

140 - Department of Revenue

A001 Administration

Internal administrative services support activities to effectively carryout agency operations and the strategic business plan. These services include the overall management of the agency through executive oversight, internal auditing, accounting and budgeting, payroll administration, facilities management, purchasing, human resources, organizational development, and legal services provided by the Attorney General's Office.

Account	FY 2012	FY 2013	Biennial Total
FTE	140.1	140.0	140.1
001 General Fund			
001-1 State	\$20,349,000	\$20,398,000	\$40,747,000
02W Timber Tax Distribution Account			
02W-1 State	\$58,000	\$58,000	\$116,000

Statewide Result Area: Strengthen government's ability to achieve results efficiently and effectively

Statewide Strategy: Safeguard and manage public funds

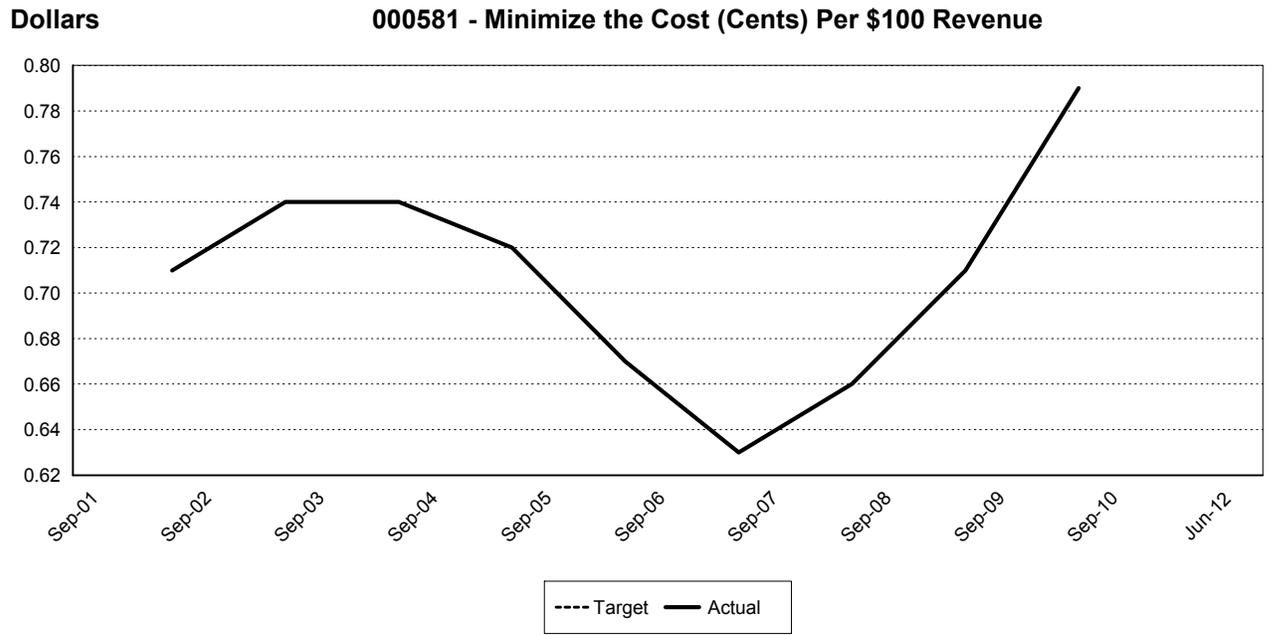
Expected Results

Administrative services provide essential support to all activities within the agency. In addition, legal services, included in this activity, defend the state's interests through successful litigation of tax issues.

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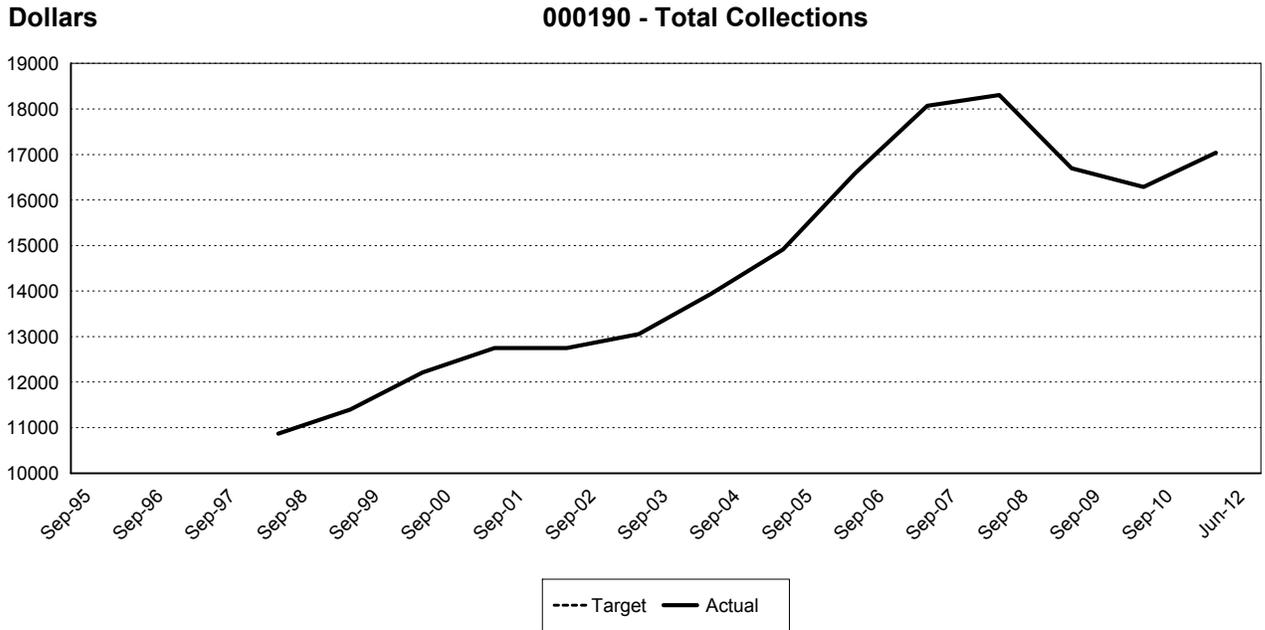
000581 The Department's cost of collecting revenue (cents per \$100 of revenue collected).				
Biennium	Period	Actual	Target	
2011-13	A3			
	A2			
2009-11	A3			
	A3			
	A2			
	A2	\$0.79		
	A2			
	A2			
	A1			
	A1			
	2007-09	A3		
		A3	\$0.71	
A2				
A2		\$0.66		
A2				
A2				
A1				
A1				

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000190 Total State and Local Revenue Collections (In Millions).			
Biennium	Period	Actual	Target
2011-13	A3		
	A2		
2009-11	A3		
	A3	\$17,036	
	A2		
	A2	\$16,285	
	A2		
	A2		
	A1		
2007-09	A1		
	A3		
	A3	\$16,695	
	A2		
	A2	\$18,307	
	A2		
	A2		
	A1		
A1			



A002 Property Tax Administration

The Department of Revenue has a statutory obligation to ensure uniformity within the state's property tax system and oversee the administration of property taxes at both the state and local levels. The Department also determines the state school levy; conducts complex appraisals on commercial, industrial, and special use properties; administers property tax exemptions and deferral programs; and provides guidance, training, and assistance on property tax issues to county officials. The Department also performs appraisals throughout the state on inter-county and inter-state utility companies. These activities have a combined assessed value in excess of \$15 billion and provide over \$179 million dollars in property tax each year for local government and state schools.

