FARM TO TABLE GUAM PRESENTS

TAXES FOR FARMERS

Common Tax Forms and Related Requirements for Farmers on Guam



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Funded by USDA 2501 Guam Farmers Training Program

TYPES OF FARMERS AND TAX REQUIREMENTS- <u>"AM I A FARMER? Am I "Bonafide?"</u>

Subsistence Farmers
Backyard "Hobby" Farmers/Gardeners
Commercial Farmers

REGISTRATION REQUIREMENTS FOR DIFFERENT TYPES OF FARMERS-

Guam Dept of Agriculture
Guam Department of Revenue and Taxation
Guam EPA

TAX BENEFITS of Registration/Becoming a "Bonafide" Farmer

Potential Water rate discounts
Potential Land tax discounts
GRT Exemption on Produce Sales
Other Potential Tax Benefits –case by case

WHO ARE BONAFIDE FARMERS?

Guam Department of Agriculture allows the following types of Agricultural producers to register as “Bonafide Farmers”

Subsistence Farmers-Growing food for your own family, or neighbors, or for trade, not income.

Backyard “Hobby” Farmers/Garden-Just trying it out. Experimenting. In the learning phase, but might want to expand.

Commercial Farmers-In it to earn income, whether as your main job or as supplemental to your main income.

SIZE DOES NOT ALWAYS MATTER! If you don’t think you fit any of the categories on the application talk to us.

Do not be discouraged by not having acreage. You may be a farmer if you are growing in containers, raised beds, tables, or other alternative methods. Some farmers are growing hydroponically indoors.

WHY IS THIS IMPORTANT?

It’s a small island. Food production and Food security should be in small spaces but with big production!

REGISTRATION PROCESS TO BE A BONAFIDE FARMER

Process is the same for all sizes of farmers.

1. Fill out the application form downloaded from doag.guam.gov/resource/ under Bonafide Farmer Application & Information. You can also find the Public Law (63-36) there regarding the requirement for farmers to be “Bonafide” to sell produce on Guam, and General Requirements to become a Bonafide Farmer.

2. Once you fill in the application, you can turn it in at Guam Department of Agriculture and an inspection of your farm will be scheduled. Afterwards a certificate can be issued to you to show that you are a Bonafide Farmer

3. MAKE SURE: INFO on your Bonafide Farmer Certificate MATCHES the application. Ie: if you are an individual on your Bonafide certificate, but you want to apply at rev and tax as a partnership or corporation, fix your Bonafide certificate first. Or get an additional one if applicable. These are legal documents that in some cases affect ability to take tax deductions on items owned, etc.

4. Stay up to date-file the required 6 month reports and annual renewals of you Bonafide farmer certificate to remain Active.

OBTAINING GRT EXEMPTION AND PROPERTY TAX EXEMPTION

AFTER you obtain your Bonafide Farmer Certificate, you can take a copy to Guam Dept of Rev and Tax along with a filled out REQUEST FOR EXEMPTION APPLICATION.

This form is found at govguamdocs.com , select Forms By Department-then select Department of Revenue and Taxation-Then select Business Privilege Tax Branch.

Near the top of this list you will see “Application Package for Tax Exempt Organizations” and a list of 5 forms. The last one on the list is “Farmers Exemption” Select that form and download. It is 3 pages, fill out and sign. It is fairly straightforward. Attach a copy of your Bonafide Certificate, make a complete copy of the set for yourself and have DRT stamp your set for your records when you turn it in. It usually takes about a month for them to return it to you by mail.

On the SAME WEBSITE, FURTHER DOWN IN THE REAL PROPERTY TAX DIVISION section,

You will find the “Application for Farm Exemption” document for download.
Both of these exemptions may be of benefit to you. For the property tax benefit, you can assess whether your age benefit or the farm exemption is best for your circumstance.

INCOME TAXES-1040 FORM AND SCHEDULE F

PLEASE NOTE: YOUR FARM INCOME IS NOT EXEMPT FROM TAXATION! THE EXEMPTION IS FOR GRT ONLY!

REGARDING YOUR ACTUAL FARM SALES AND EXPENSES- TRACK TO DETERMINE PROFIT OR LOSS

How does tracking my sales (income) and expenses affect my 1040 form? TAX PLANNING.

1. If I have Another job and farming is my side gig?-Profit or Loss.
2. If I am a subsistence farmer?-growing to feed my family and neighbors only.
3. If I am retired and receiving a pension or social security? Profit or Loss and your situation. Spouse
4. If Farming is my main source of income? Taxes, Retirement contributions, Total Income adequacy.
5. If I am receiving public assistance? Forms to fill out. Profit or Loss, Taxes.

FARMING IS LIKE ANY BUSINESS. THE INCOME MINUS THE EXPENSES= PROFIT OR LOSS.

ONLY THE PROFIT IS TAXABLE. IF THERE IS A LOSS IT IS NOT TAXABLE

HOWEVER-LOSSES CAN OFFSET OTHER INCOME AND LOWER YOUR TOTAL TAXABLE INCOME

FOR THOSE ALREADY RETIRED-YOU MAY CONSIDER PUTTING THE FARM IN THE NAME OF A SPOUSE NEEDING TO EARN SOCIAL SECURITY CREDITS IF YOU ARE EARNING A PROFIT

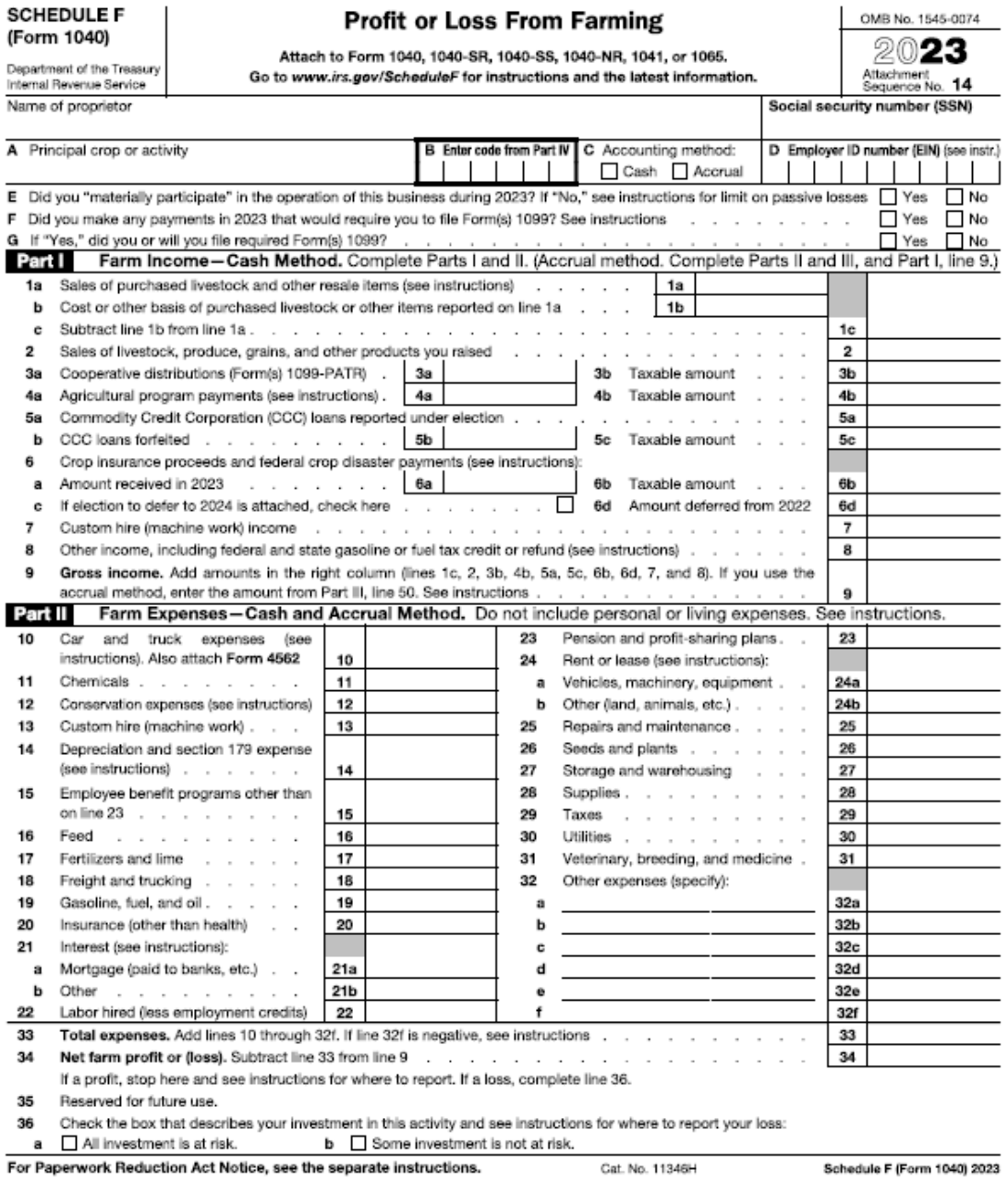
COMMON FARM EXPENSES

- SCHEDULE F LISTED EXPENSES
- CAR & TRUCK-Gas, Insurance, Repairs, Loan Interest, Depreciation, Reg
- CHEMICALS/FERTILIZERS & LIME,
- FEED
- INSURANCE
- LOAN INTEREST
- EQUIPMENT RENTAL
- REPAIRS/MAINTENANCE
- SUPPLIES, SEEDS, PLANTS
- VETERINARY COSTS
- MACHINERY & EQUIPMENT /Depreciation
- HIRED LABOR
- SHIPPING/FREIGHT
- RENT/LEASE
- STORAGE/WAREHOUSING
- ANIMALS

**CELLULAR PHONE
**COMPUTERS
**APPS/SOFTWARE
**OFFICE SUPPLIES
**INTERNET
**BANK CHARGES
**Costs Specific to your type of Farm
** ICE
**Packaging Supplies

**Tax Prep/Bookkeeping

THIS IS THE FORM THAT ATTACHES TO YOUR INCOME TAX RETURN TO DECLARE PROFIT OR LOSS FROM FARMING
IF YOU HAVE MORE THAN $400 PROFIT FROM FARMING YOU WILL ALSO BE SUBJECT TO SELF EMPLOYMENT TAX TO THE IRS (A SEPARATE TAX RETURN)



SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to *www.irs.gov/ScheduleF* for instructions and the latest information.

