

DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET

Program: Audit-Field Audit Operations

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 1085

Mandate:

The State Finance Law, under section 14-a requires the Department of Taxation and Finance to establish and maintain a comprehensive tax audit reporting system (TAR) which shall provide the Governor and the Legislature with a systematic method to evaluate the progress made by the Department in achieving Audit revenue targets. The Division of Budget and Legislature rely upon the TAR results for planning and evaluating administrative and legislative actions. In addition, some of the tax areas audited in the field have specific mandates to perform that type of audit. Some of the specific items are as follows:

- Article V of the State Constitution indicates that no refunds can be made of state funds without audit. This responsibility is currently shared by the State Comptroller's Office and the Department of Taxation & Finance.
- Article 36 of the Tax Law mandates the Voluntary Disclosure and Compliance Program
- Section 11 of Part N of Chapter 61 of the Laws of 2005 and amended in 2008 mandates the Voluntary Compliance Initiative
- Article 20, Section 472 mandates the cigarette tax functions for prepaid tax stamps.

Mandated Funding Level:

None of the above mentioned mandated programs have specific funding levels

Brief Description/History/Background:

Audits have been a part of the Department of Taxation and Finance since there has been tax law. Historically, the Department was divided into tax sections and audits were conducted under each section individually. In the 1970's, the Audit Division was formed to be responsible for the audit activities for all tax laws administered by the Department. The Audit Division has both Desk and Field Audit Operations.

Field Audit Operations are conducted by staff in 11 district offices, and a branch office in Binghamton, New York. Field audits usually focus on three and sometimes more tax years and typically involve high dollar, high income taxpayers including many with complex returns or taxing situations or high risk areas such as cash based businesses. In addition, field audits involve face-to-face and often adversarial interactions with highly trained taxpayers and practitioners and usually involve all aspects of a taxpayers filing.

Issues:

The Field Audit Operations are key to the Department's overall revenue generation goals and are essential to maintaining the current level of voluntary compliance in the state.

Population Served:

State of NY, DOB, General Public, NYC and localities

Performance Measures:

The Audit Division has been working with Performance Measures since the early 80's with a combination of the mandated Tax Audit Report (TAR) and what is referred to as the Audit Plan. The Division develops annual projections and reports TAR progress quarterly to the Executive Branch and Legislature. The Audit Plan and TAR allows the Division to constantly evaluate the best use of resources to generate revenue and increase voluntary compliance.

In addition to the Audit Plan and TAR, each section in our Field Audit Operations has their own Performance Measures which they report out semi-annually. The Audit Division as a whole has also been reporting out as part of the Performance Based Budget initiative. Some specific measures for the Audit Division including those specific to the field audit operations are as follows:

Measure

- Collect 100% of Audit Plan Collection target
- Complete 100% of planned corporation tax and income tax Field Audits
- Complete 100% of planned Sales tax field audits
- Open 100% of planned multi-tax audits

DEPARTMENT OF TAXATION AND FINANCE
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Program: Audit-Desk Operations

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 548

Mandate:

The State Finance Law, under section 14-a requires the Department of Taxation and Finance to establish and maintain a comprehensive tax audit reporting system (TAR) which shall provide the Governor and the Legislature with a systematic method to evaluate the progress made by the Department in achieving Audit revenue targets. The Division of Budget and Legislature rely upon the TAR results for planning and evaluating administrative and legislative actions. In addition, some of the tax areas audited in the desk operations have specific mandates to perform that type of audit. Some of the specific mandates are as follows:

- Article V of the State Constitution indicates that no refunds can be made of state funds without audit by the Comptroller and for those related to tax law, the Comptroller requires us to audit.
- Article 36 of the Tax Law mandates the Voluntary Disclosure and Compliance Program
- Section 11 of Part N of Chapter 61 of the Laws of 2005 and amended in 2008 mandates the Voluntary Compliance Initiative
- Articles 12A, 13A, 18, 20 and 20-A mandates the Department to issue various types of licenses and secure bonds for different tax types.
- Article 26 sections 976,981 and 982 mandated some non-audit related functions regarding Estate tax including Waivers of Citation, Safe Deposit Box Waivers, Waivers and Releases of Lien, Discharge of Liability Letters and Review Requests.
- Article 20, Section 472 mandates the cigarette tax functions for prepaid tax stamps.

Mandated Funding Level:

None of the above mentioned mandated programs have specific funding levels

Brief Description/History/Background:

Audits have been a part of the Department of Taxation and Finance since there has been tax law. Historically, the Department was divided into tax sections and audits were conducted under each section individually. In the 1970's, the Audit Division was formed to be responsible for the audit activities for all tax laws administered by the Department. The Audit Division has both Desk and Field Audit Operations.

Desk Audit Operations are conducted by staff on the State Campus in Albany, NY. Desk audits are high volume operations that often involve a single tax year and tend to focus on taxpayers with smaller returns and/or single issues (such as refund claims or the earned income tax credit). Desk audits also rely heavily on computer supported systems and routines to select viable audit candidates and to automatically generate correspondence and assessment documents in support of the review. Automation of several desk audit functions allow this section to review approximately 600,000 returns each year.

Issues:

The Desk Audit Operations are key to the Department's overall revenue generation goals and are essential to maintaining the current level of voluntary compliance in the state.

Population Served:

State of NY, DOB, General Public, NYC and localities

Performance Measures:

The Audit Division has been working with Performance Measures since the early 80's with a combination of the mandated Tax Audit Report (TAR) and what is referred to as the Audit Plan. The Division develops annual projections and reports TAR progress quarterly to the Executive Branch and Legislature. The Audit Plan and TAR allows the Division to constantly evaluate the best use of resources to generate revenue and increase voluntary compliance.

In addition to the Audit Plan and TAR, each section in our Desk Audit Operations has their own Performance Measures. Recently, the Audit Division as a whole has been reporting out as part of the Performance Based Budget initiative. Some specific measures for the Audit Division including those specific to the desk audit operations are as follows:

Measure

Collect 100% of Audit Plan Collection target
Complete 100% of planned desk audits

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Audit-Technical Assistance for the Pari-Mutuel Tax Program

Relation to Core Mission (H / M / L): L

03/31/09 FTE: 1

Mandate:

The Department of Taxation and Finance is mandated by the Racing, Pari-Mutuel Wagering, and Racing Law to monitor monthly filings of pari-mutuel returns and to verify any tote system changes. The specific sections of the Racing, Pari-Mutuel Wagering and Racing law are: Article I - Supervision and Regulation (Section 108a & 109); Article II - Thoroughbred Racing and Breeding (Sections 235 & 236) Additionally, separate sections are listed for Harness, Thoroughbred Not for Profit (NYRA), Thoroughbred for Profit (Finger Lakes), OTB and Simulcast.

Mandated Funding Level: None

Brief Description/History/Background:

Since the late 1980's, the Department has been required by Racing and Wagering Law to collect periodic returns, payments and electronic race wagering data from horse racetracks and OTB's. We are also required to verify any tote system changes, including physically testing for correct payouts. Often, the Racing and Wagering Board and/or State Comptroller's office will ask for verification from our electronic records of the amounts deposited into the funds that they oversee.

Issues:

The specific tasks for this program are to monitor monthly filings of pari-mutuel returns, collect and maintain electronic race wagering data from the horse tracks and assess OTB or NYRA when they fail to submit appropriate payments. There is little or no additional revenue recognized by this program and it is not directly related to our core mission.

Population Served:

Racing and Wagering, State Comptrollers Office, and various Tote Companies

Performance Measures:

N/A

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Audit-International Fuel Tax Agreement (IFTA)

Relation to Core Mission (H / M / L): L

03/31/09 FTE: 8

Mandate:

The State of New York is mandated by Federal Law to comply with the IFTA Governing Documents. This requires New York to audit 3% of carriers based in NY on behalf of all jurisdictions. The specific sections of law for this mandate are United States Code: 31701 - 31707 and NYS Tax Law: Article 21A, Sections 521 - 528

Mandated Funding Level:

There is no funding level for the conduct of audits, but compliance with the IFTA program is required for the State to maintain its federal highway funding.

Brief Description/History/Background:

The International Fuel Tax Agreement is an agreement among all states (except Alaska and Hawaii) and Canadian provinces (except Northwestern Territories, Nunavut and Yukon) to simplify the reporting of fuel used by motor carriers operating in more than one jurisdiction. New York became a part of IFTA in 1990. Persons who operate qualified motor vehicles are subject to IFTA licensing. It prevents motor carriers from having to register separately in each state, file returns for each state and reduces administrative costs as audits are only performed by the registered states. The agreement requires that states conduct audits on 3% of carriers based in their state each year.

Issues:

None

Population Served:

NYS, General Public, Motor Carriers, Other States in IFTA

Performance Measures:

The number of IFTA audits closed should be 3% of the universe of NYS registered motor carriers. Our results for the past three years are as follows:

<u>Calendar Year</u>	<u>3% of universe</u>	<u>Cases Closed</u>	<u>Universe</u>	<u>Audit %</u>
2005	329	135	10,983	1.23%
2006	324	311	10,787	2.88%
2007	328	373	10,918	3.42%
2008	355	322	10,260	3.14%

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Conciliation and Mediation Services-a simplified process to resolve formal statutory disputes

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 27

Mandate:

State Constitution (due process), Tax Law section 170.3-a

Mandated Funding Level:

None

Brief Description/History/Background:

BCMS provides an informal conference process whereby disputes between taxpayers and the Department can be resolved. The program became operational in 1987, and was part of a restructuring of the Department's administrative appeals process. The goals of this effort were to establish a more independent system for addressing disputes, and to promote increased fairness, efficiency and accessibility for taxpayers. To achieve these goals, BCMS was established by law as an independent and impartial bureau reporting directly to the Commissioner of Taxation and Finance. Its role is focused on resolving formal tax appeals matters, and it is not otherwise involved in the administration or collection of taxes.

Issues:

None

Population Served:

All taxpayers who receive formal statutory notices from the Department, which give rise to formal protest rights, are advised of their statutory appeal rights and are encouraged to file Requests for Conciliation Conferences with BCMS. The Department's various operating units (e.g. Audit, Processing, Collections) are, of course, also interested parties and take an active role in the conciliation conference process.

Performance Measures:

Acknowledge 95% of:

- accepted cases within 14 days
- rejected cases within 14 days
- dismissed cases within 22 days

Schedule 90% of cases for conference within 180 days

Issue 85% of decisions within three months of conference date

DEPARTMENT OF TAXATION AND FINANCE
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Program: Collections & Civil Enforcement Division-Central Operations

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 438

Mandate:

NYS Tax Law, New York Civil Practice Law and Rules, Federal Bankruptcy Code

Mandated Funding Level:

None

Brief Description/History/Background:

Primary Mission: Collection of taxes through inbound and outbound call handling, combined with automated and manual follow up, using civil enforcement techniques.

Secondary Mission: Customer service; provide point of access via telephone for New York State taxpayers with liabilities or questions about liabilities.

Collection Techniques: Telephone, collection letter, warrant, levy, income execution, RPA, installment payment plan

Issues:

None

Population Served:

The State of NY, General Public, NYC and localities. The population served by CRC includes all taxpayers who initially receive a tax bill from the department. Additionally, the population served includes all taxpayers who have an active collection case assigned to CRC, ICE, CVS, Bankruptcy, and OIC. CRC averages 150,000 cases per month. Other Central Operations serve other divisions including OOC, Audit, SIUs, Procurement, BCMS, Tax Appeals, as well as other departments including DOL and AG's Office.

Performance Measures:

CRC's performance measures are as follows:

Answer 85% of all callers within 5 minutes or less

Meet or exceed 2008 - 2009 collection plan target

Achieve an average Quality score of more than 90% in the annual Call Center Quality Review

Other Central Operations measures include:

Answering Executive Correspondence in Department-prescribed time frames

Meet or exceed 2008-2009 collection plan target in specialty operations areas

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Program: Collections & Civil Enforcement Division-Child Support Enforcement

Relation to Core Mission (H / M / L): L

But, depending upon how the Department's Mission Statement is interpreted, this rating could change to High. While the core function of DTF is to "collect taxes" we are also charged with providing associated services in support of government services in NYS.

03/31/09 FTE: 43

Mandate:

Legislation signed in 2007 made the OTDA/DTF partnership for arrears enforcement permanent and eliminated the 2 year sunset and renewal cycle in effect since the initial legislation.

Mandated Funding Level:

None

Brief Description/History/Background:

Primary Mission: To enforce collection of certain past-due child support arrears, supplementing the efforts of the Office of Temporary and Disability Assistance and the County Support Collection Units. Utilizing collection tools and the enforcement strengths provided by the Tax Law and the CPLR, the Section pursues full payment of these arrears through a comprehensive collection approach which emphasizes identification and seizure of both financial assets and personal property.

CSE was established in 1997 in response to legislation that granted the Office of Temporary and Disability Assistance (OTDA) the authority to refer cases that meet certain criteria to DTF for further enforcement. The unit is comprised of both in-house and field operations staff. Staff researches cases and locates assets for potential seizure, using many of the same methods, procedures and collection techniques available to effectuate payment of tax obligations. Staff is responsible for filing warrants, issuing serving levies, seizing vehicles and other property of the delinquent respondent and bringing this property to auction if necessary. Staff must also liaison with OTDA and the county Special Collection Units to provide information about potential opportunities to garnish respondent wages or to warn of potential hostile situations involving either the respondent or the client.

Issues:

None

Population Served:

Performance Measures:

Meet or exceed our 2008-09 collection plan target.

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DEPARTMENT OF TAXATION AND FINANCE
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Program: Collection & Civil Enforcement Division-Field Operations

Relation to Core Mission (H / M / L): H

03/31/09 FTE : 348

Mandate:

None

Mandated Funding Level:

None

Brief Description/History/Background:

Primary Mission: Collection of taxes on employee assigned individual taxpayer and business accounts via face to face contact and the location and seizure of assets through field investigations.

Secondary Mission: Customer service/voluntary compliance: provide local access points for NYS Taxpayers with liabilities or questions about liabilities, and through this local presence encourage voluntary compliance.

Collection Techniques: Field visit/investigations, warrant, levy, income execution, installment payment plan, offer in compromise, responsible person assessments (RPA), and Seizure. It should be noted that seizure of a taxpayers' business or personal assets such as a car can only be done by field staff.

Issues:

None

Population Served:

The State of NY, General Public, NYC and localities

Performance Measures:

Meet or exceed 2008-09 collection plan target

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Office of Counsel-Legislation

Relation to Core Mission: H

03/31/09 FTE: 28 (shared with Guidance; attorneys within the unit, all work in both areas)

Mandate: N/A

Mandated Funding Level:

None

Brief Description/History/Background:

OOC creates, evaluates, drafts, and revises legislation that will promote the Department's policies and make the tax law clearer, more rational, and easier to enforce. It drafts and/or comments on legislation at the behest of the Division of the Budget and the Governor's Counsel's office. It advises other bureaus in the Department and other state agencies about the viability of legislation they propose. It likewise discusses, reviews, and comments on legislation suggested by members of the legislature, lobbyists, and other interested parties.