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Account	FY 2012	FY 2013	Biennial Total
FTE	56.4	56.4	56.4
001 General Fund			
001-1 State	\$7,474,000	\$7,831,000	\$15,305,000

Statewide Result Area: Strengthen government's ability to achieve results efficiently and effectively

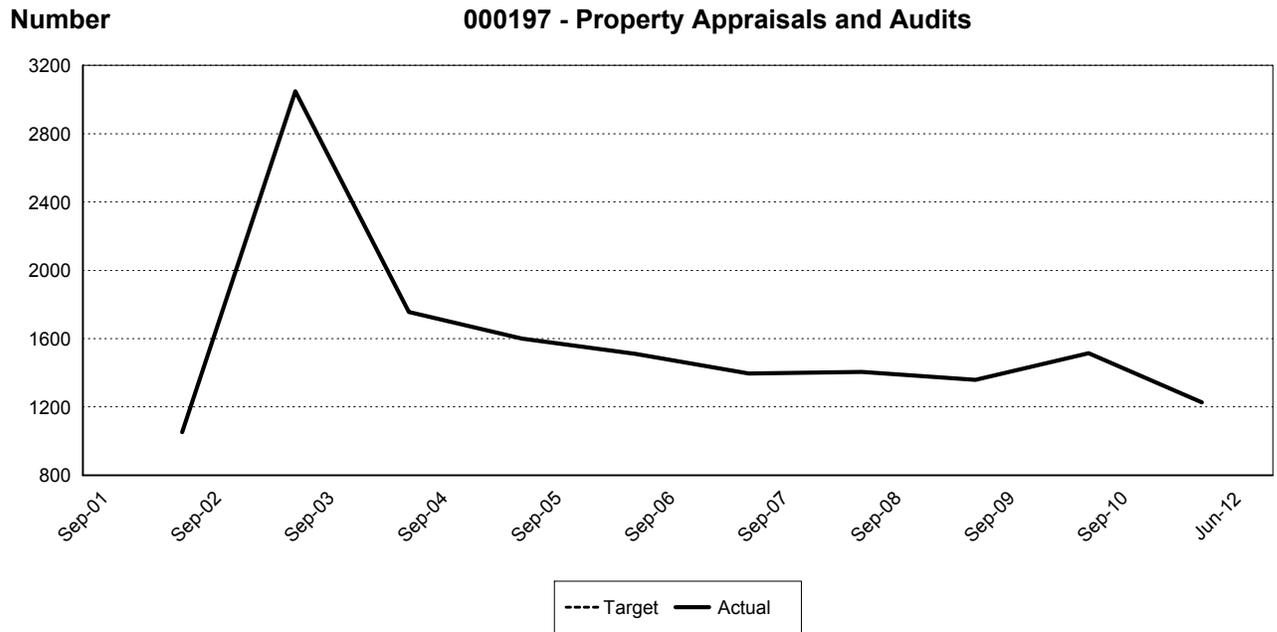
Statewide Strategy: Safeguard and manage public funds

Expected Results

To meet the statutory obligations of RCW 84.48.080, the Department performs appraisals of real and personal property to develop ratios of assessed value to fair market value. The Department then applies these ratios to equalize utility property assessments and to equalize the state school levy that counties pay to the general fund. As a result, each county pays its fair proportion of the taxes for the state school levy. In addition to conducting appraisals and audits for the ratio, the Department seeks to ensure uniformity in assessments by conducting advisory appraisals in counties who request them and by administering property tax exemptions and deferrals across the state for senior citizens and for over 10,000 nonprofit organizations.

000197 Number of Real Property Appraisals and Personal Property Tax Audits Complete.			
Biennium	Period	Actual	Target
2011-13	A3		
	A2		
2009-11	A3		
	A3	1,227	
	A2		
	A2	1,514	
	A2		
	A2		
2007-09	A1		
	A1		
	A3		
	A3	1,359	
	A2		
	A2	1,404	
	A2		
	A1		
	A1		

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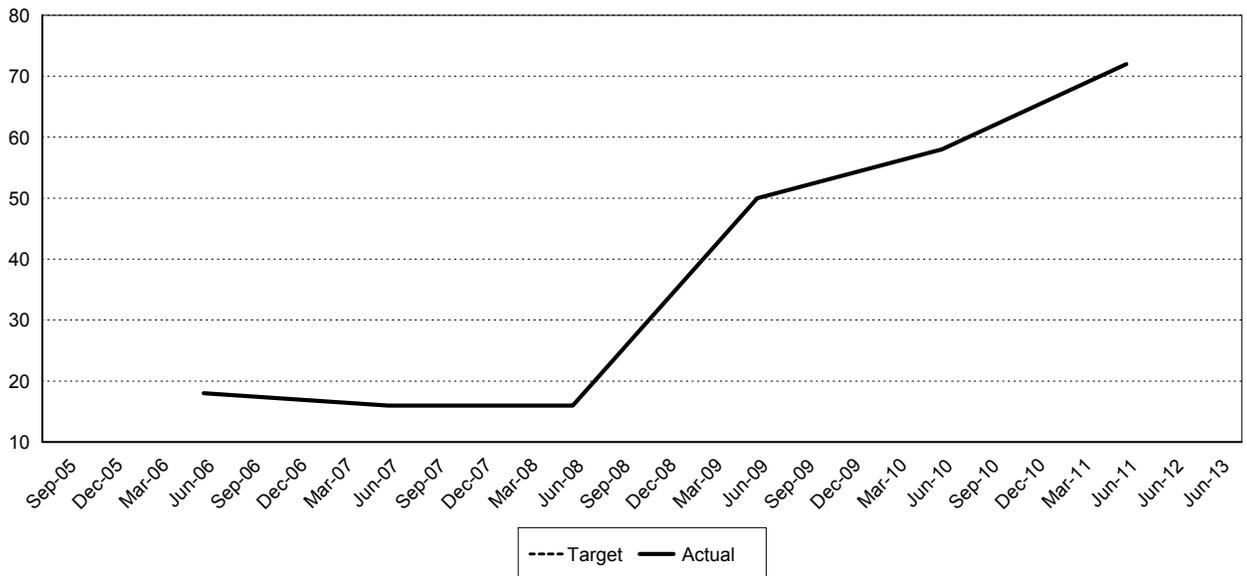


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000202 Increase the number of Advisory Appraisals completed.			
Biennium	Period	Actual	Target
2011-13	A3		
	A2		
2009-11	A3		
	A3	72	
	A2		
	A2	58	
	A2		
	A2		
	A1		
2007-09	A3		
	A3	50	
	A2		
	A2	16	
	A2		
	A2		
	A1		

Number

000202 - Property Tax Advisory Appraisals



A003 State and Local Revenue Collection and Distribution

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The Department of Revenue is responsible for the fair, efficient, and uniform administration of state tax laws. Primary activities include taxpayer registration, tax return processing collection activities, accounting for and distributing state and local tax revenues, promotion of voluntary compliance through taxpayer education, information and assistance, and enforcement. These activities are conducted from offices throughout the state and are supported by a statewide computer network.

