

The Louisiana  
Department of Revenue

# Annual Report



FY 2007-2008



Contributing to a Better Quality of Life

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**LDR**  
*Contributing to a better quality of life.*

# Who Benefits from Taxes, Licenses, & Fees? (general fund revenues)

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- **Our children:** Public schools receive 55%
- **Our families:** Health & human services receive 22%
- **Our neighborhoods:** Public safety programs receive 9%
- **Our colleges:** Institutions of higher education receive 14%
- **Our roads:** State and local road funds are supported by motor fuel tax dollars



# Total State Expenditures by Functional Area (fy 06-07)

(total excluding double counts & contingencies)

**Education** includes: Department of Education; Higher Education; Special Schools and Commissions; and Higher Education Debt Service.

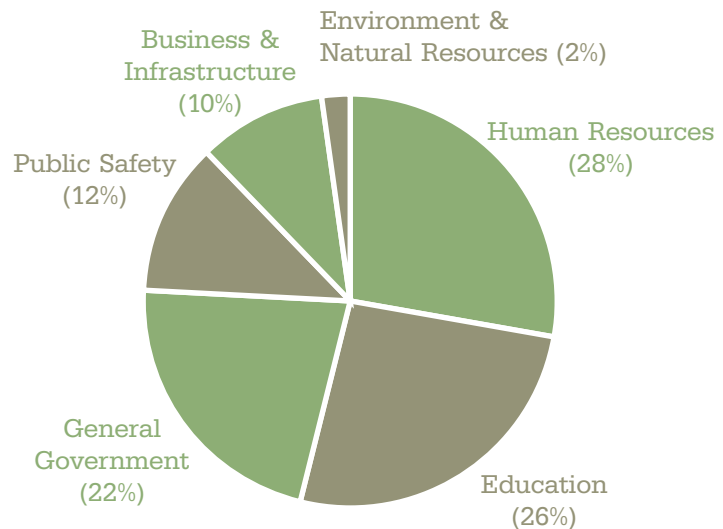
**Human Resources** includes: Health and Hospitals (and related ancillary agencies); Social Services; Youth Services; Louisiana State University Medical Center Health Care Services Division; Mental Health Advocacy Service; Patients' Compensation Fund Oversight Board; Office of Women's Policy; Office of Elderly Affairs; and Veterans' Affairs.

**Public Safety** includes: Corrections Services; Local Housing and State Offenders; Corrections Debt Service; Prison Enterprises; Public Safety Services (and related ancillary agencies); Governor's Office of Homeland Security and Emergency Preparedness; Military Affairs; Office of the Attorney General; District Attorneys & Assistant District Attorneys; Supplemental Pay to Law Enforcement Personnel; Louisiana Commission on Law Enforcement; Municipal Fire and Police Civil Service; State Police Commission; Two Percent Fire Insurance Fund; and Emergency Medical Services-Parishes & Municipalities.

**Business and Infrastructure** includes: Economic Development; Culture, Recreation and Tourism; Labor; Insurance; Public Service Commission; Transportation and Development; Capital Outlay; Sales Tax Dedications; Parish Transportation; Sabine River Authority; Municipal Facility Revolving Fund; Louisiana Recovery Authority; Louisiana Manufactured Housing Commission; Workforce Commission Office; Louisiana Stadium and Exposition District; Louisiana State Racing Commission; Office of Financial Institutions; and Louisiana State Board of Cosmetology.

**Environment and Natural Resources** includes: Environmental Quality; Natural Resources; Wildlife and Fisheries; and Agriculture.

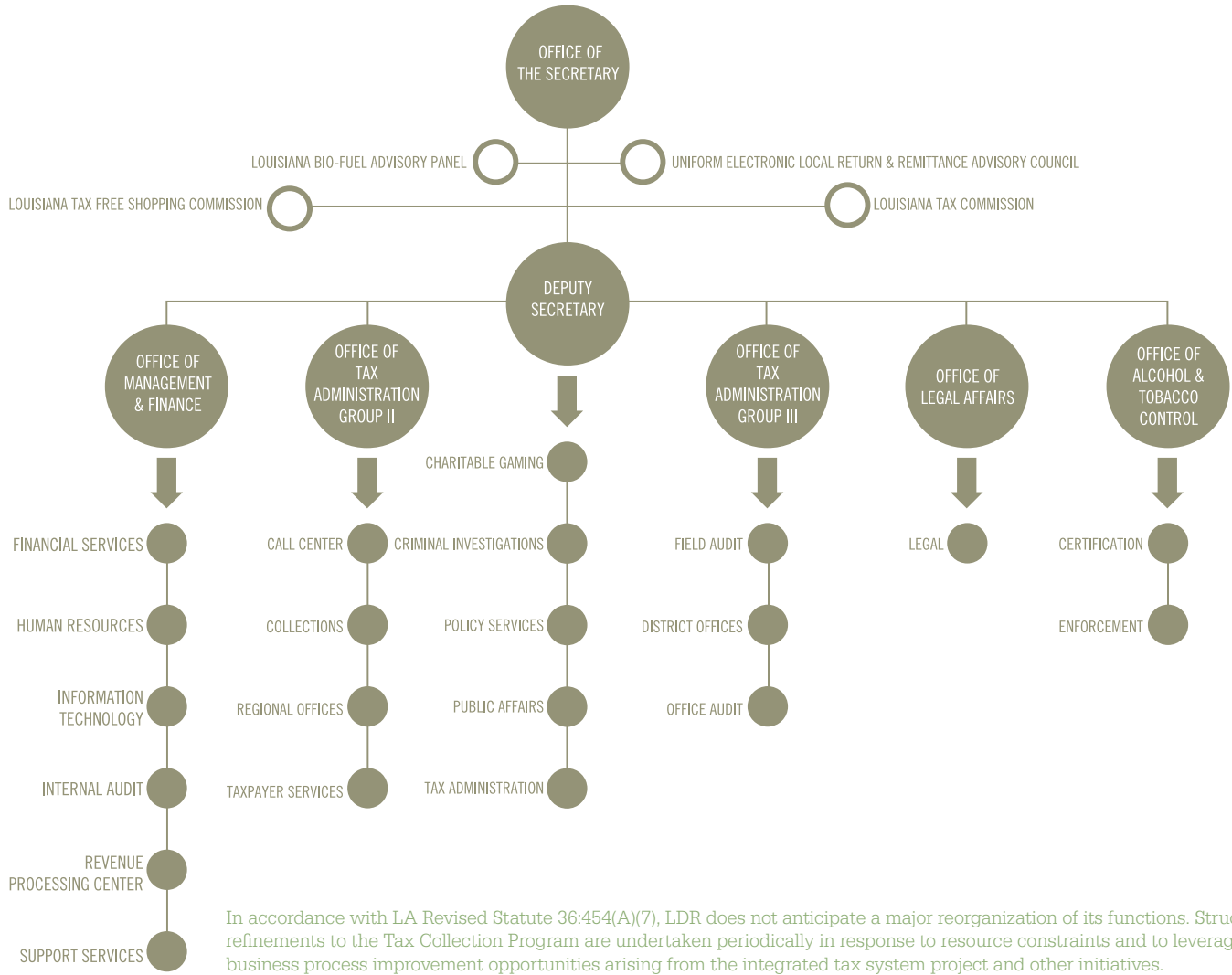
**General Government** includes: Executive Office; Office of Indian Affairs; Division of Administration (and related ancillary agencies and DOA Debt Service and Maintenance); Board of Tax Appeals; Secretary of State; Lieutenant Governor; Treasury; Revenue; Civil Service (except agencies listed in Public Safety); Retirement Systems; Interim Emergency Board; Video Draw Poker-Local Government Aid; Governor's Conferences and Interstate Compacts; State Aid to Local Government Entities; Non-Appropriated Requirements; Judicial Expense; Legislative Expense; and Special Acts.



Area	Revenue
Business & Infrastructure	\$ 2,549,348,289
Education	6,845,920,517
Environment & Natural Resources	456,292,899
General Government	5,964,551,810
Human Resources	7,670,370,773
Public Safety	3,212,480,108
<b>TOTAL</b>	<b>\$ 26,698,964,396</b>

# ORGANIZATIONAL CHART

To achieve its mission and realize its vision, the Louisiana Department of Revenue (LDR) is comprised of three programs: Tax Collection, Alcohol and Tobacco Control, and Charitable Gaming. The agency is organized into ten major offices.



## Mission, Values, & Vision

“ Our **Mission** is to administer applicable laws and collect revenues to fund state services. ”

Our **Values** are...

- **UNITY** - one team working together to accomplish common goals
- **COMMUNICATION** - an environment that encourages an ongoing creative exchange of ideas between employees and management
- **RESPONSIVENESS** - a focus on identifying and satisfying internal and external customer needs
- **PROFESSIONALISM** - a reputation with internal and external customers of fairness, courtesy, and reliability
- **INTEGRITY** - an ethical standard of honesty and consistency
- **TRUST** - a mutual respect and a shared confidence between managers and all fellow employees

“ Our **Vision** is to be recognized as a leader in customer service through a unified effort of dedicated employees and continuous improvement. ”



# MESSAGE from the SECRETARY

To the Honorable Bobby Jindal,  
Governor of Louisiana, and  
Members of the Louisiana Legislature

“ I am pleased to present, for your review, the Annual Report of the Louisiana Department of Revenue (LDR) for the fiscal year ending June 30, 2008. The department has completed the installation of high-tech scanning and imaging equipment in the Revenue Processing Center. The new equipment will enable the department to process returns in a significantly faster and more efficient manner.

We are in the process of implementing Phase 2 of our processing system modernization project, which will further streamline paper processing by taking advantage of the physical functionality provided by the new equipment.

This year, we re-engineered our system of staff training and constructive improvement in customer service skills by forming a unique contractual partnership with University of New Orleans business efficiency experts. This initiative analyzed and strengthened our service program. In addition, LDR's audit collections increased 39 percent in the fiscal year ending June 30, 2008. Average collections per staff auditor increased more than 36 percent over the prior fiscal year.

