Plain Language

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Washington State Dept of Revenue
June 2015

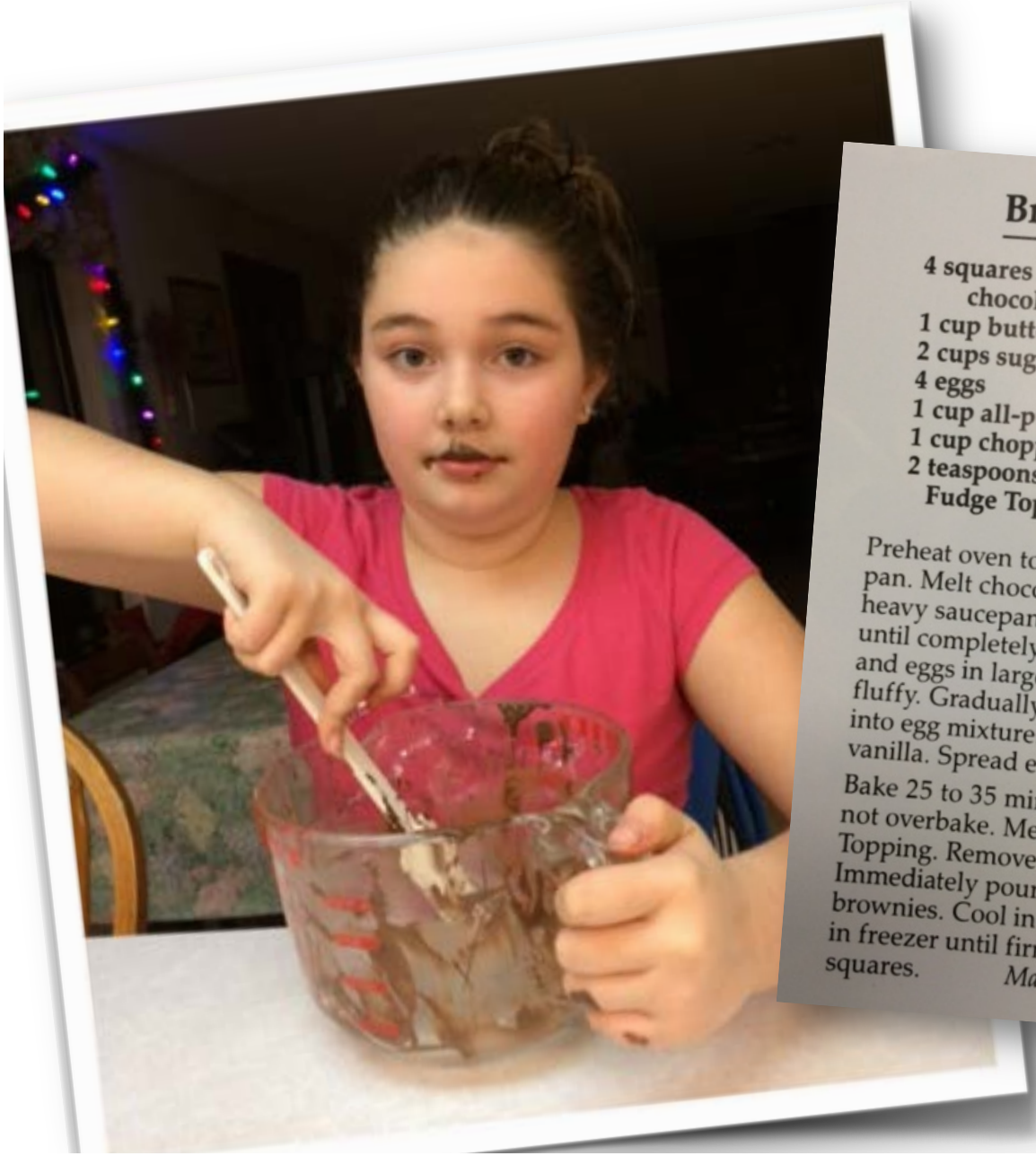
Department of Revenue
Washington State

What is Plain Language/Plain Talk?

Plain Talk is writing clearly so your audience can understand, after one read, the message you are sending and what they need to do.

What is Plain Talk?

- Plain Talk is not deleting complex information to make a document easier to understand.
- For your reader to make informed decisions, complex information must be provided.
- Plain Talk assures that the complex information is presented clearly and orderly so that it can be understood.



Brownie Fudge

4 squares (1 ounce each) unsweetened chocolate
1 cup butter or margarine
2 cups sugar
4 eggs
1 cup all-purpose flour
1 cup chopped walnuts
2 teaspoons vanilla
Fudge Topping (recipe follows)

Preheat oven to 350°F. Butter 13×9-inch pan. Melt chocolate and butter in small heavy saucepan over low heat, stirring until completely melted; cool. Beat sugar and eggs in large bowl until light and fluffy. Gradually whisk chocolate mixture into egg mixture. Stir in flour, walnuts and vanilla. Spread evenly in prepared pan.

Bake 25 to 35 minutes or just until set. Do not overbake. Meanwhile, prepare Fudge Topping. Remove brownies from oven. Immediately pour topping evenly over hot brownies. Cool in pan on wire rack. Place in freezer until firm. Cut into 1-inch squares.

Makes about 9 dozen brownies

What is Plain Talk?

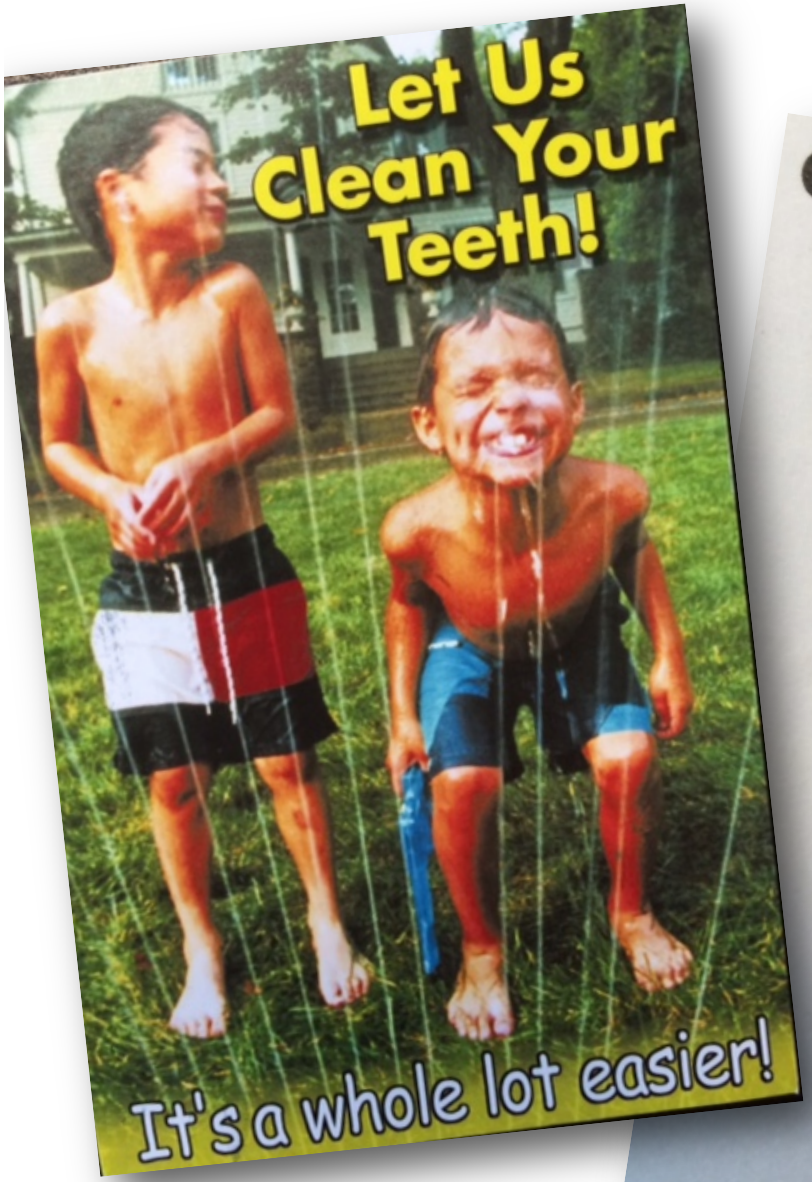
- Plain Talk is deciding what your reader needs to know before words and sentences are even considered.
- A Plain Talk document doesn't contain unnecessary words, and is written at the reader's level.

✓ Sentence structure is tight.

✓ Tone is welcoming and direct.

✓ Design is visually appealing.

Adapted from the Security and Exchange Commission's
"A Plain English Handbook"



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State and federal support of clear writing

- 2005 – Washington Governor Gregoire issues "Plain Talk" Executive Order
- 2010 – President Obama signs the Plain Writing Act of 2010
- 2011 – President Obama issues Executive Order requiring regulations to be written in plain language

How did we get here?

- We learned to talk at home.
  Success was being understood.

- We learned to write in school.
  Success was impressing our teacher and getting an A.

- At the Department of Revenue, **success means your readers get the message you intended to send.**

- We must write to **inform** not to impress.

Plain Talk is smart business

When customers don't understand documents, you may have to:

- ✓ Answer phone calls
- ✓ Correct customer mistakes
- ✓ Write follow-up letters to explain
- ✓ Develop background materials
- ✓ Litigate issues