Account	FY 2012	FY 2013	Biennial Total
FTE	506.0	500.1	503.1
001 General Fund			
001-1 State	\$41,854,000	\$41,391,000	\$83,245,000
217 Oil Spill Prevention Account			
217-1 State	\$8,000	\$11,000	\$19,000
553 Performance Audits of Government Account			
553-1 State	\$628,000	\$596,000	\$1,224,000
173 State Toxics Control Account			
173-1 State	\$44,000	\$43,000	\$87,000
02W Timber Tax Distribution Account			
02W-1 State	\$2,904,000	\$2,920,000	\$5,824,000
04V Vehicle License Fraud Account			
04V-1 State	\$3,000	\$2,000	\$5,000
044 Waste Reduction/Recycling/Litter Control			
044-1 State	\$64,000	\$65,000	\$129,000
08R Waste Tire Removal Account			
08R-1 State	\$1,000	\$1,000	\$2,000

Statewide Result Area: Strengthen government's ability to achieve results efficiently and effectively

Statewide Strategy: Safeguard and manage public funds

Expected Results

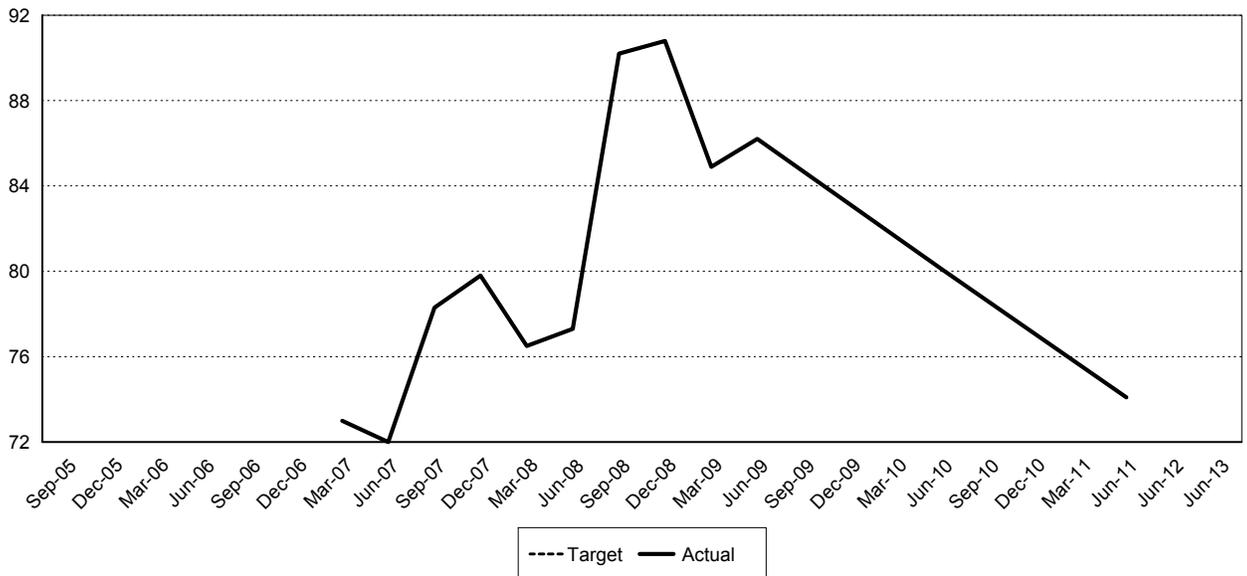
The Department provides ongoing education and assistance to taxpayers while maximizing the collection of tax dollars owing on delinquent accounts.

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000710 Answer incoming calls receiving personal assistance within one minute.			
Biennium	Period	Actual	Target
2011-13	A3		
	A2		
2009-11	A3		
	A3	74.1%	
	A2		
	A2	80.1%	
	A2		
	A2		
2007-09	A1		
	A1		
	A3	84.9%	
	A3	86.2%	
	A2	76.5%	
	A2	77.3%	
	A2	90.2%	
	A2	90.8%	
A1	78.3%		
A1	79.8%		

Percent

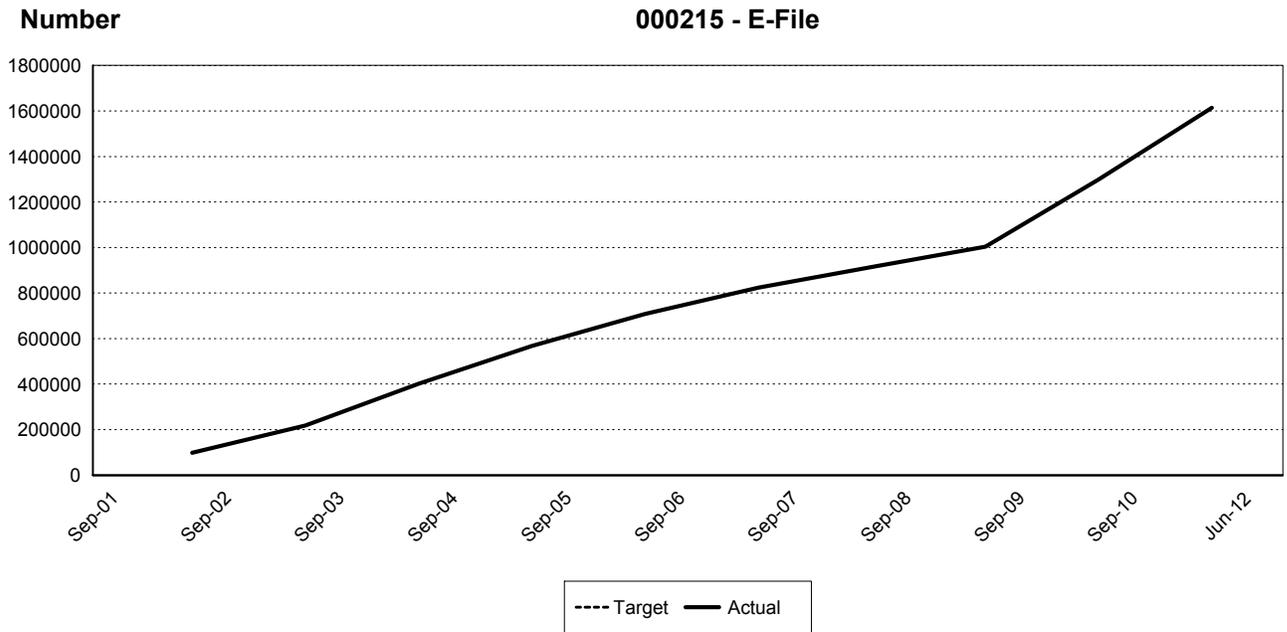
000710 - Answer 80% of Incoming Calls within One Minute



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000215 Increase the number of returns filed electronically.			
Biennium	Period	Actual	Target
2011-13	A3		
	A2		
2009-11	A3		
	A3	1,614,516	
	A2		
	A2	1,299,526	
	A2		
	A2		
	A1		
	A1		
2007-09	A3		
	A3	1,004,472	
	A2		
	A2	914,333	
	A2		
	A2		
	A1		
	A1		