OMB No. 1545-0074
2023
Attachment Sequence No. **14**

Name of proprietor | Social security number (SSN)

A Principal crop or activity | B Enter code from Part IV | C Accounting method: ☐ Cash ☐ Accrual | D Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No
G If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

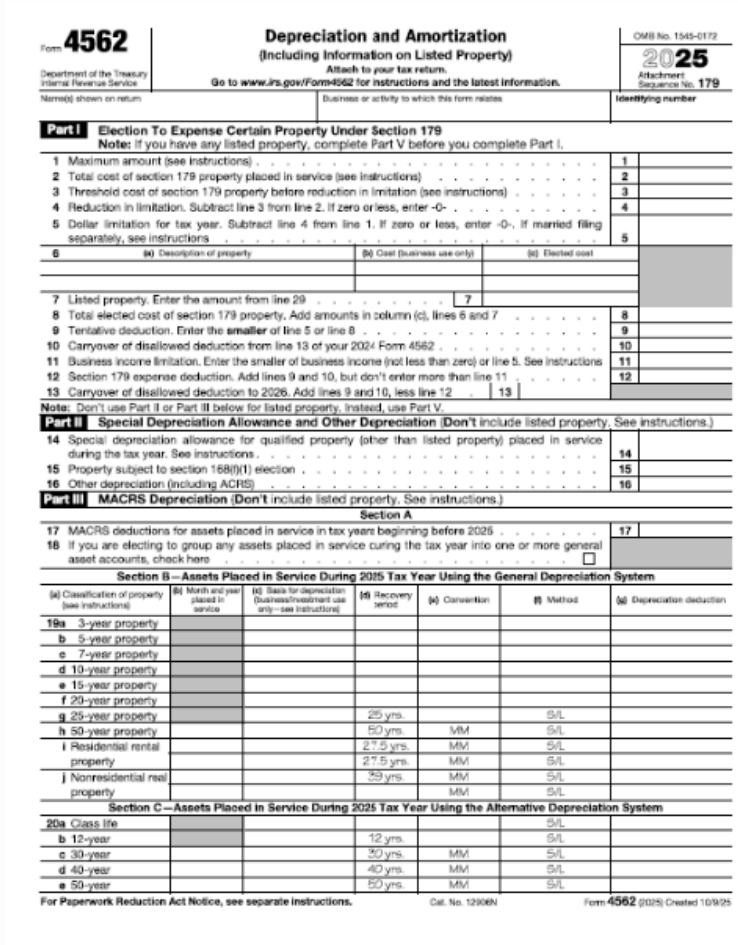
1a	Sales of purchased livestock and other resale items (see instructions)	1a					
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b					
c	Subtract line 1b from line 1a					1c	
2	Sales of livestock, produce, grains, and other products you raised					2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b	Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a		4b	Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	
b	CCC loans forfeited	5b		5c	Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2023	6a		6b	Taxable amount	6b	
c	If election to defer to 2024 is attached, check here ☐			6d	Amount deferred from 2022	6d	
7	Custom hire (machine work) income					7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions					9	

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10		23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14		25	Repairs and maintenance	25	
				26	Seeds and plants	26	
				27	Storage and warehousing	27	
15	Employee benefit programs other than on line 23	15		28	Supplies	28	
				29	Taxes	29	
16	Feed	16		30	Utilities	30	
17	Fertilizers and lime	17		31	Veterinary, breeding, and medicine	31	
18	Freight and trucking	18		32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19		a		32a	
20	Insurance (other than health)	20		b		32b	
21	Interest (see instructions):			c		32c	
a	Mortgage (paid to banks, etc.)	21a		d		32d	
b	Other	21b		e		32e	
22	Labor hired (less employment credits)	22		f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions	33	
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	
	If a profit, stop here and see instructions for where to report. If a loss, complete line 36.		
35	Reserved for future use.		
36	Check the box that describes your investment in this activity and see instructions for where to report your loss:		
a	☐ All investment is at risk. b ☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11346H **Schedule F (Form 1040) 2023**



Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2025

Attachment Sequence No. **179**

Name(s) shown on return | Business or activity to which this form relates | Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (**Don't** include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (**Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

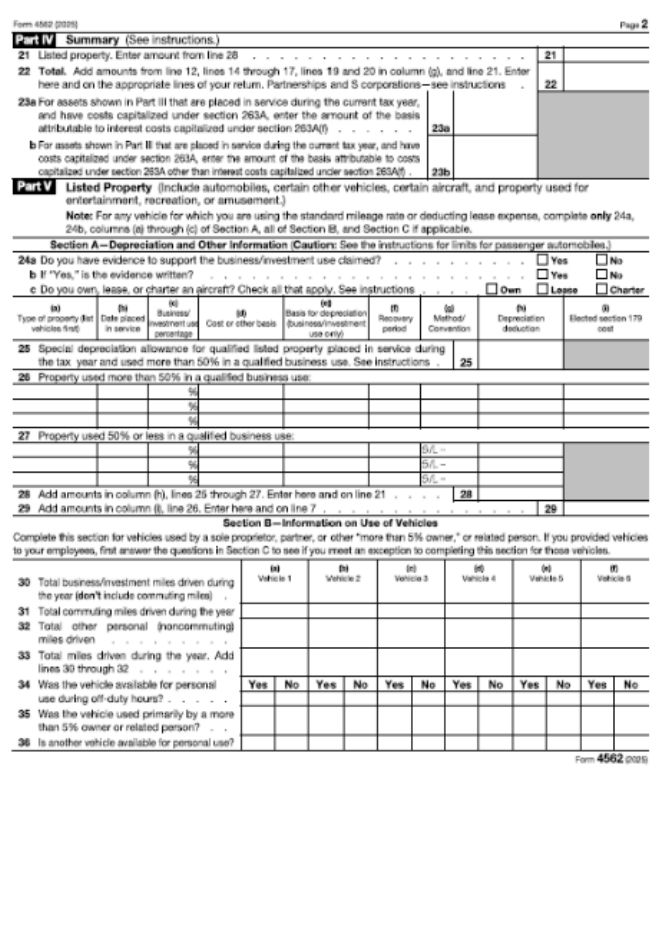
Section B—Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h 50-year property			50 yrs.	MM	S/L	
i Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
j Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	
e 50-year			50 yrs.	MM	S/L	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12906N Form **4562** (2025) Created 10/9/25



Form 4562 (2025) Page **2**

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23a	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a	Do you have evidence to support the business/investment use claimed?	☐ Yes	☐ No
b	If "Yes," is the evidence written?	☐ Yes	☐ No
c	Do you own, lease, or charter an aircraft? Check all that apply. See instructions	☐ Own	☐ Lease ☐ Charter

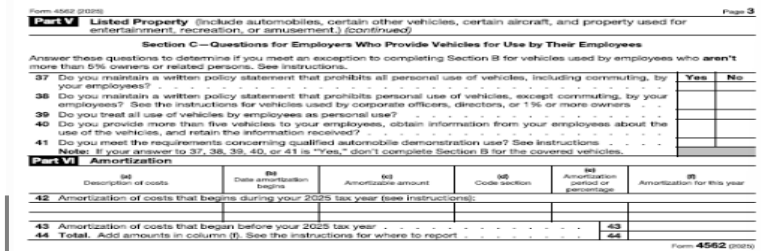
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21							28	
29 Add amounts in column (i), line 26. Enter here and on line 7								29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Form **4562** (2025)



Form 4562 (2025) Page **3**

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) *(continued)*

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

		Yes	No
37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39	Do you treat all use of vehicles by employees as personal use?		
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41	Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year (see instructions):					
43 Amortization of costs that began before your 2025 tax year				43	
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	

Form **4562** (2025)

IF YOU HAVEASSETS,EQUIPMENT, VEHICLES,BUILDINGS,ETC., THIS FORMIS WHERE THEY ARE LISTED.

