Agency Summary And Certification

FY 2028 Request

Agency: State Tax Commission 352

In accordance with 67-3502 Idaho Code, I certify the included budget properly states the receipts and expenditures of the departments (agency, office, or institution) for the fiscal years indicated.

Signature of Department Director: Evan Sailor **Date:** 09/01/2026

	FY 2026 Total Appropriation	FY 2026 Total Expenditures	FY 2027 Original Appropriation	FY 2027 Estimated Expenditures	FY 2028 Total Request
Appropriation Unit					
Audit Division	14,206,400	14,191,500	14,430,900	14,430,900	15,271,000
Compliance Division	10,360,000	10,160,900	10,830,800	10,830,800	13,471,104
General Services	18,478,800	18,049,000	19,163,800	19,163,800	21,464,796
Property Tax	4,868,500	5,059,400	5,018,700	5,018,700	5,137,900
Revenue Operations	7,209,300	8,168,600	6,954,500	6,954,500	8,552,700
Total	55,123,000	55,629,400	56,398,700	56,398,700	63,897,500
By Fund Source					
G 10000 General Fund	45,349,200	45,882,100	45,132,200	45,132,200	51,951,900
D 27600 Multistate Tax Compact Account	3,378,500	3,371,300	3,513,300	3,513,300	3,736,400
D 33801 Internal Accounting And Admin Services: General	275,800	275,800	235,200	235,200	286,400
D 33802 Internal Accounting And Admin Services: Transportation	5,705,600	5,700,700	6,927,500	6,927,500	7,331,400
D 40100 Seminars And Publications	413,900	399,500	590,500	590,500	591,400
Total	55,123,000	55,629,400	56,398,700	56,398,700	63,897,500
By Account Category					
Personnel Cost	41,511,700	40,224,800	42,047,900	42,047,900	45,074,600
Operating Expense	12,800,400	14,291,700	13,023,600	13,023,600	13,951,800
Capital Outlay	810,900	1,112,900	1,327,200	1,327,200	4,871,100
Total	55,123,000	55,629,400	56,398,700	56,398,700	63,897,500
FTP Positions	447	447	445	445	443
Total	447	447	445	445	443

Agency: State Tax Commission 352

Division: State Tax Commission TA1

Statutory Authority: IC §63-101

Authorized in Section §63-101, Idaho Code, the Idaho State Tax Commission (ISTC) has five budgeted programs: General Services, Audit, Compliance, Revenue Operations, and Property Tax.

1) The General Services Program provides the centralized management of state tax revenues and the agency budget, research and policy, legal, personnel, quality assurance, projects, and software development. This program consists of the Commissioners, Legal, Tax Appeals, Human Resources, Financial Services, Taxpayer Resources, Technology and Innovation, and Quality Assurance.

2) The Audit Program conducts audits on all tax types administered by the agency by the authority of Idaho Code and the Multistate Tax Compact (MTC). It conducts discovery and enforcement efforts directed at non-filers, fraud, and identity theft mitigation.

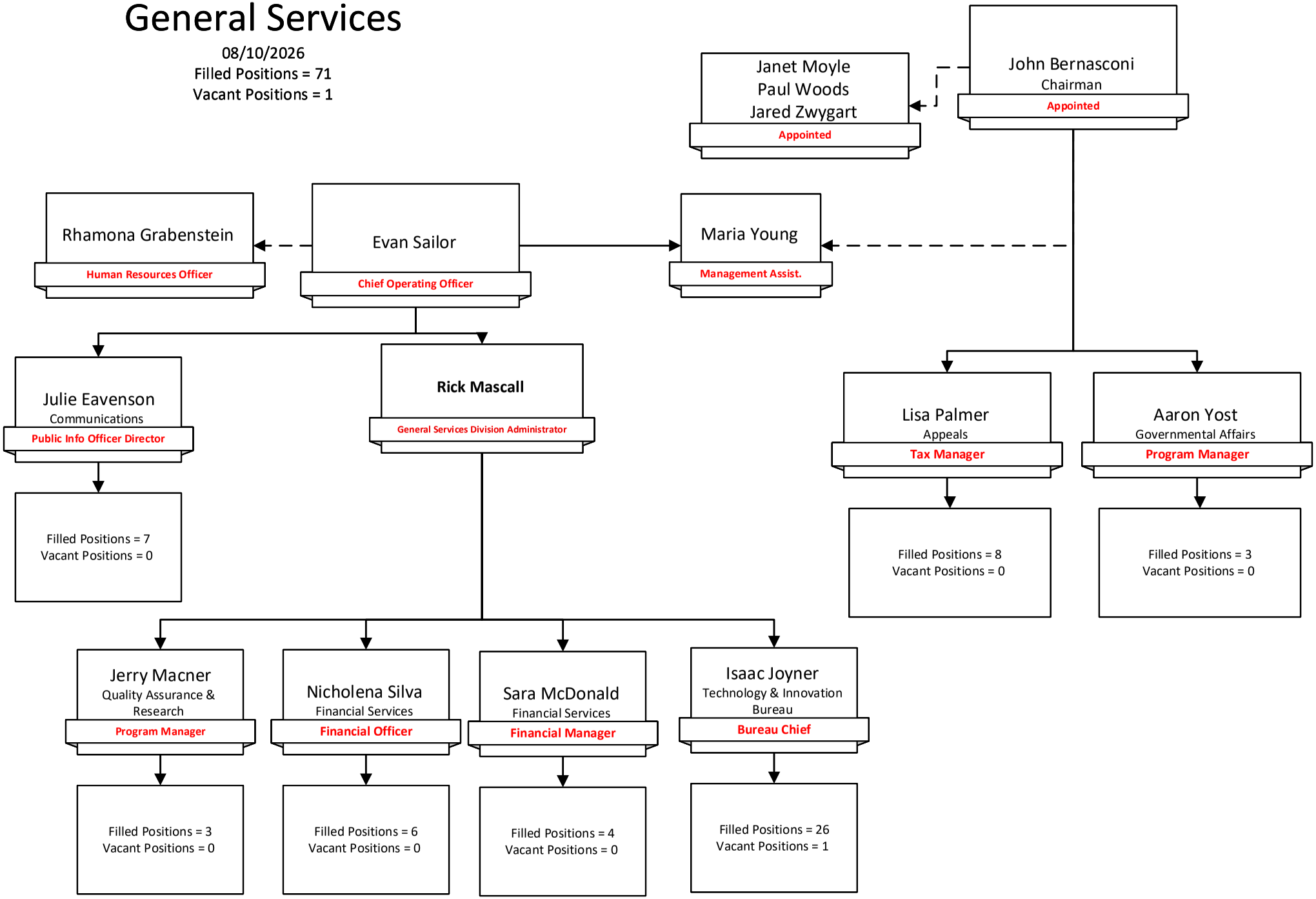
3) The Compliance Program operates from the Chinden Campus and five field office locations. It is responsible for collecting delinquent taxes for all tax types, voluntary compliance and education of the Temporary Sellers Permit program, and for providing frontline taxpayer services at the counters and over the phone.

4) The Revenue Operations Program maintains the taxpayer database, processes tax returns and payments, initiates deposits and issues taxpayer refunds. This equates to over a million returns a year. Other activities include: registering permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette and tobacco taxes; ensuring that all individuals and licensed businesses are mailed proper tax forms for reporting; converting paper returns into electronic returns; and maintaining a records system capable of providing individuals with tax documents.

5) The Property Tax Program provides oversight, training, and technical support to counties and local governments in the administration of the property tax system, working to ensure fair, equitable, and accurate property taxation. The program is required to: annually appraise all class three operating property; examine property tax levies of all taxing districts to ensure compliance with Idaho Code; ; provide an annual appraisal school and certify Idaho ad valorem appraisers and cadastral specialists; provide and support property tax appraisal and administration software for counties; maintain accurate maps of all taxing districts and centrally assessed property; develop forms and procedures for county assessors to appraise property; administer property tax relief through the Property Tax Reduction (PTR) Program.