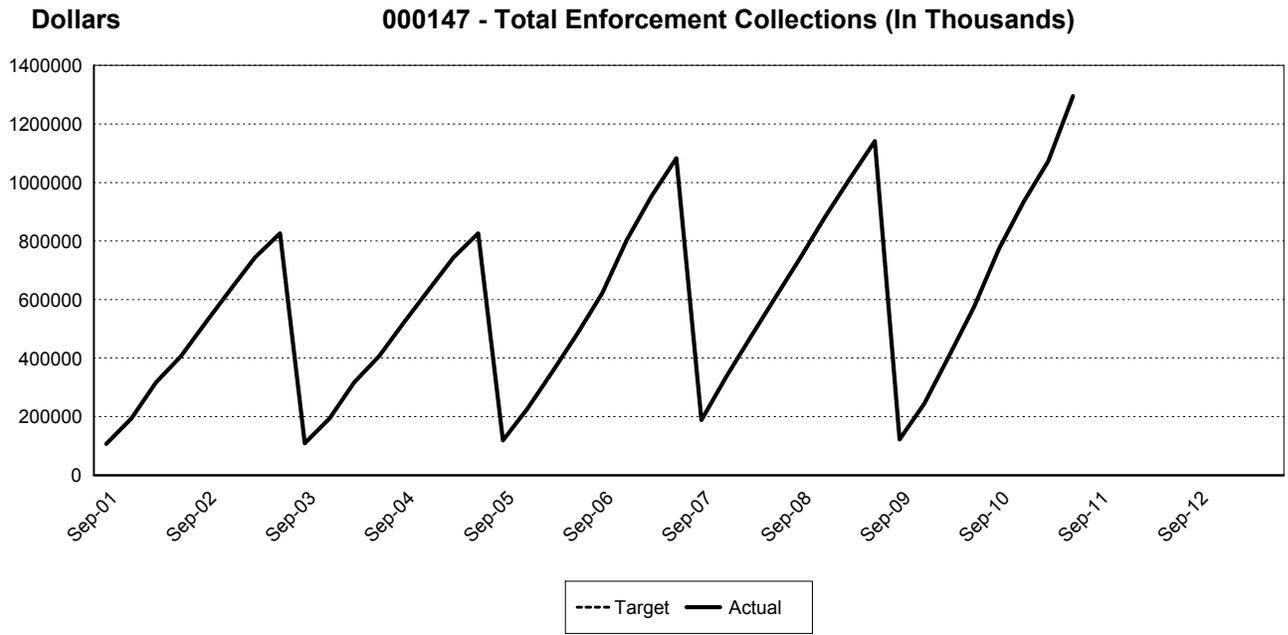
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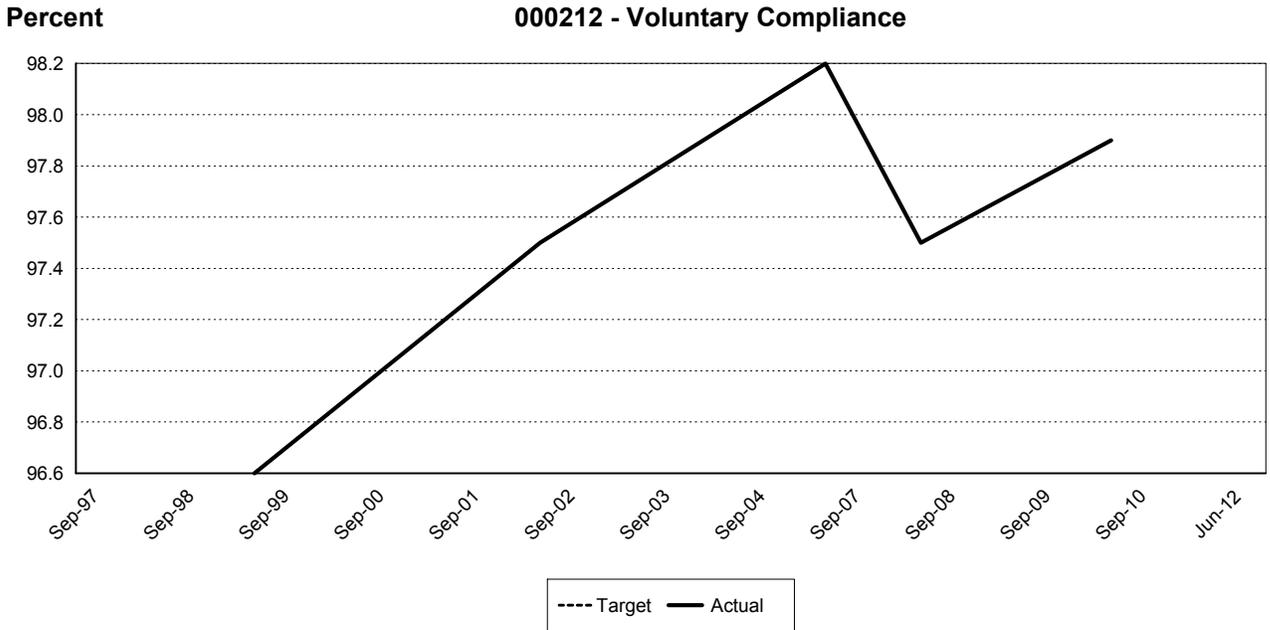
000147 Total enforcement collections (In Thousands).			
Biennium	Period	Actual	Target
2011-13	Q8		
	Q7		
	Q6		
	Q5		
	Q4		
	Q3		
	Q2		
	Q1		
2009-11	Q8	\$1,295,114	
	Q7	\$1,073,503	
	Q6	\$933,995	
	Q5	\$772,511	
	Q4	\$575,153	
	Q3	\$406,699	
	Q2	\$244,495	
	Q1	\$122,007	
2007-09	Q8	\$1,141,730	
	Q7	\$1,015,048	
	Q6	\$882,856	
	Q5	\$742,382	
	Q4	\$608,293	
	Q3	\$473,009	
	Q2	\$335,879	
	Q1	\$187,937	

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000212 Maintain/Improve the voluntary compliance rate for tax reporting.				
Biennium	Period	Actual	Target	
2011-13	A3			
	A2			
2009-11	A3			
	A3			
	A2			
	A2	97.9%		
	A2			
	A2			
	A1			
	A1			
	2007-09	A3		
		A3		
A2				
A2		97.5%		
A2				
A2				
A1				
A1				



A004 Tax Auditing

Audit Division activities support the voluntary reporting and payment of taxes and the administration of the tax system. Audit Division staff are assigned to field offices across the state and other locations throughout the United States, or as roving out-of-state auditors based out of Washington. Auditors conduct audits of businesses that have activity in Washington State, working directly with taxpayers to verify the accuracy of taxes reported, and to identify and correct improper reporting, leveling the tax burden on Washington State businesses. Audit Division activities also include educating taxpayers about tax reporting through business outreach seminars, consultation visits, and other speaking engagements. Internally, the Audit Division assists the Department in understanding the practical application of tax law by identifying changes in technology, business activities, and industries. Externally, the Audit Division is, in many cases, a face for the Department and often serves as a taxpayer's first and only primary contact with the Department.

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Account	FY 2012	FY 2013	Biennial Total
FTE	306.3	304.4	305.4
001 General Fund			
001-1 State	\$26,614,000	\$26,552,000	\$53,166,000
553 Performance Audits of Government Account			
553-1 State	\$1,011,000	\$953,000	\$1,964,000

Statewide Result Area: Strengthen government's ability to achieve results efficiently and effectively

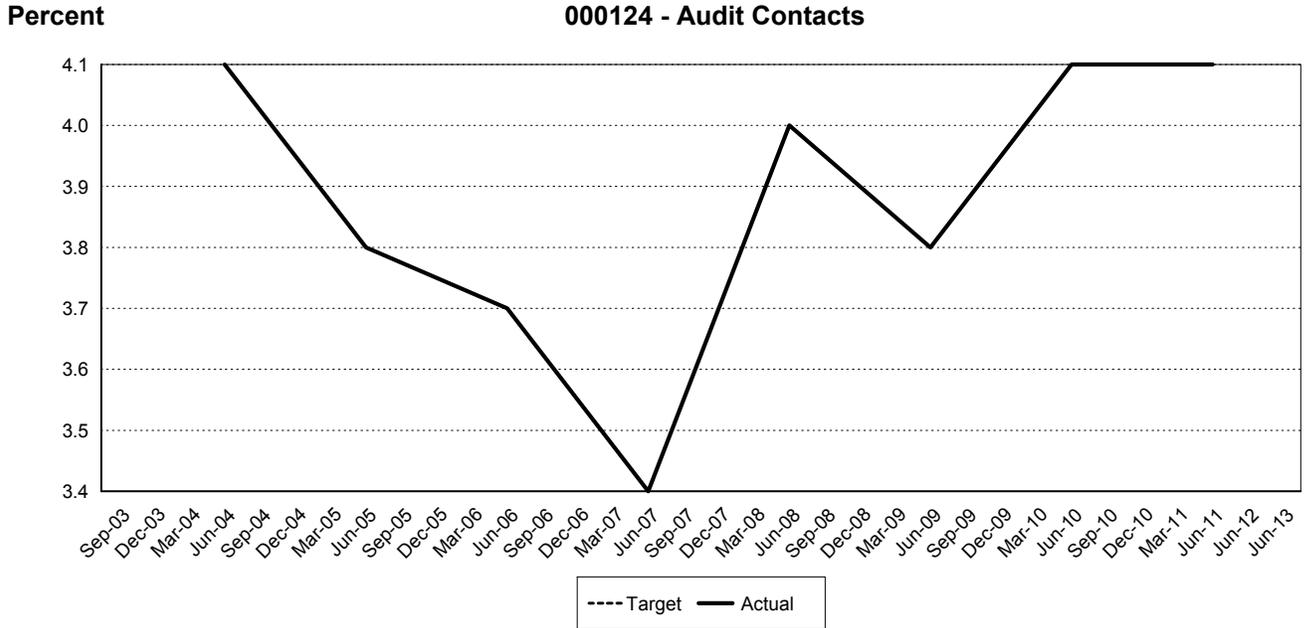
Statewide Strategy: Safeguard and manage public funds

Expected Results

The Department's auditing function is intended to provide fair and uniform application of tax laws and promote an optimal level of accurate tax reporting and payment through continuing auditing presence and taxpayer education.