Issues:

None

Population Served:

Legislature, Governor's Office, DOB, Other Agencies, Interest Groups

Performance Measures:

Meet mandated litigation deadlines 100% of the time.

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Office of Counsel-Guidance

Relation to Core Mission: H (Internal Guidance); L (External Guidance).

03/31/09 FTE: 28 (shared with Legislation; see above)

Mandate:

Tax Law section 171(24) has since 1979 required the Department to issue Advisory Opinions.

Mandated Funding Level:

None

Brief Description/History/Background:

When another bureau of the Department needs to know what the law is—for example, when legal issues arise in the course of an audit—it requests OOC's "internal advice." OOC also routinely contributes its thoughts about the meanings and constraints of the relevant law to the other DTF divisions as they prepare the advice and information they issue to the public, including regulations, tax forms, and instructions.

Issues:

None

Population Served:

Other DTF bureaus; taxpayers; practitioners.

Performance Measures:

Issue responses to 90% of external and internal requests for advice within 90 days of receipt of request.

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Office of Counsel-E-Government and Cyberlaw

Relation to Core Mission: H or L depending upon which function of Legislation and Guidance is being performed.

03/31/09 FTE: 5 (out of 28 total in Legislation and Guidance)

Mandate: N/A

Mandated Funding Level:

None

Brief Description/History/Background:

This unit, created in 2006, provides legal services and advice to the entire Department and to taxpayers on electronic and technology issues, procurement matters, and legislative affairs, including all the activities described above in "Legislation" and "Guidance."

Issues:

None

Population Served:

Other DTF bureaus; taxpayers; practitioners.

Performance Measures:

Same as for "Legislation" and "Guidance"

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Office of Counsel-Administrative Litigation

Relation to Core Mission: H

03/31/09 FTE: 34

Mandate:

Article 40 of the Tax Law establishes the Division of Tax Appeals and the Tax Appeals Tribunal, in which the attorneys in this unit practice.

Mandated Funding Level:

None

Brief Description/History/Background:

In 1986, the Legislature created as independent entities the Division of Tax Appeals and the Tax Appeals Tribunal, in which all administrative tax litigation occur. All such administrative litigation is, for the Department, defensive; we do not initiate proceedings there, but rather defend our actions and policies against challenges by taxpayers. In the DTA, this means drafting answers, reviewing records, preparing witnesses, participating in pre-hearing conferences, arriving at stipulations of fact that obviate hearings or else conducting hearings, and drafting legal memoranda in connection with those hearings. In the Tribunal, this means (if we have lost in the DTA) deciding whether an appeal is worthwhile, drafting appellate briefs, and presenting oral arguments. The attorneys in this unit regularly make decisions about whether to settle cases and how much to settle them for, and conduct settlement negotiations and finalize settlements. These attorneys also advise and support the Audit Division in its evaluation of the legal issues surrounding the audit, and act as liaisons with the Office of the Attorney General when tax-related cases reach the courts.

Issues:

None

Population Served:

DTF, primarily the Audit Division.

Performance Measures:

Meet mandated litigation deadlines 100% of the time.

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Office of Counsel-Bankruptcy, Estates, and Collections

Relation to Core Mission: H

03/31/09 FTE: 12

Mandate: N/A

Mandated Funding Level:

None

Brief Description/History/Background:

The attorneys in this unit, who are stationed throughout the state, represent the Department in federal bankruptcy court, surrogate's court, and in state Supreme Court in collections matters. Its primary function is to assist the Collections and Civil Enforcement Division and the Audit Division in the collection of tax revenues.

Issues:

None

Population Served:

CCED and Audit.

Performance Measures:

Meet all court-mandated deadlines 100% of the time.

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Office of Counsel-Records Access

Relation to Core Mission: L in relation to Department's mission; H in relation to State Government's mission.

03/31/09 FTE: 3 (assisted by attorneys in other units)

Mandate:

Article 6 of the Public Officers Law is the Freedom of Information Law, enacted in 1974.

Mandated Funding Level:

None

Brief Description/History/Background:

This unit responds to FOIL requests by reviewing the requests and the records requested, determining which requests to honor, arranging for the release of records, and handling internal appeals after records are withheld or redacted and the requester objects.

Issues:

None

Population Served:

Taxpayers and practitioners.

Performance Measures:

Reduce FOIL backlog by 10%.

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Office of Counsel-Affirmative Action

Relation to Core Mission: L in relation to Department's mission; H in relation to State Government's mission.

03/31/09 FTE: 1

Mandate:
Executive Order No. 6

Mandated Funding Level:
None

Brief Description/History/Background:
This unit insures the Department's compliance with federal and state mandates by monitoring its activities with respect to EEO requirements, examination requirements, and ADA/reasonable accommodation requirements.

Issues:
None

Population Served:
DTF employees.

Performance Measures:
Process 98% of reasonable accommodation requests within the time required by policy.

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Office of Counsel-DTF Library

Relation to Core Mission: M

03/31/09 FTE: 2

Mandate:

None

Mandated Funding Level:

None

Brief Description/History/Background:

The library serves the entire Department and district offices, choosing among and supplying books, subscriptions, and electronic services that can be used in the performance of the Department's duties.

Issues:

None

Population Served:

DTF employees.

Performance Measures:

None

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Office of Tax Enforcement-Special Investigations Units

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 127

Mandate:

None

Mandated Funding Level:

None.

Brief Description/History/Background:

Each year, New York loses billions in tax revenues owed but not collected. Only part of this gap is attributable to fraud or taxpayer misconduct while the rest is due to taxpayer mistake, confusion or other similar factors. It is the Department's view, however, that a significant and unacceptable portion of this revenue shortfall is caused by taxpayer fraud and criminality.

In 2007, the Office of Tax Enforcement underwent a major reorganization. It is the mission of this new Office of Tax Enforcement to help the Department increase tax revenues – not by increasing taxes, but by decreasing unlawful conduct. As part of this mission, Special Investigations Units have been created in 10 district offices. These units are multi-disciplinary teams – consisting of specially trained auditors, investigators and attorneys. Their objective is to aggressively pursue cases of suspected fraud and to seek the imposition of appropriate civil and criminal fraud sanctions.

Issues:

Because of taxpayers' non-compliant behavior, state and local governments must either place a disproportionately large burden on compliant taxpayers or let important programs go unfunded. These Special Investigations Units level the field for taxpayers, by eliminating the competitive advantage that law breakers have over those taxpayers who obey the law. And, perhaps more importantly, they deter others who might be inclined to commit similar acts. Given the size of the tax gap, even a minor increase in compliance can dramatically increase state revenues.

Population Served:

In addition to generating revenue for important government programs, these units also serve local governments (e.g. by recouping the local share of sales tax), District Attorney's, and Department Staff (including Audit, CCED and ICE)

Performance Measures:

- A. Cases Opened/Closed
- B. Cases Referred for Prosecution
- C. Cases Adjudicated
- D. Defendants Arrested
- E. Subpoenas Served
- F. Search Warrants Executed
- G. Direct & Indirect Revenue

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Office of Tax Enforcement-Petroleum, Alcohol and Tobacco Bureau (PATB)/Investigations and Criminal Enforcement Division

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 136

Mandate:

PATB operates under the criminal or seizure and forfeiture provisions of the Tax Law relating to Article 12-A (Tax on Gasoline and Similar Motor Fuel), Article 18 (Taxes on Alcoholic Beverages), Article 20 (Tax on Cigarettes and Tobacco Products) and Article 28 (Sales and Use Tax) as it relates to cigarettes and motor fuel of the New York State Tax Law. The bureau also investigates other Miscellaneous tax law violations such as Article 20-A (Cigarette Marketing Standards), Article 21 (Highway Use Tax), Article 13-A (Petroleum Business Tax) and any other criminal Tax Law violation as directed by the Commissioner.

Mandated Funding Level:

While at times there have been appropriations to expand a particular enforcement program there is no mandated funding for these activities.

Brief Description/History/Background:

The primary purpose of the Investigations and Criminal Enforcement (ICE) Division is the enforcement of New York State Tax Laws and accompanying regulations. ICE's operations directly impact the strategic objective of improving and better coordinating audit, collection, and criminal enforcement activities. While the commodities comprising its name were investigated under various bureau names since 1967, the Petroleum, Alcohol and Tobacco Bureau (PATB) was officially formed in 1986.

In 2000, legislation was enacted that appropriated additional funds to the Department to be utilized in the enforcement of the cigarette excise tax. The resulting CITE regulatory program has a direct effect on both the general compliance with the Tax Law and the amount of self-generated cases within PATB's inventory. In August of 2004, as a result of our analysis of this program which indicated a high level of compliance in the CITE program in upstate New York, staff was concentrated downstate where we have the highest non-compliance.

Issues:

As evidenced by some of our major initiatives during recent years, the smuggling of cigarettes is occurring from the states of North Carolina, Virginia, Delaware, and states bordering New York as well as Europe, China, tax-free zones, and other sources. In addition, we have seen a marked increase in untaxed cigars. Our analysis also indicates that the potential for tax evasion as it relates to the importation of motor fuel into New York is still substantial and the evasion of alcoholic beverage taxes is not limited to the holiday season.

Population Served:

The investigations conducted by PATB serve the general taxpaying public who obey the law by eliminating the competitive advantage that law breakers have in conducting business. Publicizing the criminal activity helps to deter others who may be inclined to commit similar acts and consequently increases voluntary compliance. Without the pursuit of enforcing our tax laws to the fullest extent by law, tax evasion would increase and our overall taxation revenue base would erode.

Performance Measures:

PATB tracks the following enforcement actions.

- A. Cases Opened/Closed
- B. Cases Referred for Prosecution
- C. Convictions
- D. Defendants Arrested
- E. Subpoenas Served
- F. Search Warrants Executed

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DEPARTMENT OF TAXATION AND FINANCE PROGRAM INFORMATION SHEET

Program: Administration-Internal Audit and Quality Control

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 7

Mandate:

The Department is required to comply with the Governmental Accountability, Audit and Internal Control Act of 1999. Pursuant to the Act, DOB requires the Department to establish and maintain an Internal Audit function. Internal Audits are to be conducted in conformance with generally accepted standards for internal auditing.

Internal Audit is the Department's liaison with external audit organizations, including OSC, and KPMG. Internal Audit coordinates the Department's response to OSC audits and the 90-day response to the Governor, Legislature, Comptroller and DOB. It also monitors the implementation of agreed-upon recommendations. Executive Law Section 170 mandates the 90-day response.

Mandated Funding Level:

N/A

Brief Description/History/Background:

Internal Audit provides Executive management with an independent, objective review and appraisal activity of Department operations. This function supports the Department's strategic plan by ensuring operations are conducted in accordance with established laws, regulations, and management policies and procedures. It also reviews the effectiveness of internal controls and offers recommendations to improve controls and operational efficiency.

The audit liaison function does little to support the Department's strategic plan, but is a necessary function for the Department's interaction with external audit organizations.

Internal Audit started in 1984. The scope of work at that time consisted of repetitive compliance audits of district office operations. In 2000, Internal Audit began to shift to audits of processing. That scope of work continued until early 2005 when Internal Audit began to undertake large scale risk assessments of major processes/systems within the Department to gain a working understanding of those processes. That scope of work has been further refined with an overall assessment of risks and the establishment of an annual audit plan.

Issues:

None

Population Served:

Internal Audit is responsible for examining, reviewing, appraising, and recommending improvements to the operations of all Department activities. In addition, its responsibilities extend to all organizations, institutions, and corporations having contracts with, or acting as agents for the Department. Every internal audit results in a written report to the program manager, Commissioner, Executive Deputy Commissioner and the Internal Control Officer.

The 90-day response to OSC audits is issued to the Governor, various members of the Legislature, the Comptroller, and various DOB employees. The Department's response to an OSC audit is considered an addendum to the OSC Final report, which is a public document.

Performance Measures:

1. Start 75 percent of the audits identified in the Annual Audit Plan within FY 2008 2009. We have started 55 percent of the planned audits.
2. Complete 90 percent of the audits within estimated audit days. We have completed 67 percent of the audits within the estimated audit days
3. Continue to process 100 percent of all requests for response to audit reports from external auditors within the required timeframes. To date, all requests have met the required timeframes.

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**DEPARTMENT OF TAXATION AND FINANCE
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Program: Administration-Internal Audit-Information Security Office

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 3

Mandate:

An information security program is mandated by NYS Cyber Security Policy P03-002. Compliance with the NYS Cyber Security Policy and annual Information Security Gap Analysis Reports are mandated by CSCIC Policy P03-002. Incident reporting is mandated by NYS legislation (Information Security Breach Notification Act of 2005) and CSCIC Incident Reporting Policy P03-001. Compliance with the IRS Tax Information Security Guidelines for Federal and State and Local Agencies and Entities (Publication 1075) is mandated by Federal law. OSC and KPMG information security audits require a Department response.

Mandated Funding Level:

N/A

Brief Description/History/Background:

The Information Security Office (ISO) coordinates the development and implementation of information security policies, standards, procedures, and other control processes in order to meet the business needs of the Department and protect the confidentiality, integrity, and availability of its information systems. The ISO coordinates technical efforts related to system security audits performed by external regulatory organizations, such as the IRS, OSC, and others; provides consultation and coordinates the technical efforts of IT technical groups related to information security; works closely with IT security administrators to ensure security measures are implemented to meet policy requirements; evaluates new security threats and counter measures that could affect the Department and make appropriate recommendations to the Department's CIO and other management to mitigate the risks; reviews and approves all external network connections to the Department's network; provides consultation to the Department management with regard to all information security; investigates and reports security incidents to appropriate internal management and other agencies as required by ISBNA and the OCSCIC Incident Reporting Policy P03-001; ensures that appropriate follow-up to security violations is conducted; ensures appropriate information security awareness and education to all Department employees, and where appropriate third party individuals; and is aware of laws and regulations that could affect the security controls and classification requirements of the Department's information. The Information Security Office was created in January, 2007 to help ensure the implementation of appropriate information security safeguards.

Issues: None

Population Served:

All Department employees, Department business partners, businesses, and citizens using Department information systems.

Performance Measures:

Complete remediation required as a result of the 2007 IRS Safeguard Review report.
Complete a self-assessment of its compliance with the NYS Information Security Policy (PO3-002).
Complete remediation as a result of the 2008 KPMG information security audit.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Information Technology Services-Application Development

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 203

Mandate:

Mandated Funding Level:

Brief Description/History/Background:

The Application Development Bureaus within ITS provide system development and maintenance support of the major processing systems of the Department of Taxation and Finance. The bureaus that comprise application development perform similar types of tasks but support different systems and agency operating divisions. For work performed on priority projects, in addition to the typical tasks involved in system development such as analysis and design, programming and testing, each bureau is also involved in: (1) Impact analysis of legislative changes and development of work plans to effect those changes; (2) Partnering with program units to determine alternative solution to business problems; (3) Agency support through education and training relating to system functionality; (4) Technical lead in the development and evaluation of RFP's for contract services; (5) System, performance and user acceptance testing; (6) Documentation of systems, programs and procedures; (7) Development and maintenance of project charters, schedules and other project management activities; (8) Training to maintain skills and develop new skills to align with new technology; (9) Coordinating application system changes with technical enhancements. Although tending to priority projects are of great concern to our operating divisions, a significant amount of direct support time is devoted to keeping existing systems operating in an efficient and effective manner. This operational and technical support involves maintaining data integrity of the applications, operational scheduling, production problem investigation and resolution, ad hoc reporting, forms review database purging and archiving. Service requests are associated with responding to customer requests for modifications or enhancements to existing systems. Adding a new user interface or screen, adding a new report, modifying the data or sequence of an existing report are examples of this type of work. All such work requires some level of requirements definition/clarification, analysis and design, program coding, unit testing, documentation, program migration, and possible formal user acceptance testing. In addition to service requests, operational and technical support, each bureau targets priority projects as approved through the IT Project Portfolio Review Board throughout the year. These originate through the customers or ITS and are aligned with the Department's Strategic Plan and Objectives.

