

## 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 2020	FY 2021	Biennial Total
<b>FTE</b>	134.5	134.5	134.5
<b>001 General Fund</b>			
001-1 State	\$28,098,000	\$24,593,000	\$52,691,000
<b>02W Timber Tax Distribution Account</b>			
02W-1 State	\$364,000	\$370,000	\$734,000
<b>196 Unclaimed Personal Property Account</b>			
196-6 Non-Appropriated	\$477,000	\$492,000	\$969,000

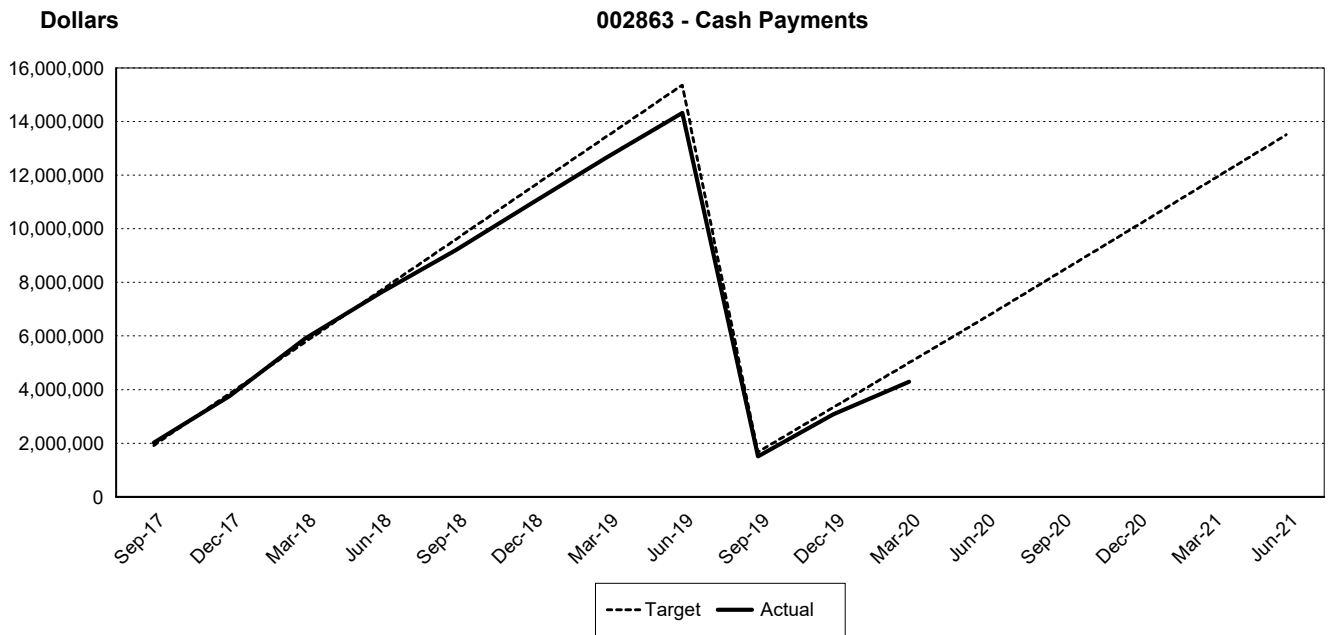
**Statewide Result Area:** Efficient, Effective and Accountable Government  
**Statewide Strategy:** Safeguard and manage public funds

#### 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.

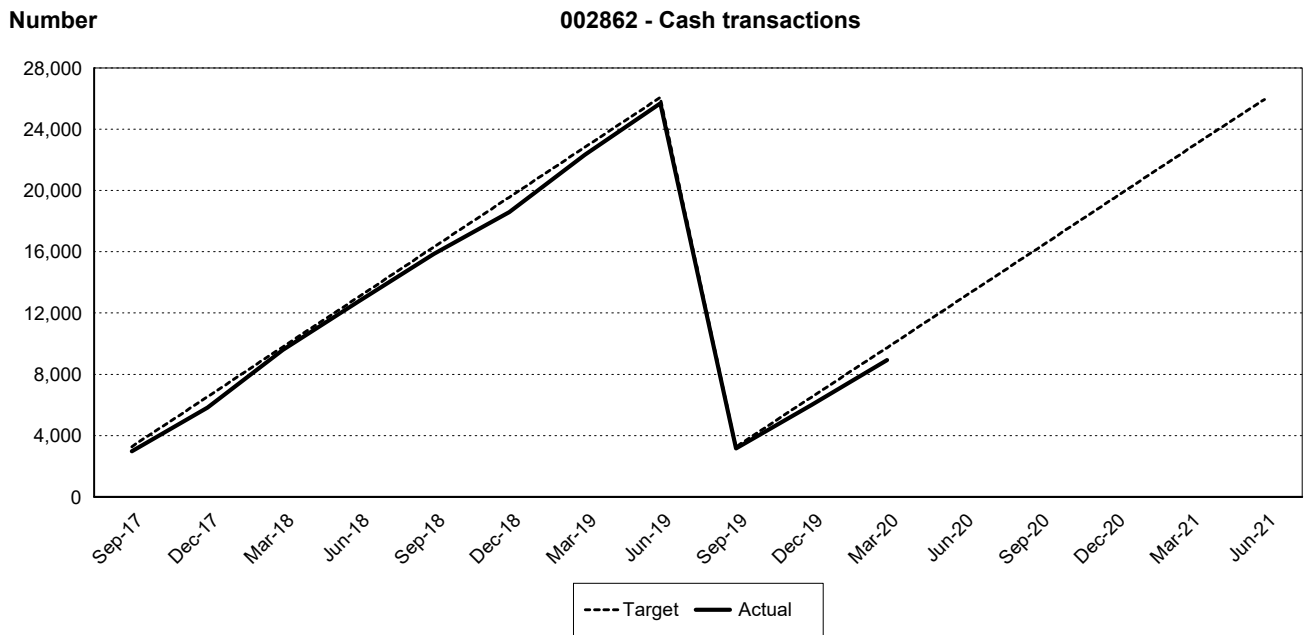
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002863 Total cash payments reported in the authorized receiving system			
Biennium	Period	Actual	Target
2019-21	Q8		\$13,500,000
	Q7		\$11,790,000
	Q6		\$10,080,000
	Q5		\$8,370,000
	Q4		\$6,660,000
	Q3	\$4,291,139	\$4,995,000
	Q2	\$3,078,973	\$3,330,000
	Q1	\$1,513,648	\$1,665,000
2017-19	Q8	\$14,326,111	\$15,360,000
	Q7	\$12,664,805	\$13,440,000
	Q6	\$10,944,203	\$11,520,000
	Q5	\$9,207,717	\$9,600,000
	Q4	\$7,613,074	\$7,680,000
	Q3	\$5,896,641	\$5,760,000
	Q2	\$3,760,831	\$3,840,000
	Q1	\$2,021,519	\$1,920,000



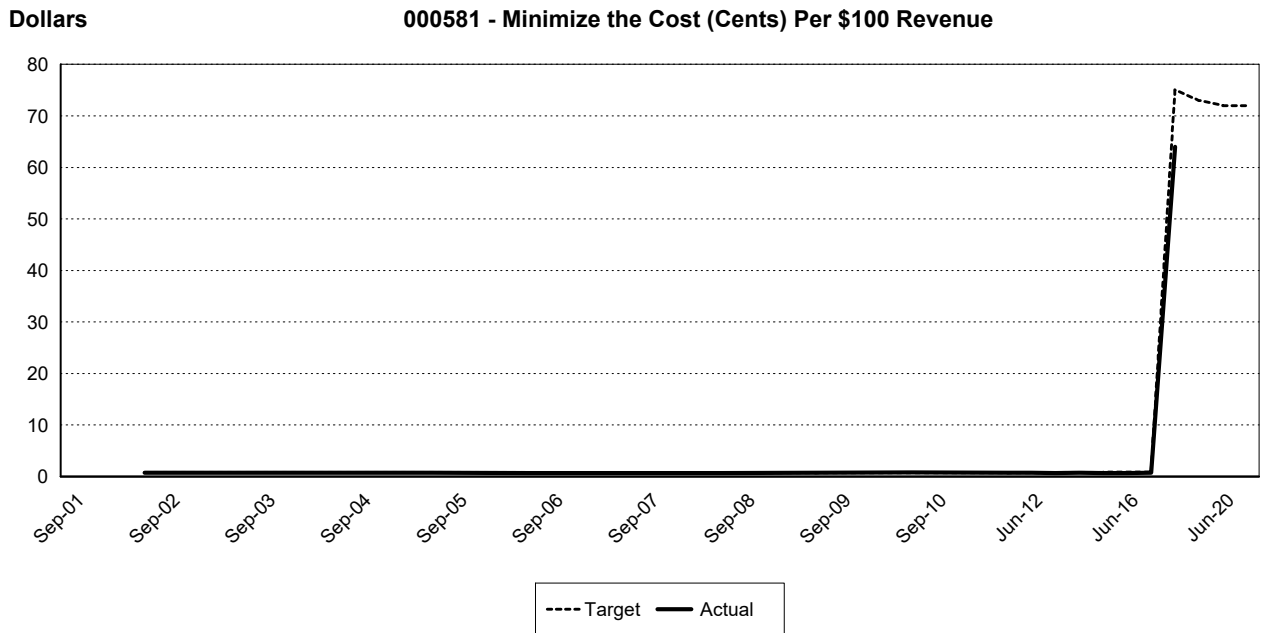
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002862 Number of cash transactions reported in the authorized receiving system			
Biennium	Period	Actual	Target
2019-21	Q8		25,944
	Q7		22,701
	Q6		19,458
	Q5		16,215
	Q4		12,972
	Q3	8,926	9,729
	Q2	5,995	6,486
	Q1	3,156	3,243
2017-19	Q8	25,689	26,064
	Q7	22,343	22,806
	Q6	18,584	19,548
	Q5	15,869	16,290
	Q4	12,756	13,032
	Q3	9,601	9,774
	Q2	5,829	6,516
	Q1	2,985	3,258