000124 Maintain the percentage of active reporting taxpayer accounts contacted by the Audit division.			
Biennium	Period	Actual	Target
2011-13	A3		
	A2		
2009-11	A3		
	A3	4.1%	
	A2		
	A2	4.1%	
	A2		
	A2		
	A1		
2007-09	A1		
	A3		
	A3	3.8%	
	A2		
	A2	4%	
	A2		
	A1		
A1			

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A005 Tax Policy Research, Analysis, and Interpretation

Tax policy activities focus on providing timely and accurate information for policy decision makers, clear guidance to taxpayers, employees, and the public regarding tax law and policy application, and coordinating interdivisional policy analysis and studies. Specific functions include coordinating interdepartmental policy analysis and studies; preparing fiscal notes; analyzing and drafting legislation; reviewing and drafting rule revisions; providing technical policy advice to operating divisions; forecasting non-general fund revenues; and analyzing proposed changes to tax statutes on small business.

Account	FY 2012	FY 2013	Biennial Total
FTE	50.1	49.4	49.8
001 General Fund			
001-1 State	\$5,410,000	\$5,376,000	\$10,786,000

Statewide Result Area: Strengthen government's ability to achieve results efficiently and effectively

Statewide Strategy: Provide data, information, and analysis to support decision-making

Expected Results

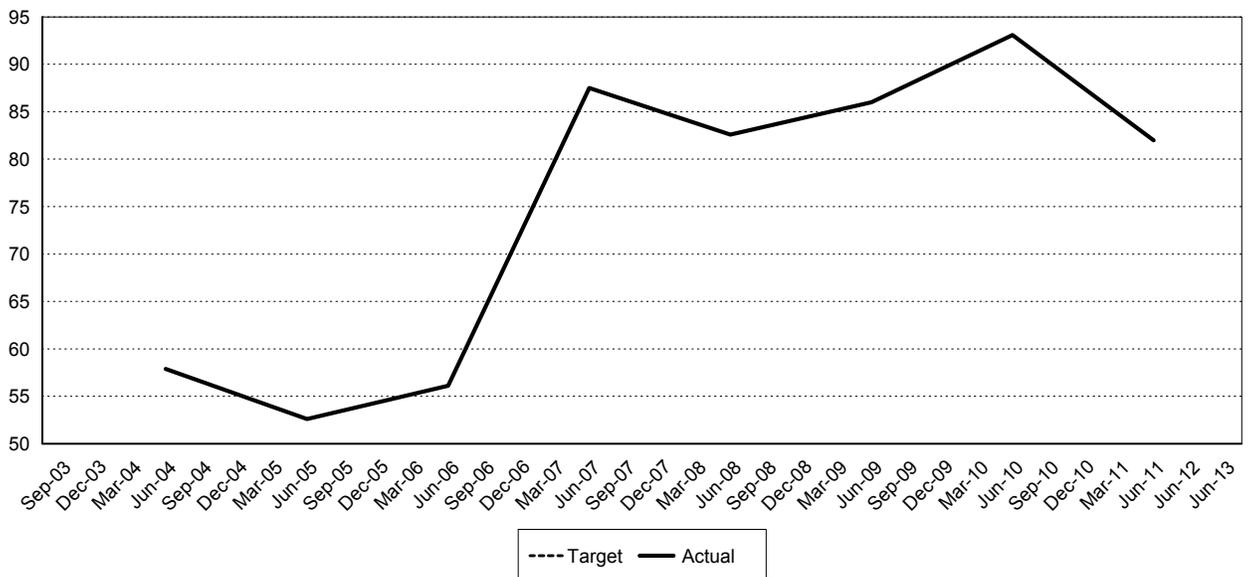
The Department's objective is to provide accurate, timely, and clear information that encourages informed tax policy decisions.

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000208 Increase the percentage of draft fiscal notes having scheduled hearing dates that are delivered to the legislature at least four hours before the hearing when the request is received at least 24 hours before the hearing.			
Biennium	Period	Actual	Target
2011-13	A3		
	A2		
2009-11	A3		
	A3	82%	
	A2		
	A2	93.1%	
	A2		
	A2		
	A1		
2007-09	A1		
	A3		
	A3	86%	
	A2		
	A2	82.6%	
	A2		
	A1		

Percent

000208 - Fiscal Notes to Hearings



A006 Taxpayer Appeals

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The Department receives over 900 taxpayer appeals each year. These appeals are comprised of five case types: small claims (single issue, up to \$50,000 in tax, penalties, and interest); executive (first impression, industry wide significance); maintenance (regular appeals); revocations (business registration revocations), and Board of Tax Appeals (BTA) informal appeals from agency final decisions. When an appeal is concluded the Department issues written determinations, renders confidential tax law interpretations, negotiates settlements of tax disputes, executes settlement closing agreements when appropriate, and publishes select determinations. When these cases are appealed to the BTA, the Appeals Division presents the agency case during informal proceedings. The BTA renders the final decision.

Account	FY 2012	FY 2013	Biennial Total
FTE	25.2	25.2	25.2
001 General Fund			
001-1 State	\$2,679,000	\$2,684,000	\$5,363,000

Statewide Result Area: Strengthen government's ability to achieve results efficiently and effectively

Statewide Strategy: Safeguard and manage public funds

Expected Results

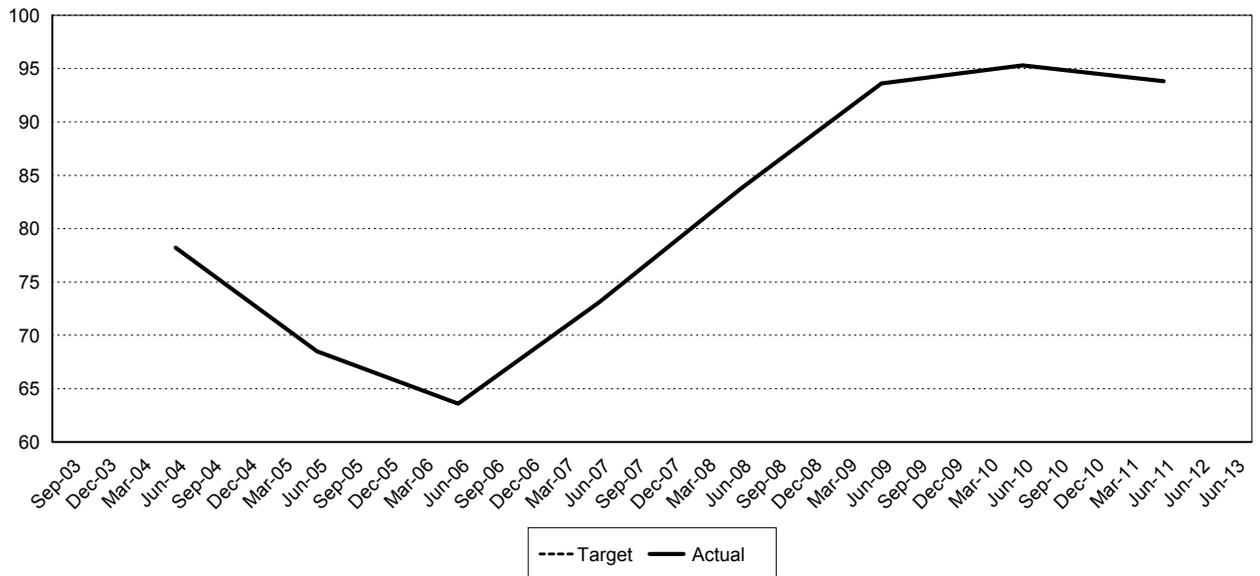
The Appeals Division's goals are to timely resolve tax appeals and provide written guidance on Washington State tax laws.