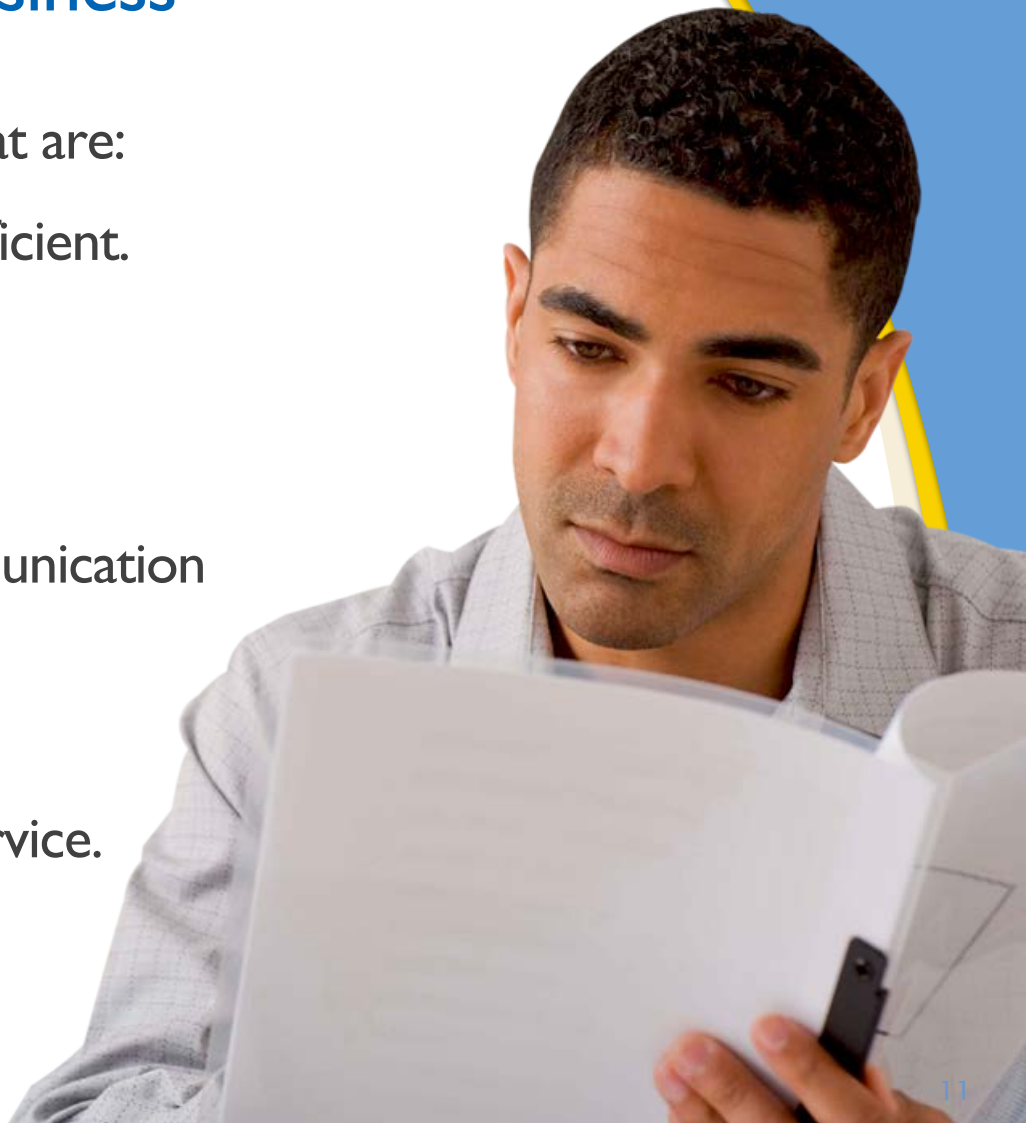
Plain Talk is smart business

We can write documents that are:

- ✓ legally accurate and sufficient.
- ✓ clear and usable.

These documents provide:

- ✓ better customer communication and understanding.
- ✓ increased compliance.
- ✓ improved customer service.



Choosing your documents

Things to consider:

- ✓ Agency business goals
- ✓ Documents that are hard to understand
- ✓ Documents with broad circulation

Who should be involved?

- Plain Talk writer
- Customer experts
  - ✓ Know the questions customers have after reading the letter
- Policy expert or legal counsel
- Management
  - ✓ Approves new letter and makes sure it gets used

Six steps

1. Plan your letter and write to your reader
2. Focus on people
3. Use short, simple sentences
4. Use words readers know
5. Organize information in logical order
6. Make the text visual

Step 1 – Plan Your Letter

What's the story?

- ✓ What do you want to achieve? (purpose)
- ✓ Who is the letter going to? (readers)
- ✓ When, where, why, and how will they read the letter? (Scenarios of use)

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Step 2 – Focus on People

- Help readers see themselves in the text
  - ✓ Use words like *"I, me, we, our, ours, you, your"*
- Use personal pronouns or name the person doing the action
  - ✓ I am writing in response…
  - ✓ Suzy Smith will contact you…
  - ✓ You may copy this certificate…

Exercise 1
Using personal pronouns

Step 2 – Focus on People

- Use action verbs
  - ✓ Affix a signature = sign
  - ✓ Make payment = pay
- Look for nouns that hide verbs
  - ✓ denial = deny
  - ✓ maintenance = maintain, keep up
  - ✓ assignment = assign
  - ✓ failure = fail

Step 2 – Focus on People

- Write in active voice
  - ✓ Active = *"who is doing what to whom"*
  - ✓ Passive voice:
    - Form C must be completed by all homeowners.
- Active voice:
  - ✓ All homeowners must complete Form C.
  - ✓ You must complete Form C.

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Exercise 2
Changing Passive to Active

Step 3 – Short, Simple Sentences

- Keep each sentence to one thought – or two tightly connected thoughts

"If you have to read a sentence more than once to understand it, it is too long."

Step 3 – Short, Simple Sentences

Avoid unnecessary words

- ✓ Weak: The purpose of this letter is to tell you that we have accepted your claim…
- ✓ **Strong:** We have accepted your claim…
- ✓ Weak: There are three forms that must be completed.
- ✓ **Strong:** You must fill out three forms.

Step 3 – Short, Simple Sentences

Think about the order you want to give the message

Before:

Interested persons, on or before March1, 2015, may submit to the Hearing Clerk written comments regarding this proposal.

Step 3 – Short, Simple Sentences

Think about the order you want to give the message

After:

We invite you to comment on this proposal.

Send comments to:

Hearing Clerk
PO Box 400
Olympia, WA 98501

Deadline: March 1, 2015

Exercise 3
Untangling Sentences

Step 4 – Use Words Readers Know

Use short and simple words

- ✓ cease = stop
- ✓ prior to = before
- ✓ procure = get
- ✓ remit = send, pay
- ✓ retain = keep
- ✓ terminate = end

Step 4 – Use Words Readers Know

Use short and simple words

- ✓ commence = ?
- ✓ employ = ?
- ✓ furnish = ?
- ✓ inquire = ?
- ✓ transmit = ?
- ✓ utilize = ?

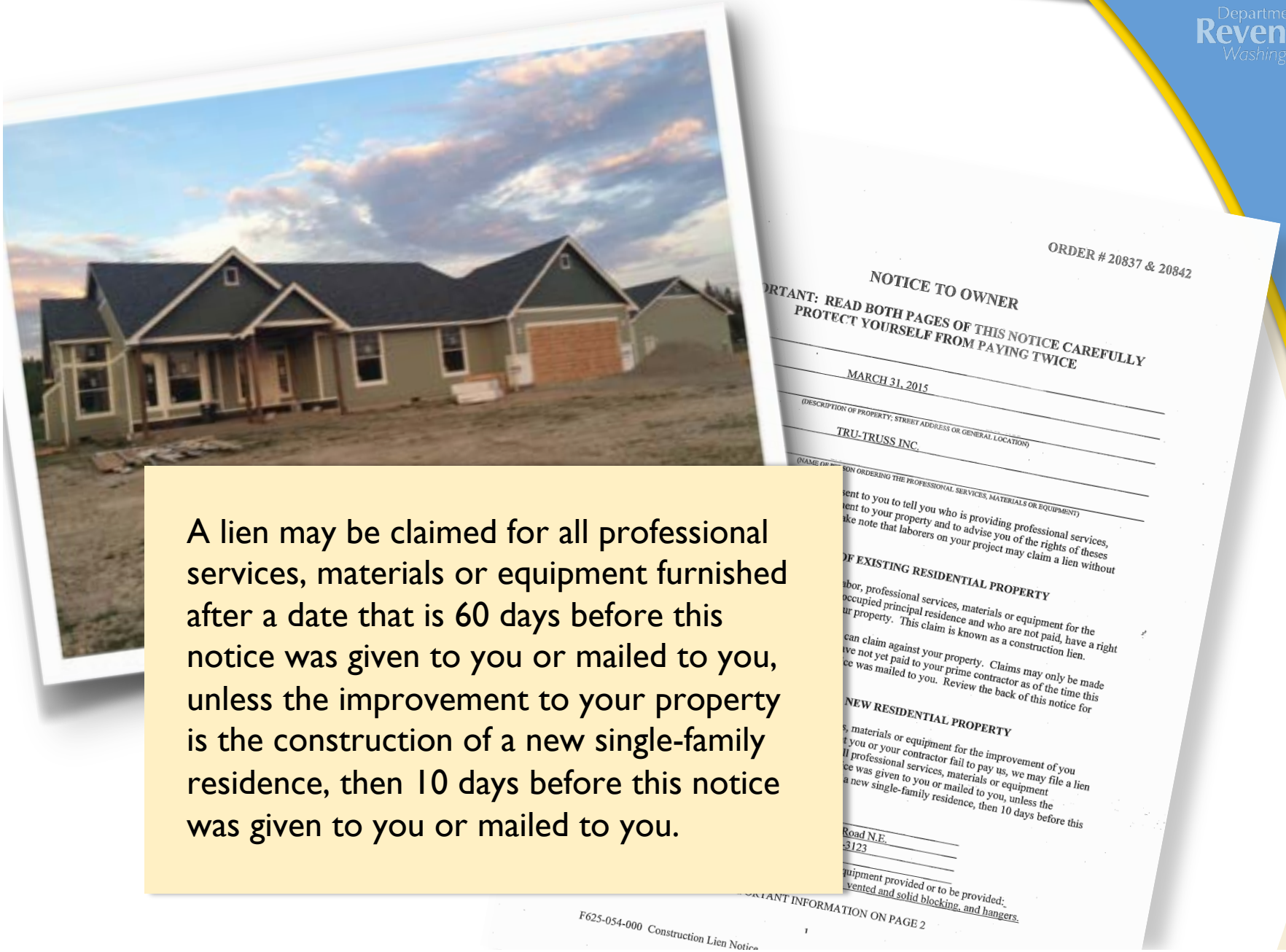
Michael Scott offers his wisdom

Step 4 – Use Words Readers Know

Avoid "*legalisms*"

- ✓ aforesaid = the
- ✓ pursuant to = the law says
- ✓ said "*person*" = the "person"

Define terms, if necessary



ORDER # 20837 & 20842

NOTICE TO OWNER

ORTANT: READ BOTH PAGES OF THIS NOTICE CAREFULLY
PROTECT YOURSELF FROM PAYING TWICE

MARCH 31, 2015

(DESCRIPTION OF PROPERTY; STREET ADDRESS OR GENERAL LOCATION)

TRU-TRUSS INC.

(NAME OF PERSON ORDERING THE PROFESSIONAL SERVICES, MATERIALS OR EQUIPMENT)

sent to you to tell you who is providing professional services,
ent to your property and to advise you of the rights of theses
ake note that laborers on your project may claim a lien without

OF EXISTING RESIDENTIAL PROPERTY

abor, professional services, materials or equipment for the
occupied principal residence and who are not paid, have a right
ur property. This claim is known as a construction lien.

can claim against your property. Claims may only be made
ve not yet paid to your prime contractor as of the time this
ce was mailed to you. Review the back of this notice for

NEW RESIDENTIAL PROPERTY

s, materials or equipment for the improvement of you
t you or your contractor fail to pay us, we may file a lien
ll professional services, materials or equipment
ce was given to you or mailed to you, unless the
a new single-family residence, then 10 days before this

Road N.E.
-3123

uipment provided or to be provided:
vented and solid blocking, and hangers.

