Gmail

Benjamin J.F. Cruz <senator@senatorbjcruz.com>

Sep '17 - Jun '18 RPT

3 messages

Lawrence S. Terlaje <Lawrence.Terlaje@revtax.guam.gov> Tue, Jul 24, 2018 at 4:38 PM
To: "Honorable Benjamin J.F. Cruz" <senator@senatorbjcruz.com>
Cc: "John P. Camacho" <John.Camacho@revtax.guam.gov>, "Marie M. Benito" <Marie.Benito@revtax.guam.gov>, Paul Pablo <Paul.Pablo@revtax.guam.gov>

Hafa Adai yan Saluda Speaker Cruz,

On behalf of Director John P. Camacho, I am submitting the Income Tax Refund Status report mandated by P.L. 32-068, Chapter XIII §25. This report will also be delivered to your office next week.

Kind regards,

Lawrence S Terlaje

Taxpayer Services Administrator / Disclosure Officer

Guam Department of Revenue and Taxation

PO Box 23607

GMF, GU 96921

Tel: 671-635-1821

Fax: 671-633-2643

Email: Lawrence.Terlaje@revtax.guam.gov

GL#34-18-2129
Speaker Benjamin J.F. Cruz

JUL 25 2018

Time: 10:02 [✓] AM [ ] PM File No.
Received By

2018 JUL 25 AM 10:12

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PL 32-068 Sep 2017 - Jun 2018.zip
2187K

Lawrence S. Terlaje <Lawrence.Terlaje@revtax.guam.gov> Tue, Jul 24, 2018 at 4:39 PM
To: "Honorable Benjamin J.F. Cruz" <senator@senatorbjcruz.com>
Cc: "John P. Camacho" <John.Camacho@revtax.guam.gov>, "Marie M. Benito" <Marie.Benito@revtax.guam.gov>, Paul Pablo <Paul.Pablo@revtax.guam.gov>

Attached file includes the notice from the Director.

From: Lawrence S. Terlaje
Sent: Tuesday, July 24, 2018 4:38 PM
To: Honorable Benjamin J.F. Cruz
Cc: John P. Camacho; Marie M. Benito; Paul Pablo
Subject: Sep '17 - Jun '18 RPT

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2 attachments

PL 32-068 Sep 2017 - Jun 2018.zip
2187K

Spkr (9).pdf
24K

Benjamin J.F. Cruz <senator@senatorbjcruz.com> Wed, Jul 25, 2018 at 9:58 AM
To: Guam Legislature Clerks <clerks@guamlegislature.org>
Cc: "<rennae@guamlegislature.org>" <rennae@guamlegislature.org>, BENJAMIN CRUZ <speaker@senatorbjcruz.com>

7/25/2018	07/24/18	Department of Revenue and Taxation	Sep '17 - Jun '18 RPT. *Emailed	34-18-2129

[Quoted text hidden]
--
Speaker Benjamin J.F. Cruz
I Mina'trentai Kuåttro Na Liheslaturan Guåhan
T 671-477-2520 | F 671-477-2522
http://www.senatorbjcruz.com

2 attachments

PL 32-068 Sep 2017 - Jun 2018.zip 2129

2187K

Spkr (9).pdf
24K

Dipåttamenton Kontribusion yan Adu'ånå
DEPARTMENT OF
REVENUE AND TAXATION
GOVERNMENT OF GUAM Gubetnamenton Guåhan

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

JOHN P. CAMACHO, Director
Direktot
MARIE M. BENITO, Deputy Director
Sigundo Direktot

July 24, 2018

Senator Benjamin JF Cruz
Speaker, 34th Guam Legislature
Chairman, Committee on Appropriations and Adjudication
163 Chalan Santo Papa
Hagatna, GU 96910

Håfa Adai yan Saluda Speaker Cruz,

Transmitted herewith is the Income Tax Refund Status report for months ending September 2017 to June 2018 in accordance to Public Law 32-068, Chapter XIII §25.

Senseramente,

John P. Camacho
Director

Attachment

Post Office Box 23607, Guam Main Facility, Guam 96921 • Tel. / Telifon: (671) 635-1817 • Fax / Faks: (671) 633-2643

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 05/15/18 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 April 2018

	TAX YEAR												Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Liability	NOTES
Total Tax Returns Filed	55,676	63,619	62,193	62,880	63,407	65,592	67,076	69,061	69,795	70,215	67,097	26,856		
Tax Returns Filed - Liability Assessed, Even or Zero	14,586	18,124	16,629	16,908	16,530	16,158	15,413	15,716	15,752	16,124	15,294	5,850		[A] - [C]
Total Refund Returns	41,090	45,495	45,564	45,972	46,877	49,434	51,663	53,345	54,043	54,091	51,803	21,006		[D] + [E] + [F]
Refund Returns Processed & Paid	41,085	45,490	45,552	45,960	46,860	49,421	51,593	53,228	53,843	53,768	50,980	10,046		
Refunds Returns Processed Awaiting Payment	5	5	12	12	17	13	69	116	195	308	739	5,455		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	1	1	5	15	84	5,505		
Total Refund Returns (in millions)														
Refunds Paid														
Refund Returns Processed & Paid	$77.90	$87.16	$97.20	$115.00	$116.67	$124.67	$127.96	$135.93	$137.63	$138.51	$132.01	$35.58		
Refunds Owed														
Refunds Returns Processed Awaiting Payment	$0.01	$0.02	$0.07	$0.05	$0.04	$0.05	$0.46	$0.49	$0.72	$1.18	$3.29	$14.93		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.14	$0.70	$0.89	$1.49	$105.92		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.02	$0.09	$0.08	$0.07	$0.00		
Subtotal	$0.01	$0.02	$0.07	$0.05	$0.04	$0.06	$0.48	$0.65	$1.51	$2.15	$4.84	$120.85	$130.73	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$77.91	$87.18	$97.27	$115.05	$116.71	$124.72	$128.43	$136.59	$139.14	$140.66	$136.85	$156.43		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Total Tax Refund Liabilities	$77.91	$87.18	$97.27	$115.05	$116.71	$124.72	$128.43	$136.59	$139.14	$140.66	$136.85	$156.43	
2007	$6.61												$6.61
2008	$33.08	$10.92											$44.00
2009	$34.28	$50.11	$15.48										$99.88
2010	$1.08	$14.28	$46.34	$14.18									$75.88
2011	$0.39	$4.58	$5.64	$32.77	$0.51								$43.89
2012	$0.52	$5.84	$27.96	$64.37	$109.92	$96.36							$304.97
2013	$0.11	$0.09	$0.29	$1.79	$3.67	$15.81	$110.95						$132.70
2014	$0.01	$0.01	$0.05	$0.20	$1.21	$2.41	$14.23	$116.19					$134.31
2015	$0.00	$0.02	$0.01	$0.06	$0.22	$0.83	$1.91	$16.68	$121.10				$140.84
2016	$0.04	$0.02	$0.05	$0.07	$0.07	$0.17	$0.73	$1.90	$13.83	$127.11			$143.98
2017	$0.00	$0.00	$0.00	$0.01	$0.01	$0.11	$0.12	$1.06	$1.60	$7.52	$127.06		$137.49
2018	$0.00	$0.00	$0.00	$0.00	$0.01	$0.00	$0.13	$0.15	$0.36	$0.79	$6.22	$35.58	$43.26
Total Tax Refund Liabilities Paid for the same year	$76.12	$85.88	$95.82	$113.45	$115.62	$115.69	$128.07	$135.98	$136.89	$135.43	$133.28	$35.58	
Variance	($1.78)	($1.30)	($1.45)	($1.60)	($1.09)	($9.03)	($0.36)	($0.61)	($2.25)	($5.23)	($3.58)	($120.85)	
1/ Amount UNPAID in the initial tax year	$71.30	$76.26	$81.78	$100.87	$116.20	$28.36	$17.49	$20.40	$18.04	$13.55	$9.79	$156.43	
Amount of Refund Liability remaining													
2006	$71.30	$38.22	$3.94	$2.87	$2.48	$1.95	$1.84	$1.83	$1.83	$1.79	$1.79	$1.79	
2007		$76.26	$26.15	$11.86	$7.28	$1.44	$1.35	$1.34	$1.32	$1.30	$1.30	$1.30	
2008			$81.77	$35.43	$29.79	$1.84	$1.55	$1.50	$1.48	$1.44	$1.44	$1.43	
2009				$100.87	$68.10	$3.73	$1.94	$1.75	$1.68	$1.61	$1.60	$1.60	
2010					$116.19	$6.27	$2.60	$1.39	$1.17	$1.10	$1.09	$1.08	
2011						$28.35	$12.54	$10.13	$9.30	$9.13	$9.03	$9.02	
2012							$17.42	$3.19	$1.28	$0.55	$0.43	$0.30	
2013								$20.28	$3.60	$1.70	$0.64	$0.49	
2014									$17.41	$3.58	$1.99	$1.62	
2015										$12.70	$5.18	$4.38	
2016											$9.79	$3.58	
2017												$120.85	
Total Amount of Refund Liability	$71.30	$114.48	$111.86	$151.03	$223.83	$43.58	$39.25	$41.40	$39.07	$34.91	$34.27	$26.59	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 05/15/18 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 April 2018

	TAX YEAR												Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Liability	NOTES
Total Tax Returns Filed	3,878	4,014	4,119	4,195	4,342	4,452	4,546	4,680	4,627	4,554	4,107	326		
Tax Returns Filed - Liability Assessed, Even or Zero	3,816	3,970	4,059	3,990	4,008	4,042	4,005	3,641	4,542	4,449	4,039	291		[A] - [C]
Total Refund Returns	62	44	60	56	53	64	64	94	85	105	68	35		[D] + [E] + [F]
Refund Returns Processed & Paid	62	43	59	56	52	63	57	79	80	88	45	6		
Refunds Returns Processed Awaiting Payment	0	1	1	0	1	1	7	15	5	17	22	1		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	0	0	0	0	1	28		
Total Refund Returns (in millions)														
Refunds Paid														
Refund Returns Processed & Paid	$3.69	$2.14	$2.42	$2.95	$11.18	$6.25	$10.44	$12.64	$5.90	$6.00	$1.12	$0.05		
Refunds Owed														
Refunds Returns Processed Awaiting Payment	$0.00	$0.24	$0.03	$0.00	$0.00	$0.31	$0.74	$2.24	$0.48	$4.12	$6.23	$0.27		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.13	$0.25	$0.59	$0.31	$1.62	$1.97	$10.19		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.03	$0.03	$0.01	$0.06	$0.04	$0.00		
Subtotal	$0.00	$0.24	$0.03	$0.00	$0.00	$0.45	$1.02	$2.86	$0.81	$5.80	$8.25	$10.46	$29.91	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.46	$15.50	$6.71	$11.80	$9.36	$10.50		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Total Tax Refund Liabilities	$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.46	$15.50	$6.71	$11.80	$9.36	$10.50	
2007	$0.00												$0.00
2008	$0.04	$0.00											$0.04
2009	$2.34	$0.06	$0.00										$2.41
2010	$0.00	$0.00	$0.00	$0.00									$0.00
2011	$0.00	$0.00	$0.00	$0.00	$0.00								$0.00
2012	$0.28	$1.12	$1.15	$1.46	$9.05	$0.82							$13.88
2013	$0.01	$0.05	$0.04	$0.34	$0.72	$2.53	$0.71						$4.39
2014	$0.00	$0.12	$0.35	$0.53	$0.77	$2.89	$8.97	$5.91					$19.55
2015	$0.00	$0.00	$0.00	$0.00	$0.16	$0.04	$0.12	$4.99	$1.43				$6.74
2016	$0.00	$0.00	$0.13	$0.00	$0.02	$0.01	$0.64	$0.34	$1.93	$0.80			$3.86
2017	$0.00	$0.00	$0.12	$0.02	$0.00	$0.00	$0.14	$0.37	$2.68	$1.51	$0.66		$5.48
2018	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.19	$0.49	$0.03	$1.50	$0.12	$2.33
Total Tax Refund Liabilities Paid for the same year	$2.67	$1.36	$1.80	$2.34	$10.70	$6.29	$10.58	$11.80	$6.53	$2.33	$2.16	$0.12	
Variance	($1.01)	($1.02)	($0.65)	($0.61)	($0.48)	($0.41)	($0.88)	($3.71)	($0.18)	($9.47)	($7.21)	($10.38)	
1/ Amount UNPAID in the initial tax year	$3.69	$2.38	$2.45	$2.95	$11.18	$5.88	$10.75	$9.59	$5.29	$11.01	$8.70	$10.50	
Amount of Refund Liability remaining													
2006	$3.69	$3.65	$1.31	$1.30	$1.30	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	
2007		$2.38	$2.32	$2.32	$2.32	$1.20	$1.14	$1.02	$1.02	$1.02	$1.02	$1.02	
2008			$2.45	$2.45	$2.45	$1.30	$1.26	$0.90	$0.90	$0.77	$0.65	$0.65	
2009				$2.95	$2.95	$1.49	$1.15	$0.63	$0.63	$0.62	$0.61	$0.61	
2010					$11.18	$2.13	$1.42	$0.65	$0.49	$0.48	$0.48	$0.48	
2011						$5.76	$3.23	$0.34	$0.30	$0.29	$0.29	$0.29	
2012							$10.64	$1.67	$1.54	$0.91	$0.77	$0.77	
2013								$9.04	$4.05	$3.72	$3.35	$3.16	
2014									$5.44	$3.51	$0.83	$0.34	
2015										$4.99	$3.48	$3.46	
2016											$2.08	$2.08	
2017												$0.00	
Total Amount of Refund Liability	$3.69	$6.03	$6.08	$9.02	$20.20	$12.90	$19.85	$15.26	$15.39	$17.32	$14.57	$13.86	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 01/12/18 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 December 2017

