

DEPARTMENT OF REVENUE

DEPARTMENT OF REVENUE AND TAXATION OVERSIGHT OVER NONPROFIT ORGANIZATIONS

Performance Audit
October 1, 2019 to September 30, 2023

OPA Report No. 25-01
January 2025





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Table of Contents

Executive Summary	4
Introduction.....	8
Background.....	8
Nonprofit Organizations	8
Technical Research and Appeals Bureau.....	9
Tax Enforcement Division and Examination Branch	9
Process for Registering as a Nonprofit/Tax-Exempt Organization.....	10
Results of Audit	11
Challenges in Monitoring Nonprofit Organization Annual Reports.....	11
Infrequent Revocations of Nonprofit Organizations (2005 and 2022)	11
Limitation with DRT Standard Operating Procedures.....	12
Manpower Challenges at DRT.....	13
Periodic Audit Challenges	13
Missing Required Documents on File.....	13
Missing Privilege Tax Requirements (Form FCN 2-2-111)	15
Organizations Without Specific Event Exemption Application Form and Registration of Tickets	15
Conclusion and Recommendations	17
Classification of Monetary Amounts	18
Management Response and OPA Reply	19
Appendices:	
1: Objectives, Scope, and Methodology	20
2: Prior Audit Coverage	21
3: Applicable Laws, Rules, and Regulations	25
4: List of Nonprofit (Tax-Exempt) Organizations as of August 2023	30
5: List of Nonprofit Organization Types.....	74
6: Registration Process for Tax-Exempt Organizations.....	83
7: DRT Management Response	84
8: Status of Audit Recommendations.....	86



Executive Summary
Department of Revenue and Taxation
Oversight Over Nonprofit Organizations
OPA Report No. 25-01, January 2025

Our audit of the Guam Department of Revenue and Taxation’s (DRT) handling of nonprofit organizations (NPO) revealed challenges in the monitoring and oversight of 1,536 NPOs, of which 625 were active and approved and 911 were inactive or revoked as of August 2023. NPOs are tax-exempt organizations organized for purposes other than generating profit and in which no part of the organization’s income is distributed to its members. DRT oversees 16 different types of NPOs. Specifically, our audit found DRT faced (a) challenges in monitoring active NPOs annual reports, (b) limitations with standard operating procedures pertaining to the registration process for tax-exempt organizations, (c) significant manpower shortages, (d) periodic audit challenges, and (e) missing required documents on file. DRT management needs to address and resolve these gaps to help strengthen its regulatory framework, enhance public trust, and ensure equitable treatment of all nonprofit organizations under its jurisdiction.

Challenges in Monitoring Nonprofit Annual Reports

Public Law (P.L.) 37-63 and §14102, Chapter 14, Title 18 of the Guam Code Annotated (GCA) states that nonprofit organizations listed, but are not limited to, shall annually file a financial report within ninety (90) days of the close of its fiscal year. Although the provision that any nonprofit organization shall be caused to annually publish within forty-five (45) days of the close of its fiscal year in a newspaper of general circulation in Guam has been removed in P.L. 37-63 on February 9, 2024, organizations should have abided by the provision of the law before this date.

DRT lacked enforcement for the tracking of nonprofit organizations’ annual report postings. DRT does not have an effective monitoring system. There is no database that can provide the agency with the ability to extract, sort, and manipulate data to efficiently assess if a nonprofit organization is in compliance or not. The responsibility for this task was not held by any individual who must manually review each nonprofit organization’s activities to ascertain if they have published their annual reports.

Infrequent Revocations of Nonprofit Organizations (2005 and 2022)

On June 17, 2005, DRT issued approximately one thousand (1,000) letters to non-compliant tax-exempt organizations requesting to submit their financial statements. A second letter was then sent on August 10, 2005, that failed to comply with the submission notice. These organizations were issued, via certified mail, a “Notice to Revoke Gross Receipts Tax Exempt Status”, and a “Notice of Intent to Revoke Exempt Status” for income tax purposes. Another massive revocation was done in 2022.

Upon our review of DRT’s revocations of nonprofit organization that are not in compliance with regulatory requirements, we identified a significant lapse in DRT’s oversight procedures. Specifically, this concern regards the infrequent revocations of non-compliant tax-exempt

organizations over a period of 17 years. The prolonged negligence has led to a failure in ensuring that tax-exempt statuses are appropriately revoked when necessary.

As a result, several, if not hundreds, of tax-exempt/nonprofit organizations continued to operate under the organization's oversight. These organizations could potentially have engaged in unauthorized activities and misused their tax-exempt status.

Limitation with DRT Standard Operating Procedures

The OPA received only one documented SOP from the Technical Research & Appeals Bureau (TRAB), which pertained to the registration process for tax-exempt organizations. However, it was noted that this SOP did not align with the statutory requirements outline in §1923, Chapter 19, Title 1 of the GCA. According to these regulations, SOPs are expected to serve as formal written instructions, aimed at documenting operational procedures and guiding the performance of routine activities within government agencies.

It is mandated that SOPs should encompass how the agency carries out necessary actions aligned with government policies, well within the agency's jurisdiction and the specific actions authorized in the agency's enabling legislation. These SOPs shall also be made readily available to the public on each agency's website. Organizations that lack well-documented SOPs often find themselves heavily reliant on key individuals possessing critical institutional knowledge. The absence of these individuals can lead to operational disruptions, as crucial processes may remain undocumented.

Manpower Challenges at DRT

During the entrance conference meeting, the Acting TRAB Administrator highlighted an ongoing issue faced by DRT – the persistent manpower challenge within the department. Currently, the bureau comprised only two staff members, including the Acting Technical Research and Appeals Bureau Administrator.

The Examination Branch grappled with a significant staffing shortage as it comprised of only eight employees. At the time of our interview, the team allocated their resources towards the examination of Federal contracts. Unfortunately, the Examination Branch has experienced several departures this year, including the loss of a supervisor and several staff members who have either retired or resigned. Furthermore, there is the potential for DRT to face the additional challenge of losing one or two more employees to retirement. This could result in operational inefficiency, productivity, and service delivery at DRT.

Periodic Audit Challenges

DRT conducted its most recent audit in 2016, which focused on a church. Prior to this, the last audit within the knowledge of the Acting Technical Research and Appeals Bureau Administrator dated back to the early 2000s, which targeted organizations involving bingo activities. DRT was actively engaged in identifying individuals or companies engaging in potentially unauthorized tax-exempt activities. However, the progress of these efforts remains uncertain, as they were under the purview of the Tax Enforcement Division. Regarding the initiation of NPO audits within DRT, there is currently no standardized procedure in place; instead, such audits are conducted on a case-by-case basis. The responsibility falls to the Tax Enforcement Division to conduct background checks and determine whether there are any NPOs that require the attention of TRAB.

Missing Required Documents on File

After gathering data and examining 153 approved organizations, we found that there are missing documents from the physical files of nonprofit organizations. The missing documents may be due to a lack of a proper filing system at DRT. Certain legal/regulatory frameworks still require original physical documents, making a physical filing system essential for compliance. A digital filing system on the other hand is helpful so documents can be easily and quickly searched, categorized, and retrieved, which overall improves efficiency. A hybrid filing system that leverages both a physical and digital format can provide a more secure, effective, and efficient approach to document management and compliance. Without the proper tools to assess if nonprofit organizations have the required registration documents, they risk losing their tax-exempt status, face penalties, and delay the approval process.

Missing Privilege Tax Requirements (Form FCN 2-2-111)

Within DRT's exempt organization requirements document was the requirement to submit Form FCN 2-2-111. Upon our review, we found 61 out of 153 approved nonprofit organizations did not have a Form FCN 2-2-111 within their file. This may be due to inadequate document management procedures, poor record-keeping practices, lack of oversight or monitoring, lack of personnel, and/or high volume of work.

Inadequate document management procedures and poor record-keeping can often lead to incomplete files, making it difficult for the department in charge of ensuring annual compliance for nonprofit organizations to retrieve critical information when needed. On the other hand, the absence of effective oversight or monitoring magnifies the issue, as there is no system in place to regularly review and ensure compliance with documentation requirements. In addition, with insufficient personnel, there is an increased chance of additional burden on existing staff, which, when combined with a high volume of work, can result in overlooked items. Together, these factors create a perfect combination of documentation deficiencies that jeopardize operational integrity and expose the organization to risks of non-compliance and inefficiencies.

Organizations Without Specific Event Exemption Application Form and Registration of Tickets

The Specific Event Exemption Application Business Privilege Tax Form is an application that DRT has to allow exemption from Business Privilege Tax relative to organizations who apply for specific exemptions under §26203(j), Chapter 26, Title 11 of the GCA. For the purposes of fundraising whereby the issuance of tickets is required for any specific event to be held, an application of Form FCN 2-2-139 should be filed with the Business Privilege Tax Branch at least twenty (20) days prior to the initial particular event for which the exemption is claimed. Form FCN 2-2-136 (Registration of Tickets), the first and last tickets printed for the event, and a statement from the printing company certifying the number of tickets printed should accompany the specific event application.

We found that there are several tax-exempt organizations that had these forms, while others did not. There was no response from DRT officials regarding our question on monitoring or audits regarding organizations who do not have this form on file. This lapse in monitoring could be due to the inadequate record-keeping, inadequate monitoring practices, and/or possible neglect in

maintaining proper compliance documentations. It may indicate that these organizations are potentially engaging in fundraiser activities without proper authorization or clearance.

Conclusion and Recommendations

The issues identified within the DRT regarding its oversight of nonprofit organizations' compliance highlight critical gaps that need to be addressed in the effectiveness of their operating procedures, resource allocation, periodic audit initiatives, and reporting requirements verification. The absence of essential registration documents and the challenges in monitoring annual reports jeopardize the standing and transparency of nonprofit organizations in Guam. The reliance on outdated filing systems and inadequate manpower magnifies these issues, potentially leading to lapses in oversight and enforcement.

To mitigate these risks, we recommend DRT prioritize recruitment efforts, with the help of other appropriate governmental bodies, and invest in continuous training for its employees to strengthen the workforce. In addition, implementing a structured approach to auditing, supported by standardized procedures and clear oversight systems, will be crucial in maintaining accountability and preventing potential misuse of tax-exempt status by nonprofit organizations. By addressing these critical operational issues, DRT can help strengthen its regulatory framework, enhance public trust, and ensure equitable treatment of all organizations under its reach.



Benjamin J.F. Cruz
Public Auditor



Introduction

The Guam Office of Public Accountability (OPA) initiated a performance audit of the Department of Revenue and Taxation’s (DRT) oversight of nonprofit organizations (NPO). This engagement was included as part of the 2021 OPA Annual Audit Plan in addition to a strategic decision by the Public Auditor to present the project through a series of audit reports. This audit will center on assessing DRT’s compliance with pertinent laws, rules, regulations, and guidelines pertaining to its oversight over NPOs.

The objectives of this audit were to determine whether DRT:

1. Complied with applicable Guam laws, rules, and regulations in their oversight of nonprofit organizations;
2. Evaluated the effectiveness of DRT’s standard operating procedures (SOPs); and
3. Verified if nonprofit organizations maintained their tax-exempt status and was compliant with all relevant tax laws and reporting requirements.

The scope was from October 1, 2019 through September 30, 2023. See Appendix 1 for the objective, scope, and methodology and Appendix 2 for prior audit coverage.

Background

The Department of Revenue and Taxation is responsible for enforcing the income and general tax laws of Guam and for collecting tax revenues as well as revenues from other sources such as licensing and registration. DRT’s mission is to “promote quality service to all taxpayers, increase taxpayer’s voluntary compliance by helping them understand and meet their responsibilities by applying the tax law with integrity and fairness to all.”

At the heart of DRT’s goals and objectives lies a commitment to delivering exceptional service to the local community, fostering an understanding of and adherence to tax and licensing obligations. With a steadfast dedication to upholding Tax Laws and Business Regulations, the department conducts its operations with a commitment to fairness and integrity for all stakeholders. As the primary government agency overseeing tax matters, DRT is responsible for administering and enforcing tax laws, fostering a culture of voluntary compliance, and ensuring the highest standards of adherence.

Nonprofit Organizations

According to Section (§) 13103, Chapter 13, Title 18 of the Guam Code Annotated (GCA), Associations organized hereunder shall be deemed *Nonprofit*, inasmuch as they are not organized to make profit for themselves, as such, or for their members, as such, but only for their members as producers. Similarly, § 10101, Chapter 10, Title 18 of the GCA states that nonprofit corporations are any number of persons, associated together for any lawful purpose other than pecuniary profit. See Appendix 3 for a list of applicable laws, rules, and regulations related to the oversight of NPOs at DRT.

As of August 2023, DRT's tax-exempt list included 1,536 nonprofit organizations, of which 625 were approved and 911 revoked. In addition, there is a total of 16 types of nonprofit organization exemptions. See Appendix 4 for the list of approved and revoked organizations and Appendix 5 for the list of the types of nonprofit organizations, exemption codes, and descriptions.

Technical Research and Appeals Bureau

The Technical Research and Appeals Bureau (TRAB) serves as an institution within DRT that is formed to resolve tax disputes, ensuring a fair balance between the interests of the taxpayers and the Government. In its multifaceted role, TRAB offers a comprehensive variety of services, including providing rulings on tax matters upon taxpayers' requests, dispensing invaluable technical advice and information to both taxpayers and service personnel, and conducting in-depth research to support the Director as required. Furthermore, TRAB collaborates with the Attorney General's Office in the preparation of civil tax cases for potential litigation, diligently working to uphold the integrity of tax-related legal matters. TRAB also plays an important role in the assessment and approval/disapproval of nonprofit/tax-exempt applicants. Given the diversity of the types of tax-exempt organizations, each governed by its distinctive set of rules, TRAB relies on the Internal Revenue Code and the Internal Revenue Manual as the authoritative resources to ensure adherence to tax regulations and standards.

Tax Enforcement Division and Examination Branch

The Tax Enforcement Division (TED) enforces the tax laws of Guam. It comprises three branches organized as the Collection Branch, the Examination Branch, and the Criminal Investigation Branch. Each of the branches' functions are separate, yet interrelated to enforce and instill voluntary compliance with the tax laws.

The Examination Branch plays a pivotal role in scrutinizing tax returns submitted by a diverse range of entities, including individuals, exempt organizations, partnerships, and corporations. Their primary mission is to safeguard the integrity of the Guam Territorial Income Tax (GTIT) laws and the GCA by ensuring strict adherence and compliance. Beyond this fundamental task, the branch is committed to fostering a deeper comprehension of Guam's tax regulations and obligations among taxpayers. Furthermore, the team focuses its attention on NPOs considered high-risk candidates for audits or those potentially engaging in unauthorized activities. It's within this branch that the initial cursory examination takes place, serving as the crucial starting point for comprehensive audit procedures.

The long-term goal of the Tax Enforcement Division is to enforce the provisions set within the Guam Territorial Income Tax laws and Title 11 of the GCA by instilling voluntary compliance. In order to attain this goal, aggressive collection efforts to reduce tax receivables were instituted, audits are identified and initiated, and fraud and non-filer cases are aggressively pursued to create more public awareness.

Process for Registering as a Nonprofit/Tax-Exempt Organization

The process for registering as a tax-exempt organization involves several key steps. Initially, the organization must file its organizing documents (Constitution, By-laws, and Articles of Association) alongside the necessary licenses to establish its nonprofit status. However, this does not recognize an organization as a tax-exempt organization for Business Privilege Tax or Income Tax.

Following this, the organization must submit a Form 1023 or 1024 application with the Business Privilege Tax Branch, accompanied by various documents such as the BPT Exemption Application, organizing documents, EIN number, GRT exemption application, and any relevant supporting materials.

Once the application is forwarded to TRAB, it undergoes review by the Appeals Officer or Administrator. If approved, the organization receives a letter acknowledging its status as a 501(c) entity and a certificate of tax exemption from business privilege tax, with its name listed for publication. Subsequently, the documents are sent to the Business Privilege Tax Branch for storage and public inspection.

However, if the application is rejected, the organization is notified of deficiencies and given six months to address them. Additionally, automatic revocation procedures are in place, where organizations failing to file a 990 for three consecutive years are notified of revocation and provided with reinstatement instructions.

Results of Audit

Our audit of the Guam Department of Revenue and Taxation's (DRT) handling of nonprofit organizations (NPOs) revealed challenges in the monitoring and oversight of 1,536 NPOs, of which 625 were active and approved and 911 were inactive or revoked as of August 2023. NPOs are tax-exempt organizations organized for purposes other than generating profit and in which no part of the organization's income is distributed to its members. DRT oversees 16 different types of NPOs. Specifically, our audit found DRT faced (a) challenges in monitoring active NPOs annual reports, (b) limitations with standard operating procedures pertaining to the registration process for tax-exempt organizations, (c) significant manpower shortages, (d) periodic audit challenges, and (e) missing required documents on file.

Challenges in Monitoring Nonprofit Organization Annual Reports

Public Law (P.L.) 37-63 and §14102, Chapter 14, Title 18 of the GCA states that nonprofit organizations listed, but are not limited to, shall annually file a financial report within ninety (90) days of the close of its fiscal year.

Although the provision that any nonprofit organization shall be caused to annually publish within forty-five (45) days of the close of its fiscal year in a newspaper of general circulation in Guam has been removed in P.L. 37-63 on February 9, 2024, organizations should have abided by the provision of the law before this date. Prior to this date, DRT had no monitoring mechanisms in place to track the annual submission/posting of their financial report. DRT lacked enforcement for the tracking of nonprofit organizations' required forms and annual report postings. The responsibility for this task was not held by any individual who must manually review each nonprofit organization's activities to ascertain if they have published their annual reports. DRT does not have an effective monitoring system. There is no database that can provide the agency with the ability to extract, sort, and manipulate data to efficiently assess if a nonprofit organization is in compliance or not. The General Licensing and Registration Branch would be made aware that an organization may be lacking annual report(s) on file if/when a business license renewal was needed.

DRT acknowledges the importance of maintaining transparency and accountability within nonprofit organizations. These entities should provide an annual report along with supporting documentation to demonstrate their publication. The practice can ensure that the public and relevant authorities have access to vital information about the nonprofits and their activities. Without proper oversight, there is a risk that funds intended its purpose could be misappropriated or used inefficiently. This could lead to wasted resources or organizations not reaching their intended beneficiaries. We recommend DRT to develop and deploy a digital monitoring system for submitting, tracking, and reviewing nonprofit annual reports.

Infrequent Revocations of Nonprofit Organizations (2005 and 2022)

On June 17, 2005, DRT issued approximately one-thousand (1,000) letters to non-compliant tax-exempt organizations requesting to submit their financial statements. A second letter was then sent

on August 10, 2005, that failed to comply with the submission notice. These organizations were issued, via certified mail, “Notice to Revoke Gross Receipts Tax Exempt Status”, and a “Notice of Intent to Revoke Exempt Status” for income tax purposes. Another massive revocation was done in 2022. According to the Acting TRAB Administrator, it was an urgent time for a lot of these organizations because they were trying to take advantage of grants that were available.

Upon our review of DRT’s revocations of nonprofit organizations that are not in compliance with regulatory requirements, we identified a significant lapse in DRT’s oversight procedures. Specifically, this concern is in regard to the infrequent revocations of non-compliant tax-exempt organizations over a period of 17 years. The prolonged negligence has led to a failure in ensuring that tax-exempt statuses are appropriately revoked when necessary.

As a result, several, if not hundreds, of tax-exempt/nonprofit organizations continued to operate under the organization’s oversight. These organizations could potentially have engaged in unauthorized activities and misused their tax-exempt status. We recommend DRT to address their lapse in oversight procedures by conducting an annual review of their listing of all tax-exempt organizations to determine those that are non-compliant and revoke their tax-exempt status.

Limitation with DRT Standard Operating Procedures

The OPA received only one documented SOP from TRAB, which pertained to the registration process for tax-exempt organizations. However, it was noted that this SOP did not align with the statutory requirements outlined in §1923, Chapter 19, Title 1 of the GCA. According to these regulations, SOPs are expected to serve as formal written instructions, aimed at documenting operational procedures and guiding the performance of routine activities within government agencies. It is mandated that SOPs should encompass how the agency carries out necessary actions aligned with government policies, well within the agency’s jurisdiction, and the specific actions authorized in the agency’s enabling legislation. These SOPs shall also be made readily available to the public on each agency’s website. Certain exceptions apply, such as permitting agencies to withhold field operations or sensitive information that, if disclosed, may cause physical harm to government personnel or citizens, interfere with law enforcement operations or investigations, or weaken information systems security.

The importance of SOPs extends beyond government agencies, as organizations of all sizes can reap various benefits from their implementation. These benefits include consistency in operations, aiding in training and onboarding processes, and safeguarding institutional knowledge. In contrast, organizations that lack well-documented SOPs often find themselves heavily reliant on key individuals possessing critical institutional knowledge.

The absence of these individuals can lead to operational disruptions, as crucial processes may remain undocumented. Moreover, SOPs play a crucial role in promoting cross-training and fostering an understanding of departmental functions within an organization, thus mitigating potential divisions, enhancing overall operational efficiency, and a succession plan for future employees. We recommend DRT create formal written SOPs to improve operational efficiency and ensure compliance.

Manpower Challenges at DRT

During the entrance conference meeting, the Acting Technical Research and Appeals Bureau Administrator highlighted an ongoing issue faced by DRT – the persistent manpower challenge within the department. Currently, the bureau comprised only two staff members, including the Acting Technical Research and Appeals Bureau Administrator.

The Examination Branch grappled with a significant staffing shortage as it comprised of only eight employees. This scarcity of resources necessitates prioritization of their investigative efforts, with a particular focus on both for-profit and nonprofit organizations. At the time of our interview, the team allocated their resources towards the examination of Federal contracts. Unfortunately, the Examination Branch has experienced several departures this year, including the loss of a supervisor and several staff members who have either retired or resigned. Furthermore, there is the potential for DRT to face the additional challenge of losing one or two more employees to retirement. This could result in operational inefficiency, productivity, and service delivery at DRT. We recommend DRT increase its manpower to improve its performance within the proper branches that handles the monitoring of the compliance of all nonprofit organizations.

Periodic Audit Challenges

DRT conducted its most recent audit in 2016, which focused on a church. Prior to this, the last audit within the knowledge of the Acting Technical Research and Appeals Bureau Administrator dated back to the early 2000s, which targeted organizations involving bingo activities. DRT was actively engaged in identifying individuals or companies engaging in potentially unauthorized tax-exempt activities. However, the progress of these efforts remains uncertain, as they were under the purview of the Tax Enforcement Division.

In January 2022, DRT embarked to address organizations that had failed to file their Form-990N for three consecutive years. As a result, DRT revoked the tax-exempt status of around 500 non-compliant organizations. Some of these entities were in the process of seeking reinstatement.

Regarding the initiation of NPO audits within DRT, there is currently no standardized procedure in place; instead, such audits are conducted on a case-by-case basis. The responsibility falls to the Tax Enforcement Division to conduct background checks and determine whether there are any NPOs that require the attention of TRAB. Nonprofit organizations are subject to various regulatory requirements and without periodic monitoring, there is a risk of non-compliance, penalties, and risk of creating an environment conducive to taking advantage of the lack of oversight. We recommend that DRT assist the appropriate branches in creating and implementing a schedule of random sampling audit and follow-up reviews to ensure compliance with requirements. These audits can focus on identifying the patterns of non-compliance and areas for improvement in the monitoring process.

Missing Required Documents on File

The process for registering as a tax-exempt/nonprofit organization includes the filing of the organization's Constitution, Articles of Association, and By-Laws with the Business Privilege Tax

Branch, which then recognizes an organization as a nonprofit, but not as a tax-exempt organization for BPT or income tax. After gathering data and examining 153 approved organizations, we found that:

Exhibit 1: Reporting Requirements Findings



23 out of 121

Approved 501c3 organizations had no Form 1023 on file



14 out of 30

Approved 501 (c)(4, 5, 6, 7, 8, 10, and 19) organizations had no Form 1024 on file



6 out of 153

Approved nonprofit organizations do not have their Articles of Incorporation/Constitution



4 out of 153

Approved total nonprofit organizations do not have their By-Laws



13 out of 153

Approved total nonprofit organizations do not have both their Articles of Incorporation/Constitution and By-Laws

The missing documents may be due to a lack of a proper filing system at DRT. Certain legal/regulatory frameworks still require original physical documents, making a physical filing system essential for compliance. A digital filing system on the other hand is helpful so documents can be easily and quickly searched, categorized, and retrieved, which overall improves efficiency.

A hybrid filing system that leverages both a physical and digital format can provide a more secure, effective, and efficient approach to document management and compliance. Without the proper tools to assess if nonprofit organizations have the required registration documents, they risk losing their tax-exempt status, face penalties, and delay the approval process.

We recommend DRT ensure that all required registration documents are maintained in a hybrid format that utilizes both physical and digital formats that could aid in improving compliance as it is crucial for the legal and operational integrity of nonprofit organizations.

Missing Privilege Tax Requirements (Form FCN 2-2-111)

Within DRT's exempt organization requirements document was the requirement to submit Form FCN 2-2-111. According to §26110(c), Chapter 26, Title 11 of the GCA, any person engaged in any business, or activity of a business nature, which has been declared tax exempt by the Tax Commissioner, as provided in this chapter, shall be required to file annually, not later than ninety (90) days following the close of such person's tax year, an information return setting forth therein the nature of such business, the tax exemption given by the Tax Commissioner, the gross income of such business and any other information required in the rules and regulations promulgated by the Tax Commissioner. Upon our review, we found that 61 out of 153 approved nonprofit organizations did not have a Form FCN 2-2-111 within their file. This may be due to inadequate document management procedures, poor record-keeping practices, lack of oversight or monitoring, lack of personnel, and/or high volume of work.