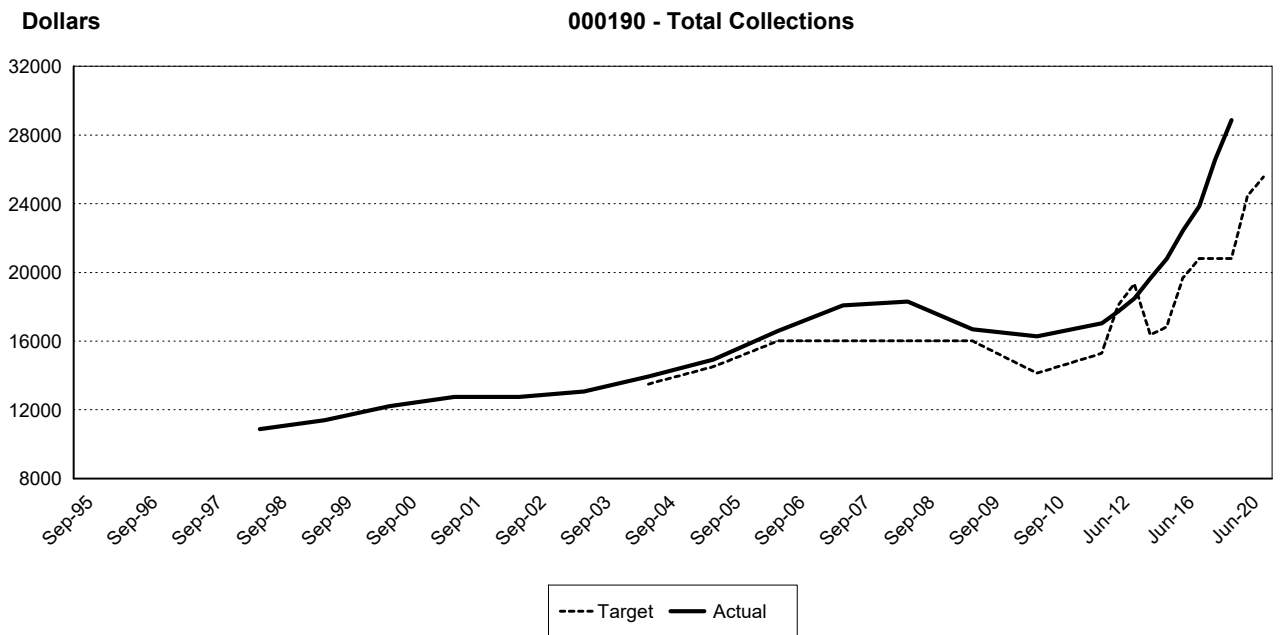
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000581 The Department's cost of collecting revenue (cents per \$100 of revenue collected).			
Biennium	Period	Actual	Target
2019-21	A3		\$72
	A2		\$72
2017-19	A3		\$73
	A2	\$64	\$75
2015-17	A3	\$0.69	\$0.76
	A2	\$0.67	\$0.85



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000190 Total State and Local Revenue Collections (In Millions).			
Biennium	Period	Actual	Target
2019-21	A3		\$25,540
	A2		\$24,490
2017-19	A3	\$28,874	\$20,794
	A2	\$26,586	\$20,794
2015-17	A3	\$23,847	\$20,794
	A2	\$22,442	\$19,658



**A002 Property Tax Administration**

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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 utilities 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.

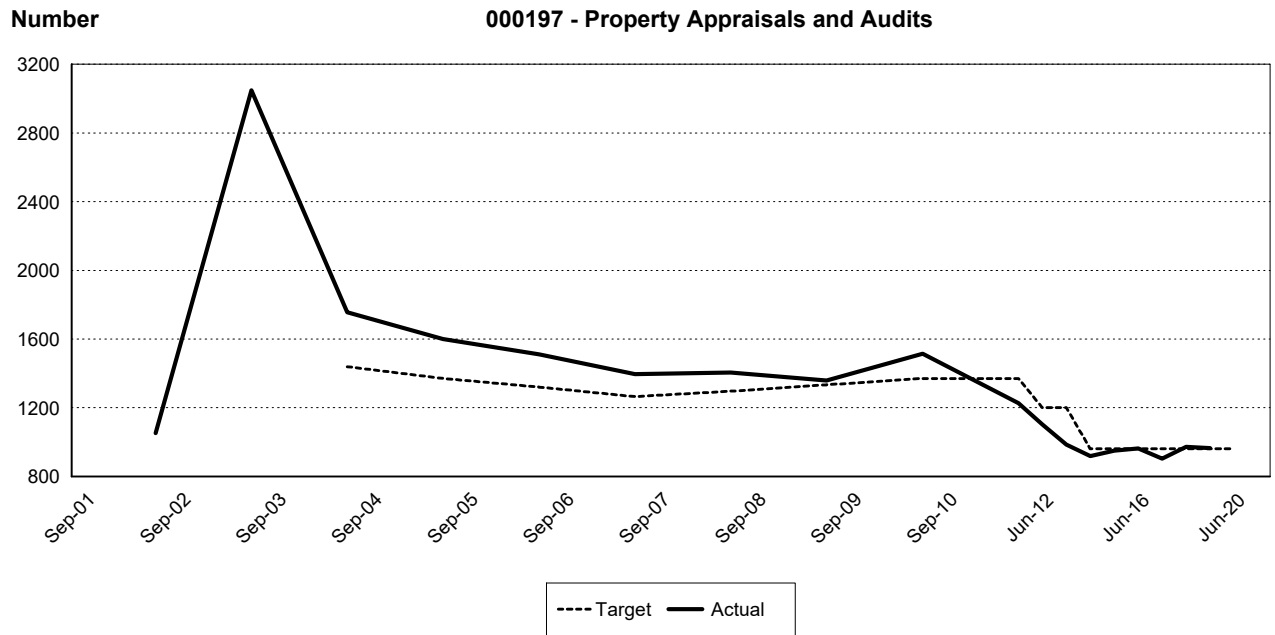
Account	FY 2020	FY 2021	Biennial Total
FTE	58.4	58.4	58.4
<b>001 General Fund</b>			
001-1 State	\$9,343,000	\$9,430,000	\$18,773,000

**Statewide Result Area:** Efficient, Effective and Accountable Government  
**Statewide Strategy:** Safeguard and manage public funds

**Expected Results**

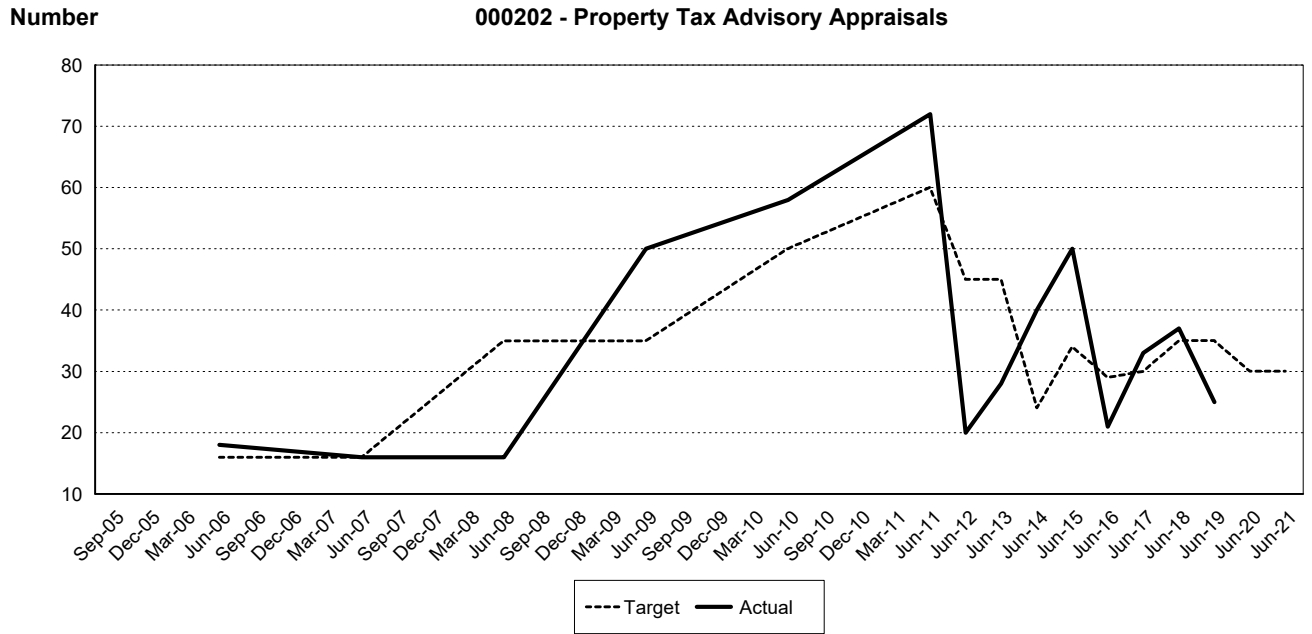
To meet the statutory obligations of RCW 84.48.080, the Department performs appraisals of real and personal property to develop ratios of assessed value to fair market value. The Department then applies these ratios to equalize utility property assessments and to equalize the state school levy that counties 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 in administering property tax exemptions and deferrals across the state for senior citizens as well as exemptions for over 10,000 nonprofit organizations. In recent years, FTEs across many property tax programs have decreased which has and will continue to impact performance.

