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**DEPARTMENT OF REVENUE
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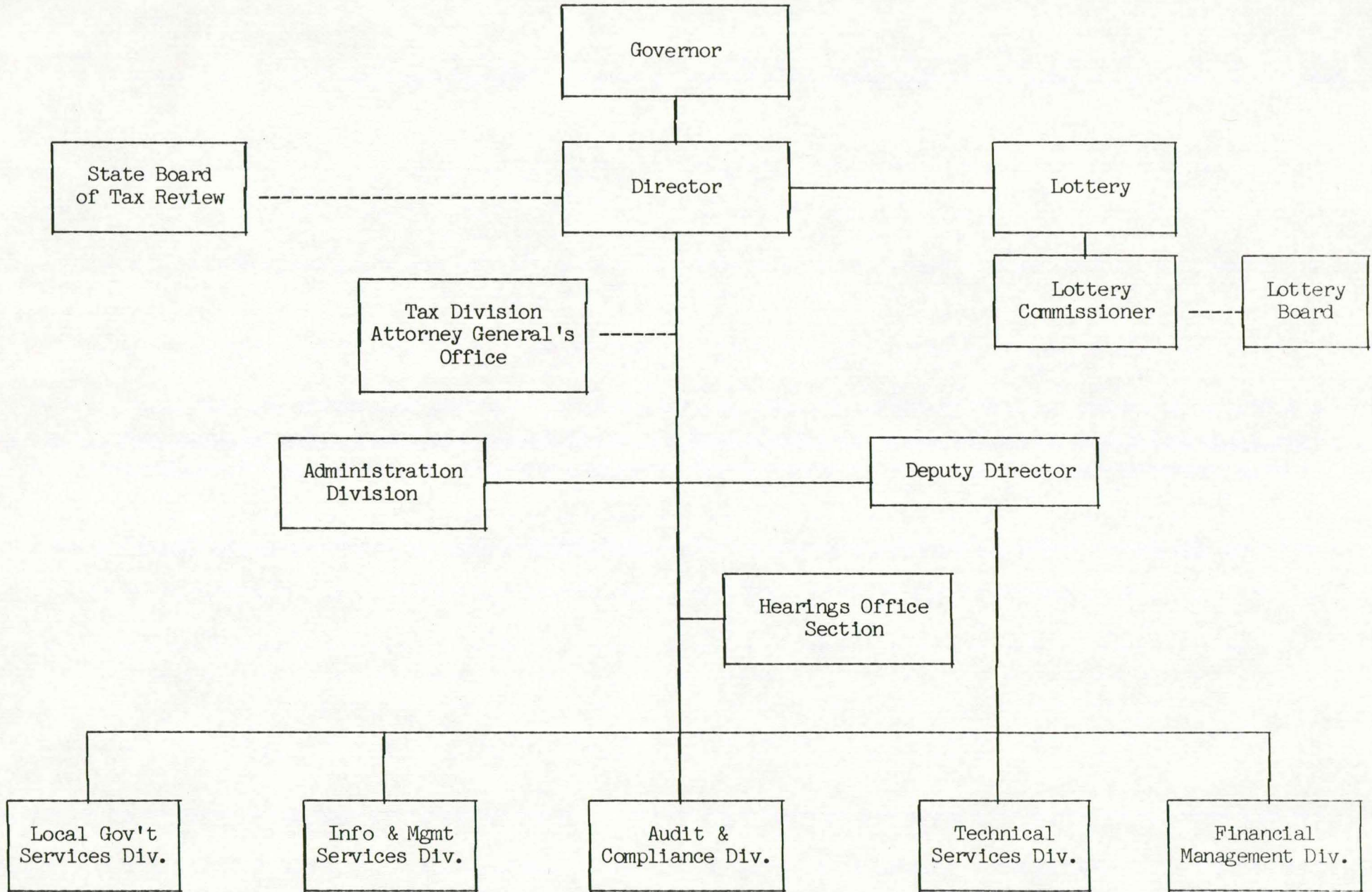
FUNCTIONAL ORGANIZATION

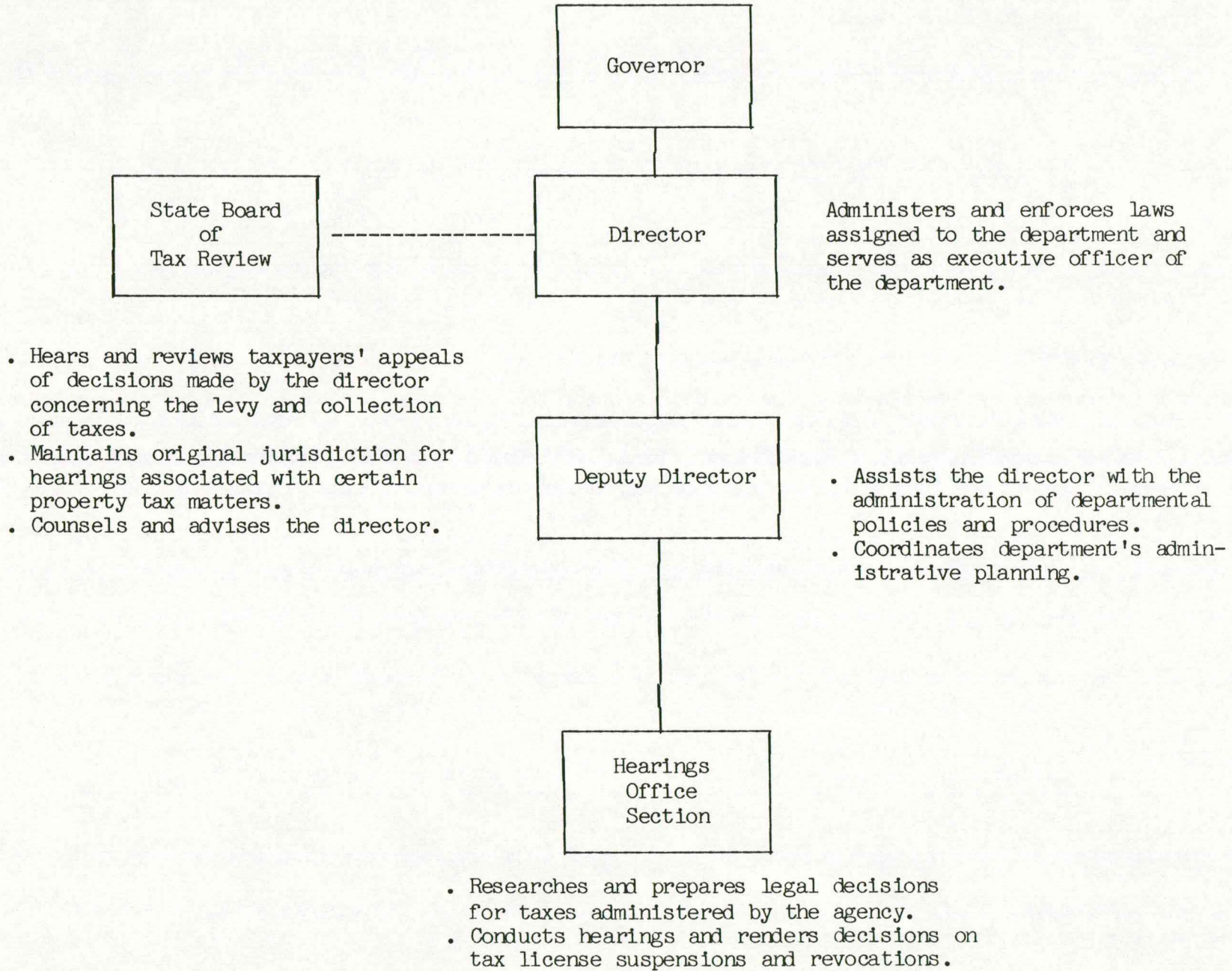
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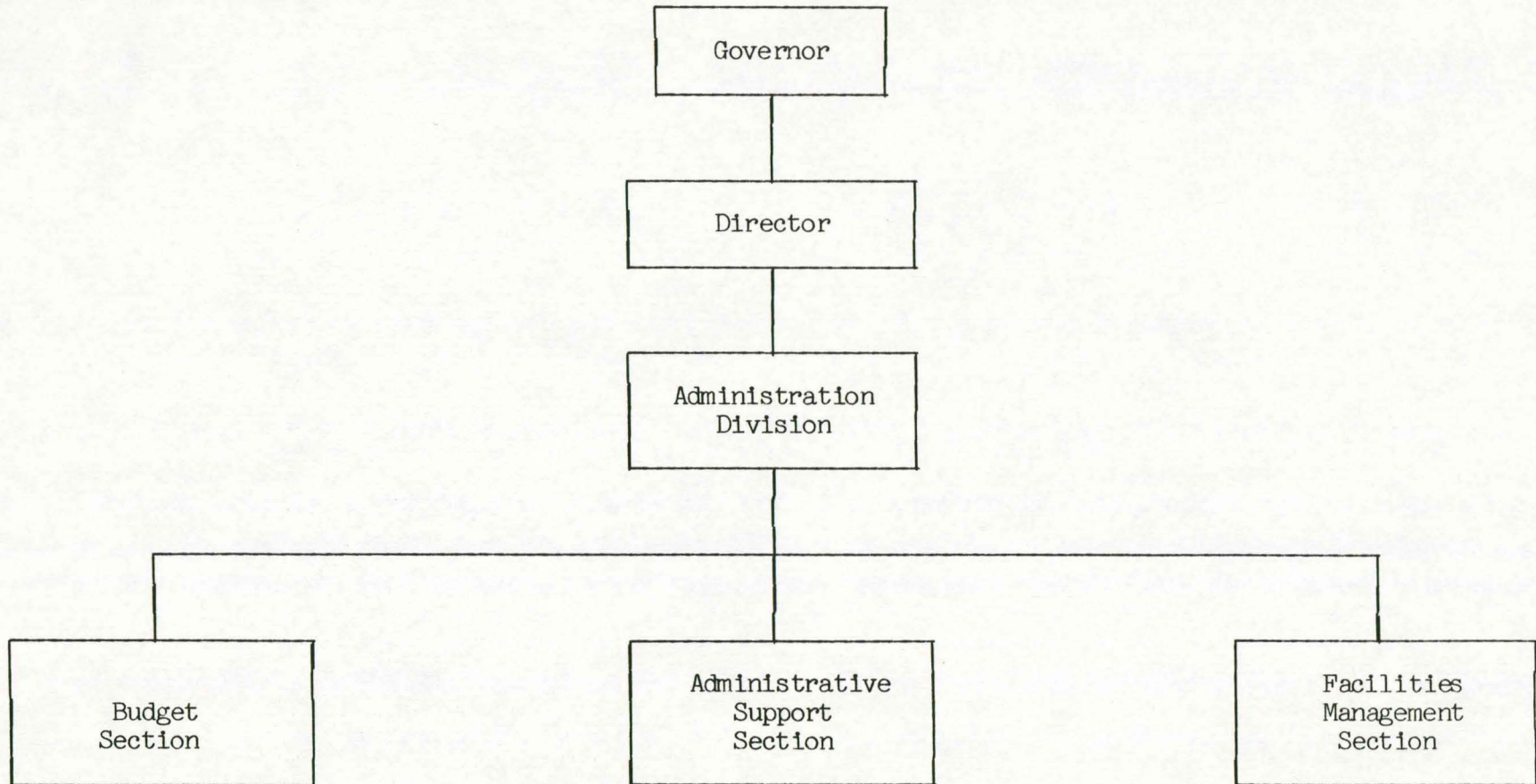
IOWA DEPARTMENT OF REVENUE AND FINANCE