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2025** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased MM / DD / YYYY Spouse MM / DD / YYYY

☐ Other

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☐
City, town, or post office. If you have a foreign address, also complete spaces below.	State / ZIP code	**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name / Foreign province/state/county / Foreign postal code		

Filing Status Check only one box.

☐ Single ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS) If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

Dependents (see instructions) If more than four dependents, see instructions and check here ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 31			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions). Enter type and amount:			1h	
i	Nontaxable combat pay election (see instructions)	1i			
z	Add lines 1a through 1h			1z	
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
c	Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b				
4a	IRA distributions	4a	b Taxable amount	4b	
c	Check if (see instructions) 1 ☐ Rollover 2 ☐ QCD 3 ☐				
5a	Pensions and annuities	5a	b Taxable amount	5b	
c	Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐				
6a	Social security benefits	6a	b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐				
7a	Capital gain or (loss). Attach Schedule D if required			7a	
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)				
8	Additional income from Schedule 1, line 10			8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**			9	
10	Adjustments to income from Schedule 1, line 26			10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**			11a	

Attach Sch. B if required.

SCHEDULE 1 (Form 1040) Department of the Treasury Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074 **2025** Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR **Your social security number**

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid:		7	
8	Other income:			
a	Net operating loss	8a		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v		
z	Other income. List type and amount:	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	

LINE 6 ON SCHEDULE 1 IS WHERE YOUR PROFIT OR LOSS FROM FARMING WILL BE LISTED. ALONG WITH ALL OTHER LISTED TYPES OF INCOME IT TOTALS AT BOTTOM AND GOESTO LINE 8 ONYOUR 1040

Schedule 1 (Form 1040) 2025 Page 2

Part II Adjustments to Income

11	Educator expenses		11
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12
13	Health savings account deduction. Attach Form 8889		13
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐		14
15	Deductible part of self-employment tax. Attach Schedule SE		15
16	Self-employed SEP, SIMPLE, and qualified plans		16
17	Self-employed health insurance deduction		17
18	Penalty on early withdrawal of savings		18
19a	Alimony paid		19a
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐		20
21	Student loan interest deduction		21
22	Reserved for future use		22
23	Archer MSA deduction		23
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z		25
26	Add lines 11 through 23 and 25. These are your **adjustments to income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26

Schedule 1 (Form 1040) 2025

PAGE 2OF SCHEDULE 1 LISTS DEDUCTIONS OR ADJUSTMENTS. IF YOU OWE SELF EMPLOYMENT TAX ON PROFITS FROM FARMING, YOU CAN TAKE HALF OF THAT AS AN INCOME TAX DEDUCTION ON YOUR 1040. SCHEDULE SE IS TO FIGURE THE TAX ON YOUR FARM INCOME TO IRS.

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.
Go to *www.irs.gov/ScheduleSE* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Social security number of person with **self-employment** income

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A		1a
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ		1b ( )
	Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order		2
3	Combine lines 1a, 1b, and 2		3
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3		4a
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		4b
c	Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income**, enter -0- and continue		4c
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	5a	
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		5b
6	Add lines 4c and 5b		6
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2025		7 $176,100
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $176,100 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax from Form 4137, line 10	8b	
c	Wages subject to social security tax from Form 8919, line 10	8c	
d	Add lines 8a, 8b, and 8c		8d
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11		9
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)		10
11	Multiply line 6 by 2.9% (0.029)		11
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3**		12
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15**	13	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11358Z **Schedule SE (Form 1040) 2025** Created 5/7/25

!!!

Schedule SE (Form 1040) 2025 Page 2

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (**a**) your gross farm income[1] wasn't more than $10,860, **or** (**b**) your net farm profits[2] were less than $7,840.

14	Maximum income for optional methods		14 $7,240
15	Enter the **smaller** of: two-thirds (⅔) of gross farm income[4] (not less than zero) **or** $7,240. Also, include this amount on line 4b above		15

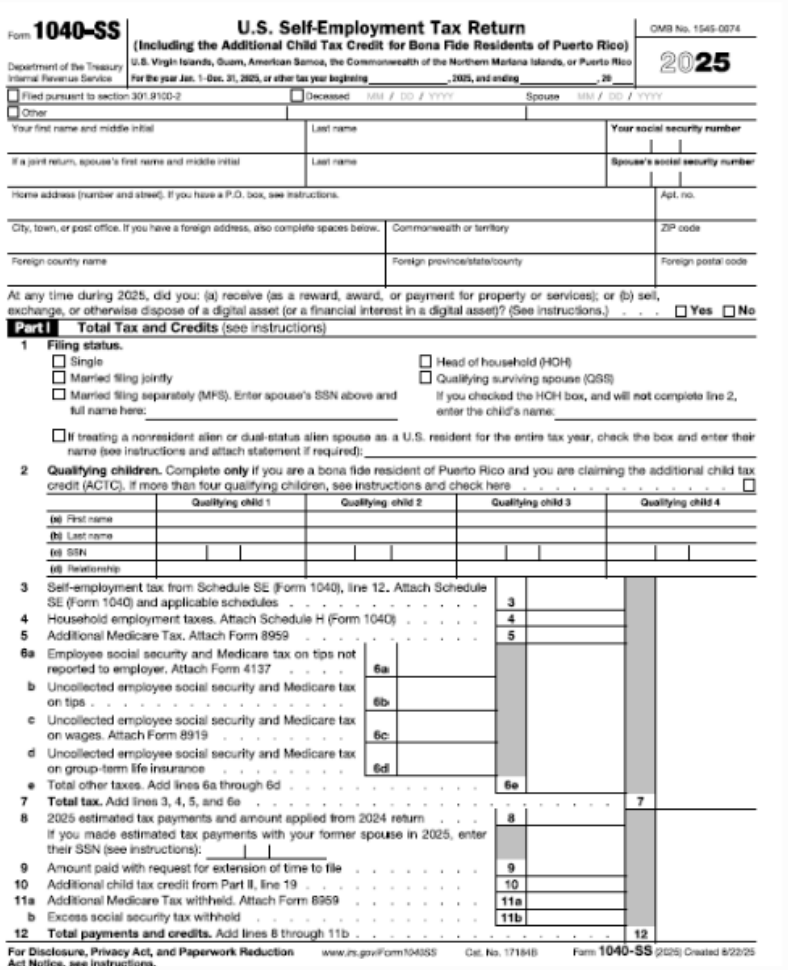
Nonfarm Optional Method. You may use this method **only** if (**a**) your net nonfarm profits[3] were less than $7,840 and also less than 72.189% of your gross nonfarm income,[4] **and** (**b**) you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14		16
17	Enter the **smaller** of: two-thirds (⅔) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above		17

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.
[2] From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.
[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.
[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Schedule SE (Form 1040) 2025

FIGURE THE TAX HERE BUT DO NOT ENTER ON 1040 SCH 2 FOR GUAM. FILE 1040SS INSTEAD. GUAM AND TERRITORIES



Form **1040-SS**

Department of the Treasury
Internal Revenue Service

U.S. Self-Employment Tax Return

(Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning _____, 2025, and ending _____, 20__

OMB No. 1545-0074

2025

☐ Filed pursuant to section 301.9100-2 ☐ Deceased MM / DD / YYYY Spouse MM / DD / YYYY

☐ Other

Your first name and middle initial	Last name	Your social security number
If a joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.	Commonwealth or territory	ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code

At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

Part I Total Tax and Credits (see instructions)

1 **Filing status.**
☐ Single ☐ Head of household (HOH)
☐ Married filing jointly ☐ Qualifying surviving spouse (QSS)
☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: _____
If you checked the HOH box, and will not complete line 2, enter the child's name: _____
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

2 **Qualifying children.** Complete **only** if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit (ACTC). If more than four qualifying children, see instructions and check here ☐

	Qualifying child 1	Qualifying child 2	Qualifying child 3	Qualifying child 4
(a) First name				
(b) Last name				
(c) SSN				
(d) Relationship				

3	Self-employment tax from Schedule SE (Form 1040), line 12. Attach Schedule SE (Form 1040) and applicable schedules		3	
4	Household employment taxes. Attach Schedule H (Form 1040)		4	
5	Additional Medicare Tax. Attach Form 8959		5	
6a	Employee social security and Medicare tax on tips not reported to employer. Attach Form 4137	6a		
b	Uncollected employee social security and Medicare tax on tips	6b		
c	Uncollected employee social security and Medicare tax on wages. Attach Form 8919	6c		
d	Uncollected employee social security and Medicare tax on group-term life insurance	6d		
e	Total other taxes. Add lines 6a through 6d		6e	
7	**Total tax.** Add lines 3, 4, 5, and 6e			7
8	2025 estimated tax payments and amount applied from 2024 return. If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): ___		8	
9	Amount paid with request for extension of time to file		9	
10	Additional child tax credit from Part II, line 19		10	
11a	Additional Medicare Tax withheld. Attach Form 8959		11a	
b	Excess social security tax withheld		11b	
12	**Total payments and credits.** Add lines 8 through 11b			12

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. www.irs.gov/Form1040SS Cat. No. 17184B Form **1040-SS** (2025) Created 8/22/25