	TAX YEAR											Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Liability	NOTES
Total Tax Returns Filed	55,672	63,612	62,183	62,872	63,397	65,580	67,052	69,035	69,732	70,049	66,448		
Tax Returns Filed - Liability Assessed, Even or Zero	14,583	18,120	16,625	16,904	16,524	16,138	15,380	15,676	15,674	15,979	14,552		[A] - [C]
Total Refund Returns	41,089	45,492	45,558	45,968	46,873	49,442	51,672	53,359	54,058	54,070	51,896		[D] + [E] + [F]
Refund Returns Processed & Paid	41,081	45,484	45,545	45,953	46,852	49,412	51,572	53,192	53,658	53,359	48,597		
Refunds Returns Processed Awaiting Payment	8	8	13	15	21	19	84	135	296	464	1,426		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	11	16	32	104	247	1,873		
Total Refund Returns (in millions)													
Refunds Paid													
Refund Returns Processed & Paid	$77.89	$87.16	$97.19	$115.00	$116.65	$124.65	$127.89	$135.88	$137.33	$137.70	$126.34		
Refunds Owed													
Refunds Returns Processed Awaiting Payment	$0.01	$0.03	$0.07	$0.06	$0.05	$0.06	$0.52	$0.54	$0.98	$1.56	$5.67		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.14	$0.36	$0.63	$2.16		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.02	$0.04	$0.04	$0.06		
Subtotal	$0.01	$0.03	$0.07	$0.06	$0.05	$0.07	$0.54	$0.70	$1.38	$2.23	$7.89	$5.14	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$77.91	$87.19	$97.26	$115.06	$116.70	$124.72	$128.43	$136.58	$138.71	$139.93	$134.23		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total Tax Refund Liabilities		$77.91	$87.19	$97.26	$115.06	$116.70	$124.72	$128.43	$136.58	$138.71	$139.93	$134.23	
	2007	$6.61											$6.61
	2008	$33.08	$10.92										$44.00
	2009	$34.28	$50.11	$15.48									$99.88
	2010	$1.08	$14.28	$46.34	$14.18								$75.88
	2011	$0.39	$4.58	$5.64	$32.77	$0.51							$43.89
	2012	$0.52	$5.84	$27.96	$64.37	$109.92	$96.36						$304.97
	2013	$0.11	$0.09	$0.29	$1.79	$3.67	$15.81	$110.95					$132.70
	2014	$0.01	$0.01	$0.05	$0.20	$1.21	$2.41	$14.23	$116.19				$134.31
	2015	$0.00	$0.02	$0.01	$0.06	$0.22	$0.83	$1.91	$16.68	$121.10			$140.84
	2016	$0.04	$0.02	$0.05	$0.07	$0.07	$0.17	$0.73	$1.90	$13.83	$127.11		$143.98
	2017	$0.00	$0.00	$0.00	$0.01	$0.01	$0.11	$0.12	$1.06	$1.60	$7.52	$127.06	$137.49
Total Tax Refund Liabilities Paid for the same year		$76.12	$85.88	$95.82	$113.45	$115.61	$115.69	$127.94	$135.83	$136.53	$134.64	$127.06	
Variance		($1.79)	($1.30)	($1.44)	($1.60)	($1.09)	($9.04)	($0.49)	($0.76)	($2.19)	($5.29)	($7.17)	
1/ Amount UNPAID in the initial tax year		$71.30	$76.26	$81.78	$100.87	$116.19	$28.36	$17.48	$20.40	$17.61	$12.81	$7.17	
Amount of Refund Liability remaining													
	2006	$71.30	$38.22	$3.94	$2.87	$2.48	$1.95	$1.84	$1.83	$1.83	$1.79	$1.79	
	2007		$76.26	$26.15	$11.86	$7.28	$1.44	$1.35	$1.34	$1.32	$1.30	$1.30	
	2008			$81.77	$35.43	$29.79	$1.84	$1.55	$1.50	$1.48	$1.44	$1.44	
	2009				$100.87	$68.10	$3.73	$1.94	$1.75	$1.68	$1.61	$1.60	
	2010					$116.19	$6.27	$2.60	$1.39	$1.17	$1.10	$1.09	
	2011						$28.35	$12.54	$10.13	$9.30	$9.13	$9.03	
	2012							$17.42	$3.19	$1.28	$0.55	$0.43	
	2013								$20.28	$3.60	$1.70	$0.64	
	2014									$17.41	$3.58	$1.99	
	2015										$12.70	$5.18	
	2016											$7.17	
Total Amount of Refund Liability		$71.30	$114.48	$111.86	$151.03	$223.83	$43.58	$39.25	$41.40	$39.07	$34.91	$31.64	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 01/12/18 Friday

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 December 2017

	TAX YEAR											Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Liability	NOTES
Total Tax Returns Filed	3,878	4,013	4,118	4,194	4,341	4,451	4,541	4,673	4,612	4,524	4,015		
Tax Returns Filed - Liability Assessed, Even or Zero	3,816	3,969	4,058	3,990	4,008	4,042	4,005	3,641	4,525	4,416	3,927		[A] - [C]
Total Refund Returns	62	44	60	56	53	65	67	93	87	108	88		[D] + [E] + [F]
Refund Returns Processed & Paid	62	43	59	56	52	62	55	77	77	87	24		
Refunds Returns Processed Awaiting Payment	0	1	1	0	1	2	10	15	9	19	42		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	1	2	1	1	2	22		
Total Refund Returns (in millions)													
Refunds Paid													
Refund Returns Processed & Paid	$3.69	$2.14	$2.42	$2.95	$11.18	$6.25	$10.44	$12.64	$4.69	$6.01	$0.61		
Refunds Owed													
Refunds Returns Processed Awaiting Payment	$0.00	$0.24	$0.03	$0.00	$0.00	$0.31	$0.75	$2.39	$1.03	$4.08	$6.35		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.13	$0.25	$0.64	$0.80	$1.00	$2.63		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.02	$0.03	$0.03	$0.03		
Subtotal	$0.00	$0.24	$0.03	$0.00	$0.00	$0.45	$1.02	$3.05	$1.85	$5.11	$9.00	$11.74	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.46	$15.69	$6.55	$11.12	$9.61		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total Tax Refund Liabilities		$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.46	$15.69	$6.55	$11.12	$9.61	
	2007	$0.00											$0.00
	2008	$0.04	$0.00										$0.04
	2009	$2.34	$0.06	$0.00									$2.41
	2010	$0.00	$0.00	$0.00	$0.00								$0.00
	2011	$0.00	$0.00	$0.00	$0.00	$0.00							$0.00
	2012	$0.28	$1.12	$1.15	$1.46	$9.05	$0.82						$13.88
	2013	$0.01	$0.05	$0.04	$0.34	$0.72	$2.53	$0.71					$4.39
	2014	$0.00	$0.12	$0.35	$0.53	$0.77	$2.89	$8.97	$5.91				$19.55
	2015	$0.00	$0.00	$0.00	$0.00	$0.16	$0.04	$0.12	$4.99	$1.43			$6.74
	2016	$0.00	$0.00	$0.13	$0.00	$0.02	$0.01	$0.64	$0.34	$1.93	$0.80		$3.86
	2017	$0.00	$0.00	$0.12	$0.02	$0.00	$0.00	$0.14	$0.37	$2.68	$1.51	$0.66	$5.48
Total Tax Refund Liabilities Paid for the same year		$2.67	$1.36	$1.80	$2.34	$10.70	$6.29	$10.58	$11.60	$6.04	$2.30	$0.66	
Variance		($1.01)	($1.02)	($0.65)	($0.61)	($0.48)	($0.41)	($0.88)	($4.08)	($0.51)	($8.81)	($8.95)	
1/ Amount UNPAID in the initial tax year		$3.69	$2.38	$2.45	$2.95	$11.18	$5.88	$10.75	$9.77	$5.12	$10.32	$8.95	
Amount of Refund Liability remaining													
	2006	$3.69	$3.65	$1.31	$1.30	$1.30	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	
	2007		$2.38	$2.32	$2.32	$2.32	$1.20	$1.14	$1.02	$1.02	$1.02	$1.02	
	2008			$2.45	$2.45	$2.45	$1.30	$1.26	$0.90	$0.90	$0.77	$0.65	
	2009				$2.95	$2.95	$1.49	$1.15	$0.63	$0.63	$0.62	$0.61	
	2010					$11.18	$2.13	$1.42	$0.65	$0.49	$0.48	$0.48	
	2011						$5.76	$3.23	$0.34	$0.30	$0.29	$0.29	
	2012							$10.64	$1.67	$1.54	$0.91	$0.77	
	2013								$9.04	$4.05	$3.72	$3.35	
	2014									$5.44	$3.51	$0.83	
	2015										$4.99	$3.48	
	2016											$2.08	
Total Amount of Refund Liability		$3.69	$6.03	$6.08	$9.02	$20.20	$12.90	$19.85	$15.26	$15.39	$17.32	$14.57	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 03/15/18 Thursday