FUNCTIONAL ORGANIZATION

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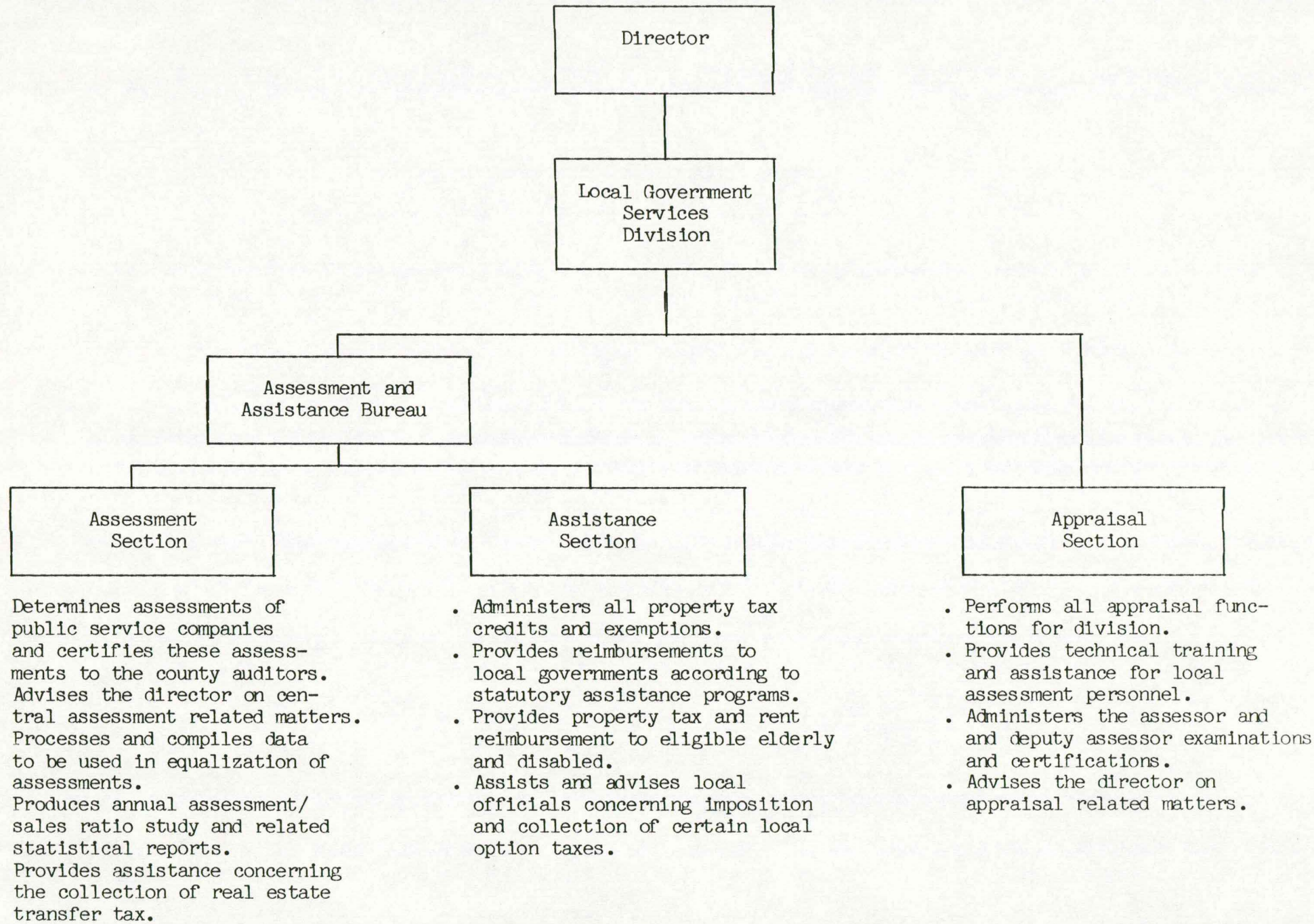


