

Memorandum

To: Honorable Jerome E. Horton, Chairman
Honorable Michelle Steel, Vice Chair
Honorable Betty T. Yee, First District
Senator George Runner, Second District
Honorable John Chiang, State Controller

Date: October 31, 2012

From: Jeffrey L. McGuire, Deputy Director
Sales and Use Tax Department, MIC 43



David J. Gau, Deputy Director
Property and Special Taxes Department, MIC 63



Subject: **Board Meeting November 13-15, 2012**
Item P1 – Executive Director’s Report
Update on Maximizing Efficiency and Effectiveness

The Sales and Use Tax Department and the Property and Special Taxes Department requests the following item be placed on the Board’s November 13-15, 2012 Sacramento meeting calendar under “P. Other Administrative Matters.”

P. Other Administrative Matters

- P1. Executive Director’s Report Ms. Bridges
- Maximizing Efficiency and Effectiveness – Deputy Director’s Update on Maximizing Efficiency and Effectiveness Mr. McGuire/Mr. Gau

JLM:bem

Attachments

cc: Ms. Regina Evans Mr. Sean Wallentine
 Mr. Joel Angeles Ms. Marcy Jo Mandel
 Mr. Alan LoFaso Ms. Joann Richmond
 Mr. Sean Wallentine

Approved: Cynthia Bridges
Cynthia Bridges, Executive Director

BOARD APPROVED
at the _____ Board Meeting

Joann Richmond, Chief
Board Proceedings Division



EXECUTIVE SUMMARY

Maximizing Efficiency and Effectiveness

The Board of Equalization (BOE) continues to face significant challenges due to the state's economic situation. We remain committed to our on-going efforts to maximize efficiencies, effectiveness, and responsiveness by continuing to review and improve internal processes and procedures, eliminate waste, provide continuity of service throughout the customer experience, and capture the knowledge and experience of employees for the benefit of the organization, stakeholders, and the next generation of employees.

Attached for your information are two tables summarizing BOE projects or functions that focus on maximizing efficiency and effectiveness. The first table lists projects or functions that the BOE has successfully implemented over the last several years. The second table lists projects or functions that are in process or ongoing. Each table sorts the projects or functions by category. The categories represent the life cycle of taxpayers experience with BOE (Registration, Outreach and Education, Return Processing and Collections, Audits, Appeals, Data Sharing, and Internal Administration Efficiencies). Projects or Functions that impact multiple categories are shown at the end of each of the respective tables. Also attached is a description of the projects or functions.

As efforts to maximize efficiency and effectiveness continue, the tables will be updated and the Deputy Directors of the Sales and Use Tax Department and Property and Special Taxes Department will provide updates on their progress.

Maximizing Efficiency and Effectiveness

BOE Projects or Functions			Strategic Plan Goals			
			Improve the Taxpayer Experience	Maximize Voluntary Compliance	Invest in a Skilled, Motivated and Diverse Workforce	Enhance Operational Effectiveness
Status	Title	Category				
Completed	eReg	Registration	✓	✓		✓
Completed	NAICS Generator	Registration		✓		
Completed	SCOP Tablets	Registration		✓	✓	✓
Completed	Streamline Security Releases	Registration	✓	✓		✓
Completed	eBlast	Outreach and Education	✓	✓		✓
Completed	Change Publications to HTML Format	Outreach and Education	✓	✓		✓
Completed	Online Access to Law Guides	Outreach and Education	✓	✓		
Completed	Online Access to Annotations	Outreach and Education	✓	✓		
Completed	Online Access to Manuals	Outreach and Education	✓	✓		
Completed	Sharepoint Pages for SCOP and CROS	Outreach and Education		✓	✓	✓
Completed	UST Video	Outreach and Education	✓	✓		✓
Completed	BOE Outreach through Other Agency Websites	Outreach and Education	✓	✓		✓
Completed	BOE Presentations at DMV Industry Meetings	Outreach and Education;	✓	✓		✓
Completed	BOE Presentations at EDD Advisory Group Meetings	Outreach and Education	✓	✓		✓

