



DEPARTMENT  
OF REVENUE  
& TAXATION  
1998 - 2001  
ANNUAL  
REPORT

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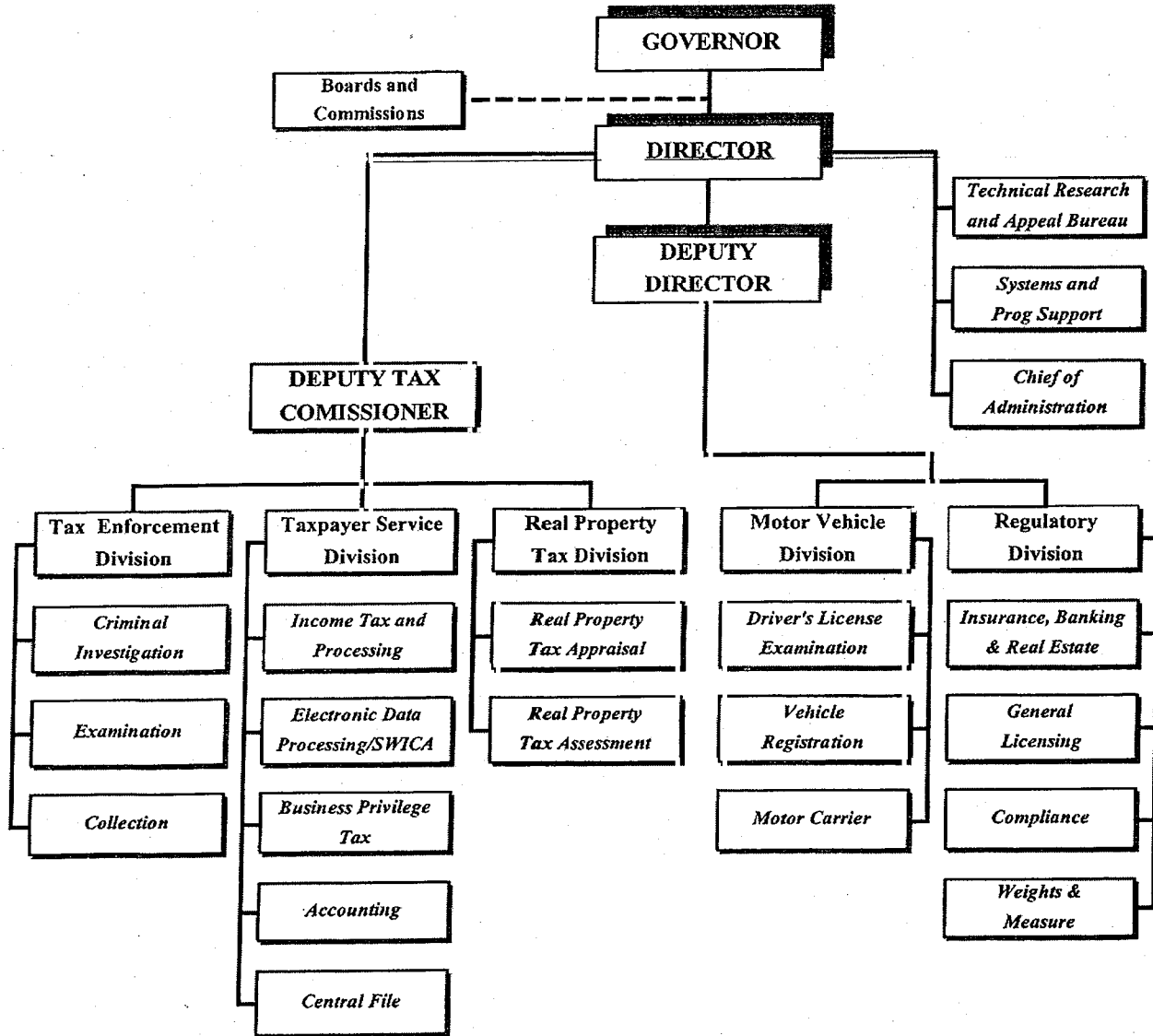
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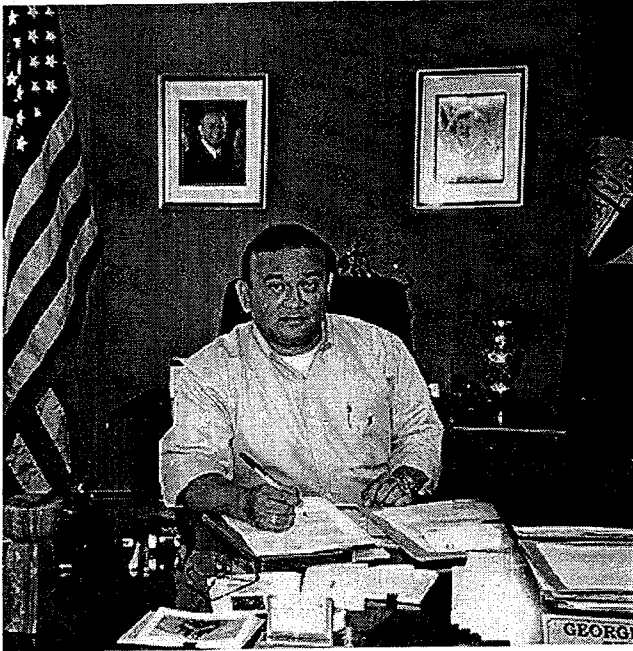
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# Department of Revenue and Taxation

## Organizational Chart





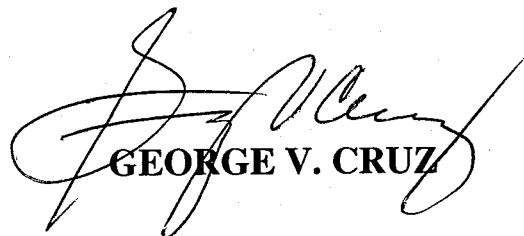
## MESSAGE FROM THE DIRECTOR

The need to have figures readily available is crucial for our leaders to make some favorable and not so favorable decisions. It has been quite a task for both our Department and the Department of Administration in securing accurate figures for this report and I would like to thank everyone for making this report possible.

As far back as I can remember, Guam has always been business friendly, in that in good times it never increased the Gross Receipts Tax of 4 percent, or any of the corporate registration or recordation fees or any of the business license fees.

However, we had a serious decline of revenues when gambling was outlawed in the late 1980's. We lost \$980,000 annually in license revenues and almost \$2 Million monthly in gross receipts taxes earmarked for the Department of Education's budget. Simultaneously, property taxes, which were increased during the Triennial Assessment (earmarked for island school buildings), were rolled back, both bringing about the collapse of DOE and the creation of DODEA schools. Moreover, we continue to erode our revenue base with the implementation of the Dave Santos Act, and other exemptions capping it off with the Qualifying Certificate on GRT for the race track and the construction industry. Altogether, it will be most interesting and challenging for future leaders to face the current revenue shortfalls and hard decisions have to be made.

As the Director of Revenue and Taxation, I would like to personally thank you for your patience and understanding in the midst of all these economic challenges and day to day obstacles. I hope we can always work together as a community to achieve rational and reasonable results.

  
GEORGE V. CRUZ

## OFFICE OF THE DIRECTOR

The Office consists of the Director and administrative support personnel. The Director is appointed by the Governor and is confirmed by the Legislature. The Director's Office oversees and organizes the operations and undertakings of the Department and exercises strict authority and liability for appraisal, assessment and collection of taxes, issuances of numerous licenses, examination of returns and of insurance, securities and banking activities. The Director administers all laws, statutes, rules and regulations, executive orders, policies, procedures and all other authority and responsibility assigned to the Department. The Director is accountable for the extended planning, organization, development and any ultimate decision of the Department involving its employees, the public or other Branches of the government.

The Director serves as the Ex-Officio Tax Commissioner, the Insurance, Security, Banking and Real Estate Commissioner, the Security Administrator, the UCC Administrator, the Alcoholic Beverage Control Administrator, the Tax Assessor and Collector.

The Department's Technical Research and Appeals Bureau, and the Systems and Programming Support and Chief of Administration offices directly support the Office of the Director.

### *Technical Research and Appeals Bureau*

The mission of the Technical Research and Appeals Bureau is to resolve tax controversies, without litigation, on a basis that is fair and impartial to both the Government and the taxpayer, and in a manner that will enhance voluntary compliance and public confidence in the integrity and efficiency of the Department.

The Bureau processes applications for electing to be a Small Business Corporation and/or Tax-Exempt Organization, and for Change in Accounting Methods and Periods. Profit-Sharing Plans are also handled by the Bureau.

The Bureau provides Private Letter Rulings and Revenue Rulings, interprets federal and local laws for the Department, and also administers The Tax Preparer's Act of the Government of Guam.

### *Systems and Programming Support Division*

The Systems and Programming Support Division currently provides hardware and software support to users within the Department. In addition, the Division also supports users from agencies such as One Stop, Superior Court of Guam, and other local and Federal law enforcement agencies. The hardware that is maintained consists of two AS/400 midrange systems, personal computers, dumb terminals, printers, and supporting communications equipment. The system plays a vital role in processing of tax information and in ensuring compliance with tax laws and regulations.

### *Chief of Administration*

The Office of Chief of Administration provides administrative and fiscal support services for the Department. It is responsible for the preparation and coordination of the Department's budget; allotments of funds and control of expenditures; recruitment; staffing and procurement of equipment and supplies; Departmental property management; maintenance of central mailing service and Department's payroll.

## OFFICE OF THE DEPUTY DIRECTOR

The Office consists of the Deputy Director and administrative support personnel. The Deputy Director is unclassified, appointed by the Director and serves as acting Director during the Director's absence. The Deputy Director heads the Chief of Administration for the Department. Responsibilities include the administrative functions of the Department and all authority as designated by the Director. The Deputy Director is accountable for the preparation of Departmental budget, allotment of funds and control of expenditures, development of in-service training programs, recruitment and staffing of personnel, procurement of equipment and supplies, property records management and formulation, development and maintenance of central mailing service, issuance of Director's orders, Division review reports, operational manuals, salary increments, commendable grants to employees and the implementation of tasks entrusted by the Director.

The Deputy Director is directly liable for the management, authority and administration of the Motor Vehicle Division and Regulatory Division, as well. Moreover, all Branches, units and employees thereof are answerable to the Deputy Director for their performance. By designation of control, the Deputy Director organizes and executes the day-to-day activities of the Department.

### **MOTOR VEHICLE DIVISION**

The Motor Vehicle Division takes responsibility of assuring that all vehicles on the island's roads are mechanically and structurally fit, and that all individuals operating a motor vehicle are mentally and physically competent of driving in a lawful, cautious and conservative manner. The Division maintains the Driver's licensing Branch and the Vehicle Registration Branch to administer the Vehicle Code, Title XVI, Guam Code Annotated. The vehicle code includes general provisions, size weight and load limitations, license and registration, taxicabs, school safety patrol, motor vehicle insurance and the mandatory automobile liability insurance law, and adult and child restraint devices, to name a few.

The Division has the fiduciary duty of preserving and protecting all information concerning its functions. It runs this information through an electronic database that is informally referred to as TRIMS for traffic records information management system.

#### ***Driver's License Branch***

The Driver's License Branch takes accountability for evaluating, approving and processing all applications for Guam Drivers License and Learner Permits. The Branch completes this by supervising written and road examinations.

