



Dipáttamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

FELIX P. CAMACHO, Governor Maga'láhi
KALEO S. MOYLAN, Lt. Governor Tiñente Gubetnadot

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Direktor
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Segundo Direktor

GUIDELINE FOR REGISTERING - NON-PROFIT ASSOCIATION/ORGANIZATION

Guidelines to follow for registering the Constitution and By-Laws of a **NON-PROFIT ASSOCIATION/ORGANIZATION**. Filing fee for \$2.00 at the **General Licensing & Registration Branch, Bldg, Counter 3, in Tiyan, Phone Number 475-1826-28.**

I. CONSTITUTION

1. The Name of Association
2. The Objectives for which the Association is formed
3. The Location of the principle place of business
4. Names of the Officers, Title and Residence Address (President, Secretary & Treasurer)
5. Filing of Amendments requirements
6. Must be signed by the Officers and notarized by a Notary Public

II. BY-LAWS

1. Requirements of Membership and Termination
2. Requirements on dues
3. Activities and Functions of the Association
4. Functions or Duties of the Officers
5. Requirements in setting for meetings
6. Requirements in collecting and disbursing of dues
7. Requirements Termination/Dissolution
8. Must be signed by the Officers and notarized by a Notary Public

NOTE: Please make sure to pick up the application for TAX EXEMPTION and EIN or TIN at the BUSINESS PRIVILEGE TAX BRANCH, BLDG 13-1, in TIYAN, GUAM, Phone Number 475-1834 - 36.

PUBLICATION OF FINANCIAL INFORMATION BY NON-PROFIT ORGANIZATION UNDER
TITLE 18, GUAM CODE ANNOTATED

Section 14101 PURPOSE OF TITLE. The Legislature finding that the people of Guam are generous contributors to charitable or other non-profit organizations but are usually unaware of the disposition made of their contributions. The purpose of this Title is to require all such organizations, except strictly religious ones, to file and publish annual financial statements so that the people of Guam can be made aware of the actual fiscal needs of these organizations and can thus govern themselves in their donations to such organizations accordingly.

Section 14102 FILING OF ANNUAL REPORTS. Except for an organization that is entirely religious in character, or a fraternal organization that is entirely religious in character, or a fraternal organization operating under the lodge system that does not solicit, directly or indirectly, from the general public donations and contributions, and does not participate in local fund-raising activities such as raffles and bingo games, every non-profit organization, including but not limited to fraternal benefit society, order or association operating under the lodge system, a corporation, association, or society organized and operated for eleemosynary, scientific or education purposes, business league, Chamber of Commerce, civil league, a political party, any organization of more than two individuals whose purpose is to provide funds or other assistance of value to a political candidate, any organization with the avowed purpose of advocating the improvement of the Government of Guam or the political process, and an organization operation for the benefit of the community and for the promotion of social welfare, shall cause to be published annually within forty-five (45) days of the close of its fiscal year in a newspaper of general circulation in the Territory of Guam, a financial report which report shall include a statement of its income and expenditures for the proceeding year and a balance sheet showing its assets and liabilities. For the limited purpose of this section the fiscal year of a political party, an organization of more than two individuals, whose purpose is to provide funds or other assistance of value to a political candidate and any organization with the avowed purpose of advocating the improvement of the Government of Guam or the political process shall end September 15. Such newspaper report need be no larger than four inches by five inches. Such financial statement shall contain a certificate as to its accuracy by an officer of the organization which financial statement shall be filed with the Director of Revenue and Taxation.

Section 14103 ADMINISTRATION BY DEPARTMENT OF REVENUE AND TAXATION. The Director of Revenue and Taxation shall administer the provisions of this Title and upon finding of non-compliance thereof by any organization required to file and publish such statement, he shall revoke any license or charter issued to such organization by the Government of Guam and shall revoke the tax exempt status of such organizations; provided, however, that such action or actions may be taken by the Director only after a public hearing pursuant to the provisions of the Administrative Adjudication Law. [5GCA Chapter 6]. In addition, any officer of an organization required to publish its financial statement under the provision of this Title who either wilfully fails to publish such or wilfully falsifies the information therein shall be guilty of a misdemeanor punishable by a fine or not more than on thousand dollars (\$1,000.00) or by imprisonment for not more than six (6) months, or by both such fine and imprisonment.



APPLICATION FOR FUND RAISING EVENT

Pursuant to Title 9, Guam Code Annotated, Chapter Section 64.70, P/L 13-185, Gambling Law as amended by Public Law 14-140 eliminating any form of Casino Gambling.

1. Name and Address of Organization: _____

2. Type of Organization: [] Non-Profit Corporation [] Club [] Association
[] Other (please specify) _____

3. Date Organization is registered: _____

4. Name and Signatures of three (3) Officers or Members who shall be responsible for the operation of the fund raising activities and the use to which the net proceed will be applied:

1. _____
2. _____
3. _____

5. Use to which the net proceed will be applied: _____

6. Type of Fund Raising to be conducted: [] BINGO [] RAFFLE

7. Location of Fund Raising Activity (Drawing) to be conducted: _____

Signature of Authorized Person

Mailing Address

SUBSCRIBED AND SWORN TO, Before me this _____ day of _____, _____.

Notary Public and in for Guam

My commission expires: _____