



DEPARTMENT OF REVENUE & TAXATION

**GOVERNMENT OF GUAM
GENERAL LICENSING AND PROCESSING BRANCH**

GUIDELINES FOR REGISTERING NON-PROFIT ASSOCIATION/ORGANIZATION

Guidelines to follow for registering the Constitution and By-Laws of a NON-PROFIT ASSOCIATION/ORGANIZATION. (Sports, Homeowner's, PTO, etc.)

Filing fee: \$25.00

I. CONSTITUTION

1. The name of the 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
5. Requirements termination/ dissolution
6. Inurement Clause
7. Political Activities Clause
8. 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. Must be signed by the officers

NOTE: Please ensure to pick up the application for TAX EXEMPTION and EIN or TIN at the BUSINESS PRIVILEGE BRANCH, REVENUE AND TAXATION BUILDING.