Maximizing Efficiency and Effectiveness

BOE Projects or Functions			Strategic Plan Goals			
			Improve the Taxpayer Experience	Maximize Voluntary Compliance	Invest in a Skilled, Motivated and Diverse Workforce	Enhance Operational Effectiveness
Status	Title	Category				
Completed	CTP Licensing “Road Show”	Outreach and Education		✓	✓	✓
Completed	SCOP Outreach	Outreach and Education		✓	✓	✓
Completed	Guidelines for Appraiser Certification and Training/Training Coordinator Manual	Outreach and Education	✓	✓	✓	✓
Completed	Training Coordinator Manual for County Assessors	Outreach and Education	✓	✓	✓	✓
Completed	LEOP Information – Forms BOE-100-B Filing Requirements	Outreach and Education	✓	✓		✓
Completed	eFile	Return Processing and Collections	✓	✓		✓
Completed	ePay	Return Processing and Collections	✓	✓		✓
Completed	FTB Use Tax Look Up Table	Return Processing and Collections	✓	✓		
Completed	Use Tax Webpage	Return Processing and Collections	✓	✓		✓
Completed	Online Relief Requests	Return Processing and Collections	✓	✓		✓

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			Improve the Taxpayer Experience	Maximize Voluntary Compliance	Invest in a Skilled, Motivated and Diverse Workforce	Enhance Operational Effectiveness
Status	Title	Category				
Completed	Top 500 Delinquent Debtors	Return Processing and Collections		✓		✓
Completed	SIPA Access to Additional Taxpayers	Return Processing and Collections	✓	✓		✓
Completed	eLiens	Return Processing and Collections		✓	✓	✓
Completed	Collection Efficiency Initiative	Return Processing and Collections	✓	✓	✓	✓
Completed	Collection Modeling	Return Processing and Collections		✓		✓
Completed	Return Processing Recommendation Project	Return Processing and Collections	✓	✓	✓	✓
Completed	Electronic Transition Plan	Return Processing and Collections	✓	✓	✓	✓
Completed	Credit Card Payments for ARs	Return Processing and Collections	✓	✓		✓
Completed	eFile Cigarette Tax, IFTA and MVF Returns/Schedules	Return Processing and Collections	✓	✓	✓	✓
Completed	Digital Audits	Audits	✓	✓	✓	✓
Completed	Team Auditing	Audits			✓	✓
Completed	Secure File Transfer	Audits	✓	✓	✓	✓
Completed	Audit Modeling	Audits		✓		✓

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Status	Title	Category				
Completed	Local Tax Allocation Petition Process Improvements	Appeals	✓		✓	✓
Completed	DTSC Appeals Process	Appeals	✓	✓	✓	✓
Completed	SUTD Metrics/Reports	Data Sharing			✓	✓
Completed	Electronic Audits to FTB	Data Sharing		✓	✓	✓
Completed	Electronic Request for FTB & IRS returns	Data Sharing		✓	✓	✓
Completed	Requisition Process Online	Internal Administration Efficiencies			✓	✓
Completed	EARS 628 Online Process	Internal Administration Efficiencies			✓	✓
Completed	Transfer Timber Tax Section	Internal Administration Efficiencies;	✓		✓	✓
Completed	Sharing of Information on Encrypted Cigarette Stamp	Outreach and Education; Return Processing and Collections		✓		✓
Completed	Worked with Industry to Set OTP Tax Rate	Outreach and Education; Return Processing and Collections	✓	✓		✓
Completed	Tax Appeals for CTP Licensing Act Violations	Outreach and Educations; Appeals	✓		✓	