Issues:

Population Served: Internal divisions, Tax preparers, Individuals, and businesses.

Performance Measures: Completed and/or advanced the portfolio of discrete technology projects within 10% of final schedule baseline and 10% of final NPS budget.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Information Technology Services-Data Use and Control

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 28

Mandate:

Data Analysis Extracts and Reporting: The extracts we provide either support the Division of the Budget, or are legislatively mandated. We also support the data analysis for understanding the processing of tax returns.

Data Matching Operational Plan: State Statute/Executive Order

Mandated Funding Level:

Brief Description/History/Background :

Data Analysis Extracts and Reporting: Creates legislatively mandated extracts. Supports and provides data and data analysis for the processing division of the Department. Data analysis, extract and reporting was created to consolidate within one unit the various extract and analysis requirements that were fulfilled throughout the Department. We perform this analysis in an environment which is less expensive and with tools that are less human resource intensive. Our major functions include serving as SAS administrator for the Department, making the extensive data provided from both ELF and bank keying (not required to process returns) available to users throughout the Department, and measuring the impact of various Departmental initiatives. We also work closely with the Data Matching team to try to minimize the duplication of efforts could occur. **Data Matching Operational Plan:** Consists of more than a hundred individual computer projects which support the Audit Division in their goal of raising revenue and insuring fair taxation. The computer projects provide Audit with improved case selections for their projects. The programs have automated many audit functions by system generating several hundred thousand audit cases and tax bills per year. They provide assistance in direct mail operations and case tracking for audit projects such as the nonfiler programs. The program started in 1983 when the first few computer projects were done. It has grown steadily over the years as new ideas were developed and proven successful. Several operational change are being instituted in this fiscal year. We are moving a large portion of our operation from the mainframe computer to an AIX server. The move will require many programming changes but will save time and money in the long run. Changes in PIT processing will also require additional programming changes on our part.

Issues:

None

Population Served:

Data Analysis Extracts and Reporting: Department, External Agencies

Data Matching Operational Plan: Audit Division by providing them with direct support/NYC and IRS through the information exchange program

Performance Measures:

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Information Technology Services-Technology Management

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 103

Mandate:

Mandated Funding Level:

Brief Description/History/Background:

The Technology Management Bureaus are responsible for establishing and operating the Department's technical infrastructure and for providing the support services to assure that this infrastructure can be used effectively to meet the Department's business needs. In this context, the technical infrastructure is generally considered to include all components involved in delivering computing services to the customer, except for application systems and desktop support. It includes networks, servers, mainframes, desktops, technical support, help desk services, technical security, etc. The organization is also responsible for establishing an overall Application Architecture which specifies the structure, components, platforms, tools, etc. that are used to develop applications and establishing and enabling the computing environments needed to develop and execute those applications. The bureaus within Technology Management are: Architecture Bureau; Infrastructure Management Bureau. The Architecture Bureau has responsibility for defining the architectural models and principles for application development guiding the development of applications to assure adherence to guidelines. The bureau identifies new technologies to be used in application development; provides application design and technical support to developers; develops and maintains applications and specialized middleware components using advanced technologies such as and MQ Series; provides the framework necessary to ensure security and confidentiality of systems, applications and data; and, defines development, test and production environments. The Architecture Bureau consists of the System Security Management Section and the Application Architecture Section. The Infrastructure Management Bureau has responsibility to design, install, operate and manage the components used to establish the Department's computing and communication infrastructure consisting of networks, servers (Windows and Unix), mainframe systems (IBM and Unisys) and network services. The goal of this organization is to optimize service to the user by providing reliable, available and recoverable computing facilities.

Issues:

None

Population Served: Internal Customers

Performance Measures: Major online systems and network resources are available 99% of normal work hours.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Information Technology Services-Common Services and Case Management

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 136

Mandate:

Mandated Funding Level:

Brief Description/History/Background:

Case Management: Audit Case Management Systems - Responsible for maintaining and supporting the Case Management System functionality used by the Audit Division. The Audit Division has 1,600 auditors that use various systems for Audit Screening (searching taxpayer filings to find potential revenue producing cases for auditing), building and viewing Audit (taxpayer) Associations and the Audit Case Management System. These applications are java based and reside on server technology. The Audit Screening application was developed to supplement the data warehouse and assist Audit in audit selection routines. It allows the auditors to view all pieces of taxpayer filings from several systems. New audits worth \$55 million were generated as a result of implementing the screening application in the first year. The Association application supports the Audit Division's total entity audit approach. This application helps to identify flow through entities which illustrates the relationship between business entities and their partners or shareholders and identifies responsible parties who should be reporting income from flow through entity businesses. The Case Management System for Audit provides a means to better track, manage and report on audit cases that are inventoried in the central (desk) office or in each of the twelve district (field) offices. **Legal and Investigative Case Management Systems** - Responsible for maintaining and supporting case management systems that serve customers in the Office of Counsel, Office of Tax Enforcement and Office Services Bureau. The customized systems were built with GUI screens and server technology and have all the features that reduce tax attorneys' and tax investigators' time in both the central and field offices. **Multistate/M204:** This section is comprised of programmer analysts that support several applications. The Multistate unit maintains and supports applications built for use by DTF Division staff and other tax and revenue agencies in other states using the latest in java and server technology. The M204 staff maintains and supports various applications used in the Department built with Model 204 software. These were built because they are specialized tax audits that require unique data to be stored and therefore cannot be accounted for in other case tracking or case management systems. **Audit/MIS:** This section is a major contributor to supporting the Audit Division's Annual Operational Plan programs. **Lotus Notes Support Team:** Provides support, coordination and solutions for all issues that may relate to the Notes client. **Lotus Notes Development Team:** Handles all requests for the development of new Notes applications and for the modification and maintenance of existing applications. Requests are received from all Divisions within the Department, the Consumer Protection Board and the Division of the Treasury.

Issues:

None

Population Served: Internal and External customers

Performance Measures:

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Information Technology Services-Production Services

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 159

Mandate:

Mandated Funding Level:

Brief Description/History/Background:

The Production Services Bureau consists of: **Production Control Unit** - Responsible for a variety of items including the planning, building, maintaining, monitoring and managing of the Tax Department mainframe production schedules on the IBM and Unisys systems; performing storage administration for the Unisys system; handling part of the process of the migration of JCL and ECL for both mainframe systems; participating in the Department Disaster Recovery tests; loading image tapes for the ten applications supported by the Tax Department; providing operational support to the OFT Data Center for all aspects relating to the production workload; and administrating both the ESD online standards documentation regarding Data Center Operations and the Report Management and Distribution system (RMDS). **Help Desk** - Responsible for providing a single point of contact for users of the Tax Department computing infrastructure, and to assist callers with resolving problems quickly, log all problem calls and assume ownership for resolving called-in problems. **Technology Support** - Responsible for keeping computer equipment and standard software current and operational for all Department staff, while looking to future needs and monitoring industry trends in new technology. **Tape Management and Data Control Unisys Support** - Responsible for a variety of items including providing technical support for the Unisys programming staff and for the the DTF developed realtime system and other DTF developed Unisys utilities; handling part of the process of the migration of JCL on the IBM system; managing the non-mainframe offsite backup tapes and all Federal tapes shipped to the Department; and coordinating the Disaster Recovery tests at the Hot Site location(s) of the Department's Disaster Recovery Vendor.

Issues:

None

Population Served: Internal Customers

Performance Measures: Major online systems and network resources are available 99% of normal work hours.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of Budget Management & Analysis-Disclosure
Provide NYS and Federal tax information to authorized parties.

Relation to Core Mission (H / M / L): M

03/31/09 FTE: 10.5

Mandate:

Executive Memorandum E-80, E-110, E117, E78,
Executive Memorandum E-133, E-141, E-80, E-110, E-117, IRS Publication 1075,
coordination and implementation of MOUs with IRS.

Mandated Funding Level: None

Brief Description/History/Background:

Provide NYS tax returns, federal transcripts, certifications of non-filing, and verify state filings. Provide guidance and liaison with internal and external entities on disclosure issues. Address questions regarding secrecy and disclosure issues for Department employees and third parties, such as taxpayers and other agencies, liaison with other tax agencies, prepare required safeguarding reports to IRS, develop and deliver disclosure training, maintain repository of disclosure information and coordinate review of MOU between the Department and other entities for the purposes of disclosure.

Issues:

N/A

Population Served:

Department staff and outside entities such as the IRS, other NYS agencies, other States' revenue agencies and authorized third parties.

Performance Measures:

Federal Transcripts -TDS Requests- Processed w/in 5 business days of receipt.

Tax Clearance and Validation Requests: Processed w/in 1 Day of receipt.

All other requests: Processed w/in 60 days of receipt.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of Budget Management & Analysis-Business Continuity

Relation to Core Mission (H / M / L): M (H if there was a crisis)

03/31/09 FTE: 2.0

Mandate:

2002 DOB Directive per 2007-S-29 Report

Mandated Funding Level:

NA

Brief Description/History/Background:

Develop and update business continuity (BC) plans for central and district offices, provide BC training, develop table top exercises that test plans, and update various materials related to business continuity and crisis management.

Issues:

N/A

Population Served:

Department staff

Performance Measures:

N/A

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of Budget Management & Controls-Internal Controls

Relation to Core Mission (H/ M/L): M

03/31/09 FTE: 1.5

Mandate:

Budget Bulletin B-350, internal control program must be in compliance with Statue Chapter 510 of the Laws of 1999.

Mandated Funding Level:

N/A

Brief Description/History/Background:

Maintain a system of internal controls and review process. Maintain guidelines and educate and train employees on internal controls.

Issues:

N/A

Population Served:

Department staff

Performance Measures:

N/A

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of Budget Management & Analysis-EVTA
Administrator of Electronic Value Transfer Program

Relation to Core Mission (H / M / L): L

03/31/09 FTE: 1.0

Mandate:

Article II - General Fiscal provisions of the State Finance Law outlines the EVTA program. The Department became the administrator of the program as a result of EVT legislation enacted in 1998.

Mandated Funding Level:

N/A

Brief Description/History/Background:

The Department was designated as the state's Electronic Value Transfer Administrator (EVTA) and is responsible for facilitating and overseeing the state's electronic payment programs. Statewide contracts with Global Payments, American Express and Discover Financial Services provide financial processing services enabling state agencies to accept MasterCard, Visa, American Express and Discover credit cards,

Issues:

N/A

Population Served:

Other state public entities and qualified non-for-profit organizations.

Performance Measures:

Process 95% of EVTA APPLICATIONS within 3 days.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of Budget Management & Analysis-Employee Suggestion Program/Management Designations & Regulatory Impact/Survey Administration

Relation to Core Mission (H/ M/L): L

03/31/09 FTE: 3

Mandate:

Public Officers Law Section 9, State Finance Law Section 10, Executive Law Section 63(3), County Law Section 700, State Administrative Procedure Act (SAPA Sections 201-a, 202-a, 202-b, 202-bb)

Mandated Funding Level:

N/A

Brief Description/History/Background:

Liaison between the Department of Civil Service and the Department for employee suggestions. Distribution of Department policy memorandum for executive approval; certifications for specific authority to perform key functions, designations for key department staff, prepare non-fiscal impact statements, maintain outside directories. Administer and analyze internal and external surveys.

Issues:

N/A

Population Served:

Department employees and outside entities.

Performance Measures:

Process 95% of E-memos on time

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of Budget Management & Analysis-Records Management/Performance Management/Special Projects

Relation to Core Mission (H/M/L): M

03/31/09 FTE: 8

Mandate:

Arts and Cultural Affairs Law Section 57.05, 8 NYCRR Part 188

Mandated Funding Level:

N/A

Brief Description/History/Background:

Review and coordinate records retention program for the Department. Work with performance management liaisons to gather and track performance metrics for monthly internal and external performance reports. Special projects or assignments outside normal work activities. FTA administration included in this category.

Issues:

N/A

Population Served:

Department staff, taxpayers, outside agencies (DOB, Governor's office), other states

Performance Measures:

Percentage of RECORD DISPOSITION AUTHORIZATIONS - RDA's processed within 12 business days.
Percentage of FTA requests processed within estimated time.

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DEPARTMENT OF TAXATION AND FINANCE PROGRAM INFORMATION SHEET

Program: Office of Budget Management & Analysis-Tax Library Maintenance/Knowledge Base Technical Administration/Internal Application Administration

Relation to Core Mission (H/M/L): M

03/31/09 FTE: 5

Mandate:

N/A

Mandated Funding Level:

N/A

Brief Description/History/Background:

The Tax Law Reference Library is used extensively by Department staff. It includes tax law and regulations for various tax types, Civil Service law, technical bulletins, etc. Documents are received on a weekly basis from the NYS Legislative Bill Drafting Commission (LBDC) and are posted online in LiveLink, the Department's document repository. Some documents originate within DTF. Approximately 700 new documents are posted annually. The Knowledge Base Technical Administration Section (KBTA) provides system administration, technical maintenance and end user support for the Department's institutional knowledge repositories including LiveLink, Microsoft Project Server and Actuate Performancesoft Views. In addition, the team develops and maintains a number of Department intranet and internet sites. Maintain Forms Index Database and Functional Directory for the Department.

Issues:

The documents received from LBDC are in a mainframe format, not a PC format (such as Microsoft Word). It takes a lot of staff time to reformat the documents so that they are readable.

Population Served:

ALL Department employees. Additionally, up to date versions of tax law documents are available to Audit staff in the field without network/internet connectivity via an offline synchronization process.

Performance Measures:

Complete 99% of Weekly LRS (Laws and Regs. Updates) within 5 days
Complete 100% that Project Server is available more than 97% of the time
Complete 100% LiveLink is available more than 97% of the time
Publish 98% of Website updates correctly
Update 95% of Forms Index Database within 5 days of receiving information from OTPA

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of Budget Management & Analysis-Project Management/Enterprise Portfolio Management

Relation to Core Mission (H/M/L): M

03/31/09 FTE: 9

Mandate:

N/A

Mandated Funding Level:

N/A

Brief Description/History/Background:

On-demand guidance, consulting and assistance to project leads and project participants. This includes assistance with the development of project management deliverables, including project charters, schedules, scope statements, risk and issue logs, closeout reports, etc. Education, training, and mentoring activities on project management concepts and on the use of DTF's project management tool, Microsoft Project is also provided to project leads. Assessment, selection and documentation of appropriate project management processes, standards, and methods suitable for DTF based on the New York State Project Management Guidebook, industry-accepted best practices and in-house lessons learned. Since the inception of formal project management in 2003, DTF has doubled the number of projects that complete either on time or 10% over schedule. Oversight of the DTF Project Portfolio in order to increase the project throughput in the support of the goals and objectives of the Department.

