



Dipáttamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

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

JOHN P. CAMACHO, Director
Direktot

MARIE M. BENITO,
Deputy Director
Segundo Direktot

October 28, 2015

Senator Judith T. Won Pat, ED.D
Speaker, 33rd Guam Legislature
Committee on Higher Education, Culture, Public Libraries, and Women's Affairs
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 February 2015 thru September 2015 pursuant to public law 32-068, Chapter XIII §25.

Senseramente,


Marie Benito,
Acting Director

33-15-1001
Office of the Speaker
Judith T. Won Pat, Ed.D

Date: 10-29-15
Time: 9:47 AM
Received By: [Signature]

2015 OCT 29 11:13

Attachment

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PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
	Report due on 10/28/2015, Wednesday

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 February 28, 2015

		TAX YEAR										Total Liability	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014			
[A]	Total Tax Returns Filed	55,575	63,526	61,992	62,591	62,979	64,927	65,800	65,932	32,921			
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	14,702	18,017	16,531	16,739	16,249	15,706	14,729	14,227	23,890		[A] - [C]	
[C]	Total Refund Returns	40,873	45,509	45,461	45,852	46,730	49,221	51,071	51,705	9,031		[D] + [E] + [F]	
[D]	Refund Returns Processed & Paid	40,861	45,373	45,435	45,811	46,669	48,961	50,560	50,503	655			
[E]	Refunds Returns Processed Awaiting Payment	12	136	26	41	61	135	255	617	3,294			
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	125	256	585	5,082			
Total Refund Returns (in millions)													
Refunds Paid													
[G]	Refund Returns Processed & Paid	\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$123.62	\$126.13	\$130.51	\$2.57			
Refunds Owed													
[H]	Refunds Returns Processed Awaiting Payment	\$0.14	\$0.06	\$0.14	\$0.12	\$0.24	\$0.01	\$0.03	\$0.14	\$11.84			
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.29	\$0.30	\$0.91	\$178.76			
[J]	Interest	\$0.01	\$0.01	\$0.02	\$0.02	\$0.02	\$0.02	\$0.01	\$0.20	\$0.00		\$0.00	
[K]	Subtotal	\$0.15	\$0.07	\$0.16	\$0.13	\$0.26	\$0.32	\$0.34	\$1.25	\$190.60	\$193.29	[H] + [I] + [J] + [K]	
[L]	Total Refunds and Interest Paid & Owed	\$77.45	\$87.02	\$97.21	\$114.96	\$116.61	\$123.94	\$126.47	\$131.76	\$193.17		[G] + [K]	

NOTES:

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

LIABILITIES VS. PAYMENTS BY YEAR										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2014
Total Tax Refund Liabilities	\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$123.94	\$126.47	\$131.76	\$193.17	
Total Tax Refund Liabilities Paid for the same year	\$6.79	\$11.12	\$15.69	\$30.37	\$101.33	\$123.63	\$126.13	\$130.52	\$2.57	
Variance	(\$70.51)	(\$75.83)	(\$81.36)	(\$84.46)	(\$15.02)	(\$0.31)	(\$0.34)	(\$1.24)	(\$190.60)	

PL 32-068 Citation	Chapter XIII Section 25
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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 February 28, 2015

		TAX YEAR									Total Liability	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014		
[A]	Total Tax Returns Filed	3,835	3,950	4,033	4,078	4,160	4,213	4,155	3,796	455		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	3,777	3,890	3,988	3,990	4,008	4,042	4,005	3,641	0		[A] - [C]
[C]	Total Refund Returns	58	60	45	56	56	139	207	487	1,410		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	57	60	43	55	55	61	47	53	3		
[E]	Refunds Returns Processed Awaiting Payment	1	0	2	1	1	1	6	23	2		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	77	154	411	1,405		
Total Refund Returns (in millions)												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$2.55	\$3.29	\$1.60	\$0.11		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.06	\$0.00	\$0.26	\$0.03	\$0.00	\$0.00	\$0.80	\$3.33	\$0.56		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.67	\$3.90	\$0.05	\$4.31		
[J]	Interest	\$0.01	\$0.00	\$0.02	\$0.00	\$0.00	\$0.02	\$0.03	\$0.00	\$0.00		
[K]	Subtotal	\$0.07	\$0.00	\$0.28	\$0.03	\$0.00	\$1.69	\$4.73	\$3.38	\$4.87	\$15.04	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$3.75	\$2.14	\$2.69	\$10.98	\$6.10	\$4.24	\$8.02	\$4.98	\$4.98		[G] + [K]