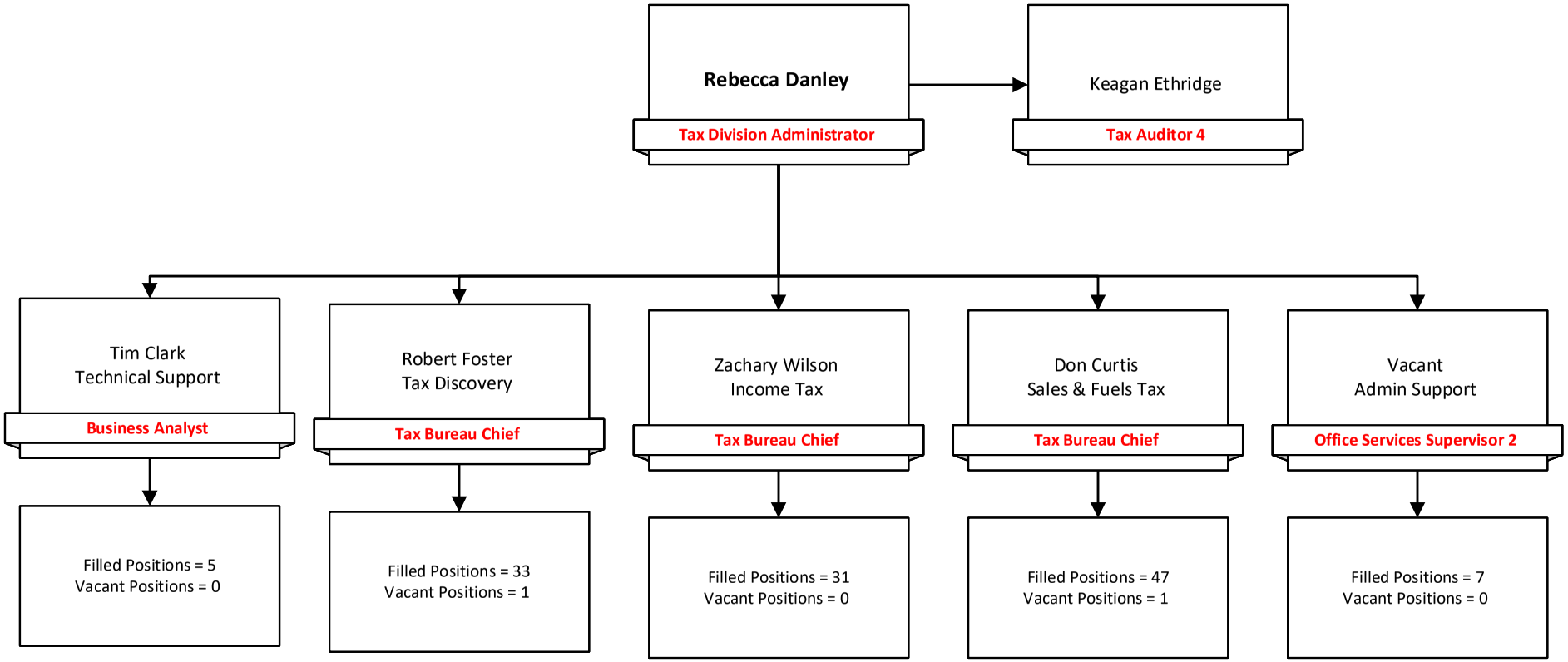
General Services

08/10/2026
Filled Positions = 71
Vacant Positions = 1



Audit

08/10/2026
Filled Positions = 129
Vacant Positions = 3

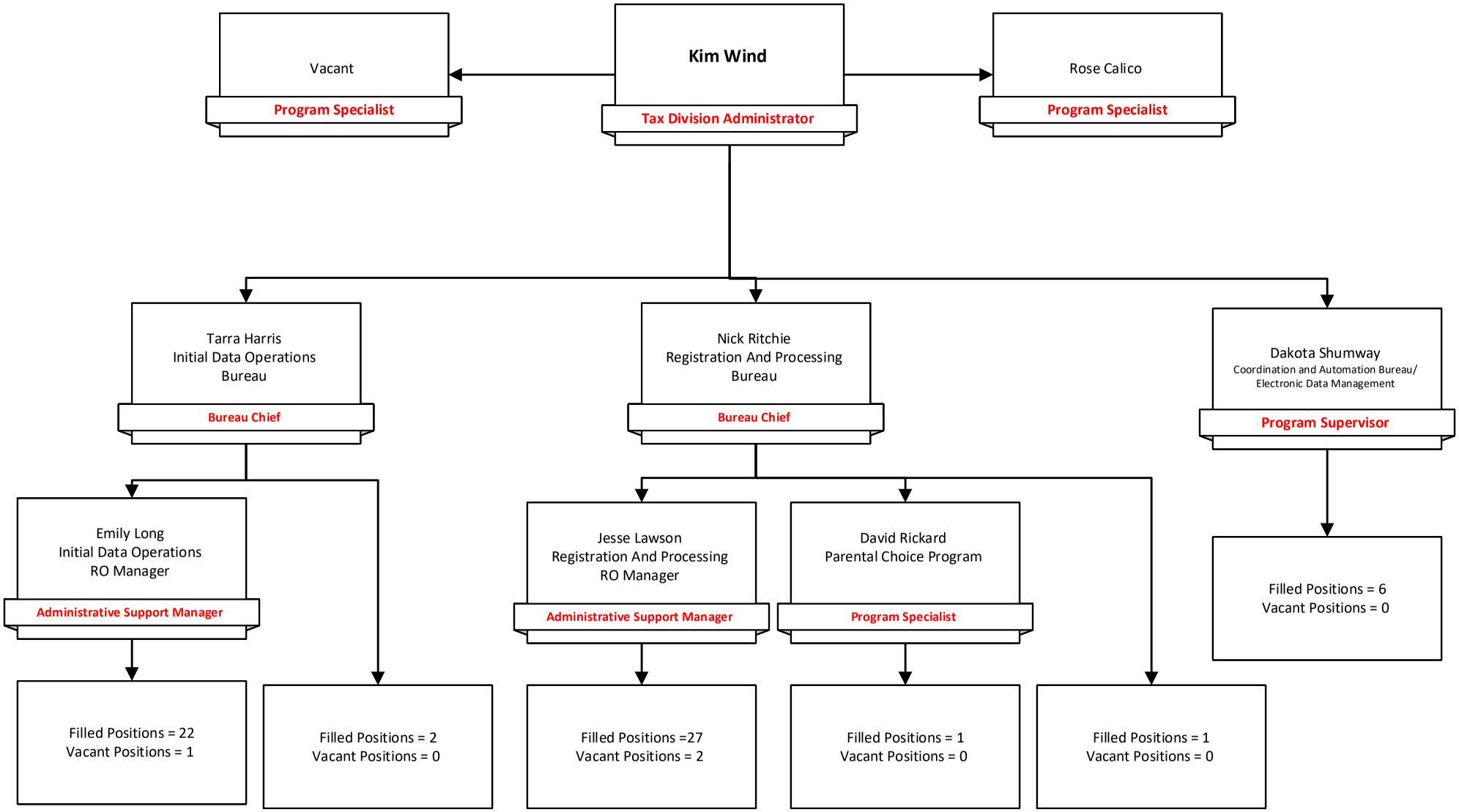


Revenue Operations

08/10/2026

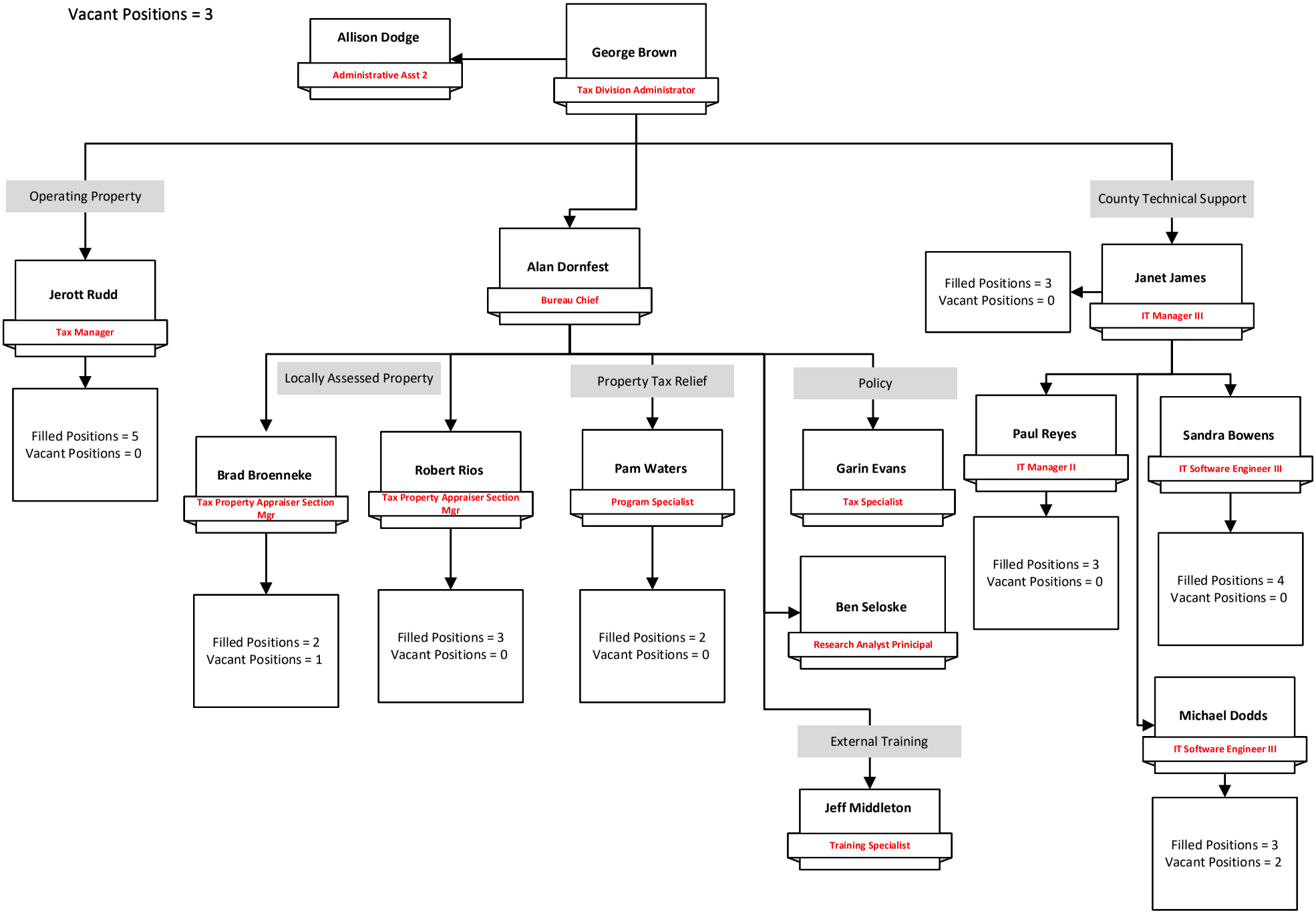
Filled Positions = 71

Vacant Positions = 4



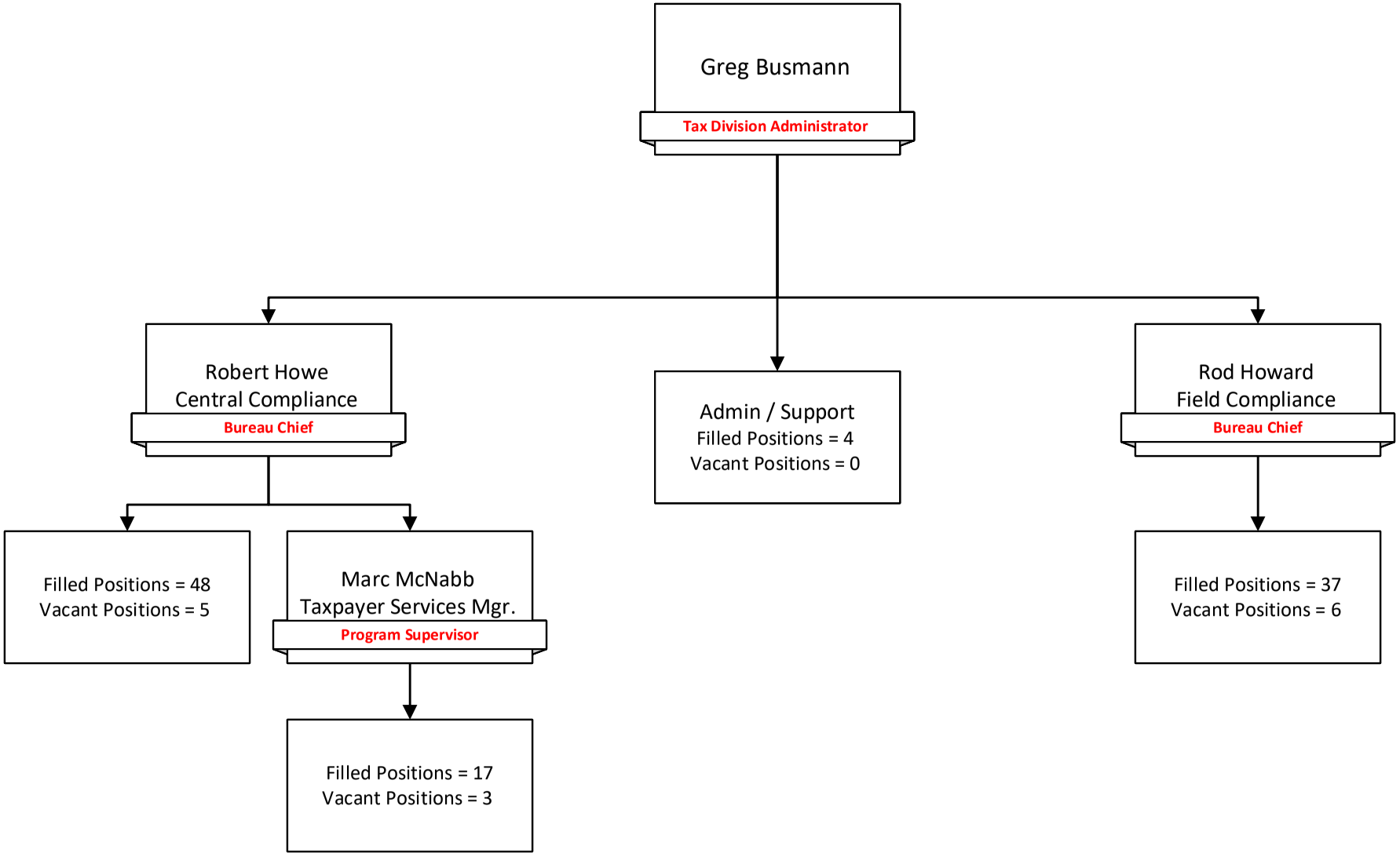
Property Tax Division

08/10/2026
Filled Positions = 39
Vacant Positions = 3



Compliance

08/10/2026
Filled Positions = 110
Vacant Positions = 14



Agency Revenues

Request for Fiscal Year: 2028

Agency: State Tax Commission 352

			FY 24 Actuals	FY 25 Actuals	FY 26 Actuals	FY 27 Estimated Revenue	FY 28 Estimated Revenue	Significant Assumptions
Fund	10000	General Fund						
	400	Taxes Revenue	0	0	0	0	0	
	410	License, Permits & Fees	0	0	0	0	0	
	441	Sales of Goods	(16)	0	0	0	0	
	470	Other Revenue	0	5,900	0	0	0	
	482	Other Fund Stat	0	26,800	0	0	0	
		General Fund Total	**(16)**	**32,700**	**0**	**0**	**0**	
Fund	16614	Dept Of Lands: Oil & Gas Conservation						
	400	Taxes Revenue	0	0	0	0	0	
		Dept Of Lands: Oil & Gas Conservation Total	**0**	**0**	**0**	**0**	**0**	
Fund	18200	Substance Abuse Treatment Account						
	460	Interest	(1)	0	0	0	0	
		Substance Abuse Treatment Account Total	**(1)**	**0**	**0**	**0**	**0**	
Fund	18801	Juvenile Corrections Fund: Cig/Tobac Tax (Juv Corr Fd)						
	400	Taxes Revenue	0	0	0	0	0	
		Juvenile Corrections Fund: Cig/Tobac Tax (Juv Corr Fd) Total	**0**	**0**	**0**	**0**	**0**	
Fund	21200	Idaho Travel And Convention Account						
	400	Taxes Revenue	(7)	0	0	0	0	
		Idaho Travel And Convention Account Total	**(7)**	**0**	**0**	**0**	**0**	
Fund	26100	Highway Distribution Account						
	400	Taxes Revenue	0	0	0	0	0	
	460	Interest	0	0	0	0	0	
		Highway Distribution Account Total	**0**	**0**	**0**	**0**	**0**	