In the coming year, we will launch Parish E-File, an electronic system of filing and remitting sales taxes that will reduce paperwork for businesses operating in Louisiana. LDR will also offer a free internet service to allow individual taxpayers the ability to file and remit personal income taxes. We expect both of these initiatives will result in more accurate returns, faster refunds to taxpayers, and a reduction in processing costs. ”

Yours in public service,

Cynthia Bridges, Secretary  
Louisiana Department of Revenue



# OFFICE of the SECRETARY

- UNIFORM ELECTRONIC LOCAL RETURN  
& REMITTANCE COMMITTEE
  - ↳ ADVISORY
- CONFIDENTIAL ASSISTANT
- PRESS SECRETARY
  - ↳ PUBLIC AFFAIRS
- DEPUTY SECRETARY
  - ↳ CRIMINAL INVESTIGATION
  - ↳ POLICY SERVICES
  - ↳ TAX ADMINISTRATION

# Compliance Continuum

office of the secretary

Louisiana's tax collection system is based on the concept of voluntary compliance – the expectation that taxpayers will pay the right amount of tax in a timely manner. LDR is active in a wide range of services that directly or indirectly promote voluntary compliance, from public education that anticipates taxpayer needs to criminal prosecution to fairly enforce all tax laws. This illustration places the range of both LDR and taxpayer activities on a Compliance Continuum to depict these relationships:

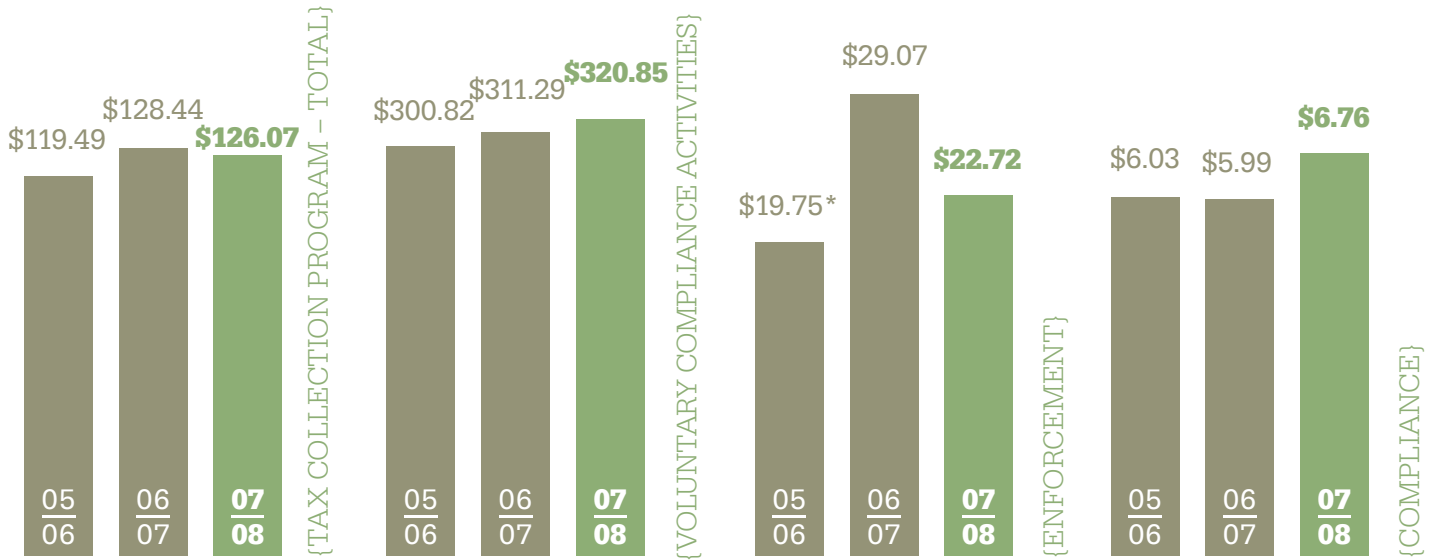
LDR	Draft & negotiate tax legislation	Publish forms, instructions, & guidance	Assist & educate taxpayers	Capture return data & process payments	Resolve exceptions	Issue bills & resolve protest	Collect	Audit	Litigate	Criminal enforcement
		Review instructions	Ask questions	File returns & make payments	Answer questions arising from exceptions	Review bills & file protests	Collection defense	Undergo audit	Litigation defense	Criminal enforcement defense
Taxpayer										
More Taxpayers – Less cost						Fewer Taxpayers – Higher Cost				



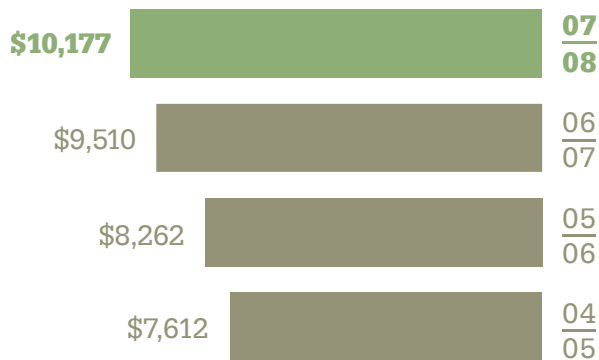
# Return on Investment Per Dollar Spent (by program)

LDR seeks to move taxpayers “up” the Compliance Continuum to achieve greater voluntary compliance. This conceptual framework helps us determine our priorities and activities in accomplishing this task.

\* Enforcement activities were suspended in hurricane-impacted areas.  
 Note: For this annual report, all numbers in the chart below were recalculated.



## Gross State Tax Receipts (four-year comparison in millions) office of the secretary



# Policy Statements & Rules

office of the secretary

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The Policy Services Division serves as a valuable asset to the department and taxpayer, as its staff routinely works to clarify and explain tax law. Through regular dissemination of publications such as Revenue Information Bulletins, the Division informs the public of changes to tax law.

If a taxpayer has questions about whether a particular transaction is taxable, the Policy Services Division can offer a Private Letter Ruling specifically addressing the issue.

	FY 2005-06	FY 2006-07	FY 2007-08
Policy Statements*	103	63	77
Rules	19	10	15

\* Policy statements include Revenue Rulings, Private Letter Rulings, Revenue Information Bulletins, and Statements of Acquiescence or Nonacquiescence



# OFFICE of MANAGEMENT & FINANCE

enterprise & processing services

- FINANCIAL SERVICES
- HUMAN RESOURCES
- INFORMATION TECHNOLOGY
- INTERNAL AUDIT
- REVENUE PROCESSING SERVICES
- SUPPORT SERVICES

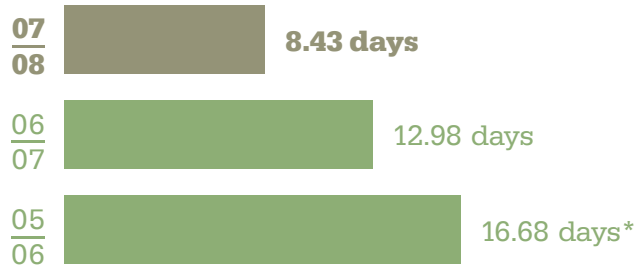
## Total Incoming Mail Envelopes enterprise & processing services

The Louisiana Department of Revenue receives nearly three million pieces of mail each year. Due to the state's success encouraging the use of electronic services such as online filing and payment, this number is down from an all-time high of 4.5 million pieces of mail in 2000-2001.



## Number of Days to Process Tax Returns (submitted by mail) enterprise & processing services

The average number of days to process mailed tax returns is shown in a three-year comparison.



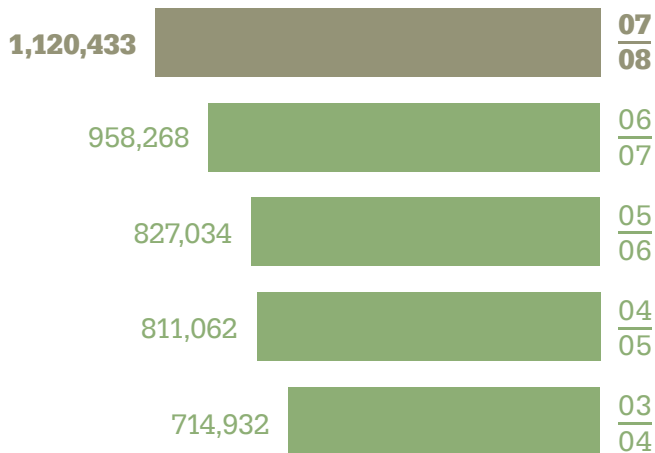
\*All processing times were affected by Hurricanes Katrina and Rita.

## Avg. # of Days to Issue Paper Individual Income Tax Refunds (fy 07-08) enterprise & processing services



Most mail to LDR contains a tax return for filing. Customers, naturally, want a quick response. The chart illustrates how more than 40 percent of mail receives a response within 14 days. Two years ago, this 14 day goal was met 8.5 percent of the time.

## Electronic Income Tax Returns enterprise & processing services



In the past three years, LDR has invested heavily, in staff hours and funding, to engineer secure, quick and convenient online filing for taxpayers. Response to LDR's promotion of electronic filing through the E-File Campaign, coupled with the ease of use the department built into such systems has meant dramatic, positive growth in electronic filing and payments. Another factor in the vast increase in electronic filing results from the Electronic Filing Mandate for Tax Preparers. The E-file mandate

## Avg. # of Days to Issue Electronic Individual Income Tax Refunds (fy 07-08) enterprise & processing services

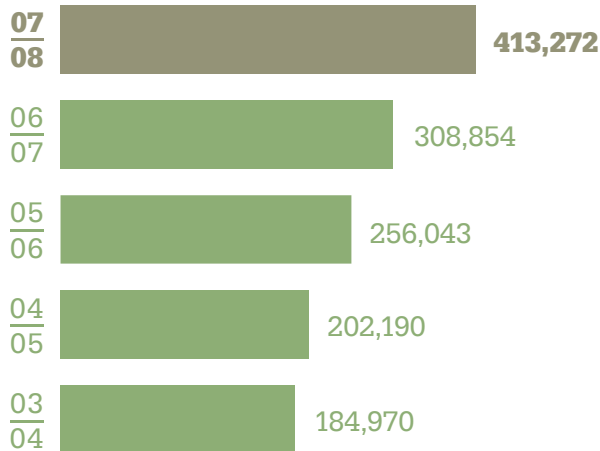
LDR has succeeded in developing automated, online services for taxpayers. Investments in customer-service technologies will yield benefits for decades to come. Just three years into offering electronic filing, more than 77 percent of percent of taxpayers who filed online received a refund in less than 14 days. This number has grown with good reason; filing electronically is a faster process and provides 24/7 access.

Customers are also taking advantage of our other electronic applications. For those who are due a refund, we will deposit funds directly into an account of their choosing. Taxpayers with a liability may authorize LDR to debit payments electronically. See chart below.

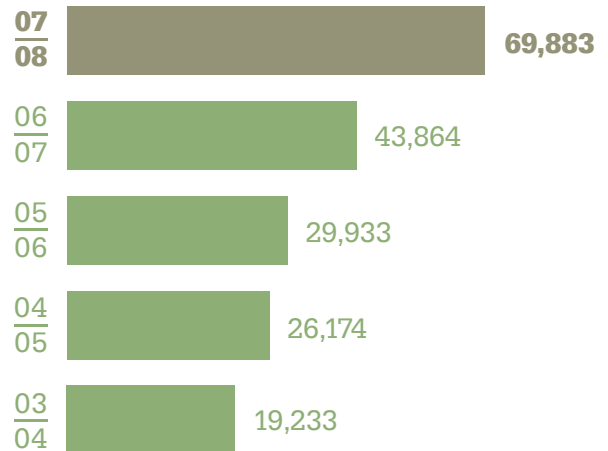


## Electronic Income Tax Refunds & Payments enterprise & processing services

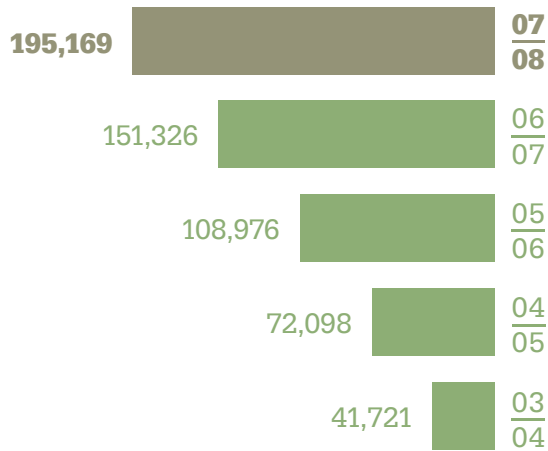
{Number of Direct Deposits}



{Number of Direct Debits}

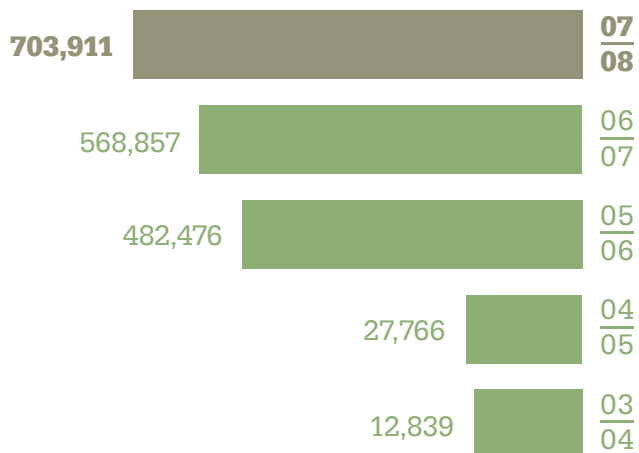


## Number of Sales Tax Returns Filed via LDR Website enterprise & processing services



21% of sales tax returns are filed and 66.8% of sales tax payments are submitted through the LDR website.

