

BUSINESS LICENSE CUSTOMER REMINDER

Now that you have been issued your Business License, please keep the following information posted to avoid any inconvenience and or expense.

1. You must FILE / Pay your MONTHLY Gross Receipt Tax (GRT) with the BUSINESS PRIVILEGE TAX BRANCH or make payment to the TREASURER OF GUAM. For information relative to GRT filing, please call the Business Privilege Tax Branch at (671) 635-1835 or 1836.

2. ALL Business License Expire in JUNE and must either be renewed or cancelled in JUNE, insuring that all tax filings are current as of the renewal or cancellation, pursuant to Section 70132, Title 11, Guam Code Annotated.

A.) FOR RENEWAL: Renewal of Business Licenses commences on JUNE 1ST and not later than JUNE 30TH of every year. After June 30th, a penalty of One Dollar (\$1.00) per each calendar day will be assessed. It is incumbent upon each licensee to renew timely WITH OR WITHOUT A RENEWAL NOTICE. You may renew through mail by simply furnishing us with a copy of the Business License you wish to renew with a check for payment thereof. We will renew said Business License just as long as you are current with all your Tax Filings

B.) FOR CANCELLATION : Remember that just because your Business License Expires in June, it does not mean that it is automatically Cancelled. You must complete a Cancellation Form which you pickup at the Business License Branch and clear it with the Business Privilege Tax Branch and Collections that you are no longer doing business and that ALL TAX FILINGS ARE CURRENT AS OF THE CLOSING DATE. Once the Taxes have been cleared, return to Business License and we will post it to the Computer that said business is closed.

3. TOBACCO BUSINESS LICENSE EXPIRES ON MARCH 31 OF EVERY YEAR, and likewise must either be renewed or cancelled IN MARCH. After March 31, an additional FEE OF \$20.00 WILL BE ADDED, plus One Dollar (\$1.00) for each calendar day that it is not renewed. Please keep in mind to renew timely for the penalty for selling without a current Tobacco Business License is very costly.

4. Please Keep in Mind that BUSINESS LICENSES ARE NOT TRANSFERABLE. Your SSN or EIN or GRT Numbers are NOT transferable to anyone.

5. Please keep us informed of your Current Mailing Address at all times to avoid wasting postage and to keep you informed of any changes that may occur.

6. RELOCATION: If you want to move to a new location, please keep in mind that you must pickup a Relocation Form at the Business License Branch and secure all the required endorsements at ONE STOP BEFORE YOU MOVE to that new location. It is just like obtaining a new license. Also keep in mind that you NEED A BUSINESS LICENSE FOR EACH LOCATION THAT YOU CONDUCT A BUSINESS IN GUAM. Like Payless in Agana, Payless in Dededo, Payless in Yigo, a Retail License is required for each location. One GRT NUMBER but three Business Licenses.

7. CORPORATE ANNUAL UPDATE REPORT IS DUE FROM ALL CORPORATIONS EVERY JULY 1ST AND NOT LATER THAN SEPTEMBER 1ST OF EVERY YEAR.

BUSINESS LICENSE APPLICATION

(AUTHORITY: TITLE XVII, GOVERNMENT CODE OF GUAM)



DEPARTMENT OF
REVENUE & TAXATION
GOVERNMENT OF GUAM, P.O. BOX 23607, GMF 96921

CLEARANCE REQUIRED

- | | | |
|--|---|---|
| <input type="checkbox"/> Land Management | <input type="checkbox"/> Attorney General | <input type="checkbox"/> Guam Visitors Bureau (GVB) |
| <input type="checkbox"/> Public Works Bldg. Permit | <input type="checkbox"/> Parks & Recreation | <input type="checkbox"/> Dept. of Education / UOG / GCC |
| <input type="checkbox"/> Fire Department | <input type="checkbox"/> ISB Division | <input type="checkbox"/> Gross Receipt Tax |
| <input type="checkbox"/> Public Health | <input type="checkbox"/> Board of Licensure | <input type="checkbox"/> Income Tax -W-1 |
| <input type="checkbox"/> Guam Board of Contractors | <input type="checkbox"/> Records Section | <input type="checkbox"/> Collections |