#### ***Vehicle Registration Branch***

The Branch has the duty of processing vehicle registration and Certificate of Ownership cards. This Branch, likewise, ensures that all vehicles running on Guam's roads are safe and structurally fit. Furthermore, the Branch issues validation stickers, vehicle license plates, and records tax liens filed by the Collection Branch, the Tax Enforcement Division and other law enforcement agencies.

### ***Motor Carrier Assistance Safety Program***

The Motor Carrier Assistance Safety Program (MCASP) is a Federal grant program that provides financial assistance to States to reduce the number and severity of accidents and hazardous materials incidents involving commercial motor vehicles (CMV). The goal of the MCSAP is to reduce CMV-involved accidents, fatalities, and injuries through consistent, uniform and effective CMV programs. Guam's ultimate goal and mission is to reduce the number of crashes involving commercial motor vehicles. The result being a reduction in fatalities, non-fatal injuries and property damage. The Guam MCASP inspectors are achieving this by conducting routine roadside inspections.

### **REGULATORY DIVISION**

The Regulatory Division is charged with the responsibility of regulating and enforcing the Insurance, Securities, Banking and Real Estate laws, Savings and Loan, Uniform Commercial Codes, Inform Consumer Credit Codes, Alcoholic Beverage Control laws, Cockpit laws, Weights and Measures laws, the Business License laws, Greyhound Racing Laws, Real Estate Appraiser Laws and other similar laws and regulations.

#### ***Insurance, Securities Banking and Real Estate Branch***

The Insurance, Securities Banking and Real Estate Branch regulates financial institutions and companies that transact insurance, securities, banking and real estate to protect the consumer. The enforcement starts with the licensing of companies and the agents that are licensed under the company. The enforcement continues with the review of contract forms and documents used to enter into transactions with the public for fairness and for compliance with existing laws and regulations. Thereafter, the Branch monitors the financial condition of the licensed companies annually and compares the results with the industry financial ratios. The Branch conducts periodic examination of the financial condition of domestic insurance companies, foreign banks, trust and finance companies. The Branch receives and handles consumer complaints filed against insurance companies, securities, banks, real estate brokers and their agents. The Branch assists high risk drivers in obtaining third party mandatory automobile liability insurance under the Guam Assigned Risk Plan. Finally, the Branch proposes laws to make regulation effective for both the consumer and the industry.

#### ***General Licensing Branch***

The General Licensing and Registration Branch is responsible for the registration of all corporation, domestic and foreign, profit or non-profit, Limited Liability Company, Limited Liability Partnerships, both domestic and foreign, and all other legal entities acting as a single unit.

The Branch is also responsible for the registration of trademarks, patents and copyrights, and all Fictitious Trade Names for Guam. Further, it is responsible for the registration and licensing of the Guam Product Seal.

The Branch further accepts, reviews and processes all non-professional business licenses in Guam, that is wholesale, retail and services related to business licenses. It also accepts, reviews and processes all boxing, martial arts and bingo/raffle licenses and permits. The Branch also accepts, reviews and issues all marriage licenses in conjunction with the DPH&SS Office of Vital Statistics.

### ***Compliance Branch***

The Compliance Branch is the enforcement arm of the Regulatory Division. This Branch is tasked the oversight responsibility of enforcing business regulatory laws and regulations under the jurisdiction of the Department. The Branch is primarily responsible also for the enforcement of the Alcohol Beverage Control Act/laws, Cockpit laws, Gaming laws (Guam Greyhound Rules and Regulations), recreational facilities, amusement devices and Business License laws. The Branch also provides assistance to the Alcohol Beverage Control (ABC) Board.

The Branch conducts inspections, investigations and prepares reports that must be written in a way that it can withstand the scrutiny from any Attorney, should a case be contested and brought before the ABC Board or court proceedings.

### ***Weights and Measures Branch***

The Weights and Measures Branch responsibilities include the regular inspection, testing and certification of all weighing and measuring devices, the enforcement of the Packaging and Labeling Laws, as well as regulating commodity and service pricing on Guam's market place. Additionally, this Branch regulates the Taxicab service industry and inspects and tests taxicab meters for certification.

## **OFFICE OF THE DEPUTY TAX COMMISSIONER**

The Office of the Deputy Tax Commissioner is a line office within the Department and is staffed by the Deputy Tax Commissioner who reports directly to the Tax Commissioner [Director]. The Deputy Tax Commissioner is the highest classified employee within the Department. The Office is responsible for the establishment, implementation and administration of tax programs within the Department at the direction of the Tax Commissioner. The Deputy tax Commissioner has oversight responsibility of Tax Enforcement and Taxpayer Service Divisions and the Real Property Tax Division.

### **TAX ENFORCEMENT DIVISION**

The Tax Enforcement Division is composed of the Criminal Investigation Branch, the Examination Branch and the Collection Branch. The overall mission and objective of the Division is to administer and enforce the Guam Territorial Income Tax (GTIT) and local tax laws fairly and efficiently in a manner that leads to high public confidence and strict voluntary compliance in our tax system.

### ***Criminal Investigation Branch***

The Criminal Investigations Branch (CIB) is an integral part of the tax enforcement activities of the Tax Enforcement Division. The Branch is tasked with investigation criminal violations of the Guam Territorial Income Tax (GTIT) laws, the Guam Business Privilege Tax laws, and other related matters. The Branch is made up of a Supervisor, and Tax and Assistant Tax Investigators. The Investigators are also called Special Agents since they have Peace Officer status under Guam law and the GTIT laws and are authorized to carry firearms during the course of their duties. The Branch investigates cases such as willful failure to file returns or pay taxes, tax evasion, fraud and



false statements, and internal violations, and recommends prosecutions for such violation. Generally, CIB cases are treated as Federal cases and are prosecuted in the District Court of Guam.

### ***Examination Branch***

The Examination Branch works in coordination with other Branches within the Tax Enforcement and Taxpayer Services Divisions. The Branch includes a Supervisor, Office Manager/Reviewer, a Secretary and Examiners (Tax Auditors and Revenue Agents.)

The primary function of the Branch is to examine tax returns such as individual tax returns (Form 1040 series), corporate tax returns (Form 1120 series), S-corporation tax returns (1120S), partnership returns (Form 1065 series) including LLPs and LLCs, Business Privilege tax returns (Form BRQ and GRT), and payroll tax returns (Form W-1/2/3). Upon completion of any examination, the Examiner prepares a Revenue Agent Report (RAR) detailing adjustments made to the return. If the taxpayer agrees to the proposed adjustments to the return, the RAR is transmitted to the Taxpayer Services Division for processing and assessment. However, if the taxpayer disagrees with the proposed adjustments to the return, the RAR is transmitted to the Technical Research and Appeals Bureau for disposition.

Other functions of the Branch include: the classification of returns and identification of issues on returns to select for examination; industry examinations; and special projects as assigned by Management.

### ***Collection Branch***

The Collection Branch is under the Tax Enforcement Division of the Department. The Branch has broad enforcement powers to ensure that all outstanding local business privilege taxes and the Guam Territorial Income Tax (GTIT) and withholding tax liabilities are settled and collected in a fair and expeditious manner. The Branch is empowered to offer taxpayer accounts short term installment arrangements inclusive of interest and penalties, and where appropriate serve liens, levies, and warrants to execute the prompt collection of taxes or property. The Branch also ensures taxpayers are in full compliance of the Guam Territorial Income Tax Laws. The Branch works in coordination with other tax enforcement Branches of the Department and prides itself of the professionalism when dealing with the taxpaying public.

The Branch accounts for all its collection referrals and activities and submits aging reports to management on a monthly, or on an as-needed basis. The Branch works diligently to ensure that taxpayers comply with the tax laws and pay taxes to the government when they are due.

## **TAXPAYER SERVICE DIVISION**

The Taxpayer Service Division is composed of the Income Tax Assistance and Processing Branch, Electronic Data Processing/SWICA Branch, Business Privilege Tax Branch, Tax Accounting Technician Branch and the Central Files Branch.

The Division is at the forefront of the Department's mission to serve the taxpaying public by assisting them from the time of filing to the complete processing of their tax return, to protecting their rights to confidentiality and timely tax dispute resolution.

**Assisting the taxpayer.** The Department strives to function proficiently to make certain that tax filers experience professional and efficient service from our qualified staff and personnel. Likewise, we have updated our automated system to enhance assistance response time and accuracy. We revere taxpayer's rights and work diligently to educate taxpayers incisively regarding the various tax codes and regulations administered by the Department. We have included special services to assist the elderly and the disabled with tax form preparation and consultation as well.

**Your rights as a taxpayer.** You as a taxpayer have rights and have access to free information and assistance in complying with tax laws. It is your right to have your personal and financial information kept undisclosed, and to know why we request for information and how it will be used. By law, we can share your tax information with state agencies, the US Department of Justice and other Federal agencies and with specific foreign governments under strict legal and tax treaty guidelines. Taxpayers should understand their rights and can obtain such information when interacting with Department staff and personnel.

### ***Income Tax Assistance and Processing Branch***

The Income Tax Assistance and Processing Branch is the receiver of all Federal income tax returns, forms and applications, withholding and income tax payments and handles all other individual and corporate income tax issues on a daily basis. The Branch makes available forms and applications to individuals and businesses such as: W3SS/W2GU; W-1/F500, SS4, SWICA/SW2; 1040 series; 1120 series; W-4; W-7GU; 1096/1099 and other forms for current and prior years.

The Branch interacts directly with taxpayers regarding the processing of their tax returns, notices about erroneous returns or outstanding account balances received from our Department, and general inquiries about our procedures and confidentiality laws. The Branch prepares certifications of filing and non-filing of tax returns to the IRS, assists in the clearing of business license applications and the filing of required tax returns and each respective schedule as indicated by the type of business license obtained. The Branch, along with the Department's Collection and Accounting Branches, determine a taxpayer's outstanding tax liability inclusive of interest and penalties, where applicable.

### ***Electronic Data Processing Branch***

The Electronic Data Processing Branch is Guam's designated State Wage Information Collection Agency. The Branch processes the SWICA, individual and corporate returns filed with the Department by loading magnetic media or keying in line by line information into the computer system. Returns with discrepancies or with specific problems are routed to other Branches for clarification or audit, depending on the circumstance.

The Branch distributes daily reports to the Director and respective tax enforcement and service Divisions, and specific offset reports to the Attorney General's Office, GHURA, Public Health and GMHA, and check write register reports through Systems and Programming Support to the Treasurer of Guam.

### ***Business Privilege Tax Branch***

The Business Privilege Tax Branch is primarily responsible for the administration and enforcement of all locally legislated taxes under Title XI of the Government Code Annotated, otherwise known

as Gross Receipts Tax (GRT). The Branch plays a major role in clearing businesses before a license is issued and disseminates information about the GRT reporting and filing requirements.

The Branch is responsible for issuing and receiving all documents pertaining to non-profit applications and can recommend that tax-exemptions be revoked when warranted. The Branch also issues and receives applications for the Agricultural Producers and Fisheries exemptions.

The Branch processes all general business privilege tax returns filed with the Department to verify that all required information is required, ascertain if exemptions taken conform to the tax laws, and if interest and penalties should be assessed on late filing or paying returns.