000197 Number of Real Property Appraisals and Personal Property Tax Audits Complete.			
Biennium	Period	Actual	Target
2019-21	A3		
	A2		960
2017-19	A3	964	960
	A2	972	960
2015-17	A3	904	960
	A2	963	960



<b>000202 Increase the number of Advisory Appraisals completed.</b>			
<b>Biennium</b>	<b>Period</b>	<b>Actual</b>	<b>Target</b>
2019-21	A3		30
	A2		30
2017-19	A3	25	35
	A2	37	35
2015-17	A3	33	30
	A2	21	29

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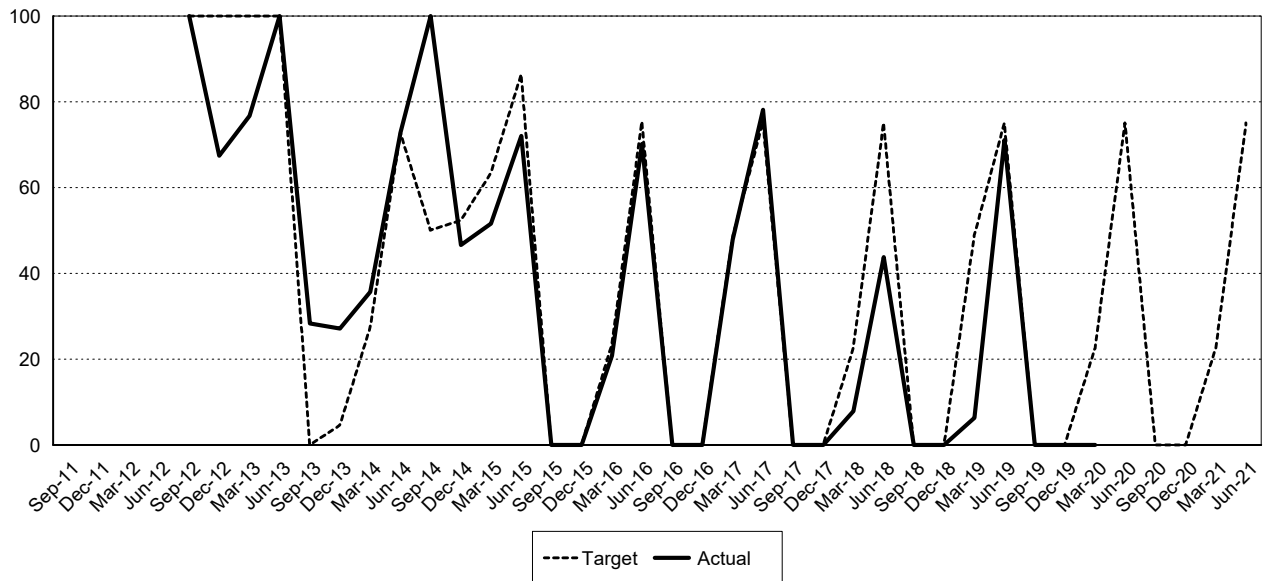




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<b>002336 Provide assistance to County Assessors through advisory appraisals and advice.</b>			
<b>Biennium</b>	<b>Period</b>	<b>Actual</b>	<b>Target</b>
2019-21	Q8		75%
	Q7		22.5%
	Q6		0%
	Q5		0%
	Q4		75%
	Q3	0%	22.5%
	Q2	0%	0%
	Q1	0%	0%
2017-19	Q8	71.1%	75%
	Q7	6.3%	48.8%
	Q6	0%	0%
	Q5	0%	0%
	Q4	43.8%	75%
	Q3	7.9%	22.5%
	Q2	0%	0%
	Q1	0%	0%
2015-17	Q8	78.1%	75.2%
	Q7	47.9%	48.4%
	Q6	0%	0%
	Q5	0%	0%
	Q4	70.2%	75.3%
	Q3	20.8%	23.4%
	Q2	0%	0%
	Q1	0%	0%

Percent 002336 - Provide assistance to County Assessors through advisory appraisals and advice.



### A003 State and Local Revenue Collection and Distribution

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 2020	FY 2021	Biennial Total
<b>FTE</b>	588.2	588.5	588.4
<b>300 Financial Services Regulation Account</b>			
300-1 State	\$2,500,000	\$2,500,000	\$5,000,000
<b>001 General Fund</b>			
001-1 State	\$74,445,000	\$69,955,000	\$144,400,000
<b>23P Model Toxics Control Operating Account</b>			
23P-1 State	\$59,000	\$60,000	\$119,000
<b>489 Pension Funding Stabilization Account</b>			
489-1 State	\$6,743,000	\$6,743,000	\$13,486,000
<b>02W Timber Tax Distribution Account</b>			
02W-1 State	\$1,255,000	\$1,320,000	\$2,575,000
<b>044 Waste Reduction/Recycling/Litter Control</b>			
044-1 State	\$82,000	\$86,000	\$168,000

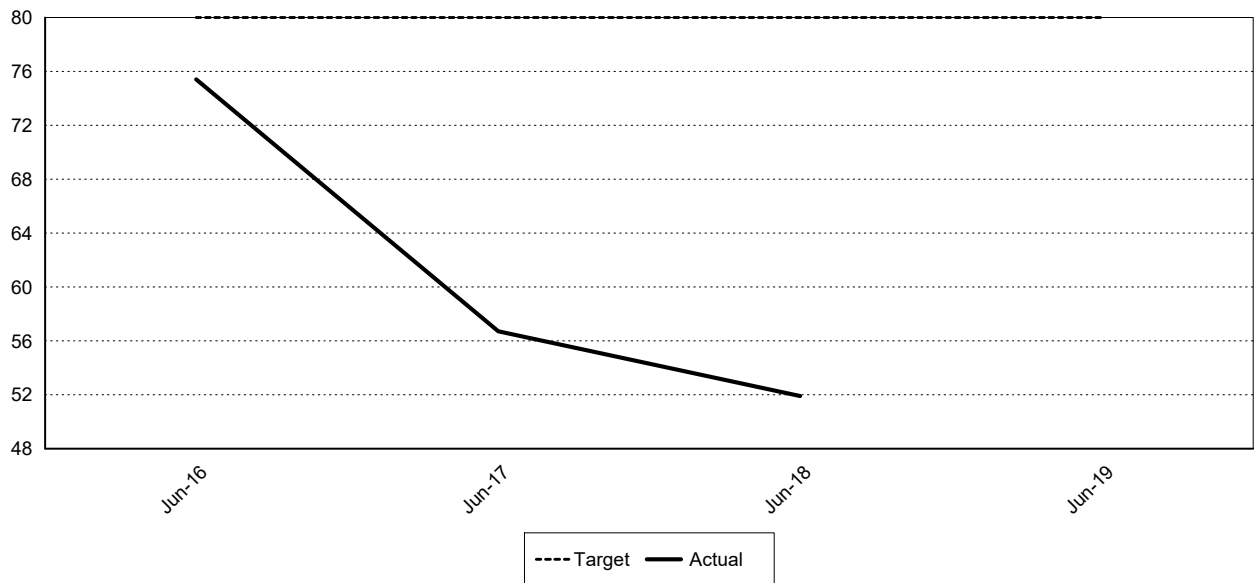
**Statewide Result Area:** Efficient, Effective and Accountable Government  
**Statewide Strategy:** Safeguard and manage public funds

**Expected Results**

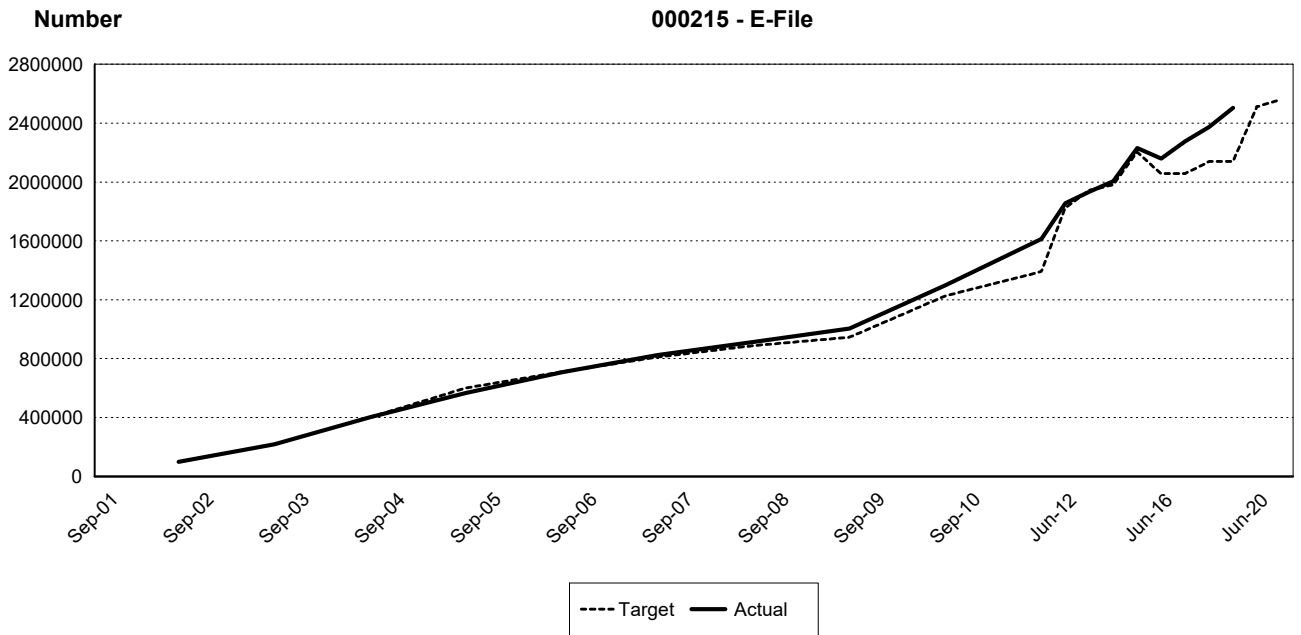
The Department provides ongoing education and assistance to taxpayers while maximizing the collection of tax dollars owing on delinquent accounts.