Inadequate document management procedures and poor record-keeping can lead to incomplete files, making it difficult for the department in charge of ensuring annual compliance for nonprofit organizations to retrieve critical information when needed. On the other hand, the absence of effective oversight or monitoring magnifies the issue, as there is no system in place to regularly review and ensure compliance. In addition, with insufficient personnel, there is an increased chance of additional burden on existing staff, which, when combined with a high volume of work, can result in overlooked items. Together, these factors create a perfect combination of documentation deficiencies that jeopardize operational integrity and expose the organization to risks of non-compliance and inefficiencies.

Therefore, we recommend DRT address these issues by developing and implementing a comprehensive document management and oversight system to help DRT improve its documentation management practices, enhance oversight, and mitigate the risks associated with missing required documents for organizations they have oversight over.

Organizations Without Specific Event Exemption Application Form and Registration of Tickets

The Specific Event Exemption Application Business Privilege Tax Form is an application that DRT has to allow exemption from Business Privilege Tax relative to organizations who apply for specific exemptions under §26203(j), Chapter 26, Title 11 of the GCA.

For the purposes of fundraising whereby the issuance of tickets is required for any specific event to be held, an application of Form FCN 2-2-139 should be filed with the Business Privilege Tax Branch at least twenty (20) days prior to the initial particular event for which the exemption is claimed. Form FCN 2-2-136 (Registration of Tickets), the first and last tickets printed for the event, and a statement from the printing company certifying the number of tickets printed should accompany the specific event application.

We found that there are several tax-exempt organizations that had these forms, while others did not. There was no response from DRT officials regarding our question on monitoring or audits regarding organizations that do not have this form on file. This lapse was due to inadequate record-

keeping, inadequate monitoring practices, and/or possible neglect in maintaining proper compliance documentation. It may indicate that these organizations are potentially engaging in fundraiser activities without proper authorization or clearance.

We recommend for DRT management to conduct periodic reviews and audits to ensure that tax-exempt/nonprofit organizations are authorized and compliant with compliance regulations regarding fundraising activities.

Conclusion and Recommendations

In conclusion, the issues identified within the Department of Revenue and Taxation (DRT) regarding its oversight of nonprofit organizations' compliance highlight critical gaps that need to be addressed in the effectiveness of their operating procedures, resource allocation, periodic audit initiatives, and reporting requirements verification. The absence of essential registration documents and the challenges in monitoring annual reports jeopardize the standing and transparency of nonprofit organizations in Guam. The reliance on outdated filing systems and inadequate manpower magnifies these issues, potentially leading to lapses in oversight and enforcement. To address these shortcomings effectively, we encourage DRT to adopt a hybrid filing system that integrates both physical and digital formats. This approach not only enhances accessibility and efficiency, but also strengthens compliance monitoring capabilities.

Furthermore, the manpower challenges within DRT, specifically within key departments like the Technical Research and Appeals Bureau and Examination Branch, pose significant risks to operational continuity and service delivery. The current staffing shortages hinder the department's ability to conduct thorough audits and enforce compliance uniformly across all nonprofit entities. To mitigate these risks, we recommend DRT prioritize recruitment efforts, with the help of other appropriate governmental bodies, and invest in continuous training for its employees to strengthen the workforce. In addition, implementing a structured approach to auditing, supported by standardized procedures and clear oversight systems, will be crucial in maintaining accountability and preventing potential misuse of tax-exempt status by nonprofit organizations. By addressing these critical operational issues, DRT can help strengthen its regulatory framework, enhance public trust, and ensure equitable treatment of all organizations under its reach.

Classification of Monetary Amounts

No.	Finding Description	Questioned Cost	Potential Savings	Unrealized Revenues	Other Financial Impact	Total Financial Impact
1	Challenges in Monitoring Nonprofit Annual Reports	\$0	\$0	\$0	\$0	\$0
2	Infrequent Revocations of Nonprofit Organizations (2005 and 2022)	\$0	\$0	\$0	\$0	\$0
3	Limitation with DRT Standard Operating Procedures	\$0	\$0	\$0	\$0	\$0
4	Manpower Challenges at DRT	\$0	\$0	\$0	\$0	\$0
5	Periodic Audit Challenges	\$0	\$0	\$0	\$0	\$0
6	Missing Required Documents on File	\$0	\$0	\$0	\$0	\$0
7	Missing Privilege Tax Requirements (Form FCN 2-2-111)	\$0	\$0	\$0	\$0	\$0
8	Organizations Without Specific Event Exemption Application Form and Registration of Tickets	\$0	\$0	\$0	\$0	\$0
Total		\$0	\$0	\$0	\$0	\$0

Management Response and OPA Reply

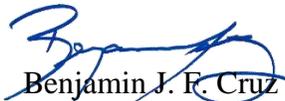
We provided a draft report to DRT for their official management response on October 25, 2024. We held an exit conference with DRT management to discuss the reported findings and recommendations on November 26, 2024. DRT management provided their official management response on December 16, 2024. Based on the responses, DRT management generally agreed with our findings.

DRT assured OPA that steps have been or will be taken in order to improve upon their oversight of NPOs with tax-exempt statuses including, but not limited to, the publishing of their financial statements on the DRT website and carrying out an educational awareness campaign in order to mitigate any confusion.

The legislation creating OPA requires agencies to prepare a corrective action plan to implement audit recommendations, to document the progress in implementing the audit recommendations, and to endeavor to have implementation completed no later than the beginning of the next fiscal year. Accordingly, we will contact DRT to provide target dates and titles of the official(s) responsible for implementing the recommendations.

We appreciate the cooperation and assistance extended to OPA by the DRT management and staff during this audit engagement.

OFFICE OF PUBLIC ACCOUNTABILITY



Benjamin J. F. Cruz
Public Auditor

Appendix 1:**Objectives, Scope, and Methodology**

The objectives of this audit were to determine whether DRT:

1. Complied with applicable Guam laws, rules, and regulations in their oversight of nonprofit organizations;
2. Evaluated the effectiveness of DRT's standard operating procedures (SOPs); and
3. Verified if nonprofit organizations maintained their tax-exempt status and was compliant with all relevant tax laws and reporting requirements.

The audit scope covered the period from October 1, 2019 through September 30, 2023, for fiscal years 2020 through 2023.

Methodology

To accomplish the objective set for the audit, we performed the following:

- Identified and reviewed applicable laws, rules, regulations, and DRT internal SOPs
- Met with DRT selected staff and management officials to gain a better understanding of the process, keeping of files, and monitoring of annual requirements for nonprofit organizations
- Selected and tested samples against relevant criteria and examined documentary evidences such as nonprofit organization physical files, forms, and other requirements
- Analyzed data collected and formulated findings
- Sent sets of questions to DRT management and representatives relative to the preliminary findings for an objective review
- Discussed findings with DRT management and representatives during the exit conference meeting

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Prior Audit Coverage

Below is the summary of pertinent findings and recommendations relative to prior DOI-OIG Evaluation Reports and OPA audits.

Office of Inspector General Final Evaluation Report No. P-EV-GUA-002-2008-November 2008- Tax Collection Activities, Government of Guam Revitalized Tax Collection and Enforcement Effort Needed

Findings:

DRT has a lack of adequate funding and staff, an inability to hire and retain qualified tax enforcement officers, an ever-increasing workload, and reliance on manual processes and outdated equipment. They have recommended the governor at the time, Governor Felix Camacho, to directly intervene in order to achieve significant and lasting improvements. Strong support for DRT revitalization, including an appropriate injection of resources, could significantly increase tax collections and improve Guam's financial condition then and in the future.

Recommendations:

The report contains two recommendations that represent a holistic approach for revitalizing DRT, restoring an effective and robust tax collection process, and generating the tax revenues needed to support Guam's services and programs.

OPA Report No. 05-06: Port Authority of Guam Goodwill and Morale Association (PAGGMA)

Findings:

While PAGGMA is incorporated as a nonprofit organization at the Department of Revenue and Taxation and has registered its constitution and by-laws as recent as November 2004, PAGGMA does not have tax-exempt status and has not submitted annual financial statements to DRT since its inception in March 1992. Thus, donor contributions to PAGGMA may not be tax deductible as charitable contributions.

Recommendations:

Require an accounting of all public funds donated to PAGGMA.

Prior Audit Coverage

OPA Report No. 06-01: Evaluation of Internal Controls (Checks and Balances) Over Accounting and Reporting of a Non-Profit Organization**Findings:**

In regards to nonprofit filing requirements, the Club had no documents to indicate that the required tax filing documents were made and submitted, and there were no records indicating that annual reports were filed within the 45-day deadline in accordance with 18 GCA § 14102 (i.e. publication in newspaper of general circulation).

Recommendations:

The OPA urged that the Club immediately comply with the above tax reporting and filing requirements to retain its nonprofit and tax exemption status.

OPA Report No. 07-06: GovGuam Association of Retired Persons Servicio Para I Man'Amko (GGARP/SPIMA) Bingo Activities**Findings:**

GGARP is a non-stock, nonprofit corporation established in June 1969. GGARP is contracted under RFP/PHSS-023-05, to provide support services for the Man'Amko (elderly). OPA review found that GGARP/SPIMA did not establish adequate control procedures over the cash derived from bingo activities at the 12 senior citizen centers, and DPHSS did not provide sufficient oversight to ensure that GGARP/SPIMA's controls were effective in accurately accounting and recording bingo fundraising revenues. Specifically:

- Gross cash collected from each bingo game was not reconciled to the number of bingo cards being played.
- The 10% bingo and miscellaneous cash receipts recorded in the Statements of Accounts from February 2004 to September 2006 did not agree with the cash deposits in the bank statements during the same period indicating a lack of regular bank reconciliation.
- The accounting function for the Senior Citizen Operation (SCO) was not assigned to GGARP/SPIMA employees and was instead delegated to a volunteer participant. OPA found discrepancies in fundraising financial statements prepared by the volunteer who serves as the internal auditor for CGARP/SPIMA.
- GGARP/SPIMA does not utilize any form of accounting software to enter its day-today transactions. Instead, it relied on the cumbersome process of manually recording and reporting of bingo funds. Consequently, necessary and timely financial reports to effectively manage bingo activities were not produced. Bingo fundraising activities have been excluded from the annual SCO program financial audit.
- GGARP/SPIMA did not have the appropriate cash verification for seven transactions tested totaling \$299 and did not have the required approval signatures for eight disbursements totaling \$3,794. In addition, OPA found no supporting documentation for three disbursements totaling \$1,672. Two checks were paid without dual signatures totaling \$880.

Prior Audit Coverage

- GGARP/SPIMA did not utilize grant funds reimbursed by DPHSS for expenses incurred from an annual senior citizens health fair. Instead, GGARP/SPIMA management expended \$3,680 of bingo revenues without obtaining approval from the Board or the senior citizens council. This expenditure remains un-reimbursed to the senior citizen account as of the date of this report.

These deficiencies occurred because 1) GGARP/SPIMA lacked the adequate accounting knowledge and basic understanding of internal controls (i.e. checks and balances) to properly account, record, and report all bingo cash related transactions, and, 2) DPHSS, in its role as the administrator of senior center programs, failed to closely monitor bingo fundraising activities to ensure controls over bingo activities were effective in accounting and recording the bingo revenues.

Additionally, established procedures for processing and accounting for revenues and expenditures were not consistently followed. As a result, the bingo activities were operated with an increased risk of misappropriation or errors of bingo cash collections, which involved an estimated gross amount of \$2.2 million being handled at the senior centers.

Recommendations:

Recommendations to the GovGuam Association of Retired Persons/Servicio Para I Man'ãnko include:

1. Establish control procedures over bingo activities, to include the following:
 - a. Update accounting procedures to include the logging and timely reconciliation of gross bingo cash collections, the recording and accounting for the disbursement of the 90% bingo winnings and the timely reconciliation of the 10% net bingo revenue deposits.
 - b. Independently reconcile the daily bingo total cash collected with the number of cards played per game.
 - c. Document the breakdown of daily deposit tickets by the 12 senior centers to provide a complete and accurate reporting of cash deposits.
 - d. Issue pre-numbered triplicate receipts per game and require the signature of each bingo winner as evidence of receipt of the winnings; and maintain one copy for the senior center managers and one copy at the GGARP/SPIMA office.
 - e. Transfer the custody of the petty cash fund to the senior center managers and monitor the petty cash funds of the senior centers by conducting unannounced cashed counts on a periodic basis.
 - f. Use of an accounting system that records all financial transactions; perform timely bank reconciliation of the 10% net bingo revenue monies, and provide training for employees who perform the bookkeeping duties of the bingo revenues.
2. Reimburse \$3,680 to the senior citizens' bank account, and report this issue to DPHSS and the Board of Directors.
3. Obtain DPHSS and DRT approval to conduct bingo activities other than those regularly conducted for the senior citizens.

Prior Audit Coverage

Recommendations to the Department of Public Health and Social Services include:

1. DPHSS should review the accuracy of monthly financial reports for bingo revenues, monitor complaints, review GGARP/SPIMA management's explanation for unresolved complaints, and perform unannounced visits to the senior centers to ascertain if controls over bingo activities are sufficient.
2. Require GGARP/SPIMA to have bingo funds reviewed as part of the annual financial audit.

OPA Report No. 21-08: Government of Guam Compliance with Standard Operating Procedures as Mandated by Public Law 34-05**Findings:**

The Department of Revenue and Taxation was among one of the five agencies found to be non-compliant regarding SOPs available for view on their website. OPA found that DRT only had their organizational chart available on their website. Although an organizational chart is considered an SOP, an organizational chart alone could be insufficient in describing the function and operation of the agency.

Conclusion:

Overall, a majority of GovGuam agencies complied with the SOP mandate by documenting and posting its SOPs on its designated website for public view. Organizations, whether large or small, can benefit from having SOPs. Some of the benefits of SOPs include compliance to best practices; maintaining consistency; assisting in training and onboarding, and securing organizational knowledge. Organizations that do not have SOPs in place become reliant on key individuals who possess institutional knowledge. The absence of these individuals can halt operations if this knowledge is not documented. Since SOPs can be used to facilitate cross-training, departments within an organization that do not have SOPs can become divided through a lack of understanding of the functions of other departments.

OPA Report No. 23-02: Department of Revenue and Taxation Assessments and Collections of Excise Taxes for Alcoholic Beverages and Tobacco Products**Scope Limitations:**

Current SOPs were documented and provided to us but only specific to licensing & renewal and the BPT Branch's workflow for tobacco products. No other documented SOPs were available for immediate review or discussion.

Applicable Laws, Rules, and Regulations

The audit team identified, reviewed, and documented applicable laws, regulations, and policies and procedures related to our audit.

Guam Territorial Income Tax Law**A. GTITC § 6033(a)(1) Organizations Required to File**

In general Except as provided in paragraph (3), every organization exempt from taxation under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and shall keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe; except that, in the discretion of the Secretary, any organization described in section 401(a) may be relieved from stating in its return any information which is reported in returns filed by the employer which established such organization.

B. GTITC § 6033(c)(3)(A) Exceptions from filing

Mandatory exceptions Paragraph (1) shall not apply to

- (i) churches, their integrated auxiliaries, and conventions or associations of churches,
- (ii) any organization (other than a private foundation, as defined in section 509(a)) described in subparagraph (C), the gross receipts of which in each taxable year are normally not more than \$5,000, or
- (iii) the exclusively religious activities of any religious order.

C. GTITC § 6072(e) Organizations exempt from taxation under section 501(a)

In the case of an income tax return of an organization exempt from taxation under section 501(a) (other than an employees' trust described in section 401(a)), a return shall be filed on or before the 15th day of the 5th month following the close of the taxable year.

Guam Code Annotated***Title 1 Chapter 19 Public Auditor*****§ 1923. Periodic Audit or Review of Each GovGuam Agency's SOPs**

The OPA shall at any time cause each GovGuam agency's SOPs to be reviewed for adequacy, effectiveness, and efficiency as part of each agency's audit scope. For purposes of this Section, SOPs are written formal instructions intended to document operational functions and how to perform routine activities.

- (a) SOPs shall include how the agency performs certain actions necessary in carrying out government policies within the agency's scope of jurisdiction, and specific actions authorized in the agency's enabling act

Applicable Laws, Rules, and Regulations

(b) Such SOPs shall be posted on each agency's website for public view.

(c) Agencies may omit from their respective website field operations or sensitive information that if disclosed may cause physical harm to government personnel or citizens, may interfere with law enforcement operations or investigations, or may weaken information systems security.

Title 18 Chapter 10 Religious and Nonprofit Corporation

§ 10101. Nonprofit Corporations.

Any number of persons, associated together for any lawful purpose other than pecuniary profit.

Title 18 Chapter 13 Nonprofit Cooperative Association

§ 13103. Associations Deemed *Nonprofit*.

Associations organized hereunder shall be deemed *nonprofit*, inasmuch as they are not organized to make profit for themselves, as such, or for their members, as such, but only for their members as producers.

§ 13107. Articles of Incorporation: Contents.

The articles of incorporation of any such association shall show that the signers thereof are engaged in the production of *products*, as defined in this Chapter, and that they propose to incorporate an association hereunder, and shall state:

(a) **Name.** The name of the association.

(b) **Purposes.** The purposes for which it is formed.

(c) **Principal office.** The municipality where the principal office for the transaction of business of the corporation is to be located.

(d) **Directors.** The number of directors thereof, which shall not be less than three (3), and the names and addresses of the persons who are to serve as first directors; if it be desired that the first directors shall serve for terms of different length, the term for which each person so named shall serve.

(e) **Members: Voting Power and Rights.** If organized without shares of stock, whether the voting power and the property rights and interest of each member are equal or unequal; and if unequal, the general rule or rules applicable to all members by which the voting power and the property rights and interests, respectively, of each member may be and are determined and fixed.

(f) **Shares: Number and Value.** If organized with shares of stock, the number of shares which may be issued and if the shares are to have a par value, the par value of each share, and the aggregate par value of all shares; if the shares are to be without par value it shall be so stated.

(g) **Classified Shares: Description and Statement of Number, etc.: Common Stock.** If the shares are to be classified, a description of the classes of shares and a statement of the number of shares of each kind or class and the nature and extent of the preferences, rights, privileges and restrictions granted to or imposed upon the holders of the respective classes of stock; and

Applicable Laws, Rules, and Regulations

except as to the matters and things so stated no distinction shall exist between said classes of stock or the holders thereof. One class of stock shall always be known as common stock and voting power may be restricted to holders of common stock.

§ 13108. Bylaws: Adoption, Repeal and Amendment: Permissible Provisions.

Each association shall within thirty (30) days after its incorporation, adopt for its government and management, a code of bylaws, not inconsistent with this Chapter. The vote or written assent of shareholders or members holding at least a majority of the voting power is necessary to adopt such bylaws and is effectual to repeal or amend any bylaws, or to adopt additional bylaws. The power to repeal and amend the bylaws, and adopt new bylaws, may, by a similar vote, or similar written assent, be delegated to the board of directors, which authority may, by a similar vote, or similar written assent, be revoked. Each association, under its bylaws, may provide for any or all of the following matters:

- (a) **Meetings.** The time, place and manner of calling and conducting its meetings. Meetings of members or stockholders shall be held at the place as provided in the bylaws; and, if no provision be made, then in the municipality where the principal place of business is located at a place designated by the board of directors. Meetings of the board of directors may be held at any place within or without the territory fixed by a quorum thereof unless otherwise provided in the articles of incorporation or bylaws.
- (b) **Quorum of Stockholders or Members.** The number of stockholders or members constituting a quorum.
- (c) **The right of members** or stockholders to cumulate their votes and the prohibition, if desired, or cumulative voting.
- (d) **Quorum of directors.** The number of directors constituting a quorum.
- (e) **Number, Qualifications, etc., of Directors: Change of Number.** The number of directors and the qualifications, compensation and duties and term of office of directors and officers and the time of their election. The number of directors may be changed by a bylaw duly adopted by the shareholders or members.
- (f) **Penalties.** Penalties for violations of the bylaws.
- (g) **Fees.** The amount of entrance, organization and membership fees, if any; the manner and method of collection of the same; and the purposes for which they may be used.
- (h) **Payments, Charges and Marketing Contract.** The amount which each member or stockholder shall be required to pay annually, or from time to time, if at all, to carry on the business of the association; the charge, if any, to be paid by each member or stockholder for services rendered by the association to him and the time of payment and the manner of collection; and the marketing contract between the association and its members or stockholders which every member or stockholder may be required to sign.
- (i) **Dividends.** The amount of any dividends which may be declared on the stock or membership capital, which dividends shall not exceed eight percent (8%) per annum and which dividends shall be in the nature of interest and shall not affect the nonprofit character of any association organized hereunder.

Applicable Laws, Rules, and Regulations

(j) **Membership, etc.** The number and qualifications of members or stockholders of the association and the conditions precedent to membership or ownership of common stock; the method, time and manner of permitting members to withdraw or the holders of common stock to transfer their stock; the manner of assignment and transfer of the interest of members, and of the shares of common stock; the conditions upon which and time when membership of any member shall cease; the automatic suspension of the rights of a member when he ceases to be eligible to membership in the association; and the mode, manner and effect of the expulsion of a member; the manner of determining the value of a member's interest and provision for its purchase by the association upon the death or withdrawal of a member or upon the expulsion of a member or forfeiture of his membership, or at the option of the association, the purchase at a price fixed by conclusive appraisal by the board of directors; and the conditions and terms for the repurchase by the corporation from its stockholders of their stock upon their disqualification as stockholders. In case of the expulsion of a member, and where the bylaws do not provide any procedure or penalty, the board of directors shall equitably and conclusively appraise his property interest in the association and shall fix the amount thereof in money, which shall be paid to him within one (1) year after such expulsion.

Title 18 Chapter 14 Publication of Financial Information by Nonprofit Organizations**§ 14101. Purpose of Chapter.**

The Legislature finding that the people of Guam are generous contributors to charitable or other nonprofit organizations but are usually unaware of the disposition made of their contributions, the purpose of this Chapter is to require all such organizations, except strictly religious ones, to file and publish annual financial statements so that the people of Guam can be made aware of the actual fiscal needs of these organizations and can thus govern themselves in their donations to such organizations accordingly.

§ 14102. Filing of Annual Reports.

Except for an organization that is entirely religious in character, or a fraternal organization operating under the lodge system that does not solicit, directly or indirectly, from the general public donations and contributions, and does not participate in local fund-raising activities such as raffles and bingo games, every nonprofit organization, including but not limited to a fraternal benefit society, order or association operating under the lodge system, a corporation, association, or society organized and operated for eleemosynary, scientific or educational purposes, business league, Chamber of Commerce, civil league, a political party, any organization of more than two individuals whose purpose is to provide funds or other assistance of value to a political candidate, any organization with the avowed purpose of advocating the improvement of the Government of Guam or the political process, and an organization operating for the benefit of the community and for the promotion of social welfare, shall caused to be published annually within forty-five (45) days of the close of its fiscal year in a newspaper of general circulation in the Territory of Guam a financial report which report shall include a statement of its income and expenditures for the preceding year and a balance sheet showing its assets and liabilities. For the limited purpose of

Applicable Laws, Rules, and Regulations

this section, the fiscal year of a political party, an organization of more than two individuals, whose purpose is to provide funds or other assistance of value to a political candidate and any organization with the avowed purpose of advocating the improvement of the Government of Guam or the political process shall end on September 15.

§ 14103. Administration by Department of Revenue & Taxation

The Director of Revenue & Taxation shall administer the provisions of this Chapter and upon a finding of noncompliance thereof by any organization required to file and publish such statement, he shall revoke any license or charter issued to such organization by the Government of Guam and shall revoke the tax exempt status of such organization; provided, however, that such action or actions may be taken by the Director only after a public hearing pursuant to the provisions of the Administrative Adjudication Law [5 GCA Chapter 6].

Title 11, Chapter 26 Returns**§ 26110. Annual Information Returns**

(c) Any person engaged in any business, or activity of a business nature, which has been declared tax exempt by the Tax Commissioner, as provided in this chapter, shall be required to file annually, not later than ninety (90) days following the close of such person's tax year, an information return setting forth therein the nature of such business, the tax exemption given by the Tax Commissioner, the gross income of such business and any other information required in the rules and regulations promulgated by the Tax Commissioner.

§ 26203. Exemptions

(j) The exemption of § 26203(b), (c), (d) and (e), shall apply only to the gross income of any person included in any such subsection received: (1) from the regular activities of such person, or (2) from a lottery authorized under 9 GCA, Chapter 64, or (3) from a carnival, fiesta, dance, athletic performance, or other similar entertainment, sponsored by such person, the profits of which are to be used exclusively for, or in furtherance of, the regular activities of such person, and shall not accrue in whole or in part to the benefit of any private stockholder or individual. Such exemptions shall be allowed only upon the application to the Tax Commissioner in accordance with § 26117. The within Subsection (j) shall not be construed to exempt from the taxes levied by this Article any person having a concession or contract from an exempt person for the furnishing or sale of any tangible property, or the furnishing or sale of any tangible property, or the furnishing of any service, from which gross income accrues to such person.