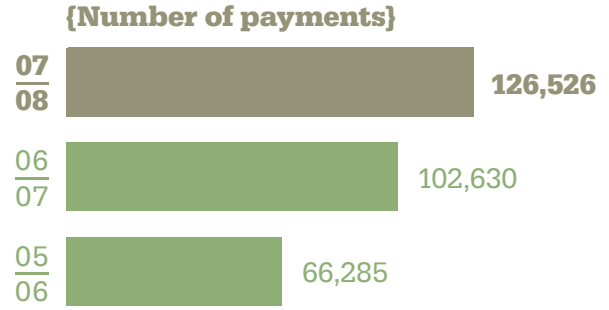
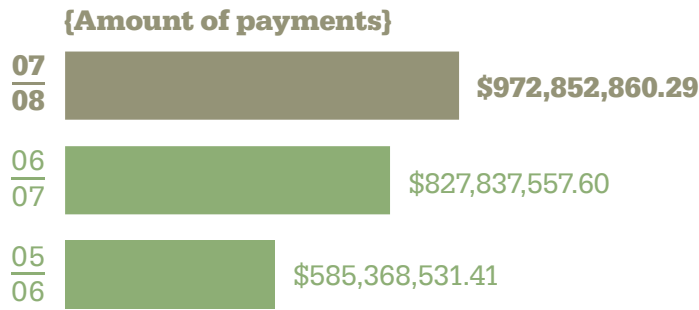
## Number of Withholding Tax Returns Filed via LDR Website enterprise & processing services



79% of withholding tax returns are filed and 33.2% of withholding tax payments are submitted through the LDR website.

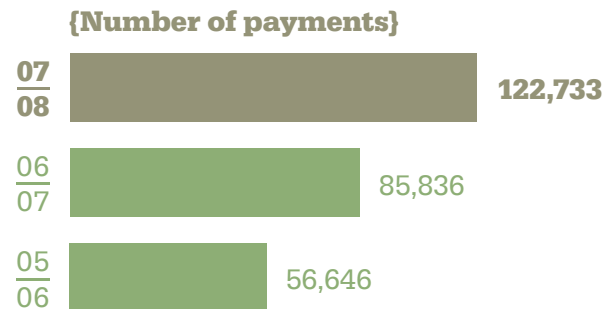
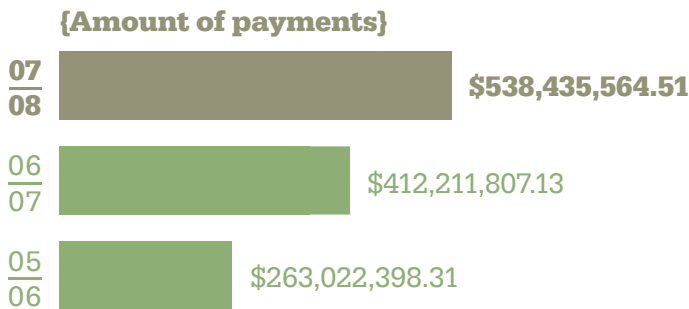
# Sales Tax Payments Submitted via LDR Website enterprise & processing services

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# Withholding Tax Payments Submitted via LDR Website enterprise & processing services

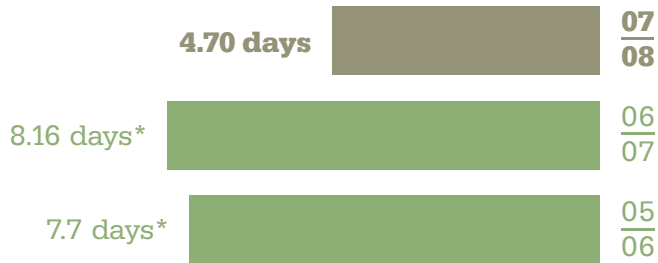
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## Average Deposit Time of Paper Checks

enterprise & processing services



The average number of days required to deposit paper payments due to the state has decreased significantly.

## Total Revenue Deposited from Paper Checks

enterprise & processing services



In response to LDR's successful deployment of electronic payments and filing, the percentage of revenue collected via paper checks has decreased.

\*All processing times were impacted by Hurricanes Katrina and Rita.

# Electronic Funds Transfer (EFT) enterprise & processing services

Act 172 of the 1992 Regular Session of the Louisiana Legislature (Revised Statute 47:1519) authorizes the Louisiana Department of Revenue to require electronic payments from taxpayers whose individual payments exceed \$20,000. Act 112 of the 2003 Regular Legislative Session amended R.S. 47:1519 to reduce the \$20,000 average payment amount. Starting with any taxable filing period that begins January 1, 2004 through December 31, 2005, the average payment threshold is reduced to \$15,000. For filing periods that begin January 1, 2006 through December 31, 2007, the average payment threshold is reduced again to \$10,000. And finally, for filing periods that begin on or after January 1, 2008, the average payment threshold is reduced to \$5,000.

The Electronic Funds Transfer (EFT) payment is a requirement under any of the following circumstances:

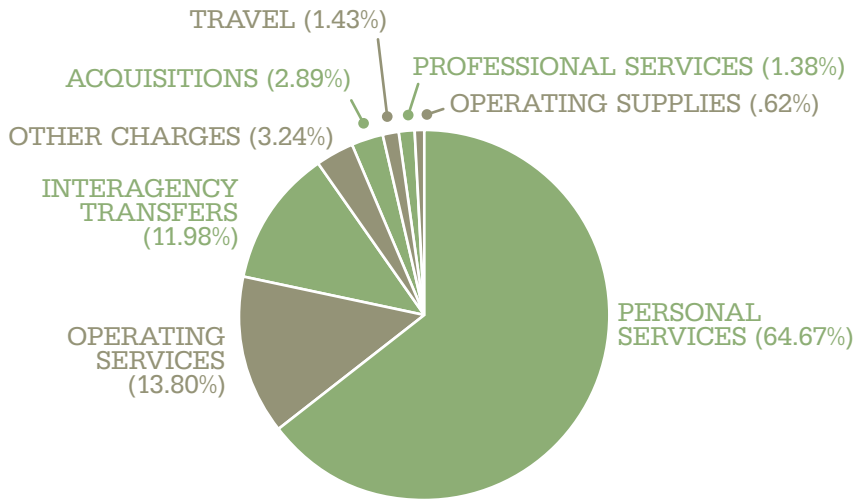
- The tax due in connection with the filing of any return, report or other document exceeds the mandatory EFT threshold amount for the taxable period.
- A taxpayer files tax returns more frequently than monthly, and during the preceding 12-month period, the average total payment exceeds the mandatory EFT threshold amount.
- A company files withholding tax returns and payments on behalf of other taxpayers during the preceding 12-month period, the average total payments for all tax returns filed exceed the mandatory EFT threshold amount(s) for the taxable period.

Tax	Number of Filers	Number of EFT Filers	Percentage of EFT Filers to Filers
Automobile Rental	273	96	35.16%
Corporation Income & Franchise	109,521	6,563	5.99%
Excise - Alcohol	49	12	24.49%
Excise - Beer	47	36	76.60%
Excise - Gas Dealer	12	2	16.67%
Excise - HZ Waste	254	7	2.76%
Excise - Insp/Supv	1,317	45	3.42%
Excise - SF Decal	202	0	0.00%
Excise - SF Supplier	13	2	15.38%
Excise - Tobacco	124	46	37.10%
Excise - Trans/Comm	401	25	6.23%
Excise - Wine DS	281	1	0.36%
FT - Aviation Fuel Dealer	25	0	0.00%
FT - Diesel Refund	678	0	0.00%
FT - Distrib/Export/Blender	203	9	4.43%
FT - Gas Refund	293	0	0.00%
FT - Importer	108	8	7.41%
FT - Interstate Motor Fuel User	6	0	0.00%
FT - Motor Fuel Backup Tax	1	0	0.00%
FT - Motor Fuel Floor Stock Tax	17	0	0.00%
FT - Motor Fuel Transporter	106	0	0.00%
FT - Supplier	124	28	22.58%
FT - Terminal Operator	26	0	0.00%
IFTA	2,846	7	0.25%
IFTA Jurisdiction	57	0	0.00%
New Orleans Exhibition Hall	774	280	36.18%
NO Hotel/Motel (4 col)	308	187	60.71%
Oilfield Site Restor Oil	231	53	22.94%
Oilfield Site Restor Gas	664	104	15.66%
Sales	105,860	20,689	19.54%
Severance - Gas	811	312	38.47%
Severance - Minerals	88	12	13.64%
Severance - Oil	933	177	18.97%
Severance - Timber	143	26	18.18%
Statewide Hotel/Motel	799	249	31.16%
Withholding	111,899	37,830	33.81%
Withholding Non-emp Cmp	23	0	0.00%

Tax (in Millions)	EFT Deposits	Manual Deposits	Total Deposits	Ratio of EFT Deposits to Total Deposits
Alcohol	\$ 18,010,328.16	\$ 659,346.17	\$ 18,669,674.33	96%
Auto Rental	4,555,567.81	2,079,702.76	4,298,256.27	40%
Beer	42,101,367.95	52,683.88	42,154,051.83	100%
Corporation	846,941,307.39	565,208,773.07	1,412,150,080.46	60%
Gasoline	594,142,164.69	28,536,266.57	622,678,431.26	95%
Hazardous Waste	1,301,419.00	2,534,058.30	3,835,477.30	34%
Hotel/motel	58,362,788.19	22,088,182.66	80,450,970.85	73%
Inspection and Supervision Fee	4,148,500.51	4,398,656.44	8,547,156.95	49%
New Orleans Exhibition Hall	6,828,040.63	5,751,922.87	12,579,963.50	54%
Natural Gas Franchise	5,104,901.11	961,783.96	6,066,685.07	84%
Oilfield Restoration – Gas	1,361,234.31	1,934,657.05	3,295,891.36	41%
Oilfield Restoration – Oil	603,652.24	1,041,894.25	1,645,546.49	37%
Sales	2,396,526,060.18	642,189,363.81	3,038,715,423.99	79%
Severance	995,597,782.48	51,092,880.88	1,046,690,663.36	95%
Tobacco	15,547,703.76	132,618,973.65	148,166,677.41	10%
Transportation & Comm. Utilities	1,721,733.57	2,576,522.70	4,298,256.27	40%
Withholding	2,108,009,110.67	488,242,932.00	2,596,252,042.67	81%
<b>TOTAL</b>	<b>\$ 7,100,865,662.65</b>	<b>\$ 1,951,968,601.02</b>	<b>\$ 9,052,834,263.67</b>	<b>78%</b>

# Tax Collection Program Operating Expenses

enterprise & processing services



The chart shows the percentages of expenses incurred in the collection of state revenues.