<b>002695 Answer incoming calls (excluding BLS) receiving personal assistance within TWO minutes.</b>			
Biennium	Period	Actual	Target
2017-19	A3		80%
	A2	51.9%	80%
2015-17	A3	56.7%	80%
	A2	75.4%	80%

Percent **002695 - Answer 80% of Incoming Calls within TWO Minutes**



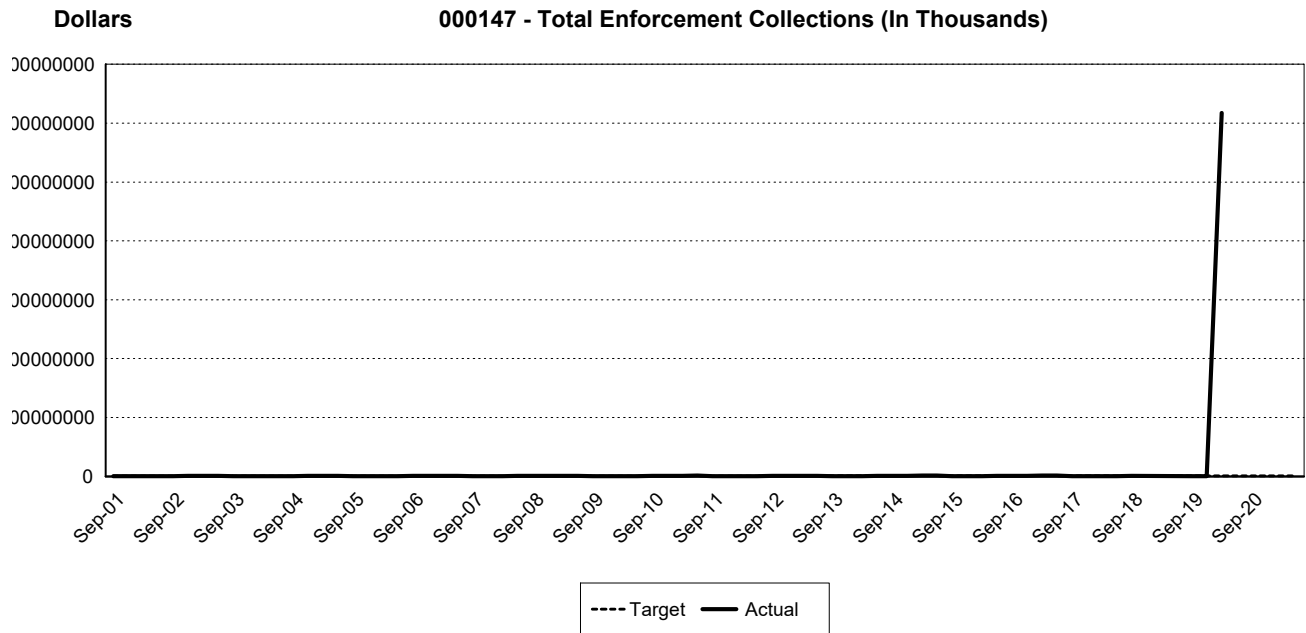
<b>000215 Increase the number of returns filed electronically.</b>			
Biennium	Period	Actual	Target
2019-21	A3		2,558,750
	A2		2,511,000
2017-19	A3	2,504,789	2,139,000
	A2	2,375,137	2,139,000
2015-17	A3	2,276,385	2,056,200
	A2	2,158,761	2,056,200



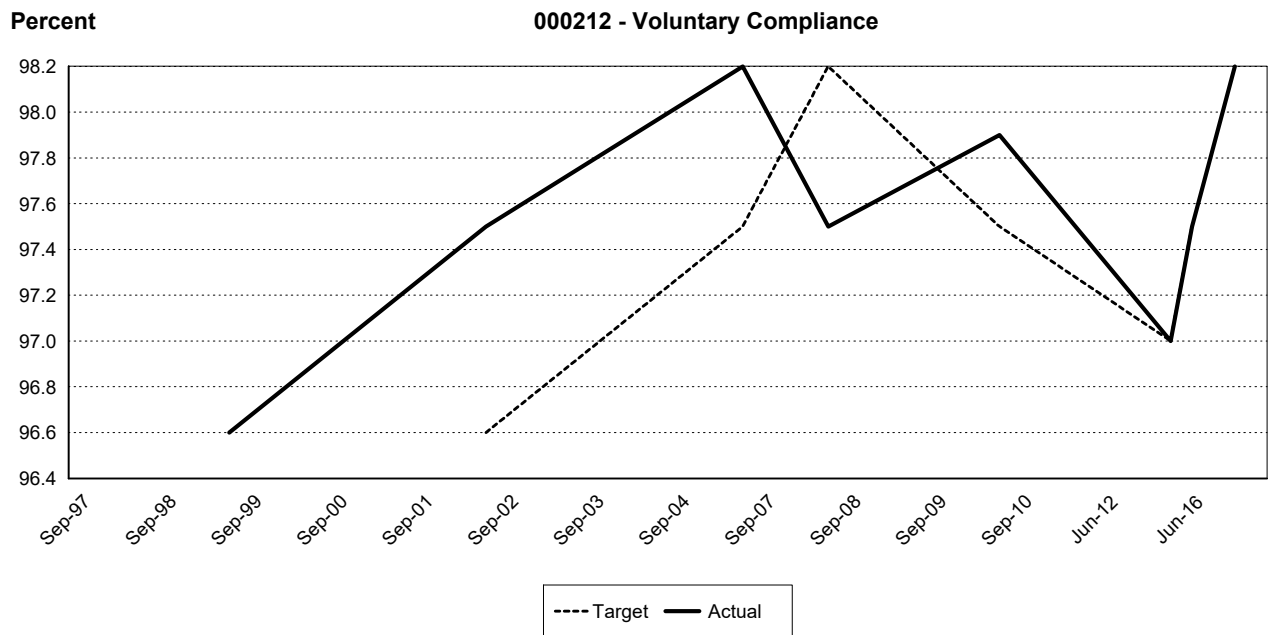
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000147 Total enforcement collections (In Thousands).			
Biennium	Period	Actual	Target
2019-21	Q8		\$1,080,000
	Q7		
	Q6		
	Q5		
	Q4		\$540,000
	Q3	\$617,357,357	
	Q2	\$407,709	
	Q1	\$172,663	
2017-19	Q8		\$1,080,000
	Q7		\$972,500
	Q6		\$826,700
	Q5	\$883,938	\$684,700
	Q4	\$562,802	\$540,000
	Q3	\$562,802	\$408,800
	Q2	\$353,344	\$277,000
	Q1	\$161,782	\$140,900
2015-17	Q8	\$1,389,839	\$1,080,000
	Q7	\$1,244,225	\$972,500
	Q6	\$1,067,384	\$826,700
	Q5	\$873,010	\$684,700
	Q4	\$670,926	\$540,000
	Q3	\$515,359	\$408,800
	Q2	\$333,882	\$277,000
	Q1	\$173,802	\$140,900

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<b>000212 Maintain/Improve the voluntary compliance rate for tax reporting.</b>			
<b>Biennium</b>	<b>Period</b>	<b>Actual</b>	<b>Target</b>
2017-19	A3		
	A2	98.2%	
2015-17	A3		
	A2	97.5%	97.5%



## 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. In addition to educating taxpayers through the audit process, 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 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 personal contact with the Department.

