What happens to the old GRT form?

It becomes **OBSOLETE**. Rev&Tax will no longer accept the old GRT form beginning February 1, 2009.



Got Questions?

- Call GRT at 671-635-1835/6
- Email grt@revtax.gov.gu
- Visit www.guamtax.com/grt

What Has Not Changed

- **E-Filing.**
If you e-file your GRTs, this change does not affect you.
- **Line Numbers.**
Business activity line numbers remain the same.
- **Tax Calculations.**
Tax rates and calculations remain the same.
- **Due Date.**
The Monthly return shall be filed, and any tax due shall be paid no later than the 20th day of the following month.