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

Department of Revenue and Taxation			
TAX EXEMPT ORGANIZATIONS			
A=Approved, R=Revoked			
ONLY CONTRIBUTIONS TO 501c3/26203c ORGANIZATIONS CAN BE CLAIMED AS CHARITABLE CONTRIBUTION DEDUCTIONS ON INCOME TAX RETURNS			
Listing as of August 30, 2023			
Exempt Code	NAME OF ORGANIZATION	EIN	Status
1024C	BEREAN INC. DBA:FAITH BOOK STORE	660713210	A
26203c	1967 ISLANDWIDE CLASS ASSOCIATION	0	R
26203c	4-H ART CLUB I	0	R
26203c	502 (GHURA) FAMILY ASSOCIATION	0	R
26203c	AAFB (ANDERSEN AIR FORCE BASE BOMBER BOOSTER CLUB	0	R
26203c	AGANA HEIGHTS BLUES ASSOCIATION	0	R
26203c	AGANA HEIGHTS COUGARS ASSOCIATION	0	R
26203c	AGANA HEIGHTS COUGARS BASEBALL ASSOCIATION, INC.	0	R
26203c	AGANA HEIGHTS SOCIAL CLUB	0	R
26203c	AGANA HEIGHTS YOUTH ORGANIZATION	0	R
26203c	AGAT CHESS CLUB	0	R
26203c	AGAT-SANTA RITA SENIOR HIGH SCHOOL STUDENT BODY ASSN.	0	R
26203c	AGENCY FOR HUMAN RESOURCES DEVELOPMENT EMP. ASSN.	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

26203c	AIR FORCE ASSOCIATION	0	R
26203c	ALEOSAN ASSOCIATION OF GUAM	0	R
26203c	ALL FILIPINOS ASSOCIATIONS GUAM	0	R
26203c	AMERICAN FEDERATION OF GOVERNMENT EMPLOYEES, LOCAL 1689	960001223	R
26203c	AMERICAN LUNG ASSOCIATION OF GUAM	0	R
26203c	ANDERSEN AFB BOMBERS BASEBALL TEAM ASSOCIATION	0	R
26203c	APOLLO WIVES CLUB	0	R
26203c	APRA SPORTS DIVERS, INC.	0	R
26203c	ARROW, INC.	660478067	R
26203c	ASAN YOUTH AND COMMUNITY SPORTS ASSOCIATION	0	R
26203c	ASARDASVILLE KIDS CLUB	0	R
26203c	ASOSIASION FAMILAO'AN CHAMORRO GIYA MONGMONG YAN MAITE	0	R
26203c	AUSTRO-TAI STUDIES INSTITUTE	660488878	R
26203c	AUTISM SOCIETY OF GUAM	0	R
26203c	AWARENESS HOUSE TRAINING & DEVELOPMENT	0	R
26203c	BARRIGADA GOLF CLUB	0	R
26203c	BEAUTY WORLD (GUAM) LTD.	0	R
26203c	AMERICAN ASSOCIATION OF UNIVERSITY WOMEN	980079946	A
26203c	BICOL CLUB OF GUAM	0	R
26203c	BILINGUAL BICULTURAL ED. PROGRAM-PARENT ADVISORY COMMITTEE	0	R
26203c	BLOOD EXCHANGE OF GUAM	0	R
26203c	C & G DUCK FARM	0	R
26203c	CADET PARENTS AND FRIENDS ASSOCIATION	0	R
26203c	CAVITE ASSOCIATION OF GUAM	0	R
26203c	CEBU ASSOCIATION OF GUAM	660676122	R
26203c	CENTRAL WEST LITTLE LEAGUE	0	R
26203c	CHAMORRO EMPLOYEES LOCAL UNION NO. 1	0	R
26203c	CHAMORRO GOLF ASSOCIATION-LADIES	0	R
26203c	CHAMORRO GOLF CLUB ASSOCIATION	0	R
26203c	CHAMORRO MILITARY SOCIETY	0	R
26203c	CHAMORRO STUDIES ASSOCIATION	0	R
26203c	CHAMORRO VOLLEYBALL CLUB	0	R
26203c	CHAMORRO WOMEN'S ASSOCIATION OF TAMUNING	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

26203c	CIRCULO BOHOLANO OF GUAM	980099006	R
26203c	CIRCULO PAMPANGUENO GUAM USA	0	R
26203c	CIVIC CENTER OF GUAM FOUNDATION	0	R
26203c	CIVIL ENGINEER CORP.-OFFICERS WIVES CLUB	0	R
26203c	CLASS OF 1966	0	R
26203c	CLASS OF 65	0	R
26203c	COCKFIGHTER ORGANIZATION OF GUAM	0	R
26203c	COMMUNITY CLUB OF CHALAN-PAGO-ORDOT	0	R
26203c	COMPADRES ASSOCIATION	0	R
26203c	COTTAGE ARTS COLLECTION	660551185	R
26203c	DANCE THEATRE GUAM	0	R
26203c	DAY NURSERY COMMUNITY ACTION AGENCY	0	R
26203c	DECA (DISTRIBUTIVE EDUCATION CLUB OF AMERICA)	0	R
26203c	DEDEDO DRUG FREE ORGANIZATION	0	R
26203c	DEPT. LABOR EMPLOYEE'S ASSOCIATION ADOPTEES	0	R
26203c	DEPT. OF PARKS & RECREATION EMPLOYEES ASSOCIATION	0	R
26203c	DEPT. OF PUBLIC WORKS EMPLOYEES ASSOCIATION	0	R
26203c	DISTRICT LEADER'S SPORTS BENEFIT ASSOCIATION	0	R
26203c	ELK HALLELUJAH CLASSIC DANCE, INC.	0	R
26203c	EPILEPSY FOUNDATION OF GUAM	0	R
26203c	EX-ROXAS BARANGAY WELFARE ASSOCIATION	0	R
26203c	F.Q. SANCHEZ - PTO	0	R
26203c	FAR EAST AMATEUR ATHLETIC UNION OF THE UNITED STATES	0	R
26203c	FAR WEST LABORATORY FOR EDUCATIONAL RESEARCH & DEVELOPMENT	0	R
26203c	FEDERATED STATES OF MICRONESIA STUDENT ORGANIZATION	0	R
26203c	FEDERATION OF FILIPINO ASSOCIATION OF GUAM	0	R
26203c	FIL-AM GUAM BOWLING ASSOCIATION	0	R
26203c	FILIPINO EDUCATORS ASSOCIATION GUAM	0	R
26203c	FILIPINO TENNIS ASSOCIATION	0	R
26203c	FIRST DISTRICT NEIGHBORHOOD ASSOCIATION	0	R
26203c	FORMER SENATORS ASSOCIATION	0	R
26203c	FRIENDS AND NEIGHBORS OF NAVY FAMILY SERVICE CENTER	0	R
26203c	FRIENDS OF GUAM LIBRARIES	0	R
26203c	GEORGE WASHINGTON HIGH SCHOOL CLASS OF 1981 REUNION COUNCIL	0	R
26203c	GEORGE WASHINGTON HIGH SCHOOL JUNIOR CLASS COUNCIL	0	R
26203c	GUAHAN ART	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

26203c	GUAHAN JAYCEES, INC. : UOG JAYCEES	0	R
26203c	GUAM AMATEUR BOXING ASSOCIATION	0	R
26203c	GUAM AMATEUR SPORTS FEDERATION	0	R
26203c	GUAM AMERICAN VIETNAMESE ASSOCIATION	0	R
26203c	GUAM AQUACULTURE ASSOCIATION	0	R
26203c	GUAM ASSOCIATION FOR THE EDUCATION OF YOUNG CHILDREN	0	R
26203c	GUAM ASSOCIATION OF TAX ACCOUNTANTS	0	R
26203c	GUAM BALLET COMPANY	0	R
26203c	GUAM BAYANIHAN SPORTS ASSOCIATION	0	R
26203c	GUAM BEAR ATHLETIC ASSOCIATION	0	R
26203c	GUAM BOWLERS FEDERATION (GBF)	0	R
26203c	GUAM BOWLING ASSOCIATION	0	R
26203c	GUAM BUSINESS AND PROFESSIONAL WOMEN'S CLUB	0	R
26203c	GUAM CELLULAR SOFTBALL ASSOCIATION	943226215	R
26203c	GUAM CHAPTER OF AMERICAN DENTAL ASSOCIATION	0	R
26203c	GUAM CHAPTER OF PARENTS OF MURDERED CHILDREN	0	R
26203c	GUAM CHAPTER S.P.E.B.S.Q.S.A., INC. SOCIETY OF PRESEVATION & ENCO.	0	R
26203c	GUAM CHAPTER, NARFE NATIONAL ASSOCIATION OF RETIRED MISSION	0	R
26203c	GUAM CHILDBIRTH ED. ASSOCIATION	0	R
26203c	GUAM CHINESE CULTURAL CENTER	0	R
26203c	GUAM COMMONWEALTH HEARINGS ASSOCIATION	0	R
26203c	GUAM COMMUNITY THEATRE GUILD	0	R
26203c	GUAM COUNCIL OF WOMEN'S CLUB	0	R
26203c	GUAM CRISIS PREGNANCY CENTER	0	R
26203c	GUAM DRAG RACING ASSOCIATION, INC.	0	R
26203c	GUAM EMPLOYERS COUNCIL	0	R
26203c	GUAM EQUESTRIAN FEDERATION	0	R
26203c	GUAM FAMILIES UNITED CORP.	0	R
26203c	GUAM FILM SOCIETY, INC.	0	R
26203c	GUAM FIRE, CASUALTY & MARINE INSURANCE ASSOCIATION	0	R
26203c	GUAM FRISBEE CLUB	0	R
26203c	GUAM HEART ASSOCIATION	0	R
26203c	GUAM HORSEMEN'S ASSOCIATION	980073020	R
26203c	GUAM INTERNATIONAL BOWLING ASSOCIATION	0	R
26203c	GUAM INVITATIONAL GOLF CLASSIC ASSOCIATION	0	R
26203c	GUAM LYTIGO AND BODIG ASSOCIATION	0	R
26203c	GUAM MARAUDERS	0	R
26203c	GUAM MICRONESIA TRAVEL ASSOCIATION	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

26203c	GUAM MUSIC GUILD	0	R
26203c	GUAM NATURAL HISTORY MUSEUM FUND	0	R
26203c	GUAM NURSERYMAN'S ASSOCIATION	0	R
26203c	GUAM ORCHID SOCIETY	0	R
26203c	GUAM OSTOMY ASSOCIATION (GOA)	999870729	R
26203c	GUAM POLICE DEPARTMENT EMPLOYEES ASSOCIATION	0	R
26203c	GUAM PRESS (CLUB) ASSOCIATION	0	R
26203c	GUAM RACING FEDERATION	660581814	R
26203c	GUAM REHABILITATION AND WORKSHOP CENTER	660457925	R
26203c	GUAM RENAL ORGANIZATION (GRO)	0	R
26203c	GUAM RESPIRATORY & HEALTH ASSOCIATION	0	R
26203c	GUAM SCIENCE TEACHERS ASSOCIATION	0	R
26203c	GUAM SPECIAL OLYMPICS INC.	660694829	R
26203c	GUAM STAMP CLUB/WESTERN PACIFIC PHILATELIC COLLECTORS	0	R
26203c	GUAM STATE BAND	0	R
26203c	GUAM SWIM LEAGUE	0	R
26203c	GUAM TB & RD ASSOCIATION	0	R
26203c	GUAM VETERINARY MEDICAL ASSOCIATION	0	R
26203c	GUAM VISUAL ARTS GUILD	0	R
26203c	GUAM YOUTH FOOTBALL LEAGUE	660600489	R
26203c	GUAMANIAN UNITED FOR LIFE	0	R
26203c	GUAMERICA TENNIS ASSOCIATION	660519298	R
26203c	GWHS HONOR CHOIR CHORAL MUSIC DEPARTMENT	0	R
26203c	HAF A ADAI BABE RUTH ASSOCIATION	0	R
26203c	HAF A ADAI CLUB OF THE DEAF	0	R
26203c	HAF A ADAI JAYCEES, INC.	0	R
26203c	HAF A ADAI KIWANETTES (CLUB)	0	R
26203c	HAF A ADAI TOASTMASTERS	0	R
26203c	HAGAT GOLF CLUB	0	R
26203c	HAGON POPULO ASSOCIATION	0	R
26203c	HETADI (HAWAII ENTREPRENEURSHIP TRAINING & DEVELOPMENT)	990178832	R
26203c	HUMANE SOCIETY OF GUAM	0	R
26203c	I ACHA'OT GUAHAN SIHA	0	R
26203c	I AYUDANTE NA FAMILIA	0	R
26203c	INARAJAN HIGH SCHOOL YEARBOOK CLASS	0	R
26203c	INARAJAN MUNICIPAL PLANNING	660634369	R
26203c	INARAJAN SHORES CULTURAL PRESERVATION CORP.	0	R
26203c	INETNON FAMAGUON (CHILD CARE COOPERATIVE)	980074485	R
26203c	INTERNATIONAL FEDERATION OF BODY BUILDERS	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

26203c	ISLA CENTER FOR THE ARTS	980072826	R
26203c	ISLAND RAMS FOOTBALL ASSOCIATION	0	R
26203c	JOHN F. KENNEDY HIGH SCHOOL ALUMNI CLASS OF 1976	0	R
26203c	KENNEL CLUB OF GUAM	0	R
26203c	LAMBUNAO ASSOCIATION OF GUAM (ILOILO, R.P.I.)	0	R
26203c	LATTE GUAM ASSOCIATION	0	R
26203c	LATTE JAYCEES	989600130	R
26203c	LEYTE-SAMAR ASSOCIATION OF GUAM	980056639	R
26203c	LIEBENZELL MISSION OF GUAM	980062178	R
26203c	LIGUAN COMMUNITY ASSOCIATION	0	R
26203c	LIGUAN DOLPHIN'S FOOTBALL TEAM	0	R
26203c	LITTLE RED SCHOOL HOUSE	0	R
26203c	MANGILAO SPORTS ASSOCIATION	980070404	R
26203c	MANUKAI ATHLETIC CLUB	980731997	R
26203c	MARIANAS AMATEUR RADIO CLUB	0	R
26203c	MARIANAS ASSOCIATION FOR RETARDED CHILDREN	980033788	R
26203c	MARIANAS ASSOCIATION OF CONSERVATION DISTRICTS	0	R
26203c	MARIANAS AUXILIARY OF THE NAVY RELIEF SOCIETY	0	R
26203c	MARIANAS FLYING CLUB	0	R
26203c	MARIANAS GAMEFISH CLUB ASSOCIATION	0	R
26203c	MARIANAS NATIONAL PARKS ASSOCIATION	0	R
26203c	MARIANAS NAVAL OFFICERS WIVES CLUB ASSOCIATION	980032901	R
26203c	MARIANAS OUTDOOR MINISTRIES, INC.	0	R
26203c	MARIANAS RECREATION & PARKS SOCIETY	0	R
26203c	MARRIAGE ENCOUNTER (GUAM), INC.	0	R
26203c	MERIZO CIVIC IMPROVEMENT CLUB	0	R
26203c	MERIZO YOUTH ORGANIZATION	0	R
26203c	METRO MANILA ASSOCIATION OF GUAM	0	R
26203c	MICRONESIA INSTITUTE OF TECHNOLOGY	0	R
26203c	MICRONESIA REGIONAL TOURISM COUNCIL INC.	0	R
26203c	MICRONESIAN COMPUTER EXPOSITION FOUNDATION	0	R
26203c	MINDORO ASSOCIATION OF GUAM	0	R
26203c	MOM AND POP CHOIR ASSOCIATION	660475281	R
26203c	MONGMONG COMMUNITY IMPROVEMENT CLUB	0	R
26203c	NALSIAN-MANAOAG BALIKBAYAN ASSOCIATION	0	R
26203c	NAV CAMS WESTPAC 1ST CLASS PETTY OFFICERS ORGANIZATION	0	R
26203c	NON-COMMISSIONED OFFICERS WIVES CLUB	0	R
26203c	OKINAWA INTERNATIONAL GUAM	0	R
26203c	ORDOT COMMUNITY ADVANCEMENT ASSOCIATION	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

26203c	ORDOT YOUTH CLUB	0	R
26203c	PACIFIC AID ORGANIZATION	0	R
26203c	PACIFIC POSTSECONDARY EDUCATION COUNCIL	0	R
26203c	PACIFIC SPORTS OFFICIAL ASSOCIATION	0	R
26203c	PACIFIC STUDIES INSTITUTE	0	R
26203c	PALACE RECONSTRUCTION ASSOCIATION OF GUAM	980097846	R
26203c	PALAU WOMENS CLUB OF GUAM	980104952	R
26203c	PANGASINAN ASSOCIATION OF GUAM	960000144	R
26203c	PAPITO RANCH EDUCATIONAL INSTITUTE	989500135	R
26203c	PARADISE JAYCEES	0	R
26203c	PARANAQUE ASSOCIATION OF GUAM	0	R
26203c	PARENTS WHO CARE	0	R
26203c	PEOPLE FOR CHOICE	0	R
26203c	PHILLIPINE SCOUTS ASSOCIATION OF AMERICA	0	R
26203c	PITI MIDDLE SCHOOL-PARENT TEACHER ASSOCIATION	980096035	R
26203c	PUNTAN OROTE ASSOCIATION-YONA ORGANIZATION OF	0	R
26203c	RAINBOW JAYCEES	0	R
26203c	RAINBOW JAYCEES PARA I FAMAGUON FOUNDATION	0	R
26203c	REPUBLICAN WOMEN OF GUAM	980062942	R
26203c	RETIRED SENIOR VOLUNTEER PROGRAM	0	R
26203c	RITANIANS GUAM USA	0	R
26203c	ROADRUNNERS FUNBUSTERS CLUB	0	R
26203c	ROBBIE WEBER YOUTH SOCCER ASSOCIATION	0	R
26203c	ROTA COMMUNICATION ASSOCIATION OF GUAM	0	R
26203c	ROTARY CLUB OF THE MARIANAS	0	R
26203c	SAINT FRANCIS SCHOOL ALUMNI	0	R
26203c	SAN CARLOS CITY PANGASINAN ASSOCIATION	0	R
26203c	SCOUT LEADERS FOUNDATION	0	R
26203c	SELL OUR SYSTEM (SOS)	0	R
26203c	GCA TRADES ACADEMY, INC.	660682811	A
26203c	SERVICIO PARA I MANAMKO GUAM ORGANIZATION ASSOCIATION	943269325	R
26203c	SI PARE ASSOCIATION FKA: YONA UNITED YOUTH CLUB	0	R
26203c	SKY CHANNEL OF THE PACIFIC, INC.	0	R
26203c	SOCIETY FOR THE PREVENTION OF CRUELTY TO MUSIC	0	R
26203c	SONS & DAUGHTERS OF GUAM CLUB INC.	0	R
26203c	SOUTHERN COWBOYS FOOTBALL ASSOCIATION	0	R
26203c	STUDENT BODY ASSOCIATION OF THE UNIVERSITY OF GUAM	0	R
26203c	STUDENT'S MUSIC TALENT ASSOCIATION	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

26203c	SUMMER SAULT CAMPS, INCORPORATED	0	R
26203c	TALOFOFO CHANNEL ONE	0	R
26203c	TALOFOFO GOLF ASSOCIATION	0	R
26203c	TAMUNING-TUMON NORTH EAST LITTLE LEAGUE	0	R
26203c	TAOTAO HAGAT ASSOCIATION FKA: AGAT PLANNING COUNCIL	0	R
26203c	TAXI DRIVERS ASSOCIATION OF GUAM	0	R
26203c	TEEN CHALLENGE GUAM, INC.	0	R
26203c	TEEN CHOICES	989600129	R
26203c	THE CHAMORRO MUSIC PRESERVATION SOCIETY	0	R
26203c	THE CHAMORRO ROSE SOCIETY OF THE MARIANAS	0	R
26203c	THE CHINESE CONTRACTORS ASSOCIATION OF GUAM	660482112	R
26203c	THE EXECUTIVE WIVES COMMITTEE	0	R
26203c	THE FIRST LADY'S COMMITTEE FOR SPECIAL PROJECTS	0	R
26203c	THE GUAM BEAUTY ASSOCIATION	0	R
26203c	THE GUAM GROWTH COUNCIL	0	R
26203c	THE GUAM NURSERYMAN'S ASSOCIATION	0	R
26203c	THE KIWANIENNE CLUB OF GUAM	0	R
26203c	THE KOREAN COMMUNITY WOMEN'S CLUB OF GUAM	980104213	R
26203c	THE SOCIETY OF CULTURAL EXCHANGE	0	R
26203c	THE SUNSHINE CLUB	0	R
26203c	U.S. AIR FORCE LADIES RESERVE ORGANIZATION	0	R
26203c	U.S. NAVAL SEA CADET CORPORATION	0	R
26203c	UNITED FILIPINO FAMILIES ASSOCIATION	0	R
26203c	UNITED GUAMANIAN FOR ALL MANKIND UGAM	0	R
26203c	UNITED OSTOMY ASSOCIATION INC., GUAM	0	R
26203c	UNITED SAMAR ASSOCIATION OF GUAM (USAG)	0	R
26203c	UNITED SERVICE ORGANIZATION, INC.	131610451	R
26203c	UNITED YOUTH (DISTRICT 1)-COMMISSIONER'S OFFICE- DEDEDO	0	R
26203c	VISAYAN ASSOCIATION OF GUAM	0	R
26203c	VOC-TECH HIGH SCHOOL CLASS OF '78	0	R
26203c	VOLUNTEERS ARE IMPORTANT PEOPLE-GUAM ADVISORY COUNCIL	980080161	R
26203c	WESTERN CONSORTIUM FOR CONTINUING ED FOR HEALTH PROFESSIONALS	0	R
26203c	WESTERN PACIFIC ASSOCIATION OF THE DISABLE	0	R
26203c	WETTENGEL ELEMENTARY SCHOOL SUNSHINE CLUB	0	R
26203c	WOMEN'S PROGRAM COORDINATORS ORGANIZATION	0	R
26203c	Y INETNON FAMILAOAN	0	R
26203c	YIGO LITTLE LEAGUE BASEBALL ASSOCIATION	0	R
26203c	YIGO PARENT TEACHER ORGANIZATION	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