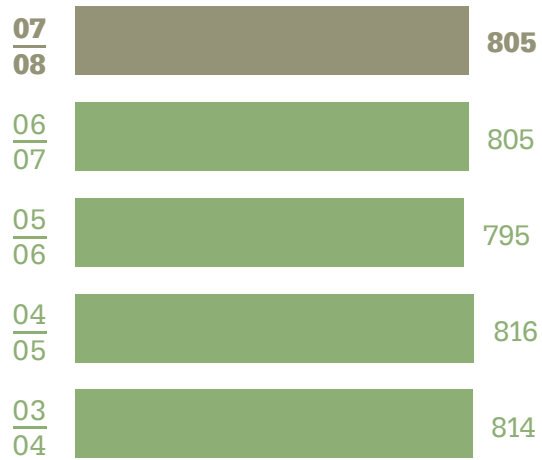
Category	FY 2007	FY 2008	% Change
Salaries & Related Benefits	\$ 47,927,030	\$ 52,208,328	8.9%
Travel	1,094,502	1,113,619	1.7%
Operating Services	10,007,548	11,138,345	11.3%
Operating Supplies	392,847	499,730	27.2%
Professional Services	855,131	3,362,710	293.2%
Interagency Transfers	10,016,856	9,269,119	-7.5%
Capital Outlay	1,024,902	907,830	-11.4%
<b>SUBTOTAL</b>	<b>\$ 71,318,816</b>	<b>\$ 78,499,682</b>	<b>10.1%</b>
Tax Reengineering	2,726,541	2,225,507	-18.4%
<b>TOTAL EXPENDITURES*</b>	<b>\$ 74,045,357</b>	<b>\$ 80,725,190</b>	<b>9.0%</b>
<b>TOTAL GROSS REVENUES</b>	<b>\$ 9,510,384,713</b>	<b>\$10,176,905,008</b>	<b>7.0%</b>
<b>OPERATING EXPENSE RATIO</b>	<b>.82%</b>	<b>.87%</b>	<b>10.1%</b>
TAX COLLECTION PROGRAM	.78%	.79%	1.3%
VOLUNTARY COMPLIANCE ACTIVITIES	.32%	.31%	-3.1%
ENFORCEMENT	3.44%	4.40%	27.9%
COMPLIANCE	16.69%	14.79%	-11.4%

\* To more accurately reflect the true operating costs of the Tax Collection Program for the purpose of this calculation, the total expenditures listed above were adjusted to spread the cost of major acquisitions over the depreciable life spans and to exclude non-recurring extraordinary expenses.

# Tax Collection Program Employees (TO\*)

enterprise & processing services

The chart indicates the number of persons employed by LDR's Tax Collection program.



\* Table of Organization - number of authorized positions



# OFFICE of TAX ADMINISTRATION: GROUP II taxpayer guidance & enforcement

- CALL CENTER
- COLLECTIONS
- TAXPAYER SERVICES
- 8 REGIONAL OFFICES

Joseph Vaughn  
*Alexandria Tax Director*

Kent LaPlace  
*Baton Rouge Tax Director*

Susan Malcombe  
*Lafayette Tax Director*

Donia Broussard  
*Lake Charles Tax Director*

Sharon Scioneaux  
*Monroe Tax Director*

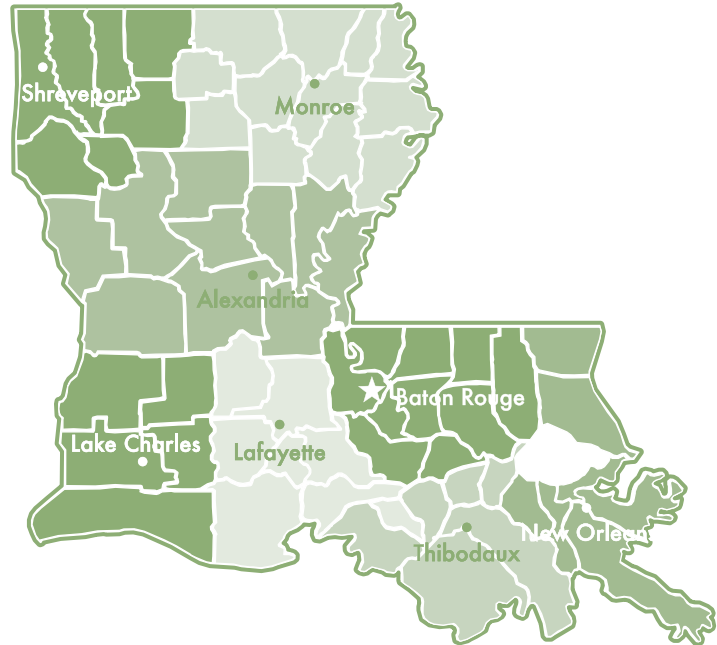
Keith DeBautte  
*New Orleans Tax Director*

Richard Jefferson  
*Shreveport Tax Director*

Kerry Alley  
*Thibodaux Tax Director*

# Regional Offices

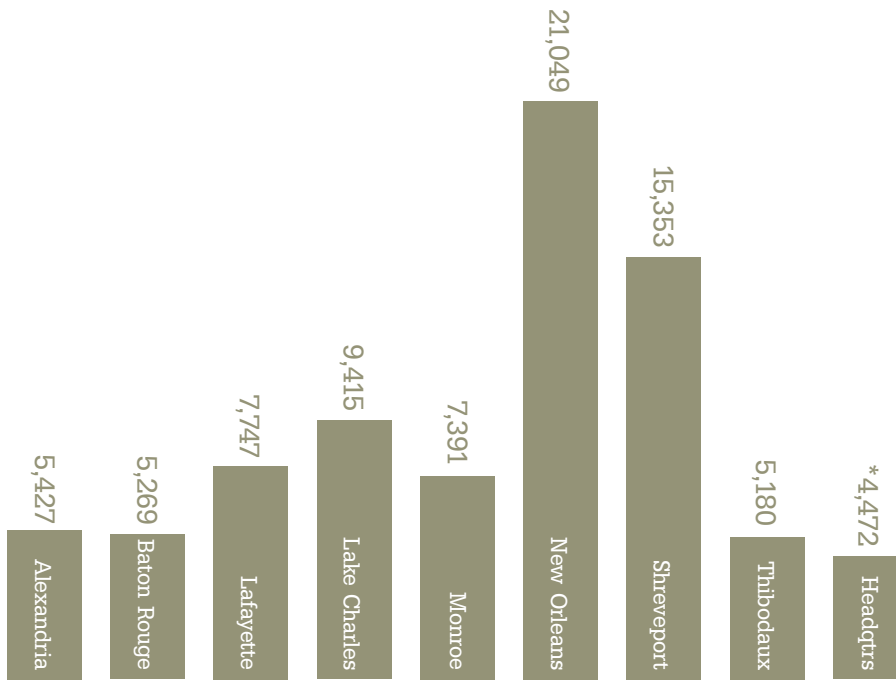
## taxpayer guidance



LDR operates regional offices in Alexandria, Baton Rouge, Lafayette, Lake Charles, Monroe, New Orleans, Shreveport, and Thibodaux. While these offices serve an audit and collection function, each is also staffed with experts capable of assisting taxpayers in any area of service.

Region	Contact Information
Alexandria	900 Murray Street, Room B-100 Alexandria, LA 71301 (318) 487-5333
Baton Rouge	8585 Archives Avenue, Suite 200 Baton Rouge, LA 70809 (225) 922-2300
Lafayette	825 Kaliste Saloom Road Brandywine III, Suite 150 Lafayette, LA 70508 (337) 262-5455
Lake Charles	One Lakeshore Drive, Suite 1550 Lake Charles, LA 70629 (337) 491-2504
Monroe	122 St. John Street, Room 105 Monroe, LA 71201 (318) 362-3151
New Orleans	1555 Poydras Street, Suite 2100 New Orleans, LA 70112 (504) 568-5233
Shreveport	1525 Fairfield Avenue Shreveport, LA 71101 (318) 676-7505
Thibodaux	1418 Tiger Drive Thibodaux, LA 70301 (985) 447-0976

## Number of Walk-in Customers taxpayer guidance

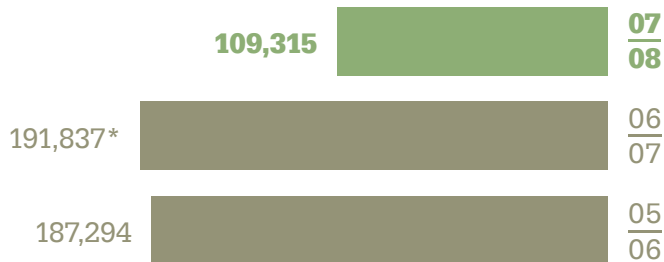


LDR encourages collections by educating our customers and providing the necessary tools for their compliance with tax law.

Customer service is important to us. We have devoted resources to assisting taxpayers who prefer to resolve issues face to face.

\* Includes VITA Customers

## Taxpayer Assistance Calls taxpayer guidance



Faced with a high volume of telephone inquiries, it was critical to improve our system for managing calls. As a solution, we introduced the LDR Call Center in early 2005.

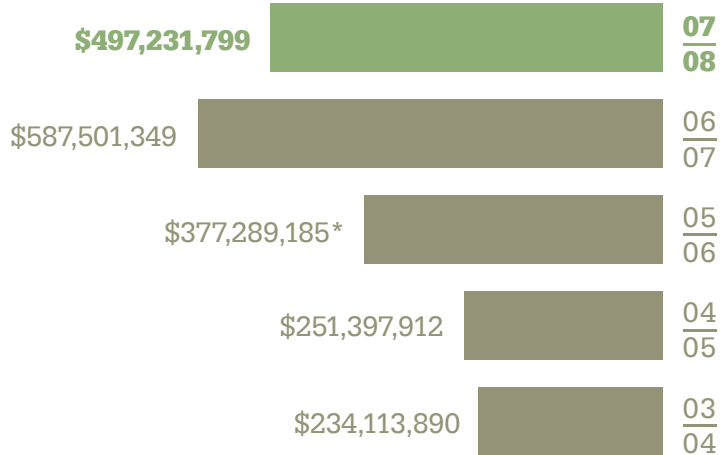
\* Revised from prior Louisiana Department of Revenue Annual Report

## Delinquent Taxes Collected enforcement

Delinquent taxes are any taxes that remain unpaid by the statutory due date.

Although most individuals and businesses comply voluntarily with tax remittance, there are those who fail to meet their tax obligations. LDR makes every effort to work with those who are having legitimate difficulties in making payments, but we are always prepared to aggressively pursue those who refuse to work with us.

Our collections of delinquent taxes have continued to improve. Each year we make significant progress toward reducing the outstanding liabilities owed by individuals and businesses.



\* Enforcement activities were suspended in the hurricane affected areas.

