



Dipåtamenton Kontribusion yan Adu'ånå

DEPARTMENT OF REVENUE AND TAXATION

GOVERNMENT OF GUAM Gubetnamenton Guåhan

Form **BRFI**

ANNUAL GROSS RECEIPTS TAX RETURN

FOR BANKS, BANKING INSTITUTIONS, SMALL LENDERS AND BUILDING AND LOAN ASSOCIATIONS

NAME OF LICENSEE	YEAR ENDING	ORIGINAL RETURN AMENDED RETURN
DOING BUSINESS AS	TYPE OF FIRM SOLE PROPRIETOR PARTNERSHIP CORPORATION	METHOD OF REPORTING CASH ACCRUAL OTHER
ADDRESS	EIN/SSN	ACCOUNT NO.
	TELEPHONE NO.	
GROSS INCOME	AMOUNT	AMOUNT
1.	\$	
2.		
3.		
4.		
5. Other Gross Income from Page 2		
6. TOTAL GROSS INCOME		\$
DEDUCTIONS		
7. SALARIES OR BONUSES PD & OTHER COMP. FOR PERSONAL SERVICES	\$	
8. INTEREST OR DISCOUNT PAID		
9. RENTS PAID		
10. ORDINARY OPERATING EXPENSES		
11. LOANS OR OBLIGATIONS CHARGED OFF THE BOOKS AS LOSSES		
12. LOSSES OTHER THAN LOAN LOSSES		
13. TRANSFERS FROM EARNINGS TO RESERVE FOR BAD DEBTS		
14. MISCELLANEOUS DIRECT EXPENSES		
15. LOSS ON PROPERTY SOLD AND DEPRECIATION ON PROPERTY OWNED		
16. TOTAL DEDUCTIONS		
17. NET INCOME		\$
<p>Under 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.</p>	18. TAX RATE	5%
	19. TAX DUE	\$
	20. PENALTY	
	21. INTEREST	
	22. DEPOSIT, CREDIT OR ADJ.	
	23. BALANCE TAX DUE OR (OVERPAYMENT) Sum of 19,20,21, Less 22	
	24. AMOUNT TO BE REFUNDED	
25. AMOUNT TO BE APPLIED TO NEXT MONTHLY DEPOSIT(S)		
SIGNATURE (TAXPAYER OR AUTHORIZED AGENT)	DATE	

OTHER GROSS INCOME	AMOUNT	AMOUNT
1.	\$	
2.		
3.		
4.		
5.		
6.		
7.		
8. TOTAL OTHER GROSS INCOME (Add to Line 5, Page 1)		\$

IMPORTANT INFORMATION AND INSTRUCTIONS

1. **WHO MUST FILE AND WHEN.** This form covers gross receipts tax. Every person engaging or continuing within Guam in the business of operating any bank, banking institution, building and loan association or lending institution is required to file an annual return, Form BRFI, and pay taxes as prescribed below. Form BRFI must be filed no later than ninety (90) days following the close of the taxable year. §26202(f) of Chapter 26, Title 11 Guam Code Annotated (GCA).
2. **SUPPLEMENTARY SHEETS.** Use supplementary sheets (standard letter size) where necessary.
3. **FAILURE TO PAY PENALTY.** §26111, Chapter 26, Title 11 GCA, provides for a penalty of five percent (5%) of the tax due for each 30-day period, or fraction thereof, not to exceed twenty-five percent (25%) in the aggregate. The minimum penalty, however, shall be the lesser of the amount of tax due, or \$25.00.
4. **PENALTY – FAILURE TO SUPPLY IDENTIFICATION NUMBER.** Any person required to file a Form BRFI return shall be subject to a penalty of Fifty Dollars (\$50.00) for each failure to include his taxpayer identification number on such return. §26111(c), Chapter 26, Title 11 GCA
5. **INTEREST.** Interest shall be added as determined by the Tax Commissioner at the current rate to any unpaid tax and penalty. §26112, Chapter 26, Title 11 GCA
6. **CHECKS.** Please make checks payable to TREASURER OF GUAM.
7. **ADDITIONAL INFORMATION.** For additional information, please call the Business Privilege Tax (BPT) Branch at 635-1835/1836/7623, or write to the Taxpayer Service Division, Department of Revenue and Taxation, P.O. Box 23607, Barrigada, Guam 96921.