Fund 26700 Motor Fuels Distrib Fund

400	Taxes Revenue	(865,640)	94,500	0	0	0
460	Interest	0	0	0	0	0
	Motor Fuels Distrib Fund Total	**(865,640)**	**94,500**	**0**	**0**	**0**

Fund 26702 Motor Fuels Distrib Fund: Motor Fuel Registration

410	License, Permits & Fees	0	0	0	0	0
460	Interest	0	0	0	0	0
	Motor Fuels Distrib Fund: Motor Fuel Registration Total	**0**	**0**	**0**	**0**	**0**

Fund 26703 Motor Fuels Distrib Fund: IFTA Carriers

400	Taxes Revenue	0	0	0	0	0
	Motor Fuels Distrib Fund: IFTA Carriers Total	**0**	**0**	**0**	**0**	**0**

Fund 26704 Motor Fuels Distrib Fund: IFTA Jurisdictions

400	Taxes Revenue	0	0	0	0	0
	Motor Fuels Distrib Fund: IFTA Jurisdictions Total	**0**	**0**	**0**	**0**	**0**

Fund 27502 ILETS Teletypewr Communication Network: Emergency CommFund

400	Taxes Revenue	0	0	0	0	0
	ILETS Teletypewr Communication Network: Emergency CommFund Total	**0**	**0**	**0**	**0**	**0**

Fund 27600 Multistate Tax Compact Account

400	Taxes Revenue	2,991,310	2,982,400	34,433,948	3,100,000	3,100,000
410	License, Permits & Fees	0	0	0	0	0
	Multistate Tax Compact Account Total	**2,991,310**	**2,982,400**	**34,433,948**	**3,100,000**	**3,100,000**

Fund 33801 Internal Accounting And Admin Services: General

410	License, Permits & Fees	16,175	13,300	14,313	15,500	15,500
435	Sale of Services	168,927	167,100	173,233	178,200	178,200
	Internal Accounting And Admin Services: General Total	**185,102**	**180,400**	**187,546**	**193,700**	**193,700**

Fund 33802 Internal Accounting And Admin Services: Transportation

435	Sale of Services	5,415,300	5,519,900	5,739,200	6,162,300	6,162,300
	Internal Accounting And Admin Services: Transportation Total	**5,415,300**	**5,519,900**	**5,739,200**	**6,162,300**	**6,162,300**

Fund 40100 Seminars And Publications

433	Fines, Forfeit & Escheats	143,121	156,600	154,473	146,900	146,900
435	Sale of Services	180,507	246,400	190,855	202,300	202,300
441	Sales of Goods	0	0	0	0	0
Seminars And Publications Total		**323,628**	**403,000**	**345,328**	**349,200**	**349,200**

Fund 48101 Income Funds: Public School Income Fund

400	Taxes Revenue	0	0	0	0	0
460	Interest	0	0	0	0	0
Income Funds: Public School Income Fund Total		**0**	**0**	**0**	**0**	**0**

Fund 48154 Income Funds: Tobacco Tax (Pub Sch Inc Fund)

400	Taxes Revenue	0	0	0	0	0
460	Interest	0	0	0	0	0
Income Funds: Tobacco Tax (Pub Sch Inc Fund) Total		**0**	**0**	**0**	**0**	**0**

Fund 50201 Sales Tax: Sales Tax-11.5% County Revenue Sharing

400	Taxes Revenue	327,918,199	336,660,400	0	0	0
482	Other Fund Stat	2,000,000	1,000,000	0	0	0
Sales Tax: Sales Tax-11.5% County Revenue Sharing Total		**329,918,199**	**337,660,400**	**0**	**0**	**0**

Fund 50203 Sales Tax: Sales Tax-County Circuit Breaker

400	Taxes Revenue	24,291,034	24,470,800	0	0	0
Sales Tax: Sales Tax-County Circuit Breaker Total		**24,291,034**	**24,470,800**	**0**	**0**	**0**

Fund 50205 Sales Tax: Sales Tax-Personal Property Tax Replacement

400	Taxes Revenue	22,939,470	22,309,000	0	0	0
Sales Tax: Sales Tax-Personal Property Tax Replacement Total		**22,939,470**	**22,309,000**	**0**	**0**	**0**

Fund 50206 Sales Tax: Sales Tax-Ag Property Tax Relief Distrib

400	Taxes Revenue	8,487,103	8,487,100	0	0	0
Sales Tax: Sales Tax-Ag Property Tax Relief Distrib Total		**8,487,103**	**8,487,100**	**0**	**0**	**0**

Fund 50208 Sales Tax: Demonstration Pilot Project Fund

400	Taxes Revenue	10,099,917	3,250,600	0	0	0
Sales Tax: Demonstration Pilot Project Fund Total		**10,099,917**	**3,250,600**	**0**	**0**	**0**

Fund 50209 Sales Tax: Election Consolidation Fund

400	Taxes Revenue	5,784,534	5,915,400	0	0	0
Sales Tax: Election Consolidation Fund Total		**5,784,534**	**5,915,400**	**0**	**0**	**0**

Fund 50210 Sales Tax: Tax Relief Fund

400	Taxes Revenue	220,246,575	199,276,800	0	0	0
460	Interest	3,848,415	3,417,400	0	0	0
Sales Tax: Tax Relief Fund Total		**224,094,990**	**202,694,200**	**0**	**0**	**0**

Fund 50211 Sales Tax: Sales Tax Distribution Reserve Account

400	Taxes Revenue	1,219,035	2,591,200	0	0	0
Sales Tax: Sales Tax Distribution Reserve Account Total		**1,219,035**	**2,591,200**	**0**	**0**	**0**

Fund 50212 Sales Tax: Sales Tax-Transportation Dist

400	Taxes Revenue	0	0	0	0	0
Sales Tax: Sales Tax-Transportation Dist Total		**0**	**0**	**0**	**0**	**0**

Fund 50213 Sales Tax: Indigent Defense

482	Other Fund Stat	36,000,000	0	0	0	0
Sales Tax: Indigent Defense Total		**36,000,000**	**0**	**0**	**0**	**0**

Fund 50700 County Inheritance Tax

400	Taxes Revenue	0	0	0	0	0
County Inheritance Tax Total		**0**	**0**	**0**	**0**	**0**

Fund 51600 Tax Commission Refunds

400	Taxes Revenue	807,122,317	849,311,400	0	0	0
470	Other Revenue	0	0	0	0	0
Tax Commission Refunds Total		**807,122,317**	**849,311,400**	**0**	**0**	**0**

Fund 51601 Tax Commission Refunds: Lottery Withholding To Counties

400	Taxes Revenue	761,086	536,100	0	0	0
Tax Commission Refunds: Lottery Withholding To Counties Total		**761,086**	**536,100**	**0**	**0**	**0**

Fund 53500 Tax Rebate Fund

400	Taxes Revenue	3,783	1,000	0	0	0
Tax Rebate Fund Total		**3,783**	**1,000**	**0**	**0**	**0**

Fund 59000 Payroll Clearing

400	Taxes Revenue	1,307,366	(46,500)	0	0	0
Payroll Clearing Total		**1,307,366**	**(46,500)**	**0**	**0**	**0**

Fund 60100 Tax Revenue Holding Fund: Unidentified Tax Revenue

400	Taxes Revenue	3,083,222	876,500	0	0	0
Tax Revenue Holding Fund: Unidentified Tax Revenue Total		**3,083,222**	**876,500**	**0**	**0**	**0**

Fund 60101 Tax Revenue Holding Fund: Individual Income Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Individual Income Tax Total		**0**	**0**	**0**	**0**	**0**

Fund 60105 Tax Revenue Holding Fund: Corporate Income Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Corporate Income Tax Total		**0**	**0**	**0**	**0**	**0**

Fund 60108 Tax Revenue Holding Fund: Sales Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Sales Tax Total		**0**	**0**	**0**	**0**	**0**

Fund 60109 Tax Revenue Holding Fund: Withholding

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Withholding Total		**0**	**0**	**0**	**0**	**0**

Fund 60111 Tax Revenue Holding Fund: Travel & Convention Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Travel & Convention Tax Total		**0**	**0**	**0**	**0**	**0**

Fund 60112 Tax Revenue Holding Fund: Boise Auditorium District Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Boise Auditorium District Tax Total		**0**	**0**	**0**	**0**	**0**

Fund 60113 Tax Revenue Holding Fund: Tobacco Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Tobacco Tax Total		**0**	**0**	**0**	**0**	**0**

Fund 60114 Tax Revenue Holding Fund: Fuel Distributor Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Fuel Distributor Tax Total		**0**	**0**	**0**	**0**	**0**

Fund 60115 Tax Revenue Holding Fund: Cigarette Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Cigarette Tax Total		**0**	**0**	**0**	**0**	**0**

Fund 60116 Tax Revenue Holding Fund: Beer Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Beer Tax Total		**0**	**0**	**0**	**0**	**0**

Fund 60117 Tax Revenue Holding Fund: Wine Tax

400	Taxes Revenue	34,599	129,400	0	0	0
Tax Revenue Holding Fund: Wine Tax Total		**34,599**	**129,400**	**0**	**0**	**0**

Fund 60118 Tax Revenue Holding Fund: Mine License Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Mine License Tax Total		**0**	**0**	**0**	**0**	**0**

Fund 60119 Tax Revenue Holding Fund: Kilowatt Hour Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Kilowatt Hour Tax Total		**0**	**0**	**0**	**0**	**0**

Fund 60128 Tax Revenue Holding Fund: Property Tax Reduction Reimburseme

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Property Tax Reduction Reimburseme Total		**0**	**0**	**0**	**0**	**0**

Fund 60129 Tax Revenue Holding Fund: Oil and Gas Severance						
400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Oil and Gas Severance Total		**0**	**0**	**0**	**0**	**0**
Fund 60131 Tax Revenue Holding Fund: Fuels Tax IFTA Carriers						
400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Fuels Tax IFTA Carriers Total		**0**	**0**	**0**	**0**	**0**
Fund 60133 Tax Revenue Holding Fund: IRP						
410	License, Permits & Fees	0	0	0	0	0
Tax Revenue Holding Fund: IRP Total		**0**	**0**	**0**	**0**	**0**
Fund 60134 Tax Revenue Holding Fund: Full Fee Audit						
410	License, Permits & Fees	0	0	0	0	0
Tax Revenue Holding Fund: Full Fee Audit Total		**0**	**0**	**0**	**0**	**0**
Fund 60135 Tax Revenue Holding Fund: Amusement Device Fee						
400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Amusement Device Fee Total		**0**	**0**	**0**	**0**	**0**
Fund 60139 Tax Revenue Holding Fund: E911 Wireless Fee						
400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: E911 Wireless Fee Total		**0**	**0**	**0**	**0**	**0**
Fund 60141 Tax Revenue Holding Fund: Idaho Falls Auditorium District Ta						
400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Idaho Falls Auditorium District Ta Total		**0**	**0**	**0**	**0**	**0**
Fund 60142 Tax Revenue Holding Fund: Pocatello Chubbuck Auditorium Dist						
400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Pocatello Chubbuck Auditorium Dist Total		**0**	**0**	**0**	**0**	**0**
Fund 63000 Custodial Funds						
470	Other Revenue	0	0	0	0	0
Custodial Funds Total		**0**	**0**	**0**	**0**	**0**

Fund 63002 Custodial Funds: Non-State Funds In Trust

400	Taxes Revenue	16,024,397	17,369,500	0	0	0
470	Other Revenue	246,884	249,300	0	0	0
Custodial Funds: Non-State Funds In Trust Total		**16,271,281**	**17,618,800**	**0**	**0**	**0**
	Agency Name Total	**1,499,467,612**	**1,485,018,300**	**40,706,022**	**9,805,200**	**9,805,200**

Analysis of Fund Balances

Request for Fiscal Year: 2028

Agency: State Tax Commission 352

Fund: Multistate Tax Compact Account 27600

Sources and Uses:

Monies collected as a direct result of audits conducted by the Multistate Tax Commission (on behalf of the state of Idaho) shall be paid by the State Tax Commission into the Multistate Tax Compact Fund. The Multistate Tax Compact was formed to determine the tax liability of multistate taxpayers, promote uniformity or compatibility in tax systems, facilitate taxpayer convenience and compliance in the filing of tax returns, and avoid double taxation across states (§63-3709).