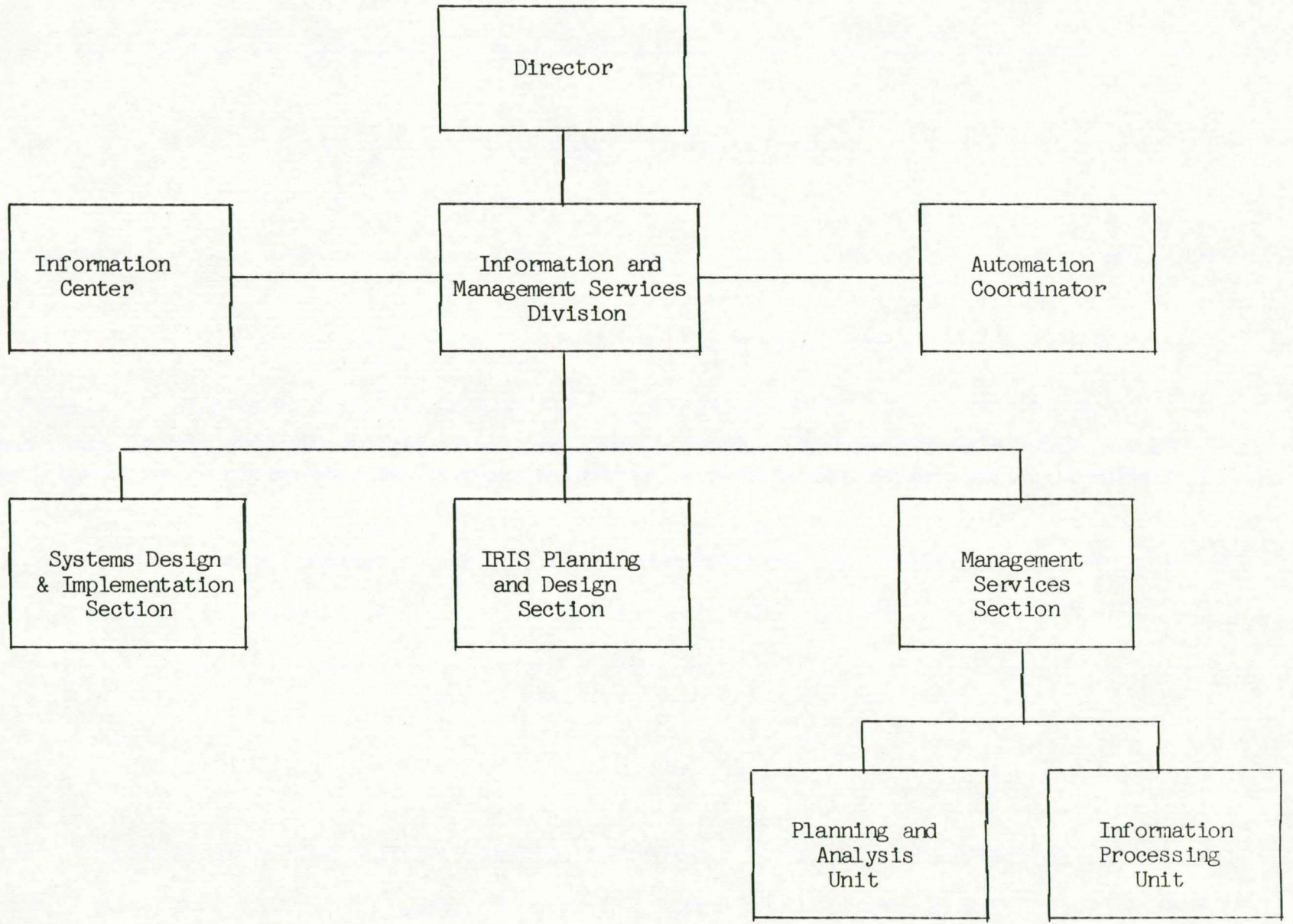


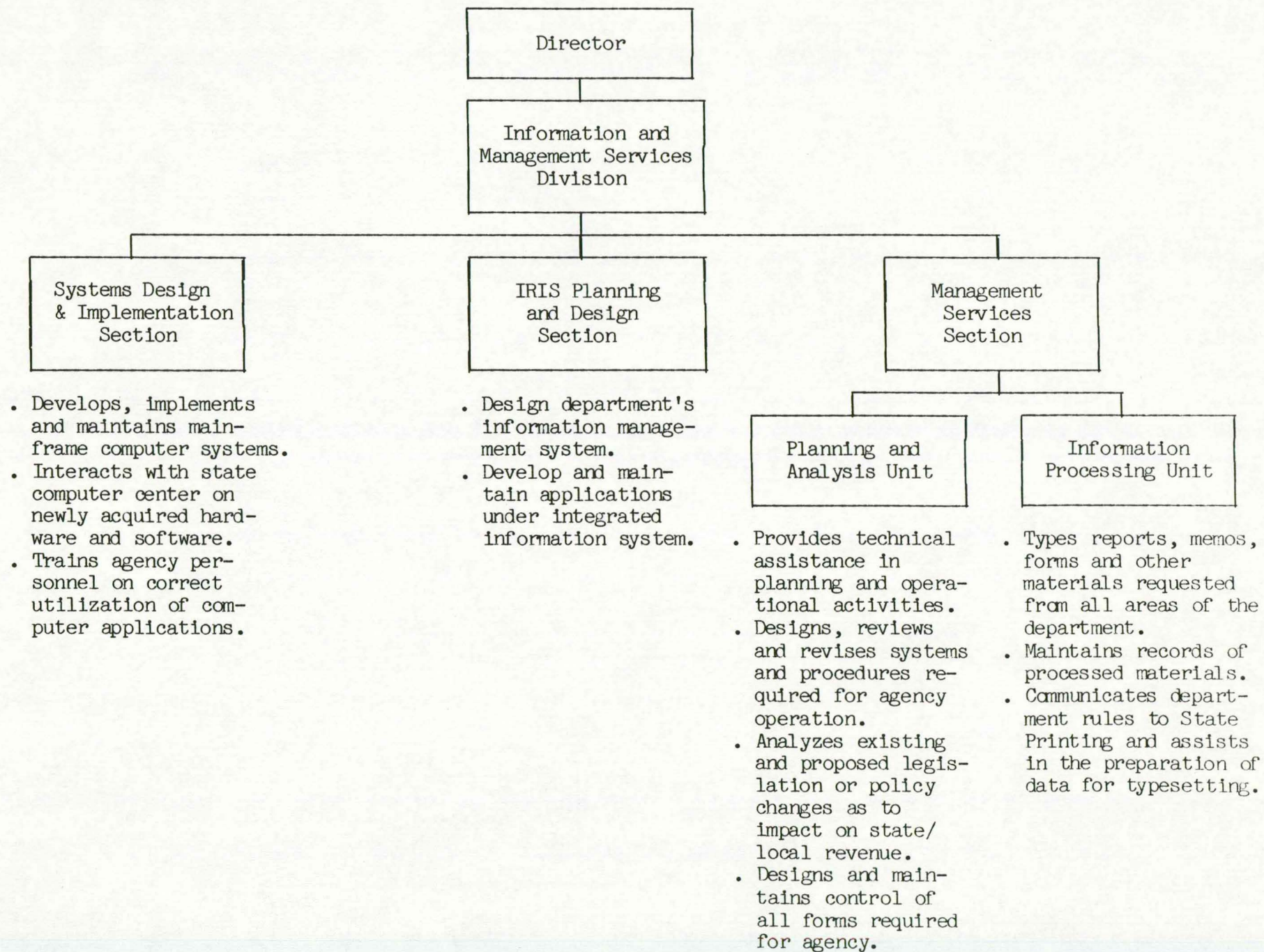
- . Prepares departmental budget, budget forecasts, monthly expenditure reports and cost studies.
- . Approves payments of department's bills, prepares purchase orders, and processes travel claims.
- . Processes payroll; benefit applications and billings and handles inquires.

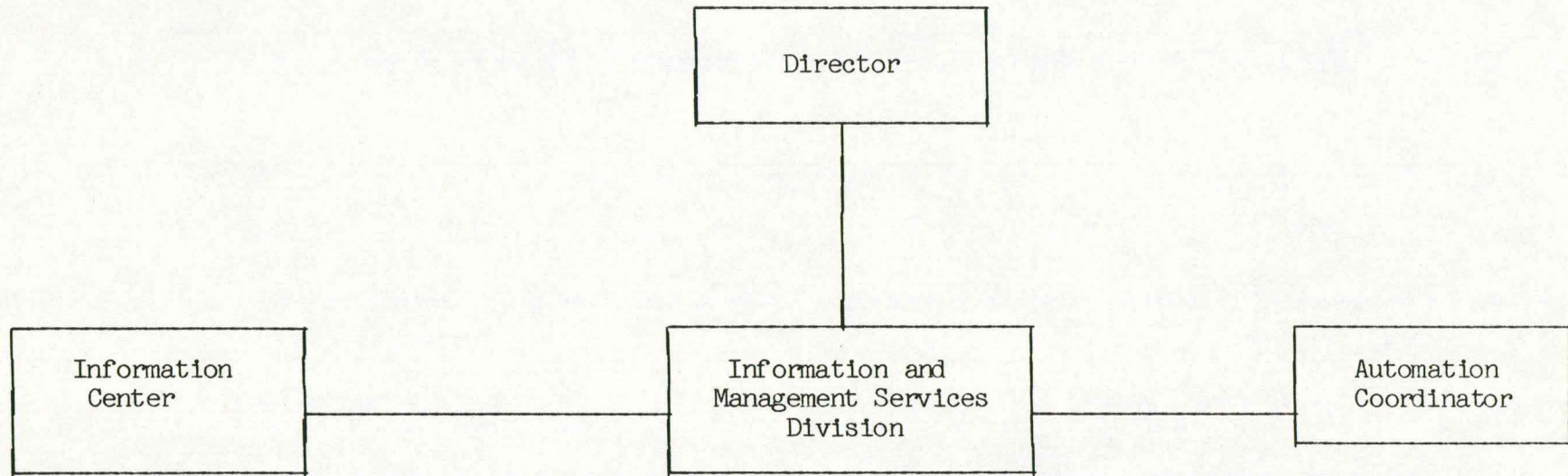
- . Provides technical and management liaison with the Department of Personnel.
- . Purchases office equipment and supplies.
- . Administers collective bargaining agreements.
- . Administers technical training programs.
- . Evaluates department's internal controls and physical security.

- . Reviews and recommends facility changes.
- . Prepares bulk tax forms requested by the public.
- . Performs moving, construction, delivery and storage services for the department divisions.
- . Distributes office supplies and equipment.