26203c	YONA YOUTH CLUB	0	R
26203c	YOUNG ENTERTAINER'S SOCIETY	660450094	R
26203c	YOUTH INC.	0	R
26203c	YOUTH WITH A MISSION	660468910	R
26203c	GUAM BOWLING CONGRESS	660472696	A
26203c	JEHOVAH'S WITNESSES CIRCUIT, GUAM TAGALOG	660828523	A
26203c	NAMONEAS CONGREGATIONAL CHURCHES	660739879	A
26203d	ASS. OF APT. OWNERS OF UNIV. MANOR	660491271	R
26203d	ASSOCIATION OF APARTMENT OWNERS OF VILLA ROSARIO CONDOMINIUMS		R
26203d	HELPLESS, HOMELESS AND HANDICAPPED PROGRAM INC	0	R
26203d	ILOCANO ASSOCIATION OF GUAM	660747704	R
26203d	ROYAL GARDENS HOMEOWNERS ASS.	660473094	R
26203d	SAINT ANTHONY CONDOMINIUM HOMEOWNERS ASSOCIATION	0	R
26203d	STARTS GOLF VILLAS AND ESTATES HOMEOWNERS ASSOCIATION	660712498	R
26203d	THE LATTE OF FREEDOM FOUNDATION	0	R
26203d	TUMON HOLIDAY MANOR	980093072	R
26203d	VILLA F'ON TASI HOMEOWNERS ASSOCIATION, INC.	660810687	R
26203d	YIGO PARENT TEACHER ACTION GROUP	0	R
501c10	GUAM SHRINE CLUB	960000695	A
501c10	THE MEDICAL STAFF OF GUAM REGIONAL MEDICAL CITY	660966104	A
501c10	UNIVERSITY OF GUAM COE ALUMNI ASSOCIATION	660563459	A
501c12	SOCIETE INTERNATIONALE DE TELECOMMUNICATIONS AERONAUTIQUES	980079773	A
501c19	AMERICAN LEGION MID-PACIFIC POST NO. 1	980062366	A
501c19	ENLISTED ASSOCIATION NATIONAL GUARD OF THE UNITED STATES-GUAM (EANGUS-GU)	660827032	A
501c19	MILITARY LIVING FOUNDATION	660640911	R
501c19	POST 10237, VETERANS OF FOREIGN WARS	660529666	R
501c19	VETERANS HELPING VETERANS FROM THE HEART	660713034	R
501c19	WOMEN VETERANS OF AMERICA (W.V.A.) CHAPTER 28-AGAT	113123680	R
501c19	INDEPENDENT VIETNAM VETERANS ASSOC. OF GUAM USA	660947092	A
501c19	VIETNAM VETERANS OF AMERICA CHAPTER 668	943174748	A
501c3	31st PACIFIC EDUCATIONAL CONFERENCE 2020	660937804	A
501c3	ABUNDANT LIFE FULL GOSPEL CHURCH	0	A
501c3	ACADEMY OF COMPUTER ARTS & SCIENCES	660603294	A
501c3	ACTS 2 CHURCH GUAM, INC	660801608	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	AGANA HEIGHTS BAPTIST CHURCH	960002329	A
501c3	AGAPE PRESBYTERIAN CHURCH OF GUAM	943231291	A
501c3	AGAT FAITH ASSEMBLY OF GOD DBA: CHRISTIAN LIFE CTR.	980058629	A
501c3	AGUEDA I. JOHNSTON MIDDLE SCHOOL PARENTS-TEACHERS ORGANIZATION	300493550	A
501c3	AMERICAN CANCER SOCIETY	131788491	A
501c3	AMOT PARA TAOTAO TANO	661000575	A
501c3	ANANDA MARGA PRACARAKA SAMGHA OF MICRONESIA INC.	980078402	A
501c3	ANDREA R ILAO FOUNDATION, INC	660831433	A
501c3	ANITEN OCEANIA, INC.	661004460	A
501c3	APOSTOLIC BIBLE FELLOWSHIP	660577520	A
501c3	APOSTOLIC MISSION FOUNDATION	980093475	A
501c3	ARCHBISHOP OF AGANA - CATHOLIC CHARITIES OF THE DIOCESE OF AGANA	980040743	A
501c3	ARCHBISOP OF AGANA - CATHOLIC DAUGHTERS OF AMERICA COURT	660569297	A
501c3	ARCHDIOCESE OF AGANA - ACADEMY OF OUR LADY GUAM	960001985	A
501c3	ARCHDIOCESE OF AGANA - ALEE SHELTER-THE FAMILY VIOLENCE CENTER, CATHOLIC SOCIAL SERVICE		A
501c3	ARCHDIOCESE OF AGANA - APOSTOLIC VICARIATE OF AGANA		A
501c3	ARCHDIOCESE OF AGANA - APOSTOLIC VICARIATE OF GUAM		A
501c3	ARCHDIOCESE OF AGANA - ARCHBISHOP OF AGANA		A
501c3	ARCHDIOCESE OF AGANA - ARCHBISHOP OF GUAM		A
501c3	ARCHDIOCESE OF AGANA - ARCHDIOCESE OF AGANA-CHANCERY OFFICE	660480280	A
501c3	ARCHDIOCESE OF AGANA - ARCHDIOCESE OF GUAM		A
501c3	ARCHDIOCESE OF AGANA - ARCHDIOCESAN ANNUAL APPEAL		A
501c3	ARCHDIOCESE OF AGANA - ARCHDIOCESAN LITURGICAL COMMISSION		A
501c3	ARCHDIOCESE OF AGANA - ASSUMPTION OF OUR LADY CHURCH	660652386	A
501c3	ARCHDIOCESE OF AGANA - ASTUMBO CHAPEL	EIN Unknown	A
501c3	ARCHDIOCESE OF AGANA - BISHOP BAUMGARTNER MEMORIAL CATHOLIC SCHOOL	960001865	A
501c3	ARCHDIOCESE OF AGANA - BISHOP OF AGANA		A
501c3	ARCHDIOCESE OF AGANA - BISHOP OF GUAM		A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	ARCHDIOCESE OF AGANA - BLESSED DIEGO LUIS DE VITORES CATHOLIC THEOLOGICAL INSTITUTE FOR OCEANIA		A
501c3	ARCHDIOCESE OF AGANA - BLESSED DIEGO RUIZ de SAN VITORES CHURCH	980079814	A
501c3	ARCHDIOCESE OF AGANA - CATHEDRAL-BASILICA GIFT SHOP		A
501c3	ARCHDIOCESE OF AGANA - CATHOLIC CAMPUS MINISTRY		A
501c3	ARCHDIOCESE OF AGANA - CATHOLIC DAUGHTERS OF THE AMERICAS COURT MARIA-#2047	660674705	A
501c3	ARCHDIOCESE OF AGANA - CATHOLIC EDUCATIONAL RADIO-ARCHDIOCESE OF AGANA	660451212	A
501c3	ARCHDIOCESE OF AGANA - CATHOLIC PRO-LIFE COMMITTEE		A
501c3	ARCHDIOCESE OF AGANA - CONFRATERNITY OF CHRISTIAN MOTHERS		A
501c3	ARCHDIOCESE OF AGANA - COUPLES FOR CHRIST		A
501c3	ARCHDIOCESE OF AGANA - COURT MARIA RAINAN Y FAMILIA #2450		A
501c3	ARCHDIOCESE OF AGANA - COURT SANTA BARBARA #2055		A
501c3	ARCHDIOCESE OF AGANA - CURSILLOS IN CHRISTIANITY		A
501c3	ARCHDIOCESE OF AGANA - DIOCESE OF AGANA		A
501c3	ARCHDIOCESE OF AGANA - DIOCESE OF GUAM		A
501c3	ARCHDIOCESE OF AGANA - DIVINE MERCY APOSTOLATE		A
501c3	ARCHDIOCESE OF AGANA - DOMINICAN CATHOLIC SCHOOL	943231350	A
501c3	ARCHDIOCESE OF AGANA - DULCE NOMBRE DE MARIA BASILICA	980072461	A
501c3	ARCHDIOCESE OF AGANA - EI SHADDAI PRAYER PARTNER INTERNATIONAL (PPFI), GUAM CHAPTER		A
501c3	ARCHDIOCESE OF AGANA - EQUESTRIAN ORDER OF THE HOLY SEPULCHER OF JERUSALEM		A
501c3	ARCHDIOCESE OF AGANA - FATHER DUENAS MEMORIAL SCHOOL	960000268	A
501c3	ARCHDIOCESE OF AGANA - GENTLE REFUGE CRISIS PREGNANCY CENTER/PROJECT RACHEL		A
501c3	ARCHDIOCESE OF AGANA - HOSEA MINISTRY		A
501c3	ARCHDIOCESE OF AGANA - IHOM MICRONESIAN SOLUTIONS (STOP VIOLENCE AGAINST WOMEN FAITH-BASED PROGRAM)	660503542	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	ARCHDIOCESE OF AGANA - IMMACULATE HEART OF MARY CHURCH	660465523	A
501c3	ARCHDIOCESE OF AGANA - INFANT OF PRAGUE NURSERY & KINDERGARTEN	660544053	A
501c3	ARCHDIOCESE OF AGANA - KAMALEN KARIDAT		A
501c3	ARCHDIOCESE OF AGANA - KAMALEN KARIDAT THRIFT STORE		A
501c3	ARCHDIOCESE OF AGANA - KNIGHTS OF COLUMBUS GUAM STATE COUNCIL		A
501c3	ARCHDIOCESE OF AGANA - KNIGHTS OF ST. GREGORY		A
501c3	ARCHDIOCESE OF AGANA - KNIGHTS OF ST. SYLVESTER		A
501c3	ARCHDIOCESE OF AGANA - KUSINA KAMALEN		A
501c3	ARCHDIOCESE OF AGANA - LATIN MASS COMMUNITY	0	A
501c3	ARCHDIOCESE OF AGANA - LEGION OF MARY		A
501c3	ARCHDIOCESE OF AGANA - MALOJLOJ RETREAT CENTER		A
501c3	ARCHDIOCESE OF AGANA - MARIA ARTERO CATHOLIC PRESCHOOL & KINDERGARTEN	660637992	A
501c3	ARCHDIOCESE OF AGANA - NATIONAL MUSEUM OF THE DULCE NOMBRE de CATHEDRAL-BASILICA		A
501c3	ARCHDIOCESE OF AGANA - NATURAL FAMILY PLANNING PROGRAM		A
501c3	ARCHDIOCESE OF AGANA - NEOCATECHUMENAL WAY		A
501c3	ARCHDIOCESE OF AGANA - NINO PERDIDO/SGARDA FAMILIA CHURCH	660652389	A
501c3	ARCHDIOCESE OF AGANA - NOTRE DAME HIGH SCHOOL	980018354	A
501c3	ARCHDIOCESE OF AGANA - OFFICE OF RELIGIOUS EDUCATION	980017769	A
501c3	ARCHDIOCESE OF AGANA - OUR LADY OF CAMARIN COURT #2047		A
501c3	ARCHDIOCESE OF AGANA - OUR LADY OF GUADALUPE CHURCH	960001625	A
501c3	ARCHDIOCESE OF AGANA - OUR LADY OF LOURDES CATHOLIC CHARISMATIC GROUP		A
501c3	ARCHDIOCESE OF AGANA - OUR LADY OF LOURDES CHURCH	660455850	A
501c3	ARCHDIOCESE OF AGANA - OUR LADY OF MOUNT CARMEL CHURCH	980078334	A
501c3	ARCHDIOCESE OF AGANA - OUR LADY OF PEACE AND SAFE JOURNEY CHURCH	980061286	A
501c3	ARCHDIOCESE OF AGANA - OUR LADY OF PURIFICATION CHURCH	980084893	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	ARCHDIOCESE OF AGANA - OUR LADY OF THE BLESSED SACRAMENT CHURCH	660820179	A
501c3	ARCHDIOCESE OF AGANA - OUR LADY OF THE WATERS CHURCH	980063625	A
501c3	ARCHDIOCESE OF AGANA - PAPAL AWARDS - PRO ECCLESIA et PONTIFICE		A
501c3	ARCHDIOCESE OF AGANA - PONTIFICAL HOLY CHILDHOOD ASSOCIATION & PONTIFICAL SOCIETY FOR THE PROPAGATION OF THE FAITH		A
501c3	ARCHDIOCESE OF AGANA - ROMAN CATHOLIC CHURCH		A
501c3	ARCHDIOCESE OF AGANA - ROMAN CATHOLIC CHURCH OF GUAM		A
501c3	ARCHDIOCESE OF AGANA - SAINT ANTHONY SCHOOL	960002032	A
501c3	ARCHDIOCESE OF AGANA - SAINT ANTHONY/SAINT VICTOR CHURCH	960002342	A
501c3	ARCHDIOCESE OF AGANA - SAINT FRANCIS CHURCH	980062141	A
501c3	ARCHDIOCESE OF AGANA - SAINT FRANCIS SCHOOL	960002390	A
501c3	ARCHDIOCESE OF AGANA - SAINT JOSEPH CHURCH	981383661	A
501c3	ARCHDIOCESE OF AGANA - SAINT JUDE THADDEUS CHURCH	960000434	A
501c3	ARCHDIOCESE OF AGANA - SAN DIMAS/OUR LADY OF THE HOLY ROSARY CHURCH	660489511	A
501c3	ARCHDIOCESE OF AGANA - SAN DIONISIO CHURCH	660652392	A
501c3	ARCHDIOCESE OF AGANA- SAN ISIDRO CHURCH	660632176	A
501c3	ARCHDIOCESE OF AGANA- SAN JUAN BAUTISTA CHURCH	911896059	A
501c3	ARCHDIOCESE OF AGANA - SAN MIGUEL CHURCH	660489921	A
501c3	ARCHDIOCESE OF AGANA - SAN VICENTE SCHOOL	980056842	A
501c3	ARCHDIOCESE OF AGANA - SAN VICENTE - SAN ROKE CHURCH	960000798	A
501c3	ARCHDIOCESE OF AGANA - SANTA BARBARA CHURCH	960000818	A
501c3	ARCHDIOCESE OF AGANA - SANTA BARBARA SCHOOL	960002550	A
501c3	ARCHDIOCESE OF AGANA - SANTA BERNARDITA CHURCH	660840760	A
501c3	ARCHDIOCESE OF AGANA - SANTA TERESITA CHURCH	980062611	A
501c3	ARCHDIOCESE OF AGANA - SECULAR FRANCISCANS (THIRD ORDER)		A
501c3	ARCHDIOCESE OF AGANA - SPONSOR COUPLE PROGRAM		A
501c3	ARCHDIOCESE OF AGANA - ST. PADRE PIO FRATERNITY/ SECULAR FRANSISCANS		A
501c3	ARCHDIOCESE OF AGANA -THE REDEMPTORIS MATER SEMINARY	660626532	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	ARCHDIOCESE OF AGANA - THE SAINT ANDREW KIM CATHOLIC CHURCH	660749349	A
501c3	ARIZONA MEMORIAL MUSEUM ASSOCIATION	990194501	A
501c3	ASIA PACIFIC ASSOCIATION FOR FIDUCIARY STUDIES	660609637	A
501c3	ASMUYAO COMMUNITY SCHOOL	660481415	A
501c3	ASSEMBLY OF GOD GUAM GENERAL COUNCIL	660906428	A
501c3	AUTISM COMMUNITY TOGETHER, CORP.	660690726	A
501c3	BAHAMIAN GROVE HOUSE FOUNDATION	660955393	A
501c3	BAKE THEIR DAY	661009055	A
501c3	BARRIGADA VETERANS ORGANIZATION	660780266	A
501c3	BAYVIEW BAPTIST CHURCH	960001889	A
501c3	BEAUTIFUL UNITED CHURCH	660613682	A
501c3	BETHEL CHURCH ASSOCIATION	660775911	A
501c3	BIBLE BAPTIST CHURCH	0	A
501c3	BIHUN GROUP INC.	661025304	A
501c3	BILL MUNA FOUNDATION	660522310	A
501c3	BLESSED CHRISTIAN CHURCH	300608044	A
501c3	BLIA GUAM, INC.	660688638	A
501c3	BREAKING WAVE THEATRE COMPANY, INC	660904800	A
501c3	BUDDHIST BOWONCHEONHSA SOCIETY OF GUAM	0	A
501c3	BUSINESSWOMEN OF THE YEAR	660720680	A
501c3	CALVARY BAPTIST CHURCH	960001172	A
501c3	CALVARY CHAPEL GUAM	660662204	A
501c3	CAMPUS CRUSADE FOR CHRIST, INC.	0	A
501c3	CENTRAL CHURCH OF CHRIST OF THE TERRITORY OF GUAM	660501646	A
501c3	CENTRAL FULL GOSPEL CHURCH OF GUAM	660552741	A
501c3	CHASING RAINBOWS END ORGANIZATION	660856107	A
501c3	CHILD EVANGELISM FELLOWSHIP OF MICRONESIA, INC.	237358235	A
501c3	CHILDREN'S PRODUCTIONS, INC.	980062487	A
501c3	CHINESE CHAMBER OF COMMERCE GUAM	660498804	A
501c3	CHINESE LADIES ASSOCIATION OF GUAM	640587666	A
501c3	CHRISTIAN CONCILIATION SERVICES	660518611	A
501c3	CHRISTIAN MISSION FELLOWSHIP INTERNATIONAL INCORPORATION GUAM	660844032	A
501c3	CHRISTIAN MUSIC MISSIONARY CHURCH	0	A
501c3	CHRISTIANS IN ACTION EVANGELICAL CHURCH	0	A
501c3	CHRISTINE P. LEWIS MEMORIAL FUND, INC.	660974891	A
501c3	CHRIST'S BIBLE FELLOWSHIP, INC.	660587045	A
501c3	CHURCH OF CHRIST OF THE TERRITORY OF GUAM	980046301	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	CHURCH OF THE LIVING GOD PILLAR AND GROUND OF THE TRUTH THE LIGHT OF THE WORLD, GUAM (THE)	661007340	A
501c3	CHUUKESSE BIBLE BELIEVING CHURCH OF GUAM	660807470	A
501c3	COMMUNITY CORPORATION	660863119	A
501c3	CORE TECH FOUNDATION, INC.	660720452	A
501c3	CORPORATION OF THE PRESIDENT OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS	237300406	A
501c3	COUPLES FOR CHRIST - GUAM INC.	660525090	A
501c3	CUTHBERT PROJECT, INCORPORATED	660738490	A
501c3	DANIEL D.Y. AND MARIA I.S. PARK SCHOLARSHIP FOUNDATION	660634285	A
501c3	DEDEDO SOCCER CLUB	660575266	A
501c3	DIABETIC ASSOCIATION OF GUAM	660520212	A
501c3	DIABETES FOUNDATION OF GUAM	661003957	A
501c3	DISCOVERY GROUP OF GUAM, INC.	660699959	A
501c3	DIVINE MERCY APOSTOLATE OF GUAM, INC.	660760343	A
501c3	DOWN SYNDROME ASSOCIATION OF GUAM	660631831	A
501c3	DRIVE FOR CHANGE (GUAM) LTD	660786875	A
501c3	EAGLE BOHOL ASSOCIATION OF GUAM	660909315	A
501c3	EAST-WEST PRESBYTERIAN CHURCH	660487038	A
501c3	EDWARD M. CALVO CANCER FOUNDATION, LTD.	660646986	A
501c3	ELIM PACIFIC MINISTRIES DBA: OASIS EMPOWERMENT	660613185	A
501c3	ERICA'S HOUSE, INC.	660734861	A
501c3	EVANGELICAL CHRISTIAN ACADEMY	660653736	A
501c3	EVANGELICAL CHURCH OF CHRIST	660552306	A
501c3	EVERGREEN PRESBYTERIAN CHURCH	660540412	A
501c3	EVERY NATION CHURCH GUAM, INC.	660890988	A
501c3	FAITH BAPTIST CHURCH	660647033	A
501c3	FAITH CHRISTIAN FELLOWSHIP INCORPORATED	660811000	A
501c3	FAITH IN CHRIST FULL GOSPEL CHURCH	660487101	A
501c3	FAITH PRESBYTERIAN CHRISTIAN REFORMED CHURCH	660480114	A
501c3	FAMALAO'AN RIGHTS, INC.	661018664	A
501c3	FARM TO TABLE - GUAM CORPORATION	660762623	A
501c3	FATHER DUENAS MEMORIAL SCHOOL ENDOWMENT FOUNDATION, INC.	660789257	A
501c3	FBI GUAM CITIZENS ACADEMY ALUMNI ASSOCIATION, IN	660888295	A
501c3	FD CLASS OF AD7, INC.	660871294	A
501c3	FDMS CLASS OF 2012	660991013	A
501c3	FEDERATED STATES OF MICRONESIA CHURCH LEADERS ASSN. OF GUAM	660772250	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	FEDERATION OF PANGESINAN OF GUAM (FOPOG)	460488762	A
501c3	FELIX M. & CARLOS G. CAMACHO SCHOLARSHIP FOUNDATION	980069666	A
501c3	FILIPINO CHRISTIAN CHURCH OF GUAM	660638079	A
501c3	FILIPINO LADIES ASSOCIATION OF GUAM	980078209	A
501c3	FIRST CHURCH OF GOD, GUAM	980077449	A
501c3	FIRST FULL GOSPEL CHURCH	0	A
501c3	FIRST PRESBYTERIAN CHURCH OF GUAM	980076515	A
501c3	FLAME TREE FREEDOM CENTER, INC.	660729416	A
501c3	FOLLOWERS OF CHRIST CHRISTIAN ASSEMBLY, INC.	660801511	A
501c3	FOUNDATION FOR PUBLIC EDUCATION, INC.	660810541	A
501c3	FRIENDS OF THE CRIME LAB, INC.	660714243	A
501c3	GAMETIME, INC.	660824015	A
501c3	GENERAL CONFERENCE OF SEVENTH DAY ADVENTISTS	0	A
501c3	GEORGE WASHINGTON PARENT-TEACHER STUDENT ASSOCIATION	660764412	A
501c3	GET HEALTHY GUAM COALITION	510582614	A
501c3	GOLF TOURNAMENT ASSOCIATION FOR THE GUAM GOVERNOR'S CUP, INC.	660823724	A
501c3	GOOD NEWS BROADCASTING CORPORATION	371445355	A
501c3	GOOD NEWS PRESBYTERIAN CHURCH	660719646	A
501c3	GOOD SHEPHERD OF GUAM	0	A
501c3	GOT YOUR SIX SEVEN ONE	660941452	A
501c3	GRACE BAPTISTS CHURCH	660562096	A
501c3	GRACE BIBLE CHURCH	0	A
501c3	GU DEAF CHRISTIAN FELLOWSHIP CHURCH, INC.	660673220	A
501c3	GUAHAN ACADEMY CHARTER SCHOOL	660755479	A
501c3	GUAHAN ACADEMY CHARTER SCHOOL PTO	660810780	A
501c3	GUAHAN BAPTIST CHURCH	660764242	A
501c3	GUAHAN ISAN FAMAGUON LIONS CLUB	660964849	A
501c3	GUAHAN PAW FOR PETS	660980262	A
501c3	GUAHAN WOMEN'S MASTERS SOFTBALL CLUB	660857382	A
501c3	GUAIYA TODO	660839835	A
501c3	GUAM AMATEUR BASEBALL, INC.	660780964	A
501c3	GUAM ANIMALS IN NEED, INC.	660457503	A
501c3	GUAM ASSOCIATION OF REALTORS	660656356	A
501c3	GUAM ATHLETES, COMMUNITIES, EDUCATORS AND STUDENTS (ACES) INC.	660865173	A
501c3	GUAM BAR ASSOCIATION	660649586	A
501c3	GUAM BEEKEEPERS ASSOCIATION, INC.	660948699	A
501c3	GUAM BOONIE STOMPERS	660622883	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	GUAM BUDDHISM SOCIETY	980085979	A
501c3	GUAM BUSINESS PARTNERS FOR RECYCLING	660711530	A
501c3	1975 LIBERATION DAY EXECUTIVE COMMITTEE	0	R
501c3	ABLE INDUSTRIES OF THE PACIFIC	660524297	R
501c3	ABRACO JIU-JITSU ACADEMY, INC.	660788813	R
501c3	GUAM CHAPTER, ASSOCIATION OF GOVERNMENT ACCOUNTANTS	960065694	A
501c3	ACADEMY FOR EDUCATIONAL DEVELOPMENT, INC.	0	R
501c3	AGANA HEIGHTS THANKSGIVING ASSOCIATION	0	R
501c3	AGAT ELEMENTARY SCHOOL P.T.A.	0	R
501c3	AKLAN ASSOCIATION OF GUAM	660768055	R
501c3	GUAM CHINESE SCHOOL FOUNDATION	980070817	A
501c3	GUAM CHRISTIAN ALLIANCE CHURCH	660920656	A
501c3	GUAM CHRISTIAN CHARISMATIC CHURCH	0	A
501c3	GUAM CHRISTIAN CHURCH	980142567	A
501c3	ALOHA COUNCIL (BSA) CHAMORRO DISTRICT-BOYS SCOUT	0	R
501c3	GUAM COALITION AGAINST SEXUAL ASSAULT & FAMILY VIOLENCE CORP.	660686587	A
501c3	AMERICAN PACIFIC NURSING LEADERS COUNCIL	660571365	R
501c3	AMERICAN RED CROSS	960000423	R
501c3	ANDERSEN OFFICER'S WIVES' CLUB	0	R
501c3	ANDERSEN PRIMARY ELEMENTARY SCHOOL PARENT-TEACHER GROUP	0	R
501c3	GUAM CONSERVATORY OF ARTS, INC.	660942233	A
501c3	ART ASSOCIATION OF GUAM AND MICRONESIA	660665064	R
501c3	GUAM CONTRACTOR'S ASSOCIATION TRADES ACADEMY, INC.	660682811	A
501c3	ASSOCIATION OF MARIANA ISLANDS MAYORS, VICE MAYORS	0	R
501c3	AWANA BIBLE CLUB	660878500	R
501c3	B. P. CARBULLIDO ELEMENTARY SCHOOL-PTO	660598391	R
501c3	GUAM COUNCIL OF WOMEN'S CLUBS	660468598	A
501c3	BARRIGADA YOUTH SPORTS ASSOCIATION	660710138	R
501c3	BEACON FOUNDATION, INC.	660713981	R
501c3	BEAUTY WORLD GUAM ORGANIZATION	660763563	R
501c3	GUAM DEAF CHRISTIAN FELLOWSHIP CHURCH, INC.	660673220	A
501c3	GUAM DENTAL SOCIETY, INC.	660501702	A
501c3	BELOVED OF GOD MEDICAL MISSION, INC.	660791135	R
501c3	BIG BROTHERS BIG SISTERS OF GUAM	660517261	R
501c3	BOLINAO-BANI ASSOCIATION	0	R
501c3	CANCER CARE ASSISTANCE FOUNDATION	660766371	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	CAP-MICRONESIA	0	R
501c3	CENTER FOR INDEPENDENT LIVING OF GUAM (CILG), INC.	980504146	R
501c3	GUAM EDUCATIONAL RADIO FOUNDATION	660486921	A
501c3	CENTER FOR MICRONESIAN EMPOWERMENT, INC.	660693225	R
501c3	CENTRAL EAST LITTLE LEAGUE	660638302	R
501c3	CHAMORRO ROSARIAN FOUNDATION, INC.	0	R
501c3	GUAM FACILITIES FOUNDATION, INC.	660861138	A
501c3	CHAMORU CULTURAL DEVELOPMENT & RESEARCH	660626398	R
501c3	GUAM FAMILY CHURCH	660718430	A
501c3	GUAM FAMILY JUSTICE CENTER ALLIANCE, INC.	660860005	A
501c3	CHIEF BRODIE MEMORIAL SCHOOL-PTA	660654985	R
501c3	CHIEF GADAO ACADEMY OF ARTS-SCIENCE & CHAMORRO CULTURE	660520601	R
501c3	CHRISTMAS DROP	0	R
501c3	COMMUNITY SERVICES & RESOURCES, INC.	660702070	R
501c3	GUAM FIRST BAPTIST CHURCH	660515186	A
501c3	GUAM FOOTBALL ASSOCIATION	660560871	A
501c3	CORAL LIFE FOUNDATION	660500330	R
501c3	CRUSHERS FOOTBALL(SOCCER) CLUB	0	R
501c3	GUAM GIRL SCOUTS, INC.	960001316	A
501c3	DANCE SPORT TEAM GUAM INTERNATIONAL	660716204	R
501c3	DANIEL L. PEREZ ELEMENTARY SCHOOL-PTO	660702914	R
501c3	DFS GALLERIA 5K FUN RUN/WALK ASSOCIATION	660665218	R
501c3	GUAM GYMNASTICS FEDERATION, INC	660830781	A
501c3	GUAM HAL'S ANGEL FOOTBALL ASSOCIATION	660710359	A
501c3	DIAGNAT SPORTS ASSOCIATION	0	R
501c3	DIAMONTE CONDO HOMEOWNERS ASSOCIATION	0	R
501c3	DISTRICT III YOUTH ALLIANCE	0	R
501c3	GUAM HIGH SCHOOL BOOSTER CLUB	660719506	A
501c3	DISTRICT IV YOUTH ALLIANCE	0	R
501c3	DIVISION OF ENVIRONMENTALHEALTH ASSO	0	R
501c3	GUAM HOME SCHOOL ASSOCIATION	660770907	A
501c3	DREAM MAKERS INTERNATIONAL, INC	0	R
501c3	GUAM HOPE FOUNDATION	660623955	A
501c3	DUK DUK GOOSE, INC	660802731	R
501c3	GUAM HUMANITIES COUNCIL, INC.	660478133	A
501c3	E. KOMIYAMA SCHOLARSHIP FOUNDATION	660486309	R
501c3	EBEN EZER MISSION CENTER CORPORATION	660650822	R
501c3	EL RANCHO DE LOS CORBETTS-GUAMANIAN'S UNITED FOR LIFE	980068592	R
501c3	GUAM INTERNATIONAL CHRISTIAN ACADEMY	660565888	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	ELIJAH HOUSE GUAM	660779709	R
501c3	GUAM INTERNATIONAL FILM FESTIVAL, INC.	660802014	A
501c3	EVANGELISM EXPLOSION III MICRO. INC	660532088	R
501c3	EVERY HOME FOR CHRIST (GUAM), INC.	660642852	R
501c3	EXCELLENCE IN TEACHING FOUNDATION	660525979	R
501c3	F.B. LEON GUERRERO KINDERGARTEN ASSOCIATION	0	R
501c3	F.B. LEON GUERRERO MIDDLE SCHOOL PARENT TEACHER ORGANIZATION	943223061	R
501c3	FAA COMMUNITY ASSOCIATION	0	R
501c3	GUAM JUNIOR GOLF LEAGUE	660520167	A
501c3	FAHA FOUNDATION ORGANIZATION	660841049	R
501c3	GUAM KAYAK AND CANOE FEDERATION	660558469	A
501c3	GUAM KOREAN BUDDHIST TEMPLE	980213387	A
501c3	GUAM KOREAN METHODIST CHURCH	0	A
501c3	FAITH MINISTRIES, INC.	660630148	R
501c3	FALAGGUE	660874228	R
501c3	GUAM LAW LIBRARY	980040839	A
501c3	GUAM LEGAL SERVICES CORP.	980046988	A
501c3	FALLEN HEROES OF THE PACIFIC FOUNDATION	660751854	R
501c3	FAMILY STEERING COMM DEPT OF ADMIN.	0	R
501c3	FD CLASS OF 1985, INC	660839194	R
501c3	FEDERATION OF CHAMORRO WOMEN'S ASSOCIATION	943174423	R
501c3	FILIPINO CULTURAL CENTER	660787222	R
501c3	FILIPINO-AMERICAN PRESIDENTS CLUB OF GUAM	660548297	R
501c3	FINEGAYAN ELEMENTARY SCHOOL FAMILIES & TEACHERS EMPOWERED	660702096	R
501c3	FINO' HAYA, INC.	660767239	R
501c3	FIRST LADY'S COMMITTEE ON PREVENTION AND EDUCATION, INC.	0	R
501c3	FLORES SCHOOL OF THEOLOGY	0	R
501c3	FOREIGN MISSION BOARD, SOUTHERN BAPTIST	0	R
501c3	FOSTER FAMILIES ASSOCIATION	660059173	R
501c3	GUAM MEMORIAL HOSPITAL VOLUNTEERS ASSOCIATION	980084883	A
501c3	FOUNDATION HOUSE	0	R
501c3	FOUNDATION OF THE PACIFIC ISLANDS : SOCIOLOGY DEPT.-UOG	0	R
501c3	FOUR COMPADRES ASSOCIATION	0	R
501c3	FREEDOM BAPTIST CHURCH	660640708	R
501c3	FRIENDS OF RICHARD F. TAITANO MICRONESIAN AREA RESEARCH CTR.-MARC	660768534	R
501c3	FRIENDS OF THE GUAM PUBLIC LIBRARY	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	GUAM NATIONAL GOLF FEDERATION	660523185	A
501c3	FUR-EVER KIND OF LOVE	660773687	R
501c3	GHURA LIH TENANTS ASSOCIATION	0	R
501c3	GUAM NATIONAL OLYMPIC COMMITTEE	980087078	A
501c3	GININ I HILA I MAGA'TAOTAO SIHA ASSOCIATION	660712115	R
501c3	GLOBAL YOUTH FELLOWSHIP, LTD.	660695958	R
501c3	GUAM NATIONAL TENNIS FEDERATION, INC. DBA GNFT	660874945	A
501c3	GOLF COURSE SUPERINTENDENTS ASSOCIATION OF GUAM	660486040	R
501c3	GOOD SAMARITAN OF GUAM	0	R
501c3	GOODWILL INDUSTRIES OF GUAM, INC.	0	R
501c3	GUAM NIHONGO TEACHERS ASSOCIATION, INC. DBA GUN	660769961	A
501c3	GUAM NIHONJIN CAKKO	660450948	A
501c3	GOVERNMENT AND COMMUNITY IN ACTION-AKSION	0	R
501c3	GUAM NORTHERN NAMONEAS CHURCHES ASSOCIATION	660764555	A
501c3	GUAHAN DONATION AND SCHOLARSHIP	660497887	R
501c3	GUAHAN JUNIOR GOLF ASSOCIATION	660753527	R
501c3	GUAHAN SEABORNE SOCIETY. INC.	010917327	R
501c3	GUAM ONNURI VISION CHURCH	660469511	A
501c3	GUAM AMATEUR SHUFFLEBOARD ASSOCIATION	660851650	R
501c3	GUAM AMATEUR SOFTBALL ASSOCIATION	0	R
501c3	GUAM PHILHARMONIC FOUNDATION, INC.	660887681	A