ORTANT INFORMATION ON PAGE 2

F625-054-000 Construction Lien Notice

A lien may be claimed for all professional services, materials or equipment furnished after a date that is 60 days before this notice was given to you or mailed to you, unless the improvement to your property is the construction of a new single-family residence, then 10 days before this notice was given to you or mailed to you.

Step 4 – Use Words Readers Know

Use *"must," "may," "should"* appropriately.
Do not use "shall" in letters.

- ✓ For obligation, use *"must"*
- ✓ For permission, use *"may"*
- ✓ For a strong suggestion, use *"should"*
- ✓ For a physical possibility, use *"can"*

Step 5 – Organize information in logical order

- Add a reference line
  - ✓ gives a quick view of the main point
- Chunk information
  - ✓ separates information into manageable pieces
- Use bold headings and white space
  - ✓ help users locate information

Step 5 – Organize information in logical order

Beginning

- ✓ reference line
- ✓ context – if needed, give a brief context-setting, background statement
- ✓ main point – right up front, even if it is bad news
- ✓ overview – what's in this letter (if it is long)

Step 5 – Organize information in logical order

Middle

What users need to know in logical order

- ✓ tell user what to do
- ✓ answer questions user will have
- ✓ inform of rights (appeal, privacy, others)

End

- ✓ where to get more information
- ✓ whom to call if user needs

Department of Revenue
Washington State

From: Zahn, Clyde (DOR) Sent: Tue 01/31/2012 8:46 AM
To: Masteller, Cyndi (DOR)
Cc: Eastman, Kimberly (DOR); Shimabukuro, Janet (DOR)
Subject: RE: Does SB 6447 have an impact on our operations?

Yes, but there's not that much *work* for BLS-TPS itself.

Some, but not all of the affected licenses operate through BLS (profit corporation *renewals* for Secretary of State, several of DOL's business licenses, and DOH's Shopkeeper and X-Ray Facility business licenses). A percentage of the transactions will occur online and have the money collected by credit card (see expenses below).

Expense Impact:

A somewhat loose end still exists in determining how to pay the cost of collecting part of the revenue by credit card (actually who ends up paying the cost) and whether/how BLS will bill that cost for reimbursement. That total cost between all the licenses for all three agencies involved could be between $15,000-$20,000 annually.

Other, Implementation expenses (see implementation below) are absorbable.

Implementation Impact:

The BLS-I.S. division would be primarily impacted in order to do the system set-up to accommodate the $10 and 3% surcharges as appropriate. BLS-TPS staff would be involved in making some minor computer table entries and assisting in the final testing of the funding changes made by I.S.

After implementation, there would be additional, pass-through revenue processed by BLS applicable to the affected licenses which would be deposited by journal voucher into the appropriate dedicated fund (automated process for BLS, an added manual step for DOR's fiscal staff).

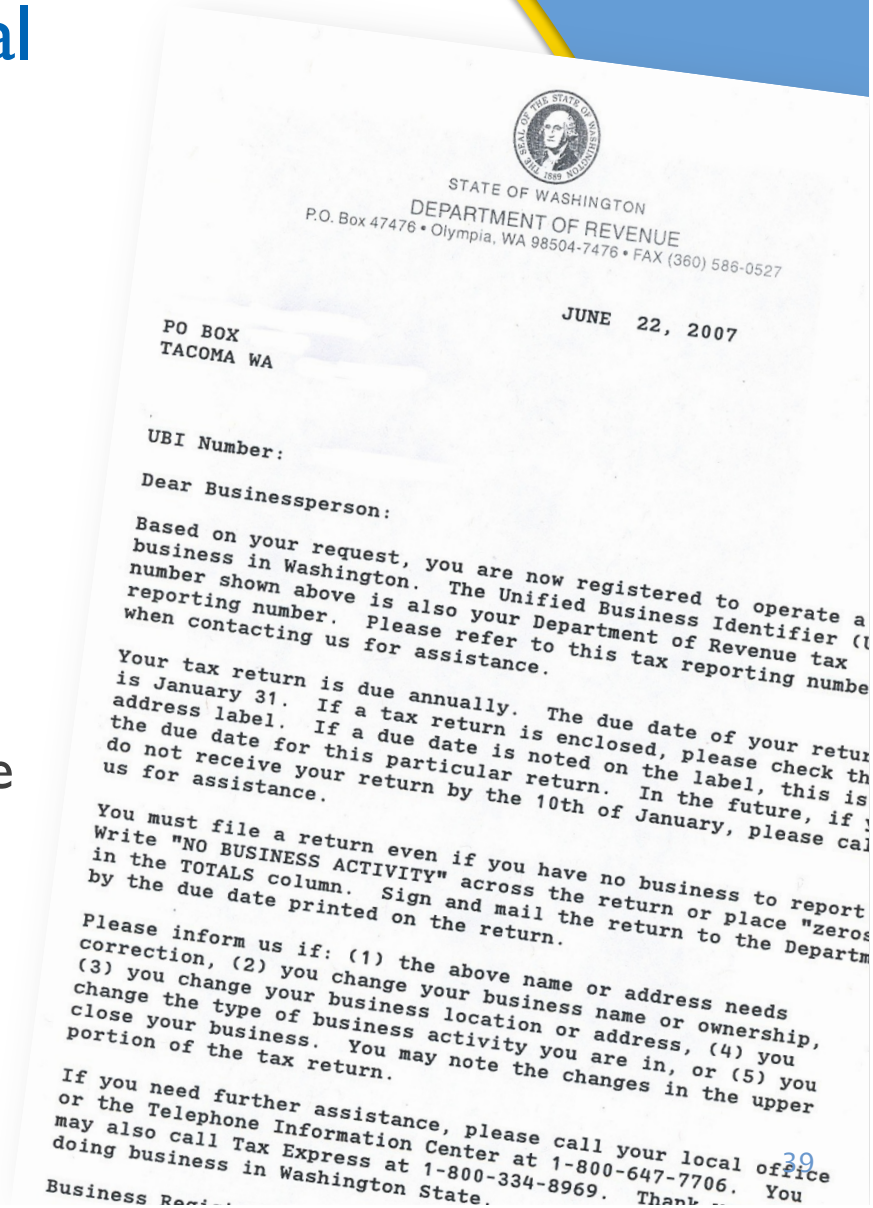
Exercise 4
Create strong reference lines

Step 6 – Make the Text Visual

The design of your document is

the first thing your reader sees.

- ✓ Lots of text
- ✓ Blocky
- ✓ Not scannable
- ✓ Not respectful of the reader's time
- ✓ Not a very good first impression



STATE OF WASHINGTON
DEPARTMENT OF REVENUE
P.O. Box 47476 • Olympia, WA 98504-7476 • FAX (360) 586-0527

JUNE 22, 2007

PO BOX
TACOMA WA

UBI Number:

Dear Businessperson:

Based on your request, you are now registered to operate a business in Washington. The Unified Business Identifier (U number shown above is also your Department of Revenue tax reporting number. Please refer to this tax reporting numbe when contacting us for assistance.

Your tax return is due annually. The due date of your retur is January 31. If a tax return is enclosed, please check th address label. If a due date is noted on the label, this is the due date for this particular return. In the future, if y do not receive your return by the 10th of January, please cal us for assistance.

You must file a return even if you have no business to report Write "NO BUSINESS ACTIVITY" across the return or place "zeros in the TOTALS column. Sign and mail the return to the Departm by the due date printed on the return.

Please inform us if: (1) the above name or address needs correction, (2) you change your business name or ownership, (3) you change your business location or address, (4) you change the type of business activity you are in, or (5) you close your business. You may note the changes in the upper portion of the tax return.

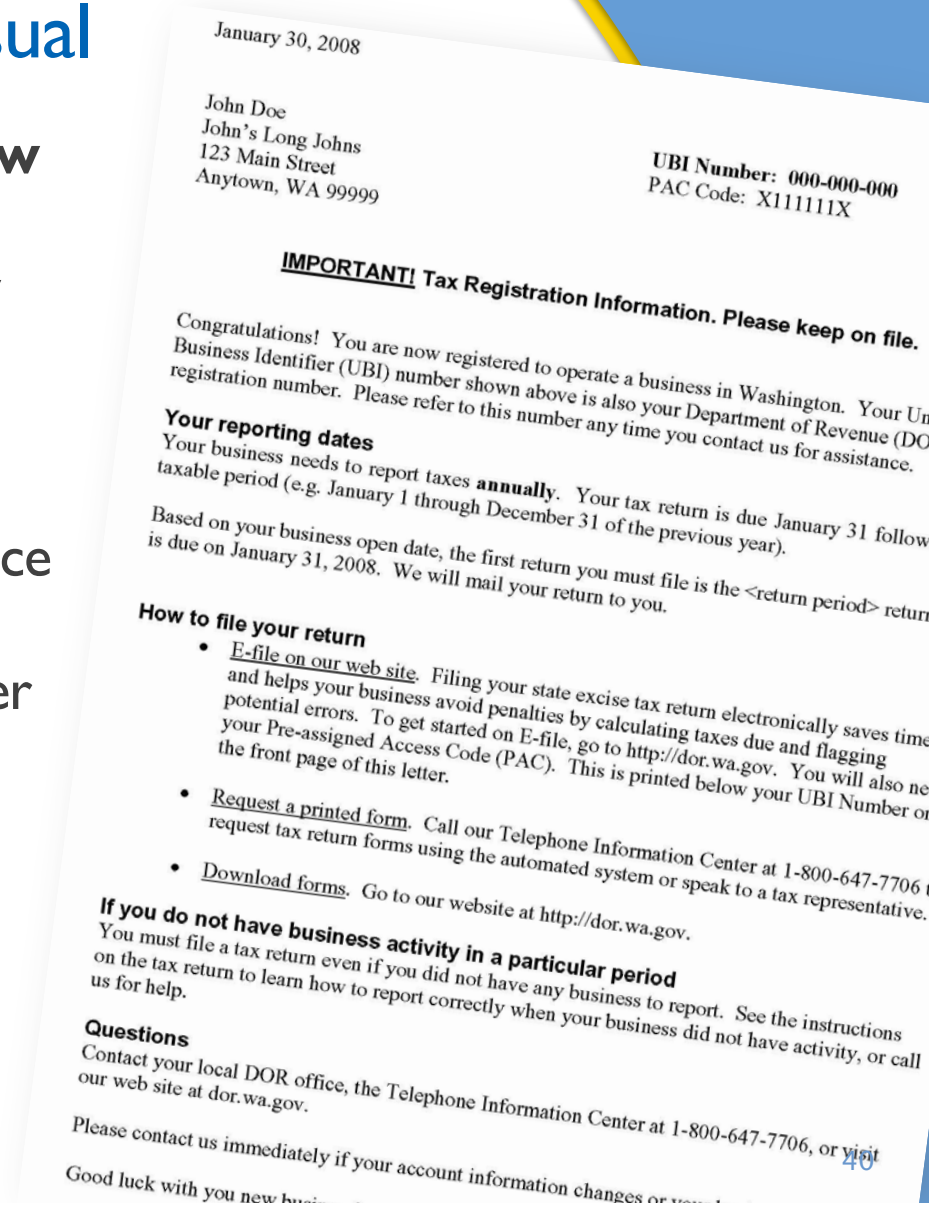
If you need further assistance, please call your local office or the Telephone Information Center at 1-800-647-7706. You may also call Tax Express at 1-800-334-8969. Thank
doing business in Washington State.