		FY 24 Actuals	FY 25 Actuals	FY 26 Actuals	FY 27 Estimate	FY 28 Estimate
01.	**Beginning Unobligated Cash Balance**	**287,545**	**167,293**	**109,637**	**411,115**	**1,002,681**
02.	Prior Year Executive Carry Fwd [DU 1.13 Executive Branch Authorized Carry Over]	754	5,123	0	7,230	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]	0	0	0	0	0
04.	**Subtotal Beginning Cash Balance**	**288,299**	**172,416**	**109,637**	**418,345**	**1,002,681**
05.	Revenues [from Form B-11]	2,991,310	2,982,410	3,679,978	4,104,866	4,578,811
06.	Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
07.	Statutory Transfers In	0	0	0	0	0
08.	Operating Transfers In	0	0	0	0	0
09.	**Subtotal Cash Available for the Year**	**3,279,609**	**3,154,826**	**3,789,615**	**4,523,211**	**5,581,492**
10.	Statutory Transfers Out	0	0	0	0	0
11.	Operating Transfers Out	0	0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments	0	1,800	0	0	0
13.	**Total Cash Available for Year**	**3,279,609**	**3,153,026**	**3,789,615**	**4,523,211**	**5,581,492**
14.	Borrowing Limit	0	0	0	0	0
15.	**Total Available Funds for the Year**	**3,279,609**	**3,153,026**	**3,789,615**	**4,523,211**	**5,581,492**
16.	Original Appropriation	3,253,800	3,266,200	3,399,200	3,513,300	3,604,760
17.	Prior Year Reappropriation	0	0	0	0	0
18.	Legislative Supplementals and (Rescissions)	0	0	(20,700)	0	0
19.	**Subtotal Legislative Authorizations**	**3,253,800**	**3,266,200**	**3,378,500**	**3,513,300**	**3,604,760**
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]	754	5,123	0	7,230	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]	0	0	0	0	0
22.	**Total Spending Authorizations**	**3,254,554**	**3,271,323**	**3,378,500**	**3,520,530**	**3,604,760**
23.	Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0	0	0	0
24.	Final Year End Reversions (DU 1.61)	142,238	227,934	0	0	0
25.	**Subtotal Reversions & Cancelations**	**142,238**	**227,934**	**0**	**0**	**0**
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]	5,123	0	7,230	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0	0
28.	**Total Unused Spending Authorizations**	**147,361**	**227,934**	**7,230**	**0**	**0**
29.	**Authorized Total Cash Expenditures**	**3,107,193**	**3,043,389**	**3,371,270**	**3,520,530**	**3,604,760**
30.	Continuously Appropriated Expenditures	0	0	0	0	0
31.	**Ending Available Operating Funds Balance**	**172,416**	**109,637**	**418,345**	**1,002,681**	**1,976,732**
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]	5,123	0	7,230	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0	0
34.	Borrowing Limit	0	0	0	0	0
35.	**Ending Unobligated Cash Balance [= Row 31 - (Rows 32? 34)]**	**167,293**	**109,637**	**411,115**	**1,002,681**	**1,976,732**
36.	Investments Direct by Agency	0	0	0	0	0
37.	**Ending Unobligated Cash Balance Plus Direct Investments**	**167,293**	**109,637**	**411,115**	**1,002,681**	**1,976,732**
38.	Outstanding Loans [if this fund is part of	0	0	0	0	0

a loan program]

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2028

Agency: State Tax Commission 352

Fund: Internal Accounting And Admin Services: General 33801

Sources and Uses:

The State Tax Commission is directed to retain funds for the Commission's cost of collecting and administering the moneys of certain donation tax check-off trust funds. The annual amount is three thousand dollars ($3,000) or twenty percent (20%), whichev Funds in the Administration Fund are used for defraying the costs of collecting and administering certain trust funds and taxes (§63-3602, §63-3067, §67-4718, §67-4917C, §63-4209, §31-4809, & §41-4909).

		FY 24 Actuals	FY 25 Actuals	FY 26 Actuals	FY 27 Estimate	FY 28 Estimate
01.	**Beginning Unobligated Cash Balance**	**327,801**	**431,567**	**396,167**	**307,913**	**261,454**
02.	Prior Year Executive Carry Fwd [DU 1.13 Executive Branch Authorized Carry Over]	0	1,885	0	44	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]	0	0	0	0	0
04.	**Subtotal Beginning Cash Balance**	**327,801**	**433,452**	**396,167**	**307,957**	**261,454**
05.	Revenues [from Form B-11]	185,102	180,389	187,546	188,741	190,036
06.	Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
07.	Statutory Transfers In	0	0	0	0	0
08.	Operating Transfers In	0	0	0	0	0
09.	**Subtotal Cash Available for the Year**	**512,903**	**613,841**	**583,713**	**496,698**	**451,490**
10.	Statutory Transfers Out	0	0	0	0	0
11.	Operating Transfers Out	0	0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
13.	**Total Cash Available for Year**	**512,903**	**613,841**	**583,713**	**496,698**	**451,490**
14.	Borrowing Limit	0	0	0	0	0
15.	**Total Available Funds for the Year**	**512,903**	**613,841**	**583,713**	**496,698**	**451,490**
16.	Original Appropriation	226,700	228,000	279,400	235,200	238,107
17.	Prior Year Reappropriation	0	0	0	0	0
18.	Legislative Supplementals and (Rescissions)	0	0	(3,600)	0	0
19.	**Subtotal Legislative Authorizations**	**226,700**	**228,000**	**275,800**	**235,200**	**238,107**
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]	0	1,885	0	44	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]	0	0	0	0	0
22.	**Total Spending Authorizations**	**226,700**	**229,885**	**275,800**	**235,244**	**238,107**
23.	Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0	0	0	0
24.	Final Year End Reversions (DU 1.61)	145,364	12,211	0	0	0
25.	**Subtotal Reversions & Cancelations**	**145,364**	**12,211**	**0**	**0**	**0**
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]	1,885	0	44	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0	0
28.	**Total Unused Spending Authorizations**	**147,249**	**12,211**	**44**	**0**	**0**
29.	**Authorized Total Cash Expenditures**	**79,451**	**217,674**	**275,756**	**235,244**	**238,107**
30.	Continuously Appropriated Expenditures	0	0	0	0	0
31.	**Ending Available Operating Funds Balance**	**433,452**	**396,167**	**307,957**	**261,454**	**213,383**
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]	1,885	0	44	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0	0
34.	Borrowing Limit	0	0	0	0	0
35.	**Ending Unobligated Cash Balance [= Row 31 - (Rows 32? 34)]**	**431,567**	**396,167**	**307,913**	**261,454**	**213,383**
36.	Investments Direct by Agency	0	0	0	0	0
37.	**Ending Unobligated Cash Balance Plus Direct Investments**	**431,567**	**396,167**	**307,913**	**261,454**	**213,383**
38.	Outstanding Loans [if this fund is part of a loan program]	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2028

Agency: State Tax Commission 352

Fund: Internal Accounting And Admin Services: Transportation 33802

Sources and Uses:

The State Tax Commission retains funds from gasoline tax receipts equal to the cost of collecting, administering, and enforcing the Gasoline Tax requirements. However, the amount cannot exceed the amount authorized to be expended by the Legislature (§63- The funds are used to pay the Commission's costs of the Gasoline Tax and Special Fuels Tax Programs (§63-2412 and §63-2418).

		FY 24 Actuals	FY 25 Actuals	FY 26 Actuals	FY 27 Estimate	FY 28 Estimate
01.	**Beginning Unobligated Cash Balance**	**2,141,208**	**2,415,411**	**2,694,413**	**2,729,398**	**1,712,678**
02.	Prior Year Executive Carry Fwd [DU 1.13 Executive Branch Authorized Carry Over]	0	15,920	0	4,785	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]	0	0	0	0	0
04.	**Subtotal Beginning Cash Balance**	**2,141,208**	**2,431,331**	**2,694,413**	**2,734,183**	**1,712,678**
05.	Revenues [from Form B-11]	5,415,300	5,519,920	5,740,585	5,910,780	6,086,022
06.	Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
07.	Statutory Transfers In	0	0	0	0	0
08.	Operating Transfers In	0	0	0	0	0
09.	**Subtotal Cash Available for the Year**	**7,556,508**	**7,951,251**	**8,434,998**	**8,644,963**	**7,798,700**
10.	Statutory Transfers Out	0	0	0	0	0
11.	Operating Transfers Out	0	0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
13.	**Total Cash Available for Year**	**7,556,508**	**7,951,251**	**8,434,998**	**8,644,963**	**7,798,700**
14.	Borrowing Limit	0	0	0	0	0
15.	**Total Available Funds for the Year**	**7,556,508**	**7,951,251**	**8,434,998**	**8,644,963**	**7,798,700**
16.	Original Appropriation	5,414,300	5,504,000	5,740,800	6,927,500	6,122,702
17.	Prior Year Reappropriation	0	0	0	0	0
18.	Legislative Supplementals and (Rescissions)	0	0	(35,200)	0	0
19.	**Subtotal Legislative Authorizations**	**5,414,300**	**5,504,000**	**5,705,600**	**6,927,500**	**6,122,702**
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]	0	15,920	0	4,785	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]	0	0	0	0	0
22.	**Total Spending Authorizations**	**5,414,300**	**5,519,920**	**5,705,600**	**6,932,285**	**6,122,702**
23.	Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0	0	0	0
24.	Final Year End Reversions (DU 1.61)	273,203	263,082	0	0	0
25.	**Subtotal Reversions & Cancelations**	**273,203**	**263,082**	**0**	**0**	**0**
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]	15,920	0	4,785	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0	0
28.	**Total Unused Spending Authorizations**	**289,123**	**263,082**	**4,785**	**0**	**0**
29.	**Authorized Total Cash Expenditures**	**5,125,177**	**5,256,838**	**5,700,815**	**6,932,285**	**6,122,702**
30.	Continuously Appropriated Expenditures	0	0	0	0	0
31.	**Ending Available Operating Funds Balance**	**2,431,331**	**2,694,413**	**2,734,183**	**1,712,678**	**1,675,998**
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]	15,920	0	4,785	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0	0
34.	Borrowing Limit	0	0	0	0	0
35.	**Ending Unobligated Cash Balance [= Row 31 - (Rows 32? 34)]**	**2,415,411**	**2,694,413**	**2,729,398**	**1,712,678**	**1,675,998**
36.	Investments Direct by Agency	0	0	0	0	0
37.	**Ending Unobligated Cash Balance Plus Direct Investments**	**2,415,411**	**2,694,413**	**2,729,398**	**1,712,678**	**1,675,998**
38.	Outstanding Loans [if this fund is part of a loan program]	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2028

Agency: State Tax Commission 352

Fund: Seminars And Publications 40100

Sources and Uses:

Revenue is generated through fees to conduct and attend agency-provided property tax classes and related education purposes, sales of tax regulations and printed material, fees for copies, supplies, bad check charges, and postage reimbursement. Sales are primarily to the public.