501c3	GUAM AMATEUR VOLLEYBALL ASSOCIATION	0	R
501c3	GUAM ASIA-PACIFIC CHILDREN'S EDUCATIONAL FOUNDATION, INC.	660545156	R
501c3	GUAM ASSOCIATION OF BIBLE FELLOWSHIP CENTERS, INC.	660593289	R
501c3	GUAM ASSOCIATION OF FREEDOM & HUMAN RIGHTS	980039650	R
501c3	GUAM POST OF THE SOCIETY OF AMERICAN MILITARY ENGINEERS	660456419	A
501c3	GUAM POWERLIFTING FEDERATION (GPF)	661038163	A
501c3	GUAM ASSOCIATION OF YOUTH ATHLETICS CLUB, INC.	943177350	R
501c3	GUAM PRESERVATION TRUST	666013033	A
501c3	GUAM BALLET ARTS THEATRE	980063492	R
501c3	GUAM BANKERS ASSOCIATION	980062869	R
501c3	GUAM BASEBALL FEDERATION	980062058	R
501c3	GUAM CAL RIPKEN ROOKIE LEAGUE	660708732	R
501c3	GUAM CHIEFS FOOTBALL ORGANIZATION	660484878	R
501c3	GUAM COMMUNITY HEALTH CENTERS, INC.	660647189	R
501c3	GUAM COUNCIL OF SENIOR CITIZENS	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	GUAM COUNCIL OF TEACHERS OF MATHEMATICS	0	R
501c3	GUAM CRIME STOPPERS PROGRAM, INC.	660453944	R
501c3	GUAM RUGBY FOOTBALL CLUB, INC.	660524925	A
501c3	GUAM RUGBY FOOTBALL UNION, INC.	660565532	A
501c3	GUAM DIETARY MANAGERS ASSOCIATION	660669941	R
501c3	GUAM DOWN SYNDROME ASSOCIATION	0	R
501c3	GUAM EAGLE FOOTBALL ASSOCIATION	0	R
501c3	GUAM EDUCATIONAL TELECOMMUNICATION CORPORATION	0	R
501c3	GUAM GIRLS NATIONAL FASTPITCH ASSOCIATION, INC.	066085526	R
501c3	GUAM HARMONY LIONS CLUB	911967499	R
501c3	GUAM SEXUAL ASSAULT & ABUSE RESOURCE CENTER ASSOCIATION	660706890	A
501c3	GUAM HEALTH PLANNING & DEVELOPMENT AGENCY	0	R
501c3	GUAM SOCIETY OF PROFESSIONAL ENGINEERS	660499661	A
501c3	GUAM IDENTIFIES FAMILIES TERRIFIC STRENGTHS, INC.	680590317	R
501c3	GUAM INSTITUTE OF VOLUNTEER EXECUTIVES, INC.	660548767	R
501c3	GUAM SPORTS EVENTS INCORPORATED	660825002	A
501c3	GUAM INTERNATIONAL DANCE THEATRE	660537230	R
501c3	GUAM INTERNATIONAL MEDIATION & ARBITRATION CENTER	660630967	R
501c3	GUAM SUNSHINE LIONS CLUB	660539082	A
501c3	GUAM SURGICENTER, LLC	660576790	A
501c3	GUAM JUNIOR GOLF ACADEMY	098017933	R
501c3	GUAM KYOKUSHIN KARATE ASSOCIATION	0	R
501c3	GUAM SYMPHONY SOCIETY, INC.	660841111	A
501c3	GUAM LATIN DANCE CONGRESS	660627901	R
501c3	GUAM LIBERATION HISTORICAL SOCIETY	660825727	R
501c3	GUAM LITTLE LEAGUE DISTRICT	660680979	R
501c3	GUAM MAJOR LEAGUE BASEBALL, INC.	660503488	R
501c3	GUAM TRACK & FIELD ASSOCIATION	660484407	A
501c3	GUAM MARTIAL ARTS ASSOCIATION	0	R
501c3	GUAM UNITED METHODIST CHURCH	960002147	A
501c3	GUAM MASTERS BASEBALL ASSOCIATION	660498297	R
501c3	GUAM MOMS HELPING MOMS AND FAMILIES, INC	660818276	R
501c3	GUAM NATIONAL PHYSIQUE FEDERATION, INC	660820983	R
501c3	GUAM NATIONAL YOUTH FOOTBALL FEDERATION	660725313	R
501c3	GUAM VIETNAMESE-AMERICAN ASSOCIATION	660730460	A
501c3	GUAM PLATINUM LIONS CLUB	660902912	R
501c3	GUAM POSITIVE PARENTS TOGETHER, INC	660690400	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	GUAM RESOURCE CONSERVATION DEVELOPMENT CORPORATION	0	R
501c3	GUAM WATER POLO LEAGUE, INC.	661003816	A
501c3	GUAM ROCK LIONS CLUB	0	R
501c3	GUAM SAILING FEDERATION	660610484	R
501c3	GUAM SENIOR GOLF ASSOCIATION	660768302	R
501c3	GUAM WOMEN'S CHAMBER OF COMMERCE IN	660808886	A
501c3	GUAM WOMEN'S CLUB	660906863	A
501c3	GUAM WOMEN'S GOLF ASSOCIATION, INC.	661007861	A
501c3	GUAM SHRINE CLUB	990000675	R
501c3	GUAM SOFTBALL OFFICIALS ASSOCIATION	0	R
501c3	GUAM SWIMMING FEDERATION	660590733	R
501c3	GUAM TANO-TA BRANCH LIONS CLUB	660888914	R
501c3	GUAM TRIATHLON FEDERATION	660474539	R
501c3	GUAM URBAN HOUSING DEVELOPMENT CORPORATION (GUHD)	753209103	R
501c3	GUAM US ASIA SECURITY ALLIANCE, INC.	660778138	R
501c3	GUAM VISAYAS MINDANAO FAMILIES ASSOCIATION	0	R
501c3	GUMA GUAM UNIQUE MERCHANDISE ART, INC.	660798103	A
501c3	GUMA HILITAI: ADACAO ELEMENTARY SCHOOL PARENT TEACHER ORG.	660740394	A
501c3	GUAM WEIGHTLIFTING FEDERATION	660841572	R
501c3	GUMA' MAMI INC.	980055958	A
501c3	GUAM WOMEN ISLANDERS SOFTBALL ASSOCIATION	660875626	R
501c3	GUAM WOMEN ISSUE TASK FORCE	0	R
501c3	GUAM WOMEN'S MASTERS BASKETBALL ASSOCIATION (GWMBBA)	660756846	R
501c3	GUAM WOMEN'S TACKLE FOOTBALL LEAGUE	660798089	R
501c3	GUAM-MICRONESIA ASSOCIATION OF BIBLE FELLOWSHIP CENTERS, INC.	660446314	R
501c3	GUMA INAYIK	0	R
501c3	GUMA PALU LI'EL FANLALAI'AN	912072587	R
501c3	HABITAT FOR HUMANITY OF GUAM, INC.	660503252	A
501c3	HABITAT FOR HUMANITY MICRONESIA, INC.	0	R
501c3	HAGATNA POOL FOUNDATION, INC.	660722110	R
501c3	HAGGAN OUTRIGGER CANOE CLUB	980649550	R
501c3	HARRY S. TRUMAN ELEMENTARY SCHOOL	0	R
501c3	HARRY S. TRUMAN ELEMENTARY SCHOOL-PTA	980090029	R
501c3	HAYA CULTURAL HERITAGE & PRES.	660578285	R
501c3	HISTORIC INALAHAN FOUNDATION, INC.	660693085	R
501c3	HITA (HELPING INSTRUCT THE ARTS FOUNDATION)	0	R
501c3	HORIZON TOWNHOUSE HOMEOWNER'S ASSOCIATION	660501411	R
501c3	HAN MA EUM BAPTIST CHURCH	660929296	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	HAPPILY EVER AFTER RESCUE TEAM INC. (HEART)	660935798	A
501c3	HOSPICE GUAM	660463628	R
501c3	HU NAE' HAO KANTA, INC.	980503688	R
501c3	HARVEST BAPTIST CHURCH	510184543	A
501c3	HARVEST BAPTIST CHURCH OF GUAM, INC.	660841651	A
501c3	HARVEST HOUSE, INC	660833868	A
501c3	HURAO, INC.	660688287	R
501c3	INA KUTTURA, INC	660831103	R
501c3	INARAJAN MIDDLE SCHOOL-MITY PATSSC	660701404	R
501c3	HEALTH OPPORTUNITIES AND MEDICAL EXPOSURE	660856875	A
501c3	INET'NON FAMALO'AN CHAMORRU	660494798	R
501c3	HEDCO LOCAL DEVELOPMENT CORPORATION	990210565	A
501c3	INTERNATIONAL ALLIANCE MINISTRIES, INC	660815675	R
501c3	INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS	990057158	R
501c3	INTERNATIONAL ORGANIZATION FOR BIOLOGICAL CONTROL/S&E ASIAN REG.	660495748	R
501c3	IRAQ AFGHANISTAN AND PERSIAN GULF VETERANS OF THE PACIFIC	660816363	R
501c3	ISLA JUNIOR GOLF TEAM PARENT ORGANIZATION	660579883	R
501c3	HOPE AND HEALING GUAM, INC.	660878466	A
501c3	ISLAND FAMILIES OF MICRONESIA ASSOCIATION FOR PERINATAL SUPPORT	660697858	R
501c3	ISLAND SUCCESS THROUGH LEARNING ASSOCIATION, INC	660733345	R
501c3	HOUSE OF MERCY GUAM	660779642	A
501c3	JANE WHA-YOUNG KIM FOUNDATION	943319489	R
501c3	HUI NALU OCEAN CLUB	660774604	A
501c3	JOSE VICENTE FUND FOR BMT'S	0	R
501c3	HUNTERSPEAKS ORGANIZATION	660855554	A
501c3	JUBILEE-FREEDOM IN CHRIST, INC.	980075074	R
501c3	KAPINGAMARANGESE AND NUKUOROAN ASSOCIATION	0	R
501c3	KIAWEKUPONO O KA UA DANCE GROUP	0	R
501c3	I HINANAO I MAGAHET YAN I ININNA (HMI)	660976054	A
501c3	KM CONDOMINIUMS HOMEOWNER'S ASSOCIATION	660608216	R
501c3	KOREAN BOWLING ASSOCIATION OF GUAM	660788173	R
501c3	ICAN RESOURCES, INC.	660728657	A
501c3	KOREAN ETHICS PROMOTION SOCIETY	981600008	R
501c3	ILEARN ACADEMY CHARTER SCHOOL, INC	660833030	A
501c3	KOREAN SCHOOL OF GUAM	660714761	R
501c3	KOREAN SPORTS COUNCIL OF GUAM	660852927	R
501c3	IMMACULATE HEART OF MARY CHURCH-TOTO	0	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	KOSAI-KAI	0	R
501c3	INADAHEN I LINA'LA' KOTTURAN CHAMORU, INC.	660672822	A
501c3	KUCHU ORGANIZATION	660829287	R
501c3	INARAJAN ELEMENTARY SCHOOL PARENT-TEACHER ORG	981800001	A
501c3	KUNDIRANA GUAM CHARITY ASSOCIATION	0	R
501c3	LEARN CHAMORRO PROJECT, INC (THE)	660863194	R
501c3	LIGUAN ELEMENTARY SCHOOL-PTO	981500017	R
501c3	LORD'S LEAVEN FOUNDATION (GUAM), INC.	0	R
501c3	MACHANAO ELEMENTARY SCHOOL-PTO	660669458	R
501c3	INDEPENDENT INTERSCHOLASTIC ATHLETIC ASSOCIATION OF GUAM	660574809	A
501c3	MANGILAO BABE RUTH BASEBALL 13-15 LEAGUE	0	R
501c3	INDIGENOUS PACIFIC ISLANDS KNOWLEDGE UNIVERSE, INC.	661017014	A
501c3	INDWELLING MINISTRIES, INC.	660736600	A
501c3	MANHOBEN SWIM CLUB	660647859	R
501c3	MARIANAS DART ASSOCIATION	660676059	R
501c3	INETNON GEF PAGO CULTURAL ARTS PROGRAM, INC.	660758329	A
501c3	MARIANAS LEADERSHIP FOUNDATION	660599281	R
501c3	INSTITUTE FOR AIKIDO & INTERNATIONAL CULTURES	660612923	A
501c3	MARIANAS MILITARY MUSEUM FOUNDATION	980171806	R
501c3	INTERNATIONAL ARCHEOLOGICAL RESEARCH INSTITUTE, INC.	731188384	A
501c3	MCM VOLUNTARY ASSOCIATION	0	R
501c3	MEDJUGORJE PRAYER GROUP	0	R
501c3	MERCY INTERNATIONAL HEALTH SERVICE	421253527	R
501c3	MICRONESIA YOUTH & FAMILY SERVICES, INC.	660715231	R
501c3	MICRONESIAN IMAGE INSTITUTE, INC.	660775117	R
501c3	MISSION MARIANAS	0	R
501c3	ISAN GUAM, INC.	363292836	A
501c3	MMOSAIC	0	R
501c3	MONSIGNOR OSCAR L. (PALE SCOT) CALVO CORPORATION	0	R
501c3	MOTHERS AGAINST DRUNK DRIVING (MADD)	942707273	R
501c3	ISLAND COMMUNITY CHURCH	660627213	A
501c3	MOUNT CARMEL PARENT TEACHERS ASSOCIATION	0	R
501c3	ISLAND PRAISE FELLOWSHIP	980090530	A
501c3	MT. TENJO NEIGHBORHOOD ASSOCIATION	660805162	R
501c3	MUSCULAR DYSTROPHY ASSOCIATION	0	R
501c3	NATIONAL INSTITUTE FOR DIRECT INSTITUTION	931241440	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	NATIONS EVANGELISM ACTION TEAM INTERNATIONAL, INC.	660859469	R
501c3	NAVY LEAGUE OF THE UNITED STATES-GUAM COUNCIL	660532141	R
501c3	JAMES D. JI FOUNDATION	660523318	A
501c3	JAMES L. & ROSITA S. ADKINS FOUNDATION, LTD.	660687005	A
501c3	NCS COMMUNITY ASSOCIATION	0	R
501c3	JAPAN CLUB OF GUAM	980019995	A
501c3	JAPAN EVANGELICAL CHURCH OF GUAM	660515653	A
501c3	NEPTUNE SWIM TEAM, INC.	660709026	R
501c3	JEHOVAH'S WITNESS CIRCUIT GUAM ENGLISH	660694157	A
501c3	JESUS BAPTIST CHURCH OF GUAM	660671182	A
501c3	JESUS IS OUR SHIELD WORLDWIDE MINISTRIES, INC.	660653637	A
501c3	JESUS LIGHT OF THE WORLD CHRISTIAN CHURCH	660696933	A
501c3	JESUS LORD OF THE HARVEST MINISTRIES INT'L, INC.	943228795	A
501c3	JESUS REDEEMER & MASTER CHRISTIAN FELLOWSHIP	743179579	A
501c3	NETWORK ENTERPRISES, INC.	990241416	R
501c3	NOKAOI (GUAM) SOCCER CLUB	660706728	R
501c3	NORTH WEST PACIFIC OCEAN, INC.	0	R
501c3	NORTHERN LITTLE LEAGUE OF GUAM	0	R
501c3	NORTHERN YANKEES ORGANIZATION	660820353	R
501c3	JOHN F. KENNEDY PARENT TEACHER STUDENT ASSOCIATION	660819832	A
501c3	OCEANVIEW MIDDLE SCHOOL PARENT TEACHER ORGANIZATION	830371523	R
501c3	OPERA OF THE PACIFIC	660579378	R
501c3	ORDOT/CHALAN PAGO SOFTBALL LEAGUE ASSOCIATION	660751522	R
501c3	ORDOT-CHALAN PAGO ELEM. SCHOOL PTO	660744872	R
501c3	OUTER ISLAND MEDICAL/DENTAL RELIEF FUND	0	R
501c3	JTB GLOBAL FOUNDATION MICRONESIA	980135589	A
501c3	JUAN M. GUERRERO ELEMENTARY SCHOOL PARENT-TEACHER ORGANIZATION (JMGES-PTO)	660834897	A
501c3	OVERSEAS CHINESE ASSOCIATION CENTER	0	R
501c3	JUNIOR ACHIEVEMENT OF GUAM, INC.	980098267	A
501c3	PA 'A TAOTAO TANO	731633799	R
501c3	PACIFIC AGRICULTURAL CONSTRUCTION	660532706	R
501c3	PACIFIC AREA RESEARCH INSTITUTE	0	R
501c3	PACIFIC ASIAN STUDIES CORP. (UOG)	0	R
501c3	PACIFIC ASSOCIATION FOR RADIATION SURVIVORS	660630594	R
501c3	PACIFIC HEALTH PLAN, INC.	0	R
501c3	PACIFIC INTERNATIONAL FOUNDATION (PIF)	660488970	R
501c3	PACIFIC ISLAND GRILLER FOR EDUCATION	660652251	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	KINGDOM COLLEGE OF NATURAL HEALTH, INC.	651176635	A
501c3	PACIFIC JAYCEES, INC.	0	R
501c3	KIWANIS CLUB OF GUAM	661032669	A
501c3	PACIFIC RESEARCH INSTITUTE	660500814	R
501c3	PACIFIC RESOURCES FOR EDUCATION AND LEARNING	990279789	R
501c3	PACIFIC SUBSTANCE ABUSE MENTAL HEALTH COLLABORATING COUNCIL	660689396	R
501c3	KOREAN ASSOCIATION OF GUAM	660509836	A
501c3	KOREAN BAPTIST CHURCH IN GUAM	660485920	A
501c3	PAGO BAY ATHLETICS	0	R
501c3	KOREAN BUDDHISM SANGRAKWON JIJANG ASSOCIATION	0	A
501c3	PAGO I TIEMPO	660565832	R
501c3	KOREAN EVANGELICAL CHURCH OF GUAM	660694561	A
501c3	PANGASINAN COMMUNITY OF GUAM (INT'L), INC.	980098646	R
501c3	PARA I FAMAGUON-TA ASSOCIATION	0	R
501c3	PARA I' MINAOLEK TAOTAO-TA, AMOT FARM INC	680812526	R
501c3	KOREAN SHELTER, INC.	660880721	A
501c3	PARTNERSHIP FOR A DRUG FREE GUAM, INC.	0	R
501c3	PAYU-TA, INCORPORATED	660717323	R
501c3	PEDRO C. LUJAN ELEMENTARY-PTA ADVISORY COUNCIL	660737943	R
501c3	PELELIU' CLUB OF GUAM	660630029	R
501c3	PEOPLE HELPING PEOPLE	660507341	R
501c3	PHILLIPINE BENEVOLENT MISSIONARIES ASSOCIATION	660487716	R
501c3	PHOENIX WRESTLING CLUB	660806705	R
501c3	PITI MUNICIPAL PLANNING COUNCIL ASSOCIATION	0	R
501c3	PRICE ELEMENTARY SCHOOL, PTO	660561755	R
501c3	PRISON FELLOWSHIP GUAM	660451711	R
501c3	PROCEED, INC.	660596523	R
501c3	QUALIS HEALTH	911072875	R
501c3	RADHI PURAN FOUNDATON	666022434	R
501c3	RESOURCE REFERRAL SERVICE	0	R
501c3	RESOURCES FOR COMMUNITY DEVELOPMENT (RCD)	660581833	R
501c3	LIFE IN THE SON CHRISTIAN FELLOWSHIP	980130166	A
501c3	LIGHTHOUSE BAPTIST CHURCH	0	A
501c3	REV. LARRY Y HSIEH DBA GOOD MESSAGE	0	R
501c3	RICARDO J. BORDALLO FOUNDATION	0	R
501c3	SAN VICENTE SCHOOL - PTA	980056842	R
501c3	SANTA RITA INTRAMURAL SOFTBALL ASSOCIATION	0	R
501c3	SANTA RITA SPORTS ASSOCIATION	660578480	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	SCIENCE EXPO ASSOCIATION	0	R
501c3	LOVE TO GIFT, INC.	660786162	A
501c3	LP UNTALAN MIDDLE SCHOOL PTO	660677645	A
501c3	LUPUS AWARENESS GROUP OF GUAM	660784950	A
501c3	SEIZED FORFEITED ASSETS AUCTION ORG INC	463492979	R
501c3	SERVICIO PARA Y FAMAGU'ON	0	R
501c3	MACY'S NORTH STAR RELIEF FUND	852302217	A
501c3	SHA ENTERPRISES DBA: AEROFRESH GUAM	660606837	R
501c3	MAINA CHURCH CHOIR	0	A
501c3	SHEPHERDING MINISTRIES, INC.	364518708	R
501c3	MAKE-A-WISH FOUNDATION @GUAM AND CNMI	980098218	A
501c3	SIMON SANCHEZ HIGH SCHOOL ADVISORY COUNCIL	0	R
501c3	SIMON SANCHEZ STUDENT ACTIVITY FUND -SAFE	0	R
501c3	MANELU	943365012	A
501c3	SINA: SELF ADVOCATES IN ACTION	660762521	R
501c3	SOUTH PACIFIC MISSION	0	R
501c3	MANGILAO MUNICIPAL PLANNING COUNCIL	660930740	A
501c3	ST. CHARLES (GUAM) UNIVERSITY	760422284	R
501c3	ST. FRANCIS SCHOOL - PTA	999860606	R
501c3	MANHITA CHAMORRO	462295836	A
501c3	ST. JOHN'S PARENTS & TEACHERS COUNCIL	960000753	R
501c3	MANNA FELLOWSHIP	660851515	A
501c3	ST. MARK'S UNIVERSAL SCHOOLS	0	R
501c3	MA'POKSAI, INC.	660962364	A
501c3	MARIA A ULLOA PARENT-TEACHER ASSN	980061601	A
501c3	SOCIETY OF THE DAUGHTERS OF THE AMERICAN REVOLUTION	660784319	A
501c3	MARIANA ISLANDS CHAPTER, HARLEY'S GROUP (HOG)	660704856	A
501c3	STEELERS	660846281	R
501c3	STRIDES FOR THE CURE, INC.	660713913	R
501c3	SUBARU CLUB OF GUAM	660746693	R
501c3	MARIANAS AUDUBON SOCIETY, INC.	980070356	A
501c3	SUCCESS FOR ALL FOUNDATION, INC.	522061820	R
501c3	MARIANAS CHRISTIAN FELLOWSHIP	660764676	A
501c3	SWORD, INC.	0	R
501c3	TAMUNING ELEMENTARY SCHOOL ADVISORY COUNCIL	0	R
501c3	TAMUNING ELEMENTARY SCHOOL-PTO	710989343	R
501c3	TBS COMPLETE ENLIGHTMENT TEMPLE	660755567	R
501c3	TEAM GUAM SAKMAN SOFTBALL ASSOCIATION	660741264	R
501c3	TEXAS A & M UNIVERSITY DEVELOPMENT FOUNDATION	742245072	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	THE BIBLE SOCIETY OF MICRONESIA	0	R
501c3	THE CHUKESE CATHOLIC FAITH ASSOCIATION	300220538	R
501c3	THE CONCERNED CATHOLICS OF GUAM, INC.	660831661	R
501c3	THE FESTIVAL OF PACIFIC ARTS (FESTPAC)	0	R
501c3	THE GUAM CAREGIVERS ASSOCIATION	943229753	R
501c3	THE GUAM CHORISTERS	660602003	R
501c3	MARIANAS SPORTS OFFICIAL ASSOCIATION	980063706	A
501c3	MARIANAS YACHT CLUB	980049367	A
501c3	THE GUAM CULTURE GUIDE, INC.	660804737	R
501c3	THE GUAM JUSTICE PROJECT	660722055	R
501c3	MASONIC DISTRICT GUAM, GRAND LODGE OF FREE & ACCEPTED MASONS OF THE PHILIPPINES	660901114	A
501c3	MATUA LODGE #272	660938550	A
501c3	THE GUAM WAR SURVIVORS MEMORIAL	660758645	R
501c3	THE GUAM WAVERIDERS ASSOCIATION	0	R
501c3	MELODIES OF PRAYER, INC.	660734761	A
501c3	THE HAGATNA FOUNDATION	660627693	R
501c3	THE KURT S. MOYLAN FOUNDATION	0	R
501c3	THE LIVING WATER MINISTRIES, INC.	980066143	R
501c3	THE MASON THOMAS GUERRERO CALVO FUNDRAISER	0	R
501c3	THE SANTA MARIANAS OF GUAM	0	R
501c3	MICRONESIA ARCHEOLOGICAL RESEARCH SERVICES	660480503	A
501c3	THE STORYBOARD ASSOCIATION	0	R
501c3	MICRONESIA CLIMATE CHANGE ALLIANCE, INC.	660909128	A
501c3	MICRONESIA COMMUNITY DEVELOPMENT CORPORATION	660646096	A
501c3	THE WOMEN'S RESOURCE CENTER, INC.	660801613	R
501c3	MICRONESIA DISTRICT CHURCH OF THE NAZARENE	660533492	A
501c3	THE WORKS FOUNDATION	660768147	R
501c3	TOKIO MARINE PACIFIC FOUNDATION, INC	660811279	R
501c3	TOURNAMENT OF CHAMPIONS GUAM BEAUTIFICATION FUND	0	R
501c3	MICRONESIAN CHEF'S ASSOCIATION	660576827	A
501c3	TOURNAMENT OF CHAMPIONS TUMON PUBLIC SAFETY FUND	0	R
501c3	MICRONESIAN CONSERVATION COALITION, INC.	660839975	A
501c3	MICRONESIAN CRUISE ASSOCIATION, INC	660776376	A
501c3	TOURNAMENT OF CHAMPIONS-TUMON BAY REEF REVITALIZATION	660559958	R
501c3	MICRONESIAN INSTITUTE FOR DISEASE PREVENTION & RESEARCH	660668970	A
501c3	MICRONESIAN LEGAL SERVICES CORPORATION	986018560	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	MICRONESIAN SPORTS FOUNDATION	660798480	A
501c3	MID-CONTINENT RESEARCH FOR EDUCATION AND LEARNING	430837728	A
501c3	TRADITION ABOUT SEAFARING ISLANDS-TASI	660470488	R
501c3	MILITARY ORDER OF THE PURPLE HEART GC-1315	660642641	A
501c3	TRIO PROGRAMS ORGANIZATION	660506652	R
501c3	MIRACLE ASSEMBLY OF GOD	660491865	A
501c3	TRUE GOSPEL OUTREACH	0	R
501c3	UNIVERSITY OF GUAM CHAMORRO ASSOCIATION	0	R
501c3	UNIVERSITY OF GUAM SCHOOL OF NURSING ALUMNI ASSOCIATION	981239584	R
501c3	UOG ARMY CORPS OF CADETS	0	R
501c3	UOG CENTENNIAL SOCIETY	0	R
501c3	UOG MARINE LABORATORY FOUNDATION, INC.	0	R
501c3	UPI ELEMENTARY SCHOOL-PTO	760841155	R
501c3	VERY REVEREND JOHN F. CURRAN S.J./CORP.	0	R
501c3	MOST VALUABLE PLAYERS FOUNDATION, LTD.	660976234	A
501c3	WESTERN PACIFIC ISLANDS ASSOCIATION OF FIRE CHIEFS, INC.	660768698	R
501c3	MOUNT CARMEL ALUMNI AND ENDOWMENT FOUNDATION	660693509	A
501c3	WILDLIFE MICRONESIA, INC.	660848194	R
501c3	MOUNTAIN-PACIFIC QUALITY HEALTH FOUNDATION	810343791	A
501c3	WINGMAN FOUNDATION	660824118	R
501c3	WKO SHINKYOKUSHINKAI KARATE GUAM, INC.	660822752	R
501c3	WORLD PACIFIC UNIVERSITY	660636487	R
501c3	MUSLIM ASSOCIATION OF GUAM	0	A
501c3	YIGO ELEMENTARY PARENT/TEACHER ORGANIZATION	0	R
501c3	YIGO GOODWILL AND SPIRIT ASSOCIATION	660858298	R
501c3	YIGO JETS GUAM	660805576	R
501c3	NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTS	133448166	A
501c3	YONA MUNICIPAL PLANNING COUNCIL	0	R
501c3	NATIVE PACIFIC HEALTH AND WELLNESS CENTER, INC.	661044545	A
501c3	NAWIC GUAM CHAPTER 381, INC.	660774332	A
501c3	NEW HEAVEN CHURCH, INC.	660770192	A
501c3	NEW LIFE IN CHRIST FELLOWSHIP, INC.	660711548	A
501c3	NEW LIFE MINISTRIES	0	A
501c3	NOTRE DAME HIGH SCHOOL ALUMNAE ASSOC	660864440	A
501c3	NOTRE DAME HIGH SCHOOL EDUCATIONAL FOUNDATION	0	A
501c3	NUKUNO PROTESTANT CHURCH, GUAM	0	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	OCEANIC ASCENT EDUCATION, INC.	660747234	A
501c3	OHALA' ADOPTIONS, INC.	660933674	A
501c3	OKKODO HIGH SCHOOL PARENT TEACHER STUDENT ASS	660728333	A
501c3	OMEGA MISSION CHURCH OF GOD, INC	660844346	A
501c3	ONE MARIANAS INITIATIVE	660966316	A
501c3	OPERATION CHRISTMAS DROP	660991810	A
501c3	OUTRIGGER GUAM CANOE CLUB	660650816	A
501c3	P.D. HEMLANI FOUNDATION, LTD.	660769916	A
501c3	PACIFIC ABILITY RESOURCES INC.	660761594	A
501c3	PACIFIC INDEPENDENT BIBLE CHURCH	0	A
501c3	PACIFIC ISLANDS UNIVERSITY, INC.	660480546	A
501c3	PACIFIC ISLANDS DEVELOPMENT BANK	660459460	A
501c3	PACIFIC JUDICIAL COUNCIL	660687568	A
501c3	PACIFIC MISSION AVIATION	980034842	A
501c3	PACIFIC PRESBYTERIAN CHURCH	0	A
501c3	PACIFIC WAR MUSEUM FOUNDATION	660770642	A
501c3	PARA I PROBECHU'N I TAOTAO-TA, INC.	660773368	A
501c3	PARENTS EMPOWERING PARENTS OF CHILDREN WITH DISABILITIES, INC	660816525	A
501c3	PAYLESS MARKETS COMMUNITY FOUNDATION, INC.	660680181	A
501c3	POHNPEI UNITED CHURCH OF CHRIST, GUAM	0	A
501c3	POKSAI CANOE CLUB	660886622	A
501c3	PROVIDENCE INTERNATIONAL CHURCH MINISTRIES	660717816	A
501c3	PRUTEHI LITEKYAN: SAVE RITIDIAN (PLSR)	660982677	A
501c3	RAINAN I LANGET FOUNDATION, INC	660889728	A
501c3	RED HORSE ASSOCIATION	660830580	A
501c3	REDEMPTION CHRISTIAN FELLOWSHIP INC.	660995891	A
501c3	REVEILLE BIBLE CHURCH	660918934	A
501c3	RIGALU INC.	660765598	A
501c3	ROTARY CLUB OF TUMON BAY	990079063	A
501c3	ROVERS CLUB INTERNATIONAL, INC	660822371	A
501c3	SAFE HAVEN	660910926	A
501c3	SAINT FRANCIS CATHOLIC SCHOOL PARENT-ALUMNI ORGANIZATION	660877358	A
501c3	SANCTUARY INCORPORATED	960002543	A
501c3	SANTO NINO GUAM 2000	660597073	A
501c3	SARANG PRESBYTERIAN CHURCH OF GUAM	660507631	A
501c3	SAVE SOUTHERN GUAM, INC.	660860703	A
501c3	SCHOOL SISTERS OF NOTRE DAME CENTRAL PACIFIC PROVINCE, INC.	410693976	A
501c3	SIFA LEARNING ACADEMY CHARTER SCHOOL, INC.	660887393	A
501c3	SINDALUN GUAHAN SOFTBALL ASSOCIATION	660833021	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	SISTERS OF MERCY	960000986	A
501c3	SNAKEPIT WRESTLING ACADEMY GUAM	660878049	A
501c3	SOROPTOMIST INTERNATIONAL OF GUAM	660499526	A
501c3	SOUTHERN COWBOYS TEAM ASSOCIATION (SOCOW)	660807377	A
501c3	SPIRITUAL ASSEMBLY OF THE BAHAI'S OF CHALAN PAGO- ORDOT	660676099	A
501c3	SPIRITUAL OVERSEERS SERVICE INTERNATIONAL CORPORATION	943446955	A
501c3	ST. DOMINICS SENIOR CARE HOME VOLUN	980076161	A
501c3	ST. JOHN'S SCHOOL	960000753	A
501c3	ST. PAUL ASSEMBLY OF GOD CHURCH	0	A
501c3	ST. PAUL CHRISTIAN SCHOOL	660546633	A
501c3	ST. VINCENT DE PAUL SOCIETY	660456965	A
501c3	STAYWELL FOUNDATION, INC	660853864	A
501c3	STRYKERS FOOTBALL CLUB, INC	660651920	A
501c3	SUGAR PLUM TREE INCORPORATED	980099133	A
501c3	TAKE-CARE FOUNDATION	660671028	A
501c3	TALAYA MICRONESIA CORPORATION	660914420	A
501c3	TALENT BOX TRAVEL GROUP	660708918	A
501c3	TAN SIU LIN FOUNDATION	660728484	A
501c3	TANO TASI YAN TODU	661001106	A
501c3	TATUHA, INC	660796784	A
501c3	TEACH MONEY, INC.	660863462	A
501c3	TEAM ANDERSEN SPOUSES' CLUB CHARITABLE FUND	660930626	A
501c3	TEMPLE BAPTIST CHURCH	0	A
501c3	THE ASHENAFI LOM FOUNDATION INC.	661023777	A
501c3	THE CHILDREN'S ARK INC.	661020117	A
501c3	THE CHRISTIAN CHAPEL	660504504	A
501c3	THE CHURCH IN GUAM	660648677	A
501c3	THE CRISTETA VILLACORTA ALEGRIA FOUNDATION, INC.	660776384	A
501c3	THE GENERAL COUNCIL OF THE ASSEMBLIES OF GOD THE MARIANAS	0	A