Form 1040-SS (2025) Page **2**

Part I Total Tax and Credits (see instructions) *(continued)*

13	If line 12 is more than line 7, subtract line 7 from line 12. This is the amount you **overpaid**	13	
14a	Amount of line 13 you want **refunded to you.** If Form 8888 is attached, check here ☐	14a	
b	Routing number	c Type: ☐ Checking ☐ Savings	
d	Account number		
15	Amount of line 13 you want **applied to 2026 estimated tax**	15	
16	If line 7 is more than line 12, subtract line 12 from line 7. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions	16	

Third Party Designee
Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete the following. ☐ **No**
Designee's name | Phone no. | Personal identification number (PIN)

Sign Here
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
Your signature | Date | Daytime phone number | If the IRS sent you an Identity Protection PIN, enter it here (see instructions)
Joint return? See instructions. Keep a copy for your records.
Spouse's signature. If a joint return, **both** must sign. | Date | If the IRS sent your spouse an Identity Protection PIN, enter it here (see instructions)

Paid Preparer Use Only
Preparer's name | Preparer's signature | Date | PTIN | Check if: ☐ Self-employed
Firm's name | Phone no.
Firm's address | Firm's EIN

Form **1040-SS** (2025)

For Guam, only Income tax is Received by DRT. Social Security and Medicare tax must be sent directly to IRS. This is the form self employed people use. Employers already file your taxes to IRS for you on wages.

Page 3 of the form mirrors schedule SE of the 1040 so you can use that information to prepare.

Form 1040-SS (2025) Page **3**

Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit (see instructions)

1	Do you have one or more qualifying children under age 17 with the required social security number? ☐ **No.** Stop. You can't claim the credit. ☐ **Yes.** Go to line 2.			
2	Number of qualifying children under age 17 with the required social security number: _____ x $1,700			2
3	Enter your modified adjusted gross income	3		
4	Enter the amount shown below for your filing status • Married filing jointly – $400,000 • All other filing statuses – $200,000	4		
5	Is the amount on line 3 more than the amount on line 4? ☐ **No.** Leave line 5 blank. Enter the amount from line 2 on line 11, and go to line 12. ☐ **Yes.** Subtract line 4 from line 3. If the result isn't a multiple of $1,000, increase it to the next multiple of $1,000 (for example, increase $425 to $1,000, increase $1,025 to $2,000, etc.)	5		
6	Multiply the amount on line 5 by 5% (0.05)			6
7	Number of qualifying children from line 2 x $2,200	7		
8	Number of other dependents, including children who are not under age 17: _____ x $500. See instructions	8		
9	Add lines 7 and 8	9		
10	Is the amount on line 9 more than the amount on line 6? ☐ **No.** Stop. You can't claim the credit. ☐ **Yes.** Subtract line 6 from line 9			10
11	Enter the **smaller** of line 2 or line 10			11
12a	Enter one-half of self-employment tax from Part I, line 3	12a		
b	Enter one-half of the Additional Medicare Tax on self-employment income from Form 8959, line 13	12b		
c	Add lines 12a and 12b	12c		
13a	Enter the amount, if any, of withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR (**attach copy of form(s)**). If married filing jointly, include your spouse's amounts with yours	13a		
b	Enter the amount reported on Part I, line 6a, if any, of employee social security and Medicare tax on tips not reported to employer from Form 4137	13b		
c	Enter the amount reported on Part I, line 6c, if any, of uncollected employee social security and Medicare tax on wages from Form 8919	13c		
d	Enter the amounts reported on Part I, lines 6b and 6d, if any, of uncollected employee social security tax and Medicare tax on tips and group-term life insurance	13d		
e	Enter the amount, if any, of Additional Medicare Tax on Medicare wages from Form 8959, line 7	13e		
f	Add lines 13a through 13e	13f		
14	Add lines 12c and 13f	14		
15	Enter the amount, if any, of Additional Medicare Tax withheld from Form 8959, line 22	15		
16	Subtract line 15 from line 14	16		
17	Enter the amount, if any, from Part I, line 11b	17		
18	Is the amount on line 16 more than the amount on line 17? ☐ **No.** Stop. You can't claim the credit. ☐ **Yes.** Subtract line 17 from line 16			18
19	**Additional child tax credit.** Enter the **smaller** of line 11 or line 18 here and on Part I, line 10			19

Form **1040-SS** (2025)

GRT form and Codes
What codes to use
Depend on your “license”.
Bonafide farmer
(individual certified).
Some individuals have
obtained peddlers
licenses for selling other
items. Some are selling at
a stand. Wholesale/retail
license.
Corporation/LLC/partners
May have same type of
Bonafide farmer “license”
OR may have obtained
other licenses such as
wholesale.
How does DRT want YOU
to report GRT and claim
exemption if you are
entitled?

DEPARTMENT OF REVENUE AND TAXATION Page 1 of 2
GOVERNMENT OF GUAM
FORM GRT-1 MONTHLY GROSS RECEIPTS, USE AND OCCUPANCY TAX RETURN

NAME OF LICENSEE		MONTH / YEAR ENDING	FOR OFFICIAL USE
EIN/SSN	GRT ACCOUNT NUMBER	☐ ORIGINAL RETURN	
MAILING ADDRESS		☐ AMENDED RETURN Explain any changes in the space provided on page 2 of this form.	
EMAIL ADDRESS		TELEPHONE NO.	

BUSINESS ACTIVITY OR KIND OF TAX	(A) GROSS RECEIPTS AMOUNT OR VALUE	(B) EXEMPTION (Attach Sch. GRT-E)	(C) TAXABLE AMOUNT OR VALUE	(D) TAX RATES	(E) TAX DUE
PART 1: GROSS RECEIPTS TAX * Note: For tax periods prior to April 1, 2018, use the applicable tax rate of 4% to compute tax due.					
1. WHOLESALING				5 %*	
2. RETAILING				5 %*	
3. SERVICE				5 %*	
4. RENTAL REAL PROP.				5 %*	
5. RENTAL OTHERS				5 %*	
6. PROFESSION				5 %*	
7. COMMISSION				5 %*	
8. INSURANCE PREMIUM				5 %*	
9. CONTRACTING (LOCAL)				5 %*	
10. CONTRACTING (US)				5 %*	
11. INTEREST				5 %*	
12. AMUSEMENT				5 %*	
13. OTHERS				5 %*	
14. TOTALS (Add lines 1-13)					
14a. Enter the reduction amount, if any, from Worksheet A, line 6. See instructions. If you do not qualify for LECSB, enter -0-.					
14b. Subtract line 14a from line 14. This is your TOTAL GRT					
PART 2: USE TAX					
15. IMPORTATION				4%	
16. LOCAL PURCHASES				4%	
17. INVENTORY USED				4%	
18. USE TAX TOTAL					
PART 3: OCCUPANCY TAX					
19. HOTEL/MOTEL/OTHER				11%	
20. BED & BREAKFAST				4%	

PART 4:		
42. Add lines 14b, 18, 19 and 20 of Column E. This is your TOTAL TAX	42.	
43. PENALTY	43.	
44. INTEREST	44.	
45. CREDIT OR ADJUSTMENT	45.	
46. BALANCE TAX DUE	46.	

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGNATURE (TAXPAYER OR AUTHORIZED AGENT)	PRINT NAME	DATE

DEPARTMENT OF REVENUE AND TAXATION FORM GRT-1 (0422v10)

You will need a GRT number if
You don’t already have one for
Another business. Also INFORM
GRT desk to make sure they know
You will now be reporting farm income

