



Dipårtamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

EDDIE BAZA CALVO, Governor Maga'lál
RAY TENORIO, Lt. Governor Tiñente Gubetnadr

JOHN P. CAMACHO, Directr
Direktr

MARIE M. BENITO,
Deputy Director
Segundo Direktr

December 6, 2013

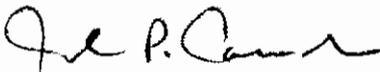
32-13-1079
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 12.16.13
Time: 10:31am
Received by: [Signature]

Senator Judith T. Won Pat, ED.D
Speaker, 32nd Guam Legislature
Committee on Appropriations, Public Debt, Legal Affairs, Retirement,
Public Parks, Recreation, Historic Preservation, and Land
Suite 201
155 Hesler St.
Hagatna, GU 96910

Håfa Adai yan Saluda Speaker Won Pat,

Transmitted herewith is the Income Tax Refund Status report for the months of September and October 2013 pursuant to public law 32-068, Chapter XIII §25.

Senseramente,


John P. Camacho,
Director

Attachment

1079

2013 DEC 16 AM 10:48

[Signature]

PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
	Report due on 10/15/2013

Report providing a full accounting of the total income tax liability of the Government of Guam PAID and PENDING
Individual 1040 Filing Statistics

For the Month Ending September 30, 2013

	TAX YEAR										Total Liability	NOTES
	2004	2005	2006	2007	2008	2009	2010	2011	2012			
[A]	Total Tax Returns Filed											
[B]	Tax Returns Filed - Liability Assessed, Even or Zero											[A] - [C]
[C]	Total Refund Returns											[D] + [E] + [F]
[D]	Refund Returns Processed & Paid											
[E]	Refunds Returns Processed Awaiting Payment											
[F]	Refund Returns Unprocessed (Estimated)											
Total Refund Returns (in millions)												
Refunds Paid												
[G]	Refund Returns Processed & Paid											
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment											
[I]	Refund Returns Unprocessed (Estimated)											
[J]	Interest											\$0.00
[K]	Subtotal										\$8.55	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed										\$116.88	[G] + [K]

NOTES:

For Tax year 2004 amounts/quantities shown as processed awaiting payment include prior year returns.

LIABILITIES VS. PAYMENTS BY TAX YEAR

	2004	2005	2006	2007	2008	2009	2010	2011	2012
Total Tax Refund Liabilities	\$54.11	\$79.05	\$82.77	\$91.42	\$102.40	\$118.95	\$117.70	\$119.60	\$116.88
Total Tax Refund Liabilities Paid for the same year	\$14.43	\$12.90	\$6.79	\$11.12	\$15.69	\$14.37	\$0.49	\$102.57	\$111.57
Variance	(\$39.67)	(\$66.14)	(\$75.98)	(\$80.30)	(\$86.72)	(\$104.58)	(\$117.20)	(\$17.03)	(\$5.31)

PL 32-068 Citation	Chapter XIII Section 25
Report	Income Tax Refund Status Report
	Report due on 10/15/2013

Report providing a full accounting of the total income tax liability of the Government of Guam PAID and PENDING
 Business 1120 Filing Statistics
 For the Month Ending September 30, 2013

		TAX YEAR										Total Liability	NOTES
		2004 & Prior	2005	2006	2007	2008	2009	2010	2011	2012			
[A]	Total Tax Returns Filed	3,660	3,724	3,816	3,916	3,974	3,986	4,002	3,933	3,829			
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	3,620	3,667	3,756	3,872	3,869	3,874	3,890	3,821	3,751		[A] - [C]	
[C]	Total Refund Returns	40	57	60	44	105	112	112	112	78		[D] + [E] + [F]	
[D]	Refund Returns Processed & Paid	38	56	60	42	54	52	44	51	8			
[E]	Refunds Returns Processed Awaiting Payment	2	1	0	2	0	0	1	1	3			
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	51	60	67	60	67			

Total Refund Returns (in millions)												Total Liability	NOTES
Refunds Paid													
[G]	Refund Returns Processed & Paid	\$5.78	\$1.32	\$2.80	\$1.25	\$1.17	\$1.75	\$5.67	\$2.58	\$0.37			
Refunds Owed													
[H]	Refunds Returns Processed Awaiting Payment	\$0.20	\$0.02	\$0.00	\$0.26	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01			
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.32	\$0.33	\$1.72	\$3.97			
[J]	Interest	\$0.01	\$0.00	\$0.00	\$0.02	\$0.00	\$0.00	\$0.01	\$0.01	\$0.01			
[K]	Subtotal	\$0.20	\$0.02	\$0.00	\$0.28	\$0.00	\$0.32	\$0.34	\$1.74	\$3.99	\$6.89	[H] + [I] + [J] + [K]	
[L]	Total Refunds and Interest Paid & Owed	\$5.98	\$1.34	\$2.80	\$1.52	\$1.17	\$2.07	\$6.01	\$4.32	\$4.37		[G] + [K]	

NOTES:

LIABILITIES VS. PAYMENTS BY TAX YEAR		2004	2005	2006	2007	2008	2009	2010	2011	2012
Total Tax Refund Liabilities		\$5.98	\$1.34	\$2.80	\$1.52	\$1.17	\$2.07	\$6.01	\$4.32	\$4.37
Total Tax Refund Liabilities Paid for the same year		\$0.09	\$0.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.28	\$0.37
Variance		(\$5.89)	(\$1.30)	(\$2.80)	(\$1.52)	(\$1.17)	(\$2.07)	(\$6.01)	(\$4.05)	(\$3.99)

PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
	Report due on 11/15/2013

Report providing a full accounting of the total income tax liability of the Government of Guam PAID and PENDING Individual 1040 Filing Statistics

For the Month Ending October 31, 2013

		TAX YEAR										Total Liability	NOTES
		2004	2005	2006	2007	2008	2009	2010	2011	2012			
[A]	Total Tax Returns Filed	53,705	54,632	55,501	63,426	61,854	62,348	62,400	63,634	62,092			
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	14,116	14,428	14,663	18,075	16,497	16,463	16,039	15,222	14,296		[A] - [C]	
[C]	Total Refund Returns	39,589	40,204	40,838	45,351	45,357	45,885	46,361	48,412	47,796		[D] + [E] + [F]	
[D]	Refund Returns Processed & Paid	39,569	40,196	40,825	45,323	45,320	45,580	46,026	47,731	45,736			
[E]	Refunds Returns Processed Awaiting Payment	20	8	13	28	37	85	161	112	796			
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	220	174	359	1,264			

Total Refund Returns (in millions)												Total Liability	NOTES
Refunds Paid													
[G]	Refund Returns Processed & Paid	\$51.16	\$79.30	\$82.01	\$86.82	\$91.24	\$102.02	\$116.95	\$118.52	\$111.57			
Refunds Owed													
[H]	Refunds Returns Processed Awaiting Payment	\$0.10	\$0.01	\$0.05	\$0.15	\$0.16	\$0.26	\$0.49	\$0.60	\$2.63			
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.34	\$0.05	\$6.15	\$1.28			
[J]	Interest	\$0.06	\$0.00	\$0.01	\$0.03	\$0.02	\$0.07	\$0.03	\$0.03	\$0.06		\$0.00	
[K]	Subtotal	\$0.17	\$0.02	\$0.06	\$0.18	\$0.18	\$0.68	\$0.57	\$6.77	\$3.97	\$6.60	[H] + [I] + [J] + [K]	
[L]	Total Refunds and Interest Paid & Owed	\$51.33	\$79.32	\$82.07	\$87.00	\$91.42	\$102.70	\$117.52	\$118.29	\$115.54		[G] + [K]	

NOTES:

For Tax year 2004 amounts/quantities shown as processed awaiting payment include prior year returns.

LIABILITIES VS. PAYMENTS BY TAX YEAR		2004	2005	2006	2007	2008	2009	2010	2011	2012
Total Tax Refund Liabilities		\$54.01	\$79.32	\$82.77	\$91.42	\$102.40	\$118.96	\$117.52	\$118.29	\$115.54
Total Tax Refund Liabilities Paid for the same year		\$14.43	\$12.90	\$6.79	\$11.12	\$15.69	\$14.37	\$0.49	\$102.57	\$111.57
Variance		(\$39.58)	(\$66.41)	(\$75.98)	(\$80.30)	(\$86.72)	(\$104.58)	(\$117.03)	(\$16.72)	(\$3.97)

PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
	Report due on 11/15/2013

Report providing a full accounting of the total income tax liability of the Government of Guam PAID and PENDING

Business 1120 Filing Statistics

For the Month Ending October 31, 2013

		TAX YEAR								Total Liability	NOTES
		2004 & Prior	2005	2006	2007	2008	2009	2010	2011		
[A]	Total Tax Returns Filed	3,660	3,724	3,816	3,916	3,974	3,986	4,006	3,846	3,612	
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	3,621	3,667	3,756	3,873	3,920	3,882	3,900	3,841	3,506	[A] - [C]
[C]	Total Refund Returns	39	57	60	43	54	104	106	105	106	[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	38	56	60	42	54	52	44	51	11	
[E]	Refunds Returns Processed Awaiting Payment	1	1	0	1	0	0	2	1	2	
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	52	60	53	93	

Total Refund Returns (in millions)

Refunds Paid											
[G]	Refund Returns Processed & Paid	\$5.78	\$1.32	\$2.80	\$1.25	\$1.17	\$1.75	\$5.67	\$2.58	\$0.37	
Refunds Owed											
[H]	Refunds Returns Processed Awaiting Payment	\$0.20	\$0.02	\$0.00	\$0.26	\$0.00	\$0.00	\$0.02	\$0.01	\$2.77	
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.32	\$0.32	\$1.72	\$1.16	
[J]	Interest	\$0.01	\$0.00	\$0.00	\$0.02	\$0.00	\$0.01	\$0.01	\$0.01	\$0.01	
[K]	Subtotal	\$0.20	\$0.02	\$0.00	\$0.28	\$0.00	\$0.33	\$0.34	\$1.74	\$3.94	\$6.85 [H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$5.98	\$1.34	\$2.80	\$1.53	\$1.17	\$2.08	\$6.01	\$4.32	\$4.32	[G] + [K]

NOTES:

LIABILITIES VS. PAYMENTS BY TAX YEAR

	2004	2005	2006	2007	2008	2009	2010	2011	2012
Total Tax Refund Liabilities	\$5.98	\$1.34	\$2.80	\$1.53	\$1.17	\$2.08	\$6.01	\$4.32	\$4.32
Total Tax Refund Liabilities Paid for the same year	\$0.09	\$0.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.28	\$0.37
Variance	(\$5.90)	(\$1.31)	(\$2.80)	(\$1.52)	(\$1.17)	(\$2.08)	(\$6.01)	(\$4.04)	(\$3.94)