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 2018

	TAX YEAR												Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Liability	NOTES
Total Tax Returns Filed	55,676	63,618	62,149	62,878	63,406	65,592	67,075	69,059	69,787	70,186	66,936	5,693		
Tax Returns Filed - Liability Assessed, Even or Zero	14,585	18,124	16,587	16,905	16,526	16,156	15,404	15,717	15,738	16,106	15,254	1,561		[A] - [C]
Total Refund Returns	41,091	45,494	45,562	45,973	46,880	49,436	51,671	53,342	54,049	54,080	51,682	4,132		[D] + [E] + [F]
Refund Returns Processed & Paid	41,085	45,489	45,550	45,960	46,860	49,420	51,592	53,225	53,807	53,691	50,624	0		
Refunds Returns Processed Awaiting Payment	6	5	12	13	20	16	77	117	240	375	974	0		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	2	0	2	14	84	4,132		
Total Refund Returns (in millions)														
Refunds Paid														
Refund Returns Processed & Paid	$77.90	$87.16	$97.20	$115.00	$116.67	$124.66	$127.96	$135.93	$137.55	$138.34	$130.91	$0.00		
Refunds Owed														
Refunds Returns Processed Awaiting Payment	$0.01	$0.02	$0.07	$0.06	$0.05	$0.05	$0.47	$0.49	$0.86	$1.38	$4.42	$0.00		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.14	$0.66	$0.85	$1.09	$0.00		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.09	$0.07	$0.07	$0.04	$0.00		
Subtotal	$0.01	$0.02	$0.07	$0.06	$0.05	$0.06	$0.47	$0.72	$1.59	$2.30	$5.55	$0.00	$10.91	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$77.91	$87.18	$97.27	$115.06	$116.71	$124.72	$128.43	$136.66	$139.15	$140.64	$136.46	$0.00		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Total Tax Refund Liabilities	$77.91	$87.18	$97.27	$115.06	$116.71	$124.72	$128.43	$136.66	$139.15	$140.64	$136.46	$0.00	
2007	$6.61												$6.61
2008	$33.08	$10.92											$44.00
2009	$34.28	$50.11	$15.48										$99.88
2010	$1.08	$14.28	$46.34	$14.18									$75.88
2011	$0.39	$4.58	$5.64	$32.77	$0.51								$43.89
2012	$0.52	$5.84	$27.96	$64.37	$109.92	$96.36							$304.97
2013	$0.11	$0.09	$0.29	$1.79	$3.67	$15.81	$110.95						$132.70
2014	$0.01	$0.01	$0.05	$0.20	$1.21	$2.41	$14.23	$116.19					$134.31
2015	$0.00	$0.02	$0.01	$0.06	$0.22	$0.83	$1.91	$16.68	$121.10				$140.84
2016	$0.04	$0.02	$0.05	$0.07	$0.07	$0.17	$0.73	$1.90	$13.83	$127.11			$143.98
2017	$0.00	$0.00	$0.00	$0.01	$0.01	$0.11	$0.12	$1.06	$1.60	$7.52	$127.06		$137.49
2018	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.03	$0.04	$0.18	$0.51	$3.90	$0.00	$4.66
Total Tax Refund Liabilities Paid for the same year	$76.12	$85.88	$95.82	$113.45	$115.61	$115.69	$127.97	$135.86	$136.71	$135.14	$130.96	$0.00	
Variance	($1.79)	($1.29)	($1.45)	($1.61)	($1.10)	($9.03)	($0.46)	($0.79)	($2.44)	($5.50)	($5.50)	$0.00	
1/ Amount UNPAID in the initial tax year	$71.30	$76.25	$81.78	$100.88	$116.20	$28.36	$17.48	$20.47	$18.05	$13.53	$9.40	$0.00	
Amount of Refund Liability remaining													
2006	$71.30	$38.22	$3.94	$2.87	$2.48	$1.95	$1.84	$1.83	$1.83	$1.79	$1.79	$1.79	
2007		$76.26	$26.15	$11.86	$7.28	$1.44	$1.35	$1.34	$1.32	$1.30	$1.30	$1.30	
2008			$81.77	$35.43	$29.79	$1.84	$1.55	$1.50	$1.48	$1.44	$1.44	$1.43	
2009				$100.87	$68.10	$3.73	$1.94	$1.75	$1.68	$1.61	$1.60	$1.60	
2010					$116.19	$6.27	$2.60	$1.39	$1.17	$1.10	$1.09	$1.09	
2011						$28.35	$12.54	$10.13	$9.30	$9.13	$9.03	$9.02	
2012							$17.42	$3.19	$1.28	$0.55	$0.43	$0.40	
2013								$20.28	$3.60	$1.70	$0.64	$0.61	
2014									$17.41	$3.58	$1.99	$1.80	
2015										$12.70	$5.18	$4.67	
2016											$9.40	$5.50	
2017												$0.00	
Total Amount of Refund Liability	$71.30	$114.48	$111.86	$151.03	$223.83	$43.58	$39.25	$41.40	$39.07	$34.91	$33.87	$29.21	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 03/15/18 Thursday

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 2018

	TAX YEAR												Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Liability	NOTES
Total Tax Returns Filed	3,878	4,014	4,119	4,195	4,342	4,452	4,546	4,680	4,628	4,551	4,107	299		
Tax Returns Filed - Liability Assessed, Even or Zero	3,816	3,970	4,059	3,990	4,008	4,042	4,005	3,641	4,542	4,443	4,041	296		[A] - [C]
Total Refund Returns	62	44	60	56	53	64	65	94	86	108	66	3		[D] + [E] + [F]
Refund Returns Processed & Paid	62	43	59	56	52	63	57	79	78	89	42	0		
Refunds Returns Processed Awaiting Payment	0	1	1	0	1	1	8	15	8	18	24	2		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	0	0	0	1	0	1		
Total Refund Returns (in millions)														
Refunds Paid														
Refund Returns Processed & Paid	$3.69	$2.14	$2.42	$2.95	$11.18	$6.25	$10.44	$12.64	$4.69	$6.00	$1.11	$0.00		
Refunds Owed														
Refunds Returns Processed Awaiting Payment	$0.00	$0.24	$0.03	$0.00	$0.00	$0.31	$0.73	$2.23	$0.95	$4.07	$6.21	$0.27		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.13	$0.25	$0.59	$0.82	$1.66	$1.98	$0.00		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.02	$0.03	$0.05	$0.03	$0.00		
Subtotal	$0.00	$0.24	$0.03	$0.00	$0.00	$0.45	$1.00	$2.85	$1.80	$5.77	$8.21	$0.27	$20.61	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.44	$15.49	$6.49	$11.77	$9.32	$0.27		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Total Tax Refund Liabilities		$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.44	$15.49	$6.49	$11.77	$9.32	$0.27	
	2007	$0.00												$0.00
	2008	$0.04	$0.00											$0.04
	2009	$2.34	$0.06	$0.00										$2.41
	2010	$0.00	$0.00	$0.00	$0.00									$0.00
	2011	$0.00	$0.00	$0.00	$0.00	$0.00								$0.00
	2012	$0.28	$1.12	$1.15	$1.46	$9.05	$0.82							$13.88
	2013	$0.01	$0.05	$0.04	$0.34	$0.72	$2.53	$0.71						$4.39
	2014	$0.00	$0.12	$0.35	$0.53	$0.77	$2.89	$8.97	$5.91					$19.55
	2015	$0.00	$0.00	$0.00	$0.00	$0.16	$0.04	$0.12	$4.99	$1.43				$6.74
	2016	$0.00	$0.00	$0.13	$0.00	$0.02	$0.01	$0.64	$0.34	$1.93	$0.80			$3.86
	2017	$0.00	$0.00	$0.12	$0.02	$0.00	$0.00	$0.14	$0.37	$2.68	$1.51	$0.66		$5.48
	2018	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.15	$0.00	$0.02	$1.33	$0.09	$1.58
Total Tax Refund Liabilities Paid for the same year		$2.67	$1.36	$1.80	$2.34	$10.70	$6.29	$10.58	$11.75	$6.04	$2.32	$1.99	$0.09	
Variance		($1.01)	($1.02)	($0.65)	($0.61)	($0.48)	($0.41)	($0.86)	($3.74)	($0.45)	($9.45)	($7.33)	($0.18)	
1/ Amount UNPAID in the initial tax year		$3.69	$2.38	$2.45	$2.95	$11.18	$5.87	$10.73	$9.57	$5.06	$10.97	$8.66	$0.27	
Amount of Refund Liability remaining														
	2006	$3.69	$3.65	$1.31	$1.30	$1.30	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	
	2007		$2.38	$2.32	$2.32	$2.32	$1.20	$1.14	$1.02	$1.02	$1.02	$1.02	$1.02	
	2008			$2.45	$2.45	$2.45	$1.30	$1.26	$0.90	$0.90	$0.77	$0.65	$0.65	
	2009				$2.95	$2.95	$1.49	$1.15	$0.63	$0.63	$0.62	$0.61	$0.61	
	2010					$11.18	$2.13	$1.42	$0.65	$0.49	$0.48	$0.48	$0.48	
	2011						$5.76	$3.23	$0.34	$0.30	$0.29	$0.29	$0.29	
	2012							$10.64	$1.67	$1.54	$0.91	$0.77	$0.77	
	2013								$9.04	$4.05	$3.72	$3.35	$3.20	
	2014									$5.44	$3.51	$0.83	$0.83	
	2015										$4.99	$3.48	$3.47	
	2016											$2.08	$2.08	
	2017												$0.00	
Total Amount of Refund Liability		$3.69	$6.03	$6.08	$9.02	$20.20	$12.90	$19.85	$15.26	$15.39	$17.32	$14.57	$14.41	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 02/15/18 Thursday

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 2018

	TAX YEAR												
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Total Liability	NOTES
Total Tax Returns Filed	55,676	63,618	62,191	62,878	63,404	65,589	67,070	69,056	69,776	70,148	66,741	0		
Tax Returns Filed - Liability Assessed, Even or Zero	14,587	18,127	16,633	16,908	16,528	16,142	15,389	15,697	15,710	16,054	15,183	0		[A] - [C]
Total Refund Returns	41,089	45,491	45,558	45,970	46,876	49,447	51,681	53,359	54,066	54,094	51,558	0		[D] + [E] + [F]
Refund Returns Processed & Paid	41,083	45,486	45,546	45,956	46,855	49,415	51,583	53,211	53,768	53,620	50,083	0		
Refunds Returns Processed Awaiting Payment	6	5	12	14	21	19	76	122	233	318	856	0		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	13	22	26	65	156	619	0		
Total Refund Returns (in millions)														
Refunds Paid														
Refund Returns Processed & Paid	$77.90	$87.16	$97.19	$115.00	$116.65	$124.66	$127.94	$135.91	$137.49	$138.22	$129.68	$0.00		
Refunds Owed														
Refunds Returns Processed Awaiting Payment	$0.01	$0.02	$0.07	$0.06	$0.05	$0.06	$0.47	$0.52	$0.90	$1.27	$4.21	$0.00		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.13	$0.24	$0.38	$1.17	$0.00		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.02	$0.03	$0.03	$0.04	$0.00		
Subtotal	$0.01	$0.02	$0.07	$0.06	$0.05	$0.07	$0.49	$0.67	$1.16	$1.68	$5.41	$0.00	$9.68	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$77.91	$87.18	$97.26	$115.06	$116.70	$124.72	$128.43	$136.58	$138.65	$139.90	$135.09	$0.00		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Total Tax Refund Liabilities	$77.91	$87.18	$97.26	$115.06	$116.70	$124.72	$128.43	$136.58	$138.65	$139.90	$135.09	$0.00	
2007	$6.61												$6.61
2008	$33.08	$10.92											$44.00
2009	$34.28	$50.11	$15.48										$99.88
2010	$1.08	$14.28	$46.34	$14.18									$75.88
2011	$0.39	$4.58	$5.64	$32.77	$0.51								$43.89
2012	$0.52	$5.84	$27.96	$64.37	$109.92	$96.36							$304.97
2013	$0.11	$0.09	$0.29	$1.79	$3.67	$15.81	$110.95						$132.70
2014	$0.01	$0.01	$0.05	$0.20	$1.21	$2.41	$14.23	$116.19					$134.31
2015	$0.00	$0.02	$0.01	$0.06	$0.22	$0.83	$1.91	$16.68	$121.10				$140.84
2016	$0.04	$0.02	$0.05	$0.07	$0.07	$0.17	$0.73	$1.90	$13.83	$127.11			$143.98
2017	$0.00	$0.00	$0.00	$0.01	$0.01	$0.11	$0.12	$1.06	$1.60	$7.52	$127.06		$137.49
2018	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.02	$0.02	$0.11	$0.36	$2.58	$0.00	$3.11
Total Tax Refund Liabilities Paid for the same year	$76.12	$85.88	$95.82	$113.45	$115.61	$115.69	$127.97	$135.84	$136.64	$134.99	$129.65	$0.00	
Variance	($1.78)	($1.29)	($1.44)	($1.61)	($1.09)	($9.03)	($0.46)	($0.74)	($2.01)	($4.91)	($5.45)	$0.00	
1/ Amount UNPAID in the initial tax year	$71.30	$76.25	$81.78	$100.87	$116.19	$28.36	$17.48	$20.39	$17.54	$12.79	$8.03	$0.00	
Amount of Refund Liability remaining													
2006	$71.30	$38.22	$3.94	$2.87	$2.48	$1.95	$1.84	$1.83	$1.83	$1.79	$1.79	$1.79	
2007		$76.26	$26.15	$11.86	$7.28	$1.44	$1.35	$1.34	$1.32	$1.30	$1.30	$1.30	
2008			$81.77	$35.43	$29.79	$1.84	$1.55	$1.50	$1.48	$1.44	$1.44	$1.44	
2009				$100.87	$68.10	$3.73	$1.94	$1.75	$1.68	$1.61	$1.60	$1.60	
2010					$116.19	$6.27	$2.60	$1.39	$1.17	$1.10	$1.09	$1.09	
2011						$28.35	$12.54	$10.13	$9.30	$9.13	$9.03	$9.02	
2012							$17.42	$3.19	$1.28	$0.55	$0.43	$0.40	
2013								$20.28	$3.60	$1.70	$0.64	$0.62	
2014									$17.41	$3.58	$1.99	$1.87	
2015										$12.70	$5.18	$4.82	
2016											$8.03	$5.45	
2017												$0.00	
Total Amount of Refund Liability	$71.30	$114.48	$111.86	$151.03	$223.83	$43.58	$39.25	$41.40	$39.07	$34.91	$32.51	$29.40	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 02/15/18 Thursday

