Effective with October 2009 registration renewal, all business firms must obtain a clearance from the Department of Revenue & Taxation prior to renewing your firm’s COA with the PEALS Board as required by Public Law 30-35. Section 32117 of the Law states in part:

“Renewals for Certificates of Authorization for corporations, partnerships, limited liability companies, proprietorships and associations shall require a clearance from the Department of Revenue and Taxation that they are current on their taxes with the government of Guam, or have an agreement with the Department of Revenue and Taxation for their back taxes. Such clearance shall be submitted with their renewal application form”.

Applications with incomplete clearances may delay consideration of the PEALS Board.

| Name of Firm (as registered with the PEALS Board): | Employer’s Identification Number (EIN) or Social Security Number, as applicable: |
| PEALS Certificate of Authorization (COA) No.: | Gross Receipts Tax (GRT) Number: |

**BUSINESS LICENSE SECTION**

**GRT SECTION**

**INCOME TAX SECTION**

**COLLECTION SECTION**