Issues:

N/A

Population Served:

Project leads and project team members throughout the Department.
DTF Executive Management, Division Management and project team members

Performance Measures:

Hold 90% of Liaison meetings with Project Leads Timely. Actual FY08-09 is 100%.
Process 90% of PMO Website updates by Monthly Target Dates

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of Budget Management & Analysis-Department Budgeting, Expenditure Tracking and Reconciliation, and Cash Management

Relation to Core Mission (H / M / L): M

03/31/09 FTE: 7.7

Mandate:

None.

Mandated Funding Level:

None.

Brief Description/History/Background:

The Budget Unit manages more than \$471 million in enacted appropriation authority, as well as associated cash. The Unit develops full-year spending plan projections, and monitors, tracks, and reports actual expenditures against such plans. The Unit reviews and approves all personnel transactions. The Unit develops the Department's annual budget request, and serves as the Department's Division of the Budget liaison for operational issues.

Issues:

None.

Population Served:

Internal and external customers including the Commissioner, Executive Deputy, Deputies, Program Managers, and Division of the Budget.

Performance Measures:

Lapse less than 3 percent of General Fund appropriation authority.

Lapsed less than one tenth of one percent.

Limit FTE in excess of recommended level to no more than 2 percent at any time during the fiscal year.

Manage annual cash disbursements to within .5 percent of ceiling.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of Budget Management & Analysis-Department Travel Administration

Relation to Core Mission (H / M / L): M

03/31/09 FTE: 6.2

Mandate:

None.

Mandated Funding Level:

None.

Brief Description/History/Background:

The Travel Unit develops and administers the Department's employee travel program consistent with the Office of State Comp General Services, and Executive Office guidance and direction. The Unit continually develops, reviews, and amends the Department travel policies. The Unit manages, reconciles, and processes more than 19,000 travel reimbursement vouchers annually for approximately 2,500 travelers.

Issues:

None.

Population Served:

Department travelers.

Performance Measures:

Process 99 percent of travel vouchers within 2 weeks of receipt.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of Budget Management & Analysis-Department Operational Accounting

Relation to Core Mission (H / M / L): M

03/31/09 FTE: 7.2

Mandate:

None

Mandated Funding Level:

None

Brief Description/History/Background:

The Accounting Unit manages, reconciles, and processes all invoices for goods and services procured by the Department (approximately 6,200 transactions annually, valued at \$150M). The Unit manages various bank accounts, and the Department's petty cash function.

Issues:

None

Population Served:

Internal and external customers, including the Office of the State Comptroller

Performance Measures:

Process 98 percent of accounts payable invoices within 30 days of Merchandise Invoice Receipt (MIR) date.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program : Office of Budget Management & Analysis-Department Procurement Unit

Relation to Core Mission (H / M / L): H

03/31/09 FTE : 14.4

Mandate:

Procurement responsibility is either statutorily mandated, directed by Executive Order or based in the policies of OGS, OSC, the AG, the Procurement Council or DTF.

Mandated Funding Level:

N/A

Brief Description/History/Background:

The Procurement function is essential to DTF's core mission of revenue generation and provides ongoing support to DTF operations. It includes: Bids/Contracts--technology, banking and review proposed legislation; Ongoing Contract Management--including MOU's, agreements and PO's; Leases; OGS State Contracts, Discretionary and Preferred Source Purchasing; VISA Card Administration; Telecommunications Management; Reporting--Omnibus, MBE/WBE, Web Advertisements, PTP and Seized Goods Sales--i.e. tobacco, cigarettes, alcohol.

Issues:

N/A

Population Served:

N/A

Performance Measures:

Process 98% of commodity requisitions less than \$2,500 within 2 weeks of receipt.

Process 98% of commodity requisitions less than \$15,000 within 2 weeks of Budget Unit approval.

Identify method of procurement for 98% of requisitions within 2 weeks of Budget Unit approval.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of the Deputy Inspector General-Investigations

Relation to Core Mission (H / M / L): H

To effect fair tax administration, must ensure that the employees entrusted with this mission are honest, without conflicts of interest, and not engaged in corrupt behavior that would inhibit the Department from accomplishing its mission, i.e., losing public trust.

03/31/09 FTE: 9

Mandate:

NYS Criminal Procedure Law 2.10(4)d, DTF Executive Order 168, Executive Order 39 under Gov Pataki (1996) and Executive Law Article 4A that statutorily creates the mandate of inspector general function for NYS agencies. As secrecy statutes bar external agencies from accessing tax information, ODIG, being an internal DTF program authorized to access tax information, performs the State inspector general function within DTF. Additionally, ODIG conducts investigations into non-employees attempting to corrupt Tax administration, e.g., bribery of a DTF employee, that is not part of State Inspector General's mandate.

Mandated Funding Level:

None

Brief Description/History/Background:

ODIG was established in 1983, (Internal Affairs Bureau) and has been the internal watchdog for the DTF since that time. Functions have expanded to include workplace protection, computer forensics and various outreach components, such as providing consultative and awareness programs for employees, assisting outside law enforcement entities with tax components for undercover operations, and handling assault/threats from taxpayers directed at DTF or individual employees.

Issues:

None

Population Served:

Entire Department community and general public uses ODIG to report allegations of criminal or gross misconduct, and corruption related to DTF employees or tax administration. Also support Labor Relations Bureau with investigations that result in both discipline and criminal prosecution; support ODIG, LRB, IAQC, OoC, Affirmative Action with audit trail program; handle complaints received from the State Inspector General's office and provide them with results, as required.

Performance Measures:

None

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of the Deputy Inspector General-Computer Forensics

Relation to Core Mission (H / M / L): M

This is a support function that is mainly provided to SIU and ICE units of OTE

03/31/09 FTE: 5

Mandate:

None

Mandated Funding Level:

None

Brief Description/History/Background:

While conceptualized in the mid 1990s, this program was solidified in 2001 within ODIG. It developed as tax administration became more electronic, so that records of computer activity and evidence of criminal activity was now housed inside computers as opposed to files, desks, paper records etc. Computer Forensics is essential for developing evidence and proving tax evasion cases and corruption cases wherein evidence of the criminal activity is hidden within the computers used by the perpetrators.

Issues:

None

Population Served:

OTE, ODIG, LRB, and collaborate with other computer forensic programs within NYS, e.g., OTDA, DOL, OMH, NYSP

Performance Measures:

None

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Administration-Office of Human Resource Management-Personnel

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 17.25

Mandate:

The Personnel function is driven by Civil Service Law, Union contracts, other State and Federal Laws (e.g., Retirement & SS Law and Fair Labor Standards Act), rules, regulations and policies.

Mandated Funding Level:

None

Brief Description/History/Background:

The Personnel function includes a wide range of services to the Department's managers, supervisors and employees. We work with Department managers to ensure that all programs are staffed with qualified candidates in appropriate titles. We also work with the Department of Civil Service to establish positions and develop examinations for titles within the Tax Department. We provide interpretations of Civil Service Law and all applicable laws, rules and regulations to ensure that all appointments and promotions are in compliance with Civil Service Law and Department policy.

Issues:

None

Population Served:

Executive, managers, supervisor, employees, applicants and control agencies

Performance Measures:

1. Submit decentralized classification transactions to CS 100% within 10 days.
2. Submit request for single title earmark removals to CS 100% within 14 days.
3. Follow up on requests submitted to CS 100% within 15 days if no action taken.
4. 100% of Tax Auditor Applications received are logged into our database within 5 business days.
5. 90% of Tax Auditor Applications received first review within 10 business days.
6. 90% of Approved Applicants are sent letters within 15 business days of first review.
7. 90% of Disqualified Applicants are sent letters within 15 days of first review.

DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET

Program: Administration-Office of Human Resource Management-Payroll/Employee Benefits

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 20.25

Mandate:

The Payroll-Employee Benefits function is driven by the mandates required in Civil Service Law, Union contracts, other State and Federal Laws, rules and regulations.

Mandated Funding Level:

None

Brief Description/History/Background:

Payroll is responsible for accurate processing of all transactions and timely payment of salary and overtime to all employees. Additionally, we must provide other financial services (i.e. employment verifications, enrollment in savings plans, enacting garnishments, enabling retirement system loans and arrears payments, etc) on a timely basis. Employee Benefits Unit administers the time and attendance and leave rules and policies, health insurance, medical leaves, alternative work schedules, VRWS, workers' compensation, and leave donation. We are the sole administrators of the internal human resource system (HRIS) and the automated leave tracking system (LATS). The accuracy of these two systems is key to an accurate payroll.

Issues:

None

Population Served:

Executive, managers, supervisor, and employees

Performance Measures:

1. 100% of Salary Calculations will be accepted by Office of the State Comptroller.
2. 95% of claims with lost time/medical will be reported to State Insurance Fund within 7 days of our notice of accident.
3. 100% of letters to employees will be sent under 8 days of report of accident.
4. 80% of reports of payroll information to State Insurance Fund will be within affected pay period.
5. 100% of restoration of accruals will be within 7 days of notice of "Credit NYS".

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Administration-Office of Human Resource Management-Labor Relations

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 11.25

Mandate:

The Labor Relations is mandated by Civil Service Law, Taylor Law, Union Contracts and local agreements and practices.

Mandated Funding Level:

None

Brief Description/History/Background:

The Labor Relations function provides union contract interpretation, answering employee grievances, and a variety of services dealing with discipline and behavioral/performance problems.

Issues:

None

Population Served:

Executive, managers, supervisor, employees and unions

Performance Measures:

1. Unless waived, 80% of Notice of Discipline meetings will be held within 21 calendar days from receipt of grievance.
2. 100% of CSEA agency level decisions will be issued within 4 calendar days of the agency level meeting in accordance with the provisions of the union contract.
3. 100% of the PEF agency level decisions will be issued within 7 calendar days of the agency level meeting in accordance with the provisions of the union contract.
4. 100% of the CSEA Demands for Arbitration will be mailed within 21 calendar days of the agency level meeting.
5. 100% of the charges in Notices of Discipline that end in arbitration will be proven guilty.
6. Unless waived, 80% of the Step 2 hearings will be held within 20 working days.
7. 60% of the Step 2 decisions will be issued within 20 working days of receiving the Step 2 appeal.
8. 100% of our agency level decisions will be upheld at the final step of the out-of-title work grievance process.
9. 80% of the CSEA agency level decisions for out-of-title work will be issued for grievances in 20 calendar days.
10. 60% of PEF decisions issued for out-of-title grievances in 10 working days.
11. 100% of our agency level decisions will be upheld at the final step of the grievance process.
12. 100% of the agency level decisions for performance evaluation appeals sustained due to technical deficiencies will be issued within 30 calendar days.
13. 100% of all other appeals will have agency level hearings held within 60 calendar days of receiving the appeal.
14. 100% of the agency level decisions will be issued within 30 calendar days for the Performance evaluation appeals agency level hearing.
15. 100% of our agency level decisions will be upheld by the Statewide Appeals Board, Performance Evaluation Appeals.

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DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET

Program: Administration-Office of Human Resource Management-Training

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 10.25

Mandate:

The Training function is mandated by State and Federal law (American's with Disabilities, Workplace Violence Prevention, Domestic Violence Prevention, Disclosure, Supervisory training and New employee orientation).

Mandated Funding Level:

None

Brief Description/History/Background:

The training function provides essential training programs for the development of our employees. Training is offered in a number of different media's including classroom, e-learning and self-study books. We are the administrators of the Learning Management System.

Issues:

None

Population Served:

Executive, managers, supervisor, employees, GOER

Performance Measures:

1. 100% of customers completing an evaluation strongly agreed or agreed that the handouts and materials were helpful.
2. 95% of customers completing an evaluation strongly agreed or agreed that the content delivered met their training needs.
3. 95% of customers completing an evaluation strongly agreed or agreed that the course was well organized.
4. 100% of customers completing survey agreed that the computer worked properly.
5. 100% of customers completing survey agreed that the equipment functioned properly.

DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET

Program: Administration-Office of Human Resource Management-Discretionary Services
Relation to Core Mission (H / M / L): L

03/31/09 FTE: 4

Mandate:

The Office of Human Resources has always embraced change and risen to new challenges. As a result we have been the lead on numerous committees and have become the owners of various Department initiatives.

Mandated Funding Level:

None

Brief Description/History/Background:

Some of the services that we offer can be considered discretionary. They are:

1. Facilitation services to assist managers and teams meet their work goals
2. Partnership with GOER to offer Leadership Forums for managers and leaders throughout the state
3. Leadership academy training to develop our future leaders
4. Wellness council supporting the health of our staff (council has membership across the department, requires intranet resources and is supported by Training)
5. Offering Excel level 2, Word level 2 and PowerPoint level 1 and 2 courses
6. Vendor training contract which provides Access training level 1 and 2, and Crystal level 1 and 2, Microsoft Project and Visio
7. Offering Customer Service, Peak Hire, SWET, Tools for Data Collection and Analysis and TQ and You Courses
8. The service awards program recognizing years of service
9. The employee of the month recognizing employees for outstanding performance
10. Peak hire function responsible for hiring temporary employees (this function would be absorbed in personnel)
11. The Green Council which has the responsible for making us friendlier to the environment. (council has membership across the department, has a guidance team and is supported by a grad student intern)
12. Probation complete letters are sent to the homes of staff who successfully complete their probation.

Process improvements:

1. Commissioner's award is being redesigned. This is a valuable recognition tool and can be redesigned to cost less. Last year the expenditure was \$5,592.
2. We are looking at ways we can combine e-learning and video conferencing to provide District office training.

Issues:

The following risks are associated with ceasing the delivery of these discretionary services:

Facilitation services may be needed in a time where dynamics in the work place are changing. For example: Supervisors/managers may be having a difficult time getting redeployed staff integrated into the culture of their teams/units. A facilitator could design an intervention and help identify followup actions to improve the working environment.

Level 2 courses (Excel/Word) and PowerPoint courses may become more important as we continue to try to make our processes more efficient with a smaller workforce.

Vendor training contract - we currently do not have trainers who can teach Crystal and Access. As we rely more on our data this may no longer be considered discretionary and we would need to develop an in-house trainer.

Some of these business courses may be needed if staff is redeployed and these skills are needed in the new areas.

Population Served:

Executive, managers, supervisor, and employees

Attachment C

DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET

Program: Office of Processing and Taxpayer Services-Representative Assisted Services for Voluntary Compliance

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 72 Permanent, 78.5 Temporary FTE's

Mandate:
None

Mandated Funding Level:
None

Brief Description/History/Background:

Taxpayer Contact Center (TCC) representatives promote voluntary compliance by providing taxpayers general and account specific information via telephone, e-mail and correspondence. Toll free telephone service is provided Monday through Friday, from 8 a.m. to 5 p.m. Our interactive voice response (IVR) applications assist in directing callers to skilled groups of representatives able to address their specific issues.