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Status	Title	Category				
Completed	Border States Caucus – Best Practices Sharing	Data Sharing; Outreach and Education		✓	✓	✓
Completed	Automated Schedule Processing Discrepancy Report	Audits; Outreach and Education; Return Processing and Collections	✓	✓	✓	✓
Completed	Automated Childhood Lead Billings	Return Processing and Collections; Data Sharing		✓	✓	✓
Completed	Contract for Encrypted Cigarette Stamp	Return Processing and Collections; Internal Administrative Efficiencies;	✓	✓		✓
Completed	Electronic Transmission of Refunds to SCO	Audits; Appeals	✓	✓		✓

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			Improve the Taxpayer Experience	Maximize Voluntary Compliance	Invest in a Skilled, Motivated and Diverse Workforce	Enhance Operational Effectiveness
Status	Title	Category				
In Process	BOE-345, Notice of Business Change Requests	Registration	✓	✓		✓
In Process	Auto Close Out of QP Accounts	Registration	✓	✓		✓
In Process	Industry-Specific Webpages	Outreach and Education	✓	✓		✓
In Process	Use Tax Reporting Video	Outreach and Education	✓	✓		✓
In Process	TIS/TOE Statistics	Outreach and Education;	✓	✓	✓	✓
In Process	Special Notices	Outreach and Education	✓	✓		
In Process	Take 5 Videos	Outreach and Education			✓	
In Process	Professional Development Days	Outreach and Education	✓	✓	✓	✓
Ongoing	Electronic Publications	Outreach and Education	✓	✓		✓
In Process (est. completion. 12/2012)	Exempt Diesel Fuel Video	Outreach and Education	✓	✓	✓	✓
Ongoing	Newsletters; Special Notices; Letters to Interested Parties/electronic Distribution	Outreach and Education	✓	✓		✓

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Ongoing	Online Availability of STF Publications	Outreach and Education	✓	✓		✓
Ongoing	Translated STF Publications	Outreach and Education	✓	✓		✓
Ongoing	BOE Contributions to IFTA Newsletter	Outreach and Education	✓	✓	✓	✓
Ongoing	Auxiliary forms Website	Outreach and Education	✓	✓		✓
Ongoing	ADA Compliant Property Tax Forms	Outreach and Education	✓	✓		✓
Ongoing	Frequently Asked Questions	Outreach and Education	✓	✓	✓	✓
Ongoing	Self-Paced Learning Sessions	Outreach and Education	✓	✓	✓	✓
Ongoing	State-Assessed Annual Newsletter	Outreach and Education	✓	✓		✓
Ongoing	Use Tax Information Outreach	Outreach and Education	✓	✓		
In Process	Online IPAs	Return Processing and Collections	✓	✓	✓	✓
In Process	Auto Dialer	Return Processing and Collections		✓	✓	✓
In Process	GIS Project	Return Processing and Collections		✓	✓	✓

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Status	Title	Category				
In Process	Small Business Fairs	Return Processing and Collections	✓	✓	✓	✓
In Process	E-Demands	Return Processing and Collections	✓	✓	✓	✓
In Process (May/June2013)	Automatic IFTA and CTP License Renewal	Return Processing and Collections	✓	✓		✓
In-Process	Scanning Taxpayer Records	Return Processing and Collections			✓	✓
Ongoing	Managed Audit	Audits	✓	✓	✓	✓
In Process	Desk Audits	Audits		✓	✓	✓
Ongoing	Auction House Data	Audits		✓		
In Process	Refund Claim Form Revisions	Appeals	✓	✓		✓
Ongoing	Monthly Meetings with AG's Office on CTP	Data Sharing		✓	✓	✓
In Process	Windows 7	Internal Administration Efficiencies			✓	✓
In Process	Audit and Compliance Supervisor Class	Internal Administration Efficiencies		✓	✓	✓
In Process	CROS	Internal Administration Efficiencies		✓	✓	✓
In Process	Dashboard for Metrics	Internal Administration Efficiencies		✓	✓	✓