Business Regi

Step 6 – Make the Text Visual

Good design lets information flow

- Good design lets information flow
- Header clearly identifies purpose
- Short paragraphs create white space
- Content is easily scanned by reader
- Bold, clear subheads help reader find information
- Respectful of the reader's time



January 30, 2008

John Doe
John's Long Johns
123 Main Street
Anytown, WA 99999

UBI Number: 000-000-000
PAC Code: X111111X

IMPORTANT! Tax Registration Information. Please keep on file.

Congratulations! You are now registered to operate a business in Washington. Your Un
Business Identifier (UBI) number shown above is also your Department of Revenue (DO
registration number. Please refer to this number any time you contact us for assistance.

Your reporting dates

Your business needs to report taxes **annually**. Your tax return is due January 31 follow
taxable period (e.g. January 1 through December 31 of the previous year).

Based on your business open date, the first return you must file is the <return period> return
is due on January 31, 2008. We will mail your return to you.

How to file your return

- E-file on our web site. Filing your state excise tax return electronically saves time
  and helps your business avoid penalties by calculating taxes due and flagging
  potential errors. To get started on E-file, go to http://dor.wa.gov. You will also ne
  your Pre-assigned Access Code (PAC). This is printed below your UBI Number or
  the front page of this letter.
- Request a printed form. Call our Telephone Information Center at 1-800-647-7706
  request tax return forms using the automated system or speak to a tax representative.
- Download forms. Go to our website at http://dor.wa.gov.

If you do not have business activity in a particular period

You must file a tax return even if you did not have any business to report. See the instructions
on the tax return to learn how to report correctly when your business did not have activity, or call
us for help.

Questions

Contact your local DOR office, the Telephone Information Center at 1-800-647-7706, or visit
our web site at dor.wa.gov.

Please contact us immediately if your account information changes or

Good luck with you new

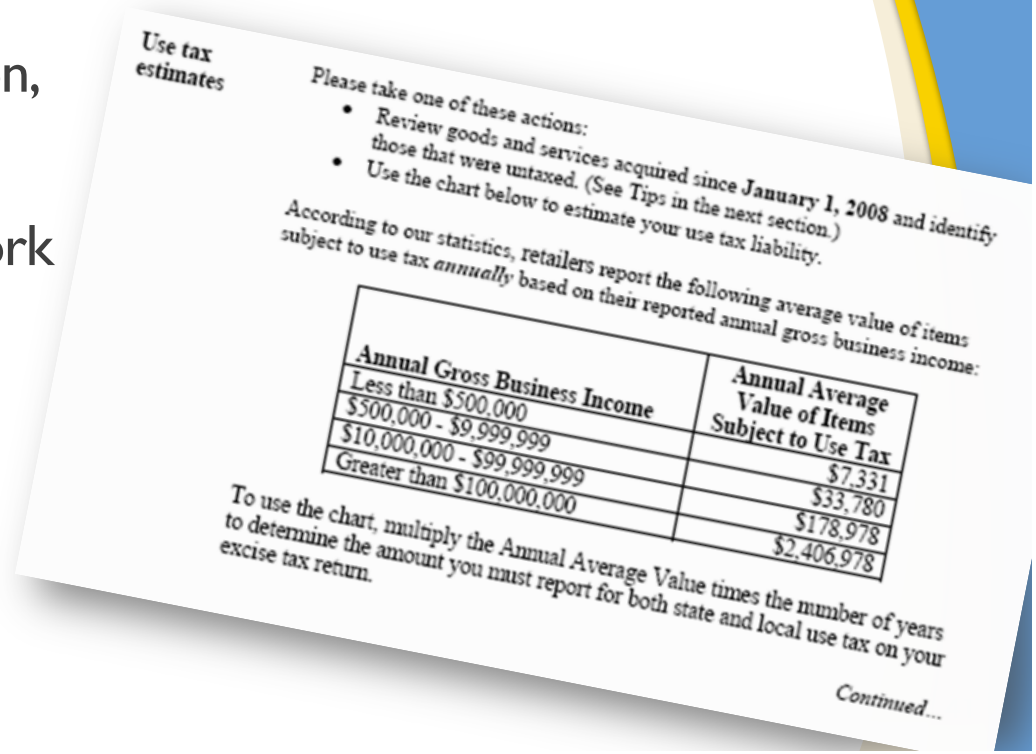
Step 6 – Make the Text Visual

- Use lists and tables whenever possible
- Use bulleted lists for items/conditions

Before:

In addition to your application, please include:

your resume, references, work samples, and photograph.



Use tax estimates

Please take one of these actions:

- Review goods and services acquired since **January 1, 2008** and identify those that were untaxed. (See Tips in the next section.)
- Use the chart below to estimate your use tax liability.

According to our statistics, retailers report the following average value of items subject to use tax *annually* based on their reported annual gross business income:

Annual Gross Business Income	Annual Average Value of Items Subject to Use Tax
Less than $500,000	$7,331
$500,000 - $9,999,999	$33,780
$10,000,000 - $99,999,999	$178,978
Greater than $100,000,000	$2,406,978

To use the chart, multiply the Annual Average Value times the number of years to determine the amount you must report for both state and local use tax on your excise tax return.

Continued...

Step 6 – Make the Text Visual

After:

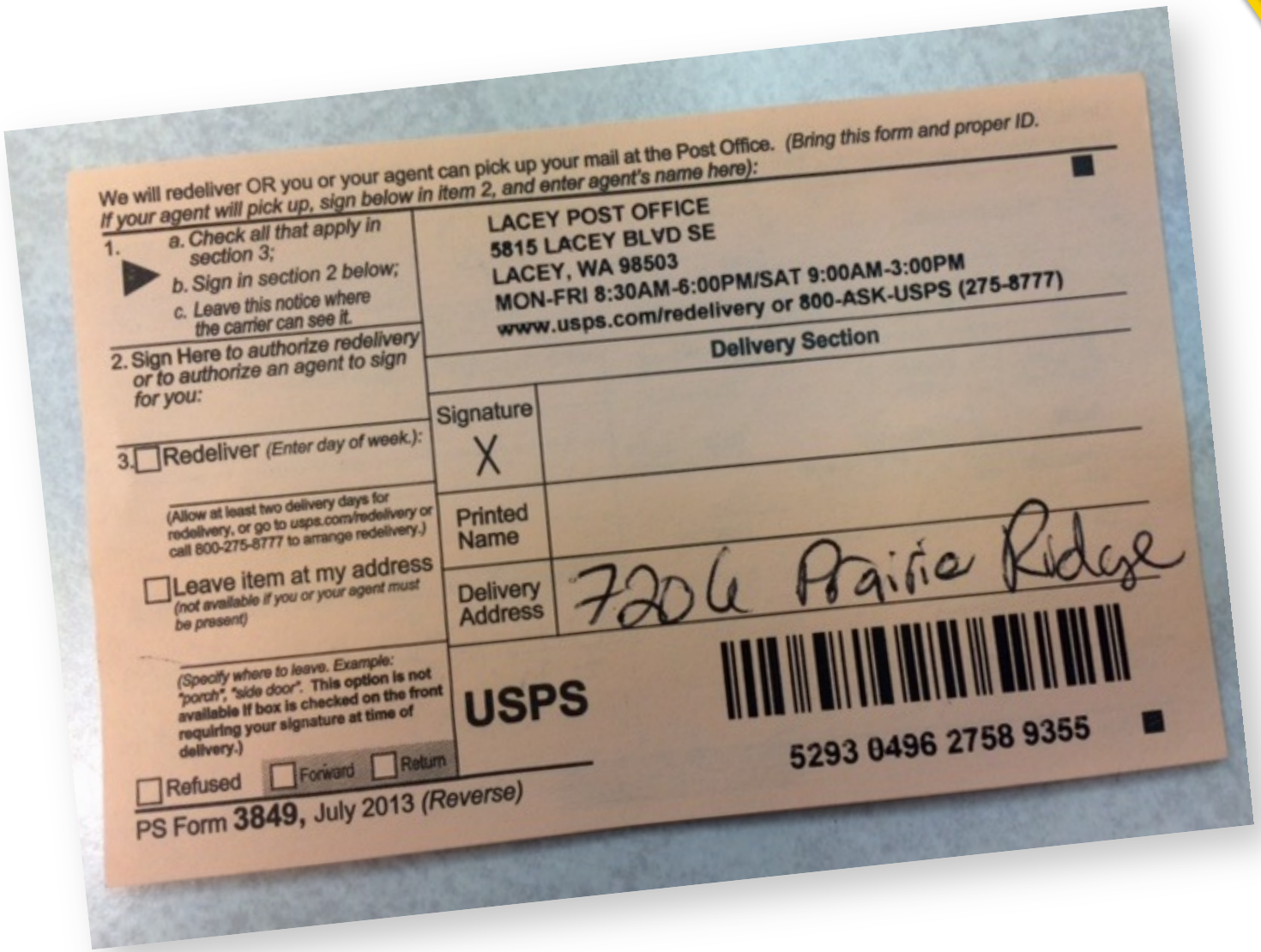
Please submit:

- ✓ Your application
- ✓ Resume
- ✓ References
- ✓ Work samples
- ✓ Photograph

Step 6 – Make the Text Visual

Use numbered lists for instructions

1. Complete the form.
2. Sign and date it.
3. Mail it in the enclosed envelope.



We will redeliver OR you or your agent can pick up your mail at the Post Office. *(Bring this form and proper ID. If your agent will pick up, sign below in item 2, and enter agent's name here):*

1. a. Check all that apply in section 3;
   b. Sign in section 2 below;
   c. Leave this notice where the carrier can see it.

2. Sign Here to authorize redelivery or to authorize an agent to sign for you:

3. ☐ Redeliver *(Enter day of week.)*:

(Allow at least two delivery days for redelivery, or go to usps.com/redelivery or call 800-275-8777 to arrange redelivery.)