## Delinquent Taxes Collected enforcement

Delinquent Tax Collection	FY 2003-04	FY 2004-05	FY 2005-06*	FY 2006-07	FY 2007-08
Collection Division	\$ 166,975,571	\$ 194,176,523	\$ 342,894,103	\$ 530,580,572	\$ 447,231,410
Contracted Collection Agencies	1,659,567	918,597	610,961	1,122,031	1,356,316
<b>Regional Offices</b>					
Alexandria	2,765,793	2,325,205	2,735,773	2,970,173	2,599,732
Baton Rouge	5,063,153	4,931,823	6,816,640	7,859,250	6,507,133
Lafayette	3,927,867	2,558,444	2,641,819	2,969,490	3,052,981
Lake Charles	3,470,365	5,259,672	2,736,891	3,752,363	4,731,094
Monroe	2,950,567	2,811,291	4,708,995	3,765,579	3,375,217
New Orleans	32,691,157	28,921,674	4,897,622	24,065,806	19,138,284
Shreveport	4,500,097	4,256,629	4,936,500	4,302,568	3,341,188
Thibodaux	10,109,753	5,238,054	4,309,881	6,113,517	5,898,444
<b>SUBTOTAL FOR REGIONS</b>	<b>\$ 65,478,752</b>	<b>\$ 56,302,792</b>	<b>\$ 33,784,121</b>	<b>\$ 55,798,746</b>	<b>\$ 48,644,073</b>
<b>TOTAL</b>	<b>\$ 234,113,890</b>	<b>\$ 251,397,912</b>	<b>\$ 377,289,185</b>	<b>\$ 587,501,349</b>	<b>\$ 497,231,799</b>

\* Enforcement activities were suspended in the hurricane impacted areas.  
Increase due to Tax Amnesty Program.

Report totals beginning with FY 2005-2006 are significantly increased due to modification to report to include delinquent taxes paid after due date but prior to billing notice.

Federal Offset Program collections for FY 2007-2008 were \$9,779,656.71.



# Federal Offset Program Net Collections enforcement

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If a taxpayer owes the state of Louisiana, LDR can deduct state taxes from a federal tax refund due to the taxpayer. This enforcement is only employed after notifying the taxpayer of LDR's intent.

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## Number of Offsets enforcement



# Offers in Compromise (fy 06-07) enforcement

Louisiana Revised Statute 47:1578, as amended by Act 1383 of the 1997 Regular Session of the Louisiana Legislature, authorizes the Secretary of Revenue, under certain conditions, to compromise a judgment for taxes and cancel or release a lien, privilege, mortgage, or other encumbrance.

Under this authority, the Secretary can accept less than full payment as a final settlement for a state tax liability. The statutory conditions for such a settlement are "serious doubt" as to collectibility of the tax due or the taxpayer's liability for the tax, and a higher collection cost than the outstanding liability. The judgment for taxes compromised must be \$500,000 or less, excluding interest and penalty.

## COMPROMISE of INTEREST

Name	Type of Tax	Tax Period	Amount of Interest Compromised
Earth Tech, Inc.	Withholding	12/2005	\$ 14,956.19
Justiss Oil Company, Inc.	Sales	04/2005	\$ 11,358.79

Note: Compromise of interest under the provisions of R.S.47:1601(A)(2)(d)

Name	Type of Tax	Total Tax, Interest, Penalties & Fees	Amount Abated/Compromised	Amount Paid in Compromise
Acurio, Michael	Individual Income	\$ 9,601.39	\$ 8,379.39	\$ 1,222.00
Alexis, Elijah	Individual Income	54,324.69	22,349.11	31,975.58
Babineaux, Ron A.	Sales & Withholding	6,044.94	3,266.94	2,778.00
Blanson, Vincent & Joyce	Individual Income	21,441.79	11,767.79	9,674.00
Bordelon, Catherine DBA Ascension Lumber & Bldg Mat.	Sales & CIFT	13,335.26	6,156.26	7,179.00
Brown, Rodney E. DBA Vandaco Franchise Development	Sales	10,620.39	5,517.99	5,102.40
Copy Products of Central La, Inc.	Withholding & LGST	57,689.06	34,089.65	23,599.41
Edwards, Arlean	Individual Income	5,296.70	4,796.70	500.00
Faber, Malcolm J. DBA Malcolm Faber Sport Goods	Sales	44,375.26	25,719.93	18,655.33
Ferrand, Velvet	Individual Income	3,159.72	842.72	2,317.00
Goodwill A G Services, Inc.	CIFT	9,108.00	3,746.16	5,361.84
Grush Jr., Robert	Individual Income	5,468.94	3,007.08	2,461.86
Hanzo, Timothy	Individual Income	11,432.84	7,927.84	3,505.00
Howard, George W & Phoenicia	Individual Income	54,906.62	25,505.62	29,401.00
Johnson, Davis & Terri	Sales & Withholding	36,618.37	18,831.22	17,787.15
Johnson & Johnson Commodities, Inc.	Withholding, Sales, & CIFT	131,562.87	31,827.66	99,735.21
Kennington Floors and Interiors, Inc	Sales & Withholding	9,425.31	2,228.90	7,196.41
Kristapovich, Michael	Individual Income	4,975.43	1,894.80	3,080.63
Loo-Day, Judith	Individual Income	20,047.08	10,672.23	9,374.85
Mays, Robert	Individual Income	10,132.58	2,497.58	7,635.00
Murphy, Julio Cesar	Individual Income	5,043.46	2,189.88	2,853.58
New Orleans Video & Audio Distributors, Inc.	Sales	207,457.62	72,928.98	134,528.64
Paul, Lennell G. & Brenda C. DBA Premier Home Health, Inc.	CIFT	68,210.99	36,645.10	32,565.89
Petro Marketing, Inc.	Excise-Special Fuel & CIFT	513,160.31	134,950.49	378,209.82
RST Investment of Uptown, Inc.	Sales	19,009.58	10,000.58	9,009.00
Schexnayder, Danny & Cynthia	Individual Income	2,511.48	1,240.48	1,271.00
Shell, Keith	Individual Income	20,236.98	11,582.98	8,654.00
Short, Thayne	Sales	8,225.27	4,937.09	3,288.18
Suggs Marine, Inc.	CIFT, Sales, & Withholding	71,781.26	28,477.69	43,303.57
Total Photographic, Inc/Louis G. Kleinpeter	Sales & Withholding	192,014.27	70,569.82	121,444.45

# State Garnishment Program enforcement

Revised Statute 47:299 authorizes state and local government entities to file an offset claim for monies owed to them by individuals. Under this statute, the Department of Revenue is empowered with the authority to collect the offset claim by garnishing the individual's state individual income tax refund.

The department may also garnish Louisiana tax refunds on behalf of other state agencies.

State Refund Garnishment Program	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08
Civil & Criminal Court	\$ 169,915.78	\$ 120,448.58	\$ 180,552.00	\$ 208,688.45	\$ 190,213.99
Corrections/Public Safety Garnishment	106,636.90	117,168.75	8,740.00	120,795.23	152,058.44
Correction/Probation-Parole	348,021.27	393,011.61	21,440.00	382,913.58	–
DHH Health Services Garnishments	4,360.86	2,588.73	2,303.00	0.00	\$0.00
DOJ Student/Teacher Garnishments	88,969.02	49,621.11	65,032.00	79,623.43	\$137,742.92
DOL Unemployment Insurance Garnishments	841,876.60	740,456.29	691,068.00	1,330,002.53	\$3,512,960.41
DDS Child Support Garnishments	1,423,424.59	1,481,077.61	1,814,469.00	1,695,569.52	\$2,106,712.89
DSS Recovery Section Garnishments	4,969.93	5,291.29	6,386.00	4,684.79	\$4,751.14
LA Student Financial Assistance Commission	238,348.99	269,777.26	324,444.00	262,722.20	\$322,886.31
Dept. of Wildlife & Fisheries	21,821.53	24,110.02	50,335.00	61,012.21	\$44,547.83
Dept. of Agriculture & Forestry	406.00	858.00	842.00	1,105.00	\$527.94
Garnishments - Parish & Municipalities	1,434.60	112.00	0.00	0.00	\$0.00
Public Defender's Office - EBR Parish	0.00	0.00	17,549.00	36,873.89	\$90,889.15
<b>TOTALS</b>	<b>\$ 3,250,186.07</b>	<b>\$ 3,204,521.25</b>	<b>\$ 3,183,160.00</b>	<b>\$ 4,183,990.83</b>	<b>\$ 6,563,291.02</b>



# OFFICE of TAX ADMINISTRATION: GROUP III compliance services

→ **FIELD AUDIT**

→ **DISTRICT OFFICES**

DALLAS

Mary Lynn Chance  
*Revenue Audit Manager*

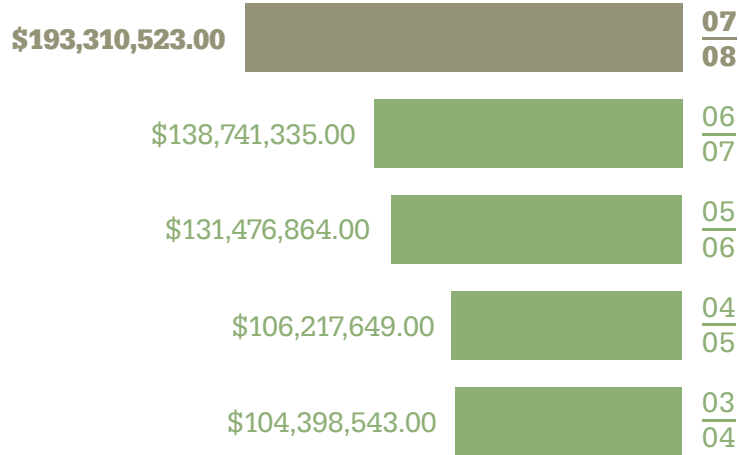
HOUSTON

Kevin Richard  
*Revenue Audit Manager*

→ **OFFICE AUDIT**

# Field Audit (cash collection summary for fy 07-08) compliance services

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An important component of our compliance effort is the Field Audit Program. As the economy has grown more complex, individuals and businesses are engaging in transactions consistent with that complexity. To that end, LDR must make certain that they have not remitted too little or too much tax.

Fiscal Year	Amount Collected	% Change
2007-08	\$ 193,310,523.00	28.22%
2006-07	138,741,335.00	6.00%
2005-06	131,476,864.00	23.78%
2004-05	106,217,649.00	1.74%
2003-04	104,398,543.00	2.95%

## Field Audit (audit collections by tax) fy 07-08 compliance services

Tax	Collections
Corporate Franchise Tax	\$ 58,831,407.00
Corporate Income Tax	69,940,378.00
Sales Tax	53,130,482.00
Severance Tax	10,730,903.00
Withholding Tax	334,097.00
Other	343,256.00
<b>TOTAL</b>	<b>\$ 193,310,523.00</b>

## Field Audit (in state & out-of-state activity) fy 07-08 compliance services

IN-STATE AUDIT ACTIVITY		OUT-OF-STATE AUDIT ACTIVITY	
Region	Collections	Region	Collections
Alexandria	\$ 2,001,766.00	Dallas*	\$ 59,320,429.00
Baton Rouge	16,460,575.00	Houston	65,735,158.00
Lafayette	12,582,654.00	Other	55,387.00
Lake Charles	4,256,147.00	<b>TOTAL</b>	<b>\$ 125,110,974.00</b>
Monroe	8,666,008.00		
New Orleans	10,511,460.00		
Shreveport	4,055,341.00		
Thibodaux	4,490,790.00		
Other	5,174,809.00		
<b>TOTAL</b>	<b>\$ 68,199,550.00</b>		

\* Dallas includes Atlanta, San Francisco, Los Angeles, Chicago, New York, Oklahoma, Virginia

## Office Audit compliance services

	Audits Completed	Collections	Refund Reductions
FY 07/08	3,421	2,873,673	\$ 8,164,064
FY 06/07	8,204	6,634,585	10,991,888
FY 05/06	22,115	9,954,386	12,274,959

	Tax Incentives Processed	Amount of Refunds Issued
FY 07/08	436	\$ 104,520,829
FY 06/07	172	27,602,824
FY 05/06	211	28,476,625

The Office Audit Division is responsible for receiving, verifying and paying claims for refunds submitted by the taxpayers of the state. It is also responsible for processing refunds related to excise taxes, sales and use taxes, motor vehicle tax, and corporation income and franchise taxes. This division was created with one primary objective in mind, the return of tax overpayments to taxpayers in the most expedient manner.