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 2018

	TAX YEAR												Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Liability	NOTES
Total Tax Returns Filed	3,879	4,014	4,119	4,195	4,342	4,452	4,545	4,680	4,625	4,538	4,075	226		
Tax Returns Filed - Liability Assessed, Even or Zero	3,817	3,970	4,059	3,990	4,008	4,042	4,005	3,641	4,532	4,422	3,978	188		[A] - [C]
Total Refund Returns	62	44	60	56	53	64	66	97	93	116	97	38		[D] + [E] + [F]
Refund Returns Processed & Paid	62	43	59	56	52	63	57	79	78	91	36	0		
Refunds Returns Processed Awaiting Payment	0	1	1	0	1	1	8	14	8	17	30	2		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	1	4	7	8	31	36		
Total Refund Returns (in millions)														
Refunds Paid														
Refund Returns Processed & Paid	$3.69	$2.14	$2.42	$2.95	$11.18	$6.25	$10.44	$12.64	$4.69	$6.00	$0.78	$0.00		
Refunds Owed														
Refunds Returns Processed Awaiting Payment	$0.00	$0.24	$0.03	$0.00	$0.00	$0.31	$0.73	$2.20	$0.95	$4.06	$6.54	$0.31		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.13	$0.25	$0.62	$0.82	$1.03	$2.28	$0.00		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.02	$0.03	$0.03	$0.03	$0.00		
Subtotal	$0.00	$0.24	$0.03	$0.00	$0.00	$0.45	$1.00	$2.84	$1.80	$5.12	$8.84	$0.31	$20.63	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.44	$15.49	$6.49	$11.12	$9.62	$0.31		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Total Tax Refund Liabilities		$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.44	$15.49	$6.49	$11.12	$9.62	$0.31	
	2007	$0.00												$0.00
	2008	$0.04	$0.00											$0.04
	2009	$2.34	$0.06	$0.00										$2.41
	2010	$0.00	$0.00	$0.00	$0.00									$0.00
	2011	$0.00	$0.00	$0.00	$0.00	$0.00								$0.00
	2012	$0.28	$1.12	$1.15	$1.46	$9.05	$0.82							$13.88
	2013	$0.01	$0.05	$0.04	$0.34	$0.72	$2.53	$0.71						$4.39
	2014	$0.00	$0.12	$0.35	$0.53	$0.77	$2.89	$8.97	$5.91					$19.55
	2015	$0.00	$0.00	$0.00	$0.00	$0.16	$0.04	$0.12	$4.99	$1.43				$6.74
	2016	$0.00	$0.00	$0.13	$0.00	$0.02	$0.01	$0.64	$0.34	$1.93	$0.80			$3.86
	2017	$0.00	$0.00	$0.12	$0.02	$0.00	$0.00	$0.14	$0.37	$2.68	$1.51	$0.66		$5.48
	2018	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.14	$0.00	$0.01	$0.22	$0.06	$0.44
Total Tax Refund Liabilities Paid for the same year		$2.67	$1.36	$1.80	$2.34	$10.70	$6.29	$10.58	$11.75	$6.04	$2.32	$0.88	$0.06	
Variance		($1.01)	($1.02)	($0.65)	($0.61)	($0.48)	($0.41)	($0.86)	($3.74)	($0.45)	($8.80)	($8.73)	($0.26)	
1/ Amount UNPAID in the initial tax year		$3.69	$2.38	$2.45	$2.95	$11.18	$5.87	$10.73	$9.57	$5.06	$10.33	$8.96	$0.31	
Amount of Refund Liability remaining														
	2006	$3.69	$3.65	$1.31	$1.30	$1.30	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	
	2007		$2.38	$2.32	$2.32	$2.32	$1.20	$1.14	$1.02	$1.02	$1.02	$1.02	$1.02	
	2008			$2.45	$2.45	$2.45	$1.30	$1.26	$0.90	$0.90	$0.77	$0.65	$0.65	
	2009				$2.95	$2.95	$1.49	$1.15	$0.63	$0.63	$0.62	$0.61	$0.61	
	2010					$11.18	$2.13	$1.42	$0.65	$0.49	$0.48	$0.48	$0.48	
	2011						$5.76	$3.23	$0.34	$0.30	$0.29	$0.29	$0.29	
	2012							$10.64	$1.67	$1.54	$0.91	$0.77	$0.77	
	2013								$9.04	$4.05	$3.72	$3.35	$3.21	
	2014									$5.44	$3.51	$0.83	$0.83	
	2015										$4.99	$3.48	$3.47	
	2016											$2.08	$2.08	
	2017												$0.00	
Total Amount of Refund Liability		$3.69	$6.03	$6.08	$9.02	$20.20	$12.90	$19.85	$15.26	$15.39	$17.32	$14.57	$14.41	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 07/13/18 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 June 2018

	TAX YEAR												Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Liability	NOTES
Total Tax Returns Filed	55,677	63,624	62,196	62,886	63,413	65,600	67,097	69,077	69,851	70,339	67,516	29,418		
Tax Returns Filed - Liability Assessed, Even or Zero	14,587	18,129	16,632	16,915	16,535	16,165	15,429	15,724	15,778	16,189	15,719	756		[A] - [C]
Total Refund Returns	41,090	45,495	45,564	45,971	46,878	49,435	51,668	53,353	54,073	54,150	51,797	28,662		[D] + [E] + [F]
Refund Returns Processed & Paid	41,085	45,490	45,552	45,959	46,862	49,421	51,593	53,228	53,843	53,768	50,980	14,349		
Refunds Returns Processed Awaiting Payment	5	5	12	12	16	14	69	114	184	281	478	5,395		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	6	11	46	101	339	8,918		
Total Refund Returns (in millions)														
Refunds Paid														
Refund Returns Processed & Paid	$77.90	$87.16	$97.20	$115.00	$116.67	$124.67	$127.96	$135.93	$137.63	$138.51	$132.01	$49.05		
Refunds Owed														
Refunds Returns Processed Awaiting Payment	$0.01	$0.02	$0.07	$0.05	$0.04	$0.05	$0.47	$0.48	$0.69	$1.13	$2.29	$13.20		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.14	$0.70	$0.89	$1.49	$92.45		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.02	$0.09	$0.08	$0.08	$0.94		
Subtotal	$0.01	$0.02	$0.07	$0.05	$0.04	$0.06	$0.48	$0.65	$1.49	$2.10	$3.86	$106.59	$115.42	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$77.91	$87.18	$97.27	$115.05	$116.71	$124.72	$128.44	$136.58	$139.12	$140.61	$135.87	$155.64		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Total Tax Refund Liabilities		$77.91	$87.18	$97.27	$115.05	$116.71	$124.72	$128.44	$136.58	$139.12	$140.61	$135.87	$155.64	
	2007	$6.61												$6.61
	2008	$33.08	$10.92											$44.00
	2009	$34.28	$50.11	$15.48										$99.88
	2010	$1.08	$14.28	$46.34	$14.18									$75.88
	2011	$0.39	$4.58	$5.64	$32.77	$0.51								$43.89
	2012	$0.52	$5.84	$27.96	$64.37	$109.92	$96.36							$304.97
	2013	$0.11	$0.09	$0.29	$1.79	$3.67	$15.81	$110.95						$132.70
	2014	$0.01	$0.01	$0.05	$0.20	$1.21	$2.41	$14.23	$116.19					$134.31
	2015	$0.00	$0.02	$0.01	$0.06	$0.22	$0.83	$1.91	$16.68	$121.10				$140.84
	2016	$0.04	$0.02	$0.05	$0.07	$0.07	$0.17	$0.73	$1.90	$13.83	$127.11			$143.98
	2017	$0.00	$0.00	$0.00	$0.01	$0.01	$0.11	$0.12	$1.06	$1.60	$7.52	$127.06		$137.49
	2018	$0.00	$0.00	$0.00	$0.01	$0.01	$0.00	$0.14	$0.15	$0.37	$0.84	$6.42	$49.05	$57.00
Total Tax Refund Liabilities Paid for the same year		$76.12	$85.88	$95.82	$113.46	$115.62	$115.69	$128.08	$135.98	$136.90	$135.47	$133.48	$49.05	
Variance		($1.78)	($1.30)	($1.45)	($1.59)	($1.09)	($9.03)	($0.36)	($0.61)	($2.22)	($5.13)	($2.39)	($106.59)	
1/ Amount UNPAID in the initial tax year		$71.30	$76.26	$81.78	$100.87	$116.20	$28.36	$17.49	$20.40	$18.02	$13.50	$8.81	$155.64	
Amount of Refund Liability remaining														
	2006	$71.30	$38.22	$3.94	$2.87	$2.48	$1.95	$1.84	$1.83	$1.83	$1.79	$1.79	$1.79	
	2007		$76.26	$26.15	$11.86	$7.28	$1.44	$1.35	$1.34	$1.32	$1.30	$1.30	$1.30	
	2008			$81.77	$35.43	$29.79	$1.84	$1.55	$1.50	$1.48	$1.44	$1.44	$1.43	
	2009				$100.87	$68.10	$3.73	$1.94	$1.75	$1.68	$1.61	$1.60	$1.59	
	2010					$116.19	$6.27	$2.60	$1.39	$1.17	$1.10	$1.09	$1.08	
	2011						$28.35	$12.54	$10.13	$9.30	$9.13	$9.03	$9.02	
	2012							$17.42	$3.19	$1.28	$0.55	$0.43	$0.29	
	2013								$20.28	$3.60	$1.70	$0.64	$0.49	
	2014									$17.41	$3.58	$1.99	$1.62	
	2015										$12.70	$5.18	$4.34	
	2016											$8.81	$2.39	
	2017												$106.59	
Total Amount of Refund Liability		$71.30	$114.48	$111.86	$151.03	$223.83	$43.58	$39.25	$41.40	$39.07	$34.91	$33.28	$25.34	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 07/13/18 Friday