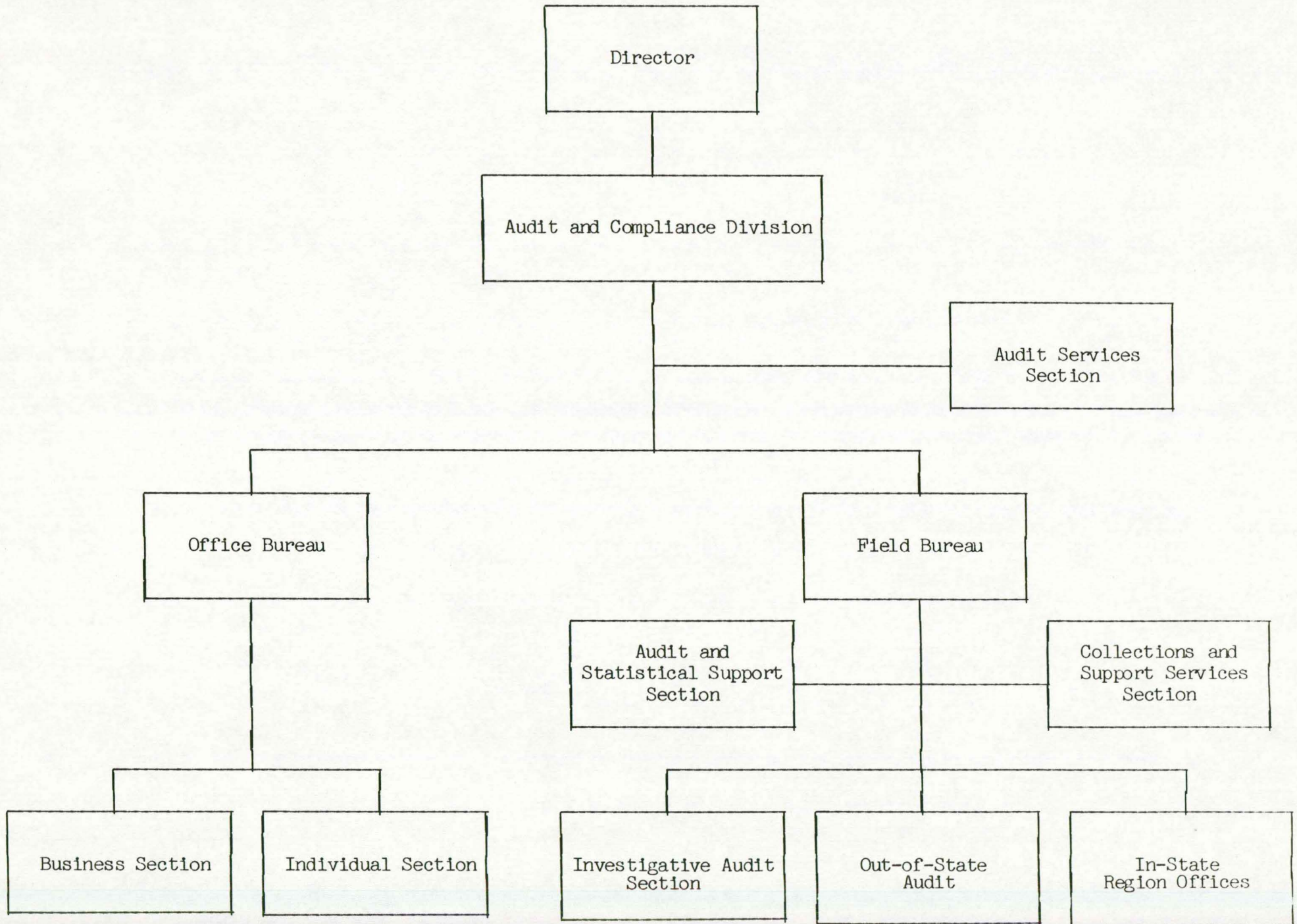


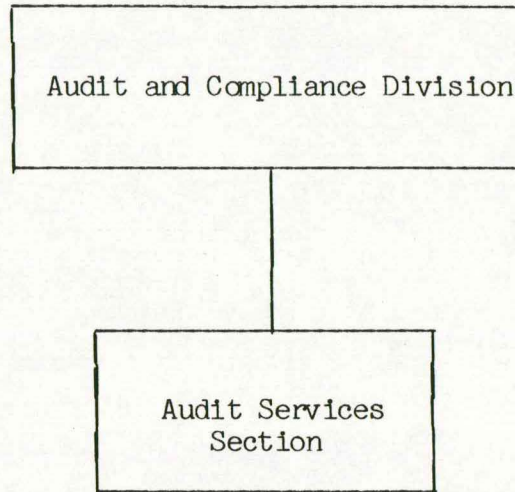




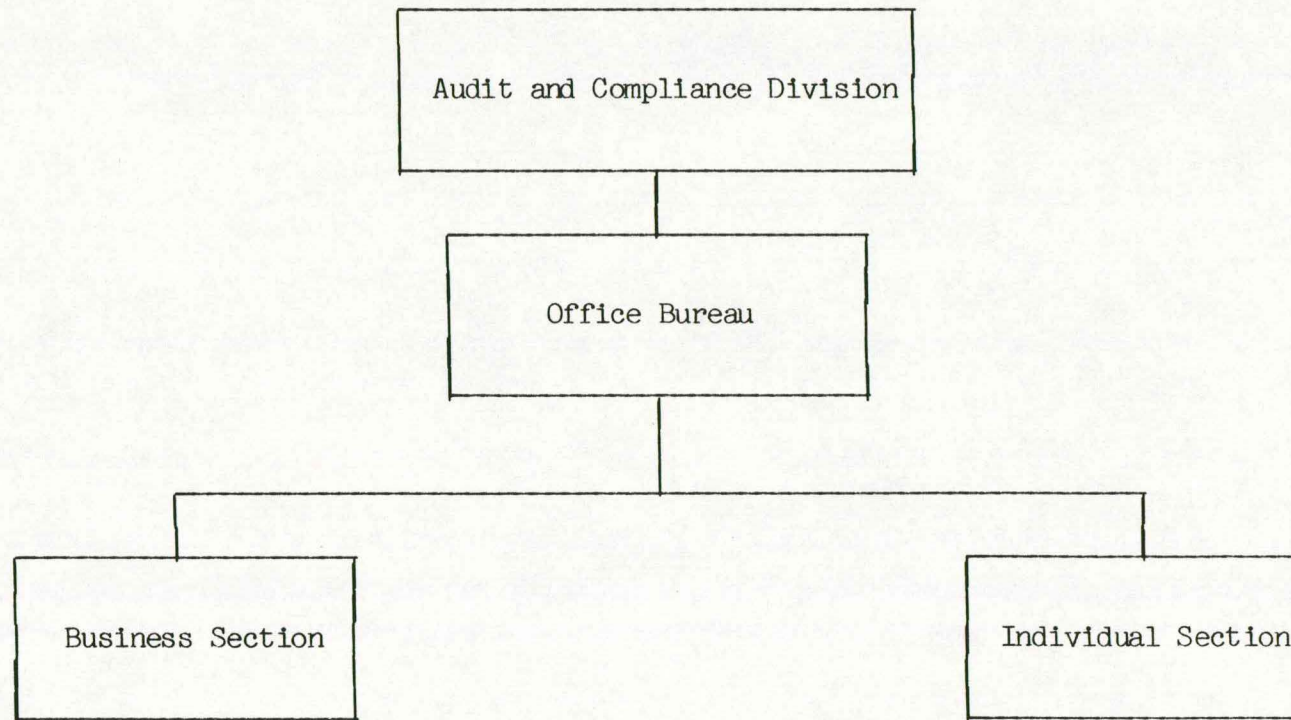
- . Sets policies and procedures for the use of microcomputer equipment and software.
- . Provides support for all types of end user computing.
- . Management of automated equipment resources.

- . Coordinates long and short range planning for automation of agency activities.
- . Reviews and recommends further enhancements for automation equipment.
- . Coordinates necessary security procedures relevant to automated information system.



