

**State of Alaska
FY2016 Governor Amended Operating
Budget**

**Department of Revenue
Tax Division
Component Budget Summary**

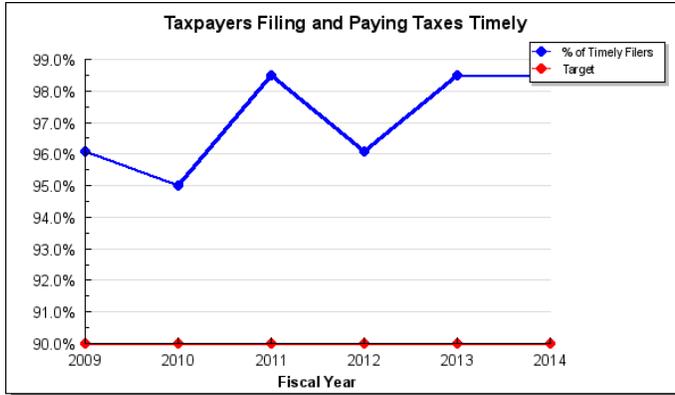
Component: Tax Division

Contribution to Department's Mission

The mission of the Tax Division is to collect taxes, inform stakeholders, and regulate charitable gaming.

Results

(Additional performance information is available on the web at <https://omb.alaska.gov/results>.)



Core Services

- Enforce tax statutes
- Enforce charitable gaming statutes
- Facilitate voluntary compliance
- Increase number of audit hours

Measures by Core Service

(Additional performance information is available on the web at <https://omb.alaska.gov/results>.)

1. Enforce tax statutes

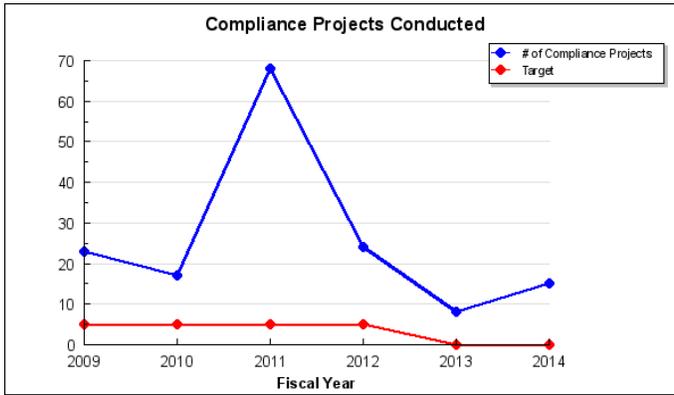
Target: Open 10 new audit cases (taxpayers that have not been audited by the Tax Division in the prior five years).

2. Enforce charitable gaming statutes

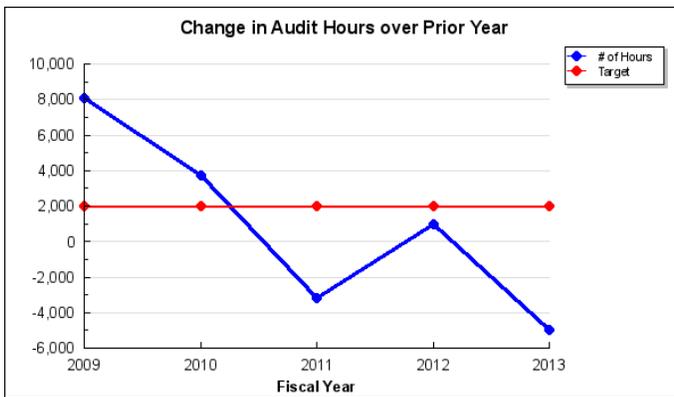
Target: Conduct 50 gaming inspections each year.



3. Facilitate voluntary compliance



4. Increase number of audit hours



Major Component Accomplishments in 2014

- Provided assistance and testimony on critical legislation to affect changes in Alaska's oil and gas production tax as part of the governor's overall plan to make Alaska more competitive as an oil production state.
- Assisted both the governor and the legislature in dealing with various fiscal issues and provided information and testimony on proposed changes to fish taxes and credits, vehicle rental tax, mining license tax revenues, film production tax credits, and corporate income tax rates.
- Continued the process of implementing the Tax Revenue Management System (TRMS). Fully implemented for Corporate Income and Excise Taxes (Phase 1), finalizing development for Oil and Gas Production and Property Taxes (Phase 2), and started development for Fisheries Related Taxes and Charitable Gaming.
- Continued to provide critical resources in support of project development regarding a gas line.
- Distributed shared taxes and fees of approximately \$51 million to 126 communities throughout Alaska.

- Began implementation of the Universal Space Standards in the Anchorage office, Atwood Building.

Key Component Challenges

- Conducting and completing audits of oil and gas production tax returns as there have been three major updates to the oil and gas production tax statutes over the last eight years to make necessary changes with those updates.
- Accurately evaluating current and potential revenue sources and improving the quality of the financial data collected to support revenue forecasts with the goal of developing a stable fiscal policy for the state.
- Estimating oil and gas revenues in light of the highly volatile oil and gas market coupled with uncertainties in the U.S. and global economies.
- Continuing to contribute in efforts to start large-scale natural gas development in-state and commercialization of North Slope natural gas reserves.
- Creating and implementing education programs to ensure that Alaskans understand and comply with Alaska's tax laws.
- Conducting taxpayer outreach to notify and educate taxpayers about the implementation of a Tax Revenue Management System (TRMS) which will provide enhanced services including online filing, payment, and account history.
- Implementing and rolling out the remaining two phases of TRMS to replace manual and aging systems while maintaining the integrity of data and providing core taxpayer services.
- Implementing a new tax in Alaska for marijuana and drafting regulations to clarify the ballot measure language to help administer this new tax.

Significant Changes in Results to be Delivered in FY2016

- Fully implement TRMS for all tax types.

Statutory and Regulatory Authority

AS 04.11*	Alcoholic Beverages – Licensing
AS 05.15	Games of Chance and Contests of Skill
AS 05.16	Games of Chance and Contests of Skill on Ships Operating on Waters within the Jurisdiction of Alaska
AS 10.25*	Electric and Telephone Cooperative Act
AS 16.51	Alaska Seafood Marketing Institute
AS 43.05	Administration of Revenue Laws
AS 43.10	Enforcement and Collection of Taxes
AS 43.19	Multi-state Tax Compact
AS 43.20	Alaska Net Income Tax Act
AS 43.31	Estate Tax Law of Alaska
AS 43.40*	Motor Fuel Tax
AS 43.50	Tobacco Taxes and Sales
AS 43.52*	Transportation Taxes
AS 43.55	Oil and Gas Production Tax and Oil Surcharge
AS 43.56	Oil and Gas Exploration, Production, and Pipeline Transportation Property Taxes
AS 43.60	Excise Tax on Alcoholic Beverages
AS 43.65	Mining License Tax
AS 43.75*	Fisheries Business License and Taxes
AS 43.76	Fisheries Taxes and Assessments

AS 43.77* Fishery Resource Landing Tax
AS 43.80 Salmon Price Reports
AS 43.82 Alaska Stranded Gas Development Act
AS 43.98 Miscellaneous Provisions
AS 42.05 Alaska Public Utilities Regulatory Act
AS 42.06 Pipeline Act
AS 44.25 Film Office
26 U.S.C. 38 Internal Revenue Code
15 AAC 05 Administration of Revenue Laws
15 AAC 10 Enforcement
15 AAC 19 Multi-state Tax Compact
15 AAC 20 Alaska Net Income Tax
15 AAC 40 Motor Fuel Tax
15 AAC 50 Cigarette Tax
15 AAC 52 Transportation Taxes
15 AAC 55 Oil and Gas Properties Production Tax
15 AAC 56 Oil and Gas Exploration, Production and Pipeline Transportation Property Tax
15 AAC 60 Excise Tax on Alcoholic Beverages
15 AAC 65 Mining License Tax
15 AAC 75 Fisheries Business Tax
15 AAC 76 Salmon Enhancement Tax
15 AAC 77 Fishery Resource Landing Tax
15 AAC 80 Salmon Prices
15 AAC 98 Tire Fees
15 AAC 116 Fish and Game Licensing and Seafood Marketing Assessment
15 AAC 160 Authorized Games of Chance and Skill

* Statutes provide for sharing taxes and fees

Contact Information
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**Tax Division
Component Financial Summary**