The Branch is also responsible for monitoring and recording the release of goods from Bonded Warehouses to ensure the correct amount of GRT is assessed and collected.

### ***Tax Accounting Technician Branch***

The primary purpose of the Tax Accounting Technician Branch is to provide a reliable financial system and control for the Department and for all government agencies, requiring accurate and timely financial information for effective management in compliance with all federal and local statutes, mandates and requirements. The Branch also furnishes financial statements and provides a basis for budgetary comparisons for all fiscal and calendar years or other similar data that are related to the budgetary process of the government.

In addition, the Branch conducts and establishes continuing review and procedures for the government's revenue accounting system, to effect any improvements in accordance with current accounting practices and provides all other reports as deemed necessary.

### ***Central Files Branch***

The Central Files Branch is responsible for the assignment of document control numbers for all tax returns that are filed with the Department. The Branch is also responsible for the computer imaging/scanning of individual, corporate, partnership, estate, trust and local tax returns, schedules and other tax-related documents.

The primary mission of Branch is the safeguard, maintenance and upkeep of all original tax returns. The Supervisor of the Branch is the Ex-Officio Custodian of Tax Records and coordinates the release of tax documents for processing, tax assessments, tax audits and tax administration with other Branches within the Department.

## **REAL PROPERTY TAX DIVISION**

The Real Property Tax Division is responsible for the administration and enforcement of the real property tax laws mandated by Section 24101, Title 11 of the Guam Code Annotated. The Division was reorganized by Executive Order 83-15 (Public Law 1-88) and is staffed with the Office of the Administrator, the Real Property Tax Appraisal and Assessment Branches.

The Office of the Administrator consists of the Administrator and administrative support staff. The Administrator is the representative of the Tax Assessor/Collector of the Department and whose duties include conceiving, devising and authorizing all activities within the Division.

### ***Real Property Tax Appraisal Branch***

The Real Property Tax Appraisal Branch is responsible for the identification, appraisal and development of property records cards for all taxable land and improvements within Guam. This Branch likewise, acts as the compliance arm of the Division and is filled by a Branch Supervisor and Tax Appraisers.

### ***Real Property Tax Assessment Branch***

The Real Property Tax Assessment Branch consists of the Branch Supervisor, Tax Technicians and collection support technicians. This Branch performs as the taxpayer service and collection arm of the Division and is obligated to the conservation and updating of all property tax records, the development of the annual tax assessment roll and delinquent roll, issuing the annual tax statements and arranging tax sales and tax deeds on negligent properties for recordation at the Department of Land Management.

## SECTION 30 REVENUES

*What are Section 30 Revenues?* Section 30 revenues are proceeds of Federal Income Withholding Taxes collected and paid under the Internal Revenue Code Laws. They are taxes withheld from active duty military personnel stationed on Guam, Federal employees, and on pensions paid to retired civil service employees, military retirees or their survivors who are residents or domiciled on Guam.

*What is the Funding Cycle?* Annually, on or around August or September, the Office of the Governor sends an advance request to the U.S. Department of Interior, Office of Insular Affairs, for estimated monies that will be withheld in the upcoming tax year. The Department of Interior then issues a Treasury Warrant to the Department of the Treasury citing the estimated Section 30 amounts for certification. Once the amounts are certified by the U.S. Treasury, the Office of Insular Affairs is then required by law to transmit the Section 30 advance payment to Guam by the first week of October. Since the Section 30 advance requests are typically estimated amounts, reconciliation of the Section 30 funds are made with the IRS, U.S. Treasury in later years to reflect actual amounts withheld. These adjustments often result in supplemental amounts that are remitted to the Government of Guam after actual figures are reconciled and certified by the IRS.

The following table highlights Section 30 revenues requested for FY1994 through FY2001.

| <b>Fiscal Year</b> | <b>Advance Request</b> | <b>Advance Received</b> | <b>Supplemental Amounts</b> | <b>Total Received</b> |
|--------------------|------------------------|-------------------------|-----------------------------|-----------------------|
| 1994               | \$45,986,134           | \$45,986,134            | \$ 8,957,684                | \$54,943,818          |
| 1995               | 39,872,383             | 40,199,010              | 3,885,344                   | 44,084,354            |
| 1996               | 39,915,890             | 43,363,466              | 2,818,359                   | 46,181,826            |
| 1997               | 36,067,544             | 36,068,000              | 1,902,894                   | 37,970,894            |
| 1998               | 33,049,977             | 33,049,977              | 5,789,685                   | 38,839,662            |
| 1999               | 31,268,150             | 31,268,150              | 17,374,580                  | 48,642,730            |
| 2000               | 41,006,018             | 40,989,338              | 10,227,725                  | 51,217,063            |
| 2001               | 42,069,630             | 56,277,095              | 0                           | 56,277,095            |

**Significant Public Laws Affecting  
General Fund Revenues for Fiscal Years 1998 to 2001**

| <u>Public Law</u> | <u>Date Enacted</u> | <u>Affected Tax</u> | <u>Tax Effect</u> |
|-------------------|---------------------|---------------------|-------------------|
| PL 24-156         | 4/9/98              | GRT                 | <decrease>        |

*Description:* Provides a tax exemption of fifty-percent (50%) of the amounts received from the retail sale of local produce from Guam.

|           |        |   |        |
|-----------|--------|---|--------|
| PL 24-205 | 5/8/98 | Liquid Fuel Tax<br>Automotive Surcharge | -none- |
|-----------|--------|---|--------|

*Description:* Imposes the liquid fuel tax at the point of transfer of sale, rather than at the point of import into Guam. Eliminates DRT from granting exemptions or drawbacks claimed.

|           |        |     |            |
|-----------|--------|-----|------------|
| PL 24-226 | 8/3/98 | GRT | <decrease> |
|-----------|--------|-----|------------|

*Description:* Extends the Dave Santos Act to commission incomes, insurance premium incomes and service type incomes.

|           |         |     |            |
|-----------|---------|-----|------------|
| PL 24-253 | 8/14/98 | GRT | <decrease> |
|-----------|---------|-----|------------|

*Description:* Eliminates the GRT pyramiding effect between an insurer as "income is received as premium" and by agents as "income received as commission".

|          |          |     |        |
|----------|----------|-----|--------|
| PL 25-89 | 11/23/99 | GRT | -none- |
|----------|----------|-----|--------|

*Description:* Administrative. GRT payment deadline changed from the 15<sup>th</sup> to the 20<sup>th</sup> day of month.

|           |         |             |            |
|-----------|---------|-------------|------------|
| PL 25-104 | 3/24/00 | Tobacco Tax | <decrease> |
|-----------|---------|-------------|------------|

*Description:* Equalizes the tobacco tax on cigars to a rate comparable to other forms of tobacco based products by taxing cigars based on four (4) predetermined sizes.

|           |         |     |            |
|-----------|---------|-----|------------|
| PL 25-117 | 3/24/00 | GRT | <decrease> |
|-----------|---------|-----|------------|

*Description:* Eliminates the GRT pyramiding effect between a tour agency or tour packager and the provider of tourism-related services or transient accommodations, and prorates the tax accordingly.

**BRANCH REPORTS AND ILLUSTRATIONS**  
**FY1998 to FY2001**

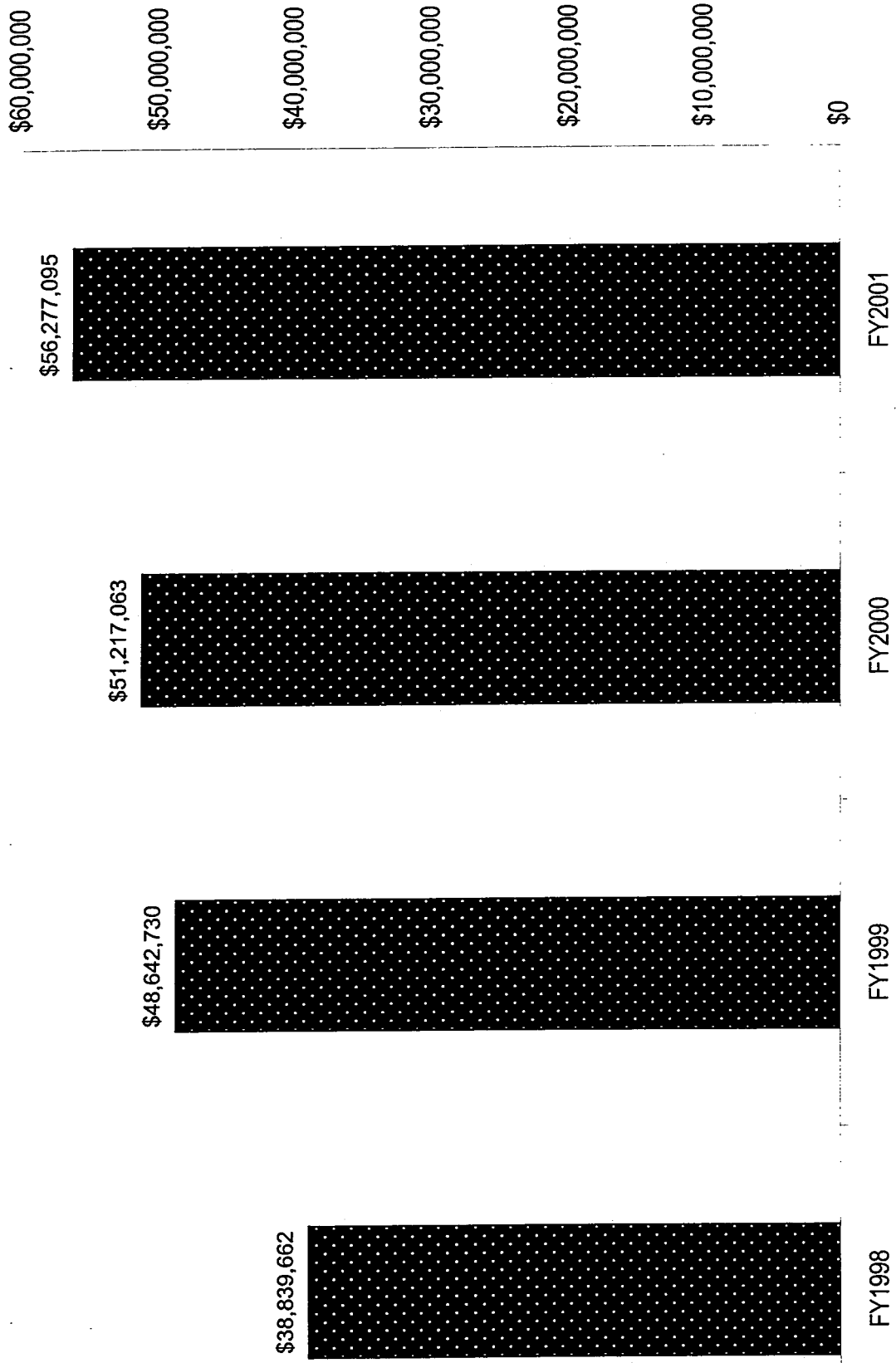
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## General Fund Revenues FY1998 to FY2001