NOTES:

LIABILITIES VS. PAYMENTS BY YEAR										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Total Tax Refund Liabilities	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$4.24	\$8.02	\$4.98	\$4.98	
Total Tax Refund Liabilities Paid for the same year	\$0.00	\$0.00	\$0.00	\$0.00	\$4.45	\$2.56	\$3.29	\$1.61	\$0.12	
Variance	(\$3.69)	(\$2.14)	(\$2.41)	(\$10.95)	(\$1.65)	(\$1.68)	(\$4.73)	(\$3.37)	(\$4.86)	

PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
	Report due on 10/28/2015, Wednesday

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 March 31, 2015

		TAX YEAR									Total Liability	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014		
[A]	Total Tax Returns Filed	55,575	63,526	61,992	62,591	62,979	64,985	65,914	66,283	43,882		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	14,702	18,017	16,531	16,739	16,249	15,756	14,816	14,510	28,543		[A] - [C]
[C]	Total Refund Returns	40,873	45,509	45,461	45,852	46,730	49,229	51,098	51,773	15,339		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	40,861	45,373	45,435	45,811	46,669	48,976	50,595	50,632	2,201		
[E]	Refunds Returns Processed Awaiting Payment	12	136	26	41	61	128	247	556	8,056		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	125	256	585	5,082		
Total Refund Returns (in millions)												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$123.64	\$126.18	\$130.84	\$8.16		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.14	\$0.06	\$0.14	\$0.12	\$0.24	\$0.36	\$0.76	\$2.14	\$28.14		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.27	\$0.25	\$0.66	\$79.36		
[J]	Interest	\$0.01	\$0.01	\$0.02	\$0.02	\$0.02	\$0.02	\$0.01	\$0.01	\$0.00		\$0.00
[K]	Subtotal	\$0.15	\$0.07	\$0.16	\$0.13	\$0.26	\$0.65	\$1.02	\$2.81	\$107.50	\$112.76	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$77.45	\$87.02	\$97.21	\$114.96	\$116.61	\$124.29	\$127.20	\$133.65	\$115.66		[G] + [K]

NOTES:

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

LIABILITIES VS. PAYMENTS BY YEAR										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Total Tax Refund Liabilities	\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$124.29	\$127.20	\$133.65	\$115.66	
Total Tax Refund Liabilities Paid for the same year	\$6.79	\$11.12	\$15.69	\$30.37	\$101.33	\$123.64	\$126.19	\$130.84	\$8.16	
Variance	(\$70.51)	(\$75.83)	(\$81.36)	(\$84.46)	(\$15.02)	(\$0.65)	(\$1.01)	(\$2.81)	(\$107.50)	

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 Business 1120 Filing Statistics
 For the Month Ending March 31, 2015

		TAX YEAR									Total Liability	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014		
[A]	Total Tax Returns Filed	3,835	3,950	4,033	4,078	4,160	4,222	4,173	3,842	1,331		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	3,777	3,890	3,988	3,990	4,008	4,080	3,965	3,355	0		[A] - [C]
[C]	Total Refund Returns	58	60	45	56	56	142	208	487	1,410		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	57	60	43	55	55	62	48	54	3		
[E]	Refunds Returns Processed Awaiting Payment	1	0	2	1	1	0	6	22	2		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	80	154	411	1,405		
Total Refund Returns (in millions)												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$2.56	\$3.29	\$1.60	\$0.11		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.06	\$0.00	\$0.26	\$0.03	\$0.00	\$0.00	\$0.79	\$3.21	\$0.56		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.43	\$0.45	\$0.87	\$1.80		
[J]	Interest	\$0.01	\$0.00	\$0.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
[K]	Subtotal	\$0.07	\$0.00	\$0.28	\$0.03	\$0.00	\$0.43	\$1.24	\$4.08	\$2.36	\$8.48	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$3.75	\$2.14	\$2.69	\$10.98	\$6.10	\$2.99	\$4.53	\$5.68	\$2.47		[G] + [K]

