

DISTRICT COURT OF GUAM

TERRITORY OF GUAM

DOCKET NO.

Petitioner(s)

vs.

**PETITION IN TAX CASE**

DIRECTOR OF DEPARTMENT

OF REVENUE AND TAXATION

Respondent.

\_\_\_\_\_

The petitioner hereby petitions for a redetermination of the deficiency (or liability) set forth by the Director of Department of Revenue & Taxation in his notice of deficiency (or liability) [Service symbols] dated \_\_\_\_\_, 20\_\_\_\_, and as the basis for his case alleges as follows:

1. The petitioner is [set forth whether an individual, or a corporation, etc., as provided in Local Tax Rule 2] with legal residence (or principal office) now at  
Street `City State or Terr. Zip Code

Petitioner's taxpayer identification number (e.g., Social Security or employer identification number) is  
\_\_\_\_\_.

The return for the period here involved was filed with the Department of Revenue & Taxation, Government of Guam at \_\_\_\_\_, \_\_\_\_\_.

City Territory

2. The notice of deficiency (or liability) ( a copy of which, including so much of the statement and schedules accompanying the notice as is material, is attached and marked Exhibit A) was mailed to the petitioner on , 20\_\_\_\_, and was issued by the Department of Revenue & Taxation, \_\_\_\_\_, Guam.

3. The deficiencies (or liabilities) as determined by the Director are in income (estate, gift, or certain excise) taxes for the calendar (or fiscal) year 20\_\_\_\_, in the amount of \$\_\_\_\_\_, of which \$\_\_\_\_\_, is in dispute.

4. The determination of tax set forth in the said notice of deficiency (or liability) is based upon the following errors: [Here set forth specifically in lettered subparagraphs the assignments of error in a concise manner and avoid pleading facts which properly belong in the succeeding paragraph.]

5. The facts upon which the petitioner relies, as the basis of his case, are as follows: [Here set forth allegations of fact, but not the evidence, sufficient to inform the Court and the Director of the positions taken and the bases therefor, in orderly and logical sequence, with subparagraphs lettered, so as to enable the Director to admit or deny each allegation. See Local Tax Rule 2(e).

WHEREFORE, petitioner prays that [here set forth the relief desired].

Dated: \_\_\_\_\_

\_\_\_\_\_  
Petitioner or Counsel (signed)

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone (include area code)