



Dipáttamenton Kontribusion yan Adu'ána

DEPARTMENT OF

**REVENUE AND TAXATION**

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

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

JOHN P. CAMACHO, Director  
Direktot

MARIE M. BENITO,  
Deputy Director  
Segundo Direktot

June 16, 2016


33-16-1713

Senator Judith T. Won Pat, ED.D  
Speaker, 33<sup>rd</sup> Guam Legislature  
Committee on Higher Education, Culture, Public Libraries, and Women's Affairs  
Suite 201  
155 Hesler St.  
Hagatna, GU 96910

Hâfa Adai yan Saluda Speaker Won Pat,

Transmitted herewith is the Income Tax Refund Status report for month ending April 2016 in accordance to Public Law 32-068, Chapter XIII §25.

Senseramente,

  
John P. Camacho  
Director

Office of the Speaker  
Judith T. Won Pat, Ed.D

Date: 17 JUNE 2016  
Time: 2:20  
Received By: NM

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Attachment

1713

PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
	Report due on 5/16/2016 Friday

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, 2016

		TAX YEAR						Total	NOTES
		2010	2011	2012	2013	2014	2015	Liability	
[A]	Total Tax Returns Filed	63,201	65,297	66,571	67,967	66,926	29,885		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	19,989	15,784	15,060	15,134	14,725	1,885		[A] - [C]
[C]	Total Refund Returns	43,212	49,513	51,511	52,833	52,201	28,000		[D] + [E] + [F]
[D]	Refund Returns Processed & Paid	43,175	49,256	51,273	52,408	51,313	14,012		
[E]	Refunds Returns Processed Awaiting Payment	37	191	202	382	794	12,572		
[F]	Refund Returns Unprocessed (Estimated)	0	66	36	43	94	1,416		

Total Refund Returns (in millions)									
Refunds Paid									
[G]	Refund Returns Processed & Paid	\$116.54	\$124.10	\$127.50	\$134.00	\$132.59	\$46.00		
Refunds Owed									
[H]	Refunds Returns Processed Awaiting Payment	\$0.00	\$4.48	\$0.73	\$1.36	\$2.60	\$35.81		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.05	\$0.03	\$0.00	\$0.03	\$8.16		
[J]	Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
[K]	Subtotal	\$0.00	\$4.53	\$0.76	\$1.36	\$2.63	\$43.97	\$53.77	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$116.54	\$128.63	\$128.26	\$135.36	\$135.22	\$89.97		[G] + [K]

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

LIABILITIES VS. PAYMENTS BY YEAR							
	2010	2011	2012	2013	2014	2015	
Total Tax Refund Liabilities	\$116.54	\$128.63	\$128.26	\$135.36	\$135.22	\$89.97	
Total Tax Refund Liabilities Paid for the same year	\$116.54	\$124.10	\$127.25	\$133.89	\$132.59	\$46.03	
Variance	(\$0.00)	(\$4.53)	(\$1.01)	(\$1.47)	(\$2.63)	(\$43.94)	

PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
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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, 2016

		TAX YEAR						Total Liability	NOTES
		2010	2011	2012	2013	2014	2015		
[A]	Total Tax Returns Filed	4,256	4,349	4,399	4,434	3,993	863		
[B]	Tax Returns Filed - Liability Assessed, Even or Zero	4,008	4,042	4,005	3,641	3,910	754		
[C]	Total Refund Returns	56	63	57	81	83	109		[A] - [C]
[D]	Refund Returns Processed & Paid	55	62	52	66	55	2		[D] + [E] + [F]
[E]	Refunds Returns Processed Awaiting Payment	1	1	2	14	20	9		
[F]	Refund Returns Unprocessed (Estimated)	0	0	3	1	8	98		

Total Refund Returns (in millions)									
Refunds Paid									
[G]	Refund Returns Processed & Paid	\$6.25	\$2.56	\$3.36	\$2.70	\$1.30	\$0.00		
Refunds Owed									
[H]	Refunds Returns Processed Awaiting Payment	\$0.00	\$0.31	\$0.72	\$2.46	\$4.89	\$0.91		
[I]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.13	\$0.17	\$0.34	\$0.28	\$2.09		
[J]	Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
[K]	Subtotal	\$0.00	\$0.44	\$0.90	\$2.80	\$5.17	\$3.00	\$12.69	[H] + [I] + [J] + [K]
[L]	Total Refunds and Interest Paid & Owed	\$6.26	\$3.00	\$4.25	\$5.50	\$6.47	\$3.00		[G] + [K]

NOTES:

LIABILITIES VS. PAYMENTS BY YEAR							
	2010	2011	2012	2013	2014	2015	
Total Tax Refund Liabilities	\$6.26	\$3.00	\$4.25	\$5.50	\$6.47	\$3.00	
Total Tax Refund Liabilities Paid for the same year	\$6.25	\$2.56	\$3.36	\$2.70	\$1.30	\$0.00	
Variance	(\$0.00)	(\$0.44)	(\$0.90)	(\$2.80)	(\$5.17)	(\$3.00)	