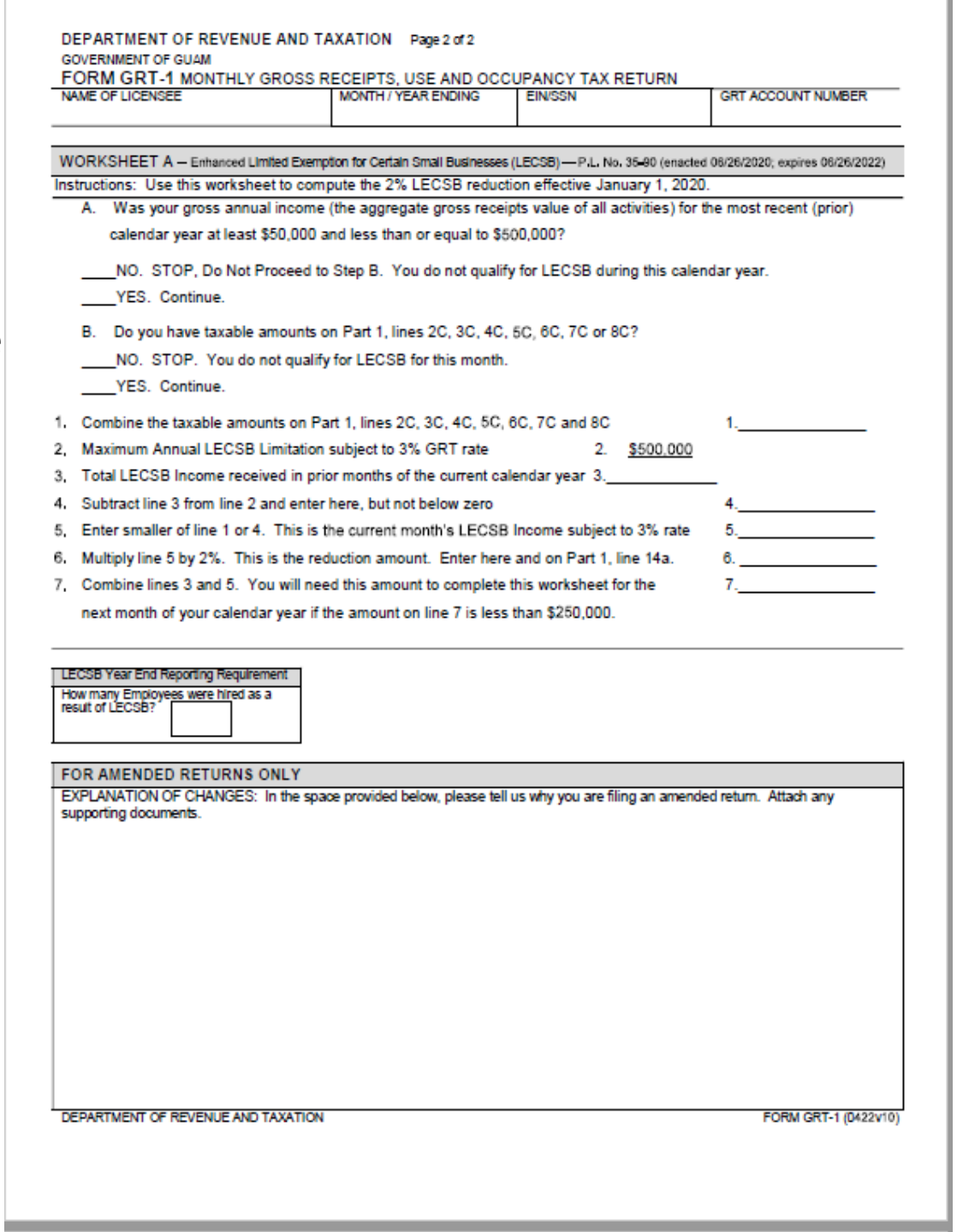
GRT FILING should be done
Online. It is a 5 step process,
But these pages are the basic
Forms that process is based on,
So we will review them.

1 Online, you will enter which
Month/Year you are filing for.
2 enter Income in the appropriate
line(s)
3 enter your exemptions/deductions
4 review and file return
5 print or save filed return

The forms here help you understand
These steps. Not all apply to farms

This exemption page is for regular
Businesses who have exceeded
Their $40k exemption, AND have
Gone over $50,000 in gross income
In the prior year.
For farming this may not apply to
You depending on your “license”

What if I already filed GRT’s for
A long time and did it wrong?
2 choices. Pick what fits best.
AMEND and explain here. OR
File a multiple return for the same
Time period. Good if you never
Filed GRT for farm income but
Reported your other income from
Another business already.



DEPARTMENT OF REVENUE AND TAXATION Page 2 of 2
GOVERNMENT OF GUAM
FORM GRT-1 MONTHLY GROSS RECEIPTS, USE AND OCCUPANCY TAX RETURN

NAME OF LICENSEE	MONTH / YEAR ENDING	EIN/SSN	GRT ACCOUNT NUMBER

WORKSHEET A – Enhanced Limited Exemption for Certain Small Businesses (LECSB) — P.L. No. 35-90 (enacted 06/26/2020; expires 06/26/2022)

Instructions: Use this worksheet to compute the 2% LECSB reduction effective January 1, 2020.

A. Was your gross annual income (the aggregate gross receipts value of all activities) for the most recent (prior) calendar year at least $50,000 and less than or equal to $500,000?

____NO. STOP, Do Not Proceed to Step B. You do not qualify for LECSB during this calendar year.
____YES. Continue.

B. Do you have taxable amounts on Part 1, lines 2C, 3C, 4C, 5C, 6C, 7C or 8C?

____NO. STOP. You do not qualify for LECSB for this month.
____YES. Continue.

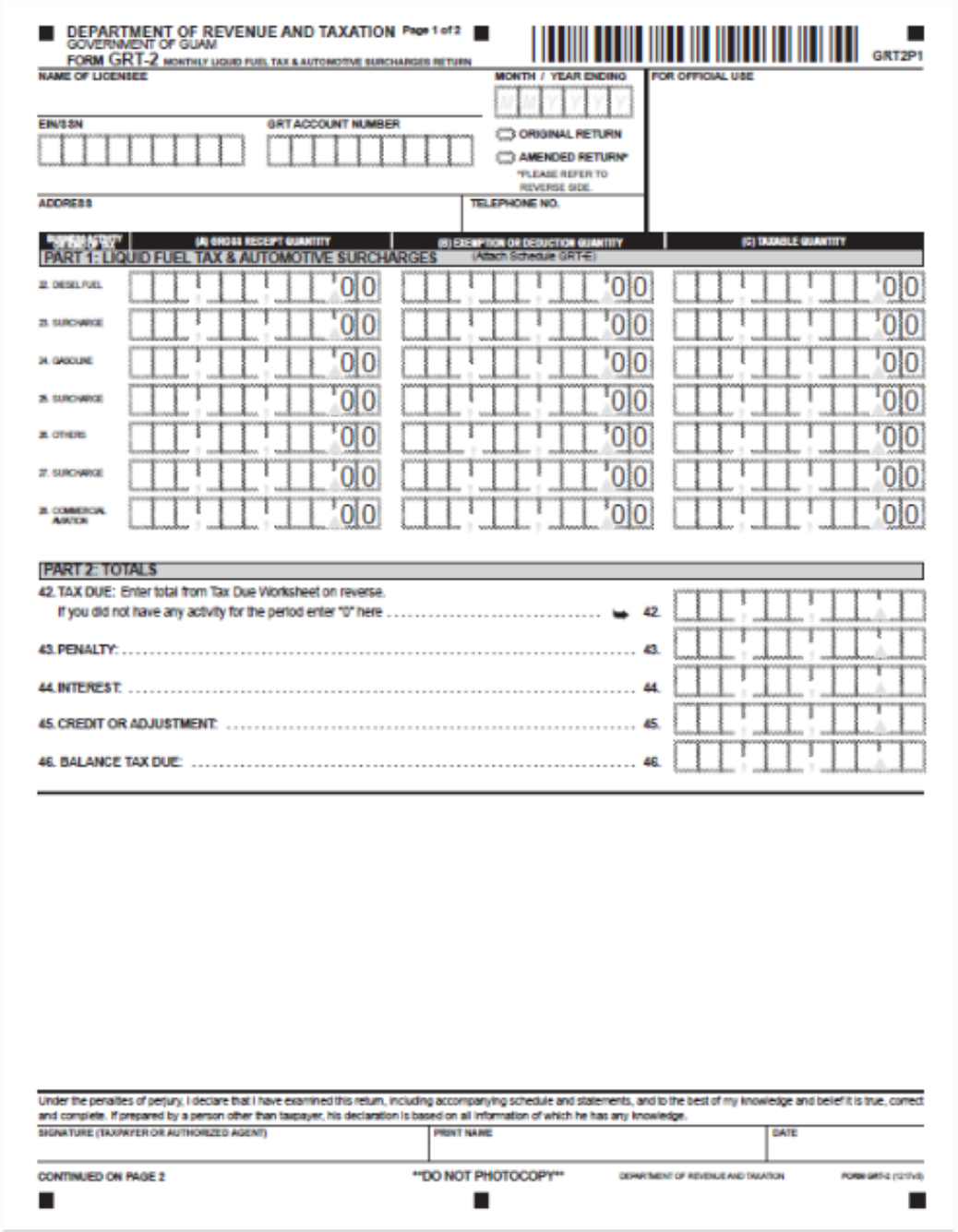
1. Combine the taxable amounts on Part 1, lines 2C, 3C, 4C, 5C, 6C, 7C and 8C 1.____
2. Maximum Annual LECSB Limitation subject to 3% GRT rate 2. $500,000
3. Total LECSB Income received in prior months of the current calendar year 3.____
4. Subtract line 3 from line 2 and enter here, but not below zero 4.____
5. Enter smaller of line 1 or 4. This is the current month's LECSB Income subject to 3% rate 5.____
6. Multiply line 5 by 2%. This is the reduction amount. Enter here and on Part 1, line 14a. 6.____
7. Combine lines 3 and 5. You will need this amount to complete this worksheet for the next month of your calendar year if the amount on line 7 is less than $250,000. 7.____

LECSB Year End Reporting Requirement
How many Employees were hired as a result of LECSB? ____

FOR AMENDED RETURNS ONLY
EXPLANATION OF CHANGES: In the space provided below, please tell us why you are filing an amended return. Attach any supporting documents.

DEPARTMENT OF REVENUE AND TAXATION FORM GRT-1 (0422v10)

THIS form is for FUEL TAX only.
Don’t use it if you are not in
That business.