All dollars shown in thousands

	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
Non-Formula Program:			
Component Expenditures:			
71000 Personal Services	13,701.0	14,717.7	14,218.4
72000 Travel	152.8	219.3	199.3
73000 Services	3,580.0	2,913.1	1,573.3
74000 Commodities	147.2	173.0	173.0
75000 Capital Outlay	46.7	0.0	0.0
77000 Grants, Benefits	0.0	0.0	0.0
78000 Miscellaneous	0.0	0.0	0.0
Expenditure Totals	17,627.7	18,023.1	16,164.0
Funding Sources:			
1004 General Fund Receipts	16,646.2	16,371.9	14,494.7
1005 General Fund/Program Receipts	755.4	754.5	765.5
1007 Interagency Receipts	1.5	0.0	0.0
1061 Capital Improvement Project Receipts	133.1	668.3	671.9
1105 Alaska Permanent Fund Corporation Receipts	91.5	91.7	93.6
1108 Statutory Designated Program Receipts	0.0	136.7	138.3
1236 Alaska Liquefied Natural Gas Project Fund I/A (AK LNG I/A)	0.0	0.0	0.0
Funding Totals	17,627.7	18,023.1	16,164.0

Estimated Revenue Collections

Description	Master Revenue Account	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
Unrestricted Revenues				
General Fund Program Receipts	51060	1,926.4	1,900.0	1,900.0
Unrestricted Total		1,926.4	1,900.0	1,900.0
Restricted Revenues				
Capital Improvement Project Receipts	51200	133.1	668.3	671.9
General Fund Program Receipts	51060	755.4	754.5	765.5
Interagency Receipts	51015	1.5	0.0	0.0
Permanent Fund Earnings Reserve Account	51373	91.5	91.7	93.6
Statutory Designated Program Receipts	51063	0.0	136.7	138.3
Restricted Total		981.5	1,651.2	1,669.3

Estimated Revenue Collections

Description	Master Revenue Account	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
Total Estimated Revenues		2,907.9	3,551.2	3,569.3

**Summary of Component Budget Changes
From FY2015 Management Plan to FY2016 Governor Amended**

All dollars shown in thousands

	<u>Unrestricted Gen (UGF)</u>	<u>Designated Gen (DGF)</u>	<u>Other Funds</u>	<u>Federal Funds</u>	<u>Total Funds</u>
FY2015 Management Plan	16,371.9	754.5	896.7	0.0	18,023.1
One-time items:					
-Reverse Gas Pipeline; AGDC; Oil and Gas Production Tax Ch14 SLA2014 (SB138) (Sec2 Ch14 SLA2014 P48 L17 (HB266))	-750.0	0.0	0.0	0.0	-750.0
-Reduce Evaluation of Indirect Expenditures; Tax Credits Ch61 SLA2014 (HB306) (Sec2 Ch16 SLA2014 P46 L4 (HB266))	-119.8	0.0	0.0	0.0	-119.8
Adjustments which continue current level of service:					
-FY2016 Salary Increases	304.2	11.2	7.2	0.0	322.6
-FY2016 Health Insurance Rate Reduction	-8.6	-0.2	-0.1	0.0	-8.9
-Restore Gas Pipeline; AGDC; Oil and Gas Prod Tax Ch14 SLA2014 (SB138) (Sec2 Ch14 SLA2014 P48 L17 (HB266)) (FY15 - FY16)	0.0	0.0	150.0	0.0	150.0
Proposed budget decreases:					
-Reverse Gas Pipeline; AGDC; Oil and Gas Prod Tax Ch14 SLA2014 (SB138) (Sec2 Ch14 SLA2014 P48 L17 (HB266)) (FY15 - FY16)	0.0	0.0	-150.0	0.0	-150.0
-Reduce Authority to Comply with Target Reduction	-43.2	0.0	0.0	0.0	-43.2
-Reduce Authority for Film Office Positions	-346.7	0.0	0.0	0.0	-346.7
-Delete Positions (04-3285, 04-X039)	-325.6	0.0	0.0	0.0	-325.6
-Delete 6 Positions	-587.5	0.0	0.0	0.0	-587.5
FY2016 Governor Amended	14,494.7	765.5	903.8	0.0	16,164.0

**Tax Division
Personal Services Information**

Authorized Positions			Personal Services Costs	
	FY2015 Management Plan	FY2016 Governor Amended		
Full-time	125	120	Annual Salaries	9,491,510
Part-time	0	0	COLA	316,177
Nonpermanent	3	1	Premium Pay	5,926
			Annual Benefits	5,243,330
			<i>Less 5.64% Vacancy Factor</i>	<i>(848,743)</i>
			Lump Sum Premium Pay	10,200
Totals	128	121	Total Personal Services	14,218,400

Position Classification Summary

Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Accountant III	0	0	1	0	1
Accountant IV	0	0	1	0	1
Accounting Clerk	0	0	1	0	1
Accounting Tech II	0	0	1	0	1
Accounting Tech III	0	0	4	0	4
Administrative Assistant II	1	0	1	0	2
Administrative Officer I	0	0	1	0	1
Analyst/Programmer I	0	0	1	0	1
Analyst/Programmer III	0	0	1	0	1
Analyst/Programmer IV	0	0	1	0	1
Analyst/Programmer V	0	0	1	0	1
Appraiser I	1	0	0	0	1
Asst Chf, Revenue Econ Research	0	0	1	0	1
Audit Master	4	0	0	0	4
Chief of Revenue Operations	0	0	1	0	1
College Intern IV	0	0	1	0	1
Commercial Analyst	1	0	0	0	1
Corporate Income Tax Audit II	0	0	1	0	1
Corporate Income Tax Audit III	4	0	0	0	4
Corporate Income Tax Audit IV	3	0	0	0	3
Data Processing Mgr III	0	0	1	0	1
Deputy Director, Tax Division	1	0	0	0	1
Director, Tax Division	0	0	1	0	1
Economist I	1	0	0	0	1
Economist II	0	0	3	0	3
Income & Excise Tax Specialist	1	0	0	0	1
Investigator III	4	0	0	0	4
Investigator IV	1	0	0	0	1
Microfilm/Imaging Oper I	0	0	1	0	1
Microfilm/Imaging Oper II	0	0	1	0	1
Office Assistant I	0	0	2	0	2
Office Assistant II	1	0	1	0	2
Oil & Gas Revenue Auditor II	5	0	0	0	5
Oil & Gas Revenue Auditor III	6	0	0	0	6
Oil & Gas Revenue Auditor IV	4	0	0	0	4
Petroleum Economist II	3	0	0	0	3

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Program Coordinator II	0	0	1	0	1
Project Assistant	1	0	0	0	1
Publications Spec II	0	0	1	0	1
Regulations Spec II	1	0	0	0	1
Revenue Appeals Officer II	5	0	0	0	5
Revenue Appeals Supervisor	1	0	0	0	1
Revenue Audit Supvr I	0	0	2	0	2
Revenue Audit Supvr II	4	0	0	0	4
State Petro Prop Assess	1	0	0	0	1
Systems Programmer II	0	0	3	0	3
Tax Auditor II	1	0	0	0	1
Tax Auditor III	5	0	1	0	6
Tax Auditor IV	3	0	0	0	3
Tax Technician I	0	0	1	0	1
Tax Technician II	2	0	2	0	4
Tax Technician III	6	0	7	0	13
Tax Technician IV	2	0	2	0	4
Totals	73	0	48	0	121

Component Detail All Funds
Department of Revenue

Component: Tax Division (AR15110) (2476)
RDU: Taxation and Treasury (510)