# Section 30 Funds



**Department of Revenue and Taxation  
4-Year Budget Appropriation**

| FY1998<br>FTE<br>192 | Division<br>Personnel<br>Operating | Tax        |              | Taxpayer     |              | Real         |            | Motor |  | Total        |
|----------------------|------------------------------------|------------|--------------|--------------|--------------|--------------|------------|-------|--|--------------|
|                      |                                    | Executive  | Enforcement  | Service      | Property Tax | Regulatory   | Vehicle    |       |  |              |
|                      |                                    | 17,925     | 10,000       | 5,000        | 4,500        | 200          |            |       |  | 37,625       |
|                      |                                    | 902,740    | 2,139,796    | 1,267,720    | 456,353      | 1,093,971    | 649,912    |       |  | 6,510,492    |
|                      |                                    | \$ 920,665 | \$ 2,149,796 | \$ 1,272,720 | \$ 460,853   | \$ 1,094,171 | \$ 649,912 |       |  | \$ 6,548,117 |

| FY1999<br>FTE<br>183 | Division<br>Personnel<br>Operating | Tax        |              | Taxpayer     |              | Real         |            | Motor |  | Total        |
|----------------------|------------------------------------|------------|--------------|--------------|--------------|--------------|------------|-------|--|--------------|
|                      |                                    | Executive  | Enforcement  | Service      | Property Tax | Regulatory   | Vehicle    |       |  |              |
|                      |                                    | 883,745    | 1,943,650    | 1,229,774    | 6,000        | 1,080,620    | 673,584    |       |  | 6,000        |
|                      |                                    | \$ 883,745 | \$ 1,943,650 | \$ 1,229,774 | \$ 491,182   | \$ 1,080,620 | \$ 673,584 |       |  | \$ 6,296,555 |

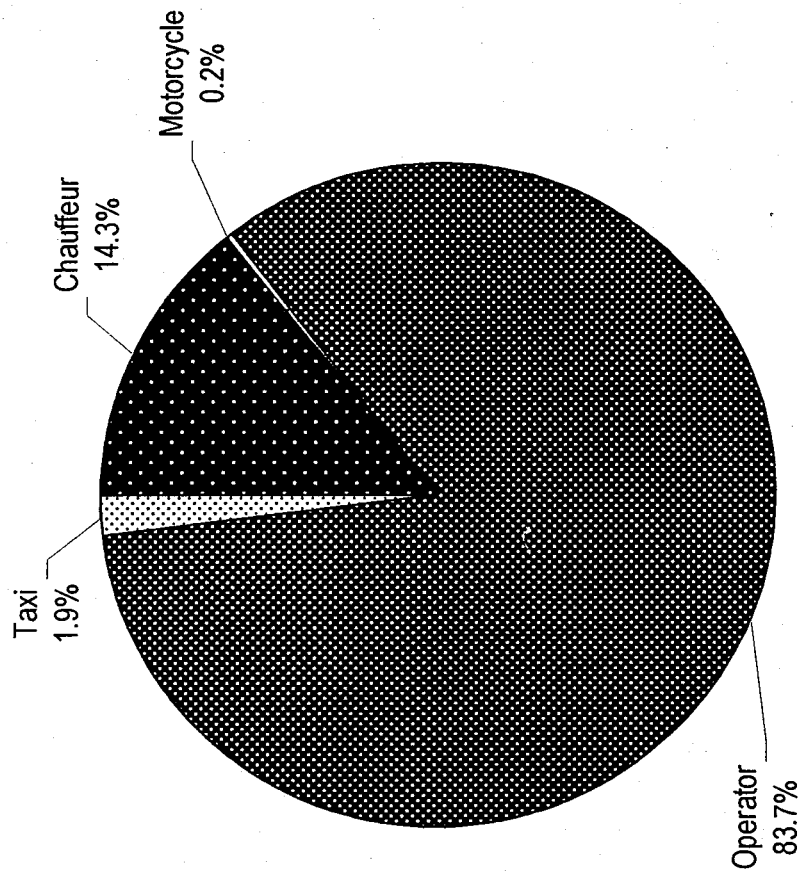
| FY2000<br>FTE<br>151 | Division<br>Personnel<br>Operating | Tax          |              | Taxpayer     |              | Real         |            | Motor |  | Total        |
|----------------------|------------------------------------|--------------|--------------|--------------|--------------|--------------|------------|-------|--|--------------|
|                      |                                    | Executive    | Enforcement  | Service      | Property Tax | Regulatory   | Vehicle    |       |  |              |
|                      |                                    | 959,290      | 2,082,958    | 1,198,523    | 559,452      | 1,206,097    | 738,484    |       |  | 6,744,804    |
|                      |                                    | 1,469,016    |              |              |              |              |            |       |  | 1,469,016    |
|                      |                                    | \$ 2,428,306 | \$ 2,082,958 | \$ 1,198,523 | \$ 559,452   | \$ 1,206,097 | \$ 738,484 |       |  | \$ 8,213,820 |

| FY2001<br>FTE<br>154 | Division<br>Personnel<br>Operating | Tax          |              | Taxpayer     |              | Real         |            | Motor |  | Total        |
|----------------------|------------------------------------|--------------|--------------|--------------|--------------|--------------|------------|-------|--|--------------|
|                      |                                    | Executive    | Enforcement  | Service      | Property Tax | Regulatory   | Vehicle    |       |  |              |
|                      |                                    | 1,147,402    | 1,990,869    | 1,045,823    | 518,835      | 1,106,037    | 699,094    |       |  | 6,508,060    |
|                      |                                    | 2,117,592    |              |              |              |              |            |       |  | 2,117,592    |
|                      |                                    | \$ 3,264,994 | \$ 1,990,869 | \$ 1,045,823 | \$ 518,835   | \$ 1,106,037 | \$ 699,094 |       |  | \$ 8,625,652 |

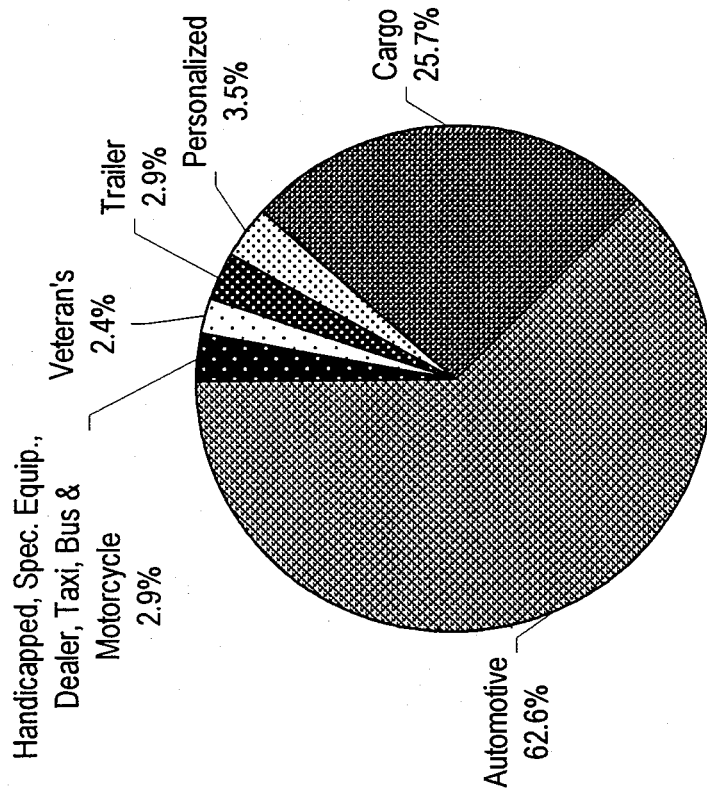
Technical Research & Appeals Bureau  
Activity Report

| Type of Return     | FTY2001   |                                  | FY2000    |                                  | FY1999    |                                  | FY1998    |                                  |
|--------------------|-----------|----------------------------------|-----------|----------------------------------|-----------|----------------------------------|-----------|----------------------------------|
|                    | No.       | Tax Deficiency (Over/Assessment) | No.       | Tax Deficiency (Over/Assessment) | No.       | Tax Deficiency (Over/Assessment) | No.       | Tax Deficiency (Over/Assessment) |
| 1 1040             | 8         | \$ 7,170,440                     | 20        | \$ 1,022,634                     | 12        | \$ 53,330                        | 5         | \$ 29,670                        |
| 2 1120             | 3         | \$ -                             | 4         | \$ -                             | 0         | \$ -                             | 5         | \$ 770,611                       |
| 3 GEIPA            | 1         | \$ 2,920                         | 2         | \$ -                             | 0         | \$ -                             | 0         | \$ -                             |
| 4 GRT Individual   | 0         | \$ -                             | 4         | \$ 41,168                        | 0         | \$ -                             | 0         | \$ -                             |
| 5 GRT Corporate    | 0         | \$ -                             | 0         | \$ -                             | 0         | \$ -                             | 0         | \$ -                             |
| <b>Grand Total</b> | <b>12</b> | <b>\$ 7,173,360</b>              | <b>30</b> | <b>\$ 1,063,802</b>              | <b>12</b> | <b>\$ 53,330</b>                 | <b>10</b> | <b>\$ 800,281</b>                |

**Guam Driver's License Makeup  
FY2001**



**Guam Registered Vehicle Makeup  
FY2001**



**Motor Vehicle Division  
License and Revenue Report**

**FY2001**

**A Registered Vehicles**

|                     | New   | Ren    | Total  |
|---------------------|-------|--------|--------|
| 1 Automotive        | 5,382 | 55,548 | 60,930 |
| 2 Bus               | 71    | 609    | 680    |
| 3 Cargo             | 1,215 | 23,766 | 24,981 |
| 4 Dealer            | 114   | 290    | 404    |
| 5 Handicapped       | 5     | 167    | 172    |
| 6 Motorcycle        | 191   | 612    | 803    |
| 7 Personalized      | 87    | 3,321  | 3,408  |
| 8 Special Equipment | 8     | 273    | 281    |
| 9 Taxi              | 11    | 497    | 508    |
| 10 Trailer          | 238   | 2,623  | 2,861  |
| 11 Veteran's        | 16    | 2,285  | 2,301  |
| Subtotal            | 7,338 | 89,991 | 97,329 |

**FY2000**

|                     | New   | Ren     | Total   |
|---------------------|-------|---------|---------|
| 1 Automotive        | 5,521 | 55,324  | 60,845  |
| 2 Bus               | 52    | 598     | 650     |
| 3 Cargo             | 1,186 | 24,255  | 25,441  |
| 4 Dealer            | 66    | 294     | 360     |
| 5 Handicapped       | 5     | 174     | 179     |
| 6 Motorcycle        | 256   | 535     | 791     |
| 7 Personalized      | 91    | 3,357   | 3,448   |
| 8 Special Equipment | 14    | 282     | 296     |
| 9 Taxi              | 11    | 516     | 527     |
| 10 Trailer          | 177   | 3,004   | 3,181   |
| 11 Veteran's        | 21    | 23,241  | 23,262  |
| Subtotal            | 7,400 | 111,580 | 118,980 |

**FY2001**

**No.**

|   |        |
|---|--------|
| 1 | 3,684  |
| 2 | 39     |
| 3 | 21,604 |
| 4 | 498    |
| 5 | 0      |

**FY2000**

**No.**

|   |        |
|---|--------|
| 1 | 3,772  |
| 2 | 34     |
| 3 | 23,605 |
| 4 | 80     |
| 5 | 11,328 |