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Status	Title	Category				
In Process	Transition to Software Tokens	Internal Administration Efficiencies		✓	✓	✓
In Process (est. comp Dec. 2012)	STF Reorganization	Internal Administration Efficiencies		✓	✓	✓
In Process	Mobile Apps	Registration; Return Processing and Collections	✓	✓	✓	✓
Ongoing	Office of the Future	Registration; Return Processing and Collections	✓	✓	✓	✓
Ongoing	IFTA Workshops	Return Processing and Collections; Outreach and Education	✓	✓	✓	✓
Ongoing	Stakeholder Meetings	Outreach and Education, Data Sharing			✓	✓
Ongoing	Training of County Assessors Staff	Internal Administration Efficiencies; Outreach and Education	✓	✓	✓	✓
In Process	Dell Refunds	Audits; Return Processing and Collections	✓	✓	✓	✓
In Process	Third-Party Data Requests – Franchisors	Audits; Data Sharing		✓	✓	✓

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Status	Title	Category				
Ongoing	IFTA Audits with DMV's IRP	Audits; Data Sharing	✓	✓	✓	✓
Ongoing	Joint Audits with IRS on Fuel Accounts	Audits; Data Sharing	✓	✓	✓	✓

Maximizing Efficiencies and Effectiveness Summary Description

A

ADA Compliant Property Tax Forms - CAPD staff has programmed 20 property tax forms in an ADA compliant format for taxpayers with sight impairment to be able to complete the forms online.

Auction House Data – Acquire and maintain data from auto auction houses. The data is used in various ways to support and enhance the audit and collection programs.

Audit and Compliance Supervisor Class – Developed classes for new audit and compliance supervisors. The classes teach program-specific requirements of audit and compliance supervisors in district offices. The audit class is ready for deployment and the compliance class is currently being piloted.

Audit Modeling – Using data modeling software to improve the audit selection program.

Auto Close Out of QP Accounts – Qualified Purchaser (QP) accounts that file returns showing zero use tax for three consecutive years will continue to be closed out automatically.

Auto Dialer – The use of an auto dialer to notify taxpayers of upcoming due dates for returns (for taxpayers that have had a delinquency in the past) and also to notify taxpayers with a balance due of the need to submit payment.

Automated Childhood Lead Billings – An electronic load process was created to allow the CDPH to create a master bill that could be automatically is loaded onto the BOE's IRIS, which resulted in increased staff productivity and a reduced number of billing errors.

Automated Schedule Processing Discrepancy Report – This is a multiple-phased project between STF and Caltrans, which is improving STF's ability to "mine" account data for audit and compliance leads.

Automatic IFTA and CTP License Renewal – When completed, STF will oversee a paper-free, on-line annual license renewal process for approximately 36,000 cigarette and tobacco retailers and 24,000 IFTA registrants.

Auxiliary Forms Website - CAPD staff has redesigned 93 property tax forms and made them available in an online fillable format for assessors to provide to taxpayers statewide.

B

BOE-345, Notice of Business Change – Although the form for taxpayers to notify the BOE of a change of address is available on the BOE website, taxpayers are required to complete the form and submit it as a hard copy (either in person, by mail, or via fax). A secure electronic transmission of the information directly from the BOE website will allow taxpayers to safely transmit change of address information without the need to print and submit a hard copy.

Maximizing Efficiencies and Effectiveness Summary Description

BOE Contributions to IFTA Newsletter – STF’s MCO staff regularly contribute information and articles to the *IFTA News*, a newsletter of the International Fuel Tax Association, which covers the 48 contiguous United States and 10 Canadian Provinces.

BOE Outreach through Other Agency Websites – Through links provided on EDD, State Board of Accountancy and California Department of Public Health’s (CDPH) websites, BOE provided an efficient means of informing tax and feepayers (and their representatives) about many of STF’s programs.

BOE Presentations at DMV Industry Meetings – STF’s MCO staff made presentations at the DMV’s Quarterly Industrial Meetings.

BOE Presentations at EDD Advisory Group Meetings – STF’s staff made presentations at EDD’s quarterly meetings on STF programs most likely to affect employers.

Border State Caucus (BSC) – Best Practices Sharing – Participated in BSC meetings to contribute and benefit from discussing and sharing audit program current and emerging issues.