SSN#	PHONE NO.	GRT#:	(OFFICIAL BLB USE ONLY)
SSN#			LOCATOR NO.
EIN#			

APPLICANT PLEASE NOTE: Every license issued under this Authority shall be deemed to be personal and may not in any circumstances be transferred to any other person. A separate application must be filed for each license. There must be a license for each separate business location.
SECTION 115.1, Penal Code of Guam states: "Whoever, in any matter within the jurisdiction of any department, board, commission or agency of the Government of Guam, knowingly and willfully conceals or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statements or representation, or makes or uses any false writing or documents knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be guilty of misdemeanor."

FULL NAME OF APPLICANT	FILE NO.
------------------------	----------

MAILING ADDRESS

BUSINESS LOCATION (Lot, Block & Street Address)

DESCRIPTION OF BUSINESS ACTIVITY

DOING BUSINESS AS (Business, Trade or Fictitious Name)

TYPE OF FIRM

<input type="checkbox"/> CORPORATION	CHECK ONE ONLY:	<input type="checkbox"/> WHOLESALE	<input type="checkbox"/> HOME INDUSTRY	<input type="checkbox"/> TEMPORARY
<input type="checkbox"/> PARTNERSHIP		<input type="checkbox"/> RETAIL	<input type="checkbox"/> HAND MANUFACTURE	
<input type="checkbox"/> SOLE PROPRIETORSHIP		<input type="checkbox"/> SERVICE	<input type="checkbox"/> COIN VENDING	
<input type="checkbox"/> OTHER _____		<input type="checkbox"/> SERVICE RENTAL	<input type="checkbox"/> MACHINE MANUFACTURE	

APPLICANT REAL PARTY IN INTEREST? <input type="checkbox"/> YES <input type="checkbox"/> NO	IF NOT, LIST NAME AND ADDRESS -----	NUMBER OF EMPLOYEES:
--	--	----------------------

FOR COIN VENDING MACHINE LICENSE ONLY

IDENTIFICATION OF MACHINE	LOCATION OF MACHINE	PROPERTY VENDED
NAME OF OWNER OF MACHINE		ADDRESS OF OWNER

I Certify that the above statements are true and correct to the best of my knowledge and belief.

DATE

SIGNATURE OF APPLICANT

TITLE OR CAPACITY

FOR USE OF LICENSES AND REGISTRATION BRANCH ONLY

APPLICATION <input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED	REASON FOR DISAPPROVAL	
BUSINESS LICENSE NO. ISSUED	DIRECTOR OF REVENUE AND TAXATION	DATE

DISTRIBUTION:

WHITE: LICENSE AND REGISTRATION BRANCH
BLUE: TAXPAYER'S COPY
PINK: DEPARTMENT OF LAND MANAGEMENT



Department of Revenue and Taxation
Government of Guam
General Licensing and Registration Branch

Section 72106, Chapter 70, Guam Code Annotated requires evidence of your good moral character, Integrity and general reputation.

It is required by those applicants wishing to obtain a Business License to answer the following questions:

- 1) Have you ever been licensed to operate a business? Yes | No

- 2) Have you ever had a business license cancelled, suspended or revoked?
if yes (explain) _____ Yes | No

- 3) Have you ever been refused a business license for any reason?
if yes (explain) _____ Yes | No

- 4) Have you ever been arrested for any violation of the law other than a minor traffic?
violation? Yes | No
if yes, state the violation and results of the court action: _____

- 5) Are there any reasons other than the above which may preclude you from being issued a business license:
if yes (explain) _____ Yes | No

I SWEAR that the following information I have provided herein is true and correct to the best of my knowledge and belief.

Applicant (Please print name)

Applicant Signature

Date

*****Please Note***** The above questions must be completely answered before issuance or approval of your business application.