**B Driver's License**

- 1 Chauffeur
- 2 Motorcycle
- 3 Operator
- 4 Taxi
- 5 Copies

**Motor Vehicle Division  
License and Revenue Report**

| FY2001 |        | FY2000 |        |
|--------|--------|--------|--------|
| Taken  | Passed | Passed | Failed |
| 10,406 | 6,420  | 6,771  | 3,791  |
| 4,335  | 2,529  | 2,544  | 2,163  |
| 14,741 | 8,949  | 9,315  | 5,954  |
| 29,482 | 17,898 | 18,630 | 11,908 |

| FY2001          |                 | FY2000 |        |
|-----------------|-----------------|--------|--------|
| Amount          | Amount          | Amount | Amount |
| \$ 7,792,411.42 | \$ 6,686,706.84 |        |        |
| 980,392.22      | 997,050.38      |        |        |
| \$ 8,772,803.64 | \$ 7,683,757.22 |        |        |
|                 | \$ 188,786.48   |        |        |
|                 | \$ 7,872,543.70 |        |        |

**C Examinations**

- 1 Written
- 2 Road
- 3 Recaptulations
- Subtotal

**D Revenues**

- 1 Motor Vehicle Fee
- 2 Abandoned Vehicle Fund
- Subtotal

3 Driver's License Fee

**GRAND TOTAL**

**Motor Vehicle Division  
License and Revenue Report**

**A Registered Vehicles**

|                     | FY1999<br>New | FY1999<br>Ren | FY1999<br>Total |
|---------------------|---------------|---------------|-----------------|
| 1 Automotive        | 6,317         | 55,906        | 62,223          |
| 2 Bus               | 29            | 598           | 627             |
| 3 Cargo             | 1,511         | 24,709        | 26,220          |
| 4 Dealer            | 43            | 440           | 483             |
| 5 Handicapped       | 6             | 154           | 160             |
| 6 Motorcycle        | 215           | 418           | 633             |
| 7 Personalized      | 185           | 3,319         | 3,504           |
| 8 Special Equipment | 27            | 299           | 326             |
| 9 Taxi              | 15            | 522           | 537             |
| 10 Trailer          | 248           | 2,546         | 2,794           |
| 11 Veteran's        | 65            | 2,046         | 2,111           |
| Subtotal            | 8,661         | 90,957        | 99,618          |

**FY1998**

|  | FY1998<br>New | FY1998<br>Ren | FY1998<br>Total |
|--|---------------|---------------|-----------------|
|  | 8,677         | 55,982        | 64,659          |
|  | 45            | 609           | 654             |
|  | 2,282         | 25,330        | 27,612          |
|  | 147           | 479           | 626             |
|  | 10            | 175           | 185             |
|  | 155           | 373           | 528             |
|  | 153           | 3,369         | 3,522           |
|  | 27            | 323           | 350             |
|  | 17            | 591           | 608             |
|  | 743           | 2,494         | 3,237           |
|  | 12,256        | 89,725        | 101,981         |

**FY1999**

| FY1999<br>No. |
|---------------|
| 4,508         |
| 18            |
| 27,229        |
| 94            |
| 31,849        |

**FY1998**

| FY1998<br>No. |
|---------------|
| 4,261         |
| 21            |
| 28,949        |
| 111           |
| 11,024        |

**B Driver's License**

- 1 Chauffeur
- 2 Motorcycle
- 3 Operator
- 4 Taxi
- 5 Copies



**Motor Vehicle Division  
License and Revenue Report**

| FY1999 |        | FY1998 |        |
|--------|--------|--------|--------|
| Taken  | Passed | Passed | Failed |
| 11,344 | 7,853  | 8,704  | 3,822  |
| 5,371  | 3,057  | 3,492  | 2,608  |
| 16,715 | 10,910 | 12,196 | 6,430  |
| 33,430 | 21,820 | 24,392 | 12,860 |

| FY1999 |        | FY1998 |        |
|--------|--------|--------|--------|
| Taken  | Passed | Passed | Failed |
| 11,344 | 7,853  | 8,704  | 3,822  |
| 5,371  | 3,057  | 3,492  | 2,608  |
| 16,715 | 10,910 | 12,196 | 6,430  |
| 33,430 | 21,820 | 24,392 | 12,860 |

**C Examinations**

- 1 Written
- 2 Road
- 3 Recaptitulations
- Subtotal

| FY1999         |                       | FY1998 |        |
|----------------|-----------------------|--------|--------|
| Amount         | Amount                | Amount | Amount |
| \$6,479,726.51 | \$5,300,051.85        |        |        |
| 1,012,603.32   | 1,035,102.66          |        |        |
| \$7,492,329.83 | \$6,335,154.51        |        |        |
|                | \$ 221,842.42         |        |        |
|                | <u>\$6,556,996.93</u> |        |        |

| FY1999         |                       | FY1998 |        |
|----------------|-----------------------|--------|--------|
| Amount         | Amount                | Amount | Amount |
| \$6,479,726.51 | \$5,300,051.85        |        |        |
| 1,012,603.32   | 1,035,102.66          |        |        |
| \$7,492,329.83 | \$6,335,154.51        |        |        |
|                | \$ 221,842.42         |        |        |
|                | <u>\$6,556,996.93</u> |        |        |

**D Revenues**

- 1 Motor Vehicle Fee
- 2 Abandoned Vehicle Fund
- Subtotal
- 3 Driver's License Fee

**GRAND TOTAL**

**Examination Branch  
Activity Report**

|                         | FY2001<br>No.   | FY2000<br>No.   | FY1999<br>No.   | FY1998<br>No.    |
|-------------------------|-----------------|-----------------|-----------------|------------------|
| <b>Activity Totals</b>  |                 |                 |                 |                  |
| Total Records           | 522             | 834             | 602             | 815              |
| Total Deficiencies      | \$ 3,178,803.03 | \$ 9,186,475.89 | \$ 8,574,029.53 | \$ 39,900,630.24 |
| Total Overassessments   | \$ 53,592.00    | \$ 270,710.00   | \$ 36,295.98    | \$ 514,656.57    |
| Total Penalties         | \$ 418,537.82   | \$ 310,553.28   | \$ 1,786,028.63 | \$ 502,011.53    |
| Total Claims Disallowed | \$ 1,310,158.96 | \$ 964,283.45   | \$ 636,444.37   | \$ 2,808,529.15  |
| Total Claims Allowed    | \$ 3,852.00     | \$ 359,763.00   | \$ 35,517.00    | \$ 1,418.00      |

|                               | FY2001<br>No.   | FY2000<br>No.   | FY1999<br>No.   | FY1998<br>No.   |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>A Income Tax (w/GEIPA)</b> |                 |                 |                 |                 |
| 1 Agreed Cases                | 223             | 469             | 391             | 460             |
| Agreed Deficiency             | \$ 660,785.04   | \$ 8,010,023.83 | \$ 1,318,574.69 | \$ 1,141,866.42 |
| Agreed O/A                    | \$ 51,942.00    | \$ 267,082.00   | \$ 34,996.53    | \$ 53,895.00    |
| Agreed Penalties              | \$ 6,104.18     | \$ 81,073.82    | \$ 99,173.85    | \$ 66,024.54    |
| <b>Income Tax Claims</b>      | 4               | 18              | 14              | 14              |
| Disallowed                    | \$ 12,699.78    | \$ 109,739.00   | \$ 579,674.00   | \$ 50,942.84    |
| Allowed                       | \$ 3,069.00     | \$ 359,763.00   | \$ 31,869.00    | \$ 1,058.00     |
| Deficiency                    | \$ -            | \$ -            | \$ 6,889.00     | \$ -            |
| Overassessment                | \$ -            | \$ -            | \$ 1,299.45     | \$ 6,673.00     |
| 2 Unagreed Cases              | 73              | 53              | 48              | 230             |
| Unagreed Deficiency           | \$ 8,191,394.60 | \$ 7,193,778.00 | \$ 1,123,933.50 | \$ 2,516,759.99 |
| Unagreed O/A                  | \$ 2,011.00     |                 | \$ 3,628.00     | \$ 1,650.00     |
| Unagreed Penalty              | \$ 270,168.70   | \$ 1,645,763.90 | \$ 220,642.45   | \$ 412,118.64   |
| <b>Income Tax Claims</b>      | 5               | 2               | 3               | 2               |
| Disallowed                    | \$ 1,796,523.00 | \$ 5,910.00     | \$ 11,212.32    | \$ 8,128.00     |
| Allowed                       | \$ 360.00       |                 |                 | \$ 756.00       |
| Deficiency                    |                 |                 |                 |                 |
| Overassessment                | \$ 154.00       |                 |                 |                 |

**Examination Branch  
Activity Report**

|                                   | FY2001<br>No.    | FY2000<br>No.   | FY1999<br>No. | FY1998<br>No.   |
|-----------------------------------|------------------|-----------------|---------------|-----------------|
| <b>B Business Privilege Tax</b>   |                  |                 |               |                 |
| 1 Agreed BR20 Cases               | 14               | 0               | 1             | 1               |
| Agreed Deficiency                 | \$ 251,770.32    |                 | \$ 706.52     | \$ 1,258.00     |
| Agreed O/A                        |                  |                 |               |                 |
| Agreed Penalties                  | \$ 60,314.36     |                 |               | \$ 315.00       |
| <b>BR20 Claims</b>                | 3                | 3               | 0             | 1               |
| Disallowed                        | \$ 47,317.08     | \$ 5,506.37     |               | \$ 5,221.11     |
| Allowed                           |                  | \$ 3,648.00     |               |                 |
| 2 Unagreed Cases                  | 34               | 2               | 9             | 0               |
| Unagreed Deficiency               | \$ 30,315,598.90 | \$ 54,787.84    | \$ 51,812.04  |                 |
| Unagreed O/A                      | \$ 451,923.57    |                 |               |                 |
| Unagreed Penalties                | \$ 105,503.93    | \$ 41,090.88    | \$ 8,837.01   |                 |
| <b>BR20 Claims</b>                | 7                | 2               | 33            | 5               |
| Disallowed                        | \$ 913,746.23    | \$ 45,354.00    | \$ 843,332.13 | \$ 1,284,110.07 |
| Allowed                           |                  |                 |               |                 |
| <b>C Surveys</b>                  | 58               | 36              | 57            | 13              |
| N/C (not incl. claims disallowed) | 147              | 99              | 196           | 43              |
| <b>D Total Penalties</b>          |                  |                 |               |                 |
| Income Tax                        | \$ 502,011.53    | \$ 1,786,028.63 | \$ 310,553.28 | \$ 418,537.82   |
| Business Privilege Tax            | \$ 336,193.24    | \$ 1,744,937.75 | \$ 301,716.27 | \$ 418,222.82   |
|                                   | \$ 165,818.29    | \$ 41,090.88    | \$ 8,837.01   | \$ 315.00       |
| <b>E Total Claims</b>             |                  |                 |               |                 |
| Disallowed                        | \$ 2,808,529.15  | \$ 636,444.37   | \$ 964,283.45 | \$ 1,310,158.96 |
| Allowed                           | \$ 1,418.00      | \$ 35,517.00    | \$ 359,763.00 | \$ 43.00        |

**COLLECTION BRANCH  
Comparative Ending Inventory FY 98 Through FY 02**

Enforcement Activity FY 98 through FY 02, and Cost of Collection FY 98 through FY 02

