

**FORM UST****DECLARATION OF TANGIBLE PERSONAL PROPERTY  
IMPORTED OR PURCHASED  
GOVGUAM (12-97)****DEPARTMENT OF  
REVENUE & TAXATION  
GOVERNMENT OF GUAM**

RECEIVED THROUGH (Check One) <input type="checkbox"/> AIRLINE <input type="checkbox"/> P.O. <input type="checkbox"/> SURFACE CRAFT		(2) <input type="checkbox"/> MASTER BILL	(3) <input type="checkbox"/> HOUSE BILL
(4) NAME (Type or Print)		(5) SSN/EIN	(6) DOA/INVOICE NO.
(7) ADDRESS (Type or Print)		(8) GRT ACCT. NO.	(9) TELEPHONE NO.
(10) DECIPTION OF PROPERTY	(11) QUANTITY	(12) UNIT PRICE OR VALUE	(13) TOTAL PRICE OR VALUE
REMARK     CUSTOMS OFFICER SIGNATURE  _____ BADGE NO.	(14) TOTAL VALUE OF PROPERTY (Sum of column 13)		\$
	(15) COST OF INSURANCE & FREIGHT		\$
	(16) TOTAL VALUE(Sum of 14 & 15)		\$
	(17) EXEMPTION(See 5 & 6 of instruction)		\$
	(18) TOTAL TAXABLE VALUE(Line 16 less line 17)		\$
	(19) TOTAL USE TAX DEPOSIT (4% of line 18)		\$
<b>DECLARATION. I declare, under the penalties prescribed by law, that this declaration, including any accompanying schedule or statement, is a true, correct and complete declaration to the best of my knowledge and belief.</b>			
SIGNATURE <input type="checkbox"/> CONSIGNEE <input type="checkbox"/> AGENT			DATE

**ORIGINAL TO BE ROUTED TO DRT****INSTRUCTIONS**

- DECLARATION FORM. WHO MUST USE AND HOW PREPARED.** This form is to be prepared in duplicate (Original to be routed to DRT and one copy to be retained by the person making the declaration) by every person who: (a) Imports into Guam, or (b) Purchases from another person in Guam, who is not subject to pay gross receipts tax, any tangible personal property for use or consumption in Guam.
- USE TAX - PAYMENT DUE IMMEDIATELY.** Every person required to pay use tax is required to submit Form UST together with payment immediately upon importation or use of the property or properties. Section 28108.1, Chapter 28, Title II, GCA.
- USE TAX RETURN FORM BRQ REQUIRED TO BE FILED.** Every person, who prepared declaration of importation or purchase of tangible personal property for use or consumption in Guam, and whom a tax is levied under Section 28103 or Chapter 28, Title II of the Guam Code Annotated must prepare and file BRQ quarterly tax return(s) with the Tax Commissioner summarizing the tax due and deposits made for the quarter. The quarterly return must be filed and any tax then due shall be paid no later than the end of the month following each calendar quarter of the year, which is April 30, July 31, October 31 and January 31 of each year.
- PENALTY - FAILURE TO SUPPLY IDENTIFICATION NUMBER.** Any person required to file Form BRQ or pay use tax shall be subject to a Fifty Dollar (\$50.00) penalty for each failure to include his taxpayer identification number on such returns, statement or other documents.
- AFFIDAVIT REQUIRED IN LIEU OF RETURN.** A use tax return need not be filed but an affidavit must be submitted in lieu thereof: (a) Property received through a bonafide gift, (b) For property acquired for temporary use.
- Personal non-business use or keeping for personal non-business use of any property of One Thousand Dollars (\$1,000) value or less, acquired outside Guam during any one (1) month period, for a maximum of Five Thousand Dollars (\$5,000) per any given calendar year, by an individual who is a bonafide resident of Guam at the time of acquisition.**
- WHERE TO MAKE USE TAX PAYMENTS.** Persons required to make use tax payments must complete Form UST and send it along with remittance to one of the authorized local banks, financial institutions, the Treasurer of Guam, Customs or other designated office of the Government of Guam.
- ADDITIONAL INFORMATION CONCERNING THE ABOVE AND OTHER EXCLUSION OR EXEMPTION MATTERS MAY BE OBTAINED BY CALLING TELEPHONE NUMBERS: 475-1834 THROUGH 475-1836.**

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**TAXPAYER'S COPY**

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