NOTES:

LIABILITIES VS. PAYMENTS BY YEAR										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Total Tax Refund Liabilities	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$2.99	\$4.53	\$5.68	\$2.47	
Total Tax Refund Liabilities Paid for the same year	\$0.00	\$0.00	\$0.00	\$0.00	\$4.45	\$2.56	\$3.29	\$1.61	\$0.12	
Variance	(\$3.69)	(\$2.14)	(\$2.41)	(\$10.95)	(\$1.65)	(\$0.43)	(\$1.24)	(\$4.07)	(\$2.35)	

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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 April 30, 2015

		TAX YEAR									Total Liability	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014		
[A]	Total Tax Returns Filed	55,575	63,526	61,992	62,591	62,979	65,090	66,103	66,838	60,100		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	14,702	18,017	16,531	16,739	16,249	15,890	15,203	15,438	9,100		[A] - [C]
[C]	Total Refund Returns	40,873	45,509	45,461	45,852	46,730	49,200	50,900	51,400	51,000		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	40,861	45,373	45,435	45,811	46,669	49,000	50,647	50,804	12,555		
[E]	Refunds Returns Processed Awaiting Payment	12	136	26	41	61	85	164	432	3,425		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	115	89	164	35,020		

Total Refund Returns (in millions)												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$123.69	\$126.27	\$131.17	\$42.49		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.14	\$0.06	\$0.14	\$0.12	\$0.24	\$0.28	\$0.65	\$1.82	\$10.58		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.27	\$0.17	\$0.38	\$62.60		
[J]	Interest	\$0.01	\$0.01	\$0.02	\$0.02	\$0.02	\$0.02	\$0.04	\$0.02	\$0.04		\$0.00
[K]	Subtotal	\$0.15	\$0.07	\$0.16	\$0.13	\$0.26	\$0.57	\$0.86	\$2.22	\$73.22	\$77.65	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$77.45	\$87.02	\$97.21	\$114.96	\$116.61	\$124.26	\$127.13	\$133.39	\$115.71		[G] + [K]

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

LIABILITIES VS. PAYMENTS BY YEAR										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Total Tax Refund Liabilities	\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$124.26	\$127.13	\$133.39	\$115.71	
Total Tax Refund Liabilities Paid for the same year	\$6.79	\$11.12	\$15.69	\$30.37	\$101.33	\$123.69	\$126.27	\$131.17	\$42.49	
Variance	(\$70.51)	(\$75.83)	(\$81.36)	(\$84.46)	(\$15.02)	(\$0.57)	(\$0.86)	(\$2.22)	(\$73.22)	

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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 April 30, 2015

		TAX YEAR									Total Liability	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014		
[A]	Total Tax Returns Filed	3,835	3,950	4,033	4,078	4,160	4,234	4,187	3,894	1,823		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	3,777	3,890	3,988	3,990	4,008	4,042	4,005	3,641	1,753		[A] - [C]
[C]	Total Refund Returns	58	60	45	56	56	104	104	100	70		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	57	60	43	55	55	62	48	57	4		
[E]	Refunds Returns Processed Awaiting Payment	1	0	2	1	1	0	6	19	1		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	42	50	24	65		

Total Refund Returns (in millions)												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$2.56	\$3.29	\$2.49	\$0.12		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.06	\$0.00	\$0.26	\$0.03	\$0.00	\$0.00	\$0.83	\$2.61	\$0.56		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.43	\$0.42	\$0.61	\$1.80		
[J]	Interest	\$0.01	\$0.00	\$0.02	\$0.00	\$0.00	\$0.07	\$0.05	\$0.03	\$0.00		
[K]	Subtotal	\$0.07	\$0.00	\$0.28	\$0.03	\$0.00	\$0.50	\$1.30	\$3.24	\$2.36	\$7.78	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$3.75	\$2.14	\$2.69	\$10.98	\$6.10	\$3.06	\$4.60	\$5.73	\$2.48		[G] + [K]

NOTES:

LIABILITIES VS. PAYMENTS BY YEAR										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Total Tax Refund Liabilities	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$3.06	\$4.60	\$5.73	\$2.48	
Total Tax Refund Liabilities Paid for the same year	\$0.00	\$0.00	\$0.00	\$0.00	\$4.45	\$2.56	\$3.29	\$2.49	\$0.12	
Variance	(\$3.69)	(\$2.14)	(\$2.41)	(\$10.95)	(\$1.65)	(\$0.50)	(\$1.30)	(\$3.24)	(\$2.36)	

