

Re: Messages & Communications Doc. No. 38GL-26-2729 through 2735.

From: Guam Legislature Clerks <clerks@guamlegislature.gov>
 Date: Mon 8/17/2026 3:17 PM
 To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Håfa Adai,

Received, and thank you.



Elijah Untalan
Clerks Office

I Mina'trentai Ocho na Liheslaturan Guåhan

Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910

Voice: (671) 472-3465/3460 Fax: (671) 472-3524

guamlegislature.gov

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Thank you

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>
 Sent: Monday, August 17, 2026 3:01 PM
 To: Guam Legislature Clerks <clerks@guamlegislature.gov>
 Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>
 Subject: Messages & Communications Doc. No. 38GL-26-2729 through 2735.

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2729 through 2735** for processing:

✓	38GL-26-2729	Department of Administration	FY2026 Residential Treatment Fund and Government Claims Fund Reports- 2nd and 3rdQuarter*
✓	38GL-26-2730	Civil Service Commission	Transmission of CSC Resolution No. 2026-002- Civil Service Board Stipend Increase.
✓	38GL-26-2731	Department of Corrections	FY2026 2nd and 3rd Quarter Overtime Report*
✓	38GL-26-2732	Guam Power Authority	Documents Relative to Small Purchases and Sole Source and Emergency Purchases for the month of July 2026*
✓	38GL-26-2733	Guam Department of Education	Fiscal Year 2026 3rd Quarter Fiscal Execution Report*
✓	38GL-26-2734	Department of Revenue and Taxation	Income Tax Refund Status Report for the Month Ending July 2026*
✓	38GL-26-2735	Department of Public Health and Social Services	Guam Board of Medical Examiners Board Meeting Packet for August 12, 2026*

Please retrieve Doc. No. 38GL-26-2731 from link below:

[Messages & Communications Physical Scanned Copy - Google Drive](#)

Kindly reply to this email.



Si Yu'os ma'åse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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Messages and Communications 38GL-26-2734*

2 messages

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Thu, Aug 13, 2026 at 10:03 AM

To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Håfa adai,

Please see attached M&C Doc. No. 38GL-26-2734

38GL-26-2734	Department of Revenue and Taxation	Income Tax Refund Status Report for the Month Ending July 2026*
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*Si Yu'os Ma'åse'**Bernice Rivera*

Administrative Assistant

**Office of Speaker Frank F. Blas, Jr.**I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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----- Forwarded message -----

From: **Jerome C. Aguon** <Jerome.Aguon@revtax.guam.gov>

Date: Wed, Aug 12, 2026 at 4:51 PM

Subject: 2026 July Tax Refund Status Report

To: speakerblas@guamlegislature.gov <speakerblas@guamlegislature.gov>Cc: Denise M. Mendiola <denise.mendiola@revtax.guam.gov>, Marie P. Lizama <Marie.Lizama@revtax.guam.gov>, Nora Meno <Nora.Meno@revtax.guam.gov>

Hafa Adai Speaker Blas,

Please find attached the mandated 2026 July TRSR for your information and file.

Thank you,

**Jerome Aguon**

Administrator | Taxpayer Service Division

Guam Department of Revenue & Taxation

[1240 Army Drive Route 16](#), Barrigada, Guam 96913

Mailing Address: P.O. Box 23607 Barrigada, Guam 96921

Office: (671) 635-1821

Email: jerome.aguon@revtax.guam.gov

Fax: (671)633-2643

Website: <https://www.guamtax.com>

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2 attachments**2026 JulyTax Refund Status Report.pdf**

53K

**38GL-26-2734.pdf**

1188K

38th Committee On Rules <committeeonrules@guamlegislature.gov>

Fri, Aug 14, 2026 at 9:51 AM

To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Håfa Adai,

Received, and thank you.



Si Yu'os ma'åse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

2026 July Tax Refund Status Report

2 messages

Jerome C. Aguon <Jerome.Aguon@revtax.guam.gov>

Wed, Aug 12, 2026 at 4:51 PM

To: "speakerblas@guamlegislature.gov" <speakerblas@guamlegislature.gov>

Cc: "Denise M. Mendiola" <denise.mendiola@revtax.guam.gov>, "Marie P. Lizama" <Marie.Lizama@revtax.guam.gov>, Nora Meno <Nora.Meno@revtax.guam.gov>

Hafa Adai Speaker Blas,

Doc Type: 38GL-26-2734
OFFICE OF THE SPEAKER

Please find attached the mandated 2026 July TRSR for your information and file.

FRANK F. BLAS, JR.

Thank you,

August 12, 2026

Time: 4:51 PM

Received:



Jerome Aguon

Administrator | Taxpayer Service Division

Guam Department of Revenue & Taxation

1240 Army Drive Route 16, Barrigada, Guam 96913

Mailing Address: P.O. Box 23607 Barrigada, Guam 96921

Office: (671) 635-1821

Email: jerome.aguon@revtax.guam.gov

Fax: (671)633-2643

Website: <https://www.guamtax.com>

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2026 JulyTax Refund Status Report.pdf
53K

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Thu, Aug 13, 2026 at 9:02 AM

To: "Jerome C. Aguon" <Jerome.Aguon@revtax.guam.gov>

Cc: "Denise M. Mendiola" <denise.mendiola@revtax.guam.gov>, "Marie P. Lizama" <Marie.Lizama@revtax.guam.gov>, Nora Meno <Nora.Meno@revtax.guam.gov>

Håfa Adai,

Confirming receipt of your email.