C

CROS – Updating and replacing the Board of Equalization legacy systems and adding a data warehouse.

Change Publications to HTML Format – Convert electronic publications from PDF to an HTML format to make it easier to search and find information.

Collection Efficiency Initiative – Worked with Union to develop and implement a list of projects that enhanced collection efforts.

Collection Modeling – Use data modeling software to enhance the assignment of cases to collectors to increase efficiency and productivity.

Contract for Encrypted Cigarette Stamp – Established an ongoing contract with an outside vendor to provide a verifiable, counterfeit-proof cigarette stamp that can be verified by retailers, distributors, wholesalers, law enforcement and BOE staff.

Credit Card Payments for Accounts Receivable – Extend the use of credit cards to allow taxpayers to pay accounts receivable, in addition to making payment on tax returns.

CTP Licensing “Road Show” – STF successfully trained 1,100 SUTD employees on the various elements of the Cigarette and Tobacco Products Licensing program.

D

Dashboard for Metrics – Creating dashboard as a tool for supervisors, managers, and executives to monitor establish metrics.

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Dell Refunds – Develop systems and train staff to efficiently process and pay claims for refund related to the Dell Computers settlement.

Desk Audits – More desk audits are being conducted based on new data available to staff. This allows for more efficient use of staff in conducting a desk audit in lieu of a more time consuming field audit.

Digital Audits – Audits consisting of electronic files, rather than paper schedules, allow for quicker transmission and review of audit files between the auditor, supervisor, reviewer and headquarters staff.

DTSC Appeals Process – Provides a specific process for tax and feepayers to follow if they disagree with the application of a fee on issues that by statute can only be appealed to the Department of Toxic Substances Control (DTSC).

E

EARS 628 Online Process - Created the Electronic Approval Routing System (EARS) to streamline the routing and approval process for the Request for Personnel Action and Report of Employee Separation/Clearance forms and allow for electronic storage.

E-Blast Email Notification Process – Rather than mailing a hardcopy notice to all taxpayers when it is necessary to convey information to taxpayers, an email notification is being used when possible. As the number of accounts with an email address associated with it increases, the need to mail hardcopy notices will decrease.

E-Demands – Established process whereby escrow companies submit demands to clear liens electronically, thereby streamlining a previously paper-heavy process.

e-File – Provided eligible taxpayers with a more convenient electronic method to file tax returns and prepayments.

eFile Cigarette Tax, IFTA and MVF Returns/Schedules –STF's eFile system provides paper-free electronic return and schedule filings for Cigarette Distributors/Manufacturers, IFTA registrants and Motor Vehicle Fuel account holders.

Electronic Audits to FTB – Established electronic protocols to transmit audits to FTB electronically thereby eliminating the long-time use of paper copies.

Electronic Publications – All new and existing publications have been or are in the process of being converted from paper to electronic publications available to staff and the public online. This project saves paper, postage, storage room, and allows for faster updates to the publications. In addition, STF started disseminating audit publications via web address in audit letters, providing easy access to publications for tax and feepayers, thereby eliminating the cost to provide paper publications.

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Electronic Request for FTB & IRS Returns – Request and obtain return information via a secure email process, thereby streamlining the request for FTB returns, reducing the waiting time and encouraging a paperless environment.

Electronic Transition Plan – Transitioned paper records to e-file program to get more taxpayers to e-file. As a result, 98.3 percent of sales and use taxpayers currently e-file.

Electronic Transmission of Refunds to SCO – Implemented electronic transmission of refund schedules to the State Controller’s office to support the issuance of refund warrants and, as a result, eliminated the paper printing of large volumes of refund schedules.

e-Liens – Allows electronic filing of liens with certain counties online, enhancing the paperless environment sought by the BOE.

e-Pay – Electronic payment. Allows taxpayers to electronically withdraw funds from their bank accounts to apply towards current and past due liabilities.