General information contacts for all communication channels usually deal with questions such as how to accurately complete and file returns, register as sales vendors, incorporate or dissolve a corporation, or how motor carriers register. Account specific contacts deal with information such as how much was paid into estimated tax accounts, updates to account information or assistance with various notices received from the Department.

Issues:

e-MPIRE R3 Implementation - This new technology will significantly impact our personal income tax TCC representatives, who must be trained in using this new system functionality to respond to taxpayer account inquiries and update account information.

Changing Technology

Computer Telephony Integration (CTI) - This software integrates the functions of telephone networks, voice switching, data switching, computer applications, databases, voice processing and alternative media. CTI is now fully implemented in the Taxpayer Contact Center.

Enhanced IVR - Software is being tested that will dramatically expand our call center technology by adding Speech Recognition

VOIP - This new technology will better integrate voice and data and enhance the use of screen pops for common calls, such as refund status inquiries.

Staffing Recruitment and Historically High Turnover Rates - We currently rely on temporary staff on a year round basis to achieve our performance goals. Temporary staff represent about 35% of the workforce in non peak periods growing to over 50% in peak months. The turnover rate for temporary staff is about 58%, compared to 27% for permanent staff, resulting in ongoing training impacts and poor customer service.

Population Served:

All Individual and Business Taxpayers representing about 2.1 million calls handled annually

Performance Measures:

85% of all taxpayers are serviced within 5 minutes

Attachment C

DEPARTMENT OF TAXATION AND FINANCE PROGRAM INFORMATION SHEET

Program: Office of Processing and Taxpayer Services-Business Tax Registration, Account Maintenance, and General Tax Services

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 28 Permanent, 16 Temporary FTE's

Mandate:

Tax Law Article 20, Section 480a (Cigarette Tax)
Tax Law Article 21, Section 502 (Highway use Tax)
Tax Law Article 21A, Section 522 (IFTA)
Tax Law Article 22, Section 671a (Withholding Tax)
Tax Law Article 28, Section 1134 (Sales Tax)

Mandated Funding Level:

None

Brief Description/History/Background:

Accurate registration and account information helps to ensure proper processing of tax returns, maintains current addresses for mailing purposes and assists in the Department's tax compliance initiatives. Taxpayer Contact Center (TCC) representatives are responsible for building and maintaining Taxpayer Identification (TI) business tax profiles for Sales Tax, Withholding Tax, Corporation Taxes, Cigarette Tax, Highway Use Tax, and IFTA. In addition, TCC staff currently provide the following services for Business Taxpayers:

Sales Tax Registration - We process registration applications to create sales tax accounts and issue Certificates of Authority. We conduct compliance checks as part of these registration processes to ensure that taxpayers are meeting their filing and payment obligations. Registration data supports return processing, Audit, Compliance and Enforcement activities.

Cigarette Tax Registration - We process new applications, annual renewals and vending machine stickers to sell tobacco products in New York State. We suspend registrations based on illegal possession of unstamped cigarettes per Tax Enforcement and for selling cigarettes to minors per the Department of Health. We also provide Tax Enforcement with information regarding unregistered retailers. We conduct compliance checks as part of these registration processes to ensure that taxpayers are meeting their filing and payment obligations.

Highway Use Tax and International Fuel Tax Agreement (IFTA) Registration - We provide the motor carrier industry with the credentials required to travel on New York State and international highways. We issue licenses and permits, which support safety and enforcement activities by the State Police, Department of Motor Vehicles, Department of Transportation and the Thruway Authority. In issuing credentials, we ensure that carriers are current in their filing and payment obligations.

Applications For Authority - We assist corporations organized in other states or jurisdictions that want to conduct business in New York by identifying their tax obligations and filing requirements.

Dissolutions and Surrenders of Authority - We assist New York domestic and authorized foreign corporations by identifying their tax obligations and filing requirements in order to receive the Department's consent to voluntarily dissolve or surrender their authority through the Department of State.

Reinstatements - These are situations where a corporation has been dissolved for failure to file. We assist them in identifying tax obligations and filing requirements that they need to satisfy in order to re-establish their corporate identity and conduct business.

Corporate Tax Searches - In response to taxpayer requests, we provide tax status information in support of business transactions (e.g., validate that the corporation has no NYS Tax liability which enables a corporation to transfer real property). Typically these requests are urgent and a rapid response is critical. Tax searches provide an opportunity to increase taxpayer compliance by listing the outstanding tax liabilities of the corporation and by facilitating the filing of returns and payment of the taxes.

Highway Use Tax Searches - NYS Dept. of Motor Vehicles requires that businesses obtain a certificate of tax clearance from DTF prior to the registration of any vehicle that will be subject to Highway Use Tax.

EFT High Value Enrollment - The tax law requires certain taxpayers to file and pay their Sales Tax and Withholding taxes electronically. We conduct annual selection, for mandatory and voluntary Electronic Funds Transfer (EFT) participants. Correct and timely processing of enrollment records is critical to processing of returns, issuance of bills and posting payments to taxpayer accounts. We also issue assessments for failure to enroll for mandatory participation.

Issues:

e-MPIRE R4 Implementation - In the long term, implementation of this new technology is expected to decrease TCC's Sale Tax Registration workload. However, the technology and processes will be new and will require extensive training and the development of new procedures.

Sales Tax Reregistration - This extensive, long-term project has reduced the number of experienced staff in all TCC business tax sections.

HUT Renewal - All existing Highway Use Tax permits will expire on December 31, 2008. TCC staff will be expected to reregister all 90,000 carriers and about 900,000 vehicles by March 31, 2009.

Staffing Recruitment and Historically High Turnover Rates - We currently rely on temporary staff on a year round basis to achieve our performance goals. Temporary staff represent about 35% of the workforce in non peak periods growing to over 50% in peak months. The turnover rate for temporary staff is about 58%, compared to 27% for permanent staff, resulting in ongoing training impacts and customer service that does not meet our standards.

Population Served:

Business Tax Account Maintenance - Approximately 176,000 changes processed annually

Sales Tax Registration - Approximately 86,000 Certificates of Authority or Denials issued annually

Cigarette Registration - Approximately 6,800 Certificates or Denials issued annually

Highway Use Tax Registration - Approximately 23,000 Permits issued annually
IFTA Registration - Approximately 24,000 Permits issued annually
Applications For Authority - Approximately 3,500 issued annually
Dissolutions and Surrenders of Authority - Approximately 21,000 issued annually
Reinstatements - Approximately 5,700 issued annually
Corporate Tax Searches - Approximately 42,000 performed annually
Highway Use Tax Searches - Approximately 5,000 performed annually
EFT High Value Enrollment - There are approximately 23,000 enrollees

Performance Measures:

Business Tax Account Maintenance - 98% processed in 30 days
Sales Tax Registration - 98% processed in 5 days (mandated by law)
Cigarette Registration - 98% processed in 10 days (mandated by law)
Highway Use Tax Registration - 98% processed in 15 days
IFTA Registration - 98% processed in 15 days
Applications For Authority - 98% processed in 15 days
Dissolutions and Surrenders of Authority - 98% processed in 15 days
Reinstatements - 98% processed in 15 days
Corporate Tax Searches - 98% processed in 5 days
Highway Use Tax Searches - 98% processed in 5 days
EFT High Value Enrollment - 98% processed in 30 days

Attachment C

**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of Processing and Taxpayer Services-Representative Assisted Services for Other State Agencies

Relation to Core Mission (H / M / L): L

03/31/09 FTE: 2 Temporary FTE's

Mandate:

None

Mandated Funding Level:

None - DTF is reimbursed for Department of Health (Family Health Plus and Long Term Care) services.

Brief Description/History/Background:

Taxpayer Contact Center (TCC) staff provide call center services for Department of Health (Family Health Plus and Long Term Care), the Consumer Protection Board (Gas Gouging Hotline) and the State Emergency Management Office (SEMO).

Issues:

Staffing Recruitment and Training - With a turnover rate for temporary staff of about 58%, and 27% for permanen providing these services results in ongoing training. Although these calls represent a small number of our annual vo training and resources are necessary in order to provide the level of customer service that the general public expect

Population Served:

The general NYS population representing about 60,000 calls annually.

Performance Measures:

85% of all taxpayers are serviced within 5 minutes

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Attachment C

**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: Office of Processing and Taxpayer Services-Enterprise Wide/E-Services

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 28 +1 Temporary

Mandate:

None

Mandated Funding Level:

None

Brief Description/History/Background:

The Enterprise Wide / E-Services unit within the Taxpayer Services Strategy Bureau was instituted to administer functions/activities that support the tax processing systems and provide service on the web. This includes the tax forms review process for both DTF forms and software vendor forms; the On-line Tax Center which provides a single access to our web services for taxpayers; the e-pay system which provides a common web application for taxpayers to use an ACH debit to pay multiple taxes; the workflow system which is an automated way to push exception work to resolvers for the taxes in the integrated tax architecture (currently Personal Income Tax and Corporation Tax) and the Taxpayer Identification System which is a system repository of all personal and business taxpayers. Special non-tax projects such as STAR may be handled by this unit as well as statistical reporting and coordinating of legislative analysis for OPTS.

Issues:

The customer demand for web based services (e.g., access your return through the On-line Tax Center, email reminders to file monthly, quarterly sales tax returns, etc.) far exceeds our ability to analyze, test and implement these services. Growth in this area also requires investment in a technical infrastructure before certain services can be developed.

Population Served:

All New York State business and personal income taxpayers (including certain non-residents), tax professionals, software developers and payroll services.

Performance Measures: None

Attachment C

DEPARTMENT OF TAXATION AND FINANCE PROGRAM INFORMATION SHEET

Program: Office of Processing and Taxpayer Services-Analysis, Testing and Implementation of Tax Processing and Payment System (Paper/efiling/web filing)

Relation to Core Mission (H / M / L): H

03/31/09 FTE : 112 permanent (2 temp peak promotions) & 6 Temporary
(includes 1 consultant)

Mandate:

Tax Law;

- Articles 22, 30, 30-A and 30-B: NYS, NYC and Yonkers personal income tax returns, estimated tax payments and withholding tax
- Articles 28, 28-A and 29: NYS and locality sales and use tax
- Articles 9, 9-A, 13, 32, 33 and 33-A: NYS corporation taxes
- Sections 9 and 10: PromptTax for withholding sales and use motor fuel and petroleum business taxes
- Article 12-A: Gasoline and diesel fuel tax
- Article 13-A: Petroleum business tax
- Article 18: Alcoholic beverage tax
- Article 20: Cigarette and tobacco products tax
- Article 21: Highway use tax
- Article 21-A: Fuel use tax
- Article 26: Estate tax

Other Statutes;

- Environmental Conservation Law, section 27: Hazardous waste assessment and waste tire fee
- County Law, Article 6: Wireless communication surcharge
- State Finance Law, section 163-c: OGS centralized contract procurement fee

Mandated Funding Level:

None

Brief Description/History/Background:

The Taxpayer Services Strategy (TSS) Bureau is responsible for the analysis, testing, implementation and on going production support for various tax processing and payment systems referenced above. New system and/or changes to these systems are generated based on legislative initiatives (e.g., new personal income tax credit) and department initiatives to streamline processing. The systems that must be analyzed, tested and supported include front end processing systems at our third party processors, Bank of America and JPMChase, and our internal DTF back-end systems that compute tax liability, issue refunds, and generate balance due bills to taxpayers. TSS staff also work closely with the software developers and the IRS to support efilings of Personal, Corporation and Partnership returns. The Department is also implementing web filing and payments for Withholding and Sales Tax to provide the taxpayer an alternative to filing on paper.

Issues:

Legislative initiatives (statewide and locally) often do not provide sufficient time to adequately analyze, test and implement changes.

Population Served:

All business and personal income taxpayers in New York State (including certain non-residents), tax professionals, payroll services, and tax software developers.

Performance Measures:

Public

Process approximately 24 million returns (including 8 million coupon returns) and more than \$85 billion in state and local taxes collected through voluntary compliance with 100% accuracy.

Send 100% of timely filed income tax refund requests to the Office of the State Comptroller by May 20th.

DOB

Reduce DTF spending by 3.35% (\$23.5M)

Successfully deploy eMPIRE Income Tax for processing year 2009 (tax year 2008).

Attachment C

Program: Centralized Services-Print, Mail, Supply and Forms Warehousing Services

Relation to Core Mission (H/M/L): H

03/31/09 FTE: 99 7 long term temp staff to supplement permanent FTE. This is outside the normal 10 to 16 temps for peak processing season from October to April of each year.

Mandate:

N/A

Mandated Funding Level:

None

Brief Description/History/Background:

OSB Print and Mail sections facilitate and promote taxpayer compliance with the tax law and assist in bringing in billions of dollars in State revenue by printing and distributing all tax forms and materials, generating and processing taxpayer billing documents, handling the Department's shipping and receiving operations, producing, storing and disseminating all internal operational forms and supplies to both central and district office tax locations (23 sites). The supply and forms warehousing operation receives, inspects, accounts for, stores, secures and distributes forms, office supplies and equipment to authorized department requestors supporting all divisions/employees within tax. This operation also provides outside printing services to other state agencies upon request and has frequently serviced the Division of the Budget, DMV, State police, SUNY, DOL, Department of Law, GOER, etc. Printing services outputs over 80 million images annually. Mail Processing handles over 3.5 million pieces of incoming mail per year and over 35 million pieces of outgoing mail. Central Stock receives and processes and average of 3000 customer requests per year.

Issues:

4 perm positions were being filled at time of hiring freeze. These were to replace some long term temps once trained.

Population Served:

Enterprise support activity-supports entire strategic plan; taxpayers, other state agencies

Performance Measures:

1. Prior to processing, provide cost analysis to Finance Office and executive management for 100% of any unscheduled print and mail workload where Tax is asked to absorb related charges to receive approval to continue.
2. Mail 100% of all timely received documents by requested deadlines.
3. 100% of properly addressed USPS mail will be sorted and distributed the same day it is received.
4. Maintain customer satisfaction level rating between 4 and 5 within a 1-5 scale for all print and mail services.

Attachment C

Program: Centralized Services-Telecommunications

Relation to Core Mission (H/M/L): M

03/31/09 FTE: 5

Mandate:

N/A

Mandated Funding Level:

None

Brief Description/History/Background:

Writes and processes orders to secure voice and data communication services and calling cards. Reviews and maintains all agency billing records for telecom services, acts as liaison with OFT and private vendors, troubleshoots employee issues with phone sets, cabling, resetting voice mail, long distance access configurations, for approximately 11,000 lines, provides cost analysis for proposals, updates OFT statewide directory listings, analyzes call detail for and reports abuse situations, identifies over-billing and obtains credits, supplies electronic call detail to agency Inspector General's office.