DEPARTMENT OF REVENUE AND TAXATION Page 1 of 2
GOVERNMENT OF GUAM
FORM GRT-2 MONTHLY LIQUID FUEL TAX & AUTOMOTIVE SURCHARGES RETURN
GRT2P1

NAME OF LICENSEE
MONTH / YEAR ENDING
FOR OFFICIAL USE
EIN/SSN
GRT ACCOUNT NUMBER
ORIGINAL RETURN
AMENDED RETURN*
*PLEASE REFER TO REVERSE SIDE.
ADDRESS
TELEPHONE NO.

PART 1: LIQUID FUEL TAX & AUTOMOTIVE SURCHARGES (Attach Schedule GRT-E)

	(A) GROSS RECEIPT QUANTITY	(B) EXEMPTION OR DEDUCTION QUANTITY	(C) TAXABLE QUANTITY
22. DIESEL FUEL	00	00	00
23. SURCHARGE	00	00	00
24. GASOLINE	00	00	00
25. SURCHARGE	00	00	00
26. OTHERS	00	00	00
27. SURCHARGE	00	00	00
28. COMMERCIAL AVIATION	00	00	00

PART 2: TOTALS

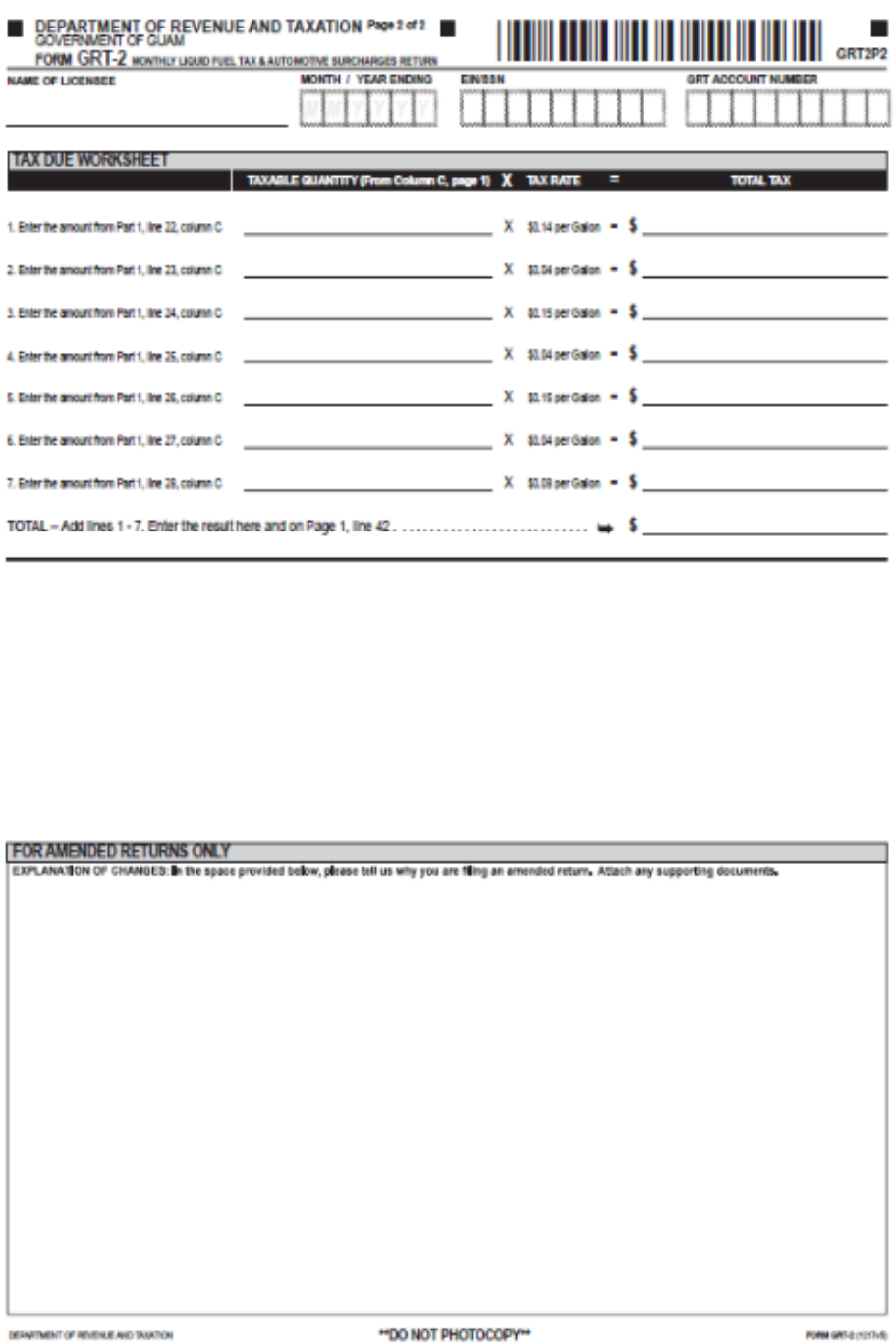
42. TAX DUE: Enter total from Tax Due Worksheet on reverse.
If you did not have any activity for the period enter "0" here ..... ➥ 42.
43. PENALTY: ..... 43.
44. INTEREST: ..... 44.
45. CREDIT OR ADJUSTMENT: ..... 45.
46. BALANCE TAX DUE: ..... 46.

Under the 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.

SIGNATURE (TAXPAYER OR AUTHORIZED AGENT) | PRINT NAME | DATE

CONTINUED ON PAGE 2
DO NOT PHOTOCOPY
DEPARTMENT OF REVENUE AND TAXATION
FORM GRT-2 (12/17v3)

Part 2 of FUEL Tax. Ignore



DEPARTMENT OF REVENUE AND TAXATION Page 2 of 2
GOVERNMENT OF GUAM
FORM GRT-2 MONTHLY LIQUID FUEL TAX & AUTOMOTIVE SURCHARGES RETURN
GRT2P2

NAME OF LICENSEE | MONTH / YEAR ENDING | EIN/SSN | GRT ACCOUNT NUMBER

TAX DUE WORKSHEET

	TAXABLE QUANTITY (From Column C, page 1)	X	TAX RATE	=	TOTAL TAX
1. Enter the amount from Part 1, line 22, column C		X	$0.14 per Gallon	=	$
2. Enter the amount from Part 1, line 23, column C		X	$0.04 per Gallon	=	$
3. Enter the amount from Part 1, line 24, column C		X	$0.15 per Gallon	=	$
4. Enter the amount from Part 1, line 25, column C		X	$0.04 per Gallon	=	$
5. Enter the amount from Part 1, line 26, column C		X	$0.15 per Gallon	=	$
6. Enter the amount from Part 1, line 27, column C		X	$0.04 per Gallon	=	$
7. Enter the amount from Part 1, line 28, column C		X	$0.08 per Gallon	=	$

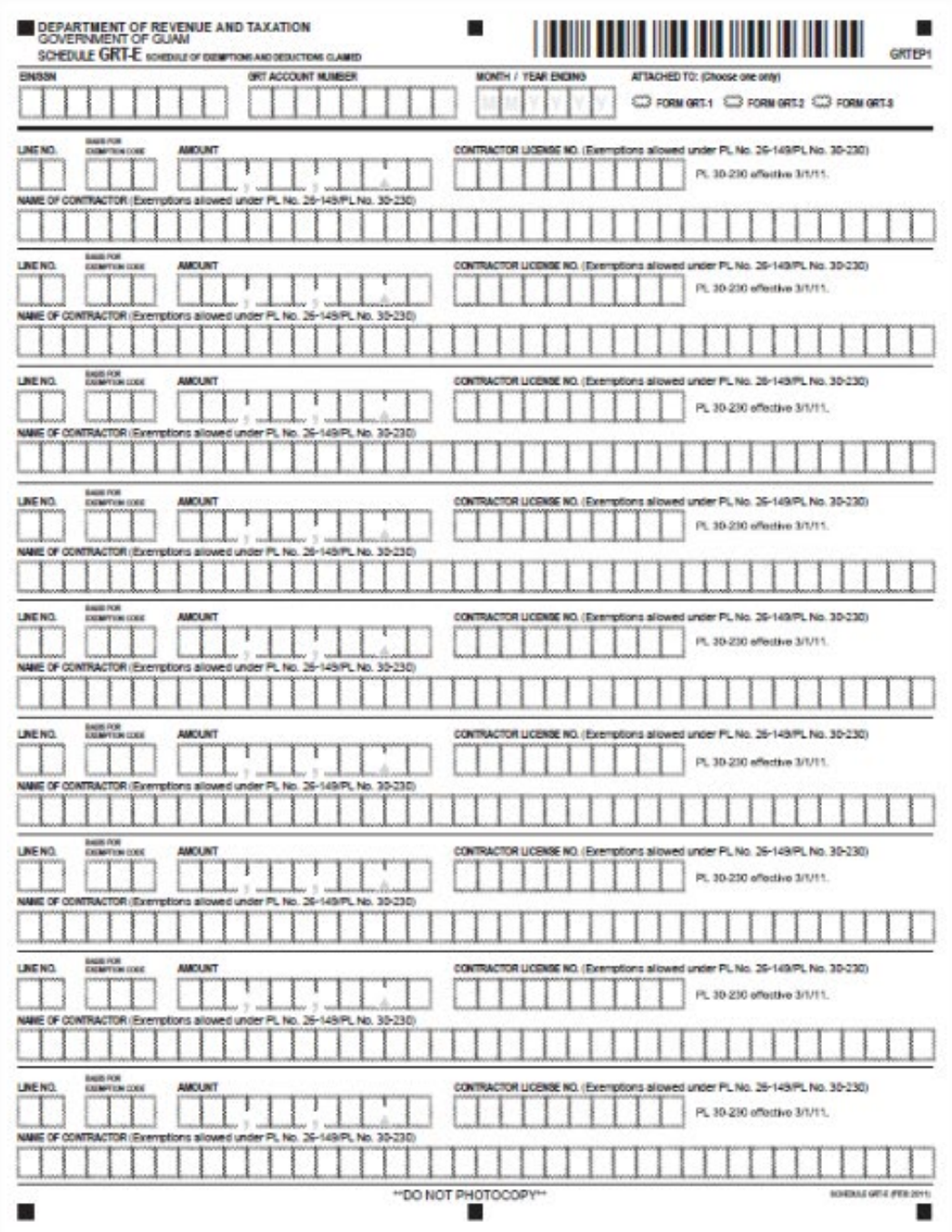
TOTAL – Add lines 1 - 7. Enter the result here and on Page 1, line 42 . . . . . ➥ $