☐ Leave item at my address *(not available if you or your agent must be present)*

(Specify where to leave. Example: "porch", "side door". **This option is not available if box is checked on the front requiring your signature at time of delivery.)**

☐ Refused ☐ Forward ☐ Return

LACEY POST OFFICE
5815 LACEY BLVD SE
LACEY, WA 98503
MON-FRI 8:30AM-6:00PM/SAT 9:00AM-3:00PM
www.usps.com/redelivery or 800-ASK-USPS (275-8777)

Delivery Section

Signature X

Printed Name

Delivery Address 7206 Prairie Ridge

USPS

5293 0496 2758 9355

PS Form **3849**, July 2013 *(Reverse)*

Step 6 – Make the Text Visual

Make the lists parallel

Before:

Individuals applying for permits must

- ✓ be 21 or older
- ✓ shall have a valid driver's license
- ✓ residency in this state is required
- ✓ not have drunk driving convictions

Step 6 – Make the Text Visual

Make the lists parallel

After:

Individuals applying for permits must be

- ✓ 21 or older
- ✓ a legal resident of the state

They must have:

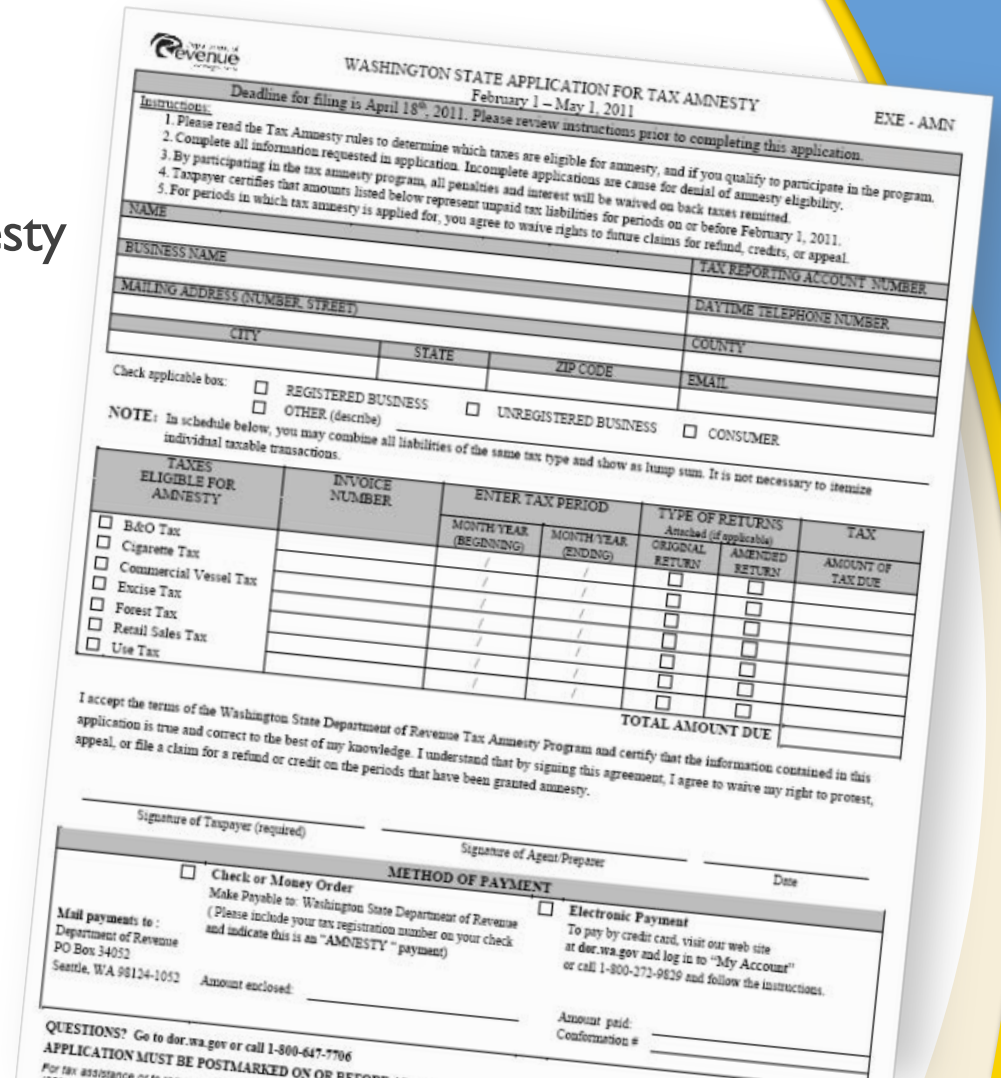
- ✓ a valid driver's license
- ✓ no conviction for drunk driving

Step 6 – Make the Text Visual

First draft of our Amnesty Application

- Used another state's amnesty form as a template.
- Users found it difficult to complete.
- We asked ourselves:

  What is the least amount of information a taxpayer can provide that will allow us to process their application?



WASHINGTON STATE APPLICATION FOR TAX AMNESTY
February 1 – May 1, 2011

EXE - AMN

Deadline for filing is April 18th, 2011. Please review instructions prior to completing this application.

Instructions:
1. Please read the Tax Amnesty rules to determine which taxes are eligible for amnesty, and if you qualify to participate in the program.
2. Complete all information requested in application. Incomplete applications are cause for denial of amnesty eligibility.
3. By participating in the tax amnesty program, all penalties and interest will be waived on back taxes remitted.
4. Taxpayer certifies that amounts listed below represent unpaid tax liabilities for periods on or before February 1, 2011.
5. For periods in which tax amnesty is applied for, you agree to waive rights to future claims for refund, credits, or appeal.

NAME
BUSINESS NAME
TAX REPORTING ACCOUNT NUMBER
MAILING ADDRESS (NUMBER, STREET)
DAYTIME TELEPHONE NUMBER
CITY | STATE | ZIP CODE
COUNTY
EMAIL

Check applicable box: ☐ REGISTERED BUSINESS ☐ UNREGISTERED BUSINESS ☐ CONSUMER ☐ OTHER (describe)

NOTE: In schedule below, you may combine all liabilities of the same tax type and show as lump sum. It is not necessary to itemize individual taxable transactions.

TAXES ELIGIBLE FOR AMNESTY	INVOICE NUMBER	ENTER TAX PERIOD		TYPE OF RETURNS Attached (if applicable)		TAX
		MONTH/YEAR (BEGINNING)	MONTH/YEAR (ENDING)	ORIGINAL RETURN	AMENDED RETURN	AMOUNT OF TAX DUE
☐ B&O Tax		/	/	☐	☐	
☐ Cigarette Tax		/	/	☐	☐	
☐ Commercial Vessel Tax		/	/	☐	☐	
☐ Excise Tax		/	/	☐	☐	
☐ Forest Tax		/	/	☐	☐	
☐ Retail Sales Tax		/	/	☐	☐	
☐ Use Tax		/	/	☐	☐	
					TOTAL AMOUNT DUE	

I accept the terms of the Washington State Department of Revenue Tax Amnesty Program and certify that the information contained in this application is true and correct to the best of my knowledge. I understand that by signing this agreement, I agree to waive my right to protest, appeal, or file a claim for a refund or credit on the periods that have been granted amnesty.

Signature of Taxpayer (required) Signature of Agent/Preparer Date

METHOD OF PAYMENT

☐ Check or Money Order
Make Payable to: Washington State Department of Revenue
(Please include your tax registration number on your check and indicate this is an "AMNESTY" payment)
Mail payments to: Department of Revenue PO Box 34052 Seattle, WA 98124-1052
Amount enclosed:

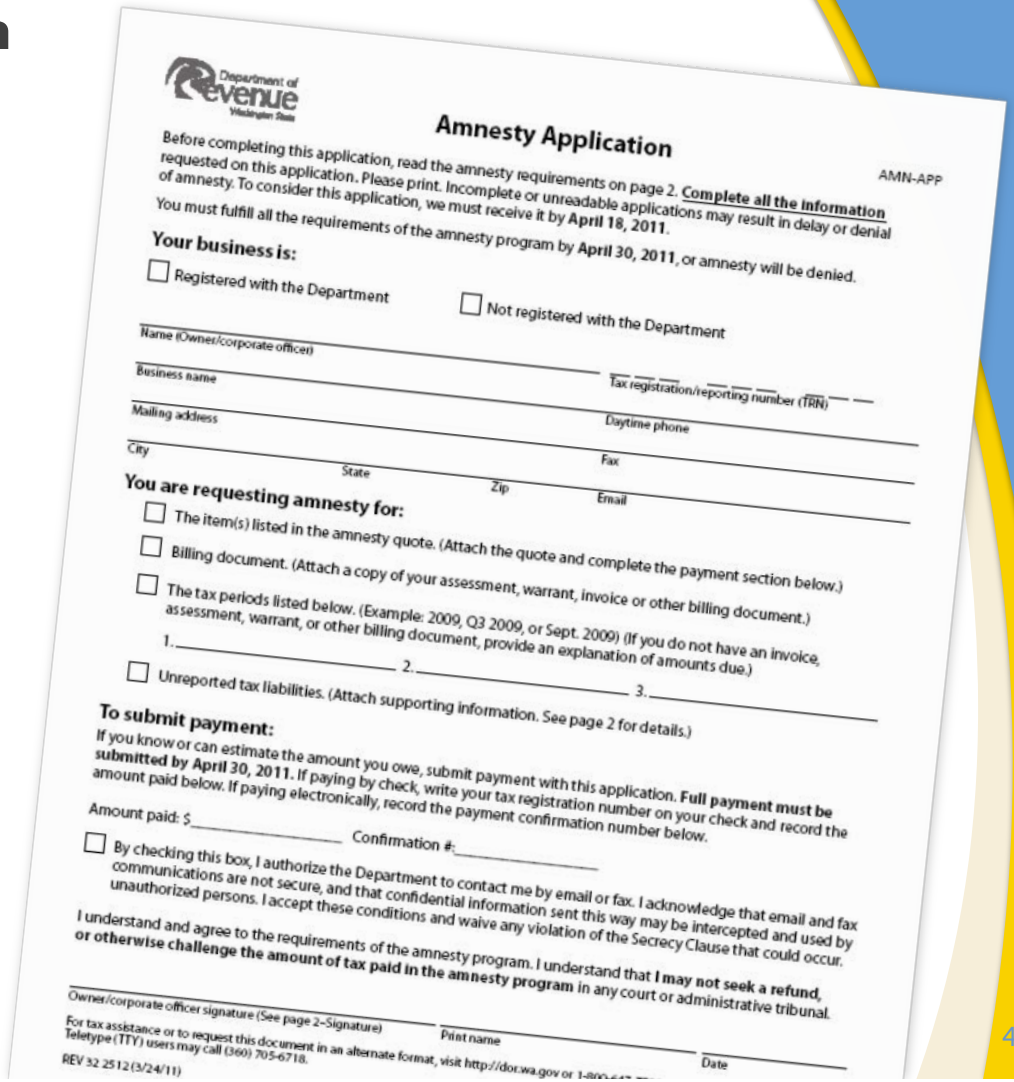
☐ Electronic Payment
To pay by credit card, visit our web site at dor.wa.gov and log in to "My Account" or call 1-800-272-9829 and follow the instructions.
Amount paid:
Confirmation #

QUESTIONS? Go to dor.wa.gov or call 1-800-647-7706
APPLICATION MUST BE POSTMARKED ON OR BEFORE

Step 6 – Make the Text Visual

Final Amnesty Application

- White space makes the form less intimidating
- We asked for only basic information
  - ✓ Business and contact information
  - ✓ Amnesty periods
  - ✓ Payment information
  - ✓ Signature and date



Department of Revenue Washington State

AMN-APP

Amnesty Application

Before completing this application, read the amnesty requirements on page 2. **Complete all the information** requested on this application. Please print. Incomplete or unreadable applications may result in delay or denial of amnesty. To consider this application, we must receive it by **April 18, 2011**.