501c3	THE GUAM ASSOCIATION OF RETIRED PERSONS	960001461	A
501c3	THE GUAM MUSEUM FOUNDATION, INC.	660670817	A
501c3	THE KOREAN DOORAE CHURCH OF GUAM	660524922	A
501c3	THE MANUKAI ATHLETIC CLUB	660750532	A
501c3	THE PACIFIC CENTER FOR ISLAND SECURITY	660993817	A
501c3	THE PACIFIC DAILY NEWS LEND-A-HAND FUND, INC.	980085071	A
501c3	THE PHOENIX FOUNDATION, INC.	661036751	A
501c3	THE SALVATION ARMY, A CALIFORNIA CORPORATION	941156347	A
501c3	THE WAY OF SALVATION CHURCH	0	A
501c3	TODU GUAM FOUNDATION	660873399	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c3	TOHGE CORPORATION	660877352	A
501c3	TOUCHPOINT CHURCH OF GOD, INC.	660734056	A
501c3	TRADITIONS AFFIRMING OUR SEAFARING	660743768	A
501c3	TRINITY CHRISTIAN SCHOOL	980054848	A
501c3	ULITAO INC.	660798568	A
501c3	UNITED CHINESE ASSOCIATION OF GUAM	980061193	A
501c3	UNITED PENTECOSTAL CHURCH OF MICRONESIAN WEST	660624500	A
501c3	UNITED SEAMAN'S SERVICES, INC.	135562370	A
501c3	UNIVERSAL CHURCH CORPORATION	660891357	A
501c3	UNIVERSITY OF GUAM ENDOWMENT FOUNDATION, INC.	660457233	A
501c3	UNIVERSITY OF THE PHILIPPINES ALUMNI-GUAM	952291737	A
501c3	USNSCC REGION 14-2, GUAM	660931324	A
501c3	VICTIMS ADVOCATE REACHING OUT (VARO)	980090472	A
501c3	VICTORY CHAPEL CHRISTIAN FELLOWSHIP	980065009	A
501c3	VILLAGE GUAM, INC.	660919261	A
501c3	WAT BUDDHARAMA OF GUAM, INC.	660731943	A
501c3	WATCH TOWER BIBLE AND TRACT SOCIETY OF GUAM	542106676	A
501c3	WESTCARE PACIFIC ISLANDS, INC	270359330	A
501c3	WESTERN PACIFIC SUB-SECTION OF THE HAWAII SECTION OF THE AWWA	660830229	A
501c3	WESTERN PACIFIC VETERANS COMMUNITY (WPVC), INC.	660941767	A
501c3	WINDWARD WOLVERINE SOCCER CLUB	660851516	A
501c3	WINGS FOOTBALL CLUB, INC.	660724706	A
501c3	WONIP EVANGELICAL CHURCH OF GUAM	0	A
501c3	WORLD BIBLE WAY CHURCH - GUAM	660837200	A
501c3	XOKIAHI CARES, INC	660785196	A
501c3	YIGO CHURCH OF CHRIST	660552306	A
501c3	YIGO CHURCH OF GOD, INC.	660753453	A
501c3	YIGO MASTERS SPORTS ASSOCIATION	660884284	A
501c3	YMLG LADIES AUXILIARY	660703528	A
501c3	YOIDO FULL GOSPEL CHURCH GUAM	660648531	A
501c3	YOUTH ENHANCEMENT SUPPORTS (Y.E.S.), INC.	660724367	A
501c3	YOUTH FOR YOUTH LIVE! GUAM	660713114	A
501c4	AGANA HEIGHTS ATHLETES ORGANIZATION	660535103	A
501c4	ASAHI ASSOCIATION OF GUAM	660689377	A
501c4	ASSOCIATION OF FEDERAL FIREFIGHTERS GUAM	843691266	A
501c4	ASTUMBO ELEMENTARY SCHOOL-PTO	660660265	A
501c4	BORN AGAIN CHURCH INTERNATIONAL	0	A
501c4	BUREAU OF STATISTICS AND PLANS EMPLOYEES ASSOCIATION (BSPEA)	660927560	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c4	CBP MWR AGA-GUAM	660823250	A
501c4	CONTINENTAL MICRONESIA EMPLOYEE ASSOCIATION	660672355	A
501c4	DEPT. OF PUBLIC WORKS SPORTS ASSOCIATION	660538234	A
501c4	EAGLE GOLF CLUB	470851165	A
501c4	FEDERATION OF ASIA-PACIFIC WOMEN'S ASSOCIATIONS (FAWA)	660913450	A
501c4	FILIPINO COMMUNITY OF GUAM	660508764	A
501c4	FIRE ORGANIZATION FOR ACTIVITIES AND MORALE	660921920	A
501c4	GUAM BASKETBALL CONFEDERATION	980065230	A
501c4	GUAM CHURCH OF RESURRECTION	980104816	A
501c4	GUAM COMMUNITY COLLEGE FOUNDATION	660789456	A
501c4	GUAM COMMUNITY IMPROVEMENT FOUNDATION, INC.	660721416	A
501c4	GUAM ECONOMIC DEVELOPMENT AUTHORITY EMPLOYEE MORALE ASSOCIATION	660694593	A
501c4	GUAM EVANGELICAL HOLINESS CHURCH	660673438	A
501c4	GUAM FIRE RETIREES ASSOCIATION, INC.	660886150	A
501c4	GUAM GADAO LIONS CLUB	660628435	A
501c4	GUAM GALAIDE LIONS CLUB INTERNATIONAL	660701246	A
501c4	GUAM HOMELESS COALITION	660769886	A
501c4	GUAM INTERNATIONAL AIRPORT EMPLOYEES' ORGANIZATION (GIAAEO)	660781243	A
501c4	GUAM MEDICAL ASSOCIATION, INC.	660720817	A
501c4	GUAM MEDICAL SOCIETY, INC.	660724980	A
501c4	GUAM SERENITY LIONS CLUB	660852303	A
501c4	GUAM UNITED STATES AIR FORCE VETERANS	660728129	A
501c4	GUAM VISITORS BUREAU EMPLOYEE ASSOCIATION (GVBEA)	660530089	A
501c4	GUAM WATERWORKS EMPLOYEE ASSOCIATION	660794711	A
501c4	GUAMPEDIA FOUNDATION, INC.	660721758	A
501c4	GUAM'S ALTERNATIVE LIFESTYLE ASSOCIATION, INC.	660716699	A
501c4	GUBERNATORIAL INAUGURAL COMMITTEE INC.	661025005	A
501c4	GWHS CLASS OF 1977 REUNION	660694471	A
501c4	HAWAII DENTAL SERVICE	990107971	A
501c4	I FAMILIAN I KOTTE	981400001	A
501c4	I HAGAN FAMILAO'AN GUAHAN (IHFG) INC.	660933467	A
501c4	INSURANCE ASSOCIATION OF GUAM	660571884	A
501c4	ISLAND BAPTIST CHURCH	660609404	A
501c4	JOHN F. KENNEDY CLASS OF 1972	660781838	A
501c4	KOREAN WOMEN'S ASSOCIATION OF GUAM	980104213	A
501c4	KOROR CLUB OF GUAM	660688726	A
501c4	LAGUNA ASSOCIATION OF GUAM	980223168	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c4	LIONS CLUB INTERNATIONAL DISTRICT 204	660634946	A
501c4	MONGMONG-TOTO-MAITE NEIGHBORHOOD WATCH PROGRAM	660951007	A
501c4	1950' PIONEER ALUMNAE ORGANIZATION (AOLG)	0	R
501c4	411TH ARMY RESERVE & WIVES ASSOCIATION	0	R
501c4	671 BULLY CLUB	660738646	R
501c4	AGANA HEIGHTS RESIDENTS COUNCL ASS.	94325055	R
501c4	AMERICAN ASSOCIATION OF RETIRED PERSONS (AARP)	660704291	R
501c4	AMIGOS/BUCKAROOS SPORT ASSOCIATION	0	R
501c4	AMKO/MANHOBEN AQUATICS	0	R
501c4	ANCESTRAL LANDOWNERS COALITION	0	R
501c4	ANDERSEN ENLISTED SPOUSES CLUB	0	R
501c4	ANDERSON OFFICERS SPOUSES' CLUB	510141073	R
501c4	ARTS, ETC.	660515486	R
501c4	ASAN RESIDENTS COUNCIL	0	R
501c4	ASSOCIATION FAMILAO'AN MANGEF PA'GO	0	R
501c4	ASSOCIATION OF LAND MANAGEMENT EMPLOYEES	660733350	R
501c4	ASTUMBO MIDDLE SCHOOL-PTO	660717077	R
501c4	BARRIGADA VILLAGE RAIDERS	943234787	R
501c4	BINALONAN ASSOCIATION OF GUAM	0	R
501c4	BLUE SHIELD ASSOCIATION	0	R
501c4	BOWLERS GOLDEN CLUB	0	R
501c4	OFFICE OF THE ATTORNEY GENERAL EMPLOYEES ASSOCIATION	660721060	A
501c4	BUD LIGHT/GUAM DART ASSOCIATION	0	R
501c4	C.C.K. INTERNATIONAL ASSOCIATION	660713595	R
501c4	C.L. TAITANO ELEMENTARY SCHOOL-PTA	0	R
501c4	CAL-ISLANDERS HUMANITARIAN ASSOCIATION	330634994	R
501c4	CHALAN MAMI	660499772	R
501c4	CHAMORRO MUSIC PRESERVATION SOCIETY	0	R
501c4	CHILD WELFARE SERVICE FOSTER CHILDREN ASSOCIATION	0	R
501c4	OUTTABOUNDZ GOLF CLUB	660789258	A
501c4	CLEAN GUAM, INC.	943230402	R
501c4	COAST 360 FEDERAL CREDIT UNION EMPLOYEES ASSOCIATION	660792501	R
501c4	COLINA DE BARRIGADA HOMEOWNER'S ASSOCIATION	660498739	R
501c4	COMMITTEE TO GET GUAM WORKING	0	R
501c4	CUSTOMS AND QUARANTINE AGENCY EMPLOYEES ASSOCIATION	0	R
501c4	DANDAN EMPLOYEES WELFARE ASSOCIATION	0	R
501c4	DEDEDO RESIDENTS COUNCIL	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c4	DEFENDERS EMPLOYEE ASSOCIATION	660882604	R
501c4	DEPT OF COMMERCE EMPLOYEES ASSOCIATION	0	R
501c4	DEPT. OF ADMINISTRATION EMPLOYEES ASSOCIATION	0	R
501c4	DOE MAINTENANCE EMPLOYEES ASSOCIATION	0	R
501c4	DYA EMPLOYEES ASSOCIATION	0	R
501c4	EM RECREATION CLUB OF GUAM	660840527	R
501c4	FALCONS SPORTS ASSOCIATION (FSA)	660560443	R
501c4	FALCONS SPORTS ORGANIZATION: FALCONS SPORTS CLUB	0	R
501c4	FAMAGUON GUAHAN DANCE GROUP	660550361	R
501c4	FAN HASSU FARMS	660901395	R
501c4	FAN MACHO'CHO, LLC	0	R
501c4	FB LEON GUERRERO MIDDLE SCHOOL PTC	943223061	R
501c4	FD ALUMNI CLASS '62	660792067	R
501c4	FEDERATION OF ASIAN PEOPLE ON GUAM	0	R
501c4	FEDERATION OF OVERSEAS CHINESE ASSOCIATION OF GUAM	660590548	R
501c4	FILIPINO SPORTS ASSOCIATION OF GUAM	660643972	R
501c4	FOUR WINDS WOMEN'S CLUB	660550196	R
501c4	FRIENDS OF FAMILY SUPPORT	0	R
501c4	GDOE EMPLOYEE ASSOCIATION	660855536	R
501c4	GEORGE WASHINGTON HIGH SCHOOL CLASS OF 1962	660505830	R
501c4	GEORGE WASHINGTON HIGH SCHOOL CLASS OF 1971 REUNION	0	R
501c4	GEORGE WASHINGTON SENIOR HIGH CLASS OF 1972	0	R
501c4	GEPA EMPLOYEES ASSOCIATION	0	R
501c4	GGARP SERVICIO PARA I MANAMKO	943269325	R
501c4	GHURA 99-82 RESIDENTS ASSOCIATION	0	R
501c4	GNYFF GUAM RAIDERS	660725833	R
501c4	GOVERNOR'S OFFICE EMPLOYEES ASSOCIATION	660768603	R
501c4	GUAHAN ASSOCIATION OF PHYSICIAN ASSISTANTS	0	R
501c4	GUAHAN AYUDANTE LIONS CLUB	660820031	R
501c4	PARADISE ESTATES OWNERS ASSOC.INC.	660745434	A
501c4	GUAHAN LIONS CLUB	943205399	R
501c4	PARADISE MEADOWS OWNERS ASSOCIATION, INC.	660807373	A
501c4	GUAHAN/ASIA HULA FESTIVAL	660557879	R
501c4	GUAM AREA SERVICE COMMITTEE OF NARCOTICS ANONYMOUS	0	R
501c4	GUAM ASSOCIATION OF THE DEAF	980097090	R
501c4	GUAM BABE RUTH BASEBALL 13-18 LEAGUE	0	R
501c4	GUAM BABE RUTH BASEBALL LEAGUE, INC.	0	R
501c4	PEACE RING OF GUAM, INC.	660670361	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c4	GUAM BEHAVIORAL HEALTH AND WELLNESS CENTER EMPLOYEE ASSOCIATION	660803393	R
501c4	GUAM CHAPTER, 3RD MARINE DIV.	660761120	R
501c4	GUAM CYCLING FOUNDATION	660663916	R
501c4	GUAM ECHECS	0	R
501c4	GUAM FILIPINO ARTIST	660768803	R
501c4	GUAM FIRE FIGHTERS ASSOCIATION	0	R
501c4	GUAM FRIENDSHIP GOLF CLUB	660599492	R
501c4	GUAM GREYHOUND OWNER'S ASSOCIATION	0	R
501c4	GUAM GUARD MAIL	0	R
501c4	GUAM HISTORY & CULTURE ASSOCIATION, INC.	660580697	R
501c4	GUAM HOMELAND SECURITY/OFFICE OF CIVIL DEFENSE EMPLOYEES ASSOCIATION (GHS/OCD EA)	660872035	R
501c4	GUAM INTERNATIONAL MEDIA COORDINATOR ASSOCIATION, INC.	660680931	R
501c4	GUAM ISLANDERS ASSOCIATION	0	R
501c4	GUAM K.I.D.S. INCORPORATED	0	R
501c4	GUAM MARIANAS LIONS CLUB	660557448	R
501c4	PORT AUTHORITY OF GUAM GOODWILL & MORALE ASSOCIATION	660483547	A
501c4	GUAM MARINE AWARENESS FOUNDATION	660563944	R
501c4	GUAM MASTERS TENNIS CLUB	660673364	R
501c4	GUAM MEMORIAL HOSPITAL EMPLOYEE ASSOCIATION	0	R
501c4	GUAM MILITARY BASEBALL ASSOCIATION	980178178	R
501c4	GUAM MOTORCYCLE & ATV CORP.	660606493	R
501c4	GUAM NATIONAL GUARD : GUAM NATIONAL GUARDS SPOUSES ORG.	0	R
501c4	GUAM NATIONAL TENNIS FEDERATION	660514446	R
501c4	GUAM NAVY CLUB	660489435	R
501c4	GUAM NIKKEI ASSOCIATION	660795261	R
501c4	GUAM OAKLEAF	464559939	R
501c4	RECYCLING ASSOCIATION OF GUAM	980098112	A
501c4	GUAM POLICE VOLUNTEERS ASSOCIATION	660790544	R
501c4	GUAM RESPONSE SERVICES	660498160	R
501c4	GUAM SCHOLAR ATHLETE AWARDS FEDERATION	0	R
501c4	GUAM SENIOR BOWLERS FEDERATION	0	R
501c4	GUAM TERRITORIAL BAND SOCIETY	980005639	R
501c4	GUAM TOURISM FOUNDATION	943323113	R
501c4	GUAM VOLLEYBALL FEDERATION	660603964	R
501c4	REVENUE & TAXATION EMPLOYEES ASSOCIATION (RATEA)	943100195	A
501c4	GUAMERICA LIONS CLUB	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c4	GWHS CLASS OF 1969	660723615	R
501c4	GWHS CLASS OF 1985 REUNION ORGANIZATION	0	R
501c4	HEALTHCARE FOUNDATION OF THE PACIFIC, INC.	300475102	R
501c4	HOMESPUN CRAFTS ASSOCIATION	0	R
501c4	ROTARACT CLUB OF THE MARIANAS	660725999	A
501c4	ILOILO ASSOCIATION OF GUAM	660455959	R
501c4	INARAJAN CHIEFS MORALE ASSOCIATION	660705273	R
501c4	ROTARY CLUB OF NORTHERN GUAM	990002249	A
501c4	INARAJAN YOUTH ACHIEVEMENT CLUB	0	R
501c4	INETNON MANHOBEN, INC.	660572877	R
501c4	INTERNATIONAL ASSOCIATION OF GUAM	0	R
501c4	ISLAN HALE'TA BULLDOGS SLOWPITCH SOFTBALL	660726549	R
501c4	J.Q. SAN MIGUEL ELEMENTARY SCHOOL EMPLOYEE ASSOCIATION	660665365	R
501c4	J.Q. SAN MIGUEL PARENT-TEACHER ASSOCIATION	660618301	R
501c4	JOHN F. KENNEDY PARENT-TEACHER-STUDENTS ASSOCIATION	660529389	R
501c4	K-57 EMPLOYEE'S ASSOCIATION	0	R
501c4	KAFU ORGANIZATION	0	R
501c4	KANTON TASI RESIDENTS COUNCIL ASSOCIATION	0	R
501c4	KIM CONDOMINIUMS HOMEOWNERS ASS.	660608216	R
501c4	KIWANESE CLUB OF HAFADA, AGANA GUAM	660686113	R
501c4	KNIGHTS OF COLUMBUS PALE' SAN VITORES COUNCIL NO. 5666	660508273	R
501c4	SEARCH AND RESCUE DOGS GUAM	660805161	A
501c4	KOREAN AMATEUR TABLE TENNIS ASSOCIATION	660724057	R
501c4	KOREAN GOLF ASSOCIATION OF GUAM, INC.	660731486	R
501c4	KOREAN SENIORS ASSOCIATION, INC.	204141565	R
501c4	KOSRAEN ASSOCIATION OF GUAM	660485120	R
501c4	LANCHON ANTIGO	0	R
501c4	LEGISLATIVE EMPLOYEE'S ASSOCIATION	660483912	R
501c4	LERONG ASSOCIATION OF GUAM	660763939	R
501c4	M.U.LUJAN ELEMENTARY SCHOOL -PTO	660702633	R
501c4	MAGNIFICENT SEVEN PROGRAM ASSOCIATION	0	R
501c4	MALESSO CHOIR ASSOCIATION	660479329	R
501c4	MAMES KURASON	0	R
501c4	MANGILAO IMPROVEMENT ORGANIZATION	660544657	R
501c4	MARIANAS JUDO ASSOCIATION	980063935	R
501c4	MARINE DRIVE EXCHANGE MERCHANT OWNERS ASSOCIATION	660561802	R
501c4	MERIZO MUNICIPAL PLANNING COUNCIL FOUNDATION	0	R
501c4	MICRONESIA BUSINESS ASSOCIATION	660560416	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c4	MICRONESIA CONSERVATION SOCIETY	0	R
501c4	MOM TO MOM MENTORS	660655957	R
501c4	MONGMONG RESIDENTS COUNCIL ASSOCIATION	0	R
501c4	SOROPTIMIST INTERNATIONAL OF THE MARIANAS	660477820	A
501c4	MONGMONG-TOTO-MAITE COMMUNITY WELFARE ASSOCIATION	660695129	R
501c4	MUSICIANS AGAINST DRUGS	660495036	R
501c4	NATIBU CULTURAL HERITAGE DANCE ASSOCIATION	0	R
501c4	NATIONAL ASSOCIATION OF MAPAU ALUMNI (NAMA GUAM CHAPTER)	660446494	R
501c4	NAV CAMS WESTPAC PETTY OFFICER ASSOCIATION	0	R
501c4	NETWORKING FOR WOMEN	0	R
501c4	NGARCHELONG CLUB OF GUAM	660855026	R
501c4	NICE BIRDIE GOLF CLUB, INC.	660698533	R
501c4	NUEVA ECIJA FAMILY ASSOCIATION OF GUAM	660501655	R
501c4	OCEANVIEW HIGH SCHOOL ALUMNI CLASS OF 1996	660669109	R
501c4	OFFICE OF CIVIL DEFENSE EMPLOYEES ASSOCIATION	660603383	R
501c4	PACIFIC ISLANDS MICROCREDIT INSTITUTE	660655623	R
501c4	PACIFIC MOTION ALLIANCE, INCORPORATED	660835189	R
501c4	PALAUAN COMMUNITY ASSOCIATION OF GUAM (PCAG)	0	R
501c4	PANGASINAN LADIES CLUB OF GUAM	311633213	R
501c4	PARA TODU RUGBY CLUB (PTRC)		R
501c4	PARENTS AGENCIES NETWORKING	660449771	R
501c4	PEPSI GUAM EMPLOYEE ASSOCIATION	660763864	R
501c4	PEREZ ACRES HOMEOWNERS ASSOCIATION	0	R
501c4	PET LOVE	660740730	R
501c4	PIGUA HEIGHTS RESIDENTS COUNCIL ASSOCIATION	0	R
501c4	POHNPEI ASSOCIATION OF GUAM, INC.	660723064	R
501c4	PUBLIC UTILITY GOOD WILL ASSOCIATION	0	R
501c4	REEF ROAMERS SHELL CLUB	0	R
501c4	RETIRED PROJECT VOLUNTEER PROGRAM GUAM ADVISORY COUNCIL	0	R
501c4	ROTARY CLUB OF GUAM	660505436	R
501c4	ROTARY CLUB OF GUAM SUNRISE	660607848	R
501c4	SANTA CLAUS GUAM	0	R
501c4	SANTA ROSA RESIDENTS COUNCIL ASSOCIATION	0	R
501c4	SIMON SANCHEZ HIGH SCHOOL-PATSO	660672820	R
501c4	SINAJANA RESIDENTS COUNCIL ASSOCIATION	0	R
501c4	SK8 GUAM, INC.	660702482	R
501c4	SOLID WASTE EMPLOYEES ASSOCIATION (SWEA)	660845626	R
501c4	SOUTH PACIFIC MEMORIAL ASSOC.	980061631	R
501c4	SOUTHERN GUAM LIONS CLUB OF MERIZO	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c4	SOUTHERN SPORTS OFFICIAL ASSOCIATION	0	R
501c4	SPINA BIFIDA ASSOCIATION OF GUAM	660550720	R
501c4	ST. FRANCIS SCHOOL ALUMNI ASSOCIATION	0	R
501c4	TALO VERDE ESTATES HOMEOWNERS ASSN.	660739543	R
501c4	TALOFOFO-BANDAN LADERA RESIDENT COUNCIL ASSOCIATION	943240405	R
501c4	TANZA FAMILY ASSOCIATION OF GUAM (TGAG)	912082307	R
501c4	TAOTAO GUAM	660521753	R
501c4	TARAKITO SWIM CLUB	660527233	R
501c4	TAX AUDIT BRANCH EMPLOYEES ASSOCIATION	0	R
501c4	TEAM FREEDOM - TRANSPORTATION SECURITY ADMINISTRATION	660712166	R
501c4	THE ASSOCIATION OF APARTMENT OWNERS OF BONITA VILLA	660540656	R
501c4	THE COMPASSIONATE FRIENDS-2404 TCF OF GUAM	3701701149	R
501c4	THE GUAM AIR NATIONAL GUARD (GUANG)	660770439	R
501c4	THE JAN RUBENSTEIN FOUNDATION	0	R
501c4	THE JAPANESE LANGUAGE TEACHERS	0	R
501c4	THE UNIVERSITY OF SAN AGUSTIN ALUMNI ASSOCIATION, GUAM CHAPTER	0	R
501c4	TOTO GARDENS RESIDENTS ASSOCIATION	0	R
501c4	TUMON BAY RUNNING EVENTS, INC.	660493124	R
501c4	TUMON-JOHN F. KENNEDY HIGH SCHOOL ISLANDERS ALUMNI ASSN., INC.	660656760	R
501c4	UMATAC GARDENS RESIDENT COUNCIL ASSOCIATION	660639082	R
501c4	UNITED ZAMBALES FOUNDATION OF GUAM	0	R
501c4	UNIVERSITY OF SANTO TOMAS ALUMNI ORGANIZATION OF GUAM	660704521	R
501c4	UOG STUDENT NURSES ASSOCIATION	980080475	R
501c4	VETERANS OF GUAM MOTORCYCLE CLUB (ASSOCIATION)	660727145	R
501c4	VFW POST 2917	0	R
501c4	VIETNAM VETERANS ASSOCIATION	0	R
501c4	VIETNAM VETERANS OF AMERICA, ASSN.	980098879	R
501c4	THE GUAM GOLF COURSE ASSOCIATION	660672828	A
501c4	VILLA PACITA ESTATES HOMEOWNERS	660736939	R
501c4	VISITOR INDUSTRY EDUCATION COUNCIL	0	R
501c4	WESTERN PACIFIC ORTHODONTIC ASSOCIATION	943228258	R
501c4	YIGO CTC ACTION TEAM	0	R
501c4	YONA GHURA RESIDENTS ASSOCIATION	660491997	R
501c4	YOUNG MEN'S LEAGUE OF GUAM	980073440	R
501c4	YOUTH DEVELOPMENT INTERNATIONAL, INC.	0	R
501c4	YOUTH FOR YOUTH ORGANIZATION	943308870	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c4	THE MANENGGON MEMORIAL FOUNDATION	660641803	A
501c4	THE VIGILANCE COMMITTEE, INC.	660926420	A
501c4	TIYAN HIGH SCHOOL PARENT ALUMNI STUDENT TEACHER ASSOCIATION	660830838	A
501c4	UNITED EMPLOYEES ASSOCIATION OF GUAM	660672355	A
501c5	GUAM FEDERATION OF TEACHERS	960001479	A
501c5	PACE RANCHERO COOPERATIVE ASSOCIATION	0	R
501c5	SEAFARER'S INTERNATIONAL UNION	111690171	R
501c5	UOG FACULTY UNION, AFT LOCAL 6282	660840084	A
501c6	AMERICAN BUREAU OF SHIPPING	134921556	A
501c6	BROTHERHOOD OF CHRISTIAN BUSINESSMEN AND PROFESSIONALS	660901003	A
501c6	GUAM HOTEL & RESTAURANT ASSOCIATION INC.	660457319	A
501c6	GUAM KOREAN CHAMBER OF COMMERCE, INCORPORATED	660908898	A
501c6	GUAM SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	660506519	A
501c6	GUAM TRAVEL & TOURISM ASSOCIATION, INC.	660996830	A
501c6	HARMON INDUSTRIAL PARK ASSOCIATION	660955642	A
501c6	JAPAN GUAM TRAVEL ASSOCIATION	660480203	A
501c6	KOREA GUAM TRAVEL ASSOCIATION, INC.	660859515	A
501c6	PACIFIC ASIA TRAVEL ASSOCIATION MICRONESIA CHAPTER, INC	660814661	A
501c6	SKAL CLUB OF GUAM	660517318	A
501c6	SOCIETY FOR HUMAN RESOURCE MANAGEMENT EMPLOYEES	660530100	A
501c6	TAIWANESE BUSINESS ASSOCIATION OF GUAM, INC.	660847378	A
501c6	AVIATION INDUSTRY REPORTING SYSTEM, INC.	660520633	R
501c6	GUAM AMATEUR BABE RUTH BASEBALL, INC.	0	R
501c6	GUAM AUTOMOBILE DEALERS ASSOCIATION	0	R
501c6	GUAM CLAIMS ASSOCIATION	660865185	R
501c6	GUAM CONTRACTOR'S ASSOCIATION	0	R
501c6	GUAM RENEWABLE ENERGY ASSOCIATION, INC.	660806286	R
501c6	I SENGSON CHAMORRO MERCHANTS ASSOCIATION	660552038	R
501c6	JAPANESE CONTRACTOR'S INC.	999001227	R
501c6	JONES ACT REPEAL COALITION	660503928	R
501c6	SINAJANA GIANTS ASSOCIATION	0	R
501c6	SUNSHINE '86 COMMITTEE	0	R
501c6	TAOTAO TANO CULTURAL ASSOCIATION	0	R
501c6	THE AMERICAN INSTITUTE OF ARCHITECTS, GUAM & MICRONESIA CHAPTER	660562160	R
501c6	THE HEALTHCARE MANAGEMENT ASSOCIATION	0	R
501c6	U.S. ARMED FORCES RETIREES ASSOCIATION (USAFRA)	980065021	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c7	GUAM CENTRAL ATHLETICS	660938539	A
501c7	GUAM COMMUNITY COLLEGE EMPLOYEES ASSOCIATION	660948928	A
501c7	GUAM HAWGS MOTORCYCLE CLUB	660694981	A
501c7	GUAM ISLANDERS SOFTBALL ASSOCIATION	660794709	A
501c7	GUAM NAVAL OFFICERS' SPOUSES CONNECTION	660586708	A
501c7	HUI AIKANE GOLF CLUB OF GUAM	660560518	A
501c7	INTERNATIONAL WOMEN'S CLUB OF GUAM	980097845	A
501c7	ISLAND STUNNERZ WOMEN'S FOOTBALL ORGANIZATION	660795860	A
501c7	SINDALU CLUB	834256295	A
501c7	SOUTHERN HEAT SOCCER ASSOCIATION	660690286	A
501c7	AEROMODELERS CLUB OF GUAM	660704516	R
501c7	ARMA GUAM STUDY GROUP, INC.	660793438	R
501c7	BASKETBALL OPEN LEAGUE ASSOCIATION	660543641	R
501c7	BATAAN PENINSULA ASSOCIATION OF GUAM	660912942	R
501c7	CHINESE GOLF ASSOCIATION	0	R
501c7	CLASS OF 1959 ASSOCIATION	660715485	R
501c7	CLUB NUNU	0	R
501c7	TRIXSEVENONE MOTORCYCLE CLUB	660908934	A
501c7	CLUB TEN PIN	943172933	R
501c7	DEPT. OF LAW EMPLOYEE'S ASSOCIATION	0	R
501c7	DFS DURABLES CLUB OF GUAM	660530061	R
501c7	DOMINO LUX INTERNATIONAL (GODS LIGHT)	660790998	R
501c7	ENGINEERS, ARCHITECTS & SURVEYORS GOLF CLUB	943186556	R
501c7	FANIHIN TASI PADDLING CLUB	943282149	R
501c7	FATHER DUENAS MEMORIAL SCHOOL CLASS OF 1989	0	R
501c7	FELLOWSHIP NETWORK	0	R
501c7	GECKO FOOTBALL PARENTS BOOSTER CLUB	660638844	R
501c7	GEF PA'GO	0	R
501c7	GEORGE WASHINGTON CLASS OF 1988 ALUMNI ASSOCIATION	0	R
501c7	GEORGE WASHINGTON SENIOR HIGH SCHOOL CLASS OF 1982 ALUMNI ASSOCIATION	660880922	R
501c7	GUAHAN FLYERS CANOE CLUB	562677506	R
501c7	GUAHAN NAPU, INC.	341979172	R
501c7	GUAM COMMUNITY COLLEGE HIGH SCHOOL/CLASS OF '85	660501701	R
501c7	GUAM DEPARTMENT OF LABOR EMPLOYEE ASSOCIATION	660757955	R
501c7	GUAM HIV/AIDS NETWORK PROJECT	660631352	R
501c7	GUAM JET SPORTS RACING ASSOCIATION	0	R
501c7	GUAM MASTERS BASKETBALL ASSOCIATION	660783623	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c7	GUAM NATIONAL OFFICERS' SPOUSES' CONNECTION	0	R
501c7	GUAM NURSES ASSOCIATION	660056891	R
501c7	GUAM PRACTICAL SHOOTING ASSOCIATION	0	R
501c7	GUAM SCHUTZHUND CLUB	660561317	R
501c7	GUAM VETS' SOFTBALL ASSOCIATION	660523184	R
501c7	GUMA TRANKILIDAT RESIDENT ASSOCIATION	660762090	R
501c7	GWSHS CLASS OF 1979	0	R
501c7	HAWAIIAN GOLF CLUB	660403118	R
501c7	HEAD START ALUMNI ASSOCIATION	660541418	R
501c7	I NA'ADAHI (OHANA) CANOE CLUB	0	R
501c7	IFET VOLLEYBALL CLUB	0	R
501c7	INDIAN WOMEN'S CLUB OF GUAM	0	R
501c7	ISA/NU HEIGHTS VOLLEYBALL CLUB	660540817	R
501c7	ISLANDERS SPORTSMAN CLUB	0	R
501c7	JFK CLASS OF 1973	0	R
501c7	JFK REUNION 1971	660522659	R
501c7	JOHN F. KENNEDY CLASS OF 1986 ALUMNI ASSOCIATION	0	R
501c7	JOHN F. KENNEDY CLASS OF 1987 ALUMNI ASSOCIATION	0	R
501c7	JOHN F. KENNEDY REUNION CLASS OF '79	0	R
501c7	JOHN F. KENNEDY SCHOOL CLASS 1988	660557229	R
501c7	KAIZEN DIAMOND VOLLEYBALL CLUB	660849604	R
501c7	KOREAN WOMEN'S GOLF CLUB OF GUAM	981600001	R
501c7	LIZAMA FAMILY REUNION-2001	0	R
501c7	MAINA IMPROVEMENT CLUB ASSOCIATION	0	R
501c7	MAN'HALLA CANOE CLUB OF GUAM	0	R
501c7	MARIANAS PADDLESPORT RACING ASSOCIATION	660506346	R
501c7	MARIANAS SHUFFLEBOARD LEAGUE	660742878	R
501c7	PACIFICA DANCE STUDIO - OHANA	943239031	R
501c7	PALAUAN COMMITTEE	0	R
501c7	PALUMAN TASI-OUTRIGGER TEAM	0	R
501c7	PARA HITA ASSOCIATION OF GUAM	0	R
501c7	PINOY GUAM BIKERS OR P.G.B.	660821826	R
501c7	SIMON A. SANCHEZ HIGH SCHOOL CLASS OF 1988	660556041	R
501c7	SPORTS ASSOCIATION OF YIGO GROUP	665024987	R
501c7	ST. ANTHONY SPIRITUAL HEALING CLUB	0	R
501c7	TEAM GUAM SOFTBALL CLUB	660736504	R
501c7	TEAM GUAM VETERANS COED SOFTBALL ASSOCIATION	0	R
501c7	THE GUAM NATIONAL PHYSIQUE COMMITTEE	943275571	R
501c7	THE JOHN F. KENNEDY REUNION CLASS OF '79	0	R