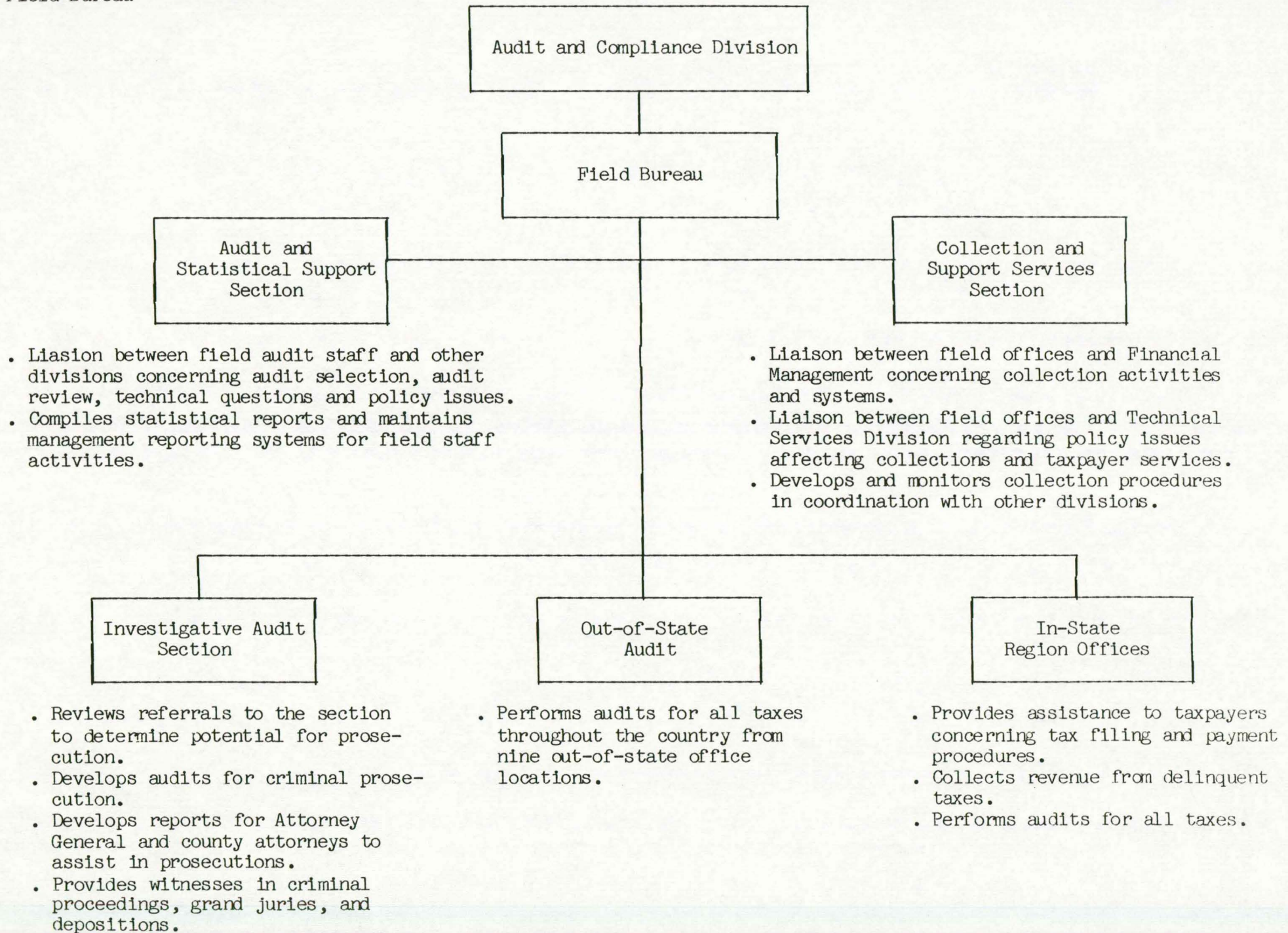


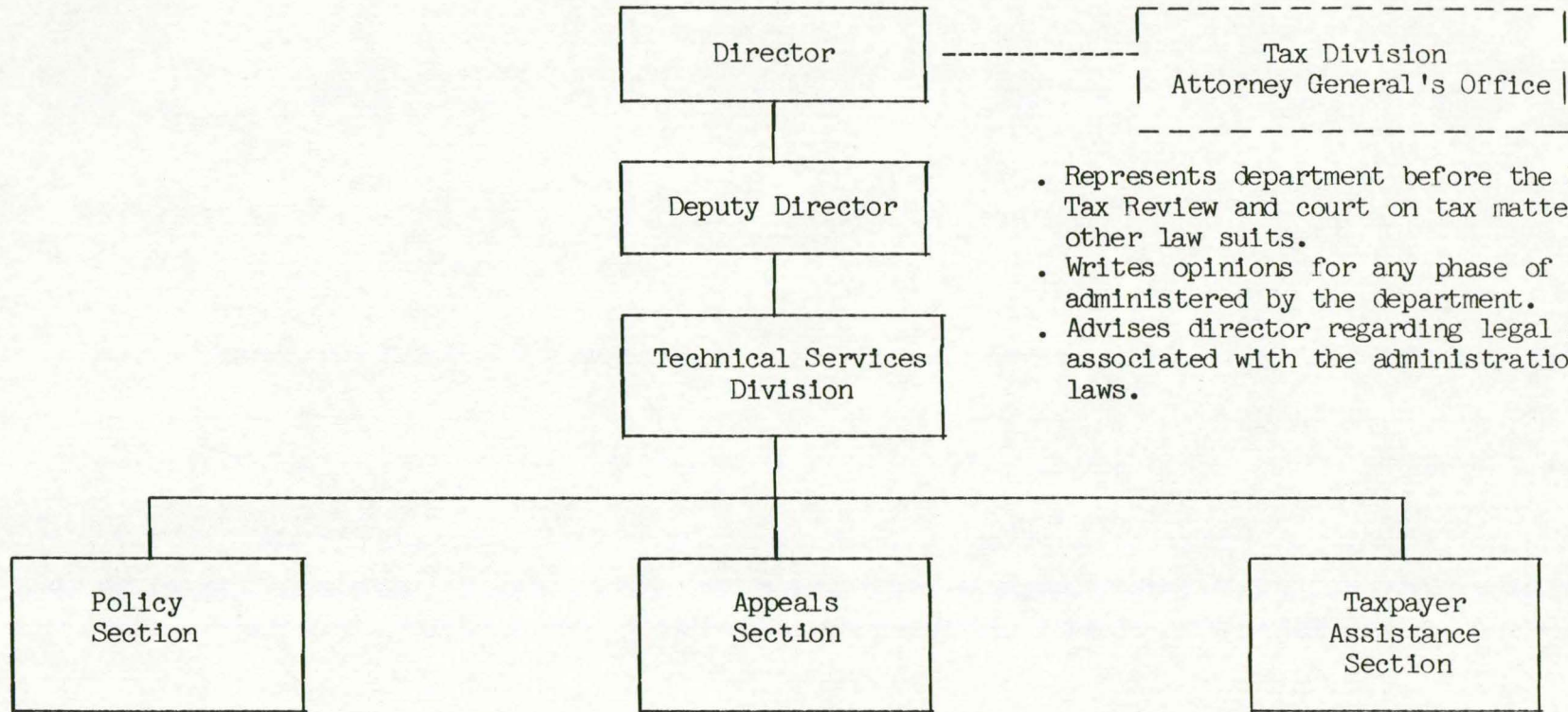
- . Develops selective audit criteria for both field audits and office audits, selects programs for testing, monitors test results and makes recommendation for audit programs.
- . Participates in the formal appeal process through writing fact sheets, resolution letters, attending informal conferences and handling audit matters.
- . Conducts various special projects for the department such as: selective office and field audit review, conducting specialized training sessions, preparing statistical information for various reports, and preparing reports on the effect of legislation or change in rules.
- . Handles audit correspondence, audit adjustments and requests for information for all field audits.
- . Coordinates the personal computer functions of the division by analyzing hardware and software needs, developing new programs, and upgrading existing programs.



- . Conducts office audit of corporation returns for assessment or refund and enforces corporate nexus regulations and compliance with regard to Iowa nonfilers.
- . Performs franchise tax office examinations and determines the distribution of the franchise tax.
- . Examines, verifies and approves sales/use claims for refund and requests warrants for issue.
- . Reviews and corrects errors on motor vehicle fuel tax monthly and quarterly reports, reviews and approves MVF credit claims, and verifies gallonage shown on motor fuel terminal reports and matches to the motor fuel gallons reported as received by individual motor fuel distributors.
- . Processes and examines cigarette and tobacco reports and verifies sales of cigarette revenue to cigarette distributors.

- . Office examination of fiduciary, inheritance, and individual income tax returns.
- . Generates billings/refunds from office examinations.
- . Reviews federal audits and participates in federal/state exchange program.
- . Maintains federal printouts as required by the federal/state agreement.
- . Performs match programs to identify nonfilers and under reporting of income and refers potential criminal cases to Investigative Audit Unit.
- . Reviews partnership and Subchapter S corporation returns.