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 2018

	TAX YEAR												Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Liability	NOTES
Total Tax Returns Filed	3,880	4,016	4,121	4,197	4,344	4,454	4,548	4,683	4,631	4,561	4,133	554		
Tax Returns Filed - Liability Assessed, Even or Zero	3,818	3,972	4,061	3,990	4,008	4,042	4,005	3,641	4,542	4,452	4,048	338		[A] - [C]
Total Refund Returns	62	44	60	56	53	64	65	93	89	109	85	216		[D] + [E] + [F]
Refund Returns Processed & Paid	62	43	59	56	52	63	57	79	80	88	45	6		
Refunds Returns Processed Awaiting Payment	0	1	1	0	1	1	7	12	6	16	19	1		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	1	2	3	5	21	209		
Total Refund Returns (in millions)														
Refunds Paid														
Refund Returns Processed & Paid	$3.69	$2.14	$2.42	$2.95	$11.18	$6.25	$10.44	$12.64	$5.90	$6.00	$1.12	$0.05		
Refunds Owed														
Refunds Returns Processed Awaiting Payment	$0.00	$0.24	$0.03	$0.00	$0.00	$0.31	$0.74	$2.14	$0.82	$4.13	$12.06	$0.27		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.13	$0.25	$0.59	$0.31	$1.62	$1.97	$10.19		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.03	$0.01	$0.06	$0.04	$0.05		
Subtotal	$0.00	$0.24	$0.03	$0.00	$0.00	$0.45	$1.01	$2.77	$1.15	$5.82	$14.07	$10.51	$36.03	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.44	$15.41	$7.05	$11.82	$15.19	$10.56		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Total Tax Refund Liabilities		$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.44	$15.41	$7.05	$11.82	$15.19	$10.56	
	2007	$0.00												$0.00
	2008	$0.04	$0.00											$0.04
	2009	$2.34	$0.06	$0.00										$2.41
	2010	$0.00	$0.00	$0.00	$0.00									$0.00
	2011	$0.00	$0.00	$0.00	$0.00	$0.00								$0.00
	2012	$0.28	$1.12	$1.15	$1.46	$9.05	$0.82							$13.88
	2013	$0.01	$0.05	$0.04	$0.34	$0.72	$2.53	$0.71						$4.39
	2014	$0.00	$0.12	$0.35	$0.53	$0.77	$2.89	$8.97	$5.91					$19.55
	2015	$0.00	$0.00	$0.00	$0.00	$0.16	$0.04	$0.12	$4.99	$1.43				$6.74
	2016	$0.00	$0.00	$0.13	$0.00	$0.02	$0.01	$0.64	$0.34	$1.93	$0.80			$3.86
	2017	$0.00	$0.00	$0.12	$0.02	$0.00	$0.00	$0.14	$0.37	$2.68	$1.51	$0.66		$5.48
	2018	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.26	$0.49	$0.03	$1.82	$0.12	$2.72
Total Tax Refund Liabilities Paid for the same year		$2.67	$1.36	$1.80	$2.34	$10.70	$6.29	$10.58	$11.87	$6.53	$2.33	$2.48	$0.12	
Variance		($1.01)	($1.02)	($0.65)	($0.61)	($0.48)	($0.41)	($0.86)	($3.54)	($0.52)	($9.49)	($12.71)	($10.44)	
1/ Amount UNPAID in the initial tax year		$3.69	$2.38	$2.45	$2.95	$11.18	$5.88	$10.74	$9.49	$5.62	$11.02	$14.53	$10.56	
Amount of Refund Liability remaining														
	2006	$3.69	$3.65	$1.31	$1.30	$1.30	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	
	2007		$2.38	$2.32	$2.32	$2.32	$1.20	$1.14	$1.02	$1.02	$1.02	$1.02	$1.02	
	2008			$2.45	$2.45	$2.45	$1.30	$1.26	$0.90	$0.90	$0.77	$0.65	$0.65	
	2009				$2.95	$2.95	$1.49	$1.15	$0.63	$0.63	$0.62	$0.61	$0.61	
	2010					$11.18	$2.13	$1.42	$0.65	$0.49	$0.48	$0.48	$0.48	
	2011						$5.76	$3.23	$0.34	$0.30	$0.29	$0.29	$0.29	
	2012							$10.64	$1.67	$1.54	$0.91	$0.77	$0.77	
	2013								$9.04	$4.05	$3.72	$3.35	$3.09	
	2014									$5.44	$3.51	$0.83	$0.34	
	2015										$4.99	$3.48	$3.46	
	2016											$2.08	$2.08	
	2017												$0.00	
Total Amount of Refund Liability		$3.69	$6.03	$6.08	$9.02	$20.20	$12.90	$19.85	$15.26	$15.39	$17.32	$14.57	$13.79	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 04/13/18 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 March 2018

	TAX YEAR												Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Liability	NOTES
Total Tax Returns Filed	55,676	63,618	62,191	62,880	63,407	65,592	67,075	69,059	69,791	70,201	67,023	12,282		
Tax Returns Filed - Liability Assessed, Even or Zero	14,585	18,124	16,629	16,907	16,529	16,158	15,413	15,718	15,750	16,115	15,227	6,699		[A] - [C]
Total Refund Returns	41,091	45,494	45,562	45,973	46,878	49,434	51,662	53,341	54,041	54,086	51,796	5,583		[D] + [E] + [F]
Refund Returns Processed & Paid	41,085	45,489	45,550	45,960	46,860	49,421	51,593	53,225	53,842	53,764	50,974	0		
Refunds Returns Processed Awaiting Payment	6	5	12	13	18	13	69	116	195	308	739	30		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	0	0	4	14	83	5,553		
Total Refund Returns (in millions)														
Refunds Paid														
Refund Returns Processed & Paid	$77.90	$87.16	$97.20	$115.00	$116.67	$124.67	$127.96	$135.93	$137.63	$138.49	$132.01	$0.00		
Refunds Owed														
Refunds Returns Processed Awaiting Payment	$0.01	$0.02	$0.07	$0.06	$0.05	$0.05	$0.46	$0.49	$0.73	$1.18	$3.28	$0.15		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.14	$0.70	$0.91	$1.49	$0.00		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.02	$0.08	$0.07	$0.06	$0.00		
Subtotal	$0.01	$0.02	$0.07	$0.06	$0.05	$0.06	$0.47	$0.65	$1.52	$2.16	$4.83	$0.15	$10.04	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$77.91	$87.18	$97.27	$115.06	$116.71	$124.72	$128.43	$136.59	$139.15	$140.65	$136.84	$0.15		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Total Tax Refund Liabilities	$77.91	$87.18	$97.27	$115.06	$116.71	$124.72	$128.43	$136.59	$139.15	$140.65	$136.84	$0.15	
2007	$6.61												$6.61
2008	$33.08	$10.92											$44.00
2009	$34.28	$50.11	$15.48										$99.88
2010	$1.08	$14.28	$46.34	$14.18									$75.88
2011	$0.39	$4.58	$5.64	$32.77	$0.51								$43.89
2012	$0.52	$5.84	$27.96	$64.37	$109.92	$96.36							$304.97
2013	$0.11	$0.09	$0.29	$1.79	$3.67	$15.81	$110.95						$132.70
2014	$0.01	$0.01	$0.05	$0.20	$1.21	$2.41	$14.23	$116.19					$134.31
2015	$0.00	$0.02	$0.01	$0.06	$0.22	$0.83	$1.91	$16.68	$121.10				$140.84
2016	$0.04	$0.02	$0.05	$0.07	$0.07	$0.17	$0.73	$1.90	$13.83	$127.11			$143.98
2017	$0.00	$0.00	$0.00	$0.01	$0.01	$0.11	$0.12	$1.06	$1.60	$7.52	$127.06		$137.49
2018	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.03	$0.04	$0.26	$0.66	$5.01	$0.00	$6.00
Total Tax Refund Liabilities Paid for the same year	$76.12	$85.88	$95.82	$113.45	$115.61	$115.69	$127.97	$135.87	$136.78	$135.29	$132.07	$0.00	
Variance	($1.79)	($1.29)	($1.45)	($1.61)	($1.10)	($9.03)	($0.46)	($0.72)	($2.36)	($5.36)	($4.77)	($0.15)	
1/ Amount UNPAID in the initial tax year	$71.30	$76.25	$81.78	$100.88	$116.20	$28.36	$17.48	$20.40	$18.04	$13.53	$9.78	$0.15	
Amount of Refund Liability remaining													
2006	$71.30	$38.22	$3.94	$2.87	$2.48	$1.95	$1.84	$1.83	$1.83	$1.79	$1.79	$1.79	
2007		$76.26	$26.15	$11.86	$7.28	$1.44	$1.35	$1.34	$1.32	$1.30	$1.30	$1.30	
2008			$81.77	$35.43	$29.79	$1.84	$1.55	$1.50	$1.48	$1.44	$1.44	$1.43	
2009				$100.87	$68.10	$3.73	$1.94	$1.75	$1.68	$1.61	$1.60	$1.60	
2010					$116.19	$6.27	$2.60	$1.39	$1.17	$1.10	$1.09	$1.09	
2011						$28.35	$12.54	$10.13	$9.30	$9.13	$9.03	$9.02	
2012							$17.42	$3.19	$1.28	$0.55	$0.43	$0.40	
2013								$20.28	$3.60	$1.70	$0.64	$0.60	
2014									$17.41	$3.58	$1.99	$1.73	
2015										$12.70	$5.18	$4.52	
2016											$9.78	$4.77	
2017												$0.00	
Total Amount of Refund Liability	$71.30	$114.48	$111.86	$151.03	$223.83	$43.58	$39.25	$41.40	$39.07	$34.91	$34.25	$28.25	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 04/13/18 Friday

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 March 2018

	TAX YEAR												Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Liability	NOTES
Total Tax Returns Filed	3,878	4,014	4,119	4,195	4,342	4,452	4,546	4,680	4,627	4,553	4,107	299		
Tax Returns Filed - Liability Assessed, Even or Zero	3,816	3,970	4,059	3,990	4,008	4,042	4,005	3,641	4,542	4,448	4,040	296		[A] - [C]
Total Refund Returns	62	44	60	56	53	64	64	94	85	105	67	3		[D] + [E] + [F]
Refund Returns Processed & Paid	62	43	59	56	52	63	57	79	80	88	45	0		
Refunds Returns Processed Awaiting Payment	0	1	1	0	1	1	7	15	5	17	22	2		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	0	0	0	0	0	1		
Total Refund Returns (in millions)														
Refunds Paid														
Refund Returns Processed & Paid	$3.69	$2.14	$2.42	$2.95	$11.18	$6.25	$10.44	$12.64	$5.90	$6.00	$1.12	$0.00		
Refunds Owed														
Refunds Returns Processed Awaiting Payment	$0.00	$0.24	$0.03	$0.00	$0.00	$0.31	$0.73	$2.23	$0.47	$4.11	$6.21	$0.27		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.13	$0.25	$0.59	$0.31	$1.62	$1.97	$0.00		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.02	$0.01	$0.05	$0.03	$0.00		
Subtotal	$0.00	$0.24	$0.03	$0.00	$0.00	$0.45	$1.00	$2.85	$0.80	$5.78	$8.21	$0.27	$19.62	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.44	$15.49	$6.70	$11.78	$9.33	$0.27		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total Tax Refund Liabilities	$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.44	$15.49	$6.70	$11.78	$9.33	$0.27
2007	$0.00											$0.00
2008	$0.04	$0.00										$0.04
2009	$2.34	$0.06	$0.00									$2.41
2010	$0.00	$0.00	$0.00	$0.00								$0.00
2011	$0.00	$0.00	$0.00	$0.00	$0.00							$0.00
2012	$0.28	$1.12	$1.15	$1.46	$9.05	$0.82						$13.88
2013	$0.01	$0.05	$0.04	$0.34	$0.72	$2.53	$0.71					$4.39
2014	$0.00	$0.12	$0.35	$0.53	$0.77	$2.89	$8.97	$5.91				$19.55
2015	$0.00	$0.00	$0.00	$0.00	$0.16	$0.04	$0.12	$4.99	$1.43			$6.74
2016	$0.00	$0.00	$0.13	$0.00	$0.02	$0.01	$0.64	$0.34	$1.93	$0.80		$3.86
2017	$0.00	$0.00	$0.12	$0.02	$0.00	$0.00	$0.14	$0.37	$2.68	$1.51	$0.66	$5.48
2018	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.15	$0.47	$0.03	$1.34	$0.09	$2.07
Total Tax Refund Liabilities Paid for the same year	$2.67	$1.36	$1.80	$2.34	$10.70	$6.29	$10.58	$11.75	$6.51	$2.33	$2.00	$0.09	
Variance	($1.01)	($1.02)	($0.65)	($0.61)	($0.48)	($0.41)	($0.86)	($3.74)	($0.19)	($9.45)	($7.33)	($0.18)	
1/ Amount UNPAID in the initial tax year	$3.69	$2.38	$2.45	$2.95	$11.18	$5.88	$10.73	$9.58	$5.27	$10.98	$8.67	$0.27	
Amount of Refund Liability remaining													
2006	$3.69	$3.65	$1.31	$1.30	$1.30	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	
2007		$2.38	$2.32	$2.32	$2.32	$1.20	$1.14	$1.02	$1.02	$1.02	$1.02	$1.02	
2008			$2.45	$2.45	$2.45	$1.30	$1.26	$0.90	$0.90	$0.77	$0.65	$0.65	
2009				$2.95	$2.95	$1.49	$1.15	$0.63	$0.63	$0.62	$0.61	$0.61	
2010					$11.18	$2.13	$1.42	$0.65	$0.49	$0.48	$0.48	$0.48	
2011						$5.76	$3.23	$0.34	$0.30	$0.29	$0.29	$0.29	
2012							$10.64	$1.67	$1.54	$0.91	$0.77	$0.77	
2013								$9.04	$4.05	$3.72	$3.35	$3.20	
2014									$5.44	$3.51	$0.83	$0.36	
2015										$4.99	$3.48	$3.46	
2016											$2.08	$2.08	
2017												$0.00	
Total Amount of Refund Liability	$3.69	$6.03	$6.08	$9.02	$20.20	$12.90	$19.85	$15.26	$15.39	$17.32	$14.57	$13.93	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 06/15/18 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 May 2018