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

501c7	TREE UNDER GOLF ASSOCIATION	660746299	R
501c7	TROPA ORGANIZATION	660735263	R
501c7	UMAN FONUWEISON FEDERATION OF GUAM	0	R
501c7	UNITED AKLAN FAMILIES OF GUAM	980099282	R
501c7	VIETNAM-CHINESE FRIENDSHIP ASSOCIATION	660766050	R
501c7	WESTERN VISAYAS COLLEGE OF SCIENCE & TECHNOLOGY	660496492	R
501c8	KNIGHTS OF COLUMBUS	060416470	A
501c8	KNIGHTS OF COLUMBUS - OUR LADY OF MOUNT CARMEL #11629	660533307	A
501c8	KNIGHTS OF COLUMBUS: SAINT LOUIS and SAINT ZELIE COUNCIL #17310	660934734	A
501c8	EPSILON SIGMA PHI, TAU ALPHA CHAPTER	541032686	R
521/ 26203d	FARMERS COOPERATIVE ASSOCIATION	660704357	A
	AMERICAN NATIONAL RED CROSS & ITS C	530196605	A
	ASSOC OF INDIVIDUAL MARRIAGE & FAMI	660837203	A
	BATANGAS AND SOUTHERN TAGALOG ASSOC	660562091	A
	BATTELLE MEMORIAL INSTITUTE	314379427	A
	BENEVOLENT & PROTECTIVE ORDER OF ELKS	960000769	A
	CHINESE SCHOOL OF GUAM USA	980035842	A
	CONTINENTAL MICRONESIA INC/ASSN PAC	660576182	A
	DPHSS EMPLOYEES ASSOCIATION	660934712	A
	DPW SPORTS ASSOCIATION	660538234	A
	GEORGE WASHINGTON SR HIGH	660764140	A
	GUAM CHAMBER OF COMMERCE	960000450	A
	GUAM COMMUNITY COLLEGE FACULTY UNION	660751968	A
	GUAM DRAGON BOAT FEDERATION	660760339	A
	GUAM FISHERMEN'S COOPERATIVE	980163700	A
	GUAM SHOOTING SPORTS FEDERATION	660758355	A
	GUAM ULTIMATE FOR ALL INC	660818053	A
	INARAJAN SENIOR CITIZEN CENTER	660721983	A
	INDIAN TEMPLE OF GUAM INC	660594420	A
	NAT'L ASSN OF RETIRED FEDERAL EMPLO	660480334	A
	NAT'L SPIRITUAL ASSMBLY OF THE BAHA	980061685	A
	NEGROS ASSOCIATION OF GUAM	753215205	A
	NEGROS ASSOCIATION OF GUAM	753515205	A
	OCCUPATIONAL & PHYSICAL THERAPY ASS	660582948	A
	ONEOP EVANGELICAL CHURCH OF GUAM	660761708	A
	SAINT PAUL CHRISTIAN SCHOOL	660546633	A
	THE EMPLOYER'S COUNCIL INC	980031346	A
	THE SEARCH CHARITABLE FOUNDATION	980119499	A

List of Nonprofit (Tax-Exempt) Organizations as of August 2023

	THE SWANA PACIFIC BASIN CHAPTER INC	660912952	A
	THE VISITOR INDUSTRY EDUCATION COUN	660450076	A
	TRANS WORLD RADIO PACIFIC	237346116	A
	USS EMORY S LAND FAMILY READINESS	660862849	A
	VETERANS OF FOREIGN WARS POST 1509	980044030	A
	DOMINO LUX INT'L FRATERNITY & SOROR	660744925	R
	GUAM MOBILE CARE CORPORATION	660819160	R
	GUAM WOMEN'S TACKLE FOOTBALL LEAGUE	660777945	R

List of Nonprofit Organization Types

Exemption Code	Name of NPO	Description
26203c	Religious, Charitable, Scientific, or Educational Organizations	Corporations, associations or societies organized and operated exclusively for religious, charitable, scientific or educational purposes, or the preservation of the culture historically indigenous to Guam
26203d	Business leagues, chambers of commerce, etc.	Business leagues, chambers of commerce, boards of trade, civic leagues, public schools, and organizations operated exclusively for the benefit of the community and for the promotion of social welfare, provided that no profit accrues to the benefit of the private stockholder or individual.
501c3	Charitable Organizations	<p>To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c)(3), and none of its earnings may inure to any private shareholder or individual. In addition, it may not be an action organization, i.e., it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates.</p> <p>Organizations described in section 501(c)(3) are commonly referred to as charitable organizations. Organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with Code section 170.</p> <p>The organization must not be organized or operated for the benefit of private interests, and no part of a section 501(c)(3) organization's net earnings may inure to the benefit of any private shareholder or individual. If the organization engages in an excess benefit transaction with a person having substantial influence over the organization, an excise tax may be imposed on the person and any organization managers agreeing to the transaction.</p>
501c4	Social Welfare Organizations	To be tax-exempt as a social welfare organization described in Internal Revenue Code (IRC) section 501(c)(4), an organization must not be organized for profit and must be operated exclusively to promote social welfare. The earnings of a section 501(c)(4) organization may not inure to the benefit of any private shareholder or individual. If the organization engages in an excess benefit transaction with a person having substantial influence over the organization, an excise tax may be imposed on the person and any managers agreeing to the transaction. See introduction to IRC 4958PDF for more information about this excise tax. For a more detailed discussion of the exemption requirements for section 501(c)(4) organizations, see IRC 501(c)(4) Organizations.