**COMPARATIVE ENDING INVENTORY**

| Ending Dollar Inventory | Total            | Increase/Decrease<br>from prior FY | Percentage  |
|-------------------------|------------------|------------------------------------|-------------|
| Fiscal Year 97          | \$63,636,560.39  |                                    |             |
| Fiscal Year 98          | \$103,639,250.93 | \$40,002,690.54                    | 1.628611765 |
| Fiscal Year 99          | \$123,323,349.54 | \$19,684,098.61                    | 1.189928993 |
| Fiscal Year 00          | \$114,328,678.02 | -\$8,994,671.52                    | 0.927064327 |
| Fiscal Year 01          | \$104,953,778.63 | -\$9,374,899.39                    | 0.918000457 |

**ENFORCEMENT ACTIVITY**

|                       | FY 98           | FY 99           | FY 00           | FY 01          |
|-----------------------|-----------------|-----------------|-----------------|----------------|
| Cash Collected        | \$22,240,948.93 | \$13,831,027.98 | \$16,498,895.56 | \$7,051,635.23 |
| Units Closed          | 8891            | 6802            | 7076            | 4880           |
| Liens                 | 935             | 808             | 709             | 621            |
| Levies                | 959             | 1250            | 452             | 617            |
| Warrants              | 242             | 295             | 110             | 54             |
| Release of Liens      | 418             | 393             | 445             | 569            |
| Release of Levies     | 720             | 955             | 251             | 415            |
| Release of Attachment | 41              | 51              | 14              | 5              |
| Offer in Compromise   | 7               | 6               | 4               | 5              |
| Seizures              | 0               | 1               | 0               | 0              |

**Individual Income Tax Withholding Tax Corporate Income Tax Business Privilege Tax Total**

**Abatements**

|                  |                |                 |                |                 |                 |
|------------------|----------------|-----------------|----------------|-----------------|-----------------|
| Fiscal Year 1998 | \$1,595,766.12 | \$4,787,703.67  | \$1,197,717.00 | \$885,439.38    | \$8,466,626.17  |
| Fiscal Year 1999 | \$1,766,832.64 | \$675,184.64    | \$449,016.72   | \$7,369,127.58  | \$10,260,161.58 |
| Fiscal Year 2000 | \$1,688,966.39 | \$44,449,255.60 | \$2,660,739.41 | \$801,611.88    | \$49,600,573.28 |
| Fiscal Year 2001 | \$1,891,114.97 | \$5,958,281.99  | \$477,035.79   | \$6,863,967.74  | \$15,190,400.49 |
|                  | \$6,942,680.12 | \$55,870,425.90 | \$4,784,508.92 | \$15,920,146.58 | \$83,517,761.52 |

**Payments Transfers**

|                  |                |                 |              |                |                 |
|------------------|----------------|-----------------|--------------|----------------|-----------------|
| Fiscal Year 1998 | \$675,304.83   | \$6,412,422.57  | \$240,895.20 | \$750,901.20   | \$8,079,523.80  |
| Fiscal Year 1999 | \$56,596.97    | \$477,802.21    | \$170,519.05 | \$293,936.30   | \$998,854.53    |
| Fiscal Year 2000 | \$560,180.47   | \$10,730,453.63 | \$222,950.99 | \$243,516.67   | \$11,757,101.76 |
| Fiscal Year 2001 | \$211,682.10   | \$4,896,436.37  | \$59,257.71  | \$104,747.78   | \$5,272,123.96  |
|                  | \$1,503,764.37 | \$22,517,114.78 | \$693,622.95 | \$1,393,101.95 | \$26,107,604.05 |

**Total Adjustments**

|                  |                 |                  |                 |                 |                  |
|------------------|-----------------|------------------|-----------------|-----------------|------------------|
| Fiscal Year 1998 | \$10,481,062.32 | \$23,225,562.16  | \$2,208,990.14  | \$4,074,035.00  | \$39,989,649.62  |
| Fiscal Year 1999 | \$7,888,854.69  | \$6,625,206.08   | \$1,477,169.93  | \$10,162,376.09 | \$26,153,606.79  |
| Fiscal Year 2000 | \$9,069,845.76  | \$62,433,506.18  | \$5,285,983.06  | \$2,589,330.87  | \$79,378,665.87  |
| Fiscal Year 2001 | \$6,325,769.95  | \$12,877,738.61  | \$1,368,990.33  | \$7,924,179.11  | \$28,496,678.00  |
|                  | \$33,765,532.72 | \$105,162,013.03 | \$10,341,133.46 | \$24,749,921.07 | \$174,018,600.28 |

**Ending Inventory**

|                  |                 |                 |                 |                  |                  |
|------------------|-----------------|-----------------|-----------------|------------------|------------------|
| Fiscal Year 1998 | \$22,059,634.94 | \$22,916,096.74 | \$8,581,518.28  | \$50,082,000.97  | \$103,639,250.93 |
| Fiscal Year 1999 | \$22,569,826.83 | \$30,198,433.94 | \$27,076,523.71 | \$43,478,565.06  | \$123,323,349.54 |
| Fiscal Year 2000 | \$22,214,122.54 | \$24,290,789.08 | \$23,695,910.01 | \$44,127,856.39  | \$114,328,678.02 |
| Fiscal Year 2001 | \$24,043,529.70 | \$21,082,795.14 | \$22,409,329.52 | \$37,418,124.27  | \$104,953,778.63 |
|                  | \$90,887,114.01 | \$98,488,114.90 | \$81,763,281.52 | \$175,106,546.69 | \$446,245,057.12 |

**COLLECTION BRANCH  
ANNUAL ACTIVITY REPORT  
FY98 THROUGH FY 01**

**INVENTORY ACTIVITY**

| <b>Beginning Inventory</b> | <b>Individual Income Tax</b> | <b>Withholding Tax</b> | <b>Corporate Income Tax</b> | <b>Business Privilege Tax</b> | <b>Total</b>     |
|----------------------------|------------------------------|------------------------|-----------------------------|-------------------------------|------------------|
| Fiscal Year 1998           | \$19,296,750.66              | \$24,358,115.09        | \$6,129,301.32              | \$12,885,667.50               | \$62,669,834.57  |
| Fiscal Year 1999           | \$21,774,221.69              | \$22,350,087.05        | \$8,547,949.39              | \$49,464,832.07               | \$102,137,090.20 |
| Fiscal Year 2000           | \$21,339,077.30              | \$28,483,102.55        | \$26,658,354.39             | \$43,263,149.63               | \$119,743,683.87 |
| Fiscal Year 2001           | \$19,009,884.53              | \$21,504,871.24        | \$22,338,131.50             | \$42,687,266.77               | \$105,540,154.04 |
|                            | \$81,419,934.18              | \$96,696,175.93        | \$63,673,736.60             | \$148,300,915.97              | \$390,090,762.68 |

**Referrals Received**

|                  |                 |                  |                 |                 |                  |
|------------------|-----------------|------------------|-----------------|-----------------|------------------|
| Fiscal Year 1998 | \$13,243,946.60 | \$21,783,543.81  | \$4,661,207.10  | \$41,270,368.47 | \$80,959,065.98  |
| Fiscal Year 1999 | \$8,684,459.83  | \$14,473,552.97  | \$20,005,744.25 | \$4,176,109.08  | \$47,339,866.13  |
| Fiscal Year 2000 | \$9,944,891.00  | \$58,241,192.71  | \$2,323,538.68  | \$3,454,037.63  | \$73,963,660.02  |
| Fiscal Year 2001 | \$11,359,415.12 | \$12,455,662.51  | \$1,440,188.35  | \$2,655,036.61  | \$27,910,302.59  |
|                  | \$43,232,712.55 | \$106,953,952.00 | \$28,430,678.38 | \$51,555,551.79 | \$230,172,894.72 |

**Total Inventory**

|                  |                  |                  |                 |                  |                  |
|------------------|------------------|------------------|-----------------|------------------|------------------|
| Fiscal Year 1998 | \$32,540,697.26  | \$46,141,658.90  | \$10,790,508.42 | \$54,156,035.97  | \$143,628,900.55 |
| Fiscal Year 1999 | \$30,458,681.52  | \$36,823,640.02  | \$28,553,693.64 | \$53,640,941.15  | \$149,476,956.33 |
| Fiscal Year 2000 | \$31,283,968.30  | \$86,724,295.26  | \$28,981,893.07 | \$46,717,187.26  | \$193,707,343.89 |
| Fiscal Year 2001 | \$30,369,299.65  | \$33,960,533.75  | \$23,778,319.85 | \$45,342,303.38  | \$133,450,456.63 |
|                  | \$124,652,646.73 | \$203,650,127.93 | \$92,104,414.98 | \$199,856,467.76 | \$620,263,657.40 |

## ADJUSTMENT ACTIVITY

|                                     | Individual Income Tax | Withholding Tax | Corporate Income Tax | Business Privilege Tax | Total           |
|-------------------------------------|-----------------------|-----------------|----------------------|------------------------|-----------------|
| <b>Field Receipts</b>               |                       |                 |                      |                        |                 |
| Fiscal Year 1998                    | \$7,046,303.66        | \$11,863,390.87 | \$634,139.05         | \$2,195,490.54         | \$21,739,324.12 |
| Fiscal Year 1999                    | \$4,834,357.75        | \$5,088,620.34  | \$493,198.58         | \$1,799,615.40         | \$12,215,792.07 |
| Fiscal Year 2000                    | \$5,702,120.45        | \$5,976,586.58  | \$2,270,109.04       | \$1,355,751.99         | \$15,304,568.06 |
| Fiscal Year 2001                    | \$3,356,343.73        | \$1,799,238.24  | \$824,990.61         | \$770,806.95           | \$6,751,379.53  |
|                                     | \$20,939,125.59       | \$24,727,836.03 | \$4,222,437.28       | \$6,121,664.88         | \$56,011,063.78 |
| <b>Payments - Treasurer of Guam</b> |                       |                 |                      |                        |                 |
| Fiscal Year 1998                    | \$385,431.08          | \$49,141.83     | \$8,675.03           | \$58,376.87            | \$501,624.81    |
| Fiscal Year 1999                    | \$701,275.40          | \$337,429.47    | \$326,252.60         | \$250,278.44           | \$1,615,235.91  |
| Fiscal Year 2000                    | \$151,283.12          | \$1,007,618.98  | \$3,530.16           | \$31,895.24            | \$1,194,327.50  |
| Fiscal Year 2001                    | \$135,771.35          | \$56,280.34     | \$4,827.75           | \$103,376.26           | \$300,255.70    |
|                                     | \$1,373,760.95        | \$1,450,470.62  | \$343,285.54         | \$443,926.81           | \$3,611,443.92  |
| <b>Offsets</b>                      |                       |                 |                      |                        |                 |
| Fiscal Year 1998                    | \$778,256.63          | \$112,903.22    | \$127,563.86         | \$183,827.01           | \$1,202,550.72  |
| Fiscal Year 1999                    | \$529,791.93          | \$46,169.42     | \$38,182.98          | \$449,418.37           | \$1,063,562.70  |
| Fiscal Year 2000                    | \$967,295.33          | \$269,591.39    | \$128,653.46         | \$156,555.09           | \$1,522,095.27  |
| Fiscal Year 2001                    | \$730,857.80          | \$167,501.67    | \$2,878.47           | \$81,280.38            | \$982,518.32    |
|                                     | \$3,006,201.69        | \$596,165.70    | \$297,278.77         | \$871,080.85           | \$4,770,727.01  |