## Discovery & Voluntary Disclosures (fy 07-08) compliance services

### DISCOVERY

Assessments	Collections
\$6,586,843	\$7,453,310

**Discovery** is the process of uncovering, confirming, and collecting unpaid and underpaid tax liabilities. The “discovery” unit is responsible for developing and conducting projects designed to identify non-filers and under-reporters of the various taxes administered by the Department. Taxpayers are then notified of their tax discrepancies using letters of inquiry.

Our integrated tax system provides the capability for the Discovery Unit to query information from a variety of sources to identify non-compliant taxpayers. A successful Discovery program promotes taxpayer education, tax registration and licensing, and creates a basis for voluntary tax compliance in the future.

LDR also offers a **Voluntary Disclosure** program, which allows taxpayers to voluntarily come forward to report unpaid taxes, and pay the tax and interest due without the payment of penalty for a limited lookback period.

### VOLUNTARY DISCLOSURES

	Number of Agreements	Amount Collected
FY 2007-08	168	\$ 14,145,348
FY 2006-07	96	8,391,911
FY 2005-06	73	5,133,024



# OFFICE of LEGAL AFFAIRS regulatory services

→ LEGAL



# Cases Resolved by the Legal Division regulatory services

Our goal is to resolve issues in the most expedient and cost-effective manner. The chart below reflects the number of cases resolved by this Division.

Case Type	Number of Files Closed	Amount in Dispute	Amount Recovered/Retained by LDR	% Recovered/Retained by LDR	Amount Refunded/Awarded to Taxpayer
Administrative (Subpoena, Tax Title)	6	\$ 0.00	\$ 0.00	0.00%	\$ 0.00
Bankruptcy	101	16,614,925.71	3,213,058.48	19.34%	13,401,867.23
BTA Appeal of an Assessment	90	84,963,799.22	7,007,827.57	8.25%	77,955,971.65
Appeal of a Refund	131	26,298,595.83	16,793,872.34	63.86%	9,504,723.49
Cease and Desist	33	926,496.52	923,737.04	99.70%	2,759.48
BTA Appeal of a Claim Against the State	225	3,018,885.85	1,077,007.82	35.68%	1,941,878.03
LDR is the Defendant	10	1,198,195.89	313,036.39	26.13%	885,159.50
LDR is the Plaintiff	94	93,045,853.07	39,407,460.72	42.35%	53,638,392.35
Miscellaneous (Inheritance)	23	62,945.59	32,422.73	51.51%	30,522.86
Officer Liability	51	3,576,459.28	2,346,895.06	65.62%	1,229,564.22
Disputed Funds are Held in Escrow	35	39,901,930.59	25,674,299.64	64.34%	14,227,630.95
<b>TOTAL</b>	<b>799</b>	<b>\$ 269,608,087.55</b>	<b>\$ 96,789,617.79</b>	<b>35.90%</b>	<b>\$ 172,818,469.76</b>



# OFFICE of ALCOHOL & TOBACCO CONTROL

- CERTIFICATIONS
- ENFORCEMENT

## Operating Expenses

### alcohol and tobacco control

Category	FY 06-07	FY 07-08	% Change
Salaries and Related Benefits	\$ 4,114,334	\$ 4,159,186	1.1%
Travel	50,717	51,885	2.3%
Operating Services	696,939	782,990	12.3%
Operating Supplies	51,213	60,409	18.0%
Professional Services	182,941	176,503	-3.5%
Other	48,764	25,265	
Interagency Transfers	139,953	111,386	-20.4%
Capital Outlay	235,750	184,638	-21.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,520,611</b>	<b>\$ 5,552,262</b>	<b>0.6%</b>
<b>TOTAL NET REVENUES</b>	<b>\$ 5,825,323</b>	<b>\$ 5,503,531</b>	<b>-5.5%</b>

The Office of Alcohol and Tobacco Control (ATC) is responsible for regulating the sales of alcoholic beverages and tobacco products in the State of Louisiana. Retail dealers selling alcohol or tobacco products must be licensed and are monitored for compliance with Title 26, the Alcohol and Tobacco Control Law. This office monitors wholesale dealers to ensure compliance with Fair Trade regulations and retail dealers to prevent access to alcoholic beverages for persons under age 21 and access to tobacco products for persons under age 18.

The office is comprised of two divisions: the Certification Division and the Enforcement Division.



# OFFICE of CHARITABLE GAMING

- LICENSING
- AUDIT

# Summary of Charitable Gaming Activities

## charitable gaming

Charitable Gaming Activities	FY 06-07	FY 07-08
Average Number of Organizations	444	507
Attendance – All sessions	3,473,458	3,570,363
Number of Sessions Held	27,158	37,471
Number of Pull Tabs Sold	120,025,000	121,909,000
Total Gross Wagers	\$ 208,846,000	\$ 221,050,000
Total Prizes	154,565,000	159,576,000
Adjusted Total Wagers	54,281,000	61,474,000
Total Expenses	29,927,000	35,516,000
Total Net Available	24,354,000	25,958,000
Total Contributions	\$ 24,317,000	\$ 24,685,000
Gross Bingo	\$ 100,188,000	\$ 101,141,000
Bingo & Door Prizes	78,099,000	80,142,000
Adjusted Bingo	22,089,000	20,999,000
Gross Pull Tabs	99,670,000	104,133,000
Pull Tab Prizes	75,315,000	78,284,000
Adjusted Pull Tabs	24,355,000	25,849,000
Gross Raffles	2,880,000	2,998,000
Raffle Prizes	1,151,000	1,149,000
Adjusted Raffles	1,729,000	1,849,000
Gross Electronic Video Bingo	5,047,000	11,602,000
Gross Miscellaneous Income	\$ 1,061,000	\$ 1,176,000

## Operating Expenses

### charitable gaming

Category	FY 05-06	FY 06-07	% Change	FY 07-08	% Change
Salaries & Related Benefits	\$ 911,001	\$ 985,442	8.2%	\$ 1,137,758	15.5%
Travel	13,573	23,063	69.9%	23,935	3.8%
Operating Services	148,556	165,881	11.7%	186,841	12.6%
Operating Supplies	5,315	7,338	38.0%	7,480	1.9%
Professional Services	63,136	60,113	-4.8%	55,879	-7.0%
Interagency Transfers	16,837	9,175	-45.5%	10,300	12.3%
Capital Outlay	1,020	1,841	80.5%	24,256	1217.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,159,438</b>	<b>\$ 1,252,853</b>	<b>8.1%</b>	<b>\$ 1,446,449</b>	<b>15.5%</b>
<b>TOTAL NET REVENUE</b>	<b>\$ 1,378,459</b>	<b>\$ 1,679,865</b>	<b>21.9%</b>	<b>\$ 2,097,387</b>	<b>24.9%</b>

The Office of Charitable Gaming (OCG) monitors and regulates the charitable gaming industry in the State of Louisiana. Charitable Gaming is defined as non-profit organizations raising funds through games of chance where all net proceeds are contributed to bona fide charitable causes. Training sessions are conducted for the organizations that hold these games to ensure that they understand their responsibilities when conducting charitable games as well as the reporting requirements for all their proceeds and expenses.

There are two divisions within OCG: Licensing and Auditing.

APPENDIX  
TAX COLLECTIONS  
& TRENDS\*

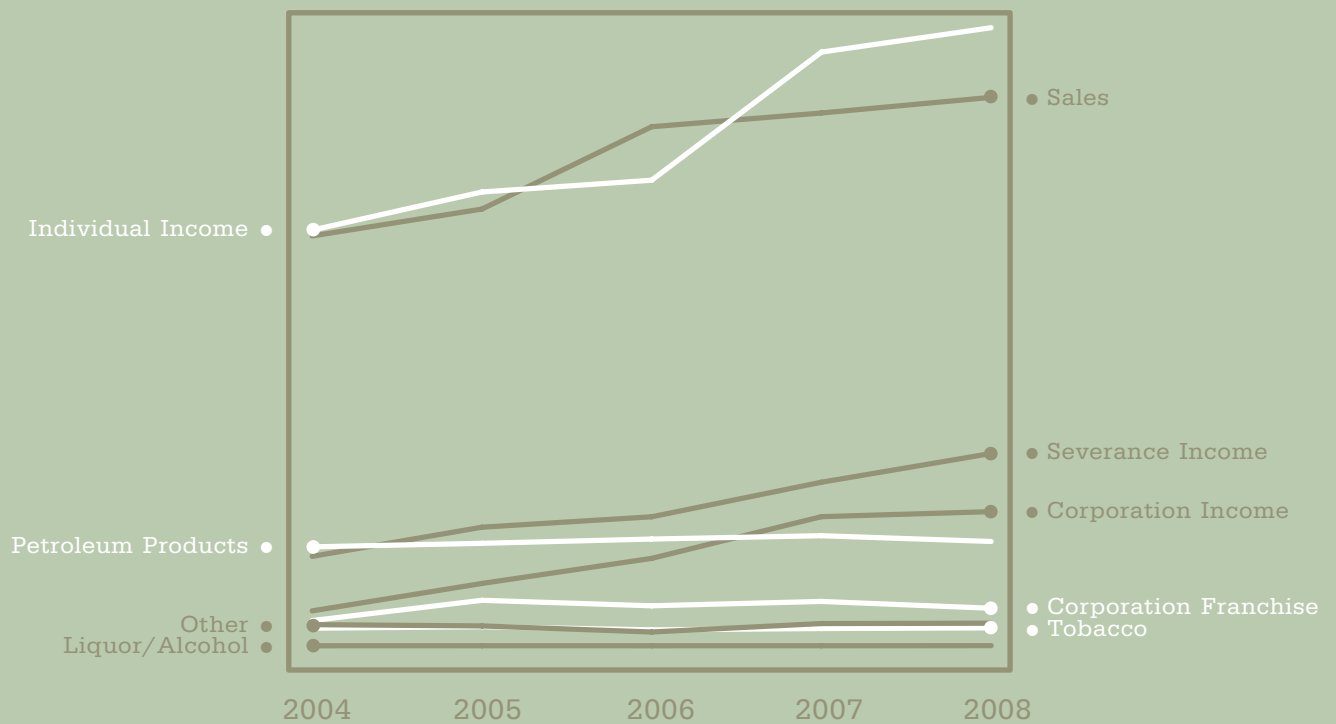
# Tax Cash Collections appendix

FIVE-YEAR COMPARISON of MAJOR TAXES

Collections (In Millions)	FY 04	FY 05	FY 06	FY 07	FY 08
Sales	\$2,166	\$2,305	\$2,731	\$2,802	<b>\$2,883</b>
Individual Income	2,196	2,393	2,454	3,116	<b>3,242</b>
Severance	514	665	719	898	<b>1,047</b>
Corporation Franchise	183	290	261	284	<b>248</b>
Corporation Income	233	375	505	721	<b>747</b>
Petroleum Products	563	582	605	623	<b>592</b>
Liquor/Alcohol	53	54	53	54	<b>56</b>
Tobacco	145	154	135	143	<b>147</b>
Other	164	157	124	170	<b>172</b>