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Account	FY 2020	FY 2021	Biennial Total
FTE	337.8	337.8	337.8
<b>001 General Fund</b>			
001-1 State	\$26,720,000	\$27,443,000	\$54,163,000
<b>02W Timber Tax Distribution Account</b>			
02W-1 State	\$1,965,000	\$2,015,000	\$3,980,000

**Statewide Result Area: Efficient, Effective and Accountable Government**

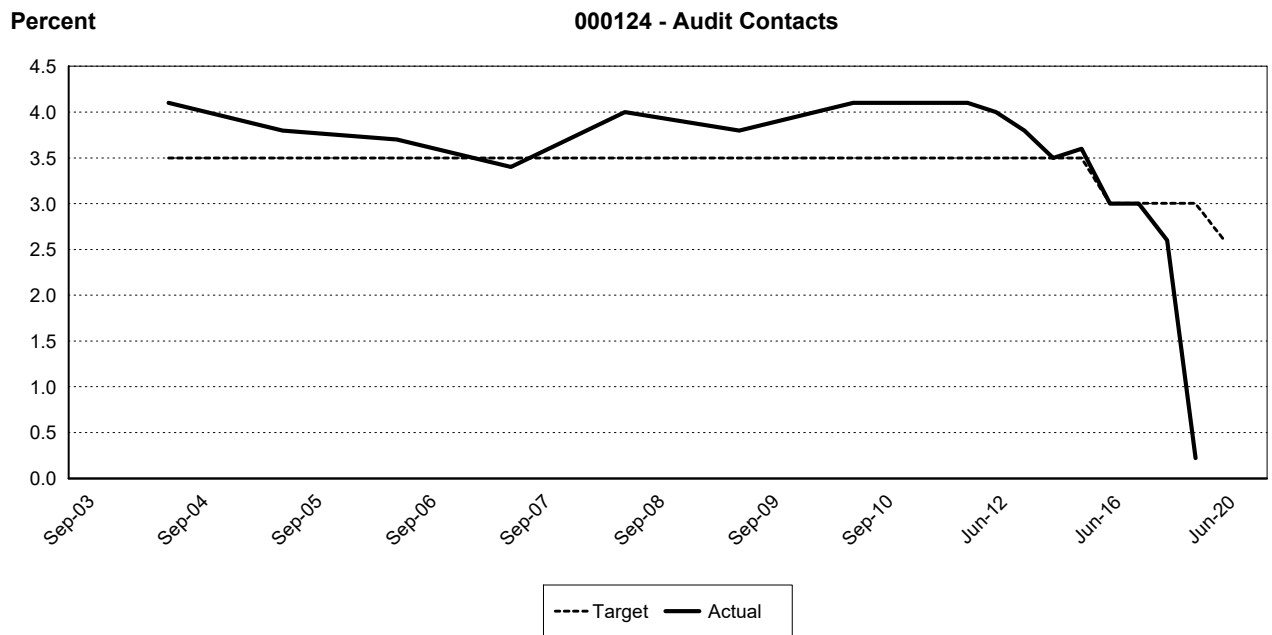
**Statewide Strategy: Safeguard and manage public funds**

**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..

<b>000124 Maintain the percentage of active reporting taxpayer accounts contacted by the Audit division.</b>			
Biennium	Period	Actual	Target
2019-21	A3		
	A2		2.6%
2017-19	A3	0.22%	3%
	A2	2.6%	3%
2015-17	A3	3%	3%
	A2	3%	3%





**A005 Tax Policy Research, Analysis, and Interpretation**

Tax policy activities focus on providing timely and accurate information for the legislature, other agencies and Executive branch decision makers, clear and consistent guidance to taxpayers, employees, and the public regarding tax law and policy application, and coordinating interdivisional policy analysis and studies. Specific functions include: responding to legislative and constituent requests; coordinating interdepartmental policy analysis and studies; preparing fiscal analysis estimates; preparing fiscal notes; analyzing and drafting legislation to ensure legislation is administrable and provides for sound tax policy; advocating for agency request legislation; developing legislation proposals; reviewing and drafting rule revisions; providing technical advice to operating divisions; coordinating with the Attorney’s General Office in litigation matters, and forecasting non-general fund revenues.

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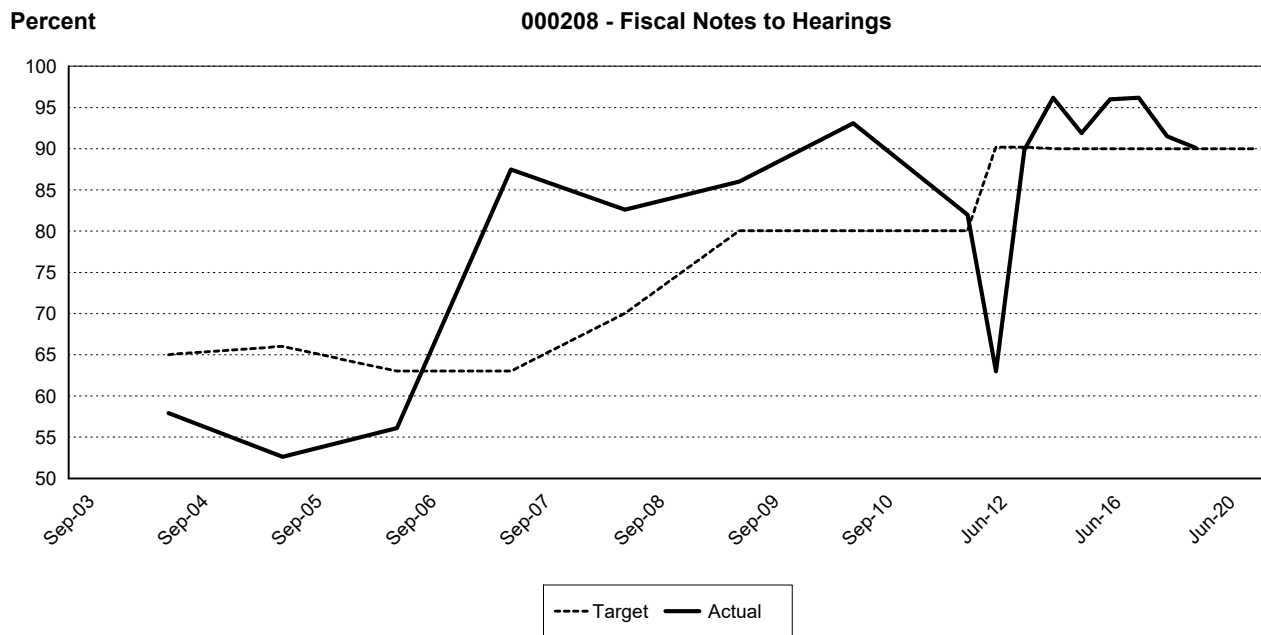
Account	FY 2020	FY 2021	Biennial Total
FTE	64.9	64.9	64.9
<b>001 General Fund</b>			
001-1 State	\$8,819,000	\$9,012,000	\$17,831,000

**Statewide Result Area:** Efficient, Effective and Accountable Government  
**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 accurate voluntary taxpayer reporting, consistent determinations to tax liability, and informed tax policy decisions that avoid unintended effects on revenue collections

<b>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.</b>			
Biennium	Period	Actual	Target
2019-21	A3		90%
	A2		90%
2017-19	A3	90.1%	90%
	A2	91.5%	90%
2015-17	A3	96.2%	90%
	A2	96%	90%



**A006 Administrative Review and Hearings**

The Department receives over 900 taxpayer requests for review and appeals each year. These matters 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 cases); Administrative Procedures Act Appeals, and Board of Tax Appeals (BTA) informal appeals from agency final decisions. When a case 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 division presents the agency case during informal proceedings. The BTA renders the final decision

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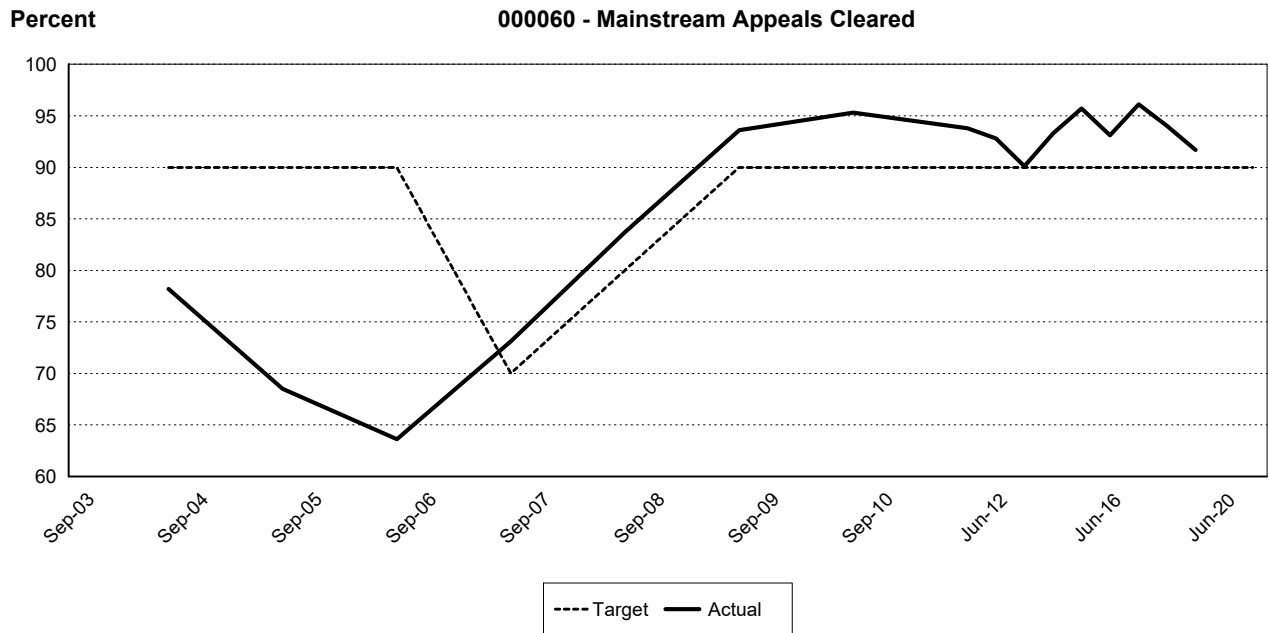
Account	FY 2020	FY 2021	Biennial Total
FTE	29.2	29.2	29.2
<b>001 General Fund</b>			
001-1 State	\$3,256,000	\$3,854,000	\$7,110,000

**Statewide Result Area:** Efficient, Effective and Accountable Government  
**Statewide Strategy:** Safeguard and manage public funds

**Expected Results**

The Administrative Review and Hearings Division's goals are to timely provide informal review of agency actions, resolve formal administrative appeals and provide written guidance on Washington State tax laws..