**Income Tax Assistance and Processing Branch  
Income Tax Refund Summary**

| Category         | FY2001        |               | FY2000        |               | FY1999 |  | FY1998 |  |
|------------------|---------------|---------------|---------------|---------------|--------|--|--------|--|
|                  |               |               |               |               |        |  |        |  |
| Count            |               | 52,090        | 48,847        | 48,843        |        |  |        |  |
| Gross Refund     | \$ 76,387,000 | \$ 74,766,044 | \$ 56,059,365 | \$ 65,521,183 |        |  |        |  |
| Interest Applied |               | \$ 2,341,091  | \$ 1,361,652  | \$ 1,335,048  |        |  |        |  |
| Penalty Assessed |               | \$ 126,638    | \$ 42,181     | \$ 115,155    |        |  |        |  |
| Offset           |               | \$ 2,872,455  | \$ 2,521,521  | \$ 2,703,971  |        |  |        |  |
| Carry-Forward    |               | \$ 13,847,656 | \$ 1,988,683  | \$ 7,476,419  |        |  |        |  |
| Net Refund       |               | \$ 60,260,386 | \$ 52,868,632 | \$ 56,560,686 |        |  |        |  |



**Tax Accounting Technician Branch  
Revenue Report**

**Account Description**

|                                 | FY2001            | FY2000            | FY1999            | FY1998            |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>A Income Tax</b>             |                   |                   |                   |                   |
| Income Tax Rec - Prior          | \$ 4,101,109.56   | \$ 11,035,402.92  | \$ 7,043,033.76   | \$ 13,126,866.77  |
| Income Tax Rec - Current        | 2,420,144.84      | 5,181,622.76      | 4,838,995.28      | 7,117,097.19      |
| Income Tax Individual           | 36,341,575.76     | 35,688,048.29     | 38,605,663.87     | 42,680,564.92     |
| Income Tax Corporation          | 52,397,213.95     | 79,303,710.34     | 53,869,857.83     | 62,525,215.99     |
| Income Tax Withholding          | 173,035,120.30    | 177,997,792.25    | 182,391,413.33    | 188,643,537.87    |
| Income Tax Withholding Sec 1441 | 5,270,275.47      | 1,879,328.59      | 2,275,561.64      | 8,098,221.87      |
| Interest                        | 80,197.69         | 36,260.49         | 95,178.90         | 134,707.67        |
| Penalty                         | 288,548.45        | 180,598.26        | 180,475.25        | 8,165,706.35      |
| Bad Chk Rec - R&T               | 172,952.34        | 147,318.26        | 360,195.61        | 544,714.81        |
| Subtotal                        | \$ 274,107,138.36 | \$ 311,450,082.16 | \$ 289,660,375.47 | \$ 331,036,633.44 |

|                                 | FY2001            | FY2000            | FY1999            | FY1998            |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>B Gross Receipts Tax</b>     |                   |                   |                   |                   |
| GRT Tax Rec - Prior             | \$ 431,043.08     | \$ 622,248.19     | \$ 853,446.14     | \$ 1,229,048.34   |
| GRT Tax Rec - Current           | 389,366.11        | 595,670.60        | 776,727.79        | 646,625.23        |
| Business Monthly Deposits (BMD) | 137,436,926.67    | 136,909,851.97    | 137,924,545.09    | 135,054,441.59    |
| Wholesaling                     | 210,300.19        | 65,302.81         | 169,135.02        | 788,458.48        |
| Retailing                       | 6,549,011.56      | 5,863,141.48      | 6,132,302.16      | 16,405,573.62     |
| Services                        | 569,125.32        | 618,938.79        | 896,915.71        | 5,401,478.80      |
| Rental, Real Property           | 196,327.30        | 276,630.95        | 303,617.25        | 1,790,530.28      |
| Rental, Others                  | 54,605.96         | 39,702.36         | 98,357.43         | 833,322.72        |
| Profession                      | 23,340.45         | 144,094.18        | 92,740.15         | 760,305.61        |
| Commission                      | 1,301.24          | 19,768.44         | 46,826.96         | 506,751.74        |
| Insurance Premium               | 276,884.38        | 337,230.20        | 340,744.01        | 2,138,292.17      |
| Contracting (Local)             | 12,115.21         | 508,236.96        | 564,546.75        | 3,008,604.52      |
| Contracting (U.S.)              | 5,797.88          | 14,313.74         | 20,372.13         | 710,051.38        |
| Commission on Beverage Stands   | -                 | -                 | -                 | 90,150.64         |
| Interest Earned Lending Cos.    | 133,732.58        | 45,640.22         | 44,962.95         | 85,709.97         |
| Other Gross Receipts            | 29,471.86         | 29,041.93         | 296,725.63        | 692,956.85        |
| Interest                        | 4,482.11          | 5,439.43          | 12,897.68         | 31,315.34         |
| Penalty                         | 36,303.41         | 18,537.96         | 104,741.97        | 141,016.02        |
| Bad Chk Rec - GRT               | 116,896.95        | 238,827.44        | 345,489.09        | 382,808.38        |
| Subtotal                        | \$ 146,477,032.26 | \$ 146,352,617.65 | \$ 149,025,093.91 | \$ 170,697,441.68 |

**Tax Accounting Technician Branch  
Revenue Report**

|                            | FY2001                 | FY2000                 | FY1999                 | FY1998                 |
|----------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>C Other Taxes</b>       |                        |                        |                        |                        |
| Admission                  | \$ 15.07               | \$ -                   | \$ 100.00              | \$ 1,297.81            |
| Recreation Facilities      | 6,544.60               | 6,471.18               | 7,631.06               | 5,590.38               |
| Importation-Use Tax        | 259,393.43             | 209,397.94             | 292,924.22             | 1,577,596.92           |
| Local Purchases            | 20,401.76              | 16,436.84              | 26,764.22              | 16,246.87              |
| Cigarettes                 | 570,385.77             | 624,627.55             | 530,317.83             | 580,778.76             |
| Cigars                     | 13,462.81              | 66,387.89              | 84,500.72              | 113,793.69             |
| Others                     | 1,731.50               | 3,751.46               | 3,519.25               | 23,192.34              |
| Distilled Spirit           | 484,200.17             | 558,489.76             | 704,390.14             | 842,397.77             |
| Vinous Beverages           | 137,986.81             | 128,796.44             | 162,486.59             | 190,225.68             |
| Malted Fermented Beverages | 1,112,379.03           | 1,064,001.87           | 1,144,783.59           | 1,213,734.33           |
| <b>Subtotal</b>            | <b>\$ 2,606,500.95</b> | <b>\$ 2,678,360.93</b> | <b>\$ 2,957,417.62</b> | <b>\$ 4,564,854.55</b> |

|                            | FY2001                  | FY2000                  | FY1999                  | FY1998                  |
|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>D Real Property Tax</b> |                         |                         |                         |                         |
| Real Property Tax          | \$ 16,718,014.28        | \$ 16,102,118.51        | \$ 17,228,114.61        | \$ 17,117,375.68        |
| Penalties & Interest       | 143,968.38              | 114,748.99              | 120,244.73              | 112,042.98              |
| Bad Chk Rec - RPT          | 18,715.83               | 27,558.07               | 22,967.42               | 9,086.28                |
| <b>Subtotal</b>            | <b>\$ 16,880,698.49</b> | <b>\$ 16,244,425.57</b> | <b>\$ 17,371,326.76</b> | <b>\$ 17,238,504.94</b> |

|                                  | FY2001                  | FY2000                  | FY1999                  | FY1998                  |
|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>E Tourist Attraction Fund</b> |                         |                         |                         |                         |
| Occupancy Tax - Hotel/Rental     | \$ 20,820,989.61        | \$ 20,229,855.71        | \$ 18,868,436.96        | \$ 23,327,505           |
| Penalties & Interest             | -                       | -                       | -                       | -                       |
| Accts Rec - Hotel Tax            | -                       | -                       | -                       | 47,201.84               |
| <b>Subtotal</b>                  | <b>\$ 20,820,989.61</b> | <b>\$ 20,229,855.71</b> | <b>\$ 18,868,436.96</b> | <b>\$ 23,374,707.18</b> |

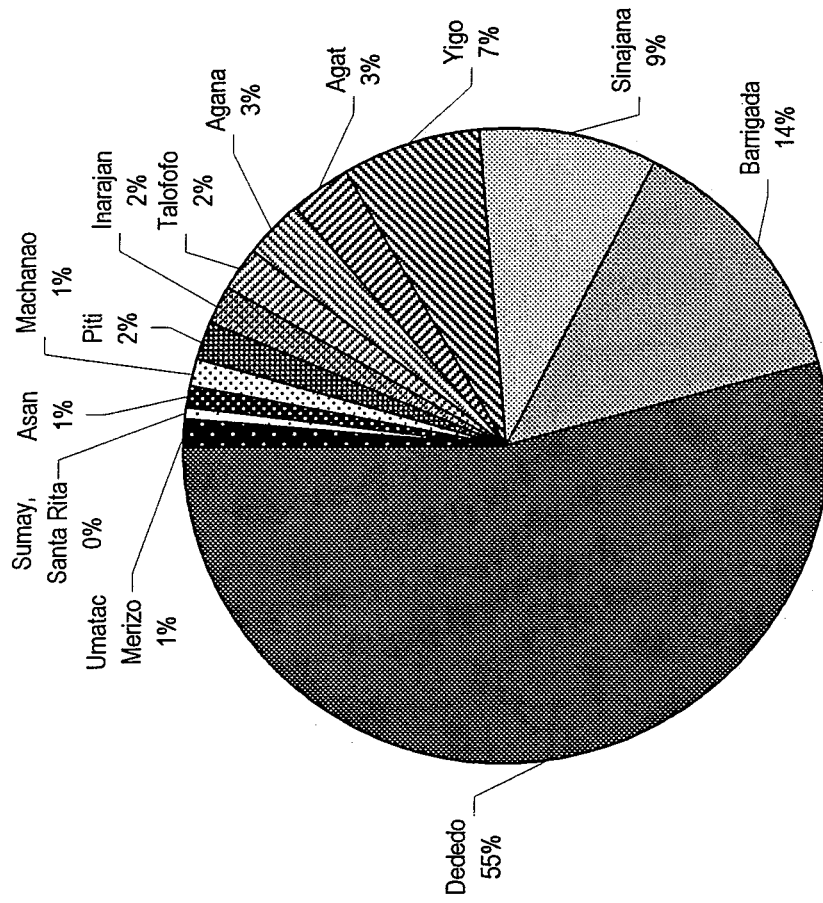
|                                   | FY2001                  | FY2000                  | FY1999                 | FY1998                  |
|-----------------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| <b>F Territorial Highway Fund</b> |                         |                         |                        |                         |
| Aviation Fuel Tax                 | \$ 2,724,879.71         | \$ 3,879,782.78         | \$ 2,369,255.54        | \$ 4,749,454.34         |
| Diesel Fuel Tax                   | 923,634.52              | 759,233.64              | 765,074.58             | 1,907,320.21            |
| Other Fuel Tax                    | 6,688,056.83            | 4,137,044.17            | 3,859,245.09           | 5,538,996.60            |
| Mass Transit Surcharge-Lqd Fuel   | -                       | 303,693.43              | 313,499.67             | 722,720.03              |
| Auto Surcharge on Lqd Fuel        | -                       | 1,274,775.07            | 1,158,800.05           | 1,749,297.87            |
| Registration Fee                  | -                       | -                       | -                      | -                       |
| Motor Vehicle Registration Fee    | -                       | -                       | -                      | -                       |
| Driver's License                  | -                       | -                       | -                      | -                       |
| Annul Pers Plates Regis Renwl     | -                       | -                       | -                      | -                       |
| Less: Drawback                    | -                       | -                       | (19,157.64)            | (426,746.22)            |
| <b>Subtotal</b>                   | <b>\$ 10,336,571.06</b> | <b>\$ 10,354,529.09</b> | <b>\$ 8,446,717.29</b> | <b>\$ 14,241,042.83</b> |

