

Messages & Communications Doc. No. 38GL-26-3030 through 3034.

From 38th Committee On Rules <committeeonrules@guamlegislature.gov>
Date Thu 10/15/2026 3:25 PM
To Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc Frank Blas Jr. <speakerblas@guamlegislature.gov>

4 attachments (12 MB)

101526COMM Doc. No. 38GL-26-3030.pdf; 101526COMM Doc. No. 38GL-26-3031.pdf; 101526COMM Doc. No. 38GL-26-3033.pdf; 101526COMM Doc. No. 38GL-26-3034.pdf;

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-3030 through 3034** for processing:

✓	38GL-26-3030	Office of the Mayor - Municipality of Asan-Maina	FY2026 Non-Appropriated Funds Report- 4th Quarter*
✓	38GL-26-3031	Office of the Mayor - Municipality of Asan-Maina	FY2026 Appropriated Funds (VOMBS-GF- GEFF) Account for 4th Quarter*
✓	38GL-26-3032	Department of Education	Start of the School Year 2026-2027 Superintendent Report*
✓	38GL-26-3033	Office of the Mayor - Municipality of Mongmong-Toto-Maite	FY2026 Typhoon Sinlaku Emergency and Recovery Expenditure Report*
✓	38GL-26-3034	Department of Revenue and Taxation	Income Tax Refund Status Report for the Month Ending September 2026*

Please retrieve Doc. No. 38GL-26-3032 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-26-3034*

2 messages

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

Wed, Oct 14, 2026 at 4:40 PM

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-26-3034

38GL-26-3034	Department of Revenue and Taxation	Income Tax Refund Status Report for the Month Ending September 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, Oct 14, 2026 at 3:01 PM

Subject: 2026 September Tax Refund Status Report

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

Hafa Adai Speaker Blas,

Please find attached the mandated 2026 September 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 September Tax Refund Status Report.pdf**

77K

38th Committee On Rules <committeeonrules@guamlegislature.gov>
To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Thu, Oct 15, 2026 at 9:34 AM

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 September Tax Refund Status Report

2 messages

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

Wed, Oct 14, 2026 at 3:01 PM

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

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

Hafa Adai Speaker Blas,

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

Thank you,

Doc Type: 38GL-26-3034
OFFICE OF THE SPEAKER
FRANK F. BLAS, JR.
October 14, 2026
Time: 3:01 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 September Tax Refund Status Report.pdf
77K**Speaker Frank Blas Jr.** <speakerblas@guamlegislature.gov>

Wed, Oct 14, 2026 at 3:05 PM

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

Cc: "Marie P. Lizama" <Marie.Lizama@revtax.guam.gov>, "Denise M. Mendiola" <denise.mendiola@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'hága
JOSHUA F. TENORIO, Lt. Governor Sigundo Maga'låhi

MARIE P. LIZAMA, Director

Direktor

DENISE M. MENDIOLA, Deputy Director
Sigundo Direktor

October 14, 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 September 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-26-3034

Messages and Communications

RECEIVED

COMMITTEE ON RULES

October 14, 2026

4:40 p.m.

Marie Crisostomo

GCA Title 11, Chapter 1 Section 1107(h)
Monthly Income Tax Refund Status Report (10/01/2026 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 September 2026

	TAX YEAR										Total Liability	NOTES
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
[A] Total Tax Returns Filed	83,040	81,978	70,349	74,540	88,160	74,463	71,713	73,154	73,566	68,591		
[B] Tax Returns Filed - Liability Assessed, Even or Zero	11,693	12,359	15,344	19,009	19,578	18,385	18,762	19,114	20,522	10,392		[A] - [C]
[C] Total Refund Returns	71,347	69,619	55,005	55,531	68,582	56,078	52,951	54,040	53,044	58,199		[D] + [E] + [F]
[D] Refund Returns Processed & Paid	71,326	69,598	54,983	55,507	68,546	56,021	52,856	53,805	52,562	50,654		
[E]* Refunds Returns Processed Awaiting Payment	20	15	12	17	18	28	42	129	256	3,342	3,977	
[F] Refund Returns Unprocessed (Estimated)	1	6	10	7	18	29	53	106	226	4,203		

Total Refund Returns (in millions)
Refunds Paid

[G] Refund Returns Processed & Paid	\$138.96	\$134.84	\$147.12	\$150.61	\$177.79	\$173.08	\$135.05	\$140.41	\$142.47	\$142.52		
Refunds Owed												
[H]* Refunds Returns Processed Awaiting Payment	\$0.02	\$0.03	\$0.06	\$0.06	\$0.06	\$0.14	\$0.19	\$0.45	\$0.75	\$7.07	\$8.92	
[I] Refund Returns Unprocessed (Estimated)	\$0.00	\$0.01	\$0.03	\$0.02	\$0.05	\$0.09	\$0.14	\$0.28	\$0.61	\$11.83		
[J] Interest	\$0.01	\$0.02	\$0.03	\$0.02	\$0.02	\$0.04	\$0.04	\$0.03	\$0.05	\$0.14	\$0.50	
[K] Subtotal	\$0.04	\$0.05	\$0.11	\$0.11	\$0.13	\$0.27	\$0.37	\$0.76	\$1.41	\$19.04	\$3.47	[H] + [I] + [J]
[L] Total Refunds and Interest Paid & Owed	\$138.99	\$134.89	\$147.23	\$150.72	\$177.92	\$173.35	\$135.42	\$141.16	\$143.87	\$161.55		[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 (10/01/2026 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 September 2026

	TAX YEAR										Total Liability	NOTES
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
[A] Total Tax Returns Filed	5,796	5,961	5,135	5,105	5,075	5,075	5,057	5,055	4,904	3,298		
[B] Tax Returns Filed - Liability Assessed, Even or Zero	773	825	4,858	4,866	4,807	4,796	4,814	4,766	4,397	1,540		[A] - [C]
[C] Total Refund Returns	5,023	5,136	277	239	268	279	243	289	507	1,758		[D] + [E] + [F]
[D] Refund Returns Processed & Paid	4,999	5,110	256	220	243	243	186	193	171	23		
[E]* Refunds Returns Processed Awaiting Payment	20	20	15	11	11	13	20	23	68	200	484	
[F] Refund Returns Unprocessed (Estimated)	4	6	6	8	14	23	37	73	268	1,535		

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	\$3.03	\$2.24		
Refunds Owed												
[H]* Refunds Returns Processed Awaiting Payment	\$0.00	\$0.00	\$0.10	\$0.03	\$0.00	\$0.85	\$0.17	\$0.00	\$2.53	\$0.02	\$3.99	
[I] Refund Returns Unprocessed (Estimated)	\$0.00	\$0.01	\$0.25	\$0.26	\$0.54	\$0.69	\$1.62	\$1.71	\$4.75	\$15.94		
[J] Interest	\$0.00	\$0.00	\$0.03	\$0.01	\$0.00	\$0.19	\$0.03	\$0.00	\$0.11	\$0.00	\$0.49	
[K] Subtotal	\$0.00	\$0.01	\$0.38	\$0.30	\$0.54	\$1.72	\$1.82	\$1.71	\$7.39	\$15.97	\$14.31	[H] + [I] + [J]
[L] Total Refunds and Interest Paid & Owed	\$5.60	\$4.92	\$11.08	\$7.50	\$9.94	\$8.97	\$9.99	\$6.25	\$10.42	\$16.21		[G] + [K]

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