	FY2014 Actuals	FY2015 Conference Committee	FY2015 Authorized	FY2015 Management Plan	FY2016 Governor Amended	FY2015 Management Plan vs FY2016 Governor Amended		
71000 Personal Services	13,701.0	14,401.0	14,860.4	14,717.7	14,218.4	-499.3	-3.4%	
72000 Travel	152.8	223.1	219.3	219.3	199.3	-20.0	-9.1%	
73000 Services	3,580.0	1,999.6	2,770.4	2,913.1	1,573.3	-1,339.8	-46.0%	
74000 Commodities	147.2	121.5	173.0	173.0	173.0	0.0	0.0%	
75000 Capital Outlay	46.7	0.0	0.0	0.0	0.0	0.0	0.0%	
77000 Grants, Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	
78000 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	
Totals	17,627.7	16,745.2	18,023.1	18,023.1	16,164.0	-1,859.1	-10.3%	
Fund Sources:								
1004Gen Fund (UGF)	16,646.2	15,230.7	16,371.9	16,371.9	14,494.7	-1,877.2	-11.5%	
1005GF/Prgm (DGF)	755.4	754.5	754.5	754.5	765.5	11.0	1.5%	
1007I/A Rcpts (Other)	1.5	0.0	0.0	0.0	0.0	0.0	0.0%	
1061CIP Rcpts (Other)	133.1	668.3	668.3	668.3	671.9	3.6	0.5%	
1105PFund Rcpt (Other)	91.5	91.7	91.7	91.7	93.6	1.9	2.1%	
1108Stat Desig (Other)	0.0	0.0	136.7	136.7	138.3	1.6	1.2%	
1236AK LNG I/A (Other)	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	
Unrestricted General (UGF)	16,646.2	15,230.7	16,371.9	16,371.9	14,494.7	-1,877.2	-11.5%	
Designated General (DGF)	755.4	754.5	754.5	754.5	765.5	11.0	1.5%	
Other Funds	226.1	760.0	896.7	896.7	903.8	7.1	0.8%	
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	
Positions:								
Permanent Full Time	128	123	125	125	120	-5	-4.0%	
Permanent Part Time	1	1	1	0	0	0	0.0%	
Non Permanent	1	2	5	3	1	-2	-66.7%	

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2015 Conference Committee To FY2015 Authorized *****												
FY2015 Conference Committee												
	ConfCom	16,745.2	14,401.0	223.1	1,999.6	121.5	0.0	0.0	0.0	123	1	2
1004 Gen Fund		15,230.7										
1005 GF/Prgm		754.5										
1061 CIP Rcpts		668.3										
1105 PFund Rcpt		91.7										
Evaluate Indirect Expenditures; Tax Credits Ch61 SLA2014 (HB306) (Sec2 Ch16 SLA2014 P46 L3 (HB266))												
	FisNot	400.0	377.4	5.0	16.1	1.5	0.0	0.0	0.0	1	0	3
1004 Gen Fund		400.0										
<p>Beginning on July 1, 2014, this bill would require the Department of Revenue (DOR) to publish a new "Indirect Expenditure Report" providing detailed analysis of every "indirect expenditure" in the state. The report is due every other year. Indirect expenditures are broadly defined as tax credits, exemptions, deductions (not including deductions incurred in the normal course of a trade or business), discounts, exclusions, or other differential allowances that result in foregone revenue for the state. For each indirect expenditure made by the state, DOR would be required to identify: the name of the indirect expenditure, a brief description of the indirect expenditure, the statutory authority for the indirect expenditure, the date the indirect expenditure is set to sunset if applicable, the intent of the legislature in authorizing the indirect expenditure, the public purpose, estimate the annual revenue impact of the indirect expenditure for the past five years, estimate the cost to administer the indirect expenditure, and report the number of beneficiaries of the indirect expenditure. With the 5-year look-back for the revenue affects, the initial report would require a significant amount of data gathering and reporting. After the first report, the bi-annual reporting would require less effort, as the analysis done for the first report could be carried forward; for example, identifying the statutory authority and legislative intent in a subsequent year could be obtained from the first report.</p> <p>To undertake the initial analysis required of all indirect expenditures \$400,000 is appropriated to DOR for four new positions (two Economist III positions, one Tax Technician III, and a College Intern IV) and costs associated with these positions.</p>												
Municipal Taxation of Tobacco Products Ch74 SLA2014 (HB193) (Sec2 Ch16 SLA2014 P45 L19 (HB266))												
	FisNot	136.7	82.0	0.0	4.7	50.0	0.0	0.0	0.0	1	0	0
1108 Stat Desig		136.7										
<p>This bill will allow the Department of Revenue (DOR) enter into agreements whereby DOR could sell cigarette tax stamps and collect cigarette tax revenue on behalf of a municipality if the municipality adopts a cigarette tax stamp as the mechanism for collecting cigarette taxes. This bill will allow DOR to be reimbursed by a municipality for the costs associated with selling a municipality's tax stamp and collecting the municipality's cigarette tax revenue.</p> <p>\$136.7 is for an additional Tax Technician III and costs associated to that position. Costs can be recouped from the municipalities.</p>												
Gas Pipeline; AGDC; Oil and Gas Production Tax Ch14 SLA2014 (SB138) (Sec2 Ch14 SLA2014 P48 L16 (HB266))												
	FisNot	750.0	0.0	0.0	750.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		750.0										
<p>This bill would help the state to move forward as a partner in a large natural gas project, including liquefaction facilities. It gives the Commissioner of Natural Resources, in consultation with the Commissioner of Revenue, the ability to take custody of gas delivered to the state and manage the disposition and sale of that</p>												

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	

gas. The main tax provision of the bill would allow gas producers to make an election to pay their production tax liabilities with gas (tax as gas "TAG") instead of with money.

This bill also expands the education tax credit allowed against the oil and gas production tax to include contributions made to vocational education for equipment and for contributions made to a nonprofit regional training center recognized by the Department of Labor, an apprenticeship program in the state that is registered with the U.S. Department of Labor, programs approved by the United States Department of Veterans Affairs and the Alaska Commission on Postsecondary Education. This bill does not increase or decrease the aggregate amount of total education tax credits allowed against the oil and gas production tax. It merely identifies additional types of contributions that can qualify for the credit. It is possible that taxpayers, who have not made qualifying contributions and not claimed an education tax credit in the past, may make contributions to these entities for these purposes. However, it is difficult to determine how this language will affect taxpayer behavior and, therefore, it is difficult to determine if this bill will affect revenue from the oil and gas production tax. This bill does not increase the maximum education tax credit amount which is currently limited to \$5 million per taxpayer.

Currently, there are eight tax types for which an education tax credit can be claimed. The total amount a taxpayer can claim across all eight tax types is \$5 million. The language in this amendment will only affect the oil and gas production tax; therefore, contributions made to these new entities can only be claimed as a credit against the oil and gas production tax.

\$250.0 appropriated will be used to enter into reimbursable service agreements with the Department of Law to assist in drafting regulations.

\$500.0 appropriated will be used to reconfigure the Tax Revenue Management System to reflect tax law changes.

Align Authority for Agency-wide Reduction

Unalloc	-8.8	0.0	-8.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund	-8.8											

The department is reducing its general fund levels in an effort to budget more efficiently and work within existing resources. It is anticipated that this change will have a minimal impact on state services.

Subtotal	18,023.1	14,860.4	219.3	2,770.4	173.0	0.0	0.0	0.0	0.0	125	1	5
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***** **Changes From FY2015 Authorized To FY2015 Management Plan** *****

Align Authority to Reallocate for Spending Plan

LIT	0.0	-142.7	0.0	142.7	0.0	0.0	0.0	0.0	0.0	0	0	0
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Funds are needed in the services line to meet the division's future obligations for reimbursable service agreements and core services with the Department of Law and Administration.

Transfer Information Systems Coordinator (04-2389) to Treasury

Trout	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
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Information Systems Coordinator (04-2389) is in excess of the needs of the Tax Division and the Treasury Division has need of a PCN.