You must fulfill all the requirements of the amnesty program by **April 30, 2011**, or amnesty will be denied.

Your business is:

☐ Registered with the Department ☐ Not registered with the Department

Name (Owner/corporate officer) _____ Tax registration/reporting number (TRN) __ __ __ __ __ __ __ __

Business name _____ Daytime phone _____

Mailing address _____ Fax _____

City _____ State _____ Zip _____ Email _____

You are requesting amnesty for:

☐ The item(s) listed in the amnesty quote. (Attach the quote and complete the payment section below.)

☐ Billing document. (Attach a copy of your assessment, warrant, invoice or other billing document.)

☐ The tax periods listed below. (Example: 2009, Q3 2009, or Sept. 2009) (If you do not have an invoice, assessment, warrant, or other billing document, provide an explanation of amounts due.)

1. _____ 2. _____ 3. _____

☐ Unreported tax liabilities. (Attach supporting information. See page 2 for details.)

To submit payment:

If you know or can estimate the amount you owe, submit payment with this application. **Full payment must be submitted by April 30, 2011.** If paying by check, write your tax registration number on your check and record the amount paid below. If paying electronically, record the payment confirmation number below.

Amount paid: $_____ Confirmation #: _____

☐ By checking this box, I authorize the Department to contact me by email or fax. I acknowledge that email and fax communications are not secure, and that confidential information sent this way may be intercepted and used by unauthorized persons. I accept these conditions and waive any violation of the Secrecy Clause that could occur.

I understand and agree to the requirements of the amnesty program. I understand that **I may not seek a refund, or otherwise challenge the amount of tax paid in the amnesty program** in any court or administrative tribunal.

Owner/corporate officer signature (See page 2–Signature) _____ Print name _____ Date _____

For tax assistance or to request this document in an alternate format, visit http://dor.wa.gov or 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

REV 32 2512 (3/24/11)

Step 6 – Make the Text Visual

Good design checklist:

- Can your reader scan for information?
- Do you use headers?
- Is there white space?
- Do you use bold text appropriately?
- Is the data visual? (bullets, tables, charts, or graphs)

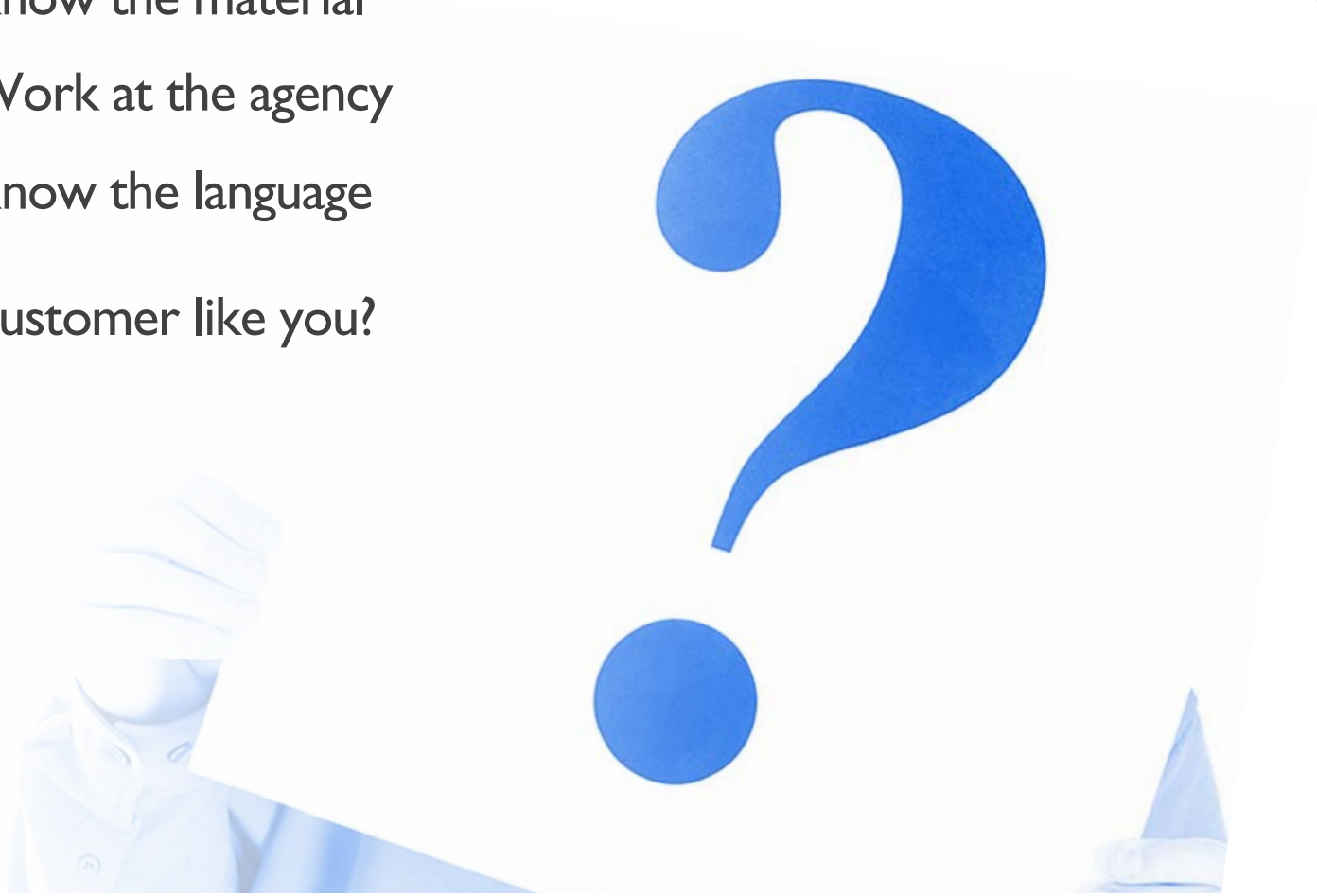
Department of Revenue Washington State

Usability Testing

You think your document is clear, but you:

- ✓ Know the material
- ✓ Work at the agency
- ✓ Know the language

Is the customer like you?



Usability Testing

Usability testing observes a typical customer's behavior:

Can they find what they need and understand what they find?

What is Usability Testing?

- One-on-one meetings with representative customers
- 15 min to one hour long
- Participant reads a scenario
- Reads sections aloud
- Paraphrases in own words
- Answers factual questions about what they read

Usability Test in action

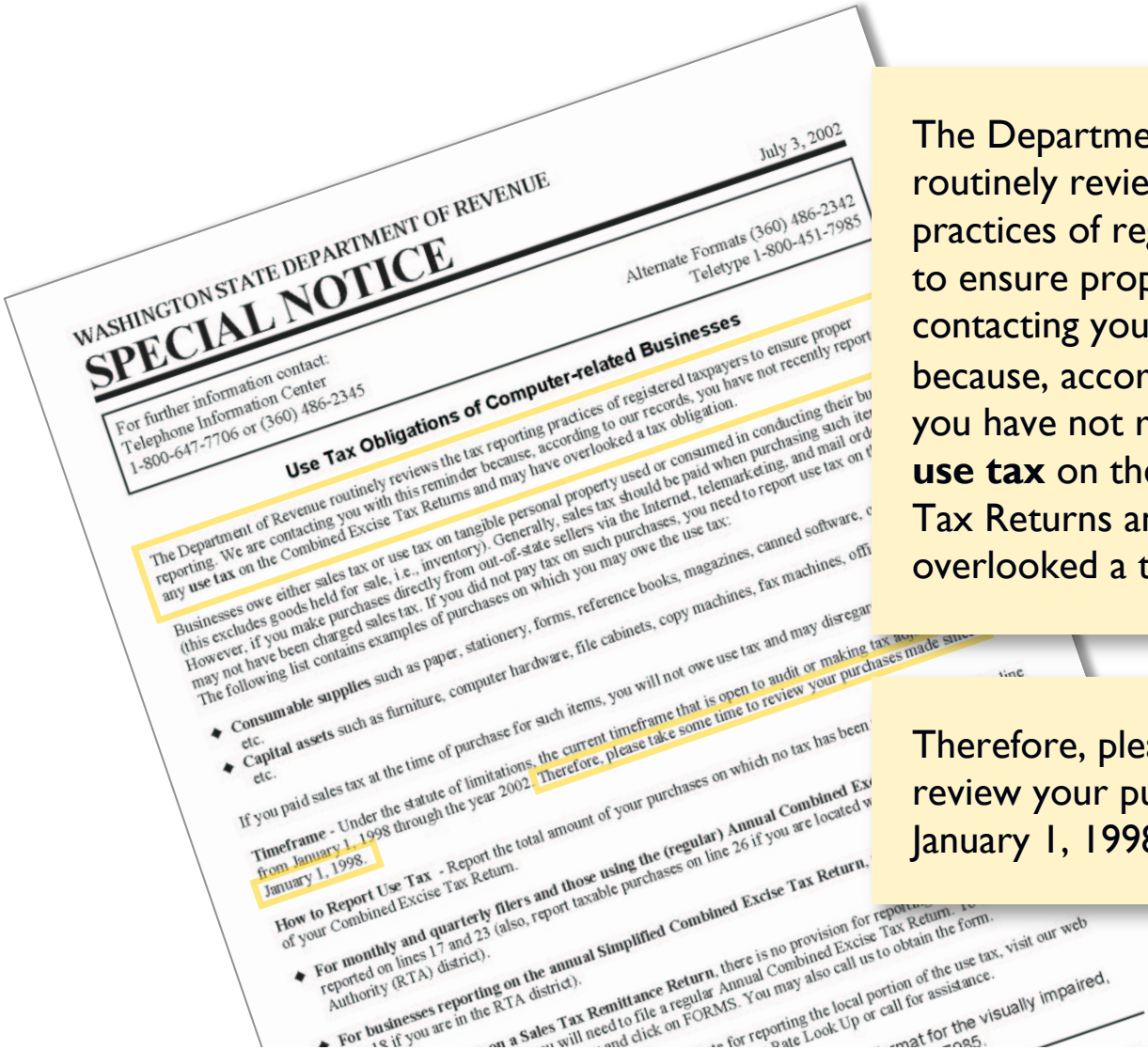
Who should you test?