000060 Clear Mainstream Original appeals that have not been placed in hold status within 1 year of receipt.			
Biennium	Period	Actual	Target
2019-21	A3		90%
	A2		90%
2017-19	A3	91.7%	90%
	A2	94%	90%
2015-17	A3	96.1%	90%
	A2	93.1%	90%



**A007 Unclaimed Property Management**

The Department administers the provisions of the State Uniform Unclaimed Property Act (63.29 RCW). The unclaimed property program is a consumer protection program charged to return abandoned property to the property owner. Businesses report abandoned property to the state annually and the Department 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)

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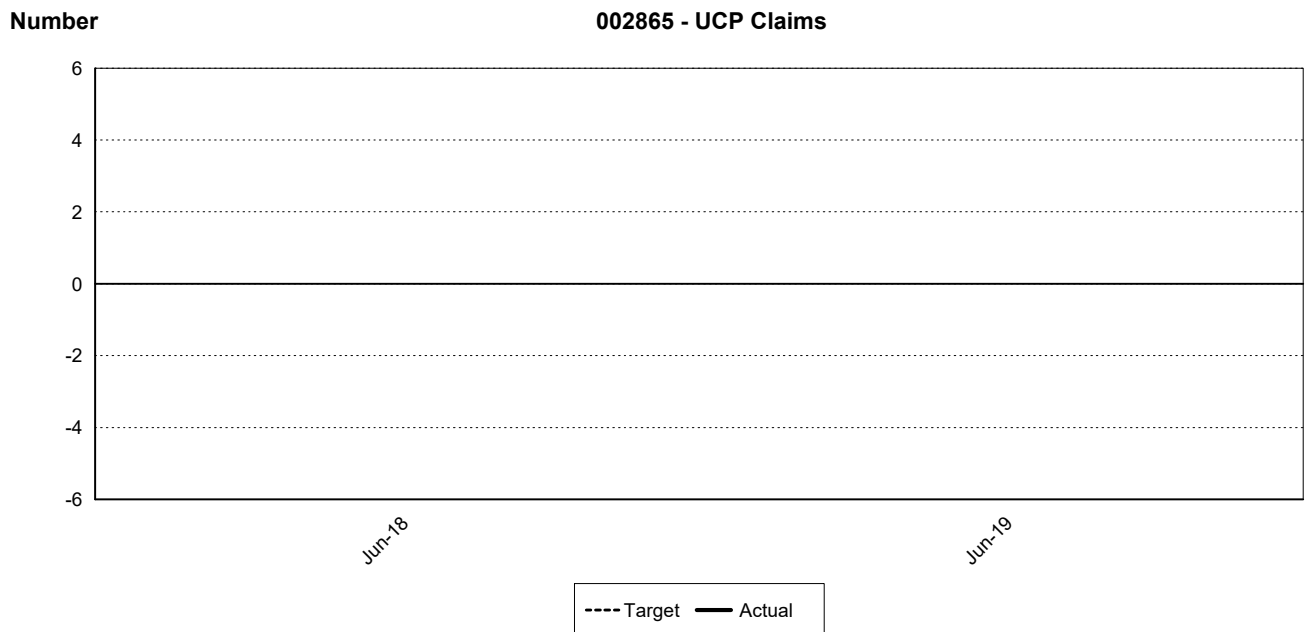
Account	FY 2020	FY 2021	Biennial Total
FTE	32.6	32.6	32.6
<b>196 Unclaimed Personal Property Account</b>			
196-6 Non-Appropriated	\$4,514,000	\$4,609,000	\$9,123,000

**Statewide Result Area:** Prosperous Economy  
**Statewide Strategy:** Provide consumer protection

**Expected Results**

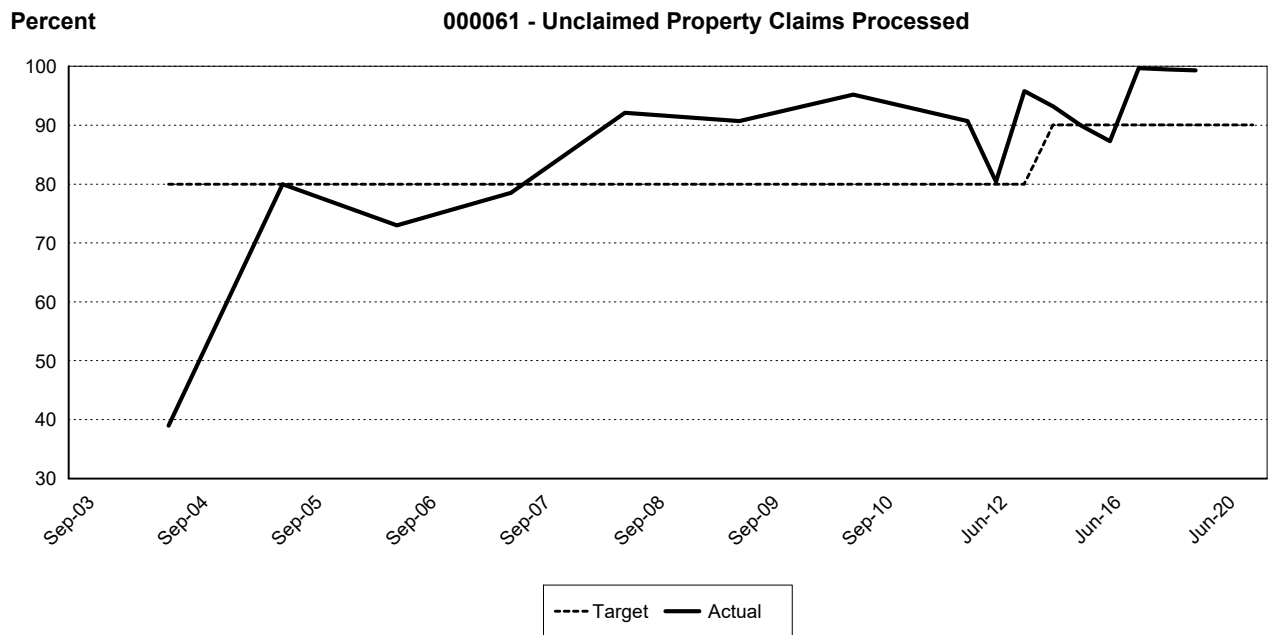
The Department's Unclaimed Property section efficiently administers unclaimed property programs and the return of abandoned property to proper owners. The Department notifies the reported owners of property valued at \$75 or more, and advertises the program through publications. Currently, all owners 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.

002865 Average number of days to process a UCP claim.			
Biennium	Period	Actual	Target
2017-19	A3		
	A2		



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000061 Monetary unclaimed property claims processed within 30 days of receipt.			
Biennium	Period	Actual	Target
2019-21	A3		90%
	A2		90%
2017-19	A3	99.3%	90%
	A2	99.5%	90%
2015-17	A3	99.7%	90%
	A2	87.3%	90%



**A008 Business Licensing Services**

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The Business Licensing Service within the Department of Revenue provides one-stop licensing services. This service provides assistance with state and local general business registration, license renewals, filing of annual reports, 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 2020	FY 2021	Biennial Total
FTE	69.2	69.2	69.2
<b>03N Business License Account</b>			
03N-1 State	\$8,343,000	\$12,263,000	\$20,606,000

**Statewide Result Area:** Efficient, Effective and Accountable Government  
**Statewide Strategy:** Regulate the economy to ensure fairness, security and efficiency

**Expected Results**

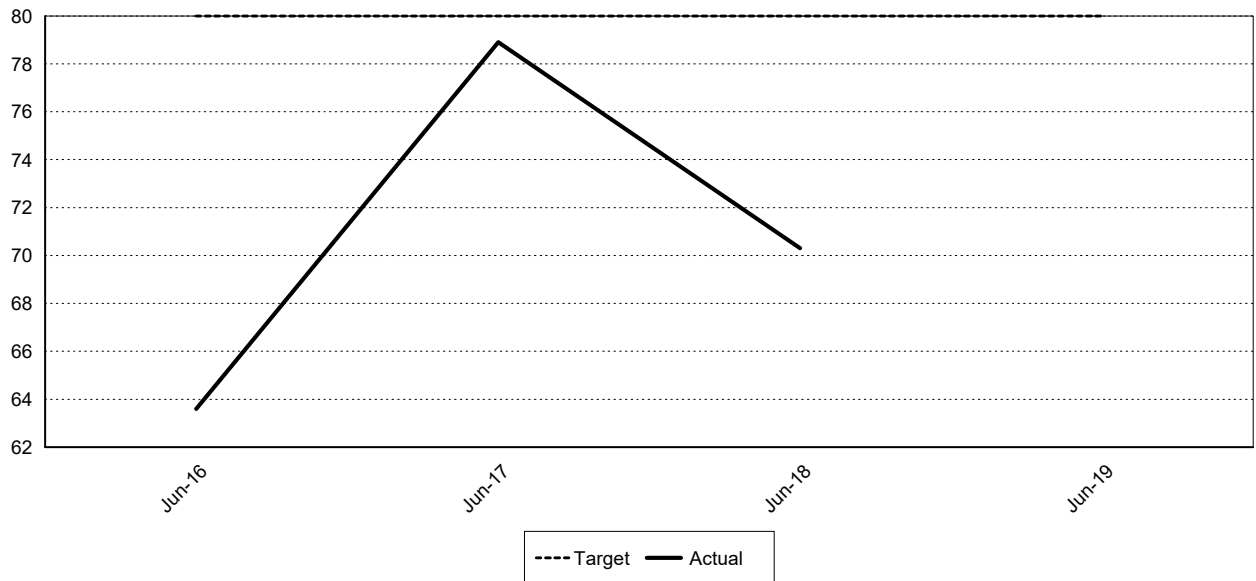
Streamline the licensing processes for businesses by adding city and state agency partners which helps to create a one-stop licensing portal for state and city licensing. The portal allows businesses to apply for all appropriate licenses with one application, check the status of their license and, as applicable, renew their license. The administrative burden is eased on regulatory city and state agencies when they partner with BLS for general business licenses.