		FY 24 Actuals	FY 25 Actuals	FY 26 Actuals	FY 27 Estimate	FY 28 Estimate
01.	**Beginning Unobligated Cash Balance**	**444,379**	**570,070**	**695,664**	**657,979**	**430,482**
02.	Prior Year Executive Carry Fwd [DU 1.13 Executive Branch Authorized Carry Over]	0	0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]	0	0	0	0	0
04.	**Subtotal Beginning Cash Balance**	**444,379**	**570,070**	**695,664**	**657,979**	**430,482**
05.	Revenues [from Form B-11]	323,628	402,994	345,354	363,003	381,554
06.	Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
07.	Statutory Transfers In	0	0	0	0	0
08.	Operating Transfers In	0	0	0	0	0
09.	**Subtotal Cash Available for the Year**	**768,007**	**973,064**	**1,041,018**	**1,020,982**	**812,036**
10.	Statutory Transfers Out	0	0	0	0	0
11.	Operating Transfers Out	0	0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
13.	**Total Cash Available for Year**	**768,007**	**973,064**	**1,041,018**	**1,020,982**	**812,036**
14.	Borrowing Limit	0	0	0	0	0
15.	**Total Available Funds for the Year**	**768,007**	**973,064**	**1,041,018**	**1,020,982**	**812,036**
16.	Original Appropriation	248,900	277,400	397,400	590,500	328,713
17.	Prior Year Reappropriation	0	0	0	0	0
18.	Legislative Supplementals and (Rescissions)	0	0	0	0	0
19.	**Subtotal Legislative Authorizations**	**248,900**	**277,400**	**397,400**	**590,500**	**328,713**
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]	0	0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]	0	0	0	0	0
22.	**Total Spending Authorizations**	**248,900**	**277,400**	**397,400**	**590,500**	**328,713**
23.	Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0	0	0	0
24.	Final Year End Reversions (DU 1.61)	50,963	0	14,361	0	0
25.	**Subtotal Reversions & Cancelations**	**50,963**	**0**	**14,361**	**0**	**0**
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0	0
28.	**Total Unused Spending Authorizations**	**50,963**	**0**	**14,361**	**0**	**0**
29.	**Authorized Total Cash Expenditures**	**197,937**	**277,400**	**383,039**	**590,500**	**328,713**
30.	Continuously Appropriated Expenditures	0	0	0	0	0
31.	**Ending Available Operating Funds Balance**	**570,070**	**695,664**	**657,979**	**430,482**	**483,323**
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0	0
34.	Borrowing Limit	0	0	0	0	0
35.	**Ending Unobligated Cash Balance [= Row 31 - (Rows 32? 34)]**	**570,070**	**695,664**	**657,979**	**430,482**	**483,323**
36.	Investments Direct by Agency	0	0	0	0	0
37.	**Ending Unobligated Cash Balance Plus Direct Investments**	**570,070**	**695,664**	**657,979**	**430,482**	**483,323**
38.	Outstanding Loans [if this fund is part of a loan program]	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2028

Agency: State Tax Commission 352

Fund: Tax Rebate Fund 53500

Sources and Uses:

Fund is used to supply Taxpayers with Legislature approved tax rebates.

		FY 24 Actuals	FY 25 Actuals	FY 26 Actuals	FY 27 Estimate	FY 28 Estimate
01.	**Beginning Unobligated Cash Balance**	**646,674**	**1,954**	**55**	**55**	**55**
02.	Prior Year Executive Carry Fwd [DU 1.13 Executive Branch Authorized Carry Over]	0	0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]	0	0	0	0	0
04.	**Subtotal Beginning Cash Balance**	**646,674**	**1,954**	**55**	**55**	**55**
05.	Revenues [from Form B-11]	3,783	1,002	873	0	0
06.	Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
07.	Statutory Transfers In	0	0	0	0	0
08.	Operating Transfers In	88,194	0	0	0	0
09.	**Subtotal Cash Available for the Year**	**738,651**	**2,956**	**928**	**55**	**55**
10.	Statutory Transfers Out	528,196	2,901	0	0	0
11.	Operating Transfers Out	0	0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
13.	**Total Cash Available for Year**	**210,455**	**55**	**928**	**55**	**55**
14.	Borrowing Limit	0	0	0	0	0
15.	**Total Available Funds for the Year**	**210,455**	**55**	**928**	**55**	**55**
16.	Original Appropriation	0	0	0	0	0
17.	Prior Year Reappropriation	0	0	0	0	0
18.	Legislative Supplementals and (Rescissions)	0	0	0	0	0
19.	**Subtotal Legislative Authorizations**	**0**	**0**	**0**	**0**	**0**
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]	0	0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]	0	0	0	0	0
22.	**Total Spending Authorizations**	**0**	**0**	**0**	**0**	**0**
23.	Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0	0	0	0
24.	Final Year End Reversions (DU 1.61)	0	0	0	0	0
25.	**Subtotal Reversions & Cancelations**	**0**	**0**	**0**	**0**	**0**
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0	0
28.	**Total Unused Spending Authorizations**	**0**	**0**	**0**	**0**	**0**
29.	**Authorized Total Cash Expenditures**	**0**	**0**	**0**	**0**	**0**
30.	Continuously Appropriated Expenditures	208,501	0	873	0	0
31.	**Ending Available Operating Funds Balance**	**1,954**	**55**	**55**	**55**	**55**
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0	0
34.	Borrowing Limit	0	0	0	0	0
35.	**Ending Unobligated Cash Balance [= Row 31 - (Rows 32? 34)]**	**1,954**	**55**	**55**	**55**	**55**
36.	Investments Direct by Agency	0	0	0	0	0
37.	**Ending Unobligated Cash Balance Plus Direct Investments**	**1,954**	**55**	**55**	**55**	**55**
38.	Outstanding Loans [if this fund is part of a loan program]	0	0	0	0	0

Note:

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	State Tax Commission						352
Division	State Tax Commission						TA1
Appropriation Unit	General Services						TAAA
FY 2026 Total Appropriation							
1.00	FY 2026 Total Appropriation						TAAA
	S1110,S1190,S1219,S1148						
10000	General	85.00	9,001,700	6,374,400	191,400	0	15,567,500
27600	Dedicated	1.25	144,400	610,800	35,500	0	790,700
33801	Dedicated	0.40	39,900	32,100	47,000	0	119,000
33802	Dedicated	7.35	801,900	909,200	104,000	0	1,815,100
40100	Dedicated	0.00	0	21,500	165,000	0	186,500
		94.00	9,987,900	7,948,000	542,900	0	18,478,800
1.21	Account Transfers						TAAA
10000	General	0.00	(438,300)	405,300	33,000	0	0
27600	Dedicated	0.00	0	(47,000)	47,000	0	0
33801	Dedicated	0.00	(400)	(1,300)	1,700	0	0
33802	Dedicated	0.00	0	(114,100)	114,100	0	0
40100	Dedicated	0.00	0	(13,800)	13,800	0	0
		0.00	(438,700)	229,100	209,600	0	0
1.31	Transfers Between Programs						TAAA
10000	General	0.00	(388,900)	7,400	0	0	(381,500)
27600	Dedicated	0.00	3,500	0	0	0	3,500
33802	Dedicated	0.00	(4,600)	0	0	0	(4,600)
		0.00	(390,000)	7,400	0	0	(382,600)
1.61	Reverted Appropriation Balances						TAAA
40100	Dedicated	0.00	0	0	(14,400)	0	(14,400)
		0.00	0	0	(14,400)	0	(14,400)
1.81	CY Executive Carry Forward						TAAA
10000	General	0.00	0	0	(23,600)	0	(23,600)
27600	Dedicated	0.00	0	(4,900)	0	0	(4,900)
33801	Dedicated	0.00	0	0	0	0	0
33802	Dedicated	0.00	0	(4,300)	0	0	(4,300)
		0.00	0	(9,200)	(23,600)	0	(32,800)
FY 2026 Actual Expenditures							
2.00	FY 2026 Actual Expenditures						TAAA
10000	General	85.00	8,174,500	6,787,100	200,800	0	15,162,400
27600	Dedicated	1.25	147,900	558,900	82,500	0	789,300
33801	Dedicated	0.40	39,500	30,800	48,700	0	119,000
33802	Dedicated	7.35	797,300	790,800	218,100	0	1,806,200

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
40100	Dedicated	0.00	0	7,700	164,400	0	172,100
		94.00	9,159,200	8,175,300	714,500	0	18,049,000

FY 2027 Original Appropriation

3.00 FY 2027 Original Appropriation TAAA

S1110,S1190,S1219,S1148

10000	General	84.52	8,763,300	5,554,300	95,500	0	14,413,100
OT 10000	General	0.00	0	550,000	0	0	550,000
27600	Dedicated	1.26	148,500	604,800	2,500	0	755,800
OT 27600	Dedicated	0.00	0	0	109,400	0	109,400
33801	Dedicated	0.48	42,500	28,800	2,500	0	73,800
33802	Dedicated	7.74	822,800	1,130,400	5,000	0	1,958,200
OT 33802	Dedicated	0.00	0	400,000	590,400	0	990,400
40100	Dedicated	0.00	0	21,500	0	0	21,500
OT 40100	Dedicated	0.00	0	0	291,600	0	291,600
		94.00	9,777,100	8,289,800	1,096,900	0	19,163,800

FY 2027Total Appropriation

5.00 FY 2027 Total Appropriation TAAA

10000	General	84.52	8,763,300	5,554,300	95,500	0	14,413,100
OT 10000	General	0.00	0	550,000	0	0	550,000
27600	Dedicated	1.26	148,500	604,800	2,500	0	755,800
OT 27600	Dedicated	0.00	0	0	109,400	0	109,400
33801	Dedicated	0.48	42,500	28,800	2,500	0	73,800
33802	Dedicated	7.74	822,800	1,130,400	5,000	0	1,958,200
OT 33802	Dedicated	0.00	0	400,000	590,400	0	990,400
40100	Dedicated	0.00	0	21,500	0	0	21,500
OT 40100	Dedicated	0.00	0	0	291,600	0	291,600
		94.00	9,777,100	8,289,800	1,096,900	0	19,163,800

FY 2027 Estimated Expenditures

7.00 FY 2027 Estimated Expenditures TAAA

10000	General	84.52	8,763,300	5,554,300	95,500	0	14,413,100
OT 10000	General	0.00	0	550,000	0	0	550,000
27600	Dedicated	1.26	148,500	604,800	2,500	0	755,800
OT 27600	Dedicated	0.00	0	0	109,400	0	109,400
33801	Dedicated	0.48	42,500	28,800	2,500	0	73,800
33802	Dedicated	7.74	822,800	1,130,400	5,000	0	1,958,200
OT 33802	Dedicated	0.00	0	400,000	590,400	0	990,400
40100	Dedicated	0.00	0	21,500	0	0	21,500
OT 40100	Dedicated	0.00	0	0	291,600	0	291,600
		94.00	9,777,100	8,289,800	1,096,900	0	19,163,800

FY 2028 Base

9.00 FY 2028 Base TAAA

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
	10000	General	84.52	8,763,300	5,554,300	95,500	0	14,413,100
OT	10000	General	0.00	0	550,000	0	0	550,000
	27600	Dedicated	1.26	148,500	604,800	2,500	0	755,800
OT	27600	Dedicated	0.00	0	0	109,400	0	109,400
	33801	Dedicated	0.48	42,500	28,800	2,500	0	73,800
	33802	Dedicated	7.74	822,800	1,130,400	5,000	0	1,958,200
OT	33802	Dedicated	0.00	0	400,000	590,400	0	990,400
	40100	Dedicated	0.00	0	21,500	0	0	21,500
OT	40100	Dedicated	0.00	0	0	291,600	0	291,600
			94.00	9,777,100	8,289,800	1,096,900	0	19,163,800

Program Maintenance

10.11 Change in Health Benefit Costs TAAA

This decision unit reflects a change in the employer health benefit costs.