EReg – Taxpayers registering for a permit or license with the BOE are now able to register for all permits and licenses issued by the BOE by completing a single application through the new BOE eReg. This allows taxpayers to apply for a permit or license remotely at their convenience and there is no need to submit an application in person or mail in an application and wait for the permit or license to be mailed to the taxpayer.

Exempt Diesel Fuel Video – Demonstration video on how to file a claim for exempt use of diesel.

F

Frequently Asked Questions - CAPD staff has developed and maintains nearly 500 FAQs based on repetitive inquiries received from taxpayers statewide.

FTB Use Tax Lookup Table – A use tax lookup table has been created to allow purchasers to report the use tax on specified purchases using a lookup table rather than needing to keep track of individual purchase amounts. Information regarding the new use tax lookup table has been shared with the third party tax preparation software vendors, FTB, and the public.

G

GIS Project – Use of GIS information can be used to track information in a new way. By having a map with taxpayer information showing (such as delinquencies), staff can plan more efficient ways of conducting field calls.

Guidelines for Appraiser Certification and Training and Training Coordinator Manual - CAPD developed guidelines to inform county assessors as to certification and training requirements for property tax appraisers.

Maximizing Efficiencies and Effectiveness Summary Description

H

I

IFTA Joint Audits with DMV's IRP – A pilot project currently under way between the BOE's Motor Carrier Office and DMV's International Registration Plan to conduct joint audits of interstate truckers, based on their mileage. Ultimately the project should allow for both agencies to share data that will speed up their respective audit processes.

IFTA Workshops – Seminars are regularly held at Motor Carrier Offices, providing information (in English and Spanish) to IFTA carriers regarding filing and renewal information.

Industry Specific Webpages – Materials that are industry specific are being compiled into a single webpage so taxpayers in a specific industry can find everything they need related to their specific type of business in a single location. Industry specific pages are planned for restaurants, construction contractors, and grocery/liquor stores. Although not an "industry", a specific webpage has already been created for Indians.

J

Joint Audits with IRS on Fuel Accounts – An agreement between the BOE and IRS to conduct joint audits and to share information gathered on fuel transactions from sources used to track taxable fuels.

K

L

LEOP Information - Form BOE-100-B Filing Requirements - CAPD has educated taxpayers as to filing responsibilities when certain transfers of legal entity ownership interests (i.e., corporate voting stock) occur. Taxpayers were notified of changes in law effective January 1, 2010 and January 1, 2012.

Local Tax Allocation Petition Process Improvements – Current processes for filing a petition for reallocation of local tax can be very long and drawn-out. Staff is looking at new processes to streamline the process.

M

Managed Audit – A program in which the taxpayer does a large amount of the work in exchange for reduced interest charges.

Mobile Apps – The BOE has created specific applications for mobile phones that taxpayers can use to obtain information or make payments. Staff will continue to examine new areas where mobile applications can better serve our customers.

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Monthly Meetings with Attorney General's (AG) Office on CTP Issues – Meetings are regularly held with the AG's Tobacco Section, which enforces a number of state laws and programs that regulate the promotion and sale of cigarettes and other tobacco products in the state, including the state's Tobacco Directory, which lists the brands of cigarettes that may lawfully be sold in California.

N

NAICS Generator – Created database to facilitate staff's identification of the correct NAICS code for registering new accounts, based on the taxpayer's description of the business operations.

Newsletters, Special Notices; Letters to Interested Parties/Electronic Distribution – STF established several highly-specialized subscribers' lists and regularly sends e-mails to subscribers which include links to the BOE's website containing of Newsletters, Special Notices and Letters to Interested Parties.

O

Office of the Future – As district offices move or are in need of refurbishment, new designs focusing on providing better customer service will be used.

Online Access to Annotations Letters – Provided online access to the legal opinion that supports each annotation to facilitate research capabilities.

Online Access to Law Guides – Converted law guides to electronic format to ease search of information and have the ability to have real time updates in lieu of yearly updates.

Online Access to Manuals – Converted most of the audit and compliance manuals to electronic format accessible online and provided a dedicated manual Google search on the BOE web site.