Issues:

None

Population Served:

Enterprise support activity-supports entire strategic plan

Performance Measures:

1. 100% of underutilized or overlapping telecommunication services will have orders written for disconnection within two weeks of identification.
2. 100% of new telephone service requests will have division level executive management sign-off for mission critical status prior to processing.

Attachment C

Program: Centralized Services-Agency Fleet Management

Relation to Core Mission (H/M/L): M

03/31/09 FTE: 2.74

Mandate:

N/A

Mandated Funding Level:

None

Brief Description/History/Background:

Provides agency wide fleet management services for 87 vehicles and 6 trucks used by Tax Enforcement, Audit, Inspector General, Mail Processing, Support Services staff as well as for general agency pool usage. This includes coordinating repairs, regular maintenance, obtaining inspections and vehicle registrations (includes confidential plates and fictitious licenses for under cover work), review travel logs and associated receipts for appropriateness, maintaining statistics and generating required control agency and internal reports.

Issues:

None

Population Served:

Enterprise support activity-supports entire strategic plan

Performance Measures:

None

Attachment C

Program: Centralized Services-Parking Services

Relation to Core Mission (H/M/L): L

03/31/09 FTE: 2.74

Mandate:

N/A

Mandated Funding Level:

None

Brief Description/History/Background:

Provide parking permit services enforcing OGS parking rules, ensuring the equitable distribution of parking permits based upon a seniority criteria (temporary, permanent, car pool, medical, paid reserved and handicap), oversees and adjusts lot subscription rates, maintains electronic parking records, processes parking suspension notices.

Issues:

None

Population Served:

All employees of the Tax Department

Performance Measures:

None

Attachment C

Program: Centralized Services-Records and Asset Management

Relation to Core Mission (H/M/L): M

03/31/09 FTE: 1.0

Mandate:

N/A

Mandated Funding Level:

None

Brief Description/History/Background:

Coordinates the packaging, tracking, transfer and destruction of all departmental tax records which are sent to the State Archives and Records Center. Records are held and then destroyed after preset retention schedules are met. This function is not to be confused with the confidential destruction managed by Support Services staff. Coordinates transfer and disposal of surplus property (furniture, computers, etc). Maintains records of department fixed assets valued over \$15,000 per item and directs the coding and labeling of fixed assets. Responsible for performing physical inventory of fixed assets and reporting status of assets in the OGS Statewide Fixed Asset Accounting System.

Issues:

None

Population Served:

Enterprise support activity-supports entire strategic plan

Performance Measures:

1. 95% of all transfer lists requesting removal of records will be processed within 5 business days of receipt.
2. 100% of new fixed assets will be entered into the Statewide Fixed Asset System within 3 days of purchase order notification.

Attachment C

Program: Centralized Services-Facilities Management and Support Services

Relation to Core Mission (H/M/L): M

03/31/09 FTE: 13.75

Mandate:

N/A

Mandated Funding Level:

None

Brief Description/History/Background:

Provides agency wide facility services including: physical space modifications, minor painting and construction, collects and disposes of controlled confidential destruction, removes employee equipment/furniture, coordinates the selection of leased sites, prepares lease requirements and monitors landlord's compliance to lease provisions, oversees maintenance and installation of facility security alarm systems and door keying, responsible for daily facilities issue coordination acting as liaison with all landlords, OGS, unions, and employees, agency conference room coordination, develops proposals for space utilization regarding relocations, reorganizations, and consolidations, reviews and processes requests for new electrical and data drilling requirements, designs, installs and modifies modular furniture configurations, assembles, delivers and installs new and used furniture, provides local and DO courier service, maintains stock of surplus furniture, repairs furniture and equipment, responsible for fabrication of metal works, chauffeur services for Tax department staff when needed, take agency pool vehicles in for maintenance, retrieves surplus and damaged department vehicles throughout the state to avoid towing fees, responsible for CAD Design and layout of projects while applying detail pertaining to building and electrical codes, cost and feasibility analysis of projects.

Issues:

None

Population Served:

Enterprise support activity-supports entire strategic plan

Performance Measures:

None

Attachment C

Program: Centralized Services-Seized Evidence and Forms Warehousing

Relation to Core Mission (H/M/L): H

03/31/09 FTE: 4.0

Mandate:

N/A

Mandated Funding Level:

None

Brief Description/History/Background:

Responsible for warehousing and tracking all evidence seized by the agency's tax Enforcement agents and organizes all closed case evidence inventory for disposal (destruction, sale or re-use in enforcement investigations). The evidence function was transferred from OTE to OSB as a result of an internal audit to enhance internal controls. Evidence is counted and inventoried and prepared for auction to raise money for the State after court cases close. The staff makes approximately 3-4 trips monthly to our district offices to retrieve seized evidence. The evidence must follow a secure chain of custody and follows the guidelines set forth by Internal Audit and the Office of Tax Enforcement. It is also anticipated due to increased audit and enforcement activities that the seizures will occur more frequently and be larger in size. This unit is also responsible for warehousing of approximately 2432 pallets (109,000 boxes/80,000,000 documents) of taxpayer records and returns.

Issues:

None

Population Served:

Enterprise support activity-supports entire strategic plan

Performance Measures:

1. Maintain 100% error-free inventory control of seized alcohol and tobacco products.

Attachment C

Program: Centralized Services-Photo Identification

Relation to Core Mission (H/M/L): M

03/31/09 FTE: 2.0

Mandate:

N/A

Mandated Funding Level:

None

Brief Description/History/Background:

Provides employee and vendor photo identification services including temporary, permanent, vendors and consultant badges. Provide documentation to OGS for and coordinate weekly employee after hour building access lists activating and deactivating access codes assigned to cards. Troubleshoot card issues, process replacement card requests; produce tax auditor and enforcement credential cards and process renewals.

Issues:

None

Population Served:

Enterprise support activity-supports entire strategic plan

Performance Measures:

None

Attachment C

Program: Centralized Services-Health and Safety

Relation to Core Mission (H/M/L): M

03/31/09 FTE: 4.4

Mandate:

Defibrillator Installation and Maintenance Law: Chapter 510 of the Laws of 2004 and Part 303 of Title 9 of the NYCRR, the State of New York (AEDs)

Hazardous Materials Handling, Communication and Response (MSDS Sheets) - OSHA, 1910.1200 (Ensure that the hazards of all chemicals are evaluated, and that information concerning their hazards is transmitted to employers and employees.

Workplace Violence Prevention Program Implementation - Annual Location Safety Inspections Section 27-b of State Labor Law

Mandated Funding Level:

None

Brief Description/History/Background:

Ensures adequately equipped and trained evacuation and emergency medical response team, documents and tracks all chemical based products used in any of the agency's locations, (MSDS), enforces fire code compliance at all Tax sites, conducts fire and safety inspections and post inspection reviews, coordinates Automated Electronic Defibrillator program, responds to daily health emergencies in Albany region facilities as well as HAZMAT calls. Works with facility managers to repair facility code violations or unsafe work environment conditions. Reviews ADA requests for workplace adjustments and coordinates with Affirmative Action Officer. FTE count includes employee health service nurse who provides basic medical services for Tax campus employees on an as needed basis and reviews medical parking applications/requests. Nurse coordinates with the Department's Wellness Council to provide information and programs to promote health and wellness in our work force.

Issues:

None

Population Served:

Enterprise support activity-supports entire strategic plan

Performance Measures:

1. 100% all fire and safety hazards identified by fire marshal corrected within 72 hours.
2. 100% all fire and safety hazards identified by fire marshal requiring written follow-up to OGS will be returned within 96 hours of receipt.

Attachment C

Program: Centralized Services-Reception

Relation to Core Mission (H/M/L): L

03/31/09 FTE: 16.4 plus 3 long term temp staff who work afternoon shift 9-5 – expire 10/29/08

Mandate:

N/A

Mandated Funding Level:

None

Brief Description/History/Background:

Provides reception services in Campus buildings and our Wade Road facility including monitoring for proper access ID, issues temporary, visitor and escort badges, arranges for appropriate taxpayer assistance staff to meet with and assist walk-in taxpayers/customers, accepts and provides tax forms, maps, directions and bus information to customers.

Issues:

Three long term temps required to cover dual shifts on Campus. Without renewal, Campus reception will have to revert to one shift coverage of main doors only and/or door coverage will have to revert to full time swipe card access only.

Population Served:

All Campus and Wade Road Employees; walk-in taxpayers

Performance Measures:

None

Attachment C

**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: OTPA-Accounting, Determination of Revenue Distribution and Mandated Financial Reporting

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 46

Mandate:

Article 29, Sec 1261c; State Finance Law Sec 92r, Art.9 Sec 183,184 & 205; Art 8, Sec 171-a; Art 9A Sec 209-C,D,E,F;Art 13A, Sec 312; Art 18, Sec 445;Art 12A, Sec 301j; State Finance Law Sec 89b; Art 31, Sec. 1421; Art 2, Sec 227, 238 and 241;Art 3, Sec 306,318,328; Art 5A, Sec 527,529; Environmental Conservation Law Art 27; Art 12A, Sec 284d; County Law Art 6, Sec 309; State Finance Law Sec 92-bb; Public Health Law Sec 2807v; Art 12 Sec 280 a; State Finance Law Sec 92-1; Art 28; Art 29; subdivision 27 of Section 171, subdivision 1 of Section 171a, subdivision 6 of 171f, 171N and Sections 625 through 630a, 1313, 1333, and 1343 of the New York Tax Law.

Mandated Funding Level:

None.

Brief Description/History/Background:

To provide timely and accurate financial reports that certify and distribute net tax revenues to state and local governments and special revenue funds. Determine the distribution of \$80 billion in net tax revenues to 131+ jurisdictions, localities, and special revenue funds. Post cash receipts and reconcile 35 tax revenue and sole custody accounts daily and/or monthly. Reconcile gross collections of \$89 billion dollars, paid refunds and offsets of \$8.5 billion, and 54K bank adjustments for \$146 million. Issue 5800 financial reports, certifications and other non-mandated reports annually. Create billions of dollars of journal entries for OSC to restate NYS cash basis financial reports to an accrual basis. Participate in systems maintenance and enhancement. Perform data integrity and transactional analysis. Create and maintain accounting ledgers and journals .

Issues:

None.

Population Served:

OSC, NYS DOB, Fiscal & Legislative Committees, NYC, MTA, Yonkers, Localities and Municipalities, Other NYS Department Divisions and Bureaus, Outside Agencies and Government Entities, Int. Fuel Tax Association and Regional Processing Center (16 States/1 Canadian Province).

Performance Measures:

Timely and accurate financial reports. Subject to external audit by KPMG during the annual audit of the OSC financial statements.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: OTPA-Accounting, Non-Mandated Financial Reporting/Analysis, Jurisdictional Inquiries

Relation to Core Mission (H / M / L): L

03/31/09 FTE: 3

Mandate:

IFTA RPC Owner assignment was a recommendation as a result of an internal audit.

Mandated Funding Level:

None

Brief Description/History/Background:

Non-Mandated Financial Reporting/Analysis: To provide non-mandated financial reporting, ad-hoc analysis to DOB, legislative committees, other department users and divisions, and sales tax jurisdictions in response to historical and current requests for information and data to assist them in understanding revenue trends and aide in revenue forecasting.

Jurisdictional Inquiries: Explain the components of sales tax distributions and any anomalies, resolve specific locality issues, provide information to assist localities in budget preparation and analysis of legislative proposals above and beyond that required by statute.

IFTA RPC Process Owner: Accounting was appointed process owner over the IFTA RPC for the entire Department. It is not related to our core bureau mission.

Issues:

None.

Population Served:

NYS DOB, Fiscal & Legislative Committees, NYC, Localities and Municipalities, Other NYS Department Divisions and Bureaus.

Performance Measures:

None

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: OTPA-Legislative Affairs, Legislative Program Development and Constituent Services

Relation to Core Mission (H / M / L): M

03/31/09 FTE: 4

Mandate:

None.

Mandated Funding Level:

None.

Brief Description/History/Background:

The Office of Legislative Affairs (OLA) is responsible for the development and submission of the agency's annual legislative agenda. Each year, OLA solicits ideas from all Department divisions and bureaus to determine which may be appropriate as Departmental or budget legislation. Proposals are suggested that will improve taxpayer compliance, correct technical problems, respond to industry or business community concerns, or improve collections. Nearly 100 proposals are reviewed by OLA, Counsel, and Office of Tax Policy to determine the agency's legislative program. This process also brings forth many of the Department's annual suggestions for inclusion as Governor's program initiatives or for inclusion in the Executive Budget. OLA monitors all relevant bill introductions and acts as a liaison between Department staff and legislative offices, particularly the fiscal committees of both houses, providing policy and technical assistance. OLA also provides constituent advocacy services to legislative offices that assist taxpayers with collection, problems, audit issues, STAR Rebate issues, etc.

Issues:

None.

Population Served:

New York State Legislature, Governor's Counsel's Office, industry, personal income taxpayers.

Performance Measures:

Constituent Advocacy Services -

Percentage of legislatively referred cases closed within 15 days

Attachment C

**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: OTPA-Research and Information Development, Data Development and Creation

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 16

Mandate:

School District Income Verification Data for State Education Dept, Office of Real Property Services, and Division of the Budget. Data to support other mandated reports (e.g., NYS Earned Income Tax Credit; Empire Zone Credit Report, Tax Expenditure Report...)

Mandated Funding Level:

Not Applicable

Brief Description/History/Background:

The Office of Tax Policy Analysis (OTPA) is responsible for developing data files (e.g., personal income tax (PIT) and business study files, PIT/Real Property Tax/STAR Rebate/OSC merged data file) that are sent to users inside and outside the Department. These files are instrumental in the development of State revenue forecasts and projections, and for the development and analysis of State fiscal policies. In addition, OTPA responds to many ad hoc data requests within and outside the Department. OTPA has been involved in the various phases of the eMPIRE system development and implementation.

Issues:

None

Population Served:

Division of the Budget, Legislative fiscal committees and members of the Legislature, New York City Offices, local governments, users internal to the Department (for revenue collection as well as for policy analysis purposes).

Performance Measures:

Not Applicable

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: OTPA-Revenue Reporting, Clearinghouse for Tax Statistics

Relation to Core Mission (H / M / L): M

03/31/09 FTE: 2

Mandate:

Certain revenue reports are mandated by law: (1) the preliminary and final New York State and New York City earned income tax credit reports are mandated by Section 606(d)(7) of the Tax Law and (2) the preliminary and final New York State real property circuit breaker tax credit reports are mandated by Section 606(e)(14) of the Tax Law. The preliminary reports are due by September 30th of the processing year and the final reports are due by February 15th of the following year.

Mandated Funding Level:

None

Brief Description/History/Background:

OTPA acts as a clearinghouse for all tax statistics released by the Department. It maintains a master file of tax collections and distributes daily, weekly, periodic, and monthly tax collections reports by e-mail and the Internet to New York State agencies, the State legislative fiscal staffs, local governments, other states, industry and government organizations, academic and research institutions, and private individuals. It also prepares and publishes mandated and other annual statistical reports and prepares special revenue surveys for the Federal Government to attribute federal highway funding to the states and report State tax burdens. History / Background / Origin of the Program - The real property circuit breaker tax credit report was enacted into law with the original legislation of the credit for tax year 1978. The earned income tax credit report was enacted into law for tax year 1994 and the NYC earned income tax credit report was enacted into law for tax year 2006.