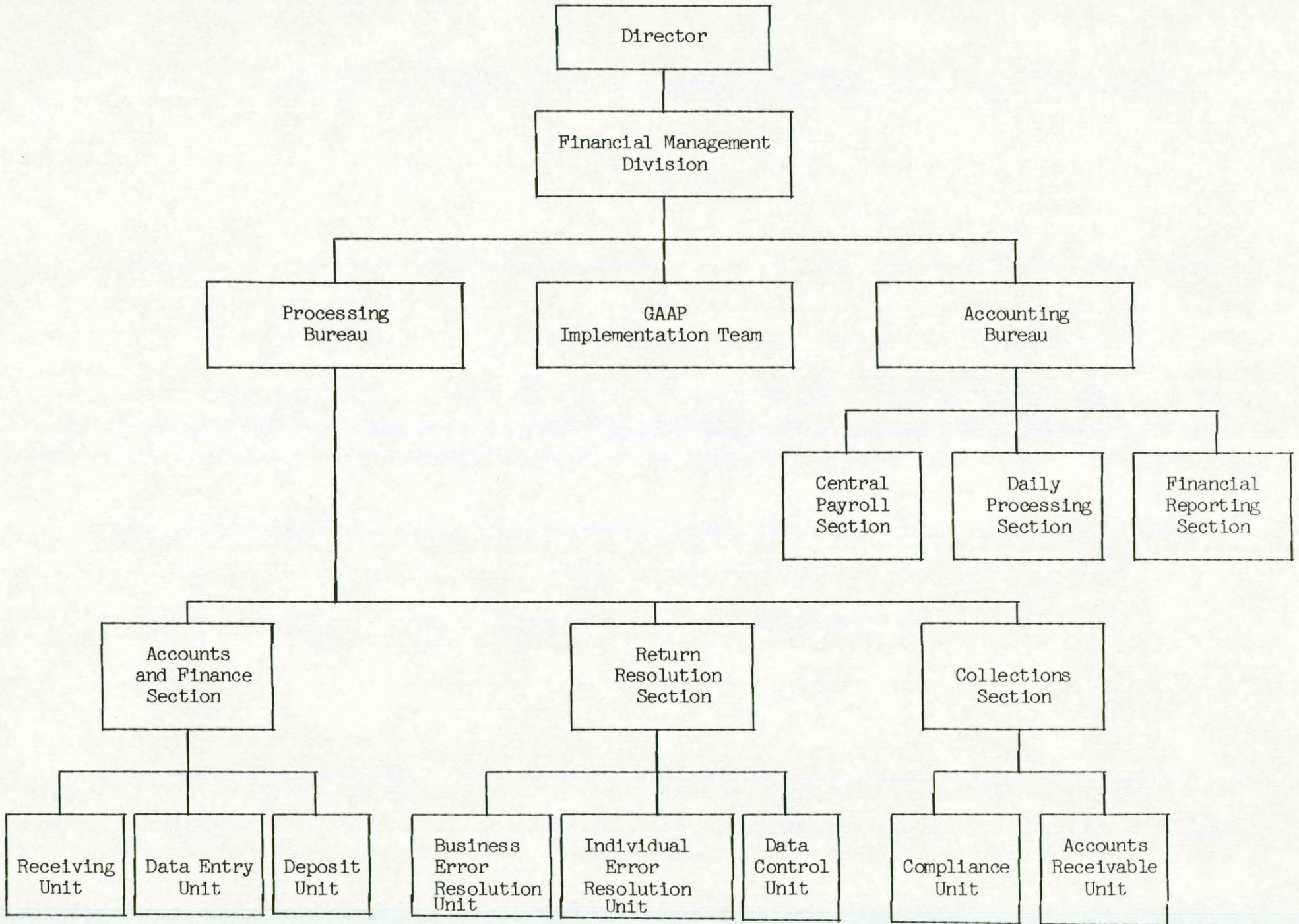


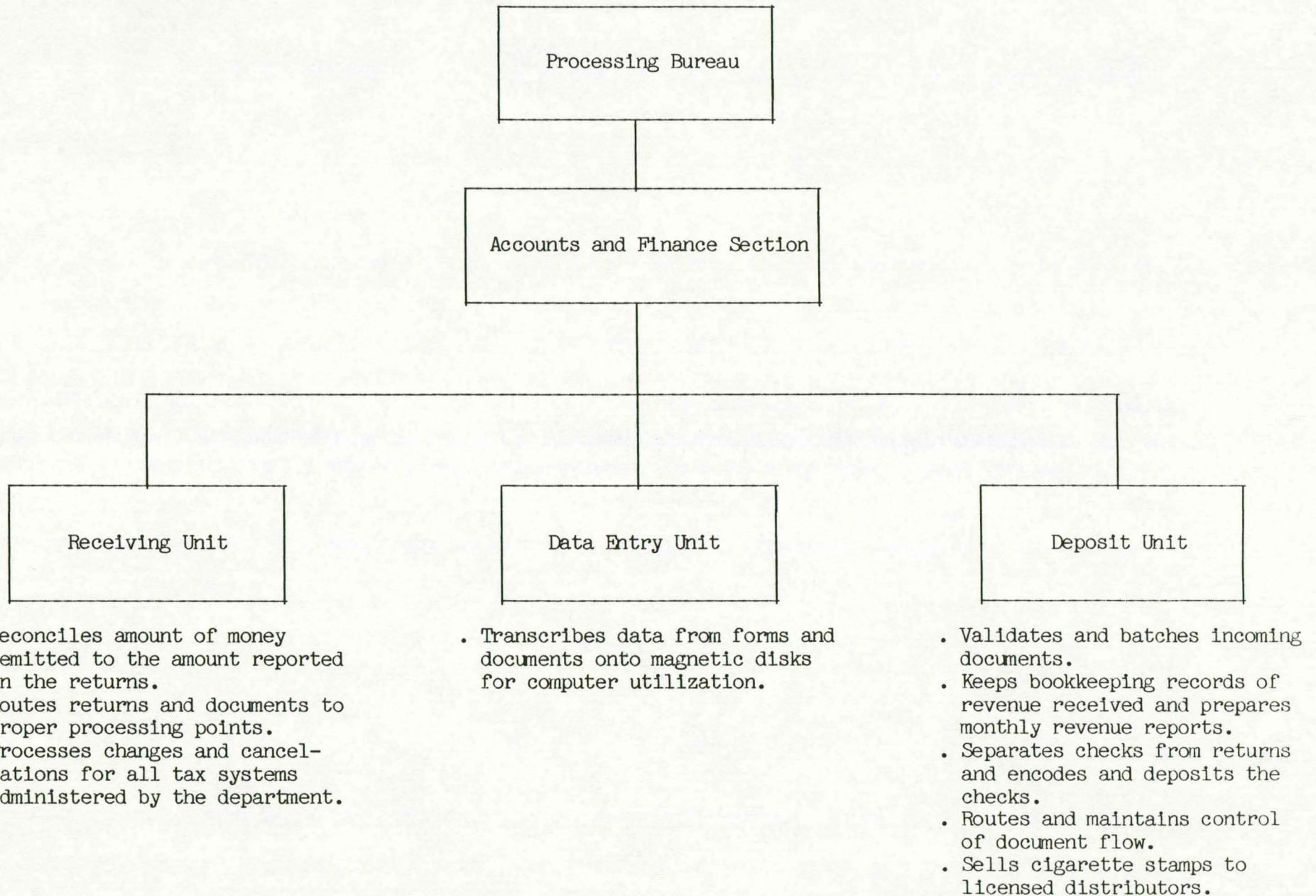
- . Represents department before the Board of Tax Review and court on tax matters and in other law suits.
- . Writes opinions for any phase of tax law administered by the department.
- . Advises director regarding legal matters associated with the administration of tax laws.

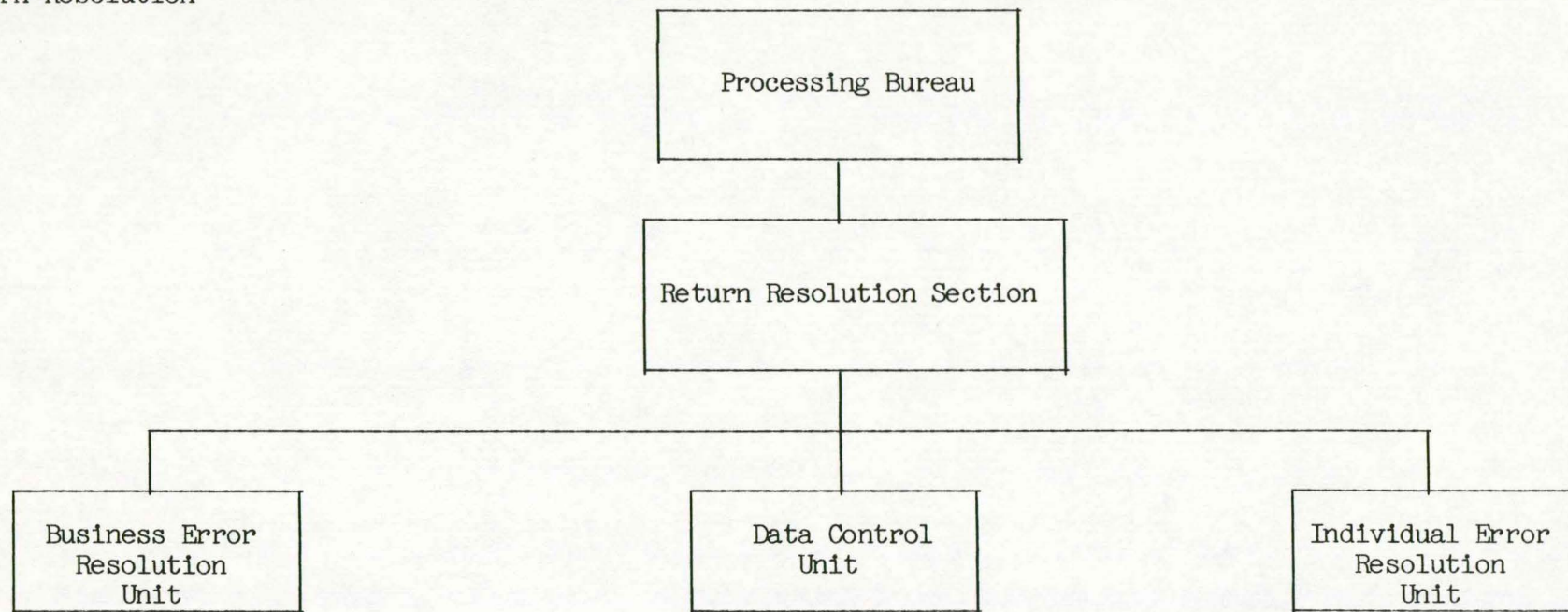
- . Interprets legislation, court cases, and federal statutes to create Iowa tax policy through rulemaking, petitions for declaratory rulings and other inquiries made to the agency.
- . Reviews state and federal legislation to determine impact on Iowa and all issues associated with its administration.
- . Develops and maintains rules to reflect changes in policy and to set forth the department's position on specific issues.
- . Develops department's legislative package and monitors all tax related issues considered by the Iowa General Assembly.

- . Handles all appeals in the informal stages for the department except certain property tax and license revocation matters.
- . Maintains department library and public information files.
- . Represents the department in department administrative hearings and in certain court appeals involving collection matters.

- . Provides the general public with information explaining the Iowa tax structure; answers letters; handles all general telephone inquiries and assists the public in the completion of returns, claims and license applications.
- . Publishes newsletters, information booklets and makes presentations on agency related issues.
- . Processes applications and issues permits for taxes administered by the department.
- . Assists in the design of tax forms and instructions.