Online Availability of STF Publications – All publications previously offered as hard copy documents are now available for download from the BOE Website. This has resulted in a decrease in postage and paper costs and an increase in availability of STF publications to the general public.

Online IPA's – Taxpayers that have an amount due, but are unable to pay the full amount due right away, may request to participate in an installment payment agreement (IPA). For accounts meeting specific criteria, the taxpayer will be able to request an installment payment agreement online rather than having to work directly with a member of the collection staff.

Online Relief Requests – Taxpayers requesting relief of penalties and/or interest are currently required to complete a form and submit a hard copy. This new tool will allow taxpayers to complete their request online, saving time in printing and mailing the form.

Outreach on Use Tax to Income Earners over \$1 Million – Taxpayers reporting over \$1 million in income on income tax returns, but failed to report any purchases subject to use tax, were sent an informational letter regarding use tax and the fact that none was reported by the

Maximizing Efficiencies and Effectiveness Summary Description

taxpayer. The expectation is the high income earners are likely to have purchases subject to use tax and the letter will educate them regarding how to report the use tax due.

Outreach to CPA's and EA's – Reminder notices are sent to professional tax preparers reminding them to ask their client's about purchases subject to use that may be reported on the income tax return.

P

Professional Development Days – These training days for district staff cover the latest tax laws, rules, regulations, policy & procedures, as well as audit, compliance, and industry trends that affect audit and compliance staff in district offices.

Q

R

Refund Claims Form BOE 52-L2 Revisions – Refunds of excess tax reimbursement require the taxpayer to obtain acknowledgement from the purchaser of the refund of the excess tax reimbursement from the taxpayer before the BOE will approve the claim for refund. This is typically done by having the taxpayer complete the BOE 52-L2. The form is being revised to allow the taxpayer to grant the purchaser a limited power of attorney for the purposes of obtaining information from the BOE regarding the status of the claim for refund. The knowledge of the claim for refund status will allow the purchaser to know to expect a refund from the taxpayer.

Requisition Process Online – Allows staff to access procurement information online to check the status of requisitions.

Return Processing Recommendation Project – Made changes to return processing based on independent analysis and report from outside consultant.

S

Scanning Taxpayer Records – Taxpayer Records Imaging Project (TRIP) scans and digitizes paper documents in the taxpayers' records to reduce storage space. In addition, the digitized records will be available for view by staff.

SCOP Outreach – STF successfully trained SUTD employees in the SCOP program about STF-administered programs and to ensure SCOP employees provided possible unregistered tax and fee payers to STF.

SCOP Tablets – Provided the Statewide Compliance and Outreach Program (SCOP) staff tablets that allow them to complete field assignments onsite.

Secure File Transfer (SFT) – Established program that allows staff and taxpayers to share files securely. Without SFT, the current system does not support the sharing of files in a secure manner.

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Self-Paced Online Learning Sessions- CAPD has developed online appraisal training for county assessors that provides structured learning that is available on-demand.

Sharepoint Pages for SCOP and CROS – Established pages on using the Sharepoint Program where identified groups of BOE users can share and discuss project information.

Sharing of Information on Encrypted Cigarette Stamp – STF staff shared information with other states and Canada regarding the encrypted stamp program (contract process, technical elements, successes of the program) so they might adopt California’s tax-stamping methodology.

SIPA Access to Additional Taxpayers – Revised the BOE streamlined installment payment agreements (SIPA) to increase the number of taxpayers that qualify and to simplify the eligibility requirements.

Small Business Fairs – These outreach events allow the BOE to share information with a large group of taxpayers and answer questions.

Special Notices – Outreach to taxpayers regarding changes in tax law or other issues that may be of interest to the taxpayer require the creation and distribution of special notices.

Stakeholder Meetings – STF holds stakeholder meetings with other state agencies for which it is required to collect taxes and fees, or work closely with for the administration of laws (ABC, DPH, Cal Recycle, ARB, DTSC and State Lands Commission).