Issues:

The Revenue Reporting statistical reports that are not mandated by law have a low rating in relation to the Department's core mission. These reports are: (1) the annual taxable sales and purchases subject to use tax by county and industry report, (2) the published or abridged version of the annual real property circuit breaker tax credit report, and (3) the monthly gasoline and petroleum business tax - gallons reported by product type report. These reports provide information in support of fiscal planning by the State and counties for monitoring and forecasting tax revenue and monitoring tax credit use.

Population Served:

Key clientele include the New York State Division of the Budget, the legislative fiscal staffs of the Senate Finance and Assembly Ways and Means committees for the majority and minority, New York City Office of Management and Budget, New York City Finance, Yonkers Office of Management and Budget and county fiscal officers. In addition, revenue statistics are sent to the Federal Highway Administration for attributing federal highway funds to New York State and to the U. S. Census Bureau for estimating State tax burdens.

Performance Measures:

None

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: OTPA-Revenue Reporting, Statistical Tables and Computations to Administer the Tax Laws

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 3

Mandate:

State Statue - Withholding tax tables shall be prescribed by regulations of the commissioner as required by Section 671 of the Tax Law. The commissioner shall set the interest rates on the overpayment and underpayment of tax pursuant to Section 1096(e) for the corporation tax, Section 697(j) for the income tax and Section 1142(9) for the sales tax. Under Section 301-a of the Tax Law, the petroleum business tax rates shall be adjusted by the annual rate of change of the producer price index for refined petroleum products. The minimum wholesale and retail cigarette selling prices are determined pursuant to the Cigarette Marketing Standards Act (Article 20-A of the New York Tax Law).

Mandated Funding Level:

None

Brief Description/History/Background:

Brief Description - OTPA prepares and maintains special statistical tables and computations for administering the Tax Laws. These tables include the personal income tax withholding tables for employers to compute the amount of NYS, NYC and Yonkers withholding tax withheld and remitted from employees' wages and salaries (the largest single revenue stream of taxes collected by the Department); tables to guide taxpayers to adjust their withholding allowances for the supplemental tax; tax liability tables in the personal income tax instruction booklets to look up the amount of income tax owed on taxable income; and child and dependent care limitation tables in the IT-216 instructions. OTPA also prepares the daily compounded interest rate for the overpayment and underpayment of tax, the annual producer price index for determining the change in the petroleum business tax rates, sales tax charts for establishing the sales tax per gallon of motor fuel and diesel motor fuel sold at retail and for general sales under \$10, and the minimum price list for cigarettes. This program is vital for carrying out the Department's core mission of collecting tax revenue. History / Background / Origin of Program - Withholding tax tables were put into effect on April 1, 1959 pursuant to Chapter 60, Section 366 of the Laws of 1959. The personal income tax supplemental tax was enacted into law in 1991. The child and dependent care credit began for tax year 1977. Interest paid for the underpayment and overpayment of tax was enacted into law in 1962 as Sections 684 and 688 for the income tax and in 1964 as Sections 1084 and 1088 for the corporation tax. Sections of the Tax law were amended in 1983 for the daily compounding of interest rates under Sections 1096(e) for the corporation tax, Section 697(j) for the income tax and Section 1142(9) for the sales tax. The petroleum business tax rates are adjusted for the annual change in producer prices for refined petroleum products under Section 301-a of the Tax Law effective as of April 1, 1991. The Cigarette Marketing Standards Act was enacted in 1985 to set minimum prices for cigarettes. The sales tax charts may have been prepared since the beginning of the State sales tax on August 1, 1965. The preparation of the personal income tax look-up tables for the instructions booklets may predate the modern day withholding tax in 1959.

Issues:

None.

Population Served:

Key clientele are New York State taxpayers who file tax returns; sales tax vendors who pay sales tax; and agents, wholesalers and retailers who sell cigarettes.

Performance Measures:

None

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: OTPA-Tax & Fiscal Studies, Policy Analysis & Development

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 7

Mandate:

None

Mandated Funding Level:

n/a

Brief Description/History/Background:

Tax & Fiscal Studies' staff work with the Division of the Budget, the Governor's Washington Office, other agencies, and our own Office of Counsel to develop legislative initiatives that advance the tax policy goals of the Governor or to improve state tax administration. OTPA was created in 1984 to help understand the impact of federal tax reform on New York State. After tax reform in 1987, Tax & Fiscal Studies' staff also began to develop tax policy changes that include raising revenue in recessionary times and providing for tax reductions in expansionary times. The expertise in this office is unparalleled in state government and has been used increasingly over the years to analyze tax policy proposals made at the federal, state, and local levels.

Issues:

None

Population Served:

Governor's Office, Division of the Budget.

Performance Measures:

None

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: OTPA-Taxpayer Guidance Division, Development of Tax Guidance/Implementation of Tax Legislation

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 37

Mandate:

Tax Law Section 171, Twenty-third (TSB-Ms); Tax Law Section 171, first and various other sections (regulations)

Mandated Funding Level:

None

Brief Description/History/Background:

The tax guidance program entails issuing technical memoranda (TSB-Ms), publications, notices, regulations, and tax guidance bulletins in response to changes in laws, regulations, Department policy, and taxpayer/practitioner need. In addition, in the case of regulations, newly-enacted tax statutes often contain a requirement to issue regulations. Issuance of these documents plays a vital role in the Department's goal of fostering voluntary compliance. In addition, regulations are required to set various tax rates, such as a withholding tax and fuel use tax, and other standards and requirements necessary for administration of the Tax Law. TSB-Ms and notices were started in 1978, and regulations and publications have been issued since the early part of the 20th century. The program has been modified over the years to reflect the increased complexity of the Tax Law, both federal and state; the increased need for guidance in specific areas, such as industry-related guidance for sales tax; and opportunities to use technology to better inform taxpayers of their obligations.

Issues:

None

Population Served:

All taxpayers, including sales tax vendors, employers, tax practitioners, and local governments.

Performance Measures:

1. Issue taxpayer guidance on Tax Law and Department policy changes (Publications, TSB-Ms and Notices) at least 30 days prior to effective date, if applicable, or within six weeks of becoming aware of need.
2. Develop and pursue a multi-year work plan for the issuance of more publications for all taxes, especially new industry-specific sales tax publications.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: OTPA-Taxpayer Guidance Division, Exempt Organization Program Administration

Relation to Core Mission (H / M / L): M

03/31/09 FTE: 4

Mandate:

20 NYCRR 529. Tax Law section 1116 references "exempt organization certificate."

Mandated Funding Level:

None

Brief Description/History/Background:

The Sales Tax Exempt Organizations' program evaluates and processes applications for sales tax exempt status, maintains a database of exempt organizations, and advocates exempt organization determinations at Departmental conciliation conferences. The program also handles technical matters involving tax exempt organizations, including correspondence and telephone calls with exempt organizations and tax practitioners. The program started in 1965, the year the sales tax started, and remains substantially unchanged, except for technology improvements.

Issues:

None

Population Served:

Exempt organizations and tax practitioners

Performance Measures:

None.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: OPA-Taxpayer Guidance Division, Tax Forms and Instructions Development/Administration

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 66

Mandate:

Tax forms are not generally legislatively mandated. However, the Tax Law contains numerous references to "forms prescribed by the department." Up-to-date tax forms and instructions form the "backbone" of the tax system as they provide the means for taxpayers to voluntarily comply with the Tax Law.

Mandated Funding Level:

n/a

Brief Description/History/Background:

Writing, composing, and issuing new and revised tax forms and instructions. Forms are regularly updated and revised as required by legislative, regulatory, and policy changes. Forms and instructions are redesigned as needed to improve compliance and aid administration.

Issues:

None

Population Served:

All taxpayers, practitioners, local governments, and tax preparation software companies.

Performance Measures:

1. Issue all tax forms and instructions on time with 100% accuracy.
2. Create new tax forms and instructions and redesign existing forms and instructions as needed because of changes in the Tax Law and regulations.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: OTPA-Taxpayer Guidance Division, Individual Written Guidance/Tax Presentations

Relation to Core Mission (H / M / L): L

03/31/09 FTE: 2

Mandate:

None

Mandated Funding Level:

n/a

Brief Description/History/Background:

The tax sections provide individual written guidance in the form of letters and emails in response to taxpayer inquiries. The inquiries come directly from taxpayers or as referrals from the Taxpayer Contact Center or other divisions within the Department. The tax sections also give presentations on technical tax matters to various groups and associations.

Issues:

None

Population Served:

All taxpayers.

Performance Measures:

Recently adopted Department guidelines provide that ECCUs are to be answered within 20 days.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: OTPA-Taxpayer Guidance Division, Technical Review of Tax Legislation/Technical Assistance to Department

Relation to Core Mission (H / M / L): M

03/31/09 FTE: 7

Mandate:

None

Mandated Funding Level:

N/A

Brief Description/History/Background:

Taxpayer Guidance Division staff reviews, at the request of other offices and divisions of the Department, various documents for technical accuracy and administrative issues. This includes review of legislation, including budget legislation, affecting taxes and tax administration; draft advice prepared by Office of Counsel; audit guidelines; and all tax guidance posted to the Department's Web site. Taxpayer Guidance possesses expertise in all tax areas and often has lead responsibility for implementing changes in the Tax Law. In addition, Taxpayer Guidance staff are called upon to participate in Department work groups designed to implement new programs, update systems, or assist in other special projects. Therefore, the Division serves a critical function in raising technical concerns and identifying implementation issues in proposed legislation. The Taxpayer Guidance Division has been performing these functions for at least several decades.

Issues:

None

Population Served:

This activity directly serves other divisions and offices requesting Taxpayer Guidance Division review, such as Office of Counsel and Audit Division, but also affects the Division of the Budget and the taxpaying public.

Performance Measures:

None.

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**DEPARTMENT OF TAXATION AND FINANCE
PROGRAM INFORMATION SHEET**

Program: OTPA-Taxpayer Guidance Division, Tax Guidance by Telephone

Relation to Core Mission (H / M / L): H

03/31/09 FTE: 2

Mandate:

Tax Law Sections 171(6) and 263

Mandated Funding Level:

None.

Brief Description/History/Background:

The tax sections provide telephone responses to taxpayer's technical tax questions for all taxes and fees administered by the Department. The inquiries are either received directly from the population served or other divisions within the Department. The majority of the requests are related to the mortgage recording tax, the real estate transfer tax, and the sales taxes.

Issues:

For the mortgage recording tax and the real estate transfer tax, staff generally responds to inquiries from county recording officers and real estate professionals regarding real estate transactions prior to closings. With respect to the mortgage recording tax, TGD is primarily responsible for fulfilling the Tax Department's responsibility to supervise the county recording officers, pursuant to Sections 171(6) and 263 of the Tax Law, to ensure the correct mortgage recording tax is paid. As provided by Section 258 of the Tax Law, if the correct mortgage recording tax is not paid, the mortgage may not be enforced by the parties (e.g., discharged, assigned, foreclosed).

Unlike other types of taxes, it is practically impossible to audit a mortgage recording tax transaction and issue an assessment after the mortgage is recorded. For a mortgage that has not been discharged, the Department may assert additional tax by instructing the recording officer to make an estoppel notation on the mortgage. If the mortgage has been discharged, the Department may issue an assessment and seek enforcement by referring the matter to the Attorney General. Both avenues are cumbersome and rarely used. Consequently it is critical that the proper amount of taxes be determined prior to recording. TGD carries out this function by answering questions and reviewing many mortgage documents forwarded by recording officers and legal professionals and advising them regarding the mortgage tax due. The same staff also assists the Audit Division regarding refund claims and assists the Office of Counsel with mortgage recording tax legislation and litigation matters.

With respect to the sales taxes, TGD's role in providing guidance by telephone is to handle the more complicated issues that are referred by the Taxpayer Contact Center.

Population Served:

Taxpayers, practitioners, county recording officers, title companies.

Performance Measures:

None.

DIVISION OF TREASURY CORE MISSION BUDGET

Treasury's Mission: To maximize earnings while protecting the safety of investments, meeting agency and authority cash disbursement needs and adhering to statutorily-imposed investment parameters. Additionally, responsible for the accounting and reporting of public authority funds maintained by the Commissioner of Taxation and Finance in his role as fiscal agent or as joint custodian of the state's general checking.

The following programs are Treasury's core units:

Investment and Cash Management Unit

- **Responsible for the investment and safekeeping of \$3 billion portfolio. Consists of public authority funds invested on behalf of 14 public authorities. At all times, funds must be collateralized; maintained with a third party agent; and have a market value at least 101%.**
- Relevance to Core Mission: **H**
- FTE: 3
- Performance Measure: Investments must be performed timely, prior to 1PM daily to ensure the delivery and proper safekeeping of securities at third party agent.

- **Linked Deposit Program - Economic Development Program providing NYS businesses with subsidized loans in the form of certificates of deposit purchased with public authority funds at low or no interest.**
- Relevance to Core Mission: **M**
- FTE: 2
- History: Article 15, Section 214 of State Finance Law instructs Tax Commissioner to invest upwards of \$100 million in public authority funds in this program. In the past, program has been criticized for little or no oversight by ESDC to ensure funds are used to retain or create jobs in NYS.
- Performance Measure: None

- **Accept, safekeep, and deliver surety bonds, letters of credit, passbooks, money market accounts, CDs on behalf of TTTB and IT Audit Group 5**
- Relevance to Core Mission: **L**
- FTE: 1
- History: Function is not mandated by statute. Performed as a courtesy to Audit Division.
- Performance Measure: None Treasury strives to return securities to t/p within 48 hours of receipt of request from TTTB or IT Audit Group #5

DIVISION OF TREASURY CORE MISSION BUDGET

- **Examination and inventory of State Securities is performed annually, at FYE, to inventory all securities belonging to the state and share findings with OSC.**
- Relevance to Core Mission: L
- FTE: 5
- Performance measure: None

Accounting Unit

- **Treasury maintains a general ledger for revenues into, and disbursements from, the State's general checking account.**
- Relevance to Core Mission: H
- FTE: 3
- History: Article 2, Section 7 of State Finance Law defines Commissioner's role as joint custodian of the state's treasury.
- Performance Measure: Deposit and Report 99.9% of checks received within 24 hours.

- **FOCAS – Future of Central Accounting System Project**
- Relevance to Core Mission: H
- FTE: 5
- History: OSC led project to redesign the state's general ledger and reporting system. As joint custodian, Treasury will be responsible for its implementation of the integrated state wide accounting system and the accuracy of the state's records.
- Performance Measure: None Assigned to date

- **State Register – End of month bank balance reporting to Department of State**
- Relevance to Core Mission: L
- FTE: 1
- History: Section 107 of State Finance Law assigns Commissioner the responsibility to publish in the state bulletin each month a detailed statement of the balances in checking accounts of the state. Monthly, Treasury collects, inputs data and transmits over 800 account balances electronically to the Department of State. The balances, reported by state agencies, cannot be verified as accurate and time constraints prevent timely reporting.
- Performance Measure: None Treasury will transmit balances to DOS no later than the 10th of each month.