Si Yu'os Ma'åse'

Bernice Rivera

Administrative Assistant



Office of Speaker Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guahan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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Dipåtamenton Kontribusion yan Adu'aña

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

LOURDES A. LEON GUERRERO, Governor Maga'håga
JOSHUA F. TENORIO, Lt. Governor Sigundo Maga'låhi

MARIE P. LIZAMA, Director
Direktot
DENISE M. MENDIOLA, Deputy Director
Sigundo Direktot

August 12, 2026

Honorable Frank Blas, Jr.
Speaker, 38th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagatna, Guam 96910

Hafa Adai yan Saluda Speaker Blas,

Transmitted herewith is the Income Tax Refund Status Report for the month ending July 2026, pursuant to Title 11, Chapter 1 §1107(h) Guam Code Annotated. Please feel free to contact me or our Taxpayer Services Administrator at Tel: 635-1817, should you have any questions.

Senseramente,


Marie P. Lizama



38GL-26-2734
Messages and Communications

RECEIVED
COMMITTEE ON RULES
August 13, 2026

10:03 a.m.
Marie Crisostomo

GCA Title 11, Chapter 1 Section 1107(h)
Monthly Income Tax Refund Status Report (08/01/2026 run date)

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 2026

	TAX YEAR										Total Liability	NOTES
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
[A] Total Tax Returns Filed	83,033	81,960	70,334	74,520	88,126	74,394	71,580	72,849	72,879	60,842		
[B] Tax Returns Filed - Liability Assessed, Even or Zero	11,692	12,356	15,334	18,988	19,551	18,327	18,657	19,001	20,186	3,699		(A) - (C)
[C] Total Refund Returns	71,341	69,604	55,000	55,532	68,575	56,067	52,923	53,848	52,693	57,143		(D) + (E) + (F)
[D] Refund Returns Processed & Paid	71,320	69,586	54,984	55,511	68,549	56,019	52,815	53,657	52,119	43,195		
[E]* Refunds Returns Processed Awaiting Payment	20	16	13	15	20	28	52	61	138	3,989	4,449	
[F] Refund Returns Unprocessed (Estimated)	1	2	3	6	6	20	56	130	436	9,959		

Total Refund Returns (in millions)
Refunds Paid

[G] Refund Returns Processed & Paid	\$138.96	\$134.84	\$147.12	\$150.61	\$177.82	\$173.08	\$134.98	\$140.06	\$141.57	\$125.10		
Refunds Owed												
[H]* Refunds Returns Processed Awaiting Payment	\$0.02	\$0.03	\$0.06	\$0.06	\$0.06	\$0.14	\$0.23	\$0.20	\$0.60	\$9.15	\$10.63	
[I] Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.01	\$0.02	\$0.02	\$0.06	\$0.14	\$0.34	\$1.18	\$28.84		
[J] Interest	\$0.01	\$0.02	\$0.03	\$0.02	\$0.02	\$0.04	\$0.05	\$0.02	\$0.04	\$0.12	\$0.47	
[K] Subtotal	\$0.03	\$0.05	\$0.09	\$0.10	\$0.10	\$0.24	\$0.42	\$0.56	\$1.83	\$38.12	\$3.65	(H) + (I) + (J)
[L] Total Refunds and Interest Paid & Owed	\$138.99	\$134.88	\$147.21	\$150.71	\$177.92	\$173.32	\$135.41	\$140.63	\$143.40	\$163.22		(G) + (K)

* Includes Accepted, Error and Suspended (AES) status filed returns

GCA Title 11, Chapter 1 Section 1107(h)
Monthly Income Tax Refund Status Report (08/01/2026 run date)

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 2026

	TAX YEAR										Total Liability	NOTES
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
[A] Total Tax Returns Filed	5,791	5,956	5,130	5,098	5,063	5,055	5,024	4,987	4,644	2,011		
[B] Tax Returns Filed - Liability Assessed, Even or Zero	772	825	4,856	4,862	4,806	4,790	4,803	4,737	4,274	229		(A) - (C)
[C] Total Refund Returns	5,019	5,131	274	236	257	265	221	250	370	1,782		(D) + (E) + (F)
[D] Refund Returns Processed & Paid	4,998	5,109	256	221	243	243	186	192	164	13		
[E]* Refunds Returns Processed Awaiting Payment	19	18	14	10	8	11	16	18	29	9	234	
[F] Refund Returns Unprocessed (Estimated)	2	4	4	5	6	11	19	40	177	1,760		

Total Refund Returns (in millions)
Refunds Paid

[G] Refund Returns Processed & Paid	\$5.59	\$4.91	\$10.69	\$7.20	\$9.40	\$7.25	\$8.16	\$4.53	\$2.97	\$0.09		
Refunds Owed												
[H]* Refunds Returns Processed Awaiting Payment	\$0.00	\$0.00	\$0.10	\$0.03	\$0.00	\$0.85	\$0.17	\$0.00	\$3.01	\$0.00	\$4.46	
[I] Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.17	\$0.16	\$0.23	\$0.33	\$0.83	\$0.94	\$3.20	\$12.79		
[J] Interest	\$0.00	\$0.00	\$0.03	\$0.01	\$0.00	\$0.18	\$0.03	\$0.00	\$0.10	\$0.00	\$0.47	
[K] Subtotal	\$0.00	\$0.00	\$0.30	\$0.20	\$0.23	\$1.36	\$1.03	\$0.94	\$6.32	\$12.79	\$10.81	(H) + (I) + (J)
[L] Total Refunds and Interest Paid & Owed	\$5.60	\$4.91	\$10.99	\$7.40	\$9.63	\$8.60	\$9.19	\$5.48	\$9.29	\$12.88		(G) + (K)

* Includes Accepted, Error and Suspended (AES) status filed returns