- It is best to select people who represent the customers receiving the document
- A range of ages, familiarity with the program, education, responsibility
- 4 -10 people

What you can learn

- Words people don't understand
- Words with different meanings
- Sentences too long or tangled
- Information customers still need
- Information that is not important
- Information not in the order or format expected

Examples of Rewrites - Before



WASHINGTON STATE DEPARTMENT OF REVENUE

SPECIAL NOTICE

July 3, 2002

For further information contact:
Telephone Information Center
1-800-647-7706 or (360) 486-2345

Alternate Formats (360) 486-2342
Teletype 1-800-451-7985

Use Tax Obligations of Computer-related Businesses

The Department of Revenue routinely reviews the tax reporting practices of registered taxpayers to ensure proper reporting. We are contacting you with this reminder because, according to our records, you have not recently reported any **use tax** on the Combined Excise Tax Returns and may have overlooked a tax obligation.

Businesses owe either sales tax or use tax on tangible personal property used or consumed in conducting their bu (this excludes goods held for sale, i.e., inventory). Generally, sales tax should be paid when purchasing such ite However, if you make purchases directly from out-of-state sellers via the Internet, telemarketing, and mail ord may not have been charged sales tax. If you did not pay tax on such purchases, you need to report use tax on t The following list contains examples of purchases on which you may owe the use tax:

- **Consumable supplies** such as paper, stationery, forms, reference books, magazines, canned software, c etc.
- **Capital assets** such as furniture, computer hardware, file cabinets, copy machines, fax machines, offi etc.

If you paid sales tax at the time of purchase for such items, you will not owe use tax and may disregar

Timeframe - Under the statute of limitations, the current timeframe that is open to audit or making tax ad from January 1, 1998 through the year 2002. Therefore, please take some time to review your purchases made since January 1, 1998.

How to Report Use Tax - Report the total amount of your purchases on which no tax has been of your Combined Excise Tax Return.

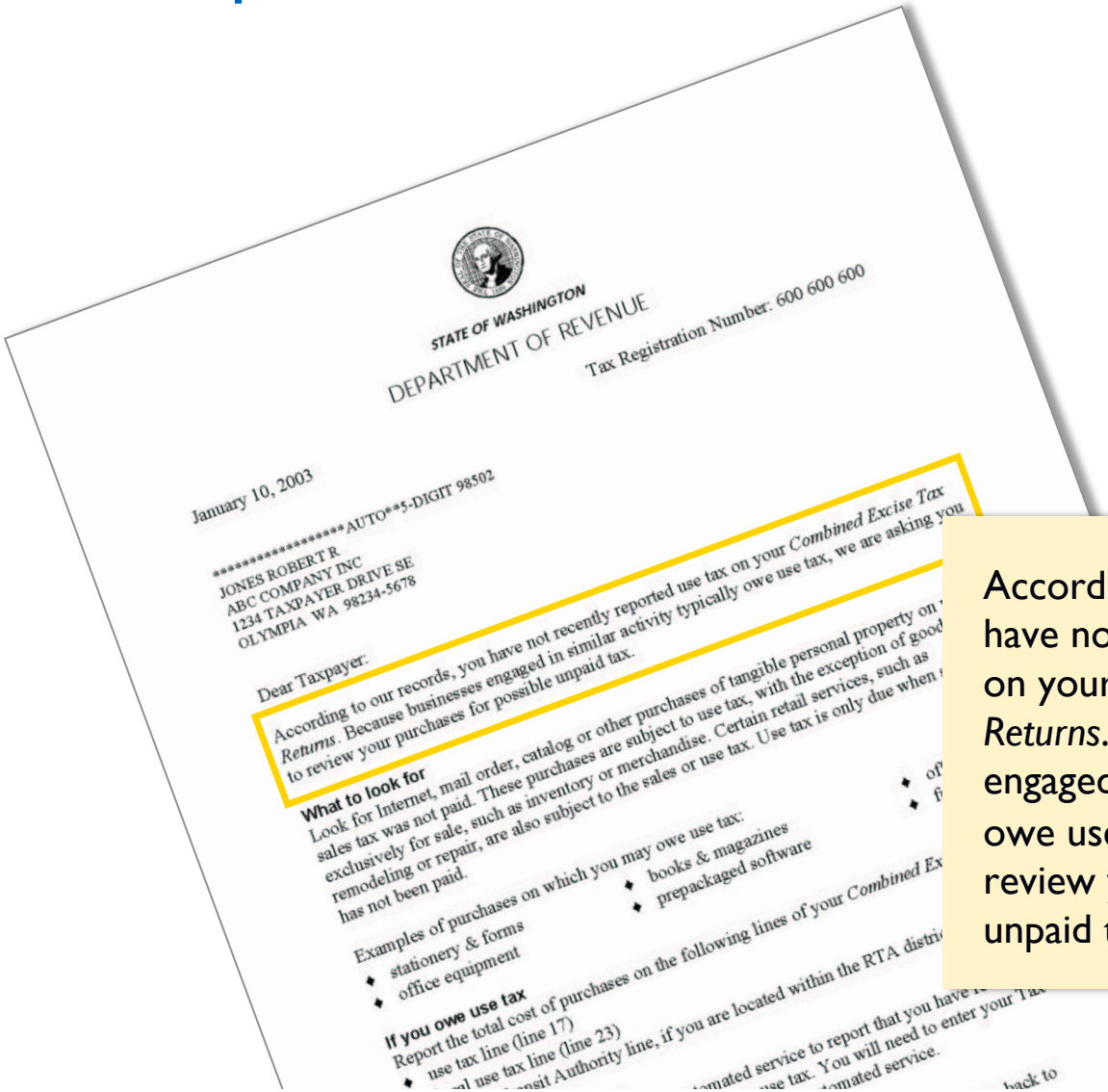
- **For monthly and quarterly filers and those using the (regular) Annual Combined Ex** reported on lines 17 and 23 (also, report taxable purchases on line 26 if you are located w Authority (RTA) district).
- **For businesses reporting on the annual Simplified Combined Excise Tax Return,** there is no provision for report 18 if you are in the RTA district).

on a Sales Tax Remittance Return, there is no provision for report
u will need to file a regular Annual Combined Excise Tax Return. Y
and click on FORMS. You may also call us to obtain the form.
e for reporting the local portion of the use tax, visit our web
Rate Look Up or call for assistance.
mat for the visually impaired,
085.

The Department of Revenue routinely reviews the reporting practices of registered taxpayers to ensure proper reporting. We are contacting you with this reminder because, according to our records, you have not recently reported any **use tax** on the Combined Excise Tax Returns and may have overlooked a tax obligation.

Therefore, please take some time to review your purchases made since January 1, 1998.

Examples of Rewrites - After



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

Tax Registration Number: 600 600 600

January 10, 2003

**********AUTO**5-DIGIT 98502

JONES ROBERT R
ABC COMPANY INC
1234 TAXPAYER DRIVE SE
OLYMPIA WA 98234-5678

Dear Taxpayer:

According to our records, you have not recently reported use tax on your *Combined Excise Tax Returns*. Because businesses engaged in similar activity typically owe use tax, we are asking you to review your purchases for possible unpaid tax.

What to look for

Look for Internet, mail order, catalog or other purchases of tangible personal property on which sales tax was not paid. These purchases are subject to use tax, with the exception of goods exclusively for sale, such as inventory or merchandise. Certain retail services, such as remodeling or repair, are also subject to the sales or use tax. Use tax is only due when sales tax has not been paid.

Examples of purchases on which you may owe use tax:

- stationery & forms
- office equipment
- books & magazines
- prepackaged software

If you owe use tax

Report the total cost of purchases on the following lines of your *Combined Ex*

- use tax line (line 17)
- use tax line (line 23)

Authority line, if you are located within the RTA distri

omated service to report that you have

use tax. You will need to enter your Ta

omated service.

back to

According to our records, you have not recently reported use tax on your *Combined Excise Tax Returns*. Because businesses engaged in similar activity typically owe use tax, we are asking you to review your purchases for possible unpaid tax.

Examples of Rewrites

Before

RE: Records request received **date received**
name of company requested
nature of material requested

Dear **name of individual**:

Thank you for your public records request. Pursuant to RCW 42.17.320, we are informing you it has been received and we estimate a further response to you by mail within thirty (30) days. Although we hope to complete your request number 11_____ as soon as possible, we are making allowances for variables such as file availability, increased request demand, computer system downtime and unforeseen staff shortages. If an inspection of file information would serve your needs better than a response by mail, feel free to contact us to arrange a file inspection appointment.

After

RE: Request received date
Subject: (Description of information requested)

Dear name:

We received your public records request and are now searching for the materials you requested. We will respond in 30 days to let you know:

- If the records are available.
- If any of the records will be withheld for legal reasons.
- If copy charges will apply and, if so, the amount.

Examples of Rewrites

Before

Return renewal and payment to:
STATE OF WASHINGTON
BUSINESS LICENSING SERVICE
PO BOX 34456
SEATTLE WA 98124-1456

Business License Renewal Application

UNIFIED BUSINESS ID: 601 660 567 001 0013
CURRENT EXPIRATION DATE: 09 30 2014
NEW EXPIRATION DATE: 09 30 2015
BUSINESS OWNER NAME & MAILING ADDRESS:

BROOKSTONE STORES, INC.
1 INNOVATION WAY
MARLBORO MA 02754 1573

BUSINESS FIRM NAME & LOCATION ADDRESS:

BROOKSTONE STORES #273
421 NE NORTHGATE WAY
SEATTLE WA 98125

Please make any corrections to the business name, mailing or business address. For your convenience, we encourage renewing early to avoid delays receiving your license. Payment requested by: 09-30-2014 To close this location, check here ☐

RENEW ONLINE! Go to BusinessRenewal.wa.gov Password: F836 69L2

Your license will be invalid and late charges may apply if your completed renewal application and any fees due are not received by the expiration date.

MINOR WORK PERMIT
* To cancel the minor work permit, check here: . Or,
to renew it, complete the following information:
* How many minors (under age 5) do you plan to hire?
Ages 15-17: Ages 14-15: Under age 14:
* List specific duties performed by minors at this location
(to keep the permit active you must list duties each year)

RENEWAL AFFIDAVIT ON FRE 11.00

UBI # 601 660 567 001 0013
I certify or declare under the laws of the State of Washington that I understand the above information, and that the information provided for this renewal is true, complete, and correct.

X
Signature of Sole Proprietor, Partner, Corporate Officer or LLC Member or Manager

TOTAL AMOUNT DUE: 11.00
Make check payable to:
DEPARTMENT OF REVENUE
in U.S. funds only

After

STATE OF WASHINGTON
BUSINESS LICENSING SERVICE

Business Owner Name & Mailing Address:	Business Name & Location Address:
<<Legal Entity Name>>	<<Business Firm Name>>
<<Location Mailing Address>>	<<Location Address>>

UBI: <<16 DIGIT UBI>>

Password: <<PASS WORD>>

<<Date>>

It's time to renew your Washington State Business License.