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000060 Clear Mainstream Original appeals that have not been placed in hold status within 1 year of receipt.			
Biennium	Period	Actual	Target
2011-13	A3		
	A2		
2009-11	A3		
	A3	93.8%	
	A2		
	A2	95.3%	
	A2		
	A2		
	A1		
2007-09	A3		
	A3	93.6%	
	A2		
	A2	83.7%	
	A2		
	A2		
	A1		

Percent

000060 - Mainstream Appeals Cleared



A007 Unclaimed Property Management

Appropriation Period: 2011-13 Activity Version: 2C - Enacted Recast Sort By: Activity

The Department administers the provisions of the State Uniform Unclaimed Property Act. The unclaimed property program is a consumer protection program charged to return abandoned property to the property owner. The Department receives the transfer of abandoned property to the state and attempts to locate the owners through advertising and by providing public access to abandoned property information. The Department's role is to act in the interest of the property owners and return the abandoned property to the rightful owners whenever possible. Examples of abandoned property include utility deposits, insurance policies, safety deposit box contents, dividends, and savings accounts. Unclaimed property does not include real estate, vehicles, and most other physical property. (Unclaimed Personal Property Account-Nonappropriated)

Account	FY 2012	FY 2013	Biennial Total
FTE	32.5	32.5	32.5
196 Unclaimed Personal Property Account			
196-6 Non-Appropriated	\$4,219,000	\$4,212,000	\$8,431,000

Statewide Result Area: Improve the economic vitality of businesses and individuals
Statewide Strategy: Provide consumer protection

Expected Results

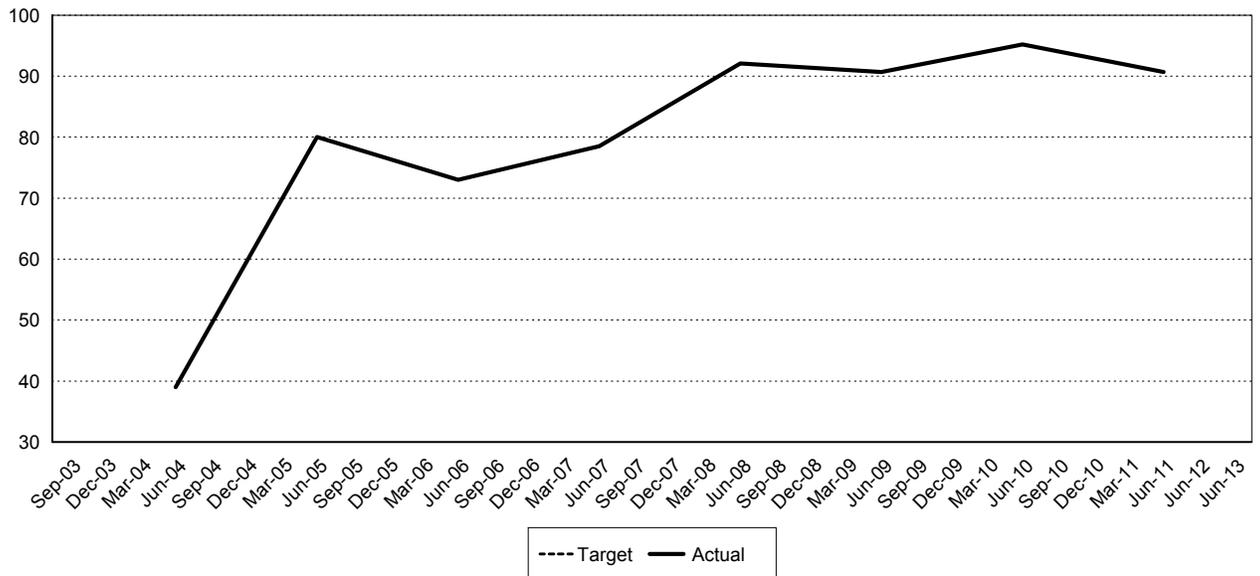
The Department's Unclaimed Property section efficiently administers unclaimed property programs and the return of abandoned property to property owners. The Department notifies the reported owners of property valued at \$75 or more, and advertises the program through publications. Currently, all owners with property exceeding \$25 in value are posted to the Department's website. Statute requires the Department to process all owner claims within 90 days of receipt.

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000061 Monetary unclaimed property claims processed within 30 days of receipt.			
Biennium	Period	Actual	Target
2011-13	A3		
	A2		
2009-11	A3		
	A3	90.7%	
	A2		
	A2	95.2%	
	A2		
	A2		
	A1		
2007-09	A3		
	A3	90.7%	
	A2		
	A2	92.1%	
	A2		
	A2		
	A1		

Percent

000061 - Unclaimed Property Claims Processed



A008 Business Licensing Services

Appropriation Period: 2011-13 Activity Version: 2C - Enacted Recast Sort By: Activity

The Business Licensing Service within the Department of Revenue provides one-stop licensing services for more than 200 state endorsements and 70 city licenses. This service provides assistance with business registration, license renewals, change of ownership, change in business locations, registration and change of trade names, obtaining minor work permits, optional insurance coverage or hiring people to work in or around private residences

Account	FY 2012	FY 2013	Biennial Total
FTE	57.5	55.5	56.5
03N Master License Account			
03N-1 State	\$7,054,000	\$6,958,000	\$14,012,000

Statewide Result Area: Strengthen government's ability to achieve results efficiently and effectively

Statewide Strategy: Regulate the economy to ensure fairness, security and efficiency

Expected Results

To meet the legislative purpose for transferring the Business Licensing Service to the Department of Revenue, the Department intends to improve customer service, find more efficient methods for processing license applications, and increase participation among local governments and public agencies that issue business licenses.