FOR AMENDED RETURNS ONLY

EXPLANATION OF CHANGES: In the space provided below, please tell us why you are filing an amended return. Attach any supporting documents.

DEPARTMENT OF REVENUE AND TAXATION **DO NOT PHOTOCOPY** FORM GRT-2 (12/14)

HERE is where you will
Claim your exemption. Line No.
Refers to which line you file your
Income on page 1 of the GRT.
If you have more than one bus-
Iness you might file income on
More than one line and claim
More than one exemption.
FOR AGRICULTURE. Generally,
Claim the E22 shown on the next
Page. However if you are ad-
Vised by DRT to use another
Code, ask for an explanation and
Follow instructions.

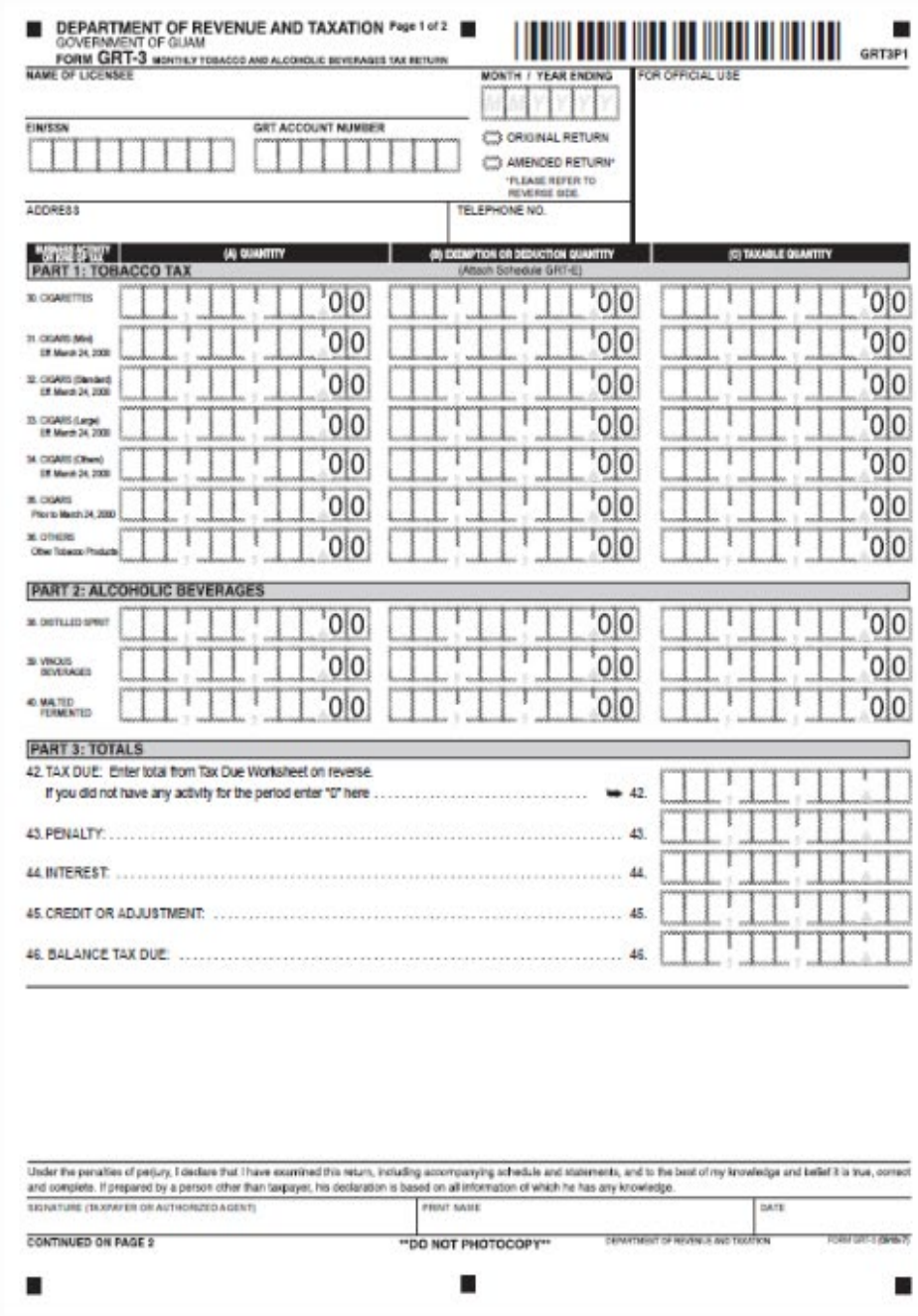

DEPARTMENT OF REVENUE AND TAXATION
GOVERNMENT OF GUAM
SCHEDULE GRT-E SCHEDULE OF EXEMPTIONS AND DEDUCTIONS CLAIMED
GRTEP1
EIN/SSN
GRT ACCOUNT NUMBER
MONTH / YEAR ENDING
ATTACHED TO: (Choose one only)
FORM GRT-1 FORM GRT-2 FORM GRT-3
LINE NO.
BASIS FOR EXEMPTION CODE
AMOUNT
CONTRACTOR LICENSE NO. (Exemptions allowed under PL No. 26-149/PL No. 30-230)
PL 30-230 effective 3/1/11.
NAME OF CONTRACTOR (Exemptions allowed under PL No. 26-149/PL No. 30-230)
DO NOT PHOTOCOPY

DEPARTMENT OF REVENUE AND TAXATION
GOVERNMENT OF GUAM
EXEMPTION CODE LISTING

Code	Exemption Reason
E01	AIR COMMERCE EXEMPTION
E02	BOS CONTRACTING SERVICES
E03	BR20 RENTAL
E04	BR20 USE
E05	26203(21) LFT SALE VESSEL-COMMRCL FISHNG
E06	26404(A) LFT TRFR VESSEL-COMMRCL FISHING
E07	CONTRACTOR LICENSE
E08	WHOLESALES TO LICENSE CONTRACTOR
E09	RETAIL TO LICENSE CONTRACTOR
E10	DAVE SANTOS AMENDMENT
E11	TOBACCO EXPORT
E12	GEDA CERTIFICATE
E13	RETAIL SALES TO GOVERNMENT OF GUAM
E14	LFT TRF TO VESSELS IN COMMERCIAL FISHING
E15	LFT TRF TO U.S. GOVERNMENT OR ANY AGENCY
E16	LFT TRF FOR AVIATION/USED IN AIRCRAFT
E17	LFT TRF BY A DISTRIBUTOR TO ANOTHER DIST
E18	LFT TRF TO GOVGUAM OR INSTRUMENTALITIES
E19	OFF ISLAND SALES
E20	26203K(31)(I) 50% OF LOCAL PRODUCE
E21	P.L. 26-149 EXEMPTION ON SUBCONT AMOUNTS

Code	Exemption Reason
E22	AGRICULTURAL PRODUCERS AND FISHERIES
E23	USE TAX EXEMPTION OR DEDUCTION
E24	WHOLESALE EXEMPTION
E25	EXEMPTION FOR INSURANCE PREMIUM
E26	BOS CONTRACTOR EXEMPTION
E27	PEALS BOARD
E28	MANUFACTURER EXEMPTIONS
E29	SUBSECTION 26202 I
E30	TOUR AGENCIES
E31	HOME INDUSTRY EXEMPTION OR HAND MANU.
E32	ALCOHOLIC BEV TO WHICH EXCISE TAX N/A
E33	RATE INCREASE FROM 4% TO 6%
E34	26203(K)(34)
E35	VISIBLE GRT
E36	GRT ROLLBACK FROM 6% TO 4%
E37	DECREASE OF EXEMPTION TO $40,000.00
E38	HOSPITALS, INFIRMARIES AND SANITARIUM
E39	HOTEL OCCUPANCY
E40	OTHERS (GOVGUAM/FEDGOV
E41	WASTEWATER MANAGEMENT
E42	PUBLIC LAW 30-230
E43	PUBLIC LAW 31-127

GRT 3 should not be
Needed unless you have
Tobacco sales.