	10000	General	0.00	142,000	0	0	0	142,000
	27600	Dedicated	0.00	2,100	0	0	0	2,100
	33801	Dedicated	0.00	800	0	0	0	800
	33802	Dedicated	0.00	13,000	0	0	0	13,000
			0.00	157,900	0	0	0	157,900

10.12 Change in Variable Benefit Costs TAAA

This decision unit reflects a change in variable benefits.

	10000	General	0.00	600	0	0	0	600
	27600	Dedicated	0.00	0	0	0	0	0
	33801	Dedicated	0.00	0	0	0	0	0
	33802	Dedicated	0.00	100	0	0	0	100
			0.00	700	0	0	0	700

10.23 Contract Inflation Adjustments TAAA

Contracts for the maintenance, and support of software and hardware necessary to administer the State of Idaho’s tax programs and tax administration systems.

	10000	General	0.00	0	123,700	0	0	123,700
	27600	Dedicated	0.00	0	11,400	0	0	11,400
	33801	Dedicated	0.00	0	500	0	0	500
	33802	Dedicated	0.00	0	28,700	0	0	28,700
	40100	Dedicated	0.00	0	400	0	0	400
			0.00	0	164,700	0	0	164,700

10.61 Salary Multiplier - Regular Employees TAAA

This decision unit reflects a 1% salary multiplier for Regular Employees.

	10000	General	0.00	73,300	0	0	0	73,300
	27600	Dedicated	0.00	900	0	0	0	900
	33801	Dedicated	0.00	400	0	0	0	400
	33802	Dedicated	0.00	7,000	0	0	0	7,000
			0.00	81,600	0	0	0	81,600

10.64 27th Pay Period TAAA

	10000	General	0.00	285,600	0	0	0	285,600
OT	10000	General	0.00	285,600	0	0	0	285,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
27600	Dedicated	0.00	3,400	0	0	0	3,400
OT 27600	Dedicated	0.00	3,400	0	0	0	3,400
33801	Dedicated	0.00	1,400	0	0	0	1,400
OT 33801	Dedicated	0.00	1,400	0	0	0	1,400
33802	Dedicated	0.00	27,100	0	0	0	27,100
OT 33802	Dedicated	0.00	27,100	0	0	0	27,100
		0.00	635,000	0	0	0	635,000

FY 2028 Total Maintenance

11.00 FY 2028 Total Maintenance TAAA

10000	General	84.52	9,264,800	5,678,000	95,500	0	15,038,300
OT 10000	General	0.00	285,600	550,000	0	0	835,600
27600	Dedicated	1.26	154,900	616,200	2,500	0	773,600
OT 27600	Dedicated	0.00	3,400	0	109,400	0	112,800
33801	Dedicated	0.48	45,100	29,300	2,500	0	76,900
OT 33801	Dedicated	0.00	1,400	0	0	0	1,400
33802	Dedicated	7.74	870,000	1,159,100	5,000	0	2,034,100
OT 33802	Dedicated	0.00	27,100	400,000	590,400	0	1,017,500
40100	Dedicated	0.00	0	21,900	0	0	21,900
OT 40100	Dedicated	0.00	0	0	291,600	0	291,600
		94.00	10,652,300	8,454,500	1,096,900	0	20,203,700

Line Items

12.07 Transfer from TAAA to TACA TAAA

On-going net-zero transfer of 20 FTP from General Services program to Compliance.

10000	General	(20.00)	(1,523,404)	0	0	0	(1,523,404)
		(20.00)	(1,523,404)	0	0	0	(1,523,404)

12.79 Office of Information Technology Services Recommended Replacement Items TAAA

OITS Recommended replacement of servers, switches, and laptops.

OT 10000	General	0.00	0	0	2,784,500	0	2,784,500
		0.00	0	0	2,784,500	0	2,784,500

FY 2028 Total

13.00 FY 2028 Total TAAA

10000	General	64.52	7,741,396	5,678,000	95,500	0	13,514,896
OT 10000	General	0.00	285,600	550,000	2,784,500	0	3,620,100
27600	Dedicated	1.26	154,900	616,200	2,500	0	773,600
OT 27600	Dedicated	0.00	3,400	0	109,400	0	112,800
33801	Dedicated	0.48	45,100	29,300	2,500	0	76,900
OT 33801	Dedicated	0.00	1,400	0	0	0	1,400
33802	Dedicated	7.74	870,000	1,159,100	5,000	0	2,034,100
OT 33802	Dedicated	0.00	27,100	400,000	590,400	0	1,017,500
40100	Dedicated	0.00	0	21,900	0	0	21,900
OT 40100	Dedicated	0.00	0	0	291,600	0	291,600
		74.00	9,128,896	8,454,500	3,881,400	0	21,464,796

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	State Tax Commission						352
Division	State Tax Commission						TA1
Appropriation Unit	Audit Division						TAAB
FY 2026 Total Appropriation							
1.00	FY 2026 Total Appropriation						TAAB
	S1110,S1190,S1219,S1148						
10000	General	87.70	8,309,800	606,900	114,000	0	9,030,700
27600	Dedicated	22.20	2,074,300	509,500	0	0	2,583,800
33801	Dedicated	0.20	18,100	24,400	0	0	42,500
33802	Dedicated	23.90	2,175,800	373,600	0	0	2,549,400
		134.00	12,578,000	1,514,400	114,000	0	14,206,400
1.21	Account Transfers						TAAB
10000	General	0.00	(165,700)	165,700	0	0	0
27600	Dedicated	0.00	(77,500)	77,500	0	0	0
33801	Dedicated	0.00	(400)	400	0	0	0
		0.00	(243,600)	243,600	0	0	0
1.31	Transfers Between Programs						TAAB
10000	General	0.00	0	(7,400)	0	0	(7,400)
27600	Dedicated	0.00	(3,500)	0	0	0	(3,500)
33802	Dedicated	0.00	3,900	0	0	0	3,900
		0.00	400	(7,400)	0	0	(7,000)
1.81	CY Executive Carry Forward						TAAB
10000	General	0.00	0	(5,600)	0	0	(5,600)
27600	Dedicated	0.00	0	(2,300)	0	0	(2,300)
		0.00	0	(7,900)	0	0	(7,900)
FY 2026 Actual Expenditures							
2.00	FY 2026 Actual Expenditures						TAAB
10000	General	87.70	8,144,100	759,600	114,000	0	9,017,700
27600	Dedicated	22.20	1,993,300	584,700	0	0	2,578,000
33801	Dedicated	0.20	17,700	24,800	0	0	42,500
33802	Dedicated	23.90	2,179,700	373,600	0	0	2,553,300
		134.00	12,334,800	1,742,700	114,000	0	14,191,500
FY 2027 Original Appropriation							
3.00	FY 2027 Original Appropriation						TAAB
	S1110,S1190,S1219,S1148						
10000	General	86.00	8,471,900	559,200	114,000	0	9,145,100
27600	Dedicated	22.23	2,136,900	507,200	0	0	2,644,100
33801	Dedicated	0.25	19,400	24,400	0	0	43,800
33802	Dedicated	23.52	2,237,500	360,400	0	0	2,597,900
		132.00	12,865,700	1,451,200	114,000	0	14,430,900

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027Total Appropriation								
5.00	FY 2027 Total Appropriation							TAAB
	10000	General	86.00	8,471,900	559,200	114,000	0	9,145,100
	27600	Dedicated	22.23	2,136,900	507,200	0	0	2,644,100
	33801	Dedicated	0.25	19,400	24,400	0	0	43,800
	33802	Dedicated	23.52	2,237,500	360,400	0	0	2,597,900
			132.00	12,865,700	1,451,200	114,000	0	14,430,900
FY 2027 Estimated Expenditures								
7.00	FY 2027 Estimated Expenditures							TAAB
	10000	General	86.00	8,471,900	559,200	114,000	0	9,145,100
	27600	Dedicated	22.23	2,136,900	507,200	0	0	2,644,100
	33801	Dedicated	0.25	19,400	24,400	0	0	43,800
	33802	Dedicated	23.52	2,237,500	360,400	0	0	2,597,900
			132.00	12,865,700	1,451,200	114,000	0	14,430,900
FY 2028 Base								
9.00	FY 2028 Base							TAAB
	10000	General	86.00	8,471,900	559,200	114,000	0	9,145,100
	27600	Dedicated	22.23	2,136,900	507,200	0	0	2,644,100
	33801	Dedicated	0.25	19,400	24,400	0	0	43,800
	33802	Dedicated	23.52	2,237,500	360,400	0	0	2,597,900
			132.00	12,865,700	1,451,200	114,000	0	14,430,900
Program Maintenance								
10.11	Change in Health Benefit Costs							TAAB
This decision unit reflects a change in the employer health benefit costs.								
	10000	General	0.00	144,500	0	0	0	144,500
	27600	Dedicated	0.00	37,300	0	0	0	37,300
	33801	Dedicated	0.00	400	0	0	0	400
	33802	Dedicated	0.00	39,500	0	0	0	39,500
			0.00	221,700	0	0	0	221,700
10.12	Change in Variable Benefit Costs							TAAB
This decision unit reflects a change in variable benefits.								
	10000	General	0.00	600	0	0	0	600
	27600	Dedicated	0.00	100	0	0	0	100
	33801	Dedicated	0.00	0	0	0	0	0
	33802	Dedicated	0.00	200	0	0	0	200
			0.00	900	0	0	0	900
10.23	Contract Inflation Adjustments							TAAB
Contracts for the maintenance, and support of software and hardware necessary to administer the State of Idaho’s tax programs and tax administration systems.								
	10000	General	0.00	0	10,500	0	0	10,500
	27600	Dedicated	0.00	0	9,600	0	0	9,600
	33801	Dedicated	0.00	0	400	0	0	400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
33802	Dedicated	0.00	0	6,700	0	0	6,700
		0.00	0	27,200	0	0	27,200

10.61 Salary Multiplier - Regular Employees TAAB

This decision unit reflects a 1% salary multiplier for Regular Employees.