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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 May 31, 2015

		TAX YEAR									Total	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014	Liability	
[A]	Total Tax Returns Filed	55,575	63,526	61,992	62,591	62,979	65,109	66,144	66,970	61,280		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	14,702	18,017	16,531	16,739	16,249	15,909	15,244	15,570	10,280		[A] - [C]
[C]	Total Refund Returns	40,873	45,509	45,461	45,852	46,730	49,200	50,900	51,400	51,000		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	40,861	45,373	45,435	45,811	46,669	49,013	50,678	50,907	18,025		
[E]	Refunds Returns Processed Awaiting Payment	12	136	26	41	61	82	161	433	3,729		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	105	61	60	29,246		

Total Refund Returns (in millions)											Total	NOTES
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$123.71	\$126.33	\$131.39	\$58.64		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.14	\$0.06	\$0.14	\$0.12	\$0.24	\$0.28	\$0.60	\$1.82	\$10.11		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.25	\$0.10	\$0.10	\$46.92		
[J]	Interest	\$0.01	\$0.01	\$0.02	\$0.02	\$0.02	\$0.02	\$0.04	\$0.02	\$0.04		\$0.00
[K]	Subtotal	\$0.15	\$0.07	\$0.16	\$0.13	\$0.26	\$0.55	\$0.73	\$1.94	\$57.07	\$61.06	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$77.45	\$87.02	\$97.21	\$114.96	\$116.61	\$124.26	\$127.06	\$133.32	\$115.71		[G] + [K]

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

LIABILITIES VS. PAYMENTS BY YEAR		2006	2007	2008	2009	2010	2011	2012	2013	2014
Total Tax Refund Liabilities		\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$124.26	\$127.06	\$133.32	\$115.71
Total Tax Refund Liabilities Paid for the same year		\$6.79	\$11.12	\$15.69	\$30.37	\$101.33	\$123.71	\$126.33	\$131.39	\$58.64
Variance		(\$70.51)	(\$75.83)	(\$81.36)	(\$84.46)	(\$15.02)	(\$0.55)	(\$0.73)	(\$1.94)	(\$57.07)

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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 May 31, 2015

		TAX YEAR									Total Liability	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014		
[A]	Total Tax Returns Filed	3,835	3,950	4,033	4,078	4,160	4,242	4,200	3,930	1,999		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	3,777	3,890	3,988	3,990	4,008	4,042	4,005	3,641	1,929		[A] - [C]
[C]	Total Refund Returns	58	60	45	56	56	104	104	100	70		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	57	60	43	55	55	62	50	59	4		
[E]	Refunds Returns Processed Awaiting Payment	1	0	2	1	1	0	5	18	2		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	42	49	23	64		

Total Refund Returns (in millions)												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$2.56	\$3.33	\$2.58	\$0.12		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.06	\$0.00	\$0.26	\$0.03	\$0.00	\$0.00	\$0.80	\$2.54	\$0.57		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.43	\$0.42	\$0.58	\$1.80		
[J]	Interest	\$0.01	\$0.00	\$0.02	\$0.00	\$0.00	\$0.07	\$0.05	\$0.03	\$0.00		
[K]	Subtotal	\$0.07	\$0.00	\$0.28	\$0.03	\$0.00	\$0.50	\$1.27	\$3.15	\$2.37	\$7.65	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$3.75	\$2.14	\$2.69	\$10.98	\$6.10	\$3.06	\$4.60	\$5.73	\$2.48		[G] + [K]

NOTES:

LIABILITIES VS. PAYMENTS BY YEAR		2006	2007	2008	2009	2010	2011	2012	2013	2014
Total Tax Refund Liabilities		\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$3.06	\$4.60	\$5.73	\$2.48
Total Tax Refund Liabilities Paid for the same year		\$0.00	\$0.00	\$0.00	\$0.00	\$4.45	\$2.56	\$3.33	\$2.58	\$0.12
Variance		(\$3.69)	(\$2.14)	(\$2.41)	(\$10.95)	(\$1.65)	(\$0.50)	(\$1.27)	(\$3.15)	(\$2.37)

PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
	Report due on 10/28/2015, Wednesday

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 June 30, 2015

		TAX YEAR									Total	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014	Liability	
[A]	Total Tax Returns Filed	55,575	63,526	61,992	62,591	62,979	65,144	66,222	67,179	62,111		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	14,702	18,017	16,531	16,739	16,249	15,944	15,322	15,679	11,111		[A] - [C]
[C]	Total Refund Returns	40,873	45,509	45,461	45,852	46,730	49,200	50,900	51,500	51,000		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	40,861	45,373	45,435	45,811	46,669	49,021	50,686	50,958	19,507		
[E]	Refunds Returns Processed Awaiting Payment	12	136	26	41	61	86	178	467	8,454		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	93	36	75	23,039		

Total Refund Returns (In millions)												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$123.72	\$126.35	\$131.54	\$62.57		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.14	\$0.06	\$0.14	\$0.12	\$0.24	\$0.29	\$0.62	\$1.75	\$23.14		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.22	\$0.04	\$0.11	\$29.95		
[J]	Interest	\$0.01	\$0.01	\$0.02	\$0.02	\$0.02	\$0.02	\$0.04	\$0.02	\$0.04		\$0.00
[K]	Subtotal	\$0.15	\$0.07	\$0.16	\$0.13	\$0.26	\$0.53	\$0.69	\$1.88	\$53.14	\$57.02	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$77.45	\$87.02	\$97.21	\$114.96	\$116.61	\$124.25	\$127.04	\$133.42	\$115.71		[G] + [K]

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

LIABILITIES VS. PAYMENTS BY YEAR		2006	2007	2008	2009	2010	2011	2012	2013	2014
Total Tax Refund Liabilities		\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$124.25	\$127.04	\$133.42	\$115.71
Total Tax Refund Liabilities Paid for the same year		\$6.79	\$11.12	\$15.69	\$30.37	\$101.33	\$123.72	\$126.35	\$131.54	\$62.57
Variance		(\$70.51)	(\$75.83)	(\$81.36)	(\$84.46)	(\$15.02)	(\$0.53)	(\$0.69)	(\$1.88)	(\$53.14)

PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
	Report due on 10/28/2015, Wednesday

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 June 30, 2015

		TAX YEAR									Total	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014	Liability	
[A]	Total Tax Returns Filed	3,835	3,950	4,033	4,078	4,160	4,270	4,265	4,143	2,322		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	3,777	3,890	3,988	3,990	4,008	4,042	4,005	3,641	2,252		[A] - [C]
[C]	Total Refund Returns	58	60	45	56	56	104	104	100	70		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	57	60	43	55	55	62	50	59	4		
[E]	Refunds Returns Processed Awaiting Payment	1	0	2	1	1	0	6	18	2		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	42	48	23	64		

Total Refund Returns (in millions)												NOTES
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$2.56	\$3.33	\$2.58	\$0.12		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.06	\$0.00	\$0.26	\$0.03	\$0.00	\$0.00	\$0.80	\$2.54	\$0.57		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.43	\$0.42	\$0.58	\$1.80		
[J]	Interest	\$0.01	\$0.00	\$0.02	\$0.00	\$0.00	\$0.07	\$0.05	\$0.03	\$0.00		
[K]	Subtotal	\$0.07	\$0.00	\$0.28	\$0.03	\$0.00	\$0.50	\$1.27	\$3.15	\$2.37	\$7.65	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$3.75	\$2.14	\$2.69	\$10.98	\$6.10	\$3.06	\$4.60	\$5.73	\$2.48		[G] + [K]

NOTES:

LIABILITIES VS. PAYMENTS BY YEAR

	2006	2007	2008	2009	2010	2011	2012	2013	2014
Total Tax Refund Liabilities	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$3.06	\$4.60	\$5.73	\$2.48
Total Tax Refund Liabilities Paid for the same year	\$0.00	\$0.00	\$0.00	\$0.00	\$4.45	\$2.56	\$3.33	\$2.58	\$0.12
Variance	(\$3.69)	(\$2.14)	(\$2.41)	(\$10.95)	(\$1.65)	(\$0.50)	(\$1.27)	(\$3.15)	(\$2.37)

PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
	Report due on 10/28/2015, Wednesday

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 July 31, 2015

		TAX YEAR									Total	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014	Liability	
[A]	Total Tax Returns Filed	55,575	63,526	61,992	62,591	62,979	65,177	66,288	67,333	62,765		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	14,702	18,017	16,531	16,739	16,249	15,977	15,288	15,633	11,765		[A] - [C]
[C]	Total Refund Returns	40,873	45,509	45,461	45,852	46,730	49,200	51,000	51,700	51,000		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	40,861	45,373	45,435	45,811	46,669	49,031	50,716	51,026	21,689		
[E]	Refunds Returns Processed Awaiting Payment	12	136	26	41	61	110	218	618	13,720		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	59	66	56	15,591		

Total Refund Returns (in millions)												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$124.19	\$126.38	\$131.66	\$67.95		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.14	\$0.06	\$0.14	\$0.12	\$0.24	\$0.30	\$0.69	\$1.88	\$35.28		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.13	\$0.11	\$0.08	\$12.44		
[J]	Interest	\$0.01	\$0.01	\$0.02	\$0.02	\$0.02	\$0.02	\$0.04	\$0.02	\$0.04		\$0.00
[K]	Subtotal	\$0.15	\$0.07	\$0.16	\$0.13	\$0.26	\$0.45	\$0.83	\$1.98	\$47.76	\$51.80	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$77.45	\$87.02	\$97.21	\$114.96	\$116.61	\$124.64	\$127.21	\$133.65	\$115.71		[G] + [K]

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

LIABILITIES VS. PAYMENTS BY YEAR		2006	2007	2008	2009	2010	2011	2012	2013	2014
Total Tax Refund Liabilities		\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$124.64	\$127.21	\$133.65	\$115.71
Total Tax Refund Liabilities Paid for the same year		\$6.79	\$11.12	\$15.69	\$30.37	\$101.33	\$124.19	\$126.38	\$131.66	\$67.95
Variance		(\$70.51)	(\$75.83)	(\$81.36)	(\$84.46)	(\$15.02)	(\$0.45)	(\$0.83)	(\$1.98)	(\$47.76)

PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
	Report due on 10/28/2015, Wednesday

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 July 31, 2015

		TAX YEAR									Total Liability	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014		
[A]	Total Tax Returns Filed	3,835	3,950	4,033	4,078	4,160	4,287	4,296	4,233	2,501		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	3,777	3,890	3,988	3,990	4,008	4,042	4,005	3,641	2,431		[A] - [C]
[C]	Total Refund Returns	58	60	45	56	56	105	104	100	70		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	57	60	43	55	55	62	50	59	6		
[E]	Refunds Returns Processed Awaiting Payment	1	0	2	1	1	1	7	19	14		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	42	47	22	50		

Total Refund Returns (in millions)												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$2.56	\$3.33	\$2.58	\$0.68		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.06	\$0.00	\$0.26	\$0.03	\$0.00	\$0.00	\$0.81	\$2.54	\$1.75		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.43	\$0.40	\$0.58	\$0.05		
[J]	Interest	\$0.01	\$0.00	\$0.02	\$0.00	\$0.00	\$0.07	\$0.05	\$0.03	\$0.00		
[K]	Subtotal	\$0.07	\$0.00	\$0.28	\$0.03	\$0.00	\$0.50	\$1.27	\$3.15	\$1.80	\$7.09	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$3.75	\$2.14	\$2.69	\$10.98	\$6.10	\$3.06	\$4.60	\$5.73	\$2.48		[G] + [K]

NOTES:

LIABILITIES VS. PAYMENTS BY YEAR										
		2006	2007	2008	2009	2010	2011	2012	2013	2014
	Total Tax Refund Liabilities	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$3.06	\$4.60	\$5.73	\$2.48
	Total Tax Refund Liabilities Paid for the same year	\$0.00	\$0.00	\$0.00	\$0.00	\$4.45	\$2.56	\$3.33	\$2.58	\$0.68
	Variance	(\$3.69)	(\$2.14)	(\$2.41)	(\$10.95)	(\$1.65)	(\$0.50)	(\$1.27)	(\$3.15)	(\$1.80)

PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
	Report due on 10/28/2015, Wednesday