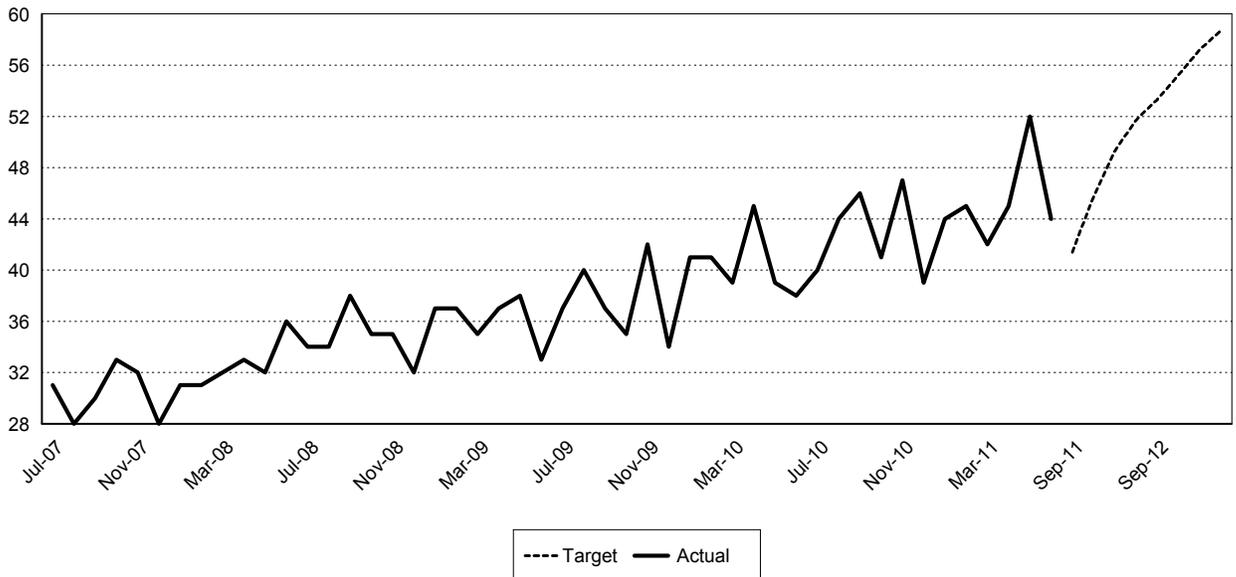
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001706 Increase the percentage of Business License renewals filed online.			
Biennium	Period	Actual	Target
2011-13	Q8		58.7%
	Q7		57.2%
	Q6		55.2%
	Q5		53.3%
	Q4		51.7%
	Q3		49.3%
	Q2		45.7%
	Q1		41.4%
2009-11	Q8	45%	
	Q8	52%	
	Q8	44%	
	Q7	44%	
	Q7	45%	
	Q7	42%	
	Q6	41%	
	Q6	47%	
	Q6	39%	
	Q5	40%	
	Q5	44%	
	Q5	46%	
	Q4	45%	
	Q4	39%	
	Q4	38%	
	Q3	41%	
	Q3	41%	
	Q3	39%	
	Q2	35%	
	Q2	42%	
Q2	34%		
Q1	37%		
Q1	40%		
Q1	37%		
2007-09	Q8	37%	
	Q8	38%	
	Q8	33%	
	Q7	37%	
	Q7	37%	
	Q7	35%	
	Q6	35%	
	Q6	35%	

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2007-09	Q6	32%
	Q5	34%
	Q5	34%
	Q5	38%
	Q4	33%
	Q4	32%
	Q4	36%
	Q3	31%
	Q3	31%
	Q3	32%
	Q2	33%
	Q2	32%
	Q2	28%
	Q1	31%
	Q1	28%
	Q1	30%

Percent 001706 - Increase the percentage of Business License renewals filed online.



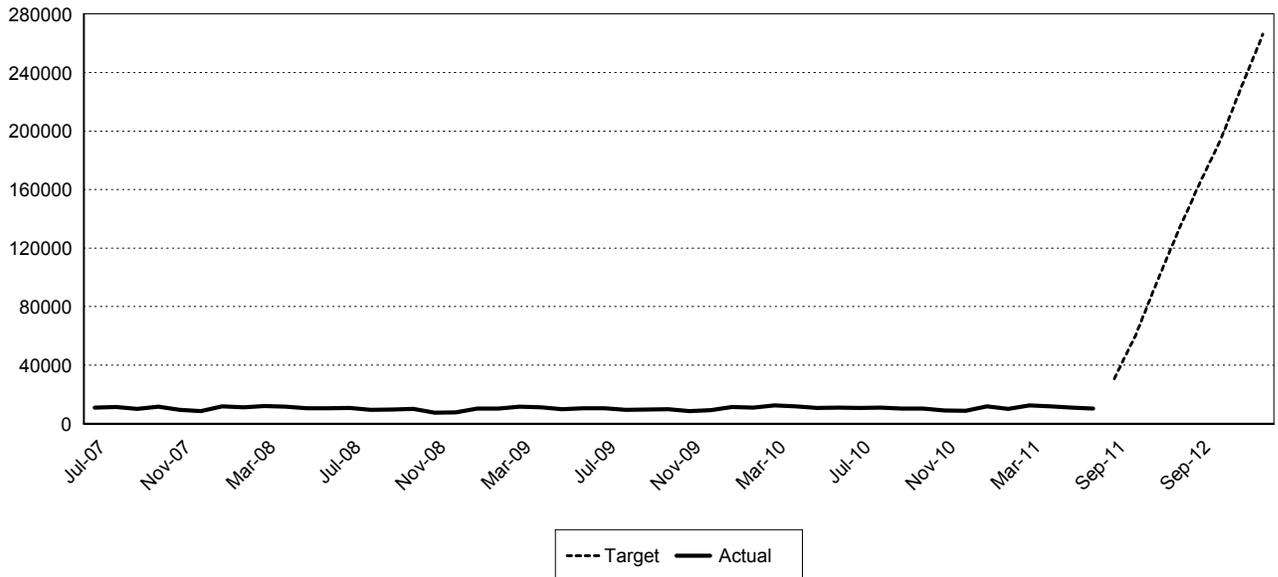
Appropriation Period: 2011-13 Activity Version: 2C - Enacted Recast Sort By: Activity

001682 Number of Business Applications Processed			
Biennium	Period	Actual	Target
2011-13	Q8		266,000
	Q7		230,530
	Q6		193,577
	Q5		163,502
	Q4		131,000
	Q3		96,284
	Q2		60,116
	Q1		30,682
2009-11	Q8	11,799	
	Q8	10,891	
	Q8	10,221	
	Q7	11,816	
	Q7	10,061	
	Q7	12,388	
	Q6	10,245	
	Q6	8,929	
	Q6	8,879	
	Q5	10,796	
	Q5	10,923	
	Q5	10,307	
	Q4	11,847	
	Q4	10,681	
	Q4	11,066	
	Q3	11,323	
	Q3	11,007	
	Q3	12,450	
	Q2	9,953	
	Q2	8,613	
Q2	9,155		
Q1	10,470		
Q1	9,461		
Q1	9,720		
2007-09	Q8	11,173	
	Q8	9,922	
	Q8	10,438	
	Q7	10,352	
	Q7	10,251	
	Q7	11,603	
	Q6	10,076	
	Q6	7,532	

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2007-09	Q6	7,695
	Q5	10,700
	Q5	9,458
	Q5	9,758
	Q4	11,699
	Q4	10,638
	Q4	10,492
	Q3	11,795
	Q3	11,184
	Q3	12,068
	Q2	11,556
	Q2	9,420
	Q2	8,542
	Q1	11,072
	Q1	11,345
	Q1	10,146

Number 001682 - Number of Business Applications Processed



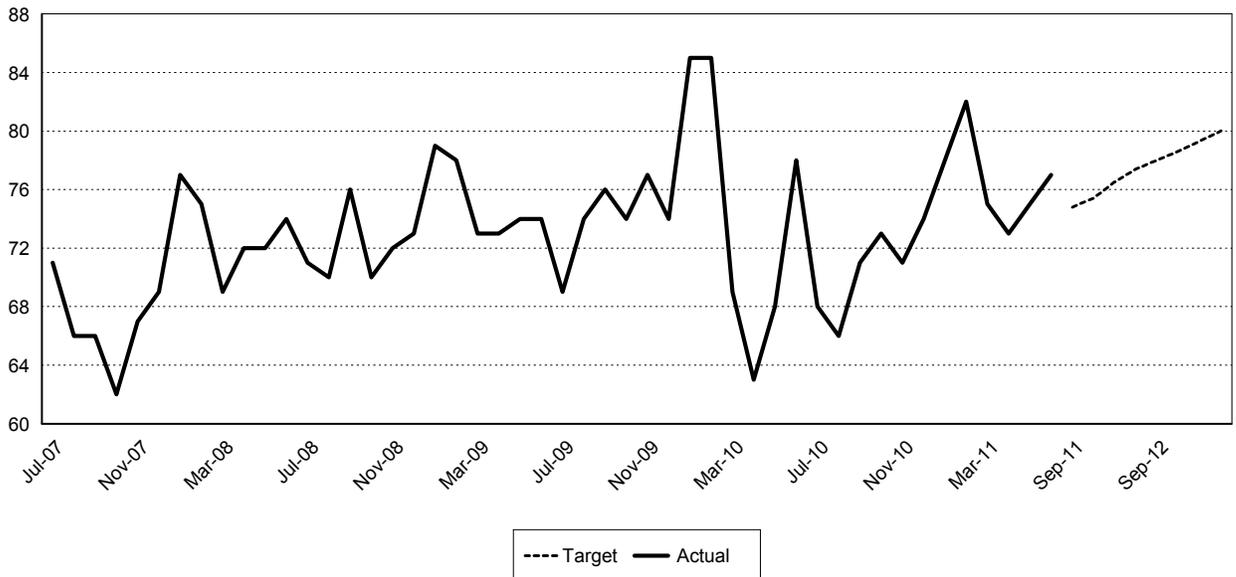
Appropriation Period: 2011-13 Activity Version: 2C - Enacted Recast Sort By: Activity