DEPARTMENT OF REVENUE AND TAXATION Page 1 of 2
GOVERNMENT OF GUAM
FORM GRT-3 MONTHLY TOBACCO AND ALCOHOLIC BEVERAGES TAX RETURN
GRT3P1

NAME OF LICENSEE
MONTH / YEAR ENDING
FOR OFFICIAL USE
EIN/SSN
GRT ACCOUNT NUMBER
ORIGINAL RETURN
AMENDED RETURN*
*PLEASE REFER TO REVERSE SIDE
ADDRESS
TELEPHONE NO.

	(A) QUANTITY	(B) EXEMPTION OR DEDUCTION QUANTITY (Attach Schedule GRT-E)	(C) TAXABLE QUANTITY
PART 1: TOBACCO TAX			
30. CIGARETTES	00	00	00
31. CIGARS (Mini) Eff March 24, 2000	00	00	00
32. CIGARS (Standard) Eff March 24, 2000	00	00	00
33. CIGARS (Large) Eff March 24, 2000	00	00	00
34. CIGARS (Others) Eff March 24, 2000	00	00	00
35. CIGARS Prior to March 24, 2000	00	00	00
36. OTHERS Other Tobacco Products	00	00	00
PART 2: ALCOHOLIC BEVERAGES			
38. DISTILLED SPIRIT	00	00	00
39. VINOUS BEVERAGES	00	00	00
40. MALTED FERMENTED	00	00	00

PART 3: TOTALS

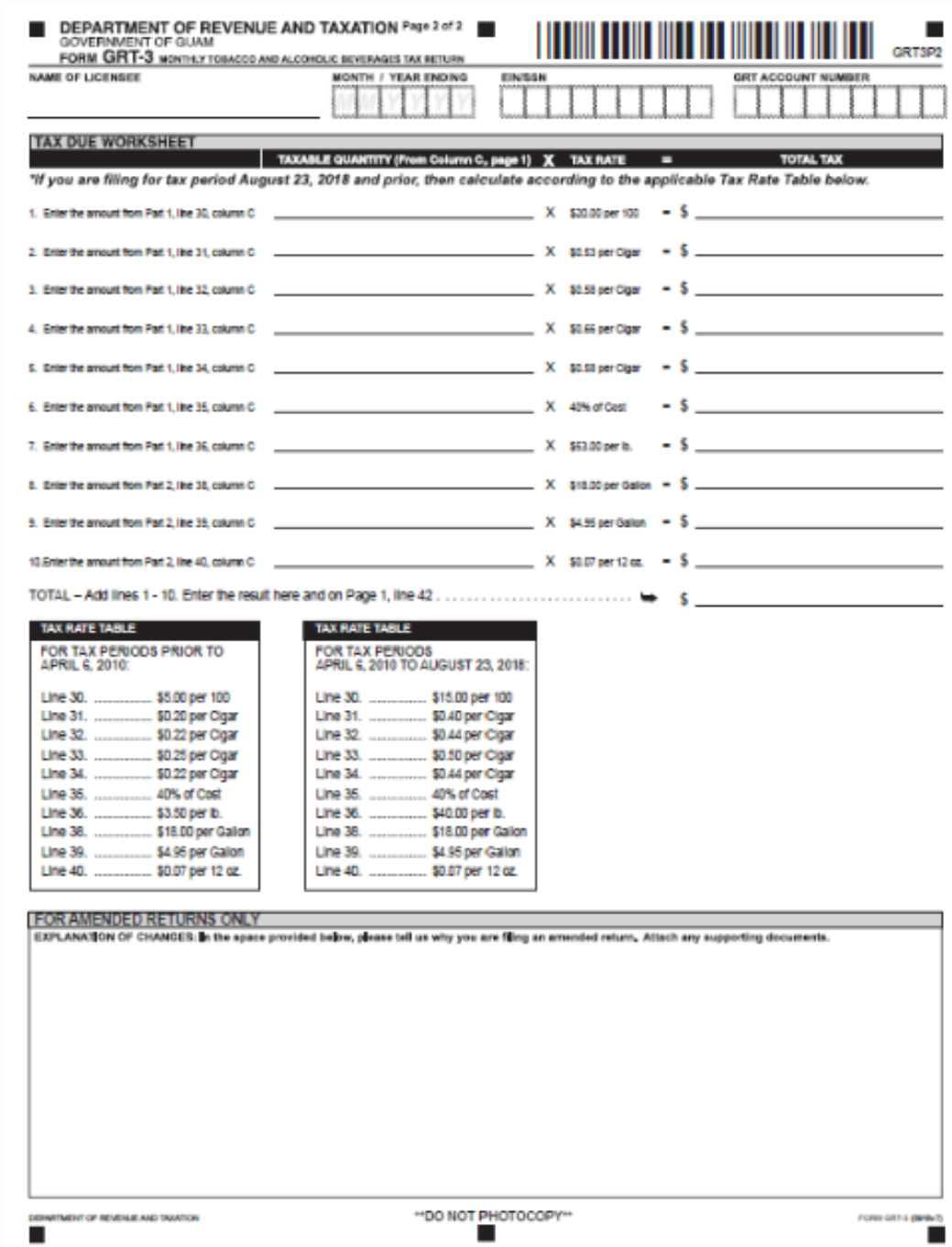
42. TAX DUE: Enter total from Tax Due Worksheet on reverse.
If you did not have any activity for the period enter "0" here ..... ➡ 42.
43. PENALTY: ..... 43.
44. INTEREST: ..... 44.
45. CREDIT OR ADJUSTMENT: ..... 45.
46. BALANCE TAX DUE: ..... 46.

Under the 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.

SIGNATURE (TAXPAYER OR AUTHORIZED AGENT) | PRINT NAME | DATE

CONTINUED ON PAGE 2 **DO NOT PHOTOCOPY** DEPARTMENT OF REVENUE AND TAXATION FORM GRT-3 (Back)

GRT 3 should not be Needed unless you have Tobacco sales.



DEPARTMENT OF REVENUE AND TAXATION Page 2 of 2
GOVERNMENT OF GUAM
FORM GRT-3 MONTHLY TOBACCO AND ALCOHOLIC BEVERAGES TAX RETURN
GRT3P2

NAME OF LICENSEE | MONTH / YEAR ENDING (M M Y Y Y Y) | EIN/SSN | GRT ACCOUNT NUMBER

TAX DUE WORKSHEET

	TAXABLE QUANTITY (From Column C, page 1) X	TAX RATE =	TOTAL TAX
**If you are filing for tax period August 23, 2018 and prior, then calculate according to the applicable Tax Rate Table below.*			
1. Enter the amount from Part 1, line 30, column C		X $20.00 per 100	= $
2. Enter the amount from Part 1, line 31, column C		X $0.53 per Cigar	= $
3. Enter the amount from Part 1, line 32, column C		X $0.58 per Cigar	= $
4. Enter the amount from Part 1, line 33, column C		X $0.66 per Cigar	= $
5. Enter the amount from Part 1, line 34, column C		X $0.58 per Cigar	= $
6. Enter the amount from Part 1, line 35, column C		X 40% of Cost	= $
7. Enter the amount from Part 1, line 36, column C		X $53.00 per lb.	= $
8. Enter the amount from Part 2, line 38, column C		X $18.00 per Gallon	= $
9. Enter the amount from Part 2, line 39, column C		X $4.95 per Gallon	= $
10. Enter the amount from Part 2, line 40, column C		X $0.07 per 12 oz.	= $
TOTAL – Add lines 1 - 10. Enter the result here and on Page 1, line 42			➥ $

TAX RATE TABLE

FOR TAX PERIODS PRIOR TO APRIL 6, 2010:

Line 30.	$5.00 per 100
Line 31.	$0.20 per Cigar
Line 32.	$0.22 per Cigar
Line 33.	$0.25 per Cigar
Line 34.	$0.22 per Cigar
Line 35.	40% of Cost
Line 36.	$3.50 per lb.
Line 38.	$18.00 per Gallon
Line 39.	$4.95 per Gallon
Line 40.	$0.07 per 12 oz.

TAX RATE TABLE

FOR TAX PERIODS APRIL 6, 2010 TO AUGUST 23, 2018:

Line 30.	$15.00 per 100
Line 31.	$0.40 per Cigar
Line 32.	$0.44 per Cigar
Line 33.	$0.50 per Cigar
Line 34.	$0.44 per Cigar
Line 35.	40% of Cost
Line 36.	$40.00 per lb.
Line 38.	$18.00 per Gallon
Line 39.	$4.95 per Gallon
Line 40.	$0.07 per 12 oz.

FOR AMENDED RETURNS ONLY

EXPLANATION OF CHANGES: In the space provided below, please tell us why you are filing an amended return. Attach any supporting documents.

DEPARTMENT OF REVENUE AND TAXATION **DO NOT PHOTOCOPY** FORM GRT-3 (REV6/7)