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
Delete Analyst Programmer IV (04-?025)												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	-1
Analyst Programmer IV (04-?025) is in excess of the needs of the Tax Division.												
Delete Analyst Programmer III (04-?026)												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	-1
Analyst Programmer III (04-?026) is in excess of the needs of the Tax Division.												
Change Tax Technician II (04-3287) from Part-time to Full-time for Charitable Gambling Reporting												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	-1	0
Changing the time status from part-time to full-time is needed for one Tax Technician II (04-3287) in the Charitable Gaming section of the Tax Division due to workload surrounding processing of applications to issue permits and licenses, entering and reporting financial data, and issuing notices of violation of charitable gaming laws.												
Subtotal		18,023.1	14,717.7	219.3	2,913.1	173.0	0.0	0.0	0.0	125	0	3

***** **Changes From FY2015 Management Plan To FY2016 Governor Amended** *****

FY2016 Salary Increases

	SalAdj	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	PFT	PPT	NP
1004 Gen Fund	304.2	322.6	322.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1005 GF/Prgm	11.2											
1061 CIP Rcpts	3.6											
1105 PFund Rcpt	2.0											
1108 Stat Desig	1.6											

Cost of living adjustment for certain bargaining units: \$322.6

Year three cost of living adjustment for non-covered employees - 2.5%: \$38.4

Year three cost of living adjustment for Alaska State Employees Association/General Government Unit - 2.5%: \$217.3

Year three cost of living adjustment for Alaska Public Employees Association/Supervisory Unit - 2.5%: \$66.9

FY2016 Health Insurance Rate Reduction

	SalAdj	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	PFT	PPT	NP
1004 Gen Fund	-8.6	-8.9	-8.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1005 GF/Prgm	-0.2											
1105 PFund Rcpt	-0.1											

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
Select Benefits health insurance rate reduction from \$1,371 to \$1,346: \$-8.9												
Reverse Gas Pipeline; AGDC; Oil and Gas Production Tax Ch14 SLA2014 (SB138) (Sec2 Ch14 SLA2014 P48 L17 (HB266))												
1004 Gen Fund	OTI	-750.0	0.0	0.0	-750.0	0.0	0.0	0.0	0.0	0	0	0

This bill helps the state to move forward as a partner in a large natural gas project, including liquefaction facilities. It gives the Commissioner of Natural Resources, in consultation with the Commissioner of Revenue, the ability to take custody of gas delivered to the state and manage the disposition and sale of that gas. The main tax provision of the bill would allow gas producers to make an election to pay their production tax liabilities with gas (tax as gas "TAG") instead of with money.

This bill also expands the education tax credit allowed against the oil and gas production tax to include contributions made to vocational education for equipment and for contributions made to a nonprofit regional training center recognized by the Department of Labor, an apprenticeship program in the state that is registered with the U.S. Department of Labor, programs approved by the United States Department of Veterans Affairs and the Alaska Commission on Postsecondary Education. This bill does not increase or decrease the aggregate amount of total education tax credits allowed against the oil and gas production tax. It merely identifies additional types of contributions that can qualify for the credit. It is possible that taxpayers, who have not made qualifying contributions and not claimed an education tax credit in the past, may make contributions to these entities for these purposes. However, it is difficult to determine how this language will affect taxpayer behavior and, therefore, it is difficult to determine if this bill will affect revenue from the oil and gas production tax. This bill does not increase the maximum education tax credit amount which is currently limited to \$5 million per taxpayer.

Currently, there are eight tax types for which an education tax credit can be claimed. The total amount a taxpayer can claim across all eight tax types is \$5 million. The language in this amendment will only affect the oil and gas production tax; therefore, contributions made to these new entities can only be claimed as a credit against the oil and gas production tax.

\$250.0 appropriated will be used to enter into reimbursable service agreements with the Department of Law to assist in drafting regulations.

\$500.0 appropriated will be used to reconfigure the Tax Revenue Management System to reflect tax law changes.

Reduce Evaluation of Indirect Expenditures; Tax Credits Ch61 SLA2014 (HB306) (Sec2 Ch16 SLA2014 P46 L4 (HB266))												
1004 Gen Fund	OTI	-119.8	-116.0	0.0	-3.8	0.0	0.0	0.0	0.0	0	0	-1

Beginning on July 1, 2014, this bill required the Department of Revenue (DOR) to publish a new "Indirect Expenditure Report" providing detailed analysis of every "indirect expenditure" in the state. The report is due every other year. Indirect expenditures are broadly defined as tax credits, exemptions, deductions (not including deductions incurred in the normal course of a trade or business), discounts, exclusions, or other differential allowances that result in foregone revenue for the state. For each indirect expenditure made by the state, DOR would be required to identify: the name of the indirect expenditure, a brief description of the indirect expenditure, the statutory authority for the indirect expenditure, the date the indirect expenditure is set to sunset if applicable, the intent of the legislature in authorizing the indirect expenditure, the public purpose, estimate the annual revenue impact of the indirect expenditure for the past five years, estimate the cost to administer the indirect expenditure, and report the number of beneficiaries of the indirect expenditure. With the 5-year look-back for the revenue affects, the initial report would require a significant amount of data gathering and reporting. After the first report, the bi-annual reporting would require less effort, as the analysis done for the first report could be carried forward; for example, identifying the statutory authority and legislative intent in a subsequent year could be obtained from

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	

the first report.

To undertake the initial analysis required of all indirect expenditures \$400,000 is appropriated to DOR for 4 new positions (two Economist III positions, one Tax Technician III, and a College Intern IV) and costs associated with these positions.

FY2016 Amount is \$280.2

Restore Gas Pipeline; AGDC; Oil and Gas Prod Tax Ch14 SLA2014 (SB138) (Sec2 Ch14 SLA2014 P48 L17 (HB266)) (FY15 - FY16)

1236 AK LNG I/A	IncM	150.0	150.0	0.0	0.0	150.0	0.0	0.0	0.0	0.0	0	0	0
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This bill helps the state to move forward as a partner in a large natural gas project, including liquefaction facilities. It gives the Commissioner of Natural Resources, in consultation with the Commissioner of Revenue, the ability to take custody of gas delivered to the state and manage the disposition and sale of that gas. The main tax provision of the bill would allow gas producers to make an election to pay their production tax liabilities with gas (tax as gas "TAG") instead of with money.

This bill also expands the education tax credit allowed against the oil and gas production tax to include contributions made to vocational education for equipment and for contributions made to a nonprofit regional training center recognized by the Department of Labor, an apprenticeship program in the state that is registered with the U.S. Department of Labor, programs approved by the United States Department of Veterans Affairs and the Alaska Commission on Postsecondary Education. This bill does not increase or decrease the aggregate amount of total education tax credits allowed against the oil and gas production tax. It merely identifies additional types of contributions that can qualify for the credit. It is possible that taxpayers, who have not made qualifying contributions and not claimed an education tax credit in the past, may make contributions to these entities for these purposes. However, it is difficult to determine how this language will affect taxpayer behavior and, therefore, it is difficult to determine if this bill will affect revenue from the oil and gas production tax. This bill does not increase the maximum education tax credit amount which is currently limited to \$5 million per taxpayer.

Currently, there are eight tax types for which an education tax credit can be claimed. The total amount a taxpayer can claim across all eight tax types is \$5 million. The language in this amendment will only affect the oil and gas production tax; therefore, contributions made to these new entities can only be claimed as a credit against the oil and gas production tax.

Transfer from Criminal Investigations Unit for Decentralization of Criminal Investigations Staff

Trin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5	0	0
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Criminal Investigations Unit (CIU) investigators are transferred from the CIU component back to divisions in the Department of Revenue.

Five positions are being transferred out of CIU into the Tax Division:

- PCN 08-2077 Investigator IV
- PCN 08-2078 Investigator III
- PCN 04-3249 Investigator III
- PCN 04-3256 Investigator III
- PCN 04-3257 Investigator III

Reverse Gas Pipeline; AGDC; Oil and Gas Prod Tax Ch14 SLA2014 (SB138) (Sec2 Ch14 SLA2014 P48 L17 (HB266)) (FY15 - FY16)

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
1236 AK LNG I/A	Dec	-150.0	0.0	0.0	-150.0	0.0	0.0	0.0	0.0	0	0	0

The out year funding for SLA2014 fiscal note number 24 of \$150.0 was erroneously restored to the Tax Division in the Governor's FY2016 budget when it should have been restored to the Natural Gas Commercialization Component. This reversal will remove the funding from the Tax Division and an accompanying record will restore it to the proper component.

Reduce Authority to Comply with Target Reduction

1004 Gen Fund	Dec	-43.2	0.0	0.0	-43.2	0.0	0.0	0.0	0.0	0	0	0
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The department is reducing its general fund levels in an effort to budget more efficiently and work within existing resources. It is anticipated that this change will have a minimal impact on state services. This decrement is to comply with the target reduction of \$525.0.

Reduce Authority for Film Office Positions

1004 Gen Fund	Dec	-346.7	-346.7	0.0	0.0	0.0	0.0	0.0	0.0	-3	0	0
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The benefit returned to the state on credits issued for film tax has not been realized, therefore the department recommends deleting the film office. This would require a statute change, but eliminating the three film office positions would result in significant savings as well as save \$20 million annually in tax credits which are not shown in the budget.

Full-time Revenue Audit Supervisor I (04-3294), range 24, located in Anchorage.
 Full-time Tax Auditor III (08-1278), range 20, located in Anchorage.
 Full-time Accounting Tech III (08-1279), range 16, located in Anchorage.