	TAX YEAR												Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Liability	NOTES
Total Tax Returns Filed	55,676	63,622	62,195	62,883	63,410	65,597	67,084	69,072	69,833	70,298	67,370	26,858		
Tax Returns Filed - Liability Assessed, Even or Zero	14,586	18,127	16,631	16,911	16,533	16,163	15,415	15,718	15,757	16,141	15,381	1,929		[A] - [C]
Total Refund Returns	41,090	45,495	45,564	45,972	46,877	49,434	51,669	53,354	54,076	54,157	51,989	24,929		[D] + [E] + [F]
Refund Returns Processed & Paid	41,085	45,490	45,552	45,960	46,860	49,421	51,593	53,228	53,843	53,768	50,980	10,492		
Refunds Returns Processed Awaiting Payment	5	5	12	12	17	13	69	116	195	308	739	5,839		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	7	10	38	81	270	8,598		
Total Refund Returns (in millions)														
Refunds Paid														
Refund Returns Processed & Paid	$77.90	$87.16	$97.20	$115.00	$116.67	$124.67	$127.96	$135.93	$137.63	$138.51	$132.01	$37.46		
Refunds Owed														
Refunds Returns Processed Awaiting Payment	$0.01	$0.02	$0.07	$0.05	$0.04	$0.05	$0.46	$0.49	$0.72	$1.18	$3.29	$15.02		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.14	$0.70	$0.89	$1.49	$104.04		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.02	$0.09	$0.08	$0.07	$0.00		
Subtotal	$0.01	$0.02	$0.07	$0.05	$0.04	$0.06	$0.48	$0.65	$1.51	$2.15	$4.84	$119.06	$128.94	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$77.91	$87.18	$97.27	$115.05	$116.71	$124.72	$128.44	$136.59	$139.14	$140.66	$136.86	$156.52		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Total Tax Refund Liabilities	$77.91	$87.18	$97.27	$115.05	$116.71	$124.72	$128.44	$136.59	$139.14	$140.66	$136.86	$156.52	
2007	$6.61												$6.61
2008	$33.08	$10.92											$44.00
2009	$34.28	$50.11	$15.48										$99.88
2010	$1.08	$14.28	$46.34	$14.18									$75.88
2011	$0.39	$4.58	$5.64	$32.77	$0.51								$43.89
2012	$0.52	$5.84	$27.96	$64.37	$109.92	$96.36							$304.97
2013	$0.11	$0.09	$0.29	$1.79	$3.67	$15.81	$110.95						$132.70
2014	$0.01	$0.01	$0.05	$0.20	$1.21	$2.41	$14.23	$116.19					$134.31
2015	$0.00	$0.02	$0.01	$0.06	$0.22	$0.83	$1.91	$16.68	$121.10				$140.84
2016	$0.04	$0.02	$0.05	$0.07	$0.07	$0.17	$0.73	$1.90	$13.83	$127.11			$143.98
2017	$0.00	$0.00	$0.00	$0.01	$0.01	$0.11	$0.12	$1.06	$1.60	$7.52	$127.06		$137.49
2018	$0.00	$0.00	$0.00	$0.00	$0.01	$0.00	$0.14	$0.15	$0.36	$0.82	$6.30	$39.37	$47.15
Total Tax Refund Liabilities Paid for the same year	$76.12	$85.88	$95.82	$113.45	$115.62	$115.69	$128.08	$135.98	$136.89	$135.45	$133.36	$39.37	
Variance	($1.78)	($1.30)	($1.45)	($1.60)	($1.09)	($9.03)	($0.36)	($0.61)	($2.25)	($5.21)	($3.50)	($117.15)	
1/ Amount UNPAID in the initial tax year	$71.30	$76.26	$81.78	$100.87	$116.20	$28.36	$17.49	$20.40	$18.04	$13.55	$9.79	$156.52	
Amount of Refund Liability remaining													
2006	$71.30	$38.22	$3.94	$2.87	$2.48	$1.95	$1.84	$1.83	$1.83	$1.79	$1.79	$1.79	
2007		$76.26	$26.15	$11.86	$7.28	$1.44	$1.35	$1.34	$1.32	$1.30	$1.30	$1.30	
2008			$81.77	$35.43	$29.79	$1.84	$1.55	$1.50	$1.48	$1.44	$1.44	$1.43	
2009				$100.87	$68.10	$3.73	$1.94	$1.75	$1.68	$1.61	$1.60	$1.60	
2010					$116.19	$6.27	$2.60	$1.39	$1.17	$1.10	$1.09	$1.08	
2011						$28.35	$12.54	$10.13	$9.30	$9.13	$9.03	$9.02	
2012							$17.42	$3.19	$1.28	$0.55	$0.43	$0.29	
2013								$20.28	$3.60	$1.70	$0.64	$0.49	
2014									$17.41	$3.58	$1.99	$1.62	
2015										$12.70	$5.18	$4.36	
2016											$9.79	$3.50	
2017												$117.15	
Total Amount of Refund Liability	$71.30	$114.48	$111.86	$151.03	$223.83	$43.58	$39.25	$41.40	$39.07	$34.91	$34.27	$26.49	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 06/15/18 Friday

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 2018

	TAX YEAR												Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Liability	NOTES
Total Tax Returns Filed	3,880	4,016	4,121	4,197	4,344	4,454	4,548	4,683	4,630	4,560	4,125	463		
Tax Returns Filed - Liability Assessed, Even or Zero	3,818	3,972	4,061	3,990	4,008	4,042	4,005	3,641	4,542	4,449	4,040	321		[A] - [C]
Total Refund Returns	62	44	60	56	53	64	66	97	88	111	85	142		[D] + [E] + [F]
Refund Returns Processed & Paid	62	43	59	56	52	63	57	79	80	88	45	6		
Refunds Returns Processed Awaiting Payment	0	1	1	0	1	1	7	15	5	17	22	1		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	2	3	3	6	18	135		
Total Refund Returns (in millions)														
Refunds Paid														
Refund Returns Processed & Paid	$3.69	$2.14	$2.42	$2.95	$11.18	$6.25	$10.44	$12.64	$5.90	$6.00	$1.12	$0.05		
Refunds Owed														
Refunds Returns Processed Awaiting Payment	$0.00	$0.24	$0.03	$0.00	$0.00	$0.31	$0.74	$2.24	$0.48	$4.13	$6.24	$0.27		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.13	$0.25	$0.59	$0.31	$1.62	$1.97	$10.19		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.03	$0.03	$0.01	$0.06	$0.04	$0.00		
Subtotal	$0.00	$0.24	$0.03	$0.00	$0.00	$0.45	$1.02	$2.86	$0.81	$5.80	$8.25	$10.46	$29.92	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.46	$15.50	$6.72	$11.80	$9.37	$10.50		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Total Tax Refund Liabilities		$3.69	$2.38	$2.45	$2.95	$11.18	$6.69	$11.46	$15.50	$6.72	$11.80	$9.37	$10.50	
	2007	$0.00												$0.00
	2008	$0.04	$0.00											$0.04
	2009	$2.34	$0.06	$0.00										$2.41
	2010	$0.00	$0.00	$0.00	$0.00									$0.00
	2011	$0.00	$0.00	$0.00	$0.00	$0.00								$0.00
	2012	$0.28	$1.12	$1.15	$1.46	$9.05	$0.82							$13.88
	2013	$0.01	$0.05	$0.04	$0.34	$0.72	$2.53	$0.71						$4.39
	2014	$0.00	$0.12	$0.35	$0.53	$0.77	$2.89	$8.97	$5.91					$19.55
	2015	$0.00	$0.00	$0.00	$0.00	$0.16	$0.04	$0.12	$4.99	$1.43				$6.74
	2016	$0.00	$0.00	$0.13	$0.00	$0.02	$0.01	$0.64	$0.34	$1.93	$0.80			$3.86
	2017	$0.00	$0.00	$0.12	$0.02	$0.00	$0.00	$0.14	$0.37	$2.68	$1.51	$0.66		$5.48
	2018	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.26	$0.49	$0.03	$1.50	$0.12	$2.40
Total Tax Refund Liabilities Paid for the same year		$2.67	$1.36	$1.80	$2.34	$10.70	$6.29	$10.58	$11.87	$6.53	$2.33	$2.16	$0.12	
Variance		($1.01)	($1.02)	($0.65)	($0.61)	($0.48)	($0.41)	($0.88)	($3.64)	($0.18)	($9.47)	($7.21)	($10.39)	
1/ Amount UNPAID in the initial tax year		$3.69	$2.38	$2.45	$2.95	$11.18	$5.88	$10.75	$9.59	$5.29	$11.01	$8.71	$10.50	
Amount of Refund Liability remaining														
	2006	$3.69	$3.65	$1.31	$1.30	$1.30	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	
	2007		$2.38	$2.32	$2.32	$2.32	$1.20	$1.14	$1.02	$1.02	$1.02	$1.02	$1.02	
	2008			$2.45	$2.45	$2.45	$1.30	$1.26	$0.90	$0.90	$0.77	$0.65	$0.65	
	2009				$2.95	$2.95	$1.49	$1.15	$0.63	$0.63	$0.62	$0.61	$0.61	
	2010					$11.18	$2.13	$1.42	$0.65	$0.49	$0.48	$0.48	$0.48	
	2011						$5.76	$3.23	$0.34	$0.30	$0.29	$0.29	$0.29	
	2012							$10.64	$1.67	$1.54	$0.91	$0.77	$0.77	
	2013								$9.04	$4.05	$3.72	$3.35	$3.09	
	2014									$5.44	$3.51	$0.83	$0.34	
	2015										$4.99	$3.48	$3.46	
	2016											$2.08	$2.08	
	2017												$0.00	
Total Amount of Refund Liability		$3.69	$6.03	$6.08	$9.02	$20.20	$12.90	$19.85	$15.26	$15.39	$17.32	$14.57	$13.79	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 12/15/17 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 November 2017

	TAX YEAR											Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Liability	NOTES
Total Tax Returns Filed	55,671	63,610	62,182	62,866	63,394	65,576	67,045	69,026	69,701	69,981	65,777		
Tax Returns Filed - Liability Assessed, Even or Zero	14,581	18,118	16,624	16,899	16,523	16,138	15,379	15,671	15,681	15,977	14,188		[A] - [C]
Total Refund Returns	41,090	45,492	45,558	45,967	46,871	49,438	51,666	53,355	54,020	54,004	51,589		[D] + [E] + [F]
Refund Returns Processed & Paid	41,081	45,483	45,545	45,952	46,850	49,410	51,570	53,188	53,625	53,292	48,165		
Refunds Returns Processed Awaiting Payment	9	9	13	15	21	20	84	135	287	450	1,725		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	8	12	32	108	262	1,699		
Total Refund Returns (in millions)													
Refunds Paid													
Refund Returns Processed & Paid	$77.89	$87.16	$97.19	$114.99	$116.65	$124.65	$127.83	$135.87	$137.26	$137.55	$125.50		
Refunds Owed													
Refunds Returns Processed Awaiting Payment	$0.02	$0.03	$0.07	$0.06	$0.05	$0.06	$0.51	$0.55	$0.94	$1.57	$6.34		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.08	$0.13	$0.47	$0.75	$1.50		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.02	$0.04	$0.05	$0.03		
Subtotal	$0.02	$0.03	$0.07	$0.06	$0.05	$0.07	$0.61	$0.71	$1.45	$2.37	$7.88	$5.43	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$77.91	$87.19	$97.26	$115.05	$116.69	$124.72	$128.44	$136.58	$138.71	$139.92	$133.37		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total Tax Refund Liabilities		$77.91	$87.19	$97.26	$115.05	$116.69	$124.72	$128.44	$136.58	$138.71	$139.92	$133.37	
	2007	$6.61											$6.61
	2008	$33.08	$10.92										$44.00
	2009	$34.28	$50.11	$15.48									$99.88
	2010	$1.08	$14.28	$46.34	$14.18								$75.88
	2011	$0.39	$4.58	$5.64	$32.77	$0.51							$43.89
	2012	$0.52	$5.84	$27.96	$64.37	$109.92	$96.36						$304.97
	2013	$0.11	$0.09	$0.29	$1.79	$3.67	$15.81	$110.95					$132.70
	2014	$0.01	$0.01	$0.05	$0.20	$1.21	$2.41	$14.23	$116.19				$134.31
	2015	$0.00	$0.02	$0.01	$0.06	$0.22	$0.83	$1.91	$16.68	$121.10			$140.84
	2016	$0.04	$0.02	$0.05	$0.07	$0.07	$0.17	$0.73	$1.90	$13.83	$127.11		$143.98
	2017	$0.00	$0.00	$0.00	$0.01	$0.01	$0.11	$0.10	$1.04	$1.48	$7.24	$125.40	$135.38
Total Tax Refund Liabilities Paid for the same year		$76.12	$85.88	$95.82	$113.45	$115.61	$115.69	$127.92	$135.81	$136.41	$134.35	$125.40	
Variance		($1.79)	($1.30)	($1.44)	($1.60)	($1.09)	($9.04)	($0.52)	($0.77)	($2.30)	($5.57)	($7.98)	
1/ Amount UNPAID in the initial tax year		$71.30	$76.26	$81.78	$100.87	$116.19	$28.36	$17.49	$20.39	$17.61	$12.81	$7.98	
Amount of Refund Liability remaining													
	2006	$71.30	$38.22	$3.94	$2.87	$2.48	$1.95	$1.84	$1.83	$1.83	$1.79	$1.79	
	2007		$76.26	$26.15	$11.86	$7.28	$1.44	$1.35	$1.34	$1.32	$1.30	$1.30	
	2008			$81.77	$35.43	$29.79	$1.84	$1.55	$1.50	$1.48	$1.44	$1.44	
	2009				$100.87	$68.10	$3.73	$1.94	$1.75	$1.68	$1.61	$1.60	
	2010					$116.19	$6.27	$2.60	$1.39	$1.17	$1.10	$1.09	
	2011						$28.35	$12.54	$10.13	$9.30	$9.13	$9.03	
	2012							$17.42	$3.19	$1.28	$0.55	$0.45	
	2013								$20.28	$3.60	$1.70	$0.66	
	2014									$17.41	$3.58	$2.11	
	2015										$12.70	$5.46	
	2016											$7.98	
Total Amount of Refund Liability		$71.30	$114.48	$111.86	$151.03	$223.83	$43.58	$39.25	$41.40	$39.07	$34.91	$32.90	

