



Dipåtamenton Kontribusion yan Adu'ána

DEPARTMENT OF

**REVENUE AND TAXATION**

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

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

JOHN P. CAMACHO, Director  
Direktot

MARIE M. BENITO,  
Deputy Director  
Segundo Direktot

February 17, 2014

32-14-1315  
Office of the Speaker  
Judith T. Won Pat, Ed. D.  
2.18.14  
Date \_\_\_\_\_  
Time 10:36am  
Received by \_\_\_\_\_


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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

Håfa Adai yan Saluda Speaker Won Pat,

Transmitted herewith is the Income Tax Refund Status report for the month of January 2014 pursuant to public law 32-068, Chapter XIII §25.

Senseramente,

  
John P. Camacho,  
Director

Attachment

1315

PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
	Report due on 02/17/2013, Monday

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 January 31, 2014

		TAX YEAR									Total Liability	NOTES
		2005 & Prior	2006	2007	2008	2009	2010	2011	2012	2013		
[A]	Total Tax Returns Filed	54,645	55,514	63,439	61,874	62,388	62,502	63,871	62,947	4,654		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	14,435	14,668	18,072	16,492	16,665	16,002	15,471	14,147	0		[A] - [C]
[C]	Total Refund Returns	40,210	40,846	45,367	45,382	45,723	46,500	48,400	48,800	47,500		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	40,201	40,833	45,340	45,350	45,640	46,176	48,070	48,071	0		
[E]	Refund Returns Processed Awaiting Payment	9	13	27	32	83	176	242	665	439		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	148	88	64	47,061		
<b>Total Refund Returns (in millions)</b>												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$73.36	\$77.26	\$86.84	\$96.91	\$114.53	\$115.26	\$119.17	\$121.15	\$0.00		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.12	\$0.05	\$0.14	\$0.16	\$0.24	\$0.56	\$0.81	\$3.06	\$1.54		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.48	\$3.09	\$0.05	\$115.41		
[J]	Interest	\$0.07	\$0.01	\$0.03	\$0.02	\$0.02	\$0.08	\$0.20	\$0.05	\$0.00		\$0.00
[K]	Subtotal	\$0.19	\$0.06	\$0.17	\$0.18	\$0.27	\$1.11	\$4.10	\$3.15	\$116.95	\$126.18	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$73.55	\$77.32	\$87.01	\$97.09	\$114.80	\$116.37	\$123.27	\$124.30	\$116.95		[G] + [K]

NOTES:

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

LIABILITIES VS. PAYMENTS BY YEAR										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	
Total Tax Refund Liabilities	\$73.36	\$77.26	\$86.84	\$96.91	\$114.53	\$115.26	\$119.17	\$121.15	\$116.95	
Total Tax Refund Liabilities Paid for the same year	\$12.90	\$6.79	\$11.12	\$15.69	\$30.37	\$101.33	\$114.43	\$121.15	\$0.00	
Variance	(\$60.45)	(\$70.47)	(\$75.71)	(\$81.22)	(\$84.16)	(\$13.92)	(\$4.74)	\$0.00	(\$116.95)	

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	Report due on 02/17/2013, Monday

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 January 31, 2014

		TAX YEAR									Total Liability	NOTES
		2005 & Prior	2006	2007	2008	2009	2010	2011	2012	2013		
[A]	Total Tax Returns Filed	3,728	3,822	3,926	3,989	4,007	4,038	3,998	3,619	255		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	3,670	3,762	3,881	3,933	3,954	3,934	3,894	3,515	203		[A] - [C]
[C]	Total Refund Returns	58	60	45	56	53	104	104	104	52		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	56	60	42	54	52	58	60	37	0		
[E]	Refunds Returns Processed Awaiting Payment	2	0	3	2	1	6	3	12	7		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	40	41	55	45		
<b>Total Refund Returns (in millions)</b>												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$1.58	\$2.63	\$2.14	\$1.35	\$1.92	\$5.62	\$2.58	\$0.95	\$0.00		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.23	\$0.00	\$0.26	\$0.03	\$0.08	\$0.37	\$0.01	\$5.96	\$0.69		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$1.65	\$1.09	\$2.36		
[J]	Interest	\$0.01	\$0.00	\$0.02	\$0.00	\$0.00	\$0.01	\$0.02	\$0.02	\$0.00		
[K]	Subtotal	\$0.24	\$0.00	\$0.28	\$0.03	\$0.08	\$0.39	\$1.67	\$7.07	\$3.05	\$12.81	[H] + [I] + [J] + [K]
[L]	Total Refunds and interest Paid & Owed	\$1.82	\$2.63	\$2.41	\$1.38	\$2.00	\$6.01	\$4.25	\$8.02	\$3.05		[G] + [K]

**NOTES:**

		LIABILITIES VS. PAYMENTS BY YEAR								
		2005	2006	2007	2008	2009	2010	2011	2012	2013
	Total Tax Refund Liabilities	\$1.58	\$2.63	\$2.14	\$1.35	\$1.92	\$5.62	\$2.58	\$0.95	\$3.05
	Total Tax Refund Liabilities Paid for the same year	\$0.04	\$0.00	\$0.00	\$0.00	\$0.00	\$4.45	\$0.94	\$0.95	\$0.00
	Variance	(\$1.54)	(\$2.63)	(\$2.13)	(\$1.35)	(\$1.92)	(\$1.17)	(\$1.64)	\$0.00	(\$3.05)