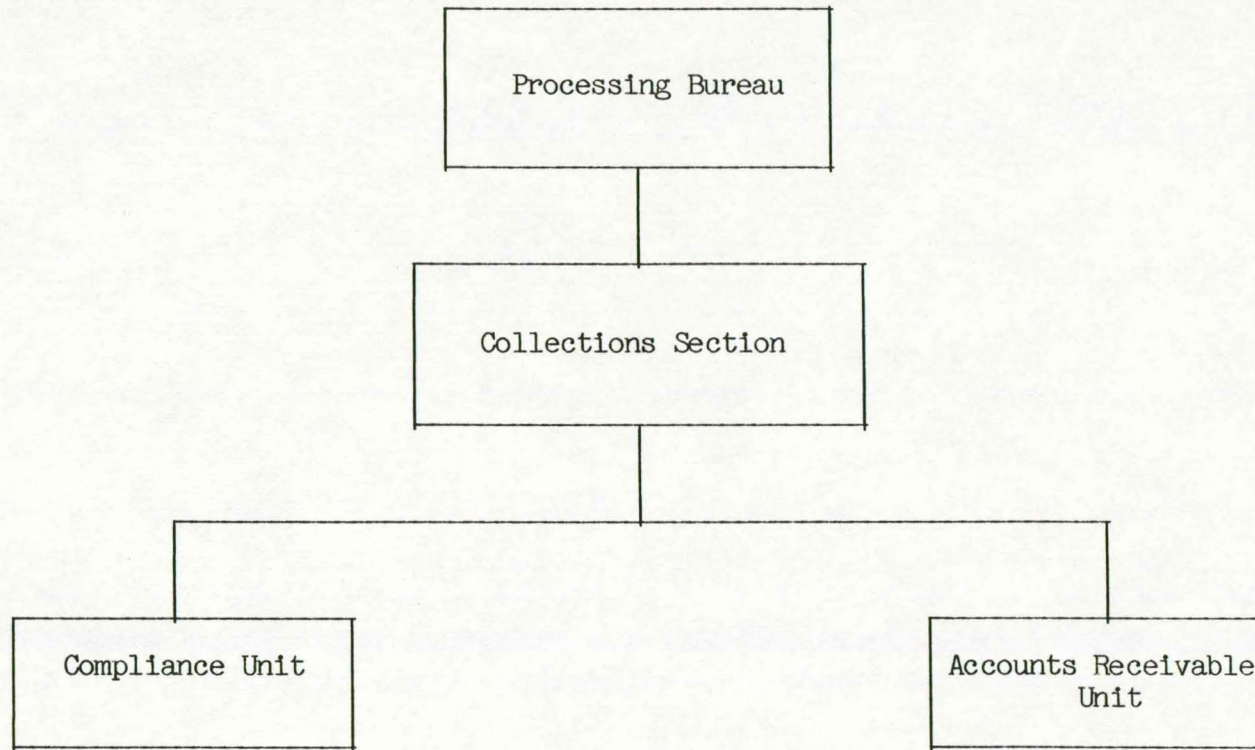




- . Resolves all errors on withholding and sales tax returns and resubmits via data entry for completion of processing which includes generating billings on all underpayments.
- . Verifies and issues refunds of withholding and sales tax overpayments. Edits and processes all verified summary reports submitted with the state copies of W-2 and 1099.
- . Microfilms all material placed in the sales tax history file which is a five-channel microfilm jacket.
- . Maintains on-site and off-site storage facilities for all returns (approximately 16 million) and files received by the department.
- . Responsible for storage and destruction of all department returns, records and files.

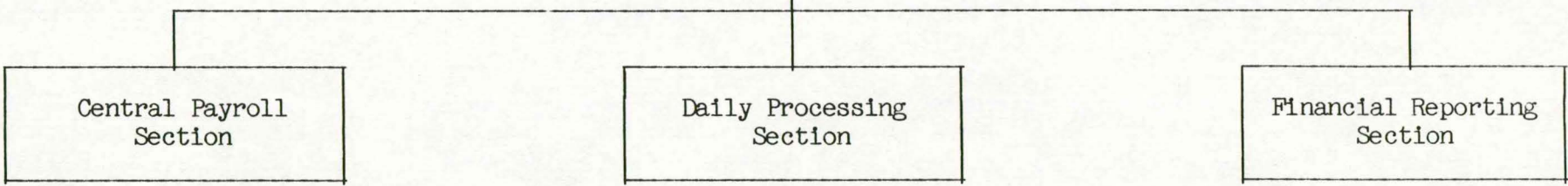
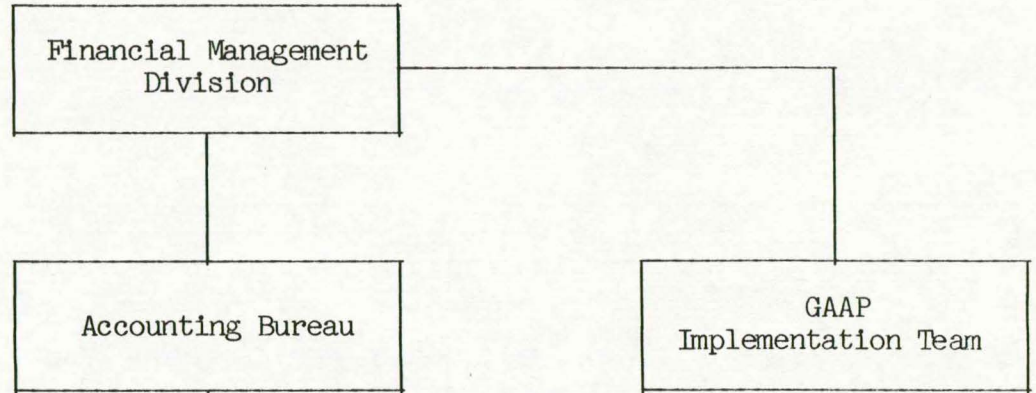
- . Maintains records of status of source data from user divisions.
- . Submits all production jobs for department.
- . Posts ledgers and balances money totals generated by each audit run.
- . Edits and corrects keyed data prior to an audit/update run.
- . Operates mini computer to run batch job applications and printer.
- . Reloads on line systems and creates master tapes on all systems.
- . Alters JCL to coincide with user needs.

- . Edits and corrects all income tax returns in preparation for data entry and completion of processing.
- . Answers written correspondence, telephone inquiries, and walk-in taxpayers on current year income tax returns.
- . Receives returns that are rejected by the computer math verification audit.
- . Flags returns for audit purposes.
- . Determines and resolves errors in the estimate program and will generate billings through the income system.
- . Edits and processes all motor vehicle fuel claims, corporation, and property tax forms in preparation for data entry and completion of processing.



- . Telephones and corresponds with taxpayers regarding delinquent and tax due situations.
- . Initiates and participates in license/permit revocation proceedings.
- . Enforces the department's bonding rules and maintains records of bond accounts and amounts.

- . Issues all bills for taxes administered by the Department of Revenue and Finance.
- . Processes payments, offsets refunds against amounts due and files tax liens when necessary.
- . Coordinates the collection activities with the other affected units within the Department of Revenue and Finance.