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Income tax Refund Status Report

Report due on 12/15/17 Friday

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 November 2017

	TAX YEAR											Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Liability	NOTES
Total Tax Returns Filed	3,878	4,012	4,118	4,193	4,337	4,447	4,536	4,668	4,604	4,509	3,883		
Tax Returns Filed - Liability Assessed, Even or Zero	3,816	3,968	4,058	3,990	4,008	4,042	4,005	3,641	4,519	4,337	3,836		[A] - [C]
Total Refund Returns	62	44	60	56	53	63	64	90	85	172	47		[D] + [E] + [F]
Refund Returns Processed & Paid	62	43	59	56	52	62	55	77	77	154	18		
Refunds Returns Processed Awaiting Payment	0	1	1	0	1	1	9	13	8	16	23		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	0	0	0	0	2	6		
Total Refund Returns (in millions)													
Refunds Paid													
Refund Returns Processed & Paid	$3.69	$2.14	$2.42	$2.95	$11.18	$6.25	$10.44	$12.64	$4.69	$3.91	$0.60		
Refunds Owed													
Refunds Returns Processed Awaiting Payment	$0.00	$0.24	$0.03	$0.00	$0.00	$0.31	$0.75	$2.21	$1.77	$1.93	$0.84		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.08	$0.26	$0.27	$0.29	$0.98	$1.82		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.01	$0.02	$0.01		
Subtotal	$0.00	$0.24	$0.03	$0.00	$0.00	$0.39	$1.01	$2.49	$2.07	$2.94	$2.68	$9.17	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$3.69	$2.38	$2.45	$2.95	$11.18	$6.64	$11.45	$15.13	$6.76	$6.85	$3.27		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total Tax Refund Liabilities		$3.69	$2.38	$2.45	$2.95	$11.18	$6.64	$11.45	$15.13	$6.76	$6.85	$3.27	
	2007	$0.00											$0.00
	2008	$0.04	$0.00										$0.04
	2009	$2.34	$0.06	$0.00									$2.41
	2010	$0.00	$0.00	$0.00	$0.00								$0.00
	2011	$0.00	$0.00	$0.00	$0.00	$0.00							$0.00
	2012	$0.28	$1.12	$1.15	$1.46	$9.05	$0.82						$13.88
	2013	$0.01	$0.05	$0.04	$0.34	$0.72	$2.53	$0.71					$4.39
	2014	$0.00	$0.12	$0.35	$0.53	$0.77	$2.89	$8.97	$5.91				$19.55
	2015	$0.00	$0.00	$0.00	$0.00	$0.16	$0.04	$0.12	$4.99	$1.43			$6.74
	2016	$0.00	$0.00	$0.13	$0.00	$0.02	$0.01	$0.64	$0.34	$1.93	$0.80		$3.86
	2017	$0.00	$0.00	$0.12	$0.02	$0.00	$0.00	$0.12	$0.31	$2.67	$1.50	$0.63	$5.37
Total Tax Refund Liabilities Paid for the same year		$2.67	$1.36	$1.80	$2.34	$10.70	$6.29	$10.56	$11.54	$6.03	$2.30	$0.63	
Variance		($1.01)	($1.02)	($0.65)	($0.61)	($0.48)	($0.35)	($0.90)	($3.59)	($0.73)	($4.55)	($2.64)	
1/ Amount UNPAID in the initial tax year		$3.69	$2.38	$2.45	$2.95	$11.18	$5.82	$10.75	$9.22	$5.33	$6.05	$2.64	
Amount of Refund Liability remaining													
	2006	$3.69	$3.65	$1.31	$1.30	$1.30	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	
	2007		$2.38	$2.32	$2.32	$2.32	$1.20	$1.14	$1.02	$1.02	$1.02	$1.02	
	2008			$2.45	$2.45	$2.45	$1.30	$1.26	$0.90	$0.90	$0.77	$0.65	
	2009				$2.95	$2.95	$1.49	$1.15	$0.63	$0.63	$0.62	$0.61	
	2010					$11.18	$2.13	$1.42	$0.65	$0.49	$0.48	$0.48	
	2011						$5.76	$3.23	$0.34	$0.30	$0.29	$0.29	
	2012							$10.64	$1.67	$1.54	$0.91	$0.79	
	2013								$9.04	$4.05	$3.72	$3.41	
	2014									$5.44	$3.51	$0.84	
	2015										$4.99	$3.49	
	2016											$2.08	
Total Amount of Refund Liability		$3.69	$6.03	$6.08	$9.02	$20.20	$12.90	$19.85	$15.26	$15.39	$17.32	$14.67	

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Income tax Refund Status Report

Report due on 11/15/17 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 October 2017

	TAX YEAR											Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Liability	NOTES
Total Tax Returns Filed	55,670	63,609	62,179	62,862	63,388	65,567	67,032	69,004	69,645	69,815	64,127		
Tax Returns Filed - Liability Assessed, Even or Zero	14,580	18,117	16,621	16,895	16,517	16,127	15,367	15,652	15,635	15,836	13,410		[A] - [C]
Total Refund Returns	41,090	45,492	45,558	45,967	46,871	49,440	51,665	53,352	54,010	53,979	50,717		[D] + [E] + [F]
Refund Returns Processed & Paid	41,081	45,483	45,545	45,952	46,850	49,410	51,570	53,188	53,625	53,292	48,165		
Refunds Returns Processed Awaiting Payment	9	9	13	15	21	20	84	135	287	450	1,725		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	10	11	29	98	237	827		
Total Refund Returns (in millions)													
Refunds Paid													
Refund Returns Processed & Paid	$77.89	$87.16	$97.19	$114.99	$116.65	$124.65	$127.83	$135.87	$137.26	$137.55	$125.50		
Refunds Owed													
Refunds Returns Processed Awaiting Payment	$0.02	$0.03	$0.07	$0.06	$0.05	$0.06	$0.51	$0.55	$0.94	$1.57	$6.34		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.08	$0.13	$0.47	$0.75	$1.50		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.02	$0.04	$0.05	$0.03		
Subtotal	$0.02	$0.03	$0.07	$0.06	$0.05	$0.07	$0.61	$0.71	$1.45	$2.37	$7.88	$5.43	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$77.91	$87.19	$97.26	$115.05	$116.69	$124.72	$128.44	$136.58	$138.71	$139.92	$133.37		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total Tax Refund Liabilities		$77.91	$87.19	$97.26	$115.05	$116.69	$124.72	$128.44	$136.58	$138.71	$139.92	$133.37	
	2007	$6.61											$6.61
	2008	$33.08	$10.92										$44.00
	2009	$34.28	$50.11	$15.48									$99.88
	2010	$1.08	$14.28	$46.34	$14.18								$75.88
	2011	$0.39	$4.58	$5.64	$32.77	$0.51							$43.89
	2012	$0.52	$5.84	$27.96	$64.37	$109.92	$96.36						$304.97
	2013	$0.11	$0.09	$0.29	$1.79	$3.67	$15.81	$110.95					$132.70
	2014	$0.01	$0.01	$0.05	$0.20	$1.21	$2.41	$14.23	$116.19				$134.31
	2015	$0.00	$0.02	$0.01	$0.06	$0.22	$0.83	$1.91	$16.68	$121.10			$140.84
	2016	$0.04	$0.02	$0.05	$0.07	$0.07	$0.17	$0.73	$1.90	$13.83	$127.11		$143.98
	2017	$0.00	$0.00	$0.00	$0.01	$0.01	$0.11	$0.10	$1.04	$1.48	$7.24	$125.40	$135.38
Total Tax Refund Liabilities Paid for the same year		$76.12	$85.88	$95.82	$113.45	$115.61	$115.69	$127.92	$135.81	$136.41	$134.35	$125.40	
Variance		($1.79)	($1.30)	($1.44)	($1.60)	($1.09)	($9.04)	($0.52)	($0.77)	($2.30)	($5.57)	($7.98)	
1/ Amount UNPAID in the initial tax year		$71.30	$76.26	$81.78	$100.87	$116.19	$28.36	$17.49	$20.39	$17.61	$12.81	$7.98	
Amount of Refund Liability remaining													
	2006	$71.30	$38.22	$3.94	$2.87	$2.48	$1.95	$1.84	$1.83	$1.83	$1.79	$1.79	
	2007		$76.26	$26.15	$11.86	$7.28	$1.44	$1.35	$1.34	$1.32	$1.30	$1.30	
	2008			$81.77	$35.43	$29.79	$1.84	$1.55	$1.50	$1.48	$1.44	$1.44	
	2009				$100.87	$68.10	$3.73	$1.94	$1.75	$1.68	$1.61	$1.60	
	2010					$116.19	$6.27	$2.60	$1.39	$1.17	$1.10	$1.09	
	2011						$28.35	$12.54	$10.13	$9.30	$9.13	$9.03	
	2012							$17.42	$3.19	$1.28	$0.55	$0.45	
	2013								$20.28	$3.60	$1.70	$0.66	
	2014									$17.41	$3.58	$2.11	
	2015										$12.70	$5.46	
	2016											$7.98	
Total Amount of Refund Liability		$71.30	$114.48	$111.86	$151.03	$223.83	$43.58	$39.25	$41.40	$39.07	$34.91	$32.90	

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Income tax Refund Status Report

Report due on 11/15/17 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 October 2017