DIVISION OF TREASURY CORE MISSION BUDGET

Reconciliation Unit

- **Reconciliation of general checking, public authority, PIT, Star Rebate and state agency accounts under the purview of the Commissioner of Taxation and Finance**
- Relevance to Core Mission: **H**
- FTE: 4
- History: Article 2, Section 7 of the State Finance Law and various statutes governing public authorities mandate Treasury's role to report balances and summarize receipts and payments of over 150 checking accounts.
- Performance Measure: Prepare 97% of monthly reconciliations within 30 days of bank statement receipt.

Check Production and Distribution

- **Treasury is responsible for the issuance and release of approximately 13.3 million checks and ACH payments annually. This includes state payroll, PIT refund checks, state payments to vendors, unemployment insurance benefits and operating expenses for various public authorities.**
- Relevance to Core Mission: **H**
- FTE: 7
- History: As joint custodian of the state's general checking account, Treasury is responsible for the release and distribution of all state checks issued by the Comptroller. As sole custodian or fiscal agent of public authority monies, Treasury (on behalf of the Commissioner) will disburse funds on the receipt of vouchers submitted by authorized representatives of the authority. DTF incurs all cost for the mailing of general checking vendor checks and the delivery of payroll checks to state agencies. If special handling is required, i.e. FedEx, the agency will incur this cost.
- Performance Measures: Mail 100% of general checking account checks same day. Issue 100% of vendor checks requested by paper warrants within 2 days. Issue 100% of vendor checks requested electronically the same day. Same measures are in place for public authority disbursements.

Customer Service

- **Treasury provides a number of services for taxpayers and state agencies including notification of unclaimed state funds prior to its turnover to OSC's Office of Unclaimed**

DIVISION OF TREASURY CORE MISSION BUDGET

Funds; receives calls from taxpayers, agencies, vendors and state employees to report lost checks and forgeries and request reissuance of checks. Treasury also records and destroys checks deemed undeliverable

- Relevance to Core Mission: H
- FTE: 10
- Performance Measures: Issue 99% of Personal Income Tax replacement checks within a week of receiving affidavit.

- **Abandoned Property Notifications – Each taxpayer, vendor, state employee and property owner with unclaimed state funds are notified by mail, first class or certified, of the holdings.**
- Relevance to Core Mission: L
- FTE: Noted above
- History: Section 1315 and 1422 Abandoned Property Law; and Section 102 of the State Finance Law instructs holders of uncashed checks on the proper notification methods to claimants. DTF incurs all costs associated with the notification of unclaimed state money from the state's general checking account.
- Performance measures: None

- **Stock Transfer Tax Stamp Sales – Treasury has assumed responsibility for the sale of stock transfer tax stamps. Since August 2007, 46,000 stamps valued at \$512,000 have been purchased.**
- Relevance to Core Mission: L
- FTE: 2
- History: When JPMorgan Chase purchased BoNY's branches in 2007, JPMorgan refused to continue a long standing relationship with BoNY to sell stamps at JPMorgan's Wall St. branch. DTF was forced to process these in house.
- Performance measures: None

Agency Programs/Activities: Inventory and Key Data
Department of Taxation and Finance

Relation to Core Mission (H/M/L)	Program/Activity	Spending Category (SO, ATL, CAP)	3/31/09 FTEs (All Funds)	General Fund Disbursements			State Special Revenue Funds Disbursements (\$000s)				
				2006-07 Actual	2007-08 Actual	2008-09 Plan	2006-07 Actual	2007-08 Actual	2008-09 Plan	2009-10 Projected	2009-10 Projected
H	Audit Field Operations	SO	1,085	43,364	40,682	44,395	47,137				
H	Audit Desk Operations	SO	548	18,669	17,315	19,190	20,575				
H	Conciliation and Mediation Services	SO	26	886	822	910	976				
H	Collections Central Operations	SO	438	14,922	13,839	15,338	16,445				
H	Collections Field Operations	SO	348	11,856	10,995	12,186	13,066				
H	Counsel Legislation and Guidance	SO	28	954	885	981	1,051				
H	Counsel E-Government and Cyberlaw	SO	5	170	158	175	188				
H	Counsel Administrative Litigation	SO	34	1,158	1,074	1,191	1,277				
H	Counsel Bankruptcy, Estates, and Collections	SO	12	409	379	420	451				
H	Enforcement Special Investigations Units	SO	127	4,310	3,997	4,430	4,750				
H	Enforcement Petroleum, Alcohol, and Tobacco Bureau	SO	136	4,616	4,281	4,745	5,087				
H	Internal Audit of Department Operations	SO	7	238	221	245	263				
H	Information Security	SO	3	102	95	105	113				
H	Information Technology Services -- Application Development	SO	203	35,216	29,714	20,409	20,922				
H	Information Technology Services -- Data Use and Control	SO	28	954	885	981	1,051				
H	Information Technology Services -- Technology Management	SO	103	3,509	3,254	3,607	3,867				
H	Information Technology Services -- Common Services and Case Management	SO	136	24,733	24,397	24,862	25,206				
H	Information Technology Services -- Production Services	SO	159	12,517	12,124	12,668	13,070				
H	Procurement Services	SO	14	491	455	504	541				
H	Deputy Inspector General Investigations	SO	9	307	284	315	338				
H	Personnel Administration	SO	17	588	545	604	648				
H	Payroll / Employee Benefits	SO	20	690	640	709	760				
H	Labor Relations	SO	11	383	355	394	422				
H	Training	SO	10	349	324	359	385				
H	Return and Payment Exception Resolution	SO	156	5,315	4,929	5,463	5,857				
H	Return and Payment Exception Resolution	SO						6,949	13,508	14,453	14,569
H	Protest Resolution	SO	192	5,869	5,330	5,956	6,409				
H	Protest Resolution	SO						8,553	16,625	17,788	17,931
H	Protest Correspondence	SO	16	545	506	560	601				
H	Protest Correspondence	SO						713	1,385	1,482	1,494
H	EMPIRE Training	SO	11	375	348	385	413				
H	EMPIRE Training	SO						490	952	1,019	1,027
H	Enterprise Communication Office	SO	7	238	221	245	263				
H	Enterprise Communication Office	SO						312	606	649	654
H	Miscellaneous Tax Operations	SO	99	3,373	3,128	3,467	3,717				
H	Miscellaneous Tax Operations	SO						4,410	8,572	9,172	9,246
H	PIT Amended Return Processing and Payment Exceptions	SO	86	2,930	2,717	3,012	3,229				
H	PIT Amended Return Processing and Payment Exceptions	SO						3,831	7,447	7,968	8,031
H	Withholding Tax and Wage Reporting	SO	34	1,145	1,062	1,177	1,262				
H	Withholding Tax and Wage Reporting	SO						1,497	2,909	3,113	3,138

Relation to Core Mission (H/M/L)	Program/Activity	Spending Category (SO, ATL, CAP)	3/31/09 FTEs (All Funds)	General Fund Disbursements (\$000s)			State Special Revenue Funds Disbursements (\$000s)					
				2006-07 Actual	2007-08 Actual	2008-09 Plan	2009-10 Projected	2006-07 Actual	2007-08 Actual	2008-09 Plan	2009-10 Projected	
H	Returns Processing	SO	20	681	632	700	751					
H	Returns Processing	SO						891	1,732	1,853	1,868	
H	Representative Assisted Services for Voluntary Tax Compliance	SO	72	2,453	2,275	2,521	2,703	3,207	6,234	6,670	6,724	
H	Representative Assisted Services for Voluntary Tax Compliance	SO										
H	Business Tax Registration, Account Maintenance, and General Tax Services	SO	28	954	885	981	1,051	1,247	2,424	2,594	2,615	
H	Business Tax Registration, Account Maintenance, and General Tax Services	SO										
H	Enterprise Wide E-Services	SO	28	954	885	981	1,051	1,247	2,424	2,594	2,615	
H	Enterprise Wide E-Services	SO										
H	Analysis, Testing, and Implementation of Tax Processing and Payment System	SO	112	3,816	3,539	3,922	4,205	4,989	9,698	10,376	10,460	
H	Analysis, Testing, and Implementation of Tax Processing and Payment System	SO										
H	Print, Mail, and Supply and Forms Warehousing Services	SO	99	14,569	14,325	14,663	14,913					
H	Agency Fleet Management	SO	3	93	87	96	103					
H	Agency Fleet Management	SO										
H	Seized Evidence and Forms Warehousing	SO	4	138	128	141	152					
H	Seized Evidence and Forms Warehousing	SO										
H	Revenue Accounting, Distribution, and Reporting	SO	46	1,567	1,453	1,611	1,727					
H	Revenue Accounting, Distribution, and Reporting	SO										
H	Data Development and Creation	SO	16	545	506	560	601					
H	Data Development and Creation	SO										
H	Statistical Tables and Computations to Administer the Tax Law	SO	3	102	95	105	113					
H	Statistical Tables and Computations to Administer the Tax Law	SO										
H	Policy Analysis and Development	SO	7	238	221	245	263					
H	Policy Analysis and Development	SO										
H	Development of Tax Guidance / Implementation of Tax Legislation	SO	37	1,261	1,169	1,296	1,389					
H	Development of Tax Guidance / Implementation of Tax Legislation	SO										
H	Tax Forms and Instructions Development / Administration	SO	66	2,249	2,085	2,311	2,478					
H	Tax Forms and Instructions Development / Administration	SO										
H	Tax Guidance by Telephone	SO	2	68	63	70	75					
H	Tax Guidance by Telephone	SO										
H	Treasury Investments and Cash Management	SO	3					136	143	157	164	
H	Treasury Investments and Cash Management	SO										
H	State General Checking Account Administration	SO	3					136	143	157	164	
H	State General Checking Account Administration	SO										
H	FOCAS Implementation	SO	5					227	239	261	273	
H	FOCAS Implementation	SO										
H	State Account Reconciliation	SO	4					182	191	209	218	
H	State Account Reconciliation	SO										
H	Issuance and Release of State Checks and ACH Payments	SO	4					318	334	366	382	
H	Issuance and Release of State Checks and ACH Payments	SO										
H	Check Administration	SO	10					455	477	523	545	
H	Check Administration	SO										
H	Other -- Executive Administration	SO	19	647	600	665	713					
M	Counsel Law Library	SO	2	68	63	70	75					
M	Counsel Law Library	SO										
M	Budgeting, Expenditure Tracking and Reconciliation, and Cash Management	SO	8	262	243	270	289					
M	Budgeting, Expenditure Tracking and Reconciliation, and Cash Management	SO										
M	Travel Administration	SO	6	211	196	217	233					
M	Travel Administration	SO										
M	Operational Accounting	SO	7	245	227	252	270					
M	Operational Accounting	SO										
M	Tax Disclosure	SO	11	358	332	368	394					
M	Tax Disclosure	SO										
M	Business Continuity Plan Development	SO	2	68	63	70	75					
M	Business Continuity Plan Development	SO										
M	Internal Controls	SO	2	51	47	53	56					
M	Internal Controls	SO										
M	Records Management / Performance Management / Special Projects	SO	8	273	253	280	300					
M	Records Management / Performance Management / Special Projects	SO										
M	Tax Law Reference Library Maintenance / Knowledge Base Technical Administration / Internal Application Administration	SO	5	170	158	175	188					
M	Tax Law Reference Library Maintenance / Knowledge Base Technical Administration / Internal Application Administration	SO										
M	Project Management / Enterprise Project Portfolio Management	SO	9	307	284	315	338					
M	Project Management / Enterprise Project Portfolio Management	SO										
M	Deputy Inspector General Computer Forensics	SO	2	68	63	70	75					
M	Deputy Inspector General Computer Forensics	SO										
M	Data Entry and Control	SO	102	3,475	3,223	3,572	3,830					
M	Data Entry and Control	SO										
M	Document Management	SO	49	1,669	1,548	1,716	1,840					
M	Document Management	SO										
M	Revenue Services Administration	SO	15	54,111	54,074	54,125	54,163					
M	Revenue Services Administration	SO										
M	Telecommunications Administration	SO	5	165	153	169	182					
M	Telecommunications Administration	SO										
M	Records and Asset Management	SO	1	32	30	33	35					
M	Records and Asset Management	SO										
M	Facilities Management and Support Services	SO	14	24,568	24,534	24,581	24,616					
M	Facilities Management and Support Services	SO										
M	Photo Identification Administration	SO	2	72	66	74	79					
M	Photo Identification Administration	SO										

Relation to Core Mission (H/M/L)	Program/Activity	Spending Category (SO, ATL, CAP)	3/31/09 FTEs (All Funds)	General Fund Disbursements			State Special Revenue Funds Disbursements (\$000s)				
				2006-07 Actual	2007-08 Actual	2008-09 Plan	2009-10 Projected	2006-07 Actual	2007-08 Actual	2008-09 Plan	2009-10 Projected
M	Health and Safety Administration	SO	4	150	139	154	165				
M	Legislative Program Development and Constituent Services	SO	4	136	126	140	150				
M	Clearinghouse for Tax Statistics	SO	2	68	63	70	75				
M	Exempt Organization Program Administration	SO	4	136	126	140	150				
M	Technical Review of Tax Legislation / Technical Assistance	SO	7	238	221	245	263				
M	Linked Deposit Program Administration	SO	2					91	95	105	109
L	Technical Assistance for Pari-Mutuel Tax Program	SO	1	34	32	35	38				
L	International Fuel Tax Agreement (IFTA)	SO	8	273	253	280	300				
L	Child Support Enforcement	SO	43	1,465	1,359	1,506	1,614				
L	Counsel Records Access	SO	3	102	95	105	113				
L	Counsel Affirmative Action	SO	1	34	32	35	38				
L	Electronic Value Transfer Program Administration	SO	1	34	32	35	38				
L	Employee Suggestion Program / Management Designations and Regulatory Impact / Survey Administration	SO	3	102	95	105	113				
L	Personnel Office Discretionary Services	SO	4	136	126	140	150				
L	STAR Property Tax Rebate Program Administration	SO	19	647	600	665	713				
L	PIT Refund Call Center	SO	30 temps	630	690	720	750				
L	Representative Assisted Services for Other State Agencies	SO	2 temps	42	46	48	50				
L	Parking Services	SO	3	93	87	96	103				
L	Office Reception	SO	16	559	518	574	616				
L	Non-Mandated Financial Reporting / Analysis and Jurisdictional Inquiries	SO	3	102	95	105	113				
L	Individual Written Guidance / Tax Presentations	SO	2	68	63	70	75				
L	Surety Bond, Letter of Credit, Passbook, CD Administration	SO	1					45	48	52	55
L	Examination and Inventory of State Securities	SO	5					227	239	261	273
L	State Register Administration	SO	1					45	48	52	55
L	Abandoned Property Notifications	SO	1					45	48	52	55
L	Stock Transfer Tax Stamp Sales	SO	2					91	95	105	109
	TOTAL-->>		5,091	322,741	305,264	312,535	325,291	40,336	76,618	82,031	82,771