001705 Percent of Business License Applications (BLAs) filed online.			
Biennium	Period	Actual	Target
2011-13	Q8		80%
	Q7		79.3%
	Q6		78.6%
	Q5		78%
	Q4		77.4%
	Q3		76.5%
	Q2		75.4%
	Q1		74.8%
2009-11	Q8	73%	
	Q8	75%	
	Q8	77%	
	Q7	78%	
	Q7	82%	
	Q7	75%	
	Q6	73%	
	Q6	71%	
	Q6	74%	
	Q5	68%	
	Q5	66%	
	Q5	71%	
	Q4	63%	
	Q4	68%	
	Q4	78%	
	Q3	85%	
	Q3	85%	
	Q3	69%	
	Q2	74%	
	Q2	77%	
Q2	74%		
Q1	69%		
Q1	74%		
Q1	76%		
2007-09	Q8	73%	
	Q8	74%	
	Q8	74%	
	Q7	79%	
	Q7	78%	
	Q7	73%	
	Q6	70%	
	Q6	72%	

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2007-09	Q6	73%
	Q5	71%
	Q5	70%
	Q5	76%
	Q4	72%
	Q4	72%
	Q4	74%
	Q3	77%
	Q3	75%
	Q3	69%
	Q2	62%
	Q2	67%
	Q2	69%
	Q1	71%
	Q1	66%
	Q1	66%

Percent 001705 - Percent of Business License Applications (BLAs) filed online.



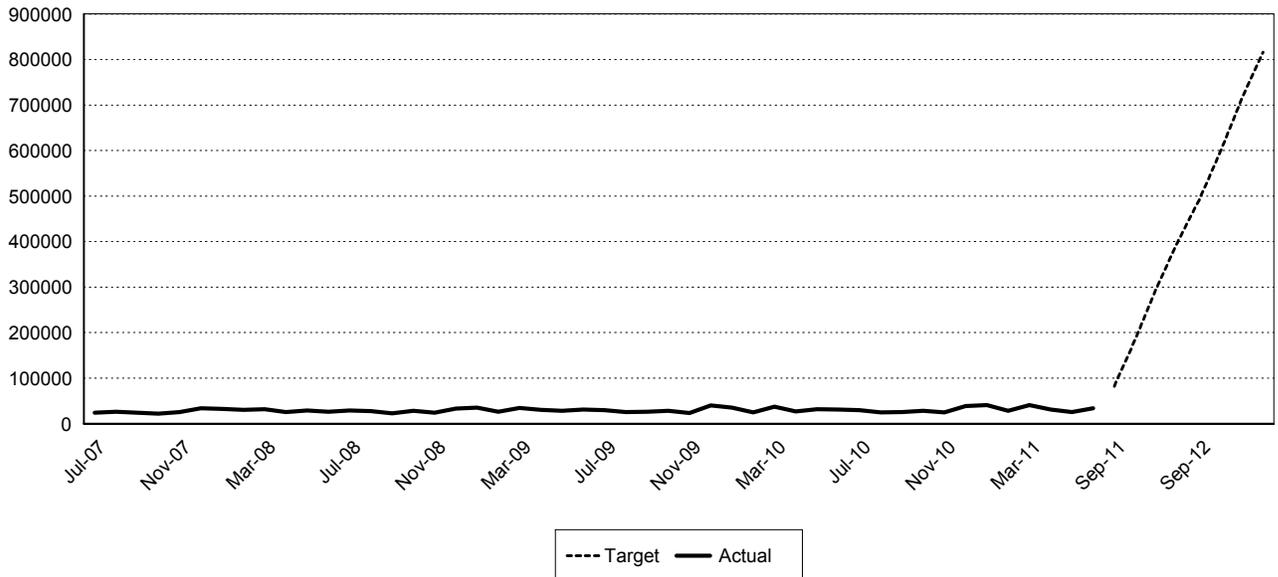
Appropriation Period: 2011-13 Activity Version: 2C - Enacted Recast Sort By: Activity

001704 Total number of Business License renewals filed.			
Biennium	Period	Actual	Target
2011-13	Q8		816,000
	Q7		712,829
	Q6		597,179
	Q5		491,523
	Q4		400,000
	Q3		298,948
	Q2		185,671
	Q1		82,176
2009-11	Q8	31,436	
	Q8	25,533	
	Q8	33,833	
	Q7	41,020	
	Q7	28,226	
	Q7	40,915	
	Q6	28,320	
	Q6	24,784	
	Q6	38,821	
	Q5	29,555	
	Q5	24,669	
	Q5	25,278	
	Q4	27,029	
	Q4	32,085	
	Q4	31,270	
	Q3	35,311	
	Q3	24,484	
	Q3	37,218	
	Q2	28,460	
	Q2	23,425	
Q2	40,439		
Q1	29,610		
Q1	25,789		
Q1	26,548		
2007-09	Q8	30,331	
	Q8	27,985	
	Q8	31,007	
	Q7	34,953	
	Q7	26,007	
	Q7	34,534	
	Q6	28,156	
	Q6	24,056	

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2007-09	Q6	33,279
	Q5	28,920
	Q5	27,655
	Q5	22,539
	Q4	25,857
	Q4	29,036
	Q4	26,258
	Q3	32,351
	Q3	30,043
	Q3	31,724
	Q2	22,133
	Q2	25,167
	Q2	34,141
	Q1	23,900
	Q1	26,298
	Q1	24,369

Number **001704 - Total number of Business License renewals filed.**



Appropriation Period: 2011-13 Activity Version: 2C - Enacted Recast Sort By: Activity

Grand Total

	FY 2012	FY 2013	Biennial Total
FTE's	1,174.1	1,163.5	1,168.8
GFS	\$104,380,000	\$104,232,000	\$208,612,000
Other	\$15,994,000	\$15,819,000	\$31,813,000
Total	\$120,374,000	\$120,051,000	\$240,425,000

Appropriation Period: 2011-13 Activity Version: 2C - Enacted Recast Sort By: Activity

<u>Parameter</u>	<u>Entered As</u>
Budget Period	2011-13
Agency	140
Version	2C - Enacted Recast
Result Area	All Result Areas
Activity	All Activities
Program	All Programs
Sub Program	All Sub Programs
Account	All Accounts
Expenditure Authority Type	All Expenditure Authority Types
Theme	All
Sort By	Activity
Display All Account Types	Yes
Include Policy Level	Yes
Include Activity Description	Yes
Include Statewide Result Area	Yes
Include Statewide Strategy	Yes
Include Expected Results Text	Yes
Include Charts	Yes
Chart Type	Line
Include Parameter Selections	Yes
Version Source	OFM