	TAX YEAR											Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Liability	NOTES
Total Tax Returns Filed	3,878	4,012	4,118	4,192	4,336	4,445	4,532	4,664	4,597	4,470	3,438		
Tax Returns Filed - Liability Assessed, Even or Zero	3,816	3,968	4,058	3,990	4,008	4,042	4,005	3,641	4,495	4,251	2,842		[A] - [C]
Total Refund Returns	62	44	60	56	53	69	70	100	102	219	596		[D] + [E] + [F]
Refund Returns Processed & Paid	62	43	59	56	52	62	55	77	77	154	18		
Refunds Returns Processed Awaiting Payment	0	1	1	0	1	1	9	13	8	16	23		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	6	6	10	17	49	555		
Total Refund Returns (in millions)													
Refunds Paid													
Refund Returns Processed & Paid	$3.69	$2.14	$2.42	$2.95	$11.18	$6.25	$10.44	$12.64	$4.69	$3.91	$0.60		
Refunds Owed													
Refunds Returns Processed Awaiting Payment	$0.00	$0.24	$0.03	$0.00	$0.00	$0.31	$0.75	$2.21	$1.77	$1.93	$0.84		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.08	$0.26	$0.27	$0.29	$0.98	$1.82		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.01	$0.01	$0.02	$0.01		
Subtotal	$0.00	$0.24	$0.03	$0.00	$0.00	$0.39	$1.01	$2.49	$2.07	$2.94	$2.68	$9.17	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$3.69	$2.38	$2.45	$2.95	$11.18	$6.64	$11.45	$15.13	$6.76	$6.85	$3.27		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total Tax Refund Liabilities		$3.69	$2.38	$2.45	$2.95	$11.18	$6.64	$11.45	$15.13	$6.76	$6.85	$3.27	
	2007	$0.00											$0.00
	2008	$0.04	$0.00										$0.04
	2009	$2.34	$0.06	$0.00									$2.41
	2010	$0.00	$0.00	$0.00	$0.00								$0.00
	2011	$0.00	$0.00	$0.00	$0.00	$0.00							$0.00
	2012	$0.28	$1.12	$1.15	$1.46	$9.05	$0.82						$13.88
	2013	$0.01	$0.05	$0.04	$0.34	$0.72	$2.53	$0.71					$4.39
	2014	$0.00	$0.12	$0.35	$0.53	$0.77	$2.89	$8.97	$5.91				$19.55
	2015	$0.00	$0.00	$0.00	$0.00	$0.16	$0.04	$0.12	$4.99	$1.43			$6.74
	2016	$0.00	$0.00	$0.13	$0.00	$0.02	$0.01	$0.64	$0.34	$1.93	$0.80		$3.86
	2017	$0.00	$0.00	$0.12	$0.02	$0.00	$0.00	$0.12	$0.31	$2.67	$1.50	$0.63	$5.37
Total Tax Refund Liabilities Paid for the same year		$2.67	$1.36	$1.80	$2.34	$10.70	$6.29	$10.56	$11.54	$6.03	$2.30	$0.63	
Variance		($1.01)	($1.02)	($0.65)	($0.61)	($0.48)	($0.35)	($0.90)	($3.59)	($0.73)	($4.55)	($2.64)	
1/ Amount UNPAID in the initial tax year		$3.69	$2.38	$2.45	$2.95	$11.18	$5.82	$10.75	$9.22	$5.33	$6.05	$2.64	
Amount of Refund Liability remaining													
	2006	$3.69	$3.65	$1.31	$1.30	$1.30	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	
	2007		$2.38	$2.32	$2.32	$2.32	$1.20	$1.14	$1.02	$1.02	$1.02	$1.02	
	2008			$2.45	$2.45	$2.45	$1.30	$1.26	$0.90	$0.90	$0.77	$0.65	
	2009				$2.95	$2.95	$1.49	$1.15	$0.63	$0.63	$0.62	$0.61	
	2010					$11.18	$2.13	$1.42	$0.65	$0.49	$0.48	$0.48	
	2011						$5.76	$3.23	$0.34	$0.30	$0.29	$0.29	
	2012							$10.64	$1.67	$1.54	$0.91	$0.79	
	2013								$9.04	$4.05	$3.72	$3.41	
	2014									$5.44	$3.51	$0.84	
	2015										$4.99	$3.49	
	2016											$2.08	
Total Amount of Refund Liability		$3.69	$6.03	$6.08	$9.02	$20.20	$12.90	$19.85	$15.26	$15.39	$17.32	$14.67	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 10/13/17 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 September 2017

	TAX YEAR											Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Liability	NOTES
Total Tax Returns Filed	55,669	63,606	62,171	62,854	63,376	65,550	67,008	68,959	69,530	69,538	62,721		
Tax Returns Filed - Liability Assessed, Even or Zero	14,578	18,114	16,618	16,893	16,506	16,109	15,345	15,621	15,585	15,679	10,910		[A] - [C]
Total Refund Returns	41,091	45,492	45,553	45,961	46,870	49,441	51,663	53,338	53,945	53,859	51,811		[D] + [E] + [F]
Refund Returns Processed & Paid	41,081	45,483	45,540	45,947	46,849	49,407	51,564	53,174	53,590	53,211	47,523		
Refunds Returns Processed Awaiting Payment	10	9	13	14	21	20	87	143	291	478	1,957		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	14	12	21	64	170	2,331		
Total Refund Returns (in millions)													
Refunds Paid													
Refund Returns Processed & Paid	$77.89	$87.16	$97.18	$114.99	$116.65	$124.64	$127.83	$135.85	$137.21	$137.41	$123.89		
Refunds Owed													
Refunds Returns Processed Awaiting Payment	$0.02	$0.03	$0.07	$0.06	$0.05	$0.06	$0.52	$0.57	$0.95	$1.63	$7.37		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.02	$0.04	$0.33	$0.74	$1.11		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.03	$0.04	$0.02		
Subtotal	$0.02	$0.03	$0.07	$0.06	$0.05	$0.07	$0.54	$0.61	$1.31	$2.41	$8.50	$5.16	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$77.91	$87.19	$97.25	$115.05	$116.69	$124.71	$128.37	$136.47	$138.52	$139.82	$132.39		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total Tax Refund Liabilities		$77.91	$87.19	$97.25	$115.05	$116.69	$124.71	$128.37	$136.47	$138.52	$139.82	$132.39	
	2007	$6.61											$6.61
	2008	$33.08	$10.92										$44.00
	2009	$34.28	$50.11	$15.48									$99.88
	2010	$1.08	$14.28	$46.34	$14.18								$75.88
	2011	$0.39	$4.58	$5.64	$32.77	$0.51							$43.89
	2012	$0.52	$5.84	$27.96	$64.37	$109.92	$96.36						$304.97
	2013	$0.11	$0.09	$0.29	$1.79	$3.67	$15.81	$110.95					$132.70
	2014	$0.01	$0.01	$0.05	$0.20	$1.21	$2.41	$14.23	$116.19				$134.31
	2015	$0.00	$0.02	$0.01	$0.06	$0.22	$0.83	$1.91	$16.68	$121.10			$140.84
	2016	$0.04	$0.02	$0.05	$0.07	$0.07	$0.17	$0.73	$1.90	$13.83	$127.11		$143.98
	2017	$0.00	$0.00	$0.00	$0.01	$0.01	$0.11	$0.10	$1.03	$1.43	$7.10	$123.67	$133.46
Total Tax Refund Liabilities Paid for the same year		$76.12	$85.88	$95.82	$113.45	$115.61	$115.69	$127.92	$135.80	$136.36	$134.21	$123.67	
Variance		($1.79)	($1.30)	($1.43)	($1.60)	($1.09)	($9.03)	($0.45)	($0.67)	($2.16)	($5.61)	($8.72)	
1/ Amount UNPAID in the initial tax year		$71.30	$76.26	$81.77	$100.87	$116.19	$28.35	$17.42	$20.28	$17.41	$12.70	$8.72	
Amount of Refund Liability remaining													
	2006	$71.30	$38.22	$3.94	$2.87	$2.48	$1.95	$1.84	$1.83	$1.83	$1.79	$1.79	
	2007		$76.26	$26.15	$11.86	$7.28	$1.44	$1.35	$1.34	$1.32	$1.30	$1.30	
	2008			$81.77	$35.43	$29.79	$1.84	$1.55	$1.50	$1.48	$1.44	$1.44	
	2009				$100.87	$68.10	$3.73	$1.94	$1.75	$1.68	$1.61	$1.60	
	2010					$116.19	$6.27	$2.60	$1.39	$1.17	$1.10	$1.09	
	2011						$28.35	$12.54	$10.13	$9.30	$9.13	$9.03	
	2012							$17.42	$3.19	$1.28	$0.55	$0.45	
	2013								$20.28	$3.60	$1.70	$0.67	
	2014									$17.41	$3.58	$2.15	
	2015										$12.70	$5.60	
	2016											$8.72	
Total Amount of Refund Liability		$71.30	$114.48	$111.86	$151.03	$223.83	$43.58	$39.25	$41.40	$39.07	$34.91	$33.84	

Chapter XIII Section 25

Income tax Refund Status Report

Report due on 10/13/17 Friday

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 2017

	TAX YEAR											Total	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Liability	NOTES
Total Tax Returns Filed	3,872	4,005	4,111	4,184	4,328	4,429	4,519	4,648	4,563	4,344	2,474		
Tax Returns Filed - Liability Assessed, Even or Zero	3,810	3,961	4,051	3,990	4,008	4,042	4,005	3,641	4,453	3,976	2,199		[A] - [C]
Total Refund Returns	62	44	60	56	53	71	73	102	110	368	275		[D] + [E] + [F]
Refund Returns Processed & Paid	62	43	59	56	52	62	55	77	77	199	15		
Refunds Returns Processed Awaiting Payment	0	1	1	0	1	1	9	13	8	15	15		
Refund Returns Unprocessed (Estimated)	0	0	0	0	0	8	9	12	25	154	245		
Total Refund Returns (in millions)													
Refunds Paid													
Refund Returns Processed & Paid	$3.69	$2.14	$2.42	$2.95	$11.18	$6.25	$10.44	$12.64	$4.69	$3.63	$0.60		
Refunds Owed													
Refunds Returns Processed Awaiting Payment	$0.00	$0.24	$0.03	$0.00	$0.00	$0.31	$0.75	$2.20	$1.77	$1.65	$0.48		
Refund Returns Unprocessed (Estimated)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.02	$0.16	$0.11	$0.40	$0.50	$1.62		
Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.00	$0.01	$0.01	$0.01		
Subtotal	$0.00	$0.24	$0.03	$0.00	$0.00	$0.33	$0.91	$2.32	$2.18	$2.15	$2.12	$8.16	[H] + [I] + [J] + [K]
Total Refunds and Interest Paid & Owed [1/]	$3.69	$2.38	$2.45	$2.95	$11.18	$6.58	$11.35	$14.96	$6.87	$5.78	$2.71		[G] + [K]

LIABILITIES VS. PAYMENTS BY YEAR

		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total Tax Refund Liabilities		$3.69	$2.38	$2.45	$2.95	$11.18	$6.58	$11.35	$14.96	$6.87	$5.78	$2.71	
	2007	$0.00											$0.00
	2008	$0.04	$0.00										$0.04
	2009	$2.34	$0.06	$0.00									$2.41
	2010	$0.00	$0.00	$0.00	$0.00								$0.00
	2011	$0.00	$0.00	$0.00	$0.00	$0.00							$0.00
	2012	$0.28	$1.12	$1.15	$1.46	$9.05	$0.82						$13.88
	2013	$0.01	$0.05	$0.04	$0.34	$0.72	$2.53	$0.71					$4.39
	2014	$0.00	$0.12	$0.35	$0.53	$0.77	$2.89	$8.97	$5.91				$19.55
	2015	$0.00	$0.00	$0.00	$0.00	$0.16	$0.04	$0.12	$4.99	$1.43			$6.74
	2016	$0.00	$0.00	$0.13	$0.00	$0.02	$0.01	$0.64	$0.34	$1.93	$0.80		$3.86
	2017	$0.00	$0.00	$0.12	$0.02	$0.00	$0.00	$0.12	$0.31	$2.67	$1.50	$0.63	$5.36
Total Tax Refund Liabilities Paid for the same year		$2.67	$1.36	$1.80	$2.34	$10.70	$6.29	$10.56	$11.54	$6.03	$2.30	$0.63	
Variance		($1.01)	($1.02)	($0.65)	($0.61)	($0.48)	($0.29)	($0.79)	($3.41)	($0.83)	($3.49)	($2.08)	
1/ Amount UNPAID in the initial tax year		$3.69	$2.38	$2.45	$2.95	$11.18	$5.76	$10.64	$9.04	$5.44	$4.99	$2.08	
Amount of Refund Liability remaining													
	2006	$3.69	$3.65	$1.31	$1.30	$1.30	$1.02	$1.02	$1.02	$1.02	$1.02	$1.02	
	2007		$2.38	$2.32	$2.32	$2.32	$1.20	$1.14	$1.02	$1.02	$1.02	$1.02	
	2008			$2.45	$2.45	$2.45	$1.30	$1.26	$0.90	$0.90	$0.77	$0.65	
	2009				$2.95	$2.95	$1.49	$1.15	$0.63	$0.63	$0.62	$0.61	
	2010					$11.18	$2.13	$1.42	$0.65	$0.49	$0.48	$0.48	
	2011						$5.76	$3.23	$0.34	$0.30	$0.29	$0.29	
	2012							$10.64	$1.67	$1.54	$0.91	$0.79	
	2013								$9.04	$4.05	$3.72	$3.41	
	2014									$5.44	$3.51	$0.84	
	2015										$4.99	$3.49	
	2016											$2.08	
Total Amount of Refund Liability		$3.69	$6.03	$6.08	$9.02	$20.20	$12.90	$19.85	$15.26	$15.39	$17.32	$14.67	