Delete Positions (04-3285, 04-X039)

1004 Gen Fund	Dec	-325.6	-325.6	0.0	0.0	0.0	0.0	0.0	0.0	-2	0	0
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The following positions are being deleted to comply with the \$525.0 target reduction:
 Full-time Petroleum Econ Policy Analyst (04-3285), range 24, located in Anchorage.
 Full-time Commercial Analyst (04-X039), range 27, located in Anchorage.

Delete 6 Positions

1004 Gen Fund	Dec	-587.5	-587.5	0.0	0.0	0.0	0.0	0.0	0.0	-5	0	-1
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The following positions are determined to have the least impact on the operations of the division:

Full-time Administrative Assistant I (04-3075), range 12, located in Anchorage.
 Full-time Audit Master (04-X016), range 27, located in Anchorage.

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
Full-time Corporate Income Tax Auditor I (04-3260), range 18, located in Anchorage.												
Full-time Office Assistant II (04-3030), range 10, located in Juneau.												
Full-time Tax Technician III (04-4018), range 14, located in Juneau.												
Non-perm Tax Technician III (04-N15003), range 14, located in Anchorage.												
Align Authority to Reallocate Resources for Spending Plan												
	LIT	0.0	0.0	-20.0	20.0	0.0	0.0	0.0	0.0	0	0	0
Transfer authority to align FY2016 authorization with the anticipated budget needs.												
Align Authority for Transfer of Investigators												
	LIT	0.0	562.8	0.0	-562.8	0.0	0.0	0.0	0.0	0	0	0
The Department of Revenue requests approval of a line item transfer from services to personal services, related to the transfer in of five investigators from the Criminal Investigations Unit. Costs that were previously budgeted as contractual in Tax will become personal services.												
Totals		16,164.0	14,218.4	199.3	1,573.3	173.0	0.0	0.0	0.0	120	0	1

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2016 Governor Amended (12201)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
04-?019	Tax Technician III	FT	A	GP	Anchorage	100	14C / D	12.0		46,314	1,590	1,015	33,081	82,000	0
04-0017	Economist II	FT	A	GP	Juneau	205	18A	12.0		58,728	1,973	0	36,999	97,700	0
04-0021	Asst Chf,Revenue Econ Research	FT	A	SS	Juneau	205	25D / E	12.0		111,623	3,750	0	54,703	170,076	170,076
04-1035	Analyst/Programmer V	FT	A	SS	Juneau	205	22F / J	12.0		95,084	3,194	0	49,018	147,296	116,364
04-1145	Accounting Tech III	FT	A	GP	Juneau	205	16A / B	12.0		52,260	1,756	0	34,776	88,792	88,792
04-2004	Tax Technician III	FT	A	GP	Juneau	205	14A	12.0		44,388	1,491	0	32,070	77,949	38,975
04-2005	Tax Technician IV	FT	A	SS	Juneau	205	16B / C	12.0		56,057	1,883	0	35,605	93,545	93,545
04-2006	Tax Auditor IV	FT	A	GG	Anchorage	200	22O	12.0		112,332	3,774	0	55,422	171,528	51,458
04-2026	Data Processing Mgr III	FT	A	SS	Juneau	205	24M	12.0		125,736	4,031	0	59,018	188,785	188,785
04-2092	Analyst/Programmer III	FT	A	GP	Juneau	205	18D / E	12.0		65,154	2,189	0	39,207	106,550	106,550
04-2095	Tax Technician I	FT	A	GP	Juneau	205	10A / B	12.0		35,043	1,177	0	28,858	65,078	65,078
04-2096	Accounting Tech II	FT	A	GP	Juneau	205	14E / F	12.0		52,022	1,748	0	34,694	88,464	88,464
04-2097	Accounting Tech III	FT	A	GP	Juneau	205	16G / J	12.0		64,544	2,168	0	38,998	105,710	105,710
04-3001	Deputy Director, Tax Division	FT	A	XE	Anchorage	N00	27F / J	12.0		123,926	3,973	0	58,363	186,262	186,262
04-3007	Administrative Officer I	FT	A	SS	Juneau	205	17J	12.0		70,452	2,367	0	40,552	113,371	113,371
04-3010	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25F / G	12.0		109,791	3,688	0	54,549	168,028	159,627
04-3021	Accountant IV	FT	A	SS	Juneau	205	20B / C	12.0		73,044	2,454	0	41,443	116,941	116,941
04-3022	Revenue Audit Supvr I	FT	A	SS	Juneau	205	24A / B	12.0		94,103	3,161	0	48,681	145,945	145,945
04-3024	Office Assistant I	FT	A	GP	Juneau	205	8E / F	12.0		34,914	1,173	0	28,814	64,901	64,901
04-3026	Tax Technician III	FT	A	GP	Juneau	205	14F / G	12.0		53,180	1,786	0	35,092	90,058	90,058
04-3027	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25N / O	12.0		136,872	4,388	0	62,163	203,423	203,423
04-3028	Program Coordinator II	FT	A	SS	Juneau	205	20K / L	12.0		91,556	3,076	0	47,806	142,438	142,438
04-3030	Office Assistant II	FT	A	GP	Juneau	205	10A / B	12.0		0	0	0	0	0	0
04-3031	Tax Technician II	FT	A	GP	Juneau	205	12B / C	12.0		41,592	1,397	0	31,109	74,098	74,098
04-3036	Tax Technician IV	FT	A	SS	Juneau	205	16F	12.0		63,480	2,132	0	38,156	103,768	103,768
04-3038	Tax Technician III	FT	A	GP	Juneau	205	14G / J	12.0		56,595	1,901	0	36,266	94,762	94,762
04-3040	Office Assistant I	FT	A	GP	Juneau	205	8B / C	12.0		32,237	1,083	0	27,894	61,214	61,214
04-3041	Tax Technician III	FT	A	GP	Juneau	205	14B / C	12.0		46,739	1,570	0	32,878	81,187	81,187
04-3045	Tax Technician III	FT	A	GP	Juneau	205	14C / D	12.0		47,742	1,604	0	33,223	82,569	82,569
04-3047	Director, Tax Division	FT	A	XE	Juneau	N05	27A / B	12.0		107,423	3,609	0	53,115	164,147	164,147
04-3048	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22B / C	12.0		78,029	2,621	0	43,632	124,282	124,282
04-3049	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20A / B	12.0		65,811	2,211	0	39,433	107,455	102,082
04-3052	Revenue Appeals Supervisor	FT	A	SS	Anchorage	200	26L / M	12.0		131,535	4,217	0	60,655	196,407	196,407
04-3068	Income & Excise Tax	FT	A	GP	Anchorage	200	25L	12.0		124,368	3,987	0	59,107	187,462	187,462

Note: If a position is split, an asterisk (*) will appear in the Split/Count column. If the split position is also counted in the component, two asterisks (**) will appear in this column. [No valid job title] appearing in the Job Class Title indicates that the PCN has an invalid class code or invalid range for the class code effective date of this scenario.