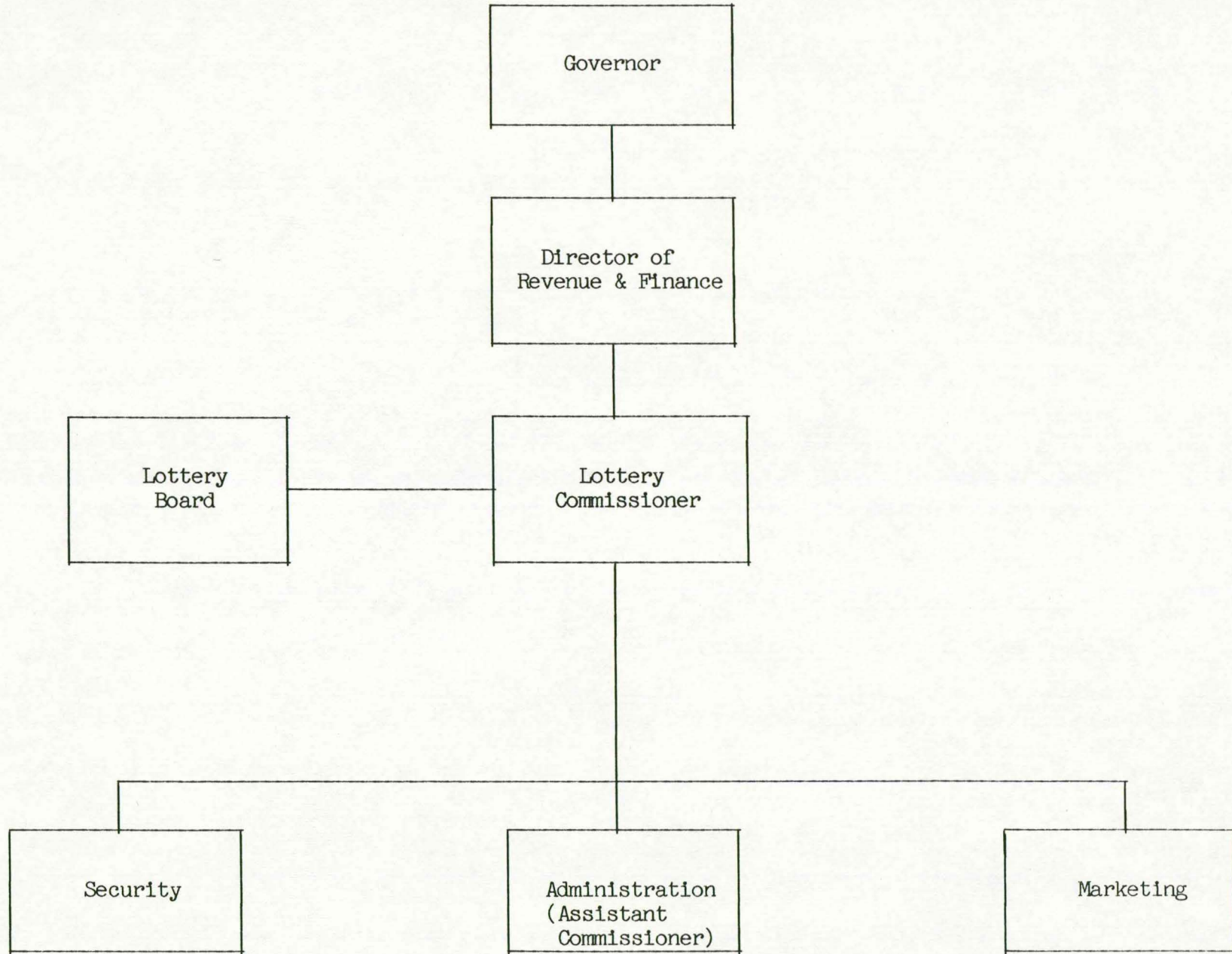


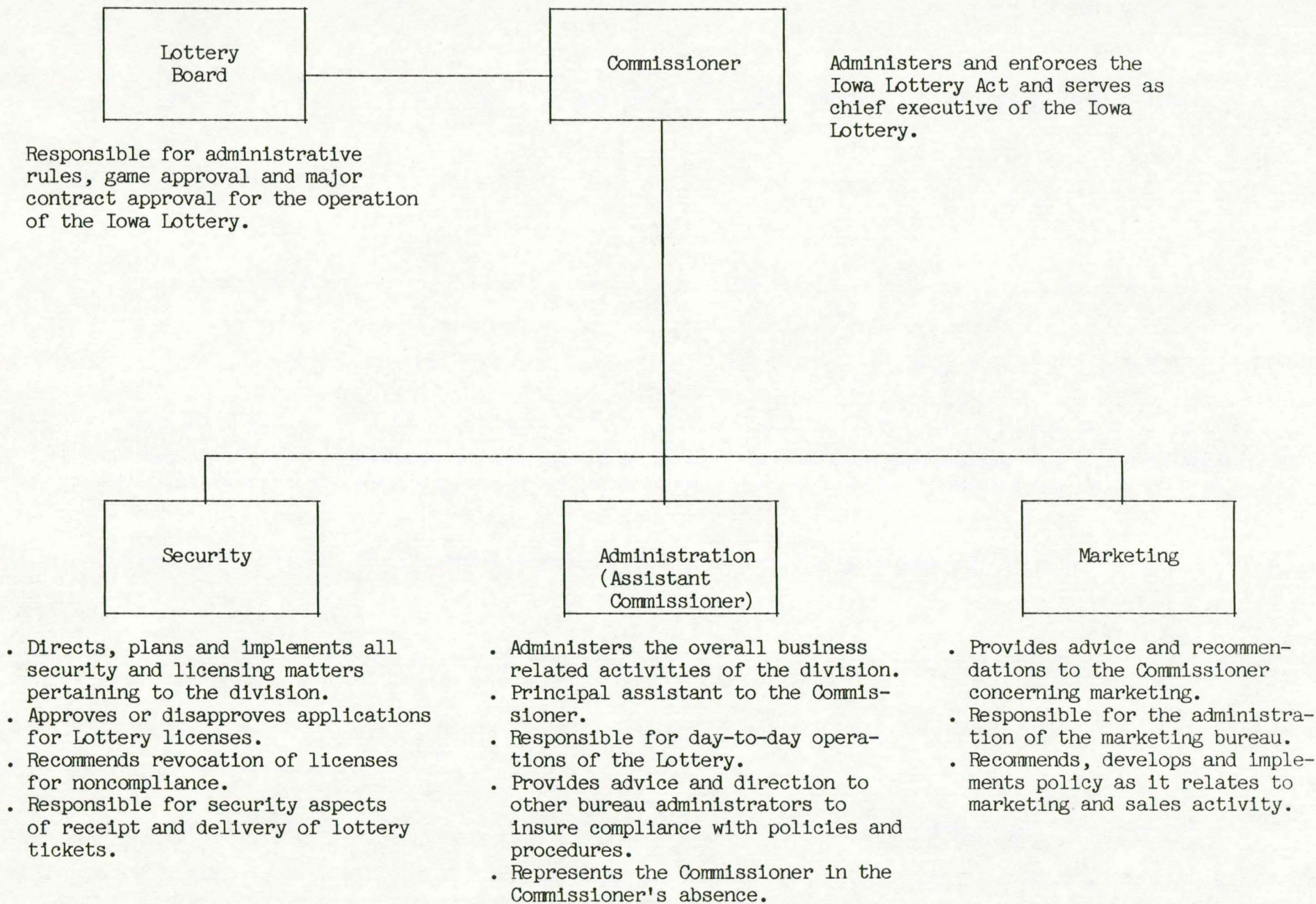
• Responsible for the implementation of Generally Accepted Accounting Principles (GAAP), and to issue a Comprehensive Annual Financial Report (CAFR) for the State of Iowa.

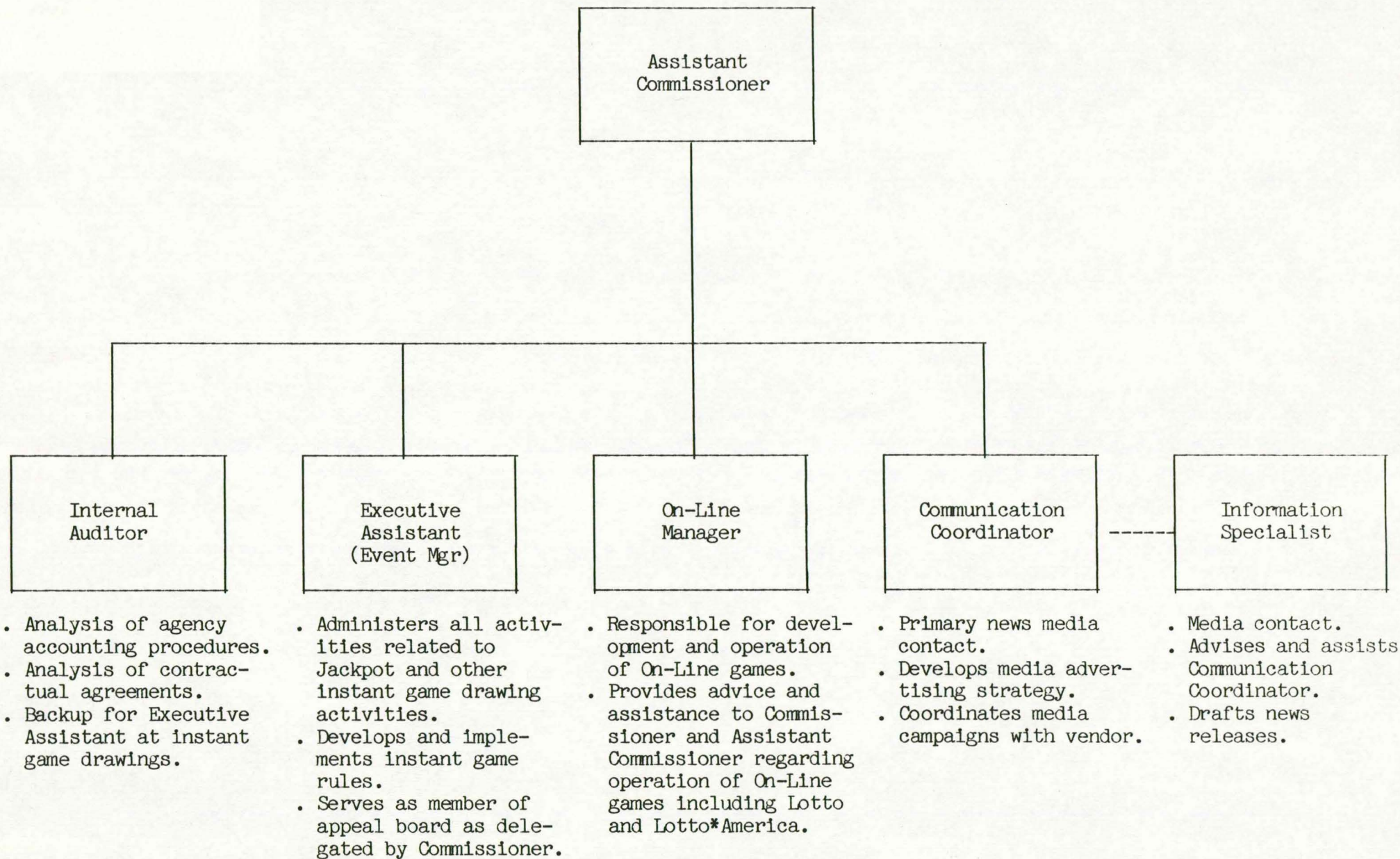
- Coordinates and supervises the preparation, calculations, and distribution of bi-weekly payrolls for approximately 19,000 employees.
- Administers the payment of many mandatory and discretionary payroll deductions including taxes, retirement benefits, savings bonds, garnishment and tax liens, and maintains accountability for various fringe benefits, such as life, health, and disability programs.

- Provides financial management data and maintains centralized records for the funds of the State except Board of Regents institutions.
- Reviews all claims against the state treasury before warrants are written to assure accuracy and legality of expenditures.
- Reconciles all centralized accounting system funds activity each day with the State Treasurer's Office.

- Reviews, designs and develops accounting policies and systems to provide for complete and accurate accounting for all state funds to facilitate the adoption of generally accepted accounting principles.







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