



Dipåtamenton 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

73-16-2297  
Office of the Speaker  
Judith T. Won Pat, Ed.D

Date: 12/21/16  
Time: 2:03 PM  
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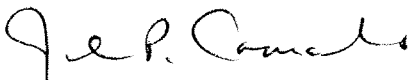
December 19, 2016

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

Håfa Adai yan Saluda Speaker Won Pat,

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

Senseramente,

  
John P. Camacho  
Director

2016 DEC 22 PM 4:13

Attachment

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**Chapter XIII Section 25**  
**Income tax Refund Status Report**  
**Report due on 11/15/2016 Tuesday**

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 2016

	TAX YEAR										Total Liability	NOTES
	2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014	2015		
Total Tax Returns Filed	55,575	63,545	62,096	62,746	63,283	65,426	66,841	68,558	68,686	65,959		
Tax Returns Filed - Liability Assessed, Even or Zero	14,702	18,070	16,569	16,828	16,423	16,035	15,222	15,405	15,247	13,528		
Total Refund Returns	40,873	45,475	45,527	45,918	46,860	49,391	51,619	53,153	53,439	52,431		[A] - [C]
Refund Returns Processed & Paid	40,861	45,466	45,512	45,899	46,827	49,320	51,457	52,780	52,765	49,415		[D] + [E] + [F]
Refunds Returns Processed Awaiting Payment	12	9	15	19	24	58	137	323	541	1,601		
Refund Returns Unprocessed (Estimated)	0	0	0	0	9	13	25	50	133	1,415		
<b>Total Refund Returns (in millions)</b>												
Refunds Paid												
Refund Returns Processed & Paid	\$77.30	\$87.15	\$97.15	\$114.96	\$116.63	\$124.33	\$127.63	\$134.73	\$135.60	\$129.60		
Refunds Owed												
Refunds Returns Processed Awaiting Payment	\$0.14	\$0.05	\$0.08	\$0.06	\$0.06	\$0.33	\$0.65	\$1.28	\$1.76	\$4.42		
Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.05	\$0.17	\$0.58		
Interest	\$0.01	\$0.01	\$0.02	\$0.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01		
Subtotal	\$0.15	\$0.07	\$0.10	\$0.08	\$0.06	\$0.34	\$0.66	\$1.33	\$1.94	\$5.01	\$9.75	\$0.00
Total Refunds and Interest Paid & Owed	\$77.45	\$87.22	\$97.25	\$115.04	\$116.69	\$124.67	\$128.29	\$136.07	\$137.54	\$134.62		[H] + [I] + [J] + [K]
												[G] + [K]

**LIABILITIES VS. PAYMENTS BY YEAR**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Total Tax Refund Liabilities	\$77.30	\$87.15	\$97.15	\$114.96	\$116.69	\$124.67	\$128.29	\$136.07	\$137.54	\$134.62
Total Tax Refund Liabilities Paid for the same year	\$77.22	\$86.50	\$96.42	\$114.49	\$116.63	\$124.33	\$127.63	\$134.73	\$135.60	\$129.60
Variance	(\$0.08)	(\$0.65)	(\$0.73)	(\$0.47)	(\$0.06)	(\$0.34)	(\$0.66)	(\$1.33)	(\$1.94)	(\$5.01)

**Chapter XIII Section 25**

**Income tax Refund Status Report**

**Report due on 11/15/2016 Tuesday**

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 2016

	TAX YEAR										Total Liability	NOTES
	2006 & Prior	2007	2008	2009	2010	2011	2012	2013	2014	2015		
Total Tax Returns Filed	3,835	3,982	4,076	4,140	4,302	4,396	4,475	4,570	4,426	3,645		
Tax Returns Filed - Liability Assessed, Even or Zero	3,778	3,938	4,018	3,990	4,008	4,042	4,005	3,641	4,338	3,545		[A] - [C]
Total Refund Returns	57	44	58	56	54	64	62	90	88	100		[D] + [E] + [F]
Refund Returns Processed & Paid	57	43	57	56	52	62	55	74	67	26		
Refunds Returns Processed Awaiting Payment	0	1	1	0	1	2	6	12	16	33		
Refund Returns Unprocessed (Estimated)	0	0	0	0	1	0	1	4	5	41		
<b>Total Refund Returns (in millions)</b>												
<b>Refunds Paid</b>												
Refund Returns Processed & Paid	\$3.69	\$2.14	\$2.41	\$10.95	\$6.25	\$2.56	\$3.92	\$4.35	\$2.45	\$0.80		
<b>Refunds Owed</b>												
Refunds Returns Processed Awaiting Payment	\$0.00	\$0.24	\$0.03	\$0.00	\$0.00	\$0.31	\$0.54	\$0.88	\$4.51	\$1.37		
Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.03	\$0.05	\$0.04	\$0.16	\$0.31		
Interest	\$0.00	\$0.00	\$0.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Subtotal	\$0.00	\$0.24	\$0.05	\$0.00	\$0.00	\$0.35	\$0.59	\$0.92	\$4.67	\$1.68	\$8.51	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed	\$3.69	\$2.38	\$2.46	\$10.95	\$6.26	\$2.91	\$4.51	\$5.27	\$7.12	\$2.48		[G] + [K]

<b>LIABILITIES VS. PAYMENTS BY YEAR</b>											
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Total Tax Refund Liabilities	\$3.69	\$2.14	\$2.41	\$10.95	\$6.26	\$2.91	\$4.51	\$5.27	\$7.12	\$2.48	
Total Tax Refund Liabilities Paid for the same year	\$3.69	\$2.14	\$2.41	\$10.95	\$6.25	\$2.56	\$3.92	\$4.35	\$2.45	\$0.80	
Variance	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)	(\$0.35)	(\$0.59)	(\$0.92)	(\$4.67)	(\$1.68)	