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2016 Governor Amended (12201)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
	Specialist														
04-3075	Administrative Assistant I	FT	A	GP	Anchorage	200	12A / B	12.0		0	0	0	0	0	0
04-3077	Tax Auditor III	FT	A	GP	Anchorage	200	20B / C	12.0		67,017	2,251	0	39,848	109,116	109,116
04-3078	Tax Technician III	FT	A	GP	Anchorage	200	14J	12.0		54,168	1,820	0	35,431	91,419	91,419
04-3080	Tax Technician III	FT	A	GP	Anchorage	200	14D / E	12.0		47,436	1,594	0	33,118	82,148	82,148
04-3084	Microfilm/Imaging Oper I	FT	A	GG	Juneau	205	10Q	12.0		56,052	1,883	0	36,079	94,014	94,014
04-3088	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	200	24K	12.0		111,504	3,746	0	55,138	170,388	170,388
04-3091	Office Assistant II	FT	A	GP	Juneau	205	10B / C	12.0		36,538	1,297	2,058	30,079	69,972	69,972
04-3097	Microfilm/Imaging Oper II	FT	A	GP	Juneau	205	12J	12.0		49,452	1,757	2,853	34,791	88,853	88,853
04-3098	Accountant III	FT	A	GP	Juneau	205	18G / J	12.0		73,269	2,461	0	41,996	117,726	117,726
04-3201	Tax Technician III	FT	A	GP	Juneau	205	14A / B	12.0		44,829	1,506	0	32,222	78,557	78,557
04-3224	Chief of Revenue Operations	FT	A	SS	Juneau	205	26D / E	12.0		115,765	3,787	0	56,126	175,678	175,678
04-3228	Tax Auditor IV	FT	A	GP	Anchorage	200	22C / D	12.0		80,706	2,711	0	44,552	127,969	127,969
04-3229	Administrative Assistant II	FT	A	GG	Juneau	205	14M	12.0		63,516	2,134	0	38,644	104,294	104,294
04-3230	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24A / B	12.0		84,662	2,844	0	45,912	133,418	133,418
04-3233	Tax Technician IV	FT	A	SS	Anchorage	200	16E / F	12.0		59,768	2,008	0	36,880	98,656	98,656
04-3239	Tax Auditor III	FT	A	GP	Anchorage	200	20G	12.0		78,228	2,628	0	43,701	124,557	124,557
04-3240	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	200	24G	12.0		103,176	3,466	0	52,275	158,917	146,535
04-3244	Systems Programmer II	FT	A	GP	Juneau	205	22G	12.0		94,224	3,165	0	49,199	146,588	146,588
04-3245	Tax Auditor III	FT	A	GP	Juneau	205	20E / F	12.0		78,345	2,632	0	43,741	124,718	124,718
04-3246	Tax Technician III	FT	A	GP	Anchorage	200	14F / G	12.0		51,051	1,715	0	34,360	87,126	87,126
04-3248	Tax Technician III	FT	A	GP	Juneau	205	14D / E	12.0		50,322	1,690	0	34,109	86,121	86,121
04-3249	Investigator III	FT	A	GP	Anchorage	200	18J	12.0		71,304	2,395	0	41,321	115,020	115,020
04-3250	Tax Technician III	FT	A	GP	Anchorage	200	14B / C	12.0		44,270	1,487	0	32,029	77,786	77,786
04-3251	Tax Technician II	FT	A	GP	Anchorage	200	12C / D	12.0		40,224	1,351	0	30,639	72,214	72,214
04-3252	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	200	24K / L	12.0		113,070	3,798	0	55,676	172,544	172,544
04-3254	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25A / B	12.0		94,276	3,167	0	48,740	146,183	131,565
04-3256	Investigator III	FT	A	GP	Anchorage	200	18K	12.0		73,980	2,485	0	42,241	118,706	118,706
04-3257	Investigator III	FT	A	GP	Anchorage	200	18C / D	12.0		61,968	2,082	0	38,112	102,162	102,162
04-3258	Appraiser I	FT	A	GP	Anchorage	200	16A / B	12.0		49,093	1,649	0	33,687	84,429	84,429
04-3259	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22B / C	12.0		78,029	2,621	0	43,632	124,282	124,282
04-3260	Corporate Income Tax Audit I	FT	A	GP	Anchorage	200	18A / B	12.0		0	0	0	0	0	0

Note: If a position is split, an asterisk (*) will appear in the Split/Count column. If the split position is also counted in the component, two asterisks (**) will appear in this column. [No valid job title] appearing in the Job Class Title indicates that the PCN has an invalid class code or invalid range for the class code effective date of this scenario.

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2016 Governor Amended (12201)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
04-3261	Corporate Income Tax Audit III	FT	A	GP	Anchorage	200	22D / E	12.0		83,300	2,798	0	45,444	131,542	131,542
04-3262	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24G	12.0		103,176	3,466	0	52,275	158,917	158,917
04-3263	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22J	12.0		93,456	3,139	0	48,935	145,530	145,530
04-3264	Tax Technician III	FT	A	GP	Anchorage	200	14A / B	12.0		42,696	1,434	0	31,488	75,618	75,618
04-3265	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25F / G	12.0		108,328	3,639	0	54,046	166,013	166,013
04-3266	Tax Auditor IV	FT	A	GP	Anchorage	200	22C / D	12.0		78,818	2,648	0	43,904	125,370	125,370
04-3267	Accounting Tech III	FT	A	GP	Juneau	205	16J / K	12.0		67,058	2,253	0	39,862	109,173	109,173
04-3268	Petroleum Economist II	FT	A	GP	Anchorage	200	22B / C	12.0		77,830	2,615	0	43,564	124,009	124,009
04-3269	Administrative Assistant II	FT	A	SS	Anchorage	600	14E / F	12.0		51,235	1,721	0	33,947	86,903	86,903
04-3270	Publications Spec II	FT	A	GP	Juneau	205	16J	12.0		65,520	2,201	0	39,333	107,054	107,054
04-3271	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22A / B	12.0		73,945	2,484	0	42,229	118,658	118,658
04-3272	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22F / G	12.0		88,189	2,962	0	47,124	138,275	138,275
04-3273	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22A / B	12.0		73,945	2,484	0	42,229	118,658	118,658
04-3274	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	200	22G / J	12.0		92,991	3,124	0	48,775	144,890	144,890
04-3275	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24K	12.0		111,504	3,746	0	55,138	170,388	170,388
04-3276	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24G / J	12.0		106,935	3,592	0	53,567	164,094	164,094
04-3277	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20D / E	12.0		72,350	2,430	0	41,681	116,461	116,461
04-3278	Tax Auditor III	FT	A	GP	Anchorage	200	20G / J	12.0		80,822	2,715	0	44,592	128,129	125,385
04-3279	Tax Auditor III	FT	A	GP	Anchorage	200	20G	12.0		78,228	2,628	0	43,701	124,557	124,557
04-3280	Regulations Spec II	FT	A	GP	Anchorage	200	16B / C	12.0		51,524	1,731	0	34,523	87,778	87,778
04-3281	Tax Auditor II	FT	A	GP	Anchorage	200	18B / C	12.0		58,588	1,968	0	36,950	97,506	97,506
04-3282	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25E / F	12.0		105,584	3,547	0	53,103	162,234	162,234
04-3283	Systems Programmer II	FT	A	GP	Juneau	205	22G / J	12.0		94,712	3,182	0	49,366	147,260	147,260
04-3284	Tax Technician IV	FT	A	SS	Anchorage	200	16D / E	12.0		57,463	1,930	0	36,088	95,481	95,481
04-3285	Petroleum Econ Policy Analyst	FT	A	GP	Anchorage	200	24B / C	12.0		0	0	0	0	0	0
04-3286	Systems Programmer II	FT	A	SS	Juneau	205	22F / J	12.0		103,153	3,465	0	51,791	158,409	158,409
04-3287	Tax Technician II	FT	A	GP	Juneau	205	12D / E	12.0		43,002	1,445	0	31,594	76,041	0
04-3290	Corporate Income Tax Audit	FT	A	GP	Juneau	205	20B / C	12.0		70,096	2,355	0	40,906	113,357	113,357