# Tax Cash Collections appendix

FIVE-YEAR COMPARISON of MAJOR TAXES

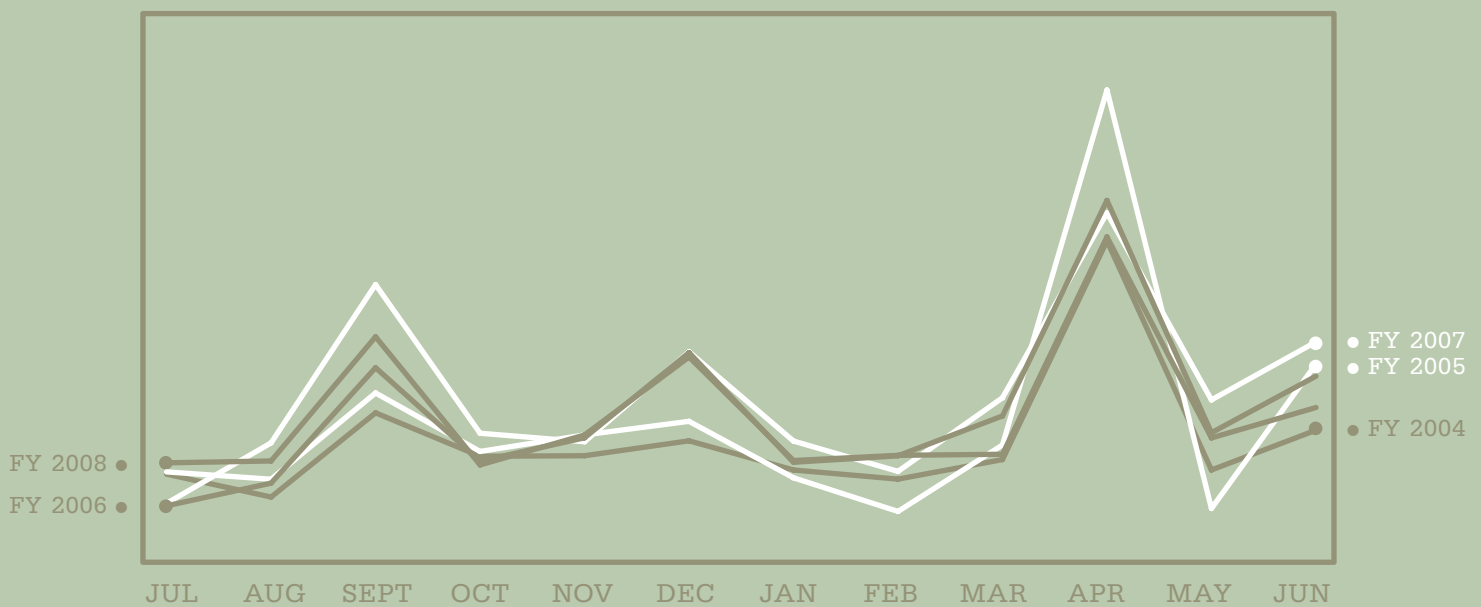


# Five-Year Monthly Comparison of Major Tax Cash Receipts (corporation)

appendix

## CORPORATION

Month	FY 04	FY 05	FY 06	FY 07	FY 08
July	\$ (563,333)	\$ 1,830,909	\$ (33,664,805)	\$ (31,115,292)	\$ 11,289,356.01
August	(24,507,717)	(5,872,591)	(9,943,981)	32,171,854	13,229,022.93
September	63,610,300	84,432,586	110,863,956	197,839,957	143,194,287.69
October	18,180,484	23,223,671	13,108,354	42,272,922	9,130,070.93
November	18,723,442	40,506,752	37,488,979	33,354,127	40,431,856.62
December	34,335,702	54,733,254	126,620,710	127,540,610	122,051,047.48
January	3,817,091	(4,367,535)	11,877,857	34,068,088	13,698,570.60
February	(5,763,313)	(39,575,144)	18,661,511	2,327,632	19,148,563.59
March	14,694,024	29,976,767	60,367,456	79,372,635	20,238,820.18
April	243,594,556	401,404,323	285,856,581	272,828,482	247,727,673.71
May	3,826,617	(36,479,267)	42,781,775	77,155,190	37,372,498.50
June	45,446,752	114,708,433	101,998,007	137,845,985	69,193,445.99
<b>TOTAL</b>	<b>\$ 415,394,607</b>	<b>\$ 664,522,158</b>	<b>\$ 766,016,401</b>	<b>\$ 1,005,662,190</b>	<b>\$ 746,705,214.23</b>



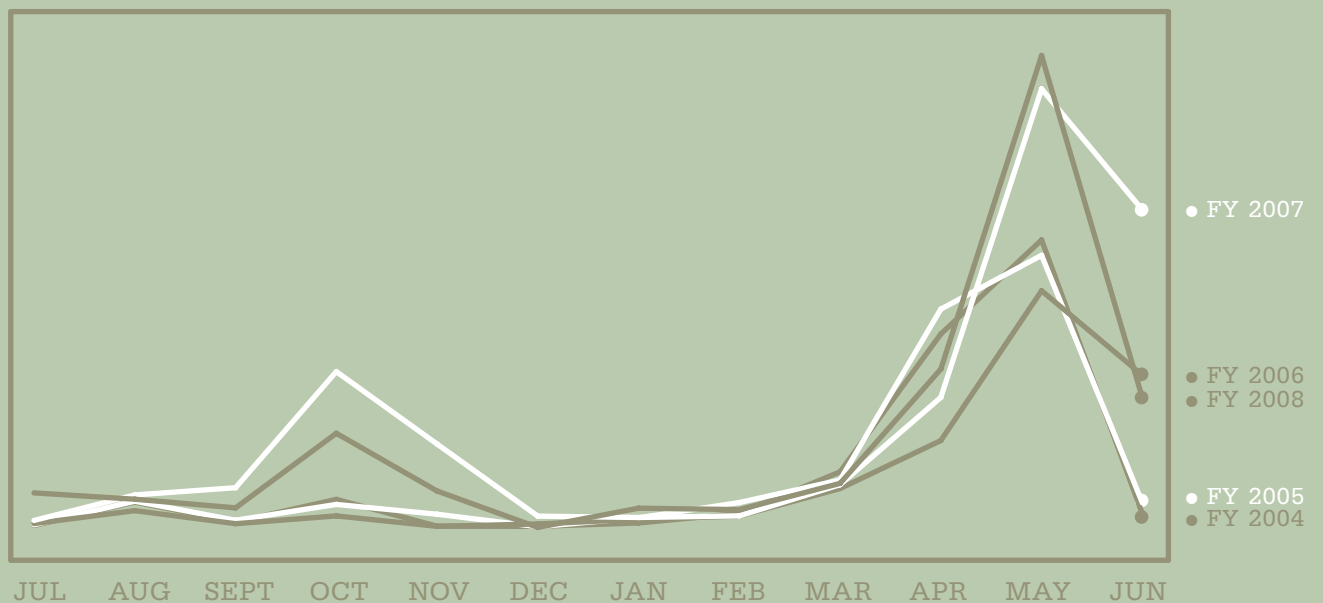


# Five-Year Monthly Comparison of Major Tax Cash Receipts (individual)

appendix

## INDIVIDUAL

Month	FY 04	FY 05	FY 06	FY 07	FY 08
July	\$ 5,610,018	\$ 5,985,918	\$ 6,640,891	\$ 8,340,386	\$ 23,291,398.05
August	18,293,049	18,781,962	13,641,253	22,170,158	19,844,613.57
September	7,547,187	8,443,509	6,566,234	26,091,021	15,159,697.94
October	19,758,236	17,021,358	10,785,454	89,121,564	55,635,303.54
November	5,199,635	11,707,482	5,132,877	49,790,074	24,301,075.42
December	5,123,925	4,921,105	6,416,829	10,672,369	4,534,282.62
January	6,938,280	9,765,835	8,942,079	9,932,168	14,987,498.37
February	12,175,365	18,041,257	10,730,405	10,814,900	14,205,508.29
March	34,710,616	30,291,841	25,654,957	27,718,435	28,448,345.09
April	109,528,476	123,058,079	51,713,358	75,119,049	90,473,445.63
May	160,614,923	152,261,380	133,060,076	242,523,070	260,669,842.01
June	12,008,313	17,938,710	87,236,889	176,921,000	74,960,611.04
<b>TOTAL</b>	<b>\$ 397,508,025</b>	<b>\$ 418,218,434</b>	<b>\$ 366,521,302</b>	<b>\$ 749,214,193</b>	<b>\$ 626,511,621.57</b>

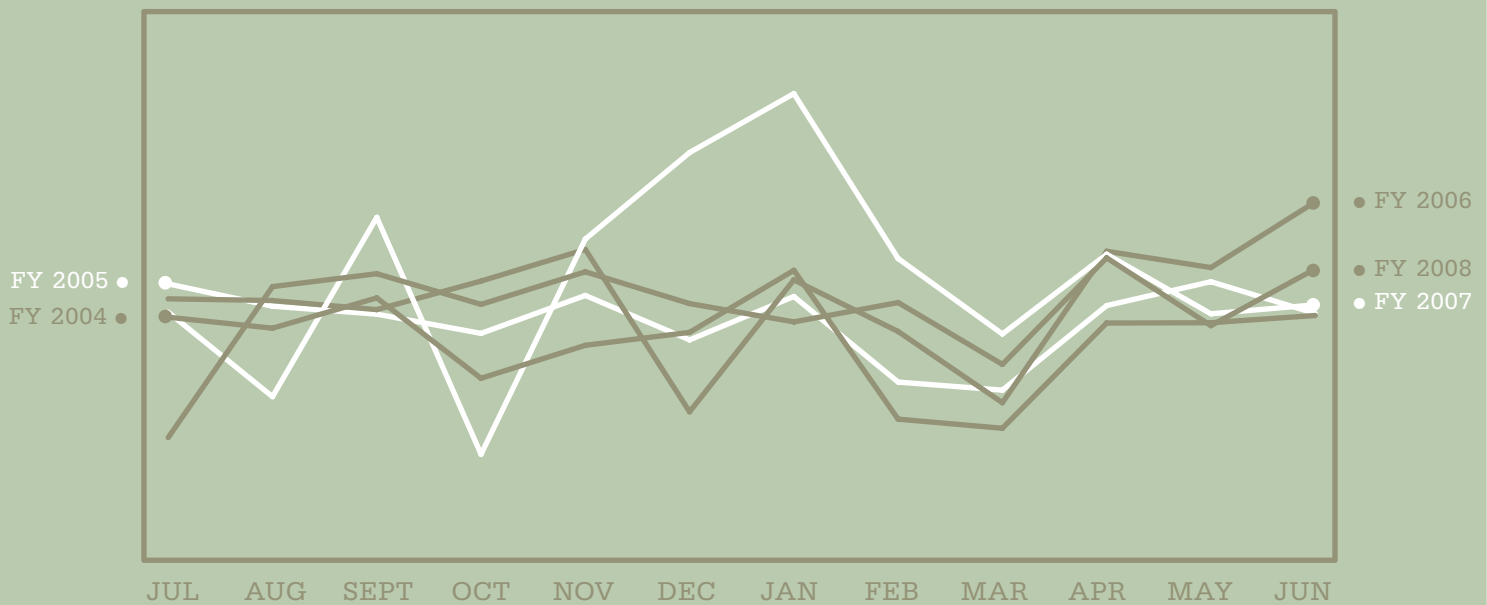


# Five-Year Monthly Comparison of Major Tax Cash Receipts (motor fuel)

appendix

## MOTOR FUEL

Month	FY 04	FY 05	FY 06	FY 07	FY 08
July	\$ 48,725,228	\$ 51,383,458	\$ 50,204,585	\$ 49,135,240	\$ 39,107,854.94
August	47,847,021	49,604,725	50,067,862	42,377,931	51,171,083.92
September	50,268,201	48,967,985	49,341,531	56,728,566	52,202,896.32
October	43,845,070	47,434,705	51,623,086	37,769,578	49,750,824.55
November	46,479,198	50,462,259	54,151,665	54,989,977	52,354,355.12
December	47,513,687	46,915,240	41,172,898	61,914,214	49,815,579.57
January	52,471,398	50,377,409	51,719,570	66,633,911	48,351,149.42
February	40,579,106	43,548,953	47,593,980	53,431,826	49,899,185.07
March	39,853,035	42,907,694	41,897,761	47,393,480	44,956,317.44
April	48,258,799	49,655,063	54,007,635	53,775,453	53,469,917.63
May	48,282,930	51,558,422	52,703,137	49,010,147	48,048,746.75
June	48,860,980	49,027,855	57,957,436	49,728,402	52,585,361.58
<b>TOTAL</b>	<b>\$ 562,984,652</b>	<b>\$ 581,843,769</b>	<b>\$ 602,441,146</b>	<b>\$ 622,888,724</b>	<b>\$ 591,713,272.31</b>