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 August 31, 2015

		TAX YEAR									Total	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014	Liability	
[A]	Total Tax Returns Filed	55,575	63,526	61,992	62,591	62,979	65,200	66,339	67,424	63,323		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	14,702	18,017	16,531	16,739	16,249	15,950	15,239	15,474	12,323		[A] - [C]
[C]	Total Refund Returns	40,873	45,509	45,461	45,852	46,730	49,250	51,100	51,950	51,000		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	40,861	45,373	45,435	45,811	46,669	49,084	50,844	51,460	21,727		
[E]	Refunds Returns Processed Awaiting Payment	12	136	26	41	61	114	199	449	20,574		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	52	57	41	8,699		

Total Refund Returns (in millions)											Total	NOTES
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$123.82	\$126.55	\$132.29	\$68.03		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.14	\$0.06	\$0.14	\$0.12	\$0.24	\$0.57	\$0.94	\$1.63	\$49.32		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.12	\$0.08	\$0.03	\$2.63		
[J]	Interest	\$0.01	\$0.01	\$0.02	\$0.02	\$0.02	\$0.02	\$0.04	\$0.02	\$0.04		\$0.00
[K]	Subtotal	\$0.15	\$0.07	\$0.16	\$0.13	\$0.26	\$0.70	\$1.05	\$1.68	\$51.99	\$56.20	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$77.45	\$87.02	\$97.21	\$114.96	\$116.61	\$124.52	\$127.60	\$133.97	\$120.02		[G] + [K]

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

LIABILITIES VS. PAYMENTS BY YEAR										
		2006	2007	2008	2009	2010	2011	2012	2013	2014
	Total Tax Refund Liabilities	\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$124.52	\$127.60	\$133.97	\$120.02
	Total Tax Refund Liabilities Paid for the same year	\$6.79	\$11.12	\$15.69	\$30.37	\$101.33	\$123.82	\$126.55	\$132.29	\$68.03
	Variance	(\$70.51)	(\$75.83)	(\$81.36)	(\$84.46)	(\$15.02)	(\$0.70)	(\$1.05)	(\$1.68)	(\$51.99)

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Report	Income tax Refund Status Report
	Report due on 10/28/2015, Wednesday

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 August 31, 2015

		TAX YEAR									Total Liability	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014		
[A]	Total Tax Returns Filed	3,835	3,950	4,033	4,078	4,160	4,203	4,326	4,277	2,715		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	3,777	3,890	3,988	3,990	4,008	4,042	4,005	3,641	2,615		[A] - [C]
[C]	Total Refund Returns	58	60	45	56	56	135	104	100	100		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	57	60	43	55	55	62	50	59	6		
[E]	Refunds Returns Processed Awaiting Payment	1	0	2	1	1	1	7	22	22		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	72	47	19	72		

Total Refund Returns (in millions)												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$2.56	\$3.33	\$2.58	\$0.68		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.06	\$0.00	\$0.26	\$0.03	\$0.00	\$0.00	\$0.81	\$2.62	\$2.59		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.43	\$0.40	\$0.48	\$0.22		
[J]	Interest	\$0.01	\$0.00	\$0.02	\$0.00	\$0.00	\$0.07	\$0.05	\$0.03	\$0.00		
[K]	Subtotal	\$0.07	\$0.00	\$0.28	\$0.03	\$0.00	\$0.50	\$1.27	\$3.13	\$2.81	\$8.08	[H] + [I] + [J] + [K]
[L]	Total Refunds and interest Paid & Owed	\$3.75	\$2.14	\$2.69	\$10.98	\$6.10	\$3.06	\$4.60	\$5.71	\$3.49		[G] + [K]

NOTES:

LIABILITIES VS. PAYMENTS BY YEAR										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Total Tax Refund Liabilities	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$3.01	\$4.60	\$5.71	\$3.49	
Total Tax Refund Liabilities Paid for the same year	\$0.00	\$0.00	\$0.00	\$0.00	\$4.45	\$2.56	\$3.33	\$2.58	\$0.68	
Variance	(\$3.69)	(\$2.14)	(\$2.41)	(\$10.95)	(\$1.65)	(\$0.45)	(\$1.27)	(\$3.13)	(\$2.81)	

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	Report due on 10/23/2015, Wednesday

