



Dipáttamenton Kontribusion yan Adu'ána

DEPARTMENT OF

# REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

EDDIE BAZA CALVO, Governor Maga'láhi  
RAY TENORIO, Lt. Governor Tiñente Gubetnadot

JOHN P. CAMACHO, Director  
Direktot

MARIE M. BENITO,  
Deputy Director  
Segundo Direktot

January 24, 2014

32-14-1225  
Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date 1.30.14  
Time 2:16 PM  
Received by: [Signature]


Senator Judith T. Won Pat, ED.D  
Speaker, 32<sup>nd</sup> 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

2014 JAN 30 PM 2:23  
[Signature]

Håfa Adai yan Saluda Speaker Won Pat,

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

Senseramente,

  
John P. Camacho,  
Director

Attachment

1225

PL 32-068 Citation Chapter XIII Section 25  
 Report Income tax Refund Status Report  
 Report due on 01/15/2014

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 December 31, 2013

	TAX YEAR											Total Liability	NOTES		
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014				
(A) Total Tax Returns Filed	53,710	54,639	55,508	63,436	61,867	62,377	62,468	63,797	62,684						
(B) Tax Returns Filed - Liability Assessed, Even or Zero	14,135	14,440	14,677	18,097	16,523	16,738	16,292	15,375	14,000						(A) - (C)
(C) Total Refund Returns	39,575	40,199	40,831	45,339	45,344	45,639	46,176	48,422	48,684						(D) + [E] + [F]
(D) Refund Returns Processed & Paid	39,575	40,199	40,827	45,326	45,333	45,605	46,176	48,070	48,071						
(E) Refunds Returns Processed Awaiting Payment	6	9	13	28	34	88	171	240	471						
(F) Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	155	112	142						
(G) Total Refund Returns (in millions)	\$51.17	\$73.36	\$77.26	\$86.84	\$96.90	\$114.53	\$115.26	\$119.17	\$121.15						
Refunds Paid															
Refunds Owed															
(H) Refunds Returns Processed Awaiting Payment	\$0.10	\$0.02	\$0.05	\$0.15	\$0.16	\$0.25	\$0.56	\$0.75	\$2.87						
(I) Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.50	\$3.18	\$0.30						
(J) Interest	\$0.07	\$0.01	\$0.01	\$0.03	\$0.02	\$0.03	\$0.06	\$0.06	\$0.05						\$0.00
(K) Subtotal	\$0.17	\$0.02	\$0.06	\$0.18	\$0.18	\$0.28	\$1.12	\$3.99	\$3.23						(H) + (I) + (J) + (K)
(L) Total Refunds and Interest Paid & Owed	\$51.33	\$73.38	\$77.32	\$87.02	\$97.08	\$114.81	\$116.38	\$123.16	\$124.38						(G) + (K)

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

	LIABILITIES VS. PAYMENTS BY YEAR										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Total Tax Refund Liabilities	\$54.01	\$79.32	\$82.77	\$91.42	\$102.40	\$118.96	\$117.52	\$119.29	\$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  
 Report

Chapter XIII Section 25  
 Income Tax Refund Status Report  
 Report due on 01/15/2013

Report providing a full accounting of the total income tax liability of the Government of Guam PAID and PENDING  
 Business 1,120 Filing Statistics  
 For the Month Ending December 31, 2013

	TAX YEAR										Total Liability	NOTES
	2004 & Prior	2005	2006	2007	2008	2009	2010	2011	2012	2013		
[A] Total Tax Returns Filed	3,660	3,725	3,818	3,920	3,984	3,997	4,025	3,985	3,791			
[B] Tax Returns Filed - Liability Assessed, Even or Zero	3,619	3,667	3,758	3,875	3,928	3,944	3,921	3,881	3,687			[A] - [C]
[C] Total Refund Returns	41	58	60	45	56	53	104	104	104			[D] + [E] + [F]
[D] Refund Returns Processed & Paid	39	56	60	42	54	52	58	60	37			
[E] Refunds Returns Processed Awaiting Payment	2	2	0	3	2	1	5	3	18			
[F] Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	41	41	49			
<b>Total Refund Returns (in millions)</b>												
[G] Refunds Paid	\$5.78	\$1.58	\$2.63	\$2.14	\$1.35	\$1.92	\$5.62	\$2.58	\$0.95			
[H] Refunds Owed	\$0.20	\$0.04	\$0.00	\$0.26	\$0.03	\$0.08	\$0.37	\$0.01	\$6.59			
[I] Refunds Returns Processed Awaiting Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$1.65	\$0.45			
[J] Refund Returns Unprocessed (Estimated)	\$0.01	\$0.00	\$0.00	\$0.02	\$0.00	\$0.00	\$0.02	\$0.00	\$0.03			
[K] Interest	\$0.20	\$0.04	\$0.00	\$0.28	\$0.03	\$0.08	\$0.40	\$1.66	\$7.08			[H] + [I] + [J] + [K]
[L] Subtotal	\$5.98	\$1.62	\$2.63	\$2.41	\$1.38	\$2.00	\$6.02	\$4.24	\$8.03			[G] + [K]
[L] Total Refunds and Interest Paid & Owed												

**NOTES:**

**LIABILITIES VS. PAYMENTS BY 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)