002694 Answer incoming BLS calls receiving personal assistance within TWO minutes.			
Biennium	Period	Actual	Target
2017-19	A3		80%
	A2	70.3%	80%
2015-17	A3	78.9%	80%
	A2	63.6%	80%



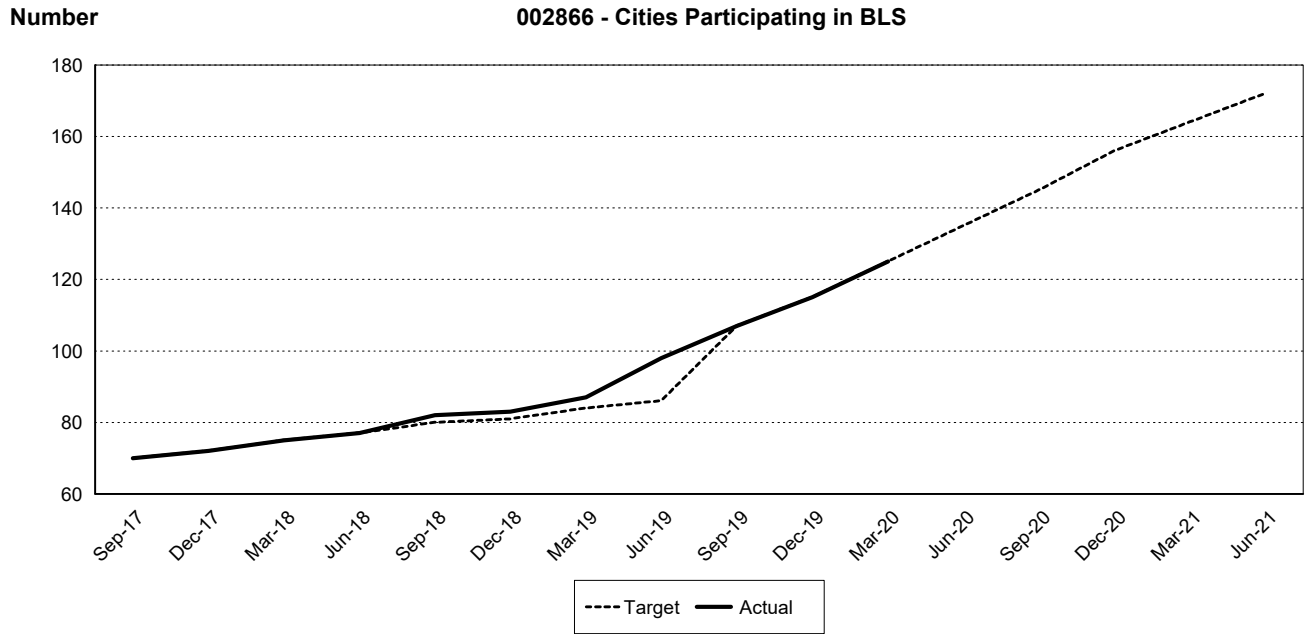
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Percent 002694 - Answer 80% of Incoming BLS Calls within TWO Minutes



002866 Increase the number of cities participating in the BLS				
Biennium	Period	Actual	Target	
2019-21	Q8		172	
	Q7		164	
	Q6		156	
	Q5		145	
	Q4		135	
	Q3	125	125	
	Q2	115	115	
	Q1	107	107	
2017-19	Q8	98	86	
	Q7	87	84	
	Q6	83	81	
	Q5	82	80	
	Q4	77	77	
	Q3	75	75	
	Q2	72	72	
	Q1	70	70	

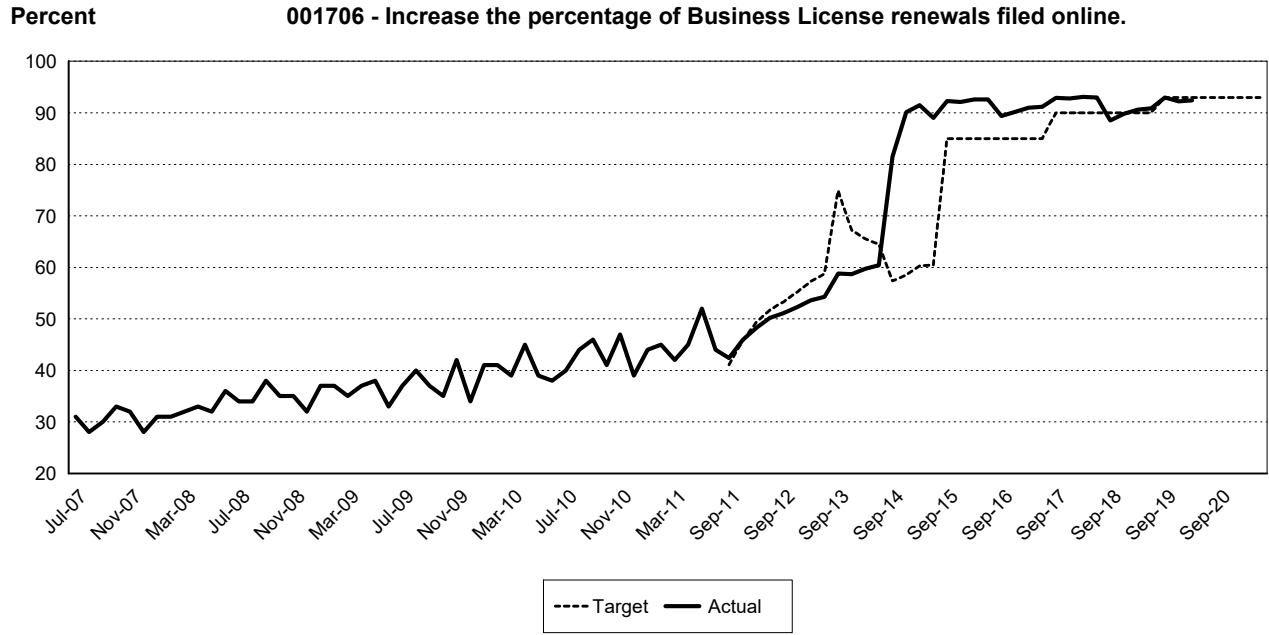
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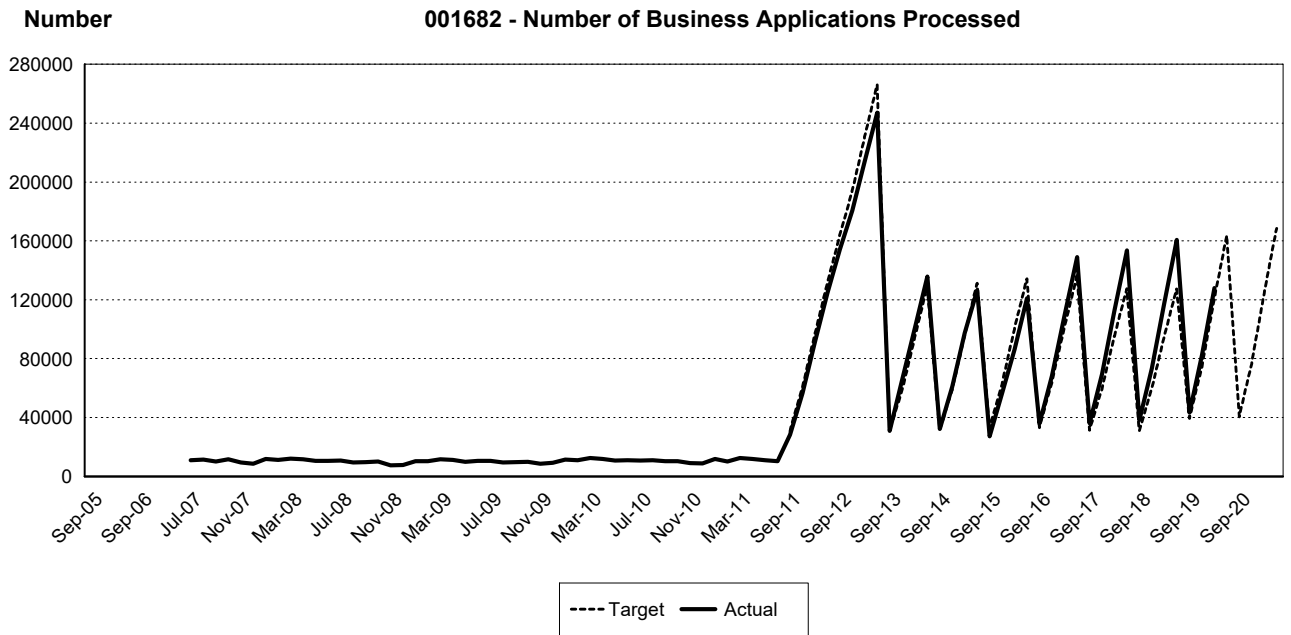
<b>001706 Increase the percentage of Business License renewals filed online.</b>			
<b>Biennium</b>	<b>Period</b>	<b>Actual</b>	<b>Target</b>
2019-21	Q8		93%
	Q7		93%
	Q6		93%
	Q5		93%
	Q4		93%
	Q3	92.4%	93%
	Q2	92.2%	93%
	Q1	93%	93%
2017-19	Q8	90.9%	90%
	Q7	90.6%	90%
	Q6	89.8%	90%
	Q5	88.5%	90%
	Q4	93%	90%
	Q3	93.1%	90%
	Q2	92.8%	90%
	Q1	92.9%	90%
2015-17	Q8	91.2%	85%
	Q7	91%	85%
	Q6	90.2%	85%
	Q5	89.4%	85%
	Q4	92.6%	85%
	Q3	92.6%	85%
	Q2	92.1%	85%
	Q1	92.3%	85%