10000	General	0.00	70,400	0	0	0	70,400
27600	Dedicated	0.00	17,600	0	0	0	17,600
33801	Dedicated	0.00	200	0	0	0	200
33802	Dedicated	0.00	18,400	0	0	0	18,400
		0.00	106,600	0	0	0	106,600

10.64 27th Pay Period TAAB

10000	General	0.00	273,900	0	0	0	273,900
27600	Dedicated	0.00	68,600	0	0	0	68,600
OT 27600	Dedicated	0.00	68,600	0	0	0	68,600
33801	Dedicated	0.00	1,000	0	0	0	1,000
33802	Dedicated	0.00	71,600	0	0	0	71,600
		0.00	483,700	0	0	0	483,700

FY 2028 Total Maintenance

11.00 FY 2028 Total Maintenance TAAB

10000	General	86.00	8,961,300	569,700	114,000	0	9,645,000
27600	Dedicated	22.23	2,260,500	516,800	0	0	2,777,300
OT 27600	Dedicated	0.00	68,600	0	0	0	68,600
33801	Dedicated	0.25	21,000	24,800	0	0	45,800
33802	Dedicated	23.52	2,367,200	367,100	0	0	2,734,300
		132.00	13,678,600	1,478,400	114,000	0	15,271,000

FY 2028 Total

13.00 FY 2028 Total TAAB

10000	General	86.00	8,961,300	569,700	114,000	0	9,645,000
27600	Dedicated	22.23	2,260,500	516,800	0	0	2,777,300
OT 27600	Dedicated	0.00	68,600	0	0	0	68,600
33801	Dedicated	0.25	21,000	24,800	0	0	45,800
33802	Dedicated	23.52	2,367,200	367,100	0	0	2,734,300
		132.00	13,678,600	1,478,400	114,000	0	15,271,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	State Tax Commission						352
Division	State Tax Commission						TA1
Appropriation Unit	Revenue Operations						TAAC
FY 2026 Total Appropriation							
1.00	FY 2026 Total Appropriation						TAAC
	S1110,S1190,S1219,S1148						
10000	General	60.35	4,681,600	1,336,100	0	0	6,017,700
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	1.00	97,200	17,100	0	0	114,300
33802	Dedicated	10.65	781,100	263,500	2,300	0	1,046,900
40100	Dedicated	0.00	0	26,400	0	0	26,400
		72.00	5,559,900	1,647,100	2,300	0	7,209,300
1.13	PY Executive Carry Forward						TAAC
10000	General	0.00	0	756,500	0	0	756,500
		0.00	0	756,500	0	0	756,500
1.21	Account Transfers						TAAC
10000	General	0.00	(55,900)	55,900	0	0	0
33801	Dedicated	0.00	(4,200)	4,200	0	0	0
33802	Dedicated	0.00	0	(13,500)	13,500	0	0
		0.00	(60,100)	46,600	13,500	0	0
1.31	Transfers Between Programs						TAAC
10000	General	0.00	388,900	0	0	0	388,900
33802	Dedicated	0.00	700	0	0	0	700
		0.00	389,600	0	0	0	389,600
1.61	Reverted Appropriation Balances						TAAC
10000	General	0.00	0	(183,600)	0	0	(183,600)
		0.00	0	(183,600)	0	0	(183,600)
1.81	CY Executive Carry Forward						TAAC
10000	General	0.00	0	(2,900)	0	0	(2,900)
33802	Dedicated	0.00	0	(300)	0	0	(300)
		0.00	0	(3,200)	0	0	(3,200)
FY 2026 Actual Expenditures							
2.00	FY 2026 Actual Expenditures						TAAC
10000	General	60.35	5,014,600	1,962,000	0	0	6,976,600
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	1.00	93,000	21,300	0	0	114,300
33802	Dedicated	10.65	781,800	249,700	15,800	0	1,047,300
40100	Dedicated	0.00	0	26,400	0	0	26,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		72.00	5,889,400	2,263,400	15,800	0	8,168,600
FY 2027 Original Appropriation							
3.00	FY 2027 Original Appropriation						TAAC
	S1110,S1190,S1219,S1148						
10000	General	59.58	4,407,700	1,318,000	0	0	5,725,700
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	1.09	100,500	17,100	0	0	117,600
33802	Dedicated	11.15	816,400	262,100	2,300	0	1,080,800
40100	Dedicated	0.00	0	26,400	0	0	26,400
		71.82	5,324,600	1,627,600	2,300	0	6,954,500
FY 2027Total Appropriation							
5.00	FY 2027 Total Appropriation						TAAC
10000	General	59.58	4,407,700	1,318,000	0	0	5,725,700
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	1.09	100,500	17,100	0	0	117,600
33802	Dedicated	11.15	816,400	262,100	2,300	0	1,080,800
40100	Dedicated	0.00	0	26,400	0	0	26,400
		71.82	5,324,600	1,627,600	2,300	0	6,954,500
FY 2027 Estimated Expenditures							
7.00	FY 2027 Estimated Expenditures						TAAC
10000	General	59.58	4,407,700	1,318,000	0	0	5,725,700
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	1.09	100,500	17,100	0	0	117,600
33802	Dedicated	11.15	816,400	262,100	2,300	0	1,080,800
40100	Dedicated	0.00	0	26,400	0	0	26,400
		71.82	5,324,600	1,627,600	2,300	0	6,954,500
FY 2028 Base							
9.00	FY 2028 Base						TAAC
10000	General	59.58	4,407,700	1,318,000	0	0	5,725,700
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	1.09	100,500	17,100	0	0	117,600
33802	Dedicated	11.15	816,400	262,100	2,300	0	1,080,800
40100	Dedicated	0.00	0	26,400	0	0	26,400
		71.82	5,324,600	1,627,600	2,300	0	6,954,500
Program Maintenance							
10.11	Change in Health Benefit Costs						TAAC
	This decision unit reflects a change in the employer health benefit costs.						
10000	General	0.00	100,100	0	0	0	100,100
33801	Dedicated	0.00	1,800	0	0	0	1,800
33802	Dedicated	0.00	18,700	0	0	0	18,700
		0.00	120,600	0	0	0	120,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10.12	Change in Variable Benefit Costs						TAAC
This decision unit reflects a change in variable benefits.							
10000	General	0.00	300	0	0	0	300
33801	Dedicated	0.00	0	0	0	0	0
33802	Dedicated	0.00	0	0	0	0	0
		0.00	300	0	0	0	300
10.23	Contract Inflation Adjustments						TAAC
Contracts for the maintenance, and support of software and hardware necessary to administer the State of Idaho's tax programs and tax administration systems.							
10000	General	0.00	0	24,700	0	0	24,700
27600	Dedicated	0.00	0	100	0	0	100
33801	Dedicated	0.00	0	300	0	0	300
33802	Dedicated	0.00	0	4,900	0	0	4,900
40100	Dedicated	0.00	0	500	0	0	500
		0.00	0	30,500	0	0	30,500
10.61	Salary Multiplier - Regular Employees						TAAC
This decision unit reflects a 1% salary multiplier for Regular Employees.							
10000	General	0.00	33,900	0	0	0	33,900
33801	Dedicated	0.00	900	0	0	0	900
33802	Dedicated	0.00	6,100	0	0	0	6,100
		0.00	40,900	0	0	0	40,900
10.64	27th Pay Period						TAAC
10000	General	0.00	132,200	0	0	0	132,200
33801	Dedicated	0.00	3,200	0	0	0	3,200
33802	Dedicated	0.00	23,600	0	0	0	23,600
		0.00	159,000	0	0	0	159,000
FY 2028 Total Maintenance							
11.00	FY 2028 Total Maintenance						TAAC
10000	General	59.58	4,674,200	1,342,700	0	0	6,016,900
27600	Dedicated	0.00	0	4,100	0	0	4,100
33801	Dedicated	1.09	106,400	17,400	0	0	123,800
33802	Dedicated	11.15	864,800	267,000	2,300	0	1,134,100
40100	Dedicated	0.00	0	26,900	0	0	26,900
		71.82	5,645,400	1,658,100	2,300	0	7,305,800
Line Items							
12.02	Seasonal Tax Employees						TAAC
This decision unit reflects the on-going restoration of seasonal tax employee positions.							
10000	General	0.00	353,000	0	0	0	353,000
		0.00	353,000	0	0	0	353,000
12.04	Appropriation Increase for Dedicated Fund						TAAC
This decision unit increases appropriation authority for fund 33801.							
33801	Dedicated	0.00	0	10,000	0	0	10,000

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT	33801	Dedicated	0.00	0	28,500	0	0	28,500
			0.00	0	38,500	0	0	38,500

12.05 Appropriation Increase TAAC

This is an on-going request to operating for increased revenue.

	33802	Dedicated	0.00	0	96,000	0	0	96,000
			0.00	0	96,000	0	0	96,000

12.55 Repair, Replacement, or Alteration Costs TAAC

This is a one-time capital replacement purchase of current units at end of useful life.

OT	10000	General	0.00	0	0	759,400	0	759,400
			0.00	0	0	759,400	0	759,400

FY 2028 Total

13.00 FY 2028 Total TAAC

	10000	General	59.58	5,027,200	1,342,700	0	0	6,369,900
OT	10000	General	0.00	0	0	759,400	0	759,400
	27600	Dedicated	0.00	0	4,100	0	0	4,100
	33801	Dedicated	1.09	106,400	27,400	0	0	133,800
OT	33801	Dedicated	0.00	0	28,500	0	0	28,500
	33802	Dedicated	11.15	864,800	363,000	2,300	0	1,230,100
	40100	Dedicated	0.00	0	26,900	0	0	26,900
			71.82	5,998,400	1,792,600	761,700	0	8,552,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	State Tax Commission						352
Division	State Tax Commission						TA1
Appropriation Unit	Property Tax						TAAD
FY 2026 Total Appropriation							
1.00	FY 2026 Total Appropriation						TAAD
	S1110,S1190,S1219,S1148						
10000	General	40.00	4,320,700	309,100	37,700	0	4,667,500
40100	Dedicated	0.00	0	201,000	0	0	201,000
		40.00	4,320,700	510,100	37,700	0	4,868,500
1.21	Account Transfers						TAAD
10000	General	0.00	(1,900)	1,900	0	0	0
		0.00	(1,900)	1,900	0	0	0
1.31	Transfers Between Programs						TAAD
10000	General	0.00	193,300	0	0	0	193,300
		0.00	193,300	0	0	0	193,300
1.81	CY Executive Carry Forward						TAAD
10000	General	0.00	0	(2,400)	0	0	(2,400)
		0.00	0	(2,400)	0	0	(2,400)
FY 2026 Actual Expenditures							
2.00	FY 2026 Actual Expenditures						TAAD
10000	General	40.00	4,512,100	308,600	37,700	0	4,858,400
40100	Dedicated	0.00	0	201,000	0	0	201,000
		40.00	4,512,100	509,600	37,700	0	5,059,400
FY 2027 Original Appropriation							
3.00	FY 2027 Original Appropriation						TAAD
	S1110,S1190,S1219,S1148						
10000	General	40.00	4,502,400	265,300	0	0	4,767,700
40100	Dedicated	0.00	0	251,000	0	0	251,000
		40.00	4,502,400	516,300	0	0	5,018,700
FY 2027Total Appropriation							
5.00	FY 2027 Total Appropriation						TAAD
10000	General	40.00	4,502,400	265,300	0	0	4,767,700
40100	Dedicated	0.00	0	251,000	0	0	251,000
		40.00	4,502,400	516,300	0	0	5,018,700
FY 2027 Estimated Expenditures							
7.00	FY 2027 Estimated Expenditures						TAAD
10000	General	40.00	4,502,400	265,300	0	0	4,767,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
40100	Dedicated	0.00	0	251,000	0	0	251,000
		40.00	4,502,400	516,300	0	0	5,018,700

FY 2028 Base

9.00 FY 2028 Base TAAD

10000	General	40.00	4,502,400	265,300	0	0	4,767,700
40100	Dedicated	0.00	0	251,000	0	0	251,000
		40.00	4,502,400	516,300	0	0	5,018,700

Program Maintenance

10.11 Change in Health Benefit Costs TAAD

This decision unit reflects a change in the employer health benefit costs.

10000	General	0.00	67,200	0	0	0	67,200
		0.00	67,200	0	0	0	67,200

10.12 Change in Variable Benefit Costs TAAD

This decision unit reflects a change in variable benefits.

10000	General	0.00	300	0	0	0	300
		0.00	300	0	0	0	300

10.61 Salary Multiplier - Regular Employees TAAD

This decision unit reflects a 1% salary multiplier for Regular Employees.