State-Assessed Properties Division Newsletter – Annual newsletter highlighting information on property tax reporting, news, events and point of contact information.

STF Reorganization – Special Taxes and Fees has completed a two-phased reorganization based on two separate Divisions based on specific types of work functions. Previously, Special Taxes and Fees had been three separate divisions, based on tax or fee program type.

Streamline Security Releases – Developed parameters and set up system that identifies on an ongoing basis accounts that are eligible for release of the security deposited during the registration process.

SUTD Metrics/Reports – Standardized metrics for districts and managers to monitor trends on specific audit and compliance statistics.

T

Take 5 Videos – Developing short videos to provide online targeted training on a specific topic in five minutes or less. This is a timely and efficient way to deliver on demand training to staff with the goal of extending such videos to the public. Examples of completed videos are “pivot table training for audit metrics,” “transitioning from Windows XP to Windows 7,” and “Polycom Videoconference System Training – How to Connect.”

Maximizing Efficiencies and Effectiveness Summary Description

Tax Appeals for CTP Licensing Act Violations – CTP Retailer license appeals before the BOE can receive free legal assistance through the BOE’s Tax Appeals Assistance Program overseen by the TPRA’s office.

Team Audits – Implemented a new team audit approach where appropriate to increase productivity by reducing the time necessary to complete an audit which ultimately decreases the disruption of the taxpayer’s operations.

TIS/TOE Statistics – Statistics regarding the number of taxpayer inquiries received by Taxpayer Information Section (TIS) and Tax Opinion Experts (TOE) is continually tracked to ensure adequate staff is available to timely respond to taxpayer inquiries received by phone and by email.

Third-Party Data Requests – Franchisors – Solicit from various external sources and maintain a database of third-party data for use in audit selection, in creating leads for the audit and compliance programs, and in providing specific purchase and sales information on specific accounts to auditors.

Top 500 Delinquent Debtors – Created system for impacted taxpayer notification, and the posting and maintenance of online information quarterly as required by statute.

Training Coordinator Manual for County Assessors- A Training Coordinator manual was developed to assist county staff assigned to interact with CAPD on appraiser certification and training matters.

Training of County Assessors Staff - CAPD is assisting the California Assessors' Association in broadcasting webinars online to disseminate information on property tax matters.

Transfer of Timber Tax Section – Timber Tax Section was transferred from County-Assessed Properties Division to State-Assessed Properties Division. The transfer provided better workload allocations, separation of duties for performing collections, approving and clearing accounts and allowed for sharing of collection tools and resources.

Transition to Software Tokens – Transitioning from hardware to software tokens that allow remote access to internal systems. Software token does not require maintenance and tracking of hardware inventory.

Translated STF Publications – STF successfully worked with other program areas to translate three BOE publications relating to purchases of CTP into five languages (other than English). Similarly, STF also worked with other program areas to translate one BOE form related to Retail CTP license renewal into six languages.

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Underground Storage Tank Fee Video – Video issued to instruct the public on how to verify an underground storage tank fee account on line.

Maximizing Efficiencies and Effectiveness Summary Description

Use Tax Information Outreach – Reaching out directly to consumers to provide use tax requirement information. Outreach includes plans to develop an educational video, posters, and flyers for distribution in various markets, and engage external entities to post use tax information on their website. Additional outreach includes mailing of reminder notices to professional tax preparers reminding them to ask their client's about purchases subject to use tax that may be reported on the income tax return.

Use Tax Reporting Video – A short video explaining what use tax is, when it is due, and how to report use tax will be made available to the public to help educate the public regarding use tax.

Use Tax Webpage – A single webpage regarding use tax was created so taxpayers interested in use tax can obtain all information from a single location.

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Windows 7 – Transitioning BOE computer operating systems from Windows XP to Windows 7.

Worked with Industry to Set OTP Tax Rate – In an effort to locate a new data source to set the annual Tobacco Products rate setting, STF did outreach to interested parties to get their input in the rate setting process.

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