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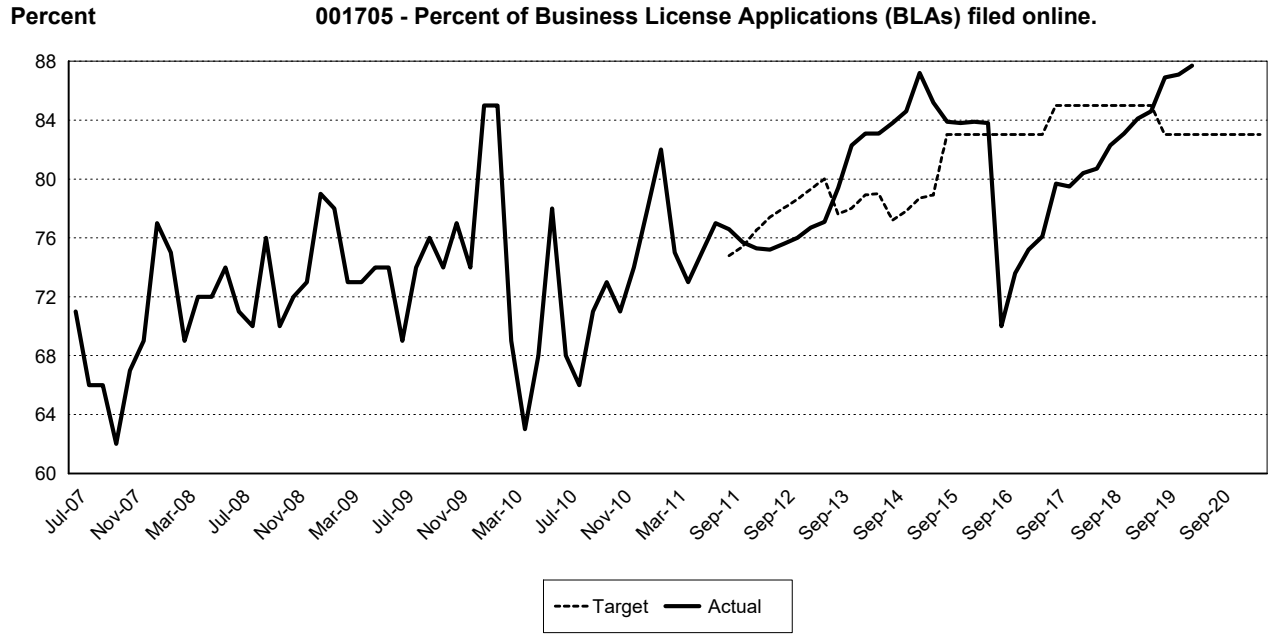
Appropriation Period: 2019-21 Activity Version: 36 - Working Analyst Supp. Version 6 Sort By: Activity

001682 Number of Business Applications Processed			
Biennium	Period	Actual	Target
2019-21	Q8		168,511
	Q7		124,242
	Q6		76,587
	Q5		40,345
	Q4		163,603
	Q3	128,077	120,624
	Q2	82,375	74,357
	Q1	43,292	39,170
2017-19	Q8	160,674	127,401
	Q7	117,829	94,781
	Q6	73,370	59,215
	Q5	38,233	30,967
	Q4	153,507	127,585
	Q3	112,838	94,965
	Q2	69,462	59,399
	Q1	36,053	31,151
2015-17	Q8	149,100	136,208
	Q7	109,799	101,449
	Q6	68,243	63,590
	Q5	35,805	33,148
	Q4	121,024	134,196
	Q3	86,228	99,950
	Q2	56,387	62,651
	Q1	27,255	32,658



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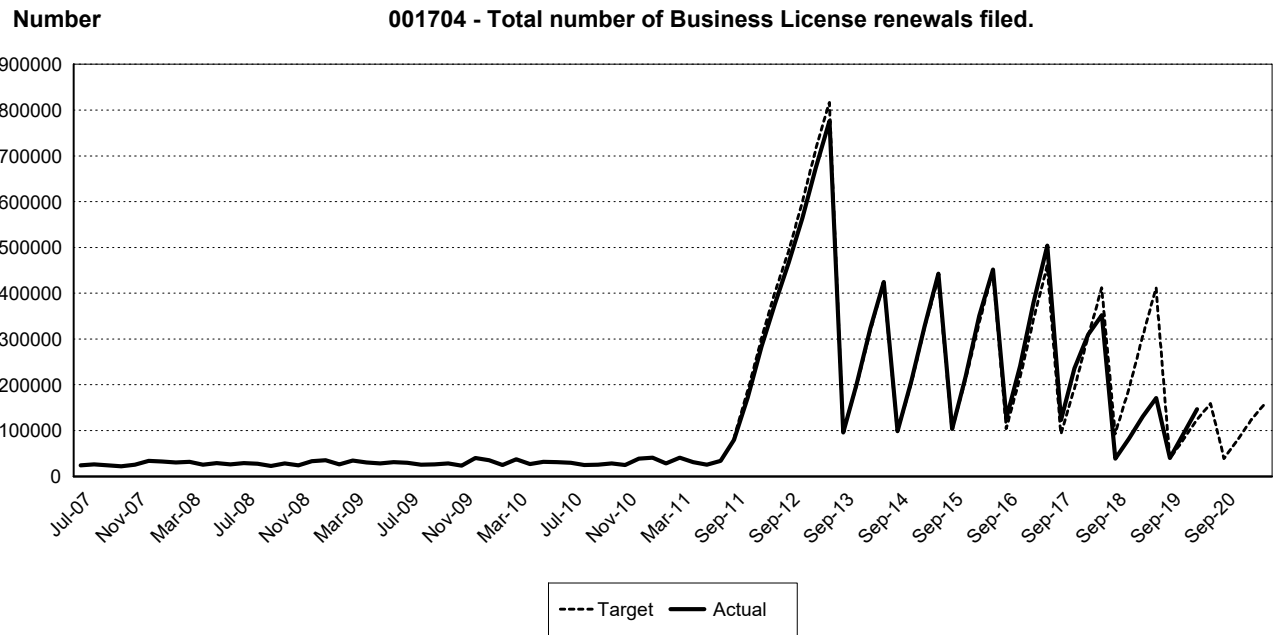
001705 Percent of Business License Applications (BLAs) filed online.			
Biennium	Period	Actual	Target
2019-21	Q8		83%
	Q7		83%
	Q6		83%
	Q5		83%
	Q4		83%
	Q3	87.7%	83%
	Q2	87.1%	83%
	Q1	86.9%	83%
2017-19	Q8	84.6%	85%
	Q7	84.1%	85%
	Q6	83.1%	85%
	Q5	82.3%	85%
	Q4	80.7%	85%
	Q3	80.4%	85%
	Q2	79.5%	85%
	Q1	79.7%	85%
2015-17	Q8	76.1%	83%
	Q7	75.2%	83%
	Q6	73.6%	83%
	Q5	70%	83%
	Q4	83.8%	83%
	Q3	83.9%	83%
	Q2	83.8%	83%
	Q1	83.9%	83%





Appropriation Period: 2019-21 Activity Version: 36 - Working Analyst Supp. Version 6 Sort By: Activity

<b>001704 Total number of Business License renewals filed.</b>			
<b>Biennium</b>	<b>Period</b>	<b>Actual</b>	<b>Target</b>
2019-21	Q8		158,380
	Q7		123,884
	Q6		79,551
	Q5		38,716
	Q4		158,380
	Q3	146,984	123,884
	Q2	93,703	79,551
	Q1	40,482	38,716
2017-19	Q8	170,767	411,052
	Q7	130,455	304,776
	Q6	82,550	190,723
	Q5	38,597	92,141
	Q4	351,911	411,052
	Q3	309,940	304,776
	Q2	236,091	190,723
	Q1	123,153	92,141
2015-17	Q8	503,920	459,754
	Q7	379,979	341,304
	Q6	241,692	215,077
	Q5	127,162	104,316
	Q4	451,560	449,787
	Q3	350,890	333,873
	Q2	217,400	210,277
	Q1	103,498	101,956



**Grand Total**

	FY 2020	FY 2021	Biennial Total
FTE's	1,314.8	1,315.1	1,315.0
GFS	\$150,681,000	\$144,287,000	\$294,968,000
Other	\$26,302,000	\$30,458,000	\$56,760,000
<b>Total</b>	<b>\$176,983,000</b>	<b>\$174,745,000</b>	<b>\$351,728,000</b>