



Dipåtamenton Kontribusion yan Adu'aña

DEPARTMENT OF

**REVENUE AND TAXATION**

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

LOURDES A. LEON GUERRERO, Governor Maga'håga  
JOSHUA F. TENORIO, Lt. Governor, Sigundo Maga'låhi

DAFNE MANSAPIT-SHIMIZU, Director  
Direktot  
MARIE P. LIZAMA, Deputy Director  
Sigundo Direktot

JAN 21 2022

GUMA TRANKILIDAT RESIDENT ASSOCIATION  
145 TRNAKILIDAT ST.  
TAMUNING, GU 96913

Dear Organization:

**AUTOMATIC REVOCATION:**

- This is to notify you that the tax-exempt status of your organization has been automatically revoked for failure to file a 990-series return or notice for three consecutive years pursuant to Section 6033(j) of the Guam Territorial Income Tax Laws. This automatic revocation is effective January 1, 2022.
- Your organization's name will be included on our list of organization that are no longer tax-exempt from both income taxes and business privilege taxes. However, if we have sent this notice in error, we need to have your records updated. Attached is a form that you may mail, email, or deliver to our department. Contact information is provided below.

**WHAT YOU NEED TO DO:**

- Since your organization is no longer tax-exempt, you may be required to file the appropriate tax returns:
  - 1120 Corporate Tax Return, or
  - 1041 Income tax Return,
- And
- GRT Tax form for business privilege taxes

**REINSTATEMENT OF YOUR TAX-EXEMPT STATUS:**

- Submit Form 1023 for recognition of exemption under section 501(c)(3), or
- Submit Form 1024 for section 501(a) organization other than a 501(c)(3) organization,
- Submit your application to our Business Privilege Tax Branch along with the user fee payable to TREASURER OF GUAM either by mail, drop box or hand delivery.
- You can request that your tax-exempt status reinstatement be retroactive from the date it was revoked. You must include a written statement with your application that explains why you didn't file a return for three or more consecutive years.

If you need assistance, you may contact the following individual:

Julia Blas

Phone contact: 671-635-7646

Email: [Julia.blas@revtax.guam.gov](mailto:Julia.blas@revtax.guam.gov)

Regards,

JENNIFER A. UNTALAN

Technical Research and Appeals Bureau Administrator