**Tax Accounting Technician Branch  
Revenue Report**

**G Business License Revenue**

|  | FY2001                   | FY2000                   | FY1999                   | FY1998                   |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| Alcoholic Beverages                    | \$ 368,017.50            | \$ 382,353.50            | \$ 376,444.88            | \$ 369,280.00            |
| Wholesale Business                     | 106,330.50               | 109,098.25               | 108,205.25               | 116,936.50               |
| Retail Business                        | 195,584.25               | 200,019.25               | 184,009.00               | 175,471.18               |
| Manufacturers                          | 6,747.25                 | 7,370.00                 | 6,599.25                 | 10,968.50                |
| Service Business                       | 326,120.35               | 339,966.50               | 334,651.10               | 328,835.50               |
| Accountant Fees                        | 30.00                    | 60.00                    | 210.00                   | 1,852.50                 |
| Cockpit                                | 15.00                    | 145.00                   | 115.00                   | 60.00                    |
| Insurance Certificates                 | 79,504.00                | 131,068.30               | 64,038.00                | 118,281.69               |
| Brokers/Dealers Registration           | 19,103.50                | 20,490.00                | 25,684.00                | 19,622.00                |
| Coin Vending Machine                   | 256,697.59               | 263,806.73               | 206,961.31               | 96,239.43                |
| Uniform Consumer Coding                | 55,009.76                | 55,576.00                | 46,229.00                | 49,108.00                |
| Regulatory Renewal Exam Fee            | 6,636.50                 | 19,241.00                | 11,461.02                | 31,853.50                |
| Penalties & Interest                   | 36,116.00                | 29,533.00                | 20,956.25                | 26,636.25                |
| Marriage Application Fees              | 29,476.25                | 31,852.75                | 25,712.25                | 28,116.00                |
| Refuse Collections/Comm Beverage Stand | -                        | -                        | 116.00                   | 14.00                    |
| Foreign Corp. Permits                  | 127,663.00               | 159,526.00               | 177,050.00               | 152,584.00               |
| Int/Penalty-Bounced Checks             | 5,801.32                 | 6,076.37                 | 6,140.28                 | 11,405.11                |
| Weight & Measures Fees                 | 109,407.00               | 89,497.00                | 93,095.00                | 108,005.00               |
| Registry Fees (Rev & Tax)              | 104,755.70               | 107,225.00               | 99,053.25                | 79,041.00                |
| Copies of Document Fees                | 34,352.70                | 30,290.26                | 32,565.35                | 38,402.26                |
| Certification of Document Fees         | 3,292.10                 | 6,072.00                 | 8,927.00                 | 5,993.00                 |
| Uniform Comm. Code Gen. Gov.           | 57,168.92                | 9,301.00                 | 35,666.53                | 10,524.76                |
| Others                                 | 28,814.35                | 6,525.00                 | 3,429.25                 | 602.00                   |
| Insurance Assessment Fees              | 166,609.03               | 201,397.11               | 291,216.01               | 298,753.11               |
| Subtotal                               | \$ 2,123,252.57          | \$ 2,206,490.02          | \$ 2,158,534.98          | \$ 2,078,585.29          |
| <b>Total General Fund Revenues</b>     | <b>\$ 473,352,183.30</b> | <b>\$ 509,516,361.13</b> | <b>\$ 488,487,902.99</b> | <b>\$ 563,231,769.91</b> |

**Aggregate Appraised Values by Municipality  
FY2001**



**Real Property Tax Division  
Tax Valuations and Assessment Report**

|  | TY2001<br>(Billion) | TY2000<br>(Billion) | TY1999<br>(Billion) | TY1998<br>(Billion) |
|--|---------------------|---------------------|---------------------|---------------------|
| <b>A Aggregate Property Valuations</b> |                     |                     |                     |                     |
| Total Appraised Values                 | \$ 11.049           | \$ 11.040           | \$ 10.584           | \$ 10.526           |
| Total Assessed Values                  | \$ 3.867            | \$ 3.864            | \$ 3.704            | \$ 3.684            |

|   | FY2001<br>(Mil) | FY2000<br>(Mil) | FY1999<br>(Mil) | FY1998<br>(Mil) |
|---|-----------------|-----------------|-----------------|-----------------|
| <b>B Tax Collections (FY amount<br/>includes prior TY assessment)</b> |                 |                 |                 |                 |
| Total Reported  | \$ 20.843       | \$ 19.846       | \$ 19.852       | \$ 20.368       |
| Total Collected   | \$ 15.553       | \$ 15.268       | \$ 15.939       | \$ 16.359       |

|   | FY2001<br>(actual)   | FY2000<br>(actual)   | FY1999<br>(actual)   | FY1998<br>(actual)   |
|---|----------------------|----------------------|----------------------|----------------------|
| <b>C Aggregate Appraised Values<br/>by Municipality</b> |                      |                      |                      |                      |
| Agana   | \$ 305,129,962.92    | \$ 300,667,460.32    | \$ 292,341,377.32    | \$ 293,701,579.32    |
| Agat  | \$ 329,400,996.89    | \$ 353,144,475.42    | \$ 348,876,324.19    | \$ 329,077,198.01    |
| Santa Rita  | \$ 41,261,600.77     | \$ 37,284,057.29     | \$ 32,809,404.86     | \$ 29,827,453.86     |
| Asan  | \$ 131,919,706.00    | \$ 128,925,291.00    | \$ 122,154,021.00    | \$ 118,589,054.00    |
| Barrigada   | \$ 1,389,794,784.38  | \$ 1,368,356,703.06  | \$ 1,333,730,461.06  | \$ 1,303,812,587.66  |
| Dededo  | \$ 5,704,102,633.90  | \$ 5,621,860,463.14  | \$ 5,296,174,025.70  | \$ 5,341,020,470.85  |
| Inarajan  | \$ 220,237,777.43    | \$ 217,897,726.43    | \$ 213,588,197.43    | \$ 212,574,160.43    |
| Machanao  | \$ 139,390,487.72    | \$ 153,225,744.72    | \$ 159,399,548.41    | \$ 163,704,724.00    |
| Merizo  | \$ 119,158,096.00    | \$ 117,845,940.00    | \$ 117,354,592.00    | \$ 116,375,035.00    |
| Piti  | \$ 197,937,752.00    | \$ 173,712,805.00    | \$ 165,462,821.00    | \$ 163,704,724.00    |
| Sinajana  | \$ 946,087,974.63    | \$ 933,426,255.74    | \$ 934,581,132.39    | \$ 923,891,557.36    |
| Sumay   | \$ 1,060,437.00      | \$ 1,060,437.00      | \$ 1,060,437.00      | \$ 1,060,437.00      |
| Talofoto  | \$ 236,165,611.02    | \$ 254,122,519.18    | \$ 249,367,306.18    | \$ 239,911,441.18    |
| Umatac  | \$ 38,029,190.00     | \$ 37,744,009.00     | \$ 33,454,567.00     | \$ 32,838,495.00     |
| Yigo  | \$ 723,086,447.06    | \$ 705,577,051.29    | \$ 673,966,596.29    | \$ 653,591,257.66    |
| Yona  | \$ 526,384,465.34    | \$ 635,011,506.85    | \$ 609,823,413.82    | \$ 601,823,509.90    |
| <b>Total</b>  | \$ 11,049,147,923.06 | \$ 11,039,862,445.44 | \$ 10,584,144,225.65 | \$ 10,525,503,685.23 |

**Real Property Tax Division  
Tax Valuations and Assessment Report**

| <b>D Aggregate Assessed Values<br/>by Municipality</b> | <b>FY2001<br/>(actual)</b> | <b>FY2000<br/>(actual)</b> | <b>FY1999<br/>(actual)</b> | <b>FY1998<br/>(actual)</b> |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| Agana  | \$ 106,795,487.02          | \$ 105,233,611.11          | \$ 102,319,482.06          | \$ 102,795,552.76          |
| Agat   | \$ 115,290,348.91          | \$ 123,600,566.40          | \$ 122,106,713.47          | \$ 115,177,019.30          |
| Santa Rita   | \$ 14,441,560.27           | \$ 13,049,420.05           | \$ 11,483,291.70           | \$ 10,439,608.85           |
| Asan   | \$ 46,171,897.10           | \$ 45,123,851.85           | \$ 42,753,907.35           | \$ 41,506,168.90           |
| Barrigada  | \$ 486,428,174.53          | \$ 478,924,846.07          | \$ 466,805,661.37          | \$ 456,334,405.68          |
| Dededo   | \$ 1,996,435,921.87        | \$ 1,967,651,162.10        | \$ 1,853,660,909.00        | \$ 1,869,357,164.80        |
| Inarajan   | \$ 77,083,222.10           | \$ 76,264,204.25           | \$ 74,755,869.10           | \$ 74,400,956.15           |
| Machanao   | \$ 48,786,670.70           | \$ 53,629,010.65           | \$ 55,789,841.94           | \$ 57,296,653.40           |
| Merizo   | \$ 41,705,333.60           | \$ 41,246,079.00           | \$ 41,074,107.20           | \$ 40,731,262.25           |
| Piti   | \$ 69,278,213.20           | \$ 60,799,481.75           | \$ 57,911,987.35           | \$ 57,296,653.40           |
| Sinajana   | \$ 331,130,791.12          | \$ 326,699,189.51          | \$ 327,103,396.34          | \$ 323,362,045.08          |
| Sumay  | \$ 371,152.95              | \$ 371,152.95              | \$ 371,152.95              | \$ 371,152.95              |
| Talofoto   | \$ 82,657,963.86           | \$ 88,942,881.71           | \$ 87,278,557.16           | \$ 83,969,004.41           |
| Umatac   | \$ 13,310,216.50           | \$ 13,210,403.15           | \$ 11,709,098.45           | \$ 11,493,473.25           |
| Yigo   | \$ 253,080,256.47          | \$ 246,951,967.95          | \$ 235,888,308.70          | \$ 228,756,940.18          |
| Yona   | \$ 184,234,562.87          | \$ 222,254,027.40          | \$ 213,438,194.84          | \$ 210,638,228.47          |
| <b>Total</b>   | <b>\$ 3,867,201,773.07</b> | <b>\$ 3,863,951,855.90</b> | <b>\$ 3,704,450,478.98</b> | <b>\$ 3,683,926,289.83</b> |