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2016 Governor Amended (12201)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
04-3294	Revenue Audit Supvr I	FT	A	SS	Anchorage	200	24C / D	12.0		0	0	0	0	0	0
04-3295	Oil & Gas Revenue Auditor	FT	A	GP	Anchorage	200	20G / J	12.0		80,822	2,715	0	44,592	128,129	128,129
04-3296	Analyst/Programmer I	FT	A	GP	Juneau	205	14B / C	12.0		46,803	1,572	0	32,900	81,275	0
04-3297	Economist II	FT	A	GG	Juneau	105	18A / B	12.0		60,876	2,045	0	37,737	100,658	100,658
04-4018	Tax Technician III	FT	A	GP	Juneau	205	14A / B	12.0		0	0	0	0	0	0
04-6074	Corporate Income Tax Audit	FT	A	GP	Anchorage	200	22J	12.0		93,456	3,139	0	48,935	145,530	145,530
04-8009	Petroleum Economist II	FT	A	GP	Anchorage	200	22G / J	12.0		92,526	3,108	0	48,615	144,249	144,249
04-8012	Project Assistant	FT	A	GP	Anchorage	200	16J	12.0		62,400	2,096	0	38,261	102,757	102,757
04-8015	Office Assistant II	FT	A	GP	Anchorage	200	10D / E	12.0		37,155	1,248	0	29,584	67,987	67,987
04-8017	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25E / F	12.0		107,754	3,620	0	53,373	164,747	144,154
04-8019	Analyst/Programmer IV	FT	A	GP	Juneau	205	20F / G	12.0		80,259	2,696	0	44,399	127,354	127,354
04-8020	Economist II	FT	A	GP	Juneau	205	18D / E	12.0		65,244	2,192	0	39,238	106,674	106,674
04-8022	Oil & Gas Revenue Auditor	FT	A	GP	Anchorage	200	20A / B	12.0		66,408	2,231	0	39,638	108,277	108,277
04-8023	Revenue Audit Supvr II	FT	A	SS	Anchorage	200	25F	12.0		111,084	3,732	0	54,517	169,333	169,333
04-8024	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25G	12.0		110,928	3,726	0	54,940	169,594	169,594
04-8028	Oil & Gas Revenue Auditor	FT	A	GP	Anchorage	200	22E / F	12.0		84,792	2,848	0	45,957	133,597	124,245
04-8029	State Petro Prop Assess	FT	A	SS	Anchorage	200	26J / K	12.0		122,944	3,942	0	58,229	185,115	185,115
04-8030	Tax Technician II	FT	A	GP	Anchorage	200	12F / G	12.0		44,085	1,481	0	31,966	77,532	0
04-8038	Petroleum Economist II	FT	A	GP	Anchorage	200	22D / E	12.0		83,748	2,813	0	45,598	132,159	127,533
04-8041	Accounting Clerk	FT	A	GP	Juneau	205	10B / C	12.0		36,338	1,221	0	29,303	66,862	66,862
04-8043	Economist I	FT	A	GP	Anchorage	200	16A / B	12.0		49,772	1,672	0	33,920	85,364	85,364
04-8044	Oil & Gas Revenue Auditor	FT	A	GP	Anchorage	200	20A / B	12.0		66,408	2,231	0	39,638	108,277	108,277
04-8045	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25Q	12.0		149,496	4,793	0	66,204	220,493	220,493
04-IN1501	College Intern IV	NP	A	GP	Juneau	105	12A	12.0		39,449	1,086	0	4,008	44,543	44,543
04-N15001	Economist III	NP	A	GP	Juneau	105	20B / C	12.0		0	0	0	0	0	0
04-N15003	Tax Technician III	NP	A	GP	Anchorage	100	14A	12.0		0	0	0	0	0	0
04-X015	Audit Master	FT	A	XE	Anchorage	N00	27	12.0		163,907	5,255	0	69,653	238,815	238,815
04-X016	Audit Master	FT	A	XE	Anchorage	N00	27	12.0		0	0	0	0	0	0
04-X017	Audit Master	FT	A	XE	Anchorage	N00	27	12.0		144,948	4,647	0	64,299	213,894	213,894
04-X018	Audit Master	FT	A	XE	Anchorage	N00	27	12.0		124,452	3,990	0	58,511	186,953	186,953
04-X039	Commercial Analyst	FT	A	XE	Anchorage	N00	27	12.0		0	0	0	0	0	0
04-X040	Commercial Analyst	FT	A	XE	Anchorage	N00	27	12.0		114,455	3,825	0	55,532	173,812	173,812
04-X045	Audit Master	FT	A	XE	Anchorage	N00	27	12.0		162,284	5,203	0	69,195	236,682	236,682

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2016 Governor Amended (12201)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
08-1278	Tax Auditor III	FT	A	GP	Anchorage	200	20C / D	12.0		0	0	0	0	0	0
08-1279	Accounting Tech III	FT	A	GP	Anchorage	200	16C / D	12.0		0	0	0	0	0	0
08-2059	Accounting Tech III	FT	A	GP	Juneau	205	16B / C	12.0		53,464	1,796	0	35,189	90,449	90,449
08-2064	Tax Auditor III	FT	A	GP	Anchorage	200	20Q	12.0		105,456	3,543	0	53,059	162,058	162,058
08-2075	Revenue Audit Supvr I	FT	A	SS	Juneau	205	24M	12.0		125,736	4,031	0	59,018	188,785	188,785
08-2077	Investigator IV	FT	A	SS	Anchorage	200	20B / C	12.0		69,393	2,331	0	40,188	111,912	111,912
08-2078	Investigator III	FT	A	GP	Anchorage	200	18J	12.0		71,304	2,395	0	41,321	115,020	115,020

	Total Positions	New	Deleted	Total Salary Costs:
Full Time Positions:	120	0	10	Total COLA: 316,177
Part Time Positions:	0	0	0	Total Premium Pay: 5,926
Non Permanent Positions:	1	0	2	Total Benefits: 5,243,330
Positions in Component:	121	0	12	

Total Pre-Vacancy:	15,056,943
Minus Vacancy Adjustment of 5.64%:	(848,743)
Total Post-Vacancy:	14,208,200
Plus Lump Sum Premium Pay:	10,200
Personal Services Line 100:	14,218,400

Total Component Months: 1,452.0

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	14,374,329	13,564,064	95.47%
1005 General Fund/Program Receipts	235,085	221,834	1.56%
1061 Capital Improvement Project Receipts	273,870	258,432	1.82%
1105 Alaska Permanent Fund Corporation Receipts	91,659	86,492	0.61%
1108 Statutory Designated Program Receipts	82,000	77,378	0.54%
Total PCN Funding:	15,056,943	14,208,200	100.00%

Lump Sum Funding Sources:	Amount	Percent
1108 General Fund Receipts	10,200	100.00%
Total Lump Sum Funding:	10,200	100.00%

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Line Item Detail
Department of Revenue
Travel

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Line Number	Line Name		FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
72000	Travel		152.8	219.3	199.3
Expenditure Account	Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
72000 Travel Detail Totals			152.8	219.3	199.3
72110	Employee Travel (Instate)	Employee instate travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	57.8	101.9	91.9
72120	Nonemployee Travel (Instate Travel)	Non-Employee instate travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	2.3	2.0	2.0
72410	Employee Travel (Out of state)	Non-Employee out of state travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	88.9	103.4	93.4
72420	Nonemployee Travel (Out of state Emp)	Non-Employee out of state travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	0.3	1.0	1.0
72700	Moving Costs	Moving costs include travel, lodging, meals, house hunting trip, and shipment of household goods	3.4	9.7	9.7
72900	Other Travel Costs	Other miscellaneous travel expenses not covered elsewhere	0.1	1.3	1.3

Line Item Detail
Department of Revenue
Services

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Line Number	Line Name		FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
73000	Services		3,580.0	2,913.1	1,573.3
Expenditure Account	Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
73000 Services Detail Totals			3,580.0	2,913.1	1,573.3
73025	Education Services	Training, conferences, memberships, and employee tuition	237.2	85.9	100.9
73050	Financial Services	Accounting, auditing, management/consulting services	243.9	60.0	17.3
73075	Legal & Judicial Svc	Transcription services	0.6	0.5	0.5
73150	Information Technlgy	IT training, consulting, software licensing, software maintenance, and IT equipment leases	134.7	567.6	67.6
73156	Telecommunication	Local, long distance, cellular and telecommunications equipment charges; data/network; and television	4.9	4.7	4.7
73225	Delivery Services	Delivery and courier services	13.2	8.2	10.2
73450	Advertising & Promos	Advertising of legal notices for regulations and public hearings	15.3	1.5	3.0
73525	Utilities	Records disposal	2.0	2.1	2.1
73650	Struc/Infstruct/Land	Repairs/maintenance of structures or infrastructure	651.6	10.0	10.0
73675	Equipment/Machinery	Repairs, maintenance, rentals and/or leases of office furniture and equipment	19.9	15.1	15.1
73750	Other Services (Non IA Svcs)	Professional management and consulting services; printing and copying services	70.4	24.0	24.0
73805	IT-Non-Telecommunication	Admin ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN)	110.0	109.9	109.0
73806	IT-Telecommunication	Admin ETS chargeback for telecommunications EPR, line fees and service requests	192.6	192.6	188.0
73808	Building Maintenance	Admin Maintenance and upgrades on state-owned facility	0.2	0.2	0.2
73809	Mail	Admin Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants	15.8	14.0	14.0
73810	Human Resources	Admin Human resource and payroll services provided by the Division of Personnel	84.6	84.6	83.5