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, 2015

		TAX YEAR									Total Liability	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014		
[A]	Total Tax Returns Filed	55,575	63,526	61,992	62,591	62,979	65,192	66,326	67,405	63,170		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	14,702	18,017	16,531	16,739	16,249	15,831	14,906	14,628	10,339		[A] - [C]
[C]	Total Refund Returns	40,873	45,509	45,461	45,852	46,730	49,361	51,420	52,777	52,831		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	40,861	45,373	45,435	45,811	46,669	49,140	50,954	51,713	46,050		
[E]	Refunds Returns Processed Awaiting Payment	12	136	26	41	61	115	241	501	1,182		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	106	225	563	5,599		
Total Refund Returns (in millions)												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$123.92	\$126.71	\$132.67	\$121.08		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.14	\$0.06	\$0.14	\$0.12	\$0.24	\$0.54	\$0.95	\$1.71	\$5.52		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.03	\$0.32	\$0.61	\$3.41		
[J]	Interest	\$0.01	\$0.01	\$0.02	\$0.02	\$0.02	\$0.02	\$0.04	\$0.02	\$0.04		\$0.00
[K]	Subtotal	\$0.15	\$0.07	\$0.16	\$0.13	\$0.26	\$0.59	\$1.31	\$2.34	\$8.97	\$13.99	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$77.45	\$87.02	\$97.21	\$114.96	\$116.61	\$124.51	\$128.02	\$135.01	\$130.05		[G] + [K]

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

LIABILITIES VS. PAYMENTS BY YEAR										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Total Tax Refund Liabilities	\$77.30	\$86.95	\$97.05	\$114.83	\$116.35	\$124.51	\$128.02	\$135.01	\$130.05	
Total Tax Refund Liabilities Paid for the same year	\$6.79	\$11.12	\$15.69	\$30.37	\$101.33	\$123.92	\$126.72	\$132.68	\$121.08	
Variance	(\$70.51)	(\$75.83)	(\$81.36)	(\$84.46)	(\$15.02)	(\$0.59)	(\$1.30)	(\$2.33)	(\$8.97)	

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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, 2015

		TAX YEAR									Total Liability	NOTES
		2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014		
[A]	Total Tax Returns Filed	3,835	3,950	4,033	4,078	4,160	4,203	4,323	4,280	2,741		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	3,777	3,890	3,988	3,990	4,008	4,042	4,005	3,641	1,761		[A] - [C]
[C]	Total Refund Returns	58	60	45	56	56	135	199	470	980		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	57	60	43	55	55	62	51	62	24		
[E]	Refunds Returns Processed Awaiting Payment	1	0	2	1	1	1	6	19	7		
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	72	142	389	949		
Total Refund Returns (in millions)												
Refunds Paid												
[G]	Refund Returns Processed & Paid	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$2.56	\$3.34	\$2.66	\$2.56		
Refunds Owed												
[H]	Refunds Returns Processed Awaiting Payment	\$0.06	\$0.00	\$0.26	\$0.03	\$0.00	\$0.00	\$0.80	\$2.56	\$2.35		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.43	\$0.40	\$0.46	\$0.20		
[J]	Interest	\$0.01	\$0.00	\$0.02	\$0.00	\$0.00	\$0.07	\$0.05	\$0.03	\$0.00		
[K]	Subtotal	\$0.07	\$0.00	\$0.28	\$0.03	\$0.00	\$0.50	\$1.25	\$3.05	\$2.55	\$7.72	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$3.75	\$2.14	\$2.69	\$10.98	\$6.10	\$3.06	\$4.59	\$5.71	\$5.11		[G] + [K]

NOTES:

LIABILITIES VS. PAYMENTS BY YEAR										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Total Tax Refund Liabilities	\$3.69	\$2.14	\$2.41	\$10.95	\$6.10	\$3.06	\$4.59	\$5.71	\$5.11	
Total Tax Refund Liabilities Paid for the same year	\$0.00	\$0.00	\$0.00	\$0.00	\$4.45	\$2.56	\$3.34	\$2.66	\$2.56	
Variance	(\$3.69)	(\$2.14)	(\$2.41)	(\$10.95)	(\$1.65)	(\$0.50)	(\$1.25)	(\$3.05)	(\$2.55)	