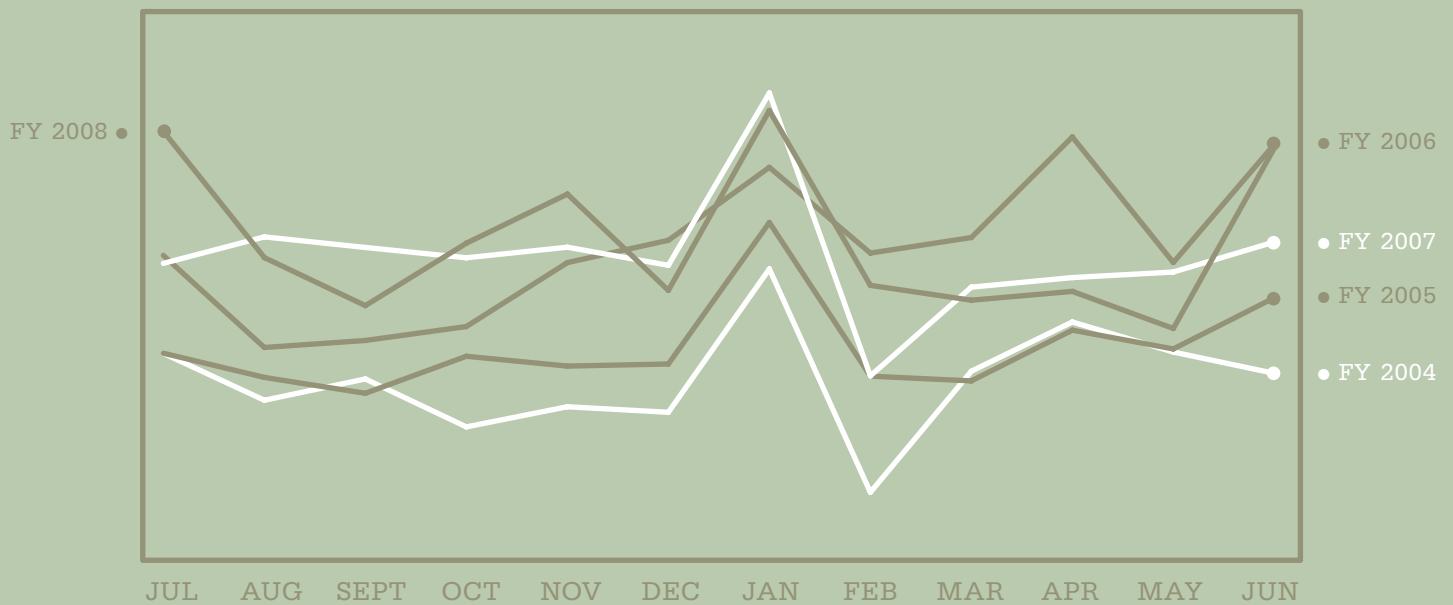


# Five-Year Monthly Comparison of Major Tax Cash Receipts (general sales)

appendix

## SALES

Month	FY 04	FY 05	FY 06	FY 07	FY 08
July	\$ 191,535,720	\$ 191,560,755	\$ 226,849,500	\$ 224,000,334	\$ 271,673,013.96
August	174,608,418	182,824,550	193,619,278	233,562,212	226,064,677.48
September	182,296,551	177,083,000	196,145,589	229,739,621	208,730,493.52
October	164,982,467	190,468,463	201,188,143	226,014,400	231,269,092.27
November	172,258,950	186,914,592	224,271,785	229,827,689	249,013,644.42
December	170,255,229	187,669,415	232,331,005	223,298,796	214,225,688.13
January	222,025,760	238,779,167	258,675,844	285,501,426	279,201,923.32
February	141,360,862	183,280,959	227,711,944	183,375,149	216,044,957.33
March	185,093,659	181,564,478	233,325,735	215,404,936	210,685,068.13
April	202,871,217	199,885,276	269,647,087	218,866,397	213,863,859.14
May	192,012,216	193,110,831	224,320,340	220,870,175	200,482,144.56
June	184,319,721	211,602,331	266,984,931	231,720,979	265,607,009.62
<b>TOTAL</b>	<b>\$ 2,183,620,771</b>	<b>\$ 2,324,743,817</b>	<b>\$ 2,755,071,183</b>	<b>\$ 2,722,182,113</b>	<b>\$ 2,786,861,571.88</b>

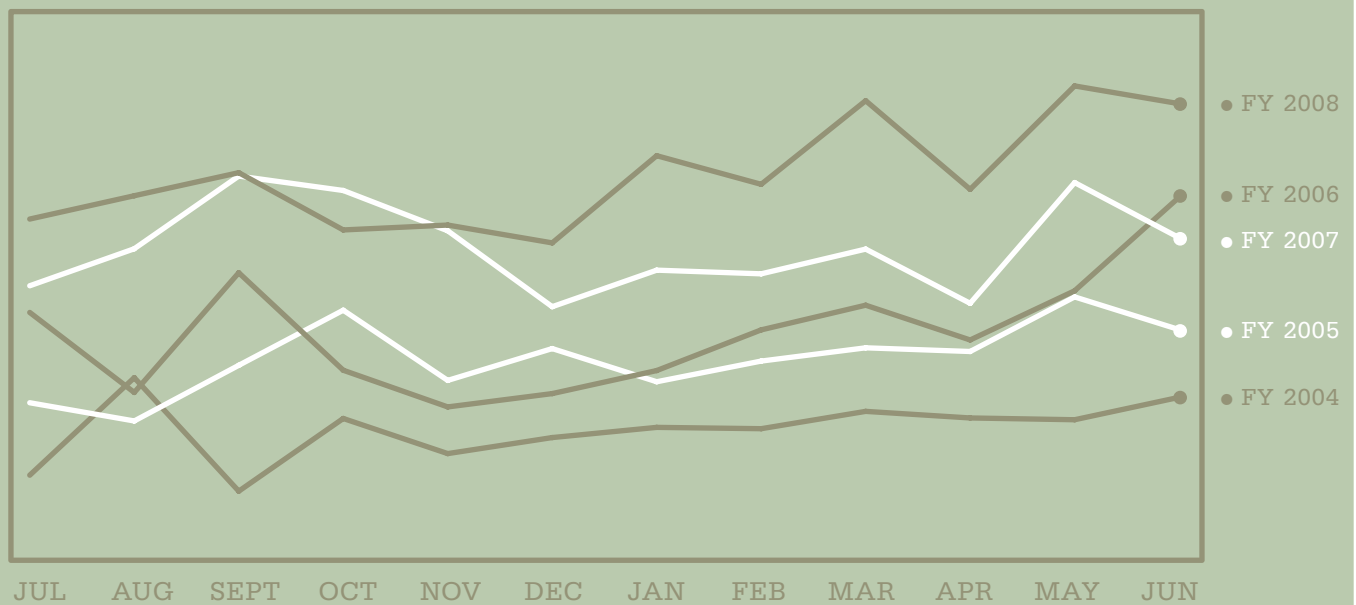


# Five-Year Monthly Comparison of Major Tax Cash Receipts (severance)

appendix

## SEVERANCE

Month	FY 04	FY 05	FY 06	FY 07	FY 08
July	\$ 34,941,432	\$ 47,569,328	\$ 63,314,425	\$ 67,976,365	\$ 79,611,536.52
August	51,945,422	44,392,167	49,365,789	74,430,144	83,677,631.90
September	32,149,105	54,100,506	70,243,338	87,108,611	87,700,538.46
October	44,825,985	63,712,888	53,239,065	84,591,438	77,710,453.55
November	38,700,721	51,465,992	46,841,099	77,561,740	78,562,295.48
December	41,498,121	57,018,325	49,166,885	64,321,997	75,451,797.06
January	43,275,214	51,231,861	53,184,953	70,696,125	90,661,119.88
February	43,044,093	54,838,933	60,279,370	70,056,499	85,668,311.44
March	46,067,116	57,152,785	64,583,710	74,369,849	100,254,727.84
April	44,916,811	56,508,853	58,519,906	64,909,833	84,788,823.40
May	44,607,369	66,029,853	67,099,145	85,972,660	102,829,174.76
June	48,516,116	60,325,771	83,421,022	76,351,834	99,733,039.72
<b>TOTAL</b>	<b>\$ 514,487,506</b>	<b>\$ 664,347,260</b>	<b>\$ 719,258,708</b>	<b>\$ 898,347,095</b>	<b>\$ 1,046,649,450.01</b>



# Five-Year Monthly Comparison of Major Tax Cash Receipts (withholding)

appendix

## WITHHOLDING

Month	FY 04	FY 05	FY 06	FY 07	FY 08
July	\$ 131,063,785	\$ 125,257,481	\$ 129,958,705	\$ 171,474,232	\$ 211,406,201.86
August	131,323,134	171,631,676	170,037,914	170,221,988	189,718,719.40
September	140,804,085	128,987,338	138,075,690	134,316,428	155,074,293.80
October	131,721,428	134,829,690	159,467,461	193,867,113	211,909,134.94
November	136,229,494	178,766,065	152,066,724	170,318,487	195,491,281.84
December	140,365,852	140,584,273	133,945,477	152,159,654	187,272,898.52
January	139,574,474	194,867,633	209,589,974	251,853,801	240,550,865.79
February	108,539,683	87,111,419	153,556,022	121,584,895	116,106,911.60
March	115,282,302	100,464,834	136,408,777	99,000,299	132,522,161.51
April	111,089,357	87,355,360	125,627,564	150,747,734	109,629,947.65
May	108,049,560	154,250,208	140,782,510	167,751,489	141,307,696.44
June	146,823,962	150,506,069	151,041,959	139,401,527	218,665,501.67
<b>TOTAL</b>	<b>\$ 1,540,867,115</b>	<b>\$ 1,654,612,046</b>	<b>\$ 1,800,558,779</b>	<b>\$ 1,922,697,646</b>	<b>\$ 2,109,655,615.02</b>