Line Item Detail
Department of Revenue
Services

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Expenditure Account	Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended	
73000 Services Detail Totals			3,580.0	2,913.1	1,573.3	
73811	Building Leases	Admin	Cost of space in state-owned facilities	330.4	330.4	315.4
73812	Legal	Law	Legal services provided by the Department of Law	140.6	112.1	112.1
73814	Insurance	Admin	Risk Management	0.0	0.0	1.5
73815	Financial	Admin	Division of Finance AKSAS/AKPAY	5.0	5.1	5.4
73816	ADA Compliance	Labor	ADA compliance	1.3	1.3	1.3
73818	Training (Services-IA Svcs)	Admin	Training provided by state agencies	0.4	0.4	0.4
73819	Commission Sales (IA Svcs)	Admin	State Travel Office fees	1.3	1.2	1.2
73821	Hearing/Mediation (IA Svcs)	Admin	Hearing officer expense for State Assessment Review Board	16.3	15.6	15.6
73827	Safety (IA Svcs)	Admin	Building security services	3.1	3.1	3.1
73979	Mgmt/Consulting (IA Svcs)	Economic Development	DCCED provide Department of Revenue's Tax Division support during film incentive program transition FY2014	52.2	0.0	0.0
73979	Mgmt/Consulting (IA Svcs)	Revenue-CO	Commissioner's Office support services	149.8	150.8	150.8
73979	Mgmt/Consulting (IA Svcs)	Revenue-ASD	Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, and procurement	308.5	365.0	113.6
73979	Mgmt/Consulting (IA Svcs)	Revenue-CIU	Investigative services provided by Criminal Investigations Unit	774.2	747.2	202.8

Line Item Detail
Department of Revenue
Commodities

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Line Number	Line Name		FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
74000	Commodities		147.2	173.0	173.0
Expenditure Account	Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
74000 Commodities Detail Totals			147.2	173.0	173.0
74200	Business	Business supplies including books and educational; equipment and furniture; office supplies; desktop computers, printers and IT equipment less than \$5,000 per item; and subscriptions including electronic access to information	138.7	165.5	164.5
74480	Household & Instit.	Institutional supplies	8.5	7.5	8.5

Line Item Detail
Department of Revenue
Capital Outlay

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Line Number	Line Name		FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
75000	Capital Outlay		46.7	0.0	0.0
Expenditure Account	Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
75000 Capital Outlay Detail Totals			46.7	0.0	0.0
75480	Capital Lease Paymts	Capital lease payments for Universal Space Standards furniture	46.7	0.0	0.0

Unrestricted Revenue Detail
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description				FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51060	General Fund Program Receipts				1,926.4	1,900.0	1,900.0
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
54160	Gaming Fees & Taxes		4205000	11100	1,926.4	1,900.0	1,900.0
	Receipts from charitable gaming fall into three categories:						
	-AS 05.15.184 allows a 3% tax on net receipts of pull tabs;						
	-AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders;						
	and						
	-Various licensing fees authorized in Sec. 05						
	Gaming receipts collected in excess of GF/Program receipt authority are deposited to the general fund.						

Restricted Revenue Detail
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description				FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51015	Interagency Receipts				1.5	0.0	0.0
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
59040	Revenue Unbudgeted RSA with DOT/PF for Motor Fuel Tax Auditor	DOT State Facilities Rent	4201921	11100	1.5	0.0	0.0

Restricted Revenue Detail
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description				FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51060	General Fund Program Receipts				755.4	754.5	765.5
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51060	GF Program Receipts Cigarette fire safety receipts collected in excess of budget authority		4203120	11100	133.5	38.6	49.6
54160	Gaming Fees & Taxes A portion of receipts from charitable gaming are appropriated to support regulation of this program by the Tax Division. These receipts fall into three categories: -AS 05.15.184 allows a 3% tax on net receipts of pull tabs; -AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders; and -Various licensing fees authorized in Sec. 05		4205000	11100	621.9	715.9	715.9

Restricted Revenue Detail
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51063	Statutory Designated Program Receipts	0.0	136.7	138.3

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51063	Stat Desig Prog Rec		4201000	11100	0.0	136.7	138.3
	Collection of these receipts is contingent upon a signed agreement with municipalities.						
	Reimbursements by a municipality for the costs associated with selling a municipality's tax stamp and collecting the municipality's cigarette tax revenue.						

Restricted Revenue Detail
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description				FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51200	Capital Improvement Project Receipts				133.1	668.3	671.9
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
59041	CIP Receipts from Revenue CIP Receipts from capital Tax Revenue Management System project		4207200	11100	37.7	572.9	576.5
59240	CIP Rcpts from Transp & Public Fac RSA with DOT/PF for Motor Fuel Tax Auditor	Program Development	4207120	11100	95.4	95.4	95.4

Restricted Revenue Detail
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51373	Permanent Fund Earnings Reserve Account	91.5	91.7	93.6

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51373	Permanent Fund Earnings		4201000	11100	91.5	91.7	93.6
Permanent Fund Earnings replaced a portion of GF funding in the FY2000 budget. This funding source supports the oil and gas production tax audit function in the Tax Division.							

Interagency Services
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Expenditure Account		Service Description	Service Type	Servicing Agency	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
73805	IT-Non-Telecommunication	ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN)	Inter-dept	Admin	110.0	109.9	109.0
73805 IT-Non-Telecommunication subtotal:					110.0	109.9	109.0
73806	IT-Telecommunication	ETS chargeback for telecommunications EPR, line fees and service requests	Inter-dept	Admin	192.6	192.6	188.0
73806 IT-Telecommunication subtotal:					192.6	192.6	188.0
73808	Building Maintenance	Maintenance and upgrades on state-owned facility	Inter-dept	Admin	0.2	0.2	0.2
73808 Building Maintenance subtotal:					0.2	0.2	0.2
73809	Mail	Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants	Inter-dept	Admin	15.8	14.0	14.0
73809 Mail subtotal:					15.8	14.0	14.0
73810	Human Resources	Human resource and payroll services provided by the Division of Personnel	Inter-dept	Admin	84.6	84.6	83.5
73810 Human Resources subtotal:					84.6	84.6	83.5
73811	Building Leases	Cost of space in state-owned facilities	Inter-dept	Admin	330.4	330.4	315.4
73811 Building Leases subtotal:					330.4	330.4	315.4
73812	Legal	Legal services provided by the Department of Law	Inter-dept	Law	140.6	112.1	112.1
73812 Legal subtotal:					140.6	112.1	112.1
73814	Insurance	Risk Management	Inter-dept	Admin	0.0	0.0	1.5
73814 Insurance subtotal:					0.0	0.0	1.5
73815	Financial	Division of Finance AKSAS/AKPAY	Inter-dept	Admin	5.0	5.1	5.4
73815 Financial subtotal:					5.0	5.1	5.4
73816	ADA Compliance	ADA compliance	Inter-dept	Labor	1.3	1.3	1.3
73816 ADA Compliance subtotal:					1.3	1.3	1.3
73818	Training (Services-IA Svcs)	Training provided by state agencies	Inter-dept	Admin	0.4	0.4	0.4
73818 Training (Services-IA Svcs) subtotal:					0.4	0.4	0.4
73819	Commission Sales (IA Svcs)	State Travel Office fees	Inter-dept	Admin	1.3	1.2	1.2
73819 Commission Sales (IA Svcs) subtotal:					1.3	1.2	1.2
73821	Hearing/Mediation (IA Svcs)	Hearing officer expense for State Assessment Review Board	Inter-dept	Admin	16.3	15.6	15.6
73821 Hearing/Mediation (IA Svcs) subtotal:					16.3	15.6	15.6
73827	Safety (IA Svcs)	Building security services	Inter-dept	Admin	3.1	3.1	3.1
73827 Safety (IA Svcs) subtotal:					3.1	3.1	3.1
73979	Mgmt/Consulting (IA Svcs)	DCCED provide Department of Revenue's Tax Division support during film incentive program transition FY2014	Intra-dept	Economic Development	52.2	0.0	0.0
73979	Mgmt/Consulting (IA Svcs)	Commissioner's Office support services	Intra-dept	Revenue-CO	149.8	150.8	150.8
73979	Mgmt/Consulting (IA Svcs)	Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract	Intra-dept	Revenue-ASD	308.5	365.0	113.6

Interagency Services
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Expenditure Account	Service Description	Service Type	Servicing Agency	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended	
73979	Mgmt/Consulting (IA Svcs)	management, and procurement Investigative services provided by Criminal Investigations Unit	Intra-dept	Revenue-CIU	774.2	747.2	202.8
73979 Mgmt/Consulting (IA Svcs) subtotal:				1,284.7	1,263.0	467.2	
Tax Division total:				2,186.3	2,133.5	1,317.9	
Grand Total:				2,186.3	2,133.5	1,317.9	