Our records indicate that your business license will expire soon.

To get started, follow these steps.

1. Go online to BusinessRenewal.wa.gov
   Have your payment information handy. We accept e-check, American Express, MasterCard, and Visa.
2. Click "Renew online"
3. Enter your UBI number and password, found above.

To avoid late fees or termination of your license, act early.

- To avoid late fees renew by <<mm/dd/yyyy>>

Don't have a computer?

To renew by mail, please call 1-800-451-7985 choose option 1 and then option 2 to request a business license renewal. Paper renewal forms are mailed once per week. Request your renewal form right away to avoid late fees. Late fees will apply if your completed renewal and payment is not received in our office by <<mm/dd/yyyy>>.

Business Licensing Service
PO Box 47475 ◆ Olympia, Washington 98504-7475 ◆ Phone 1-800-451-7985 ◆ Fax (360) 705-6698
business.wa.gov/BLS

Examples of Rewrites

From: Help Desk (DOR)
To: DOR DL Critical Alerts
Subject: Critical Alert regarding CryptoWall response
Date: Wednesday, September 24, 2014 8:09:55 AM
Attachments: image001.png

Department of Revenue Washington State

September 24, 2014

What is this email about?
CTS has informed us that they have seen an increase of CryptoWall malware infections across the state government network. CryptoWall is ransomware that seeks out and encrypts documents on the infected machine and any connected shares or drives. The encrypted files are held ransom for a fee.

CryptoWall malware is distributed through spam emails, malicious advertisements on legitimate websites, and as fake updates for applications such as Adobe Reader, Adobe Flash, and Java.

What do you need to do?

- Be wary of all attachments and links in emails.
- Never open email attachments if you are unsure about the origin or reason for the attachment.
- Even if you receive an attachment from a friend or coworker, think twice before opening.
- Remember not to visit un-trusted websites or follow links provided by unknown or un-trusted sources
- Remember to be cautious when clicking on links in emails coming from un-trusted sources
- Remember not to download suspicious or unauthorized programs

What Information Services is doing?
We are blocking known CryptoWall IP addresses and websites at our internet filtering appliances. CTS is monitoring the email gateways for suspicious emails.

What if I have questions?
If you have any questions, concerns, or need assistance please contact the I.S. Help Desk at 360-596-3600

Examples of Rewrites

Before

Date

Dear Claimant:

The account(s) you are filing a claim for were reported to our office listing the account as being setup under the Uniform Gift to Minors Act (UGMA), the Uniform Transfer to Minors Act (UTMA) or was being held in trust (ITF).
(See Original Owner Name in Box "B" of the claim form)

We need proof that the person who these funds were being held for has not reached the age of 18 for ITF accounts or 21 for UGMA or UTMA accounts. The proof could be a copy of a driver's license, birth certificate, or current student ID card.

If the individual is over the age of 18 or 21 depending on how the account was reported they should now file the claim.

If you are aware of any special restrictions placed on the account please provide copies of additional documents such as: trust papers, guardianship papers, power of attorney, or others you determine are appropriate.

[Please return all of the previous documentation plus any new material requested.

Thank you,

Tax Service Representative

After

Date

Please provide proof of age

Dear:

We received your claim form. This account was originally set up with a child as the account owner. We need to know the current age of this individual. If the individual is under the age of 18, we need proof of age. If the individual is over the age of 18, they must file their own claim form.

18 years of age and under

Please send a copy of one of the following in the enclosed envelope:

- drivers license
- birth certificate
- current student identification card

Over 18 years of age

The account owner must:

- make changes to the form enclosed and resubmit it.
  or
- call our office at 1-800-435-2429 for a new claim form.

If you have questions

Call me at (360) _____.

Sincerely,

Examples of Rewrites

Before

Tax Registration Number: 999 999 999

Dear (Name):

Effective July 1, 2005, the city of Des Moines has imposed a Special Hotel/Motel tax of 1 percent. This Special Hotel/Motel tax is to be collected in addition to the retail sales tax. This tax is collected on the charge made for the furnishing of transient lodging by hotels, bed and breakfasts, rooming houses, motels, campgrounds, etc. Transient lodging is defined as the rental of lodging for periods less than 30 consecutive days. (See Rule 166 enclosed).

In order for the city of Des Moines to receive their tax distribution, please complete the "Special Hotel/Motel Tax" section on the back of the tax return and add the tax due into the total tax due on the front. Additionally, you should also continue to fill in the Transient Rental Income Information Section with your local four-digit location code and transient lodging income.

Thank you for your cooperation and assistance. If you have any questions, please call me at (360) 666-6666.

Sincerely,

Enclosure

Taxpayer Account Administration Division
P O Box 47476 ♦ Olympia, Washington 98504-7476

After

Tax Registration Number: 999 999 999

You must collect a new tax beginning July 1, 2005

Dear (Name):

Beginning July 1, 2005, you must collect the Special Hotel/Motel tax in the City of Des Moines.

How much is the new tax?
The new Special Hotel/Motel tax is 1 percent. It will change the retail sales tax rate you charge your customers from 8 percent to 9 percent.

How do I collect the tax?
Apply the new 9 percent tax rate to charges for transient lodging. Transient lodging is the rental of lodging for periods less than 30 consecutive days. (See Rule 166 enclosed or visit http://dor.wa.gov.)

How do I report the tax?
On future tax returns, you must:

1. Complete the *Special Hotel/Motel Tax* section.
2. Add the amount of the Special Hotel/Motel tax to your Total Tax Due.
3. Continue completing the *Transient Rental Income Information* section.

What if I have questions?
You may contact me at (360) 666-6666.

Sincerely,

Enclosure

Taxpayer Account Administration Division
P O Box 47476 ♦ Olympia, Washington 98504-7476

Getting Started

- Clearly define goals and communicate expectations
- Provide staff training so everyone is on the same page
- Designate "go to" people who are accessible and knowledgeable
- Look for **small successes** and aim for continuous improvement
  - ✓ Better response rates
  - ✓ Shorter cycle times
  - ✓ Increased revenue
  - ✓ Improved customer satisfaction

Building Project Framework

- Agency Policy
- Agency Style Guide
  - ✓ Standardizes letterhead, layouts, fonts, etc
- Forms/Letters Tracking System
  - ✓ Catalogs existing letters/documents
  - ✓ Maintains version control – pre/post
  - ✓ Standardizes flow of letter through review and implementation
  - ✓ Provides management reports

Lessons Learned

- Support from the top is critical!
  - ✓ Make sure your top managers are plain language champions
- Flexibility is important – evaluate your approach and adjust if necessary
- Communicate and celebrate your successes!
  - ✓ Share good examples with staff

Plain Talk resources

Washington State Plain Talk website

http://www.governor.wa.gov/issues/reform/plaintalk/resources.aspx

The Gregg Reference Manual

Federal Plain Language website

http://www.plainlanguage.gov/

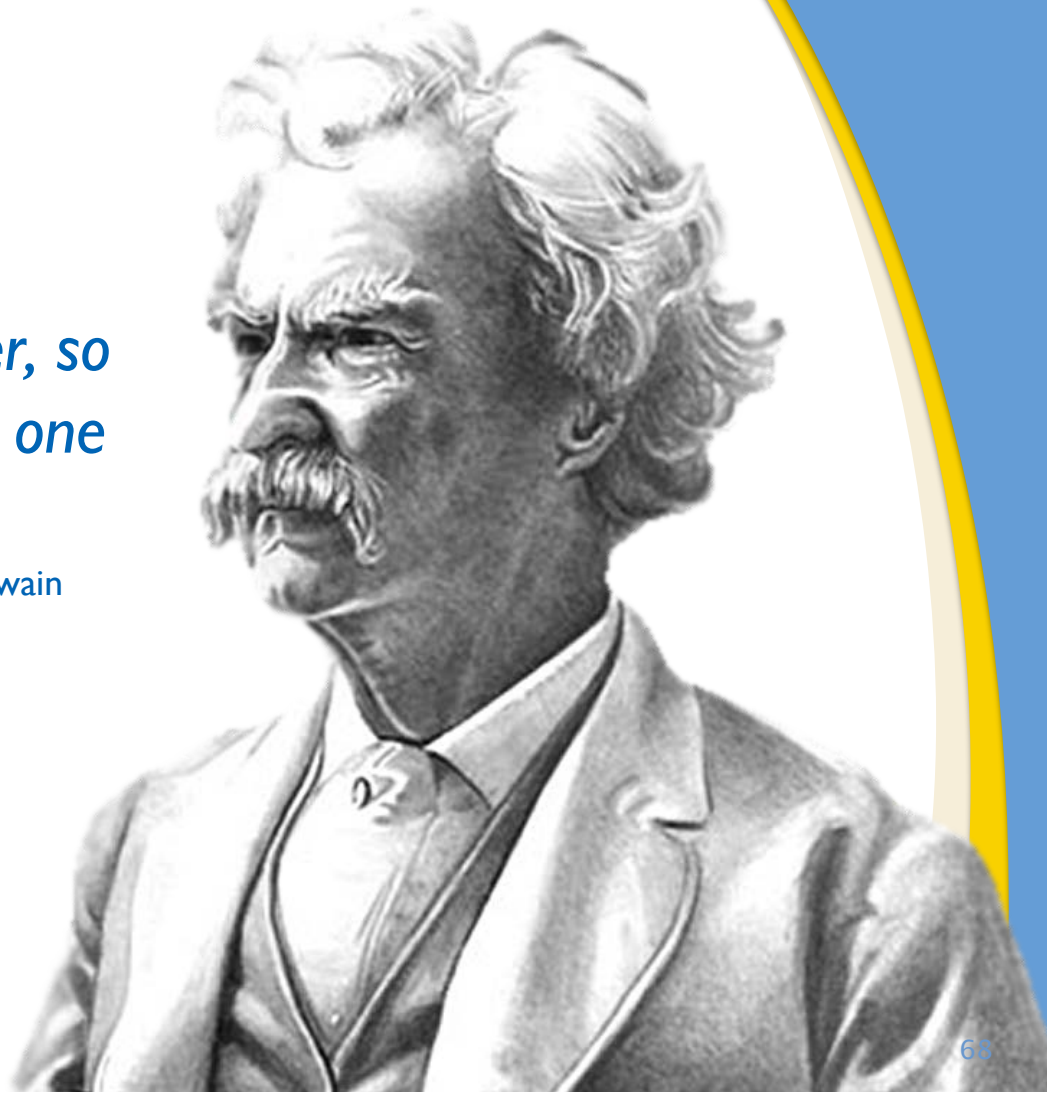
Center for Plain Language

http://centerforplainlanguage.org/

Department of Revenue
Washington State

"I don't have time to write you a short letter, so I'm writing you a long one instead."

Mark Twain



Questions?