List of Nonprofit Organization Types

<p>501c5</p>	<p>Labor, agricultural, or horticultural organizations</p>	<p>Section 501(c)(5) provides for exemption of labor, agricultural or horticultural organizations. To be exempt, an organization must meet the following requirements:</p> <ol style="list-style-type: none"> 1. The net earnings of the organization may not inure to the benefit of any member; and 2. The objects of the organization must be the betterment of conditions of those engaged in the pursuits of labor, agriculture, or horticulture, the improvement of the grade of their products, and the development of a higher degree of efficiency in their respective occupations. <p>Generally, an organization is not described in section 501(c)(5) if its principal activity is to receive, hold, invest, disburse, or otherwise manage funds associated with savings or investment plans.</p> <p>Seeking legislation germane to the labor or agricultural organization's programs is recognized as a permissible means of attaining its exempt purposes. Thus, a section 501(c)(5) organization may further its exempt purposes through lobbying as its primary activity without jeopardizing its exempt status. However, a section 501(c)(5) organization that engages in lobbying may be required to either provide notice to its members regarding the percentage of dues paid that are applicable to lobbying activities or pay a proxy tax.</p> <p>The exempt purposes of a labor or agricultural organization do not include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office. A section 501(c)(5) labor or agricultural organization may engage in some political activities, however, so long as that is not its primary activity. However, any expenditures it makes for political activities may be subject to tax under section 527(f).</p>
<p>501c6</p>	<p>Business leagues, chambers of commerce, etc.</p>	<p>Section 501(c)(6) of the Internal Revenue Code provides for the exemption of the following types of organizations: business leagues, chambers of commerce, real estate boards, boards of trade, and professional football leagues.</p>

List of Nonprofit Organization Types

501c6	Business Leagues	<p>A business league is an association of persons having some common business interest, the purpose of which is to promote such common interest and not to engage in a regular business of a kind ordinarily carried on for profit.</p> <p>To be exempt as a business league, an organization's activities must be devoted to improving business conditions of one or more lines of business (as distinguished from performing particular services for individual persons). It must be shown that the conditions of a particular trade or the interests of the community will be advanced. Merely indicating the name of the organization or the object of the local statute under which it is created is not enough to demonstrate the required general purpose.</p> <p>No part of a business league's net earnings may inure to the benefit of any private shareholder or individual and it may not be organized for profit to engage in an activity ordinarily carried on for profit (even if the business is operated on a cooperative basis or produces only enough income to be self-sustaining).</p> <p>To be exempt, a section 501(c)(6) organization must receive meaningful membership support.</p> <p>Trade associations and professional associations are business leagues. Chambers of commerce and boards of trades are of the same class as business leagues, but rather than promoting one or more lines of business, their efforts are directed to promoting the common economic interests of all commercial enterprises in a given trade community. The requirements for exemption of these organizations are substantially the same as for business leagues.</p>
501c6	Chambers of Commerce and Board of Trade	<p>Internal Revenue Code section 501(c)(6) specifically defines chambers of commerce and boards of trade as exempt organizations. A chamber of commerce usually is composed of the merchants and traders of a city.</p> <p>Board of trade. A board of trade often consists of persons engaged in similar lines of business. For example, a nonprofit organization formed to regulate the sale of a specified agricultural commodity to assure equal treatment of producers, warehouse workers, and buyers is a board of trade.</p> <p>Chambers of commerce and boards of trade usually promote the common economic interests of all the commercial enterprises in a given trade community.</p>
501c6	Real Estate Board	<p>Internal Revenue Code section 501(c)(6) specifically lists real estate boards as exempt under that section. A real estate board consists of members interested in improving the business conditions in the real estate field. It is not organized for profit and no part of the net earnings inures to the benefit of any private shareholder or individual.</p>

List of Nonprofit Organization Types

501c6	Professional Football Leagues	Section 501(c)(6) of the Internal Revenue Code specifically defines professional football leagues as exempt organizations under that section. These organizations are exempt whether or not they administer a pension fund for football players.
501c7	Social clubs	<p>Social clubs may be exempt from federal income taxation if they meet the requirements of section 501(c)(7) of the Internal Revenue Code. Although they are generally exempt from tax, social clubs are subject to tax on their unrelated business income (see below), which includes income from nonmembers PDF. In addition to being taxed on unrelated income, a social club may lose its exempt status if it receives too much unrelated income. See “Effect of Nonmember Income” below.</p> <p>Exemption Requirements The club must be organized for exempt purposes. The club must provide an opportunity for personal contact among members and membership must be limited. The club must be supported by membership fees, dues, and assessments. The organization’s net earnings may not inure to the benefit of any person having a personal and private interest in its activities. If the club exceeds safe harbor guidelines for nonmember and investment income, the facts and circumstances must show that it is organized substantially for exempt purposes. See “Effect of Nonmember Income on Exempt Status” below for more information. The club may receive de minimis income from nontraditional sources. The club's governing instrument may not contain a provision that provides for discrimination against any person on the basis of race, color, or religion. Effect of Nonmember Income on Exempt Status A social club may receive up to 35 percent of its gross receipts from nonmember sources PDF, including investment income. Within the 35 percent amount, no more than 15 percent of gross receipts may be derived from nonmember use of club facilities and services. Where the permitted levels of nonmember income are exceeded, all facts and circumstances will be considered in determining whether the club continues to qualify for exemption.</p> <p>Unrelated Business Taxable Income The Internal Revenue Code provides special rules for calculating the unrelated business taxable income of social clubs that are tax-exempt under section 501(c)(7). Under these rules, clubs are generally taxed on income from non-members who are not bona fide guests of members. The fact that income derived from non-members is used by an exempt organization in furthering its exempt purpose (such as expanding the club's facilities) does not change the fact that the income is from an unrelated activity. Clubs are also generally taxed on income from investments.</p> <p>An exempt organization that has \$1,000 or more gross income from an unrelated business must file Form 990-T, Exempt Organization Business Income Tax Return.</p>

List of Nonprofit Organization Types

<p>501c8</p>	<p>Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members</p>	<p>To be exempt under Internal Revenue Code (IRC) section 501(c)(8), a fraternal beneficiary society, order, or association must meet the following requirements:</p> <ol style="list-style-type: none"> 1. It must have a fraternal purpose. An organization has a fraternal purpose if membership is based on a common tie or the pursuit of a common object. The organization must also have a substantial program of fraternal activities. 2. It must operate under the lodge system or for the exclusive benefit of the members of a fraternal organization itself operating under the lodge system. Operating under the lodge system requires, at a minimum, two active entities: (i) a parent organization; and (ii) a subordinate (called a lodge, branch, or the like) chartered by the parent and largely self-governing. 3. It must provide for the payment of life, sick, accident, or other benefits to the members of such society, order, or association or their dependents. 4. An organization that provides benefits to some, but not all, of its members may qualify for exemption so long as most of the members are eligible for benefits, and criteria for excluding certain members are reasonable. <p>To be exempt under IRC 501(c)(10), a domestic fraternal society, order, or association must meet the following requirements:</p> <ol style="list-style-type: none"> 1. It must have a fraternal purpose. An organization has a fraternal purpose if membership is based on a common tie or the pursuit of a common object. The organization must also have a substantial program of fraternal activities. 2. It must operate under the lodge system. Operating under the lodge system requires, at a minimum, two active entities: (i) a parent organization; and (ii) a subordinate organization (called a lodge, branch, or the like) chartered by the parent and largely self-governing. 3. It must not provide for the payment of life, sick, accident, or other benefits to its members. The organization may arrange with insurance companies to provide optional insurance to its members without jeopardizing its exempt status. 4. It must devote its net earnings exclusively to religious, charitable, scientific, literary, educational, and fraternal purposes. 5. It must be a domestic organization, that is, it must be organized in the United States. <p>To be exempt, a fraternal organization should apply for exemption.</p>
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List of Nonprofit Organization Types

<p>501c10</p>	<p>Domestic fraternal societies, orders, or associations, operating under the lodge system</p>	<p>IRC Section 501(c)(10) organizations:</p> <p>are domestic fraternal societies, orders, or associations operating under the lodge system, do not offer life, sick, accident, or other benefits, and devote net earnings exclusively to religious, charitable, scientific, literary, educational, and fraternal purposes.</p> <p>Lodge System Defined Treas. Reg. 1.501(c)(8)-1 provides that a fraternal beneficiary society is exempt from tax only if it is operated under the “lodge system” or for the exclusive benefit of the members. An organization is “operating under the lodge system” if it carries out its activities under a form of organization that comprises local branches called lodges, branches, chapters, and other similar designations. The local branches must be chartered by a parent organization and largely self-governing.</p> <p>The court in <i>Western Funeral Benefit Ass’n v. Hellmich</i> indicated the “lodge system” is generally understood to refer to an organization which holds regular meetings at a designated place, adopts a representative form of government, and performs its work according to ritual. Additionally, an organization that provides insurance to members of other lodges or organizations is not, for that reason, itself operated under the lodge system, although it may qualify for Section 501(c)(8) exemption as operated for the exclusive benefit of members of a lodge system, per Rev. Rul. 73-192.</p> <p>Parent and Subordinate The term “operating under the lodge system” implies, at a minimum, two active entities: a parent and a subordinate (referred to as a “lodge”).</p> <p>The intention to operate in this manner is insufficient. An organization is operating under the lodge system only when the parent and local organizations exist and are active; mere provision in the constitution and by-laws for such bodies is not enough.</p> <p>There are no clear rules setting forth any minimum requirements regarding the regularity or frequency of membership meetings at the local level as long as the lodge system is effectively used as a means of maintaining a representative form of government. In addition, there are no specifications as to the kinds of activities an organization must engage in to be operated under the lodge system.</p> <p>Rev. Rul. 73-165 discusses the necessary ratio of fraternal activity to beneficial activity required of a Section 501(c)(8) organization, and states that there is no requirement that either feature predominate so long as both are present.</p> <p>The court in <i>Fraternal Order of Civitans of America v. Comm’r.</i> held that an organization, incorporated in 1937, whose members voted in 1946 to separate the “National Lodge” from the parent lodge and elect national officers, was not “operating under the lodge system” prior to 1946 “in that the petitioner was the only organization of its kind in existence and the record does not show that there was any ‘parent organization’ separate from the petitioner.” Similarly, Rev. Rul. 55-495 held that an organization which does not have a parent organization or subordinate branches does not qualify under Section 501(c)(8) because it does not operate under the lodge system.</p>
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List of Nonprofit Organization Types

<p>501c10</p>	<p>Domestic fraternal societies, orders, or associations, operating under the lodge system (Continued)</p>	<p>However, an organization may be exempt under Section 501(c)(8) even if it is not operated under the lodge system itself as long as it is operated for the exclusive benefit of the members of an Section 501(c)(8) organization that is so operated. A separately organized insurance branch need not benefit all the members of a lodge system. For instance, it may serve the members of a single lodge. Rev. Rul. 73-192 concerns an organization composed of members of a lodge operating under the lodge system. The organization’s sole purpose is to provide for the payment of life, sick, and accident benefits exclusively for members of the lodge. Thus, even though the organization itself does not operate under the lodge system, it operates exclusively for the benefit of the members of a fraternal beneficiary society itself operating under the lodge system, and it provides life, sick, and accident benefits to the members of that society.</p> <p>Each lodge operating under the lodge system must be recognized as a subordinate by a parent. But that does not mean that a new lodge must be created by the parent. Indeed, <i>Hip Sing Association, Inc. v. Comm’r</i> illustrates that existing autonomous organizations can choose to operate under the lodge system by banding together and creating their own parent. It is also possible for existing lodges to create additional lodges. In Rev. Rul. 73-370, an organization was formed by a lodge of a fraternal beneficiary society to carry out the activities of the society within a particular geographic area. The parent authorized the local lodges to create subordinate organizations to carry its fraternal and charitable activities into additional geographical areas. The new organization operated under a charter from the local lodge, and its members had to adhere to the rules and regulations of the local lodge and the laws and edicts of the parent. This ruling held that the new organization functioned as part of the lodge system of a fraternal society and, since its net earnings were devoted exclusively to charitable and fraternal purposes and it did not provide for the payment of life, sick, accident, or other benefits to its members, it was exempt under Section 501(c)(10).</p>
<p>501c12</p>	<p>Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations</p>	<p>I.R.C. 501(c)(12) provides federal income tax exemption for benevolent life insurance associations of a purely local character, mutual ditch or irrigation companies, mutual or cooperative telephone companies, electric companies, or “like organizations”. The Service has never distinguished the terms “mutual” or “cooperative” for purposes of I.R.C. 501(c)(12). This article will use the term “cooperative.”</p> <p>The purpose of an I.R.C. 501(c)(12) organization is to provide certain services to its members at the lowest possible cost. To qualify for and maintain exemption under I.R.C. 501(c)(12), a cooperative must receive 85 percent or more of its income each year from members. The income must be collected solely to meet the cooperative’s losses and expenses.</p>

List of Nonprofit Organization Types

<p>501c19</p>	<p>A post, organization, auxiliary unit, etc., of past or present member of the Armed Forces of the United States</p>	<p>IRC 501(c)(19) applies only to veterans’ organizations and their related auxiliaries. These organizations may conduct a broad range of activities without jeopardizing their tax-exempt status. Eligibility for membership in each post or subordinate unit is set forth in its governing documents, in other words, its constitution and bylaws. Section 501(c)(19) contains restrictions on membership makeup for veterans’ organizations seeking exemption from federal income tax.</p> <p>Most 501(c)(19) veterans’ organizations are part of a group exemption letter. This occurs when the IRS recognizes a group of organizations as tax-exempt because they are affiliated with a central organization. The central organization is the “head,” or main organization. The central organization generally supervises or controls many subordinate organizations, called posts. As part of the group exemption process, the subordinate posts adopt the central organization’s uniform governing instruments (constitution, bylaws, charter). The central organization’s governing instruments determine the membership requirements for each post. See Chapter 6 of this publication for additional information on group exemption letters.</p> <p>Section 501(c)(19) provides for the exemption from federal income tax of a post or organization of past or present members of the United States Armed Forces if:</p> <ul style="list-style-type: none"> a. It is organized in the United States or any of its possessions; b. At least 75 percent of its members are past or present members of the U.S. Armed Forces; c. Substantially all its other members are individuals who are cadets or are spouses, widows, widowers, ancestors or lineal descendants of past or present members of the U.S. Armed Forces or of cadets; and d. No part of the net earnings of which inures to the benefit of any private shareholder or individual.
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List of Nonprofit Organization Types

<p>521/26203d</p>	<p>Farmers' Cooperative Associations</p>	<p>(a)Exemption from tax A farmers' cooperative organization described in subsection (b)(1) shall be exempt from taxation under this subtitle except as otherwise provided in part I of Notwithstanding part I of subchapter T (sec. 1381 and following).(sec. 1381 and following), such an organization shall be considered an organization exempt from income taxes for purposes of any law which refers to organizations exempt from income taxes.</p> <p>(b)Applicable rules (1)Exempt farmers' cooperatives The farmers' cooperatives exempt from taxation to the extent provided in subsection (a) are farmers', fruit growers', or like associations organized and operated on a cooperative basis (A) for the purpose of marketing the products of members or other producers, and turning back to them the proceeds of sales, less the necessary marketing expenses, on the basis of either the quantity or the value of the products furnished by them, or (B) for the purpose of purchasing supplies and equipment for the use of members or other persons, and turning over such supplies and equipment to them at actual cost, plus necessary expenses.</p> <p>(2)Organizations having capital stock Exemption shall not be denied any such association because it has capital stock, if the dividend rate of such stock is fixed at not to exceed the legal rate of interest in the State of incorporation or 8 percent per annum, whichever is greater, on the value of the consideration for which the stock was issued, and if substantially all such stock (other than nonvoting preferred stock, the owners of which are not entitled or permitted to participate, directly or indirectly, in the profits of the association, upon dissolution or otherwise, beyond the fixed dividends) is owned by producers who market their products or purchase their supplies and equipment through the association.</p> <p>(3)Organizations maintaining reserve Exemption shall not be denied any such association because there is accumulated and maintained by it a reserve required by State law or a reasonable reserve for any necessary purpose.</p> <p>(4)Transactions with nonmembers Exemption shall not be denied any such association which markets the products of nonmembers in an amount the value of which does not exceed the value of the products marketed for members, or which purchases supplies and equipment for nonmembers in an amount the value of which does not exceed the value of the supplies and equipment purchased for members, provided the value of the purchases made for persons who are neither members nor producers does not exceed 15 percent of the value of all its purchases.</p> <p>(5)Business for the United States Business done for the United States or any of its agencies shall be disregarded in determining the right to exemption under this section.</p> <p>(6)Netting of losses Exemption shall not be denied any such association because such association computes its net earnings for purposes of determining any amount available for distribution to patrons in the manner described in paragraph (1) of section1388(j).</p>
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Appendix 6:

Registration Process for Tax-Exempt Organizations

1. File Constitution, By-laws, Articles of Association with Business Licenses. (*Filing Constitution, By-laws, Articles of Association with Business Licenses recognizes them as a nonprofit but not as a tax-exempt organization for BPT or income tax*)
2. Submit a 1023 or 1024 application with Business Privilege Tax Branch along with the following documents and the fee payable to TOG: (visit govguamdocs.com for application):
 - a. BPT Exemption Application
 - b. A filed copy of the organizing documents (Constitution / By laws / Articles of Assn
 - c. EIN number
 - d. GRT exemption application
 - e. Any supporting document relevant to the application
3. The application is then transmitted to TRAB.
4. The application is logged in and submitted to the Appeals Officer or Administrator for review.
5. If application is approved, the organization is sent a letter recognizing it as a 501 and a certificate of tax exemption from business privilege tax.
6. The organization's name is listed in the list for publication.
7. The documents then transmitted to Business Privilege Tax Branch and a case file is created and put in storage to be made available for public inspection.
8. If the application is disapproved, a letter is sent with a list of the deficiency(ies) and giving them 6 months to re-submit with the corrections, amendments, etc...

For automatic revocation, a match is done between the name and EIN of the organization to the 990's filed with DRT. If the organization does not file a 990 for three consecutive years, a letter is sent notifying the organization of the revocation and instructions to be re-instated.

Type of Tax-Exempt Organizations

- Organizations organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, educational, or other specified purposes and that meet certain other requirements are tax exempt under Internal Revenue Code Section 501(c)(3).
- Social Welfare
- Agricultural / Horticultural
- Labor
- Business League
- Social Clubs
- Fraternal Society
- Veterans Organization



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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*

MARIE P LIZAMA, Director
Direktor
CRAIG A CAMACHO, Acting Deputy Director
Aktot Sigundo Direktor

December 13, 2024

Benjamin J.F. Cruz
Public Auditor
Office of Public Accountability
Suite 401 DNA Building
238 Archbishop Flores Street
Hagatna, Guam 96910

Subject: Response to Performance Audit Conducted on Nonprofit Organizations for the period October 01, 2019 through September 30, 2023 (Fiscal Years 2020 through 2023)

Hafa Adai, Mr. Cruz.

Thank you for allowing us to review your findings and recommendations in your letter dated October 25, 2024. As clarified during the exit conference, the audit pertained to the current handling of **nonprofit organizations (NPOs) with tax-exempt statuses**. We also appreciate the opportunity to provide additional insight to our current processes regarding them.

Here is a recap of your audit findings and our agency's responses to each of them:

Challenges in Monitoring Nonprofit Annual Reports / Manpower Challenges at DRT / Periodic Audit Challenges

Your recognition of and acknowledgement that our staffing shortage plays a direct role in some of the findings is appreciated. In spite of the limited number of personnel, our current team has done their best to comply with applicable Guam laws, rules, and regulations in our oversight of NPOs. We are aware that additional personnel will enable us to take a more pro-active approach in ensuring that they are compliant with all relevant tax laws and reporting requirements and are currently working to recruit, train, and retain personnel.

Limitation with DRT Standard Operating Procedures

We are in the process of reviewing and revising Standard Operating Procedures (SOPs) of the Business Privilege Tax (BPT) Branch, the Technical Research & Appeals Bureau (TRAB), and the General (Business) Licensing Branch, all of which handle NPO matters.

Missing Required Documents on File

As several branches are involved in the handling of NPO documents, some of the paperwork may appear to be missing from their respective folders. In order to ensure full accountability of and be able to more easily locate them, the updated SOP will address transmittal procedures and identify which branch should serve as the central repository.



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DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

LOURDES A. LEON GUERRERO, Governor Maga'hága
JOSHUA F. TENORIO, Lt. Governor Sigundo Maga'láni

DAFNE MANSAPIT-SHIMIZU, Director
Direktot
MICHELE B. SANTOS, Deputy Director
Sigundo Direktot

Missing Privilege Tax Requirements

While the physical documents were not present in their respective folders, some records of the FCN-2-2-11s were found in the DRT system. As with the above, the revision of our current SOP will include steps to streamline and improve upon our record-keeping.

Infrequent Revocations of Nonprofit Organizations

Because of the limited number of staff and the lengthy periods involved to review and reinstate respective NPO situations, we are currently avoiding mass revocations at this time. Once we are able to recruit and train additional personnel, we will work to implement a more regular schedule of any type of revocation.

The increase in federal and local grants in recent years due to the COVID-19 pandemic and Typhoon Mawar has directly led to a rise in the number of NPOs looking to obtain or re-activate their tax-exempt status and/or come into compliance with required documentation and report filing. Our staff continues to assist these organizations with those efforts.

Organizations without Specific Event Exemption Application Form and Registration of Tickets

TRAB has recently differentiated among the types of tickets that need to be registered for fundraising events: Those involving entry versus those for a raffle of prizes.

We would like to assure you that steps have been or will be taken to improve upon our oversight of NPOs with tax-exempt statuses including, but not limited to, the publishing of their financial statements on our website and carrying out an educational awareness campaign in order to mitigate any confusion.

In closing, please know we are appreciative of your staff's patience and professionalism in working with our employees. In particular, we would like to thank Mr. Ren Erbil Jalandoni of your office. Please do not hesitate to contact me at (671) 635-1816 or at marie.lizama@revtax.guam.gov should you have questions or require further clarification.

Senseramente

Marie P. Lizama
Director

Appendix 8:**Status of Audit Recommendations**

No.	Addressee	Audit Recommendation	Status	Action Required
1	DRT Management	We recommend to develop and deploy a digital monitoring system for submitting, tracking, and reviewing nonprofit annual reports.	OPEN	Provide a corrective action plan with the responsible official/s and timeline of implementation.
2	DRT Management	We recommend DRT to address their lapse in oversight procedures by conducting annual review of their listing of all tax-exempt organizations to determine those that are non-compliant and revoke them of their tax-exempt status.	OPEN	Provide a corrective action plan with the responsible official/s and timeline of implementation.
3	DRT Management	We recommend DRT create formal written SOPs to improve operational efficiency and ensure compliance.	OPEN	Provide a corrective action plan with the responsible official/s and timeline of implementation.
4	DRT Management	We recommend DRT to increase its manpower within to improve its performance within the proper branches that handles the monitoring of the compliance of all nonprofit organizations.	OPEN	Provide a corrective action plan with the responsible official/s and timeline of implementation.
5	DRT Management	We recommend DRT to assist the appropriate branches in creating and implementing a schedule of random sampling audit and follow-up reviews to ensure compliance with requirements.	OPEN	Provide a corrective action plan with the responsible official/s and timeline of implementation.
6	DRT Management	We recommend DRT to ensure that all required registration documents are maintained in a hybrid format that utilizes both physical and digital formats that could aid in improving compliance as it is crucial for the legal and operational integrity of nonprofit organizations.	OPEN	Provide a corrective action plan with the responsible official/s and timeline of implementation.
7	DRT Management	We recommend for DRT to address these issues by developing and implementing a comprehensive document management and oversight system to help DRT improve its documentation management practices, enhance oversight, and mitigate the risks associated with missing required documents for organizations they have an oversight over.	OPEN	Provide a corrective action plan with the responsible official/s and timeline of implementation.
8	DRT Management	We recommend for DRT management to conduct periodic reviews and audits to ensure that tax-exempt/nonprofit organizations are authorized and compliant with compliance regulations regarding fundraising activities.	OPEN	Provide a corrective action plan with the responsible official/s and timeline of implementation.

DEPARTMENT OF REVENUE AND TAXATION OVERSIGHT OVER NONPROFIT ORGANIZATIONS Report No. 25-01, JANUARY 2025

ACKNOWLEDGEMENTS

Key contributions to this report were made by:

Benjamin J.F. Cruz, Public Auditor

Vincent Duenas, Supervising Accountability Auditor

Ren Erbil G. Jalandoni, CFE, CICA, Accountability Auditor II

Thomas B. Quichocho, Accountability Auditor I

MISSION STATEMENT

We independently conduct audits and administer procurement appeals to safeguard public trust and promote good governance for the people of Guam.

VISION

The Government of Guam is the standard of public trust and good governance.

CORE VALUES

Objective

To have an independent and impartial mind.

Professional

To adhere to ethical and professional standards.

Accountable

To be responsible and transparent in our actions.

REPORTING FRAUD, WASTE, AND ABUSE

- Call our HOTLINE at 671 47AUDIT (472 8348)
- Visit our website at www.opaguam.org
- Call our office at (671) 475 0390
- Fax our office at (671) 472 7951
- Or visit us at Suite 401 DNA Building in Hagåtña

All information will be held in strict confidence.



Office of Public Accountability
Email: admin@guamopa.com
Tel: 671.475.0390
Fax: 671.472.7951
Hotline: 47AUDIT (472.8348)