10000	General	0.00	37,200	0	0	0	37,200
		0.00	37,200	0	0	0	37,200

10.64 27th Pay Period TAAD

10000	General	0.00	14,500	0	0	0	14,500
		0.00	14,500	0	0	0	14,500

FY 2028 Total Maintenance

11.00 FY 2028 Total Maintenance TAAD

10000	General	40.00	4,621,600	265,300	0	0	4,886,900
40100	Dedicated	0.00	0	251,000	0	0	251,000
		40.00	4,621,600	516,300	0	0	5,137,900

FY 2028 Total

13.00 FY 2028 Total TAAD

10000	General	40.00	4,621,600	265,300	0	0	4,886,900
40100	Dedicated	0.00	0	251,000	0	0	251,000
		40.00	4,621,600	516,300	0	0	5,137,900

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	State Tax Commission						352
Division	State Tax Commission						TA1
Appropriation Unit	Compliance Division						TACA
FY 2026 Total Appropriation							
1.00	FY 2026 Total Appropriation						TACA
	S1110,S1190,S1219,S1148						
10000	General	104.10	8,802,800	1,149,000	114,000	0	10,065,800
33802	Dedicated	2.90	262,400	31,800	0	0	294,200
		107.00	9,065,200	1,180,800	114,000	0	10,360,000
1.21	Account Transfers						TACA
10000	General	0.00	(542,600)	425,700	116,900	0	0
33802	Dedicated	0.00	0	0	0	0	0
		0.00	(542,600)	425,700	116,900	0	0
1.31	Transfers Between Programs						TACA
10000	General	0.00	(193,300)	0	0	0	(193,300)
		0.00	(193,300)	0	0	0	(193,300)
1.61	Reverted Appropriation Balances						TACA
10000	General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0
1.81	CY Executive Carry Forward						TACA
10000	General	0.00	0	(5,500)	0	0	(5,500)
33802	Dedicated	0.00	0	(300)	0	0	(300)
		0.00	0	(5,800)	0	0	(5,800)
FY 2026 Actual Expenditures							
2.00	FY 2026 Actual Expenditures						TACA
10000	General	104.10	8,066,900	1,569,200	230,900	0	9,867,000
33802	Dedicated	2.90	262,400	31,500	0	0	293,900
		107.00	8,329,300	1,600,700	230,900	0	10,160,900
FY 2027 Original Appropriation							
3.00	FY 2027 Original Appropriation						TACA
	S1110,S1190,S1219,S1148						
10000	General	104.10	8,954,500	1,109,100	114,000	0	10,177,600
OT 10000	General	0.00	353,000	0	0	0	353,000
33802	Dedicated	3.08	270,600	29,600	0	0	300,200
		107.18	9,578,100	1,138,700	114,000	0	10,830,800
FY 2027Total Appropriation							
5.00	FY 2027 Total Appropriation						TACA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	104.10	8,954,500	1,109,100	114,000	0	10,177,600
OT 10000	General	0.00	353,000	0	0	0	353,000
33802	Dedicated	3.08	270,600	29,600	0	0	300,200
		107.18	9,578,100	1,138,700	114,000	0	10,830,800

FY 2027 Estimated Expenditures

7.00 FY 2027 Estimated Expenditures TACA

10000	General	104.10	8,954,500	1,109,100	114,000	0	10,177,600
OT 10000	General	0.00	353,000	0	0	0	353,000
33802	Dedicated	3.08	270,600	29,600	0	0	300,200
		107.18	9,578,100	1,138,700	114,000	0	10,830,800

Base Adjustments

8.51 Base Reductions TACA

This decision unit provides a base reduction to the General Fund for S1219 requiring a base reduction in the FY28 request.

10000	General	(2.00)	0	0	0	0	0
		(2.00)	0	0	0	0	0

FY 2028 Base

9.00 FY 2028 Base TACA

10000	General	102.10	8,954,500	1,109,100	114,000	0	10,177,600
OT 10000	General	0.00	353,000	0	0	0	353,000
33802	Dedicated	3.08	270,600	29,600	0	0	300,200
		105.18	9,578,100	1,138,700	114,000	0	10,830,800

Program Maintenance

10.11 Change in Health Benefit Costs TACA

This decision unit reflects a change in the employer health benefit costs.

10000	General	0.00	171,500	0	0	0	171,500
33802	Dedicated	0.00	5,200	0	0	0	5,200
		0.00	176,700	0	0	0	176,700

10.12 Change in Variable Benefit Costs TACA

This decision unit reflects a change in variable benefits.

10000	General	0.00	600	0	0	0	600
33802	Dedicated	0.00	0	0	0	0	0
		0.00	600	0	0	0	600

10.23 Contract Inflation Adjustments TACA

Contracts for the maintenance, and support of software and hardware necessary to administer the State of Idaho’s tax programs and tax administration systems.

10000	General	0.00	0	20,800	0	0	20,800
33802	Dedicated	0.00	0	500	0	0	500
		0.00	0	21,300	0	0	21,300

10.61 Salary Multiplier - Regular Employees TACA

This decision unit reflects a 1% salary multiplier for Regular Employees.

10000	General	0.00	73,300	0	0	0	73,300
33802	Dedicated	0.00	2,000	0	0	0	2,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		0.00	75,300	0	0	0	75,300

10.64 27th Pay Period TACA

10000	General	0.00	285,500	0	0	0	285,500
33802	Dedicated	0.00	7,500	0	0	0	7,500
		0.00	293,000	0	0	0	293,000

FY 2028 Total Maintenance

11.00 FY 2028 Total Maintenance TACA

10000	General	102.10	9,485,400	1,129,900	114,000	0	10,729,300
OT 10000	General	0.00	353,000	0	0	0	353,000
33802	Dedicated	3.08	285,300	30,100	0	0	315,400
		105.18	10,123,700	1,160,000	114,000	0	11,397,700

Line Items

12.01 FAST Tax Collection Services TACA

This decision unit reflects the on-going request in operating for FAST integrated collection services.

10000	General	0.00	0	550,000	0	0	550,000
		0.00	0	550,000	0	0	550,000

12.07 Transfer from TAAA to TACA TACA

On-going net-zero transfer of 20 FTP from General Services program to Compliance.

10000	General	20.00	1,523,404	0	0	0	1,523,404
		20.00	1,523,404	0	0	0	1,523,404

FY 2028 Total

13.00 FY 2028 Total TACA

10000	General	122.10	11,008,804	1,679,900	114,000	0	12,802,704
OT 10000	General	0.00	353,000	0	0	0	353,000
33802	Dedicated	3.08	285,300	30,100	0	0	315,400
		125.18	11,647,104	1,710,000	114,000	0	13,471,104

Agency: State Tax Commission 352

Decision Unit Number 12.01 **Descriptive Title** FAST Tax Collection Services

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	550,000	0	0	550,000
70 - Capital Outlay	0	0	0	0
80 -	0	0	0	0
Totals	550,000	0	0	550,000
Full Time Positions	0.00	0.00	0.00	0.00

Appropriation Unit: Compliance Division TACA

Operating Expense				
590 Computer Services	550,000	0	0	550,000
Operating Expense Total	550,000	0	0	550,000
	550,000	**0**	**0**	**550,000**

Explain the request and provide justification for the need.

This decision unit reflects the on-going in operating expenses for the FAST integrated collection services. FAST integrated collection services streamlines tax collections and improves customer service. FY26 collections totaled $53.7 million; canceling the service would reduce General Fund revenue by $20-50.4 million annually based on historical loss scenarios.

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

I.C. §63-105 defines the powers and duties vested in the State Tax Commission.

Indicate existing base of PC, OE, and/or CO by source for this request.

1,109,100

What resources are necessary to implement this request?

No additional resources required.

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

Aside from the on-going expense being request, no additional costs are anticipated.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Based on FY26 actual expenditure ($550,000); contingency: service level scalable based on collection volume demand.

Provide detail about the revenue assumptions supporting this request.

Revenue assumptions are grounded in demonstrated FY26 FAST collections performance ($53.7 million) with contingency scenarios showing potential loss of collections ranging $20-50 million annually if the service is not sustained.

Who is being served by this request and what is the impact if not funded?

Taxpayers and state General Fund. Without FAST, annual revenue loss of $20-50.4 million reduces General Fund resources for all state priorities.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

N/A

What is the anticipated measured outcome if this request is funded?

The anticipated measured outcome would include Continued FAST operations will maintain and preserve state general fund revenue by ensuring streamlined collection processing.

FAST ENTERPRISES

STATEMENT OF WORK

This Statement of Work ("SOW") dated April 13, 2023, describes the services Fast Enterprises, LLC and Fast Data Services, LLC (collectively "FAST") will provide to the Idaho State Tax Commission to successfully implement and deliver FAST Collection Services ("FCS"). This SOW amends the terms of the agreement between Fast Enterprises, LLC and the Idaho State Tax Commission, Contract # CPO20210495, which includes the Fast Data Services Subscriber Agreement, and any other related agreements, attachments, terms and conditions, schedules, or exhibits, whatever form. This Statement of Work is subject to the terms and conditions of the Fast Data Services Subscriber Agreement.

All other terms and conditions of the Contract # CPO20210495 not amended herein remain in full force and affect.

INTRODUCTION **2**

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FAST ENTERPRISES

Introduction

FCS provides centralized cloud-based analytics, scoring, and prioritization for delinquent accounts. It includes built-in collection analytics that target state-specific collection programs. It also significantly reduces an agency's required work effort to both implement and maintain a modern analytics-based collections program. FCS experts handle the implementation, assist with on-going maintenance, and provide on-going support for agency users.

The key features are built-in analytics, state-specific collection programs, full integration into GenTax collection implementation with decision plans, e-Services customer response functionality for the best communication, pre-approved payment plan recommendations, and on-going support and training from the FCS team for the agency staff.

FCS is a service-based, FAST-hosted product installed outside the agency's GenTax environment. The agency's local GenTax installation securely transmits data to FCS and receives a collection recommendation back from the service. After receiving the results, GenTax provides the recommendation for use within the GenTax collection workflow.

Approach

FAST shall use its proprietary implementation methodology (also referred to as "FAST Implementation Methodology") to implement FCS and to conduct the project. The FAST Implementation Methodology addresses numerous aspects of project execution. For example:

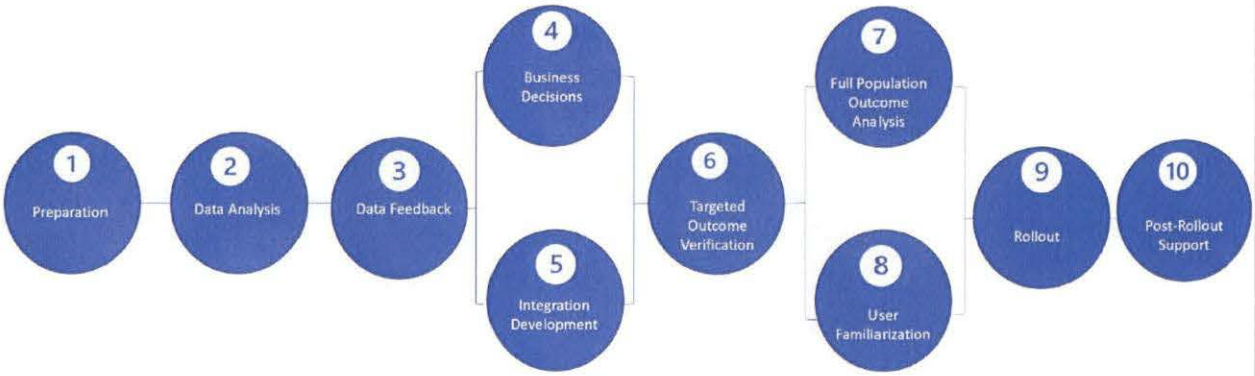
- Deliverables
- Work Products
- Project Management
- Oversight
- Status Reporting
- Risk Management
- Communication
- Organizational Change Management
- Training
- Testing
- Implementation
- Production Support
- Resource Planning
- Resource Allocation
- Work Monitoring
- Work Tracking

FAST shall use its proprietary tools to manage all aspects of project execution, including the project schedule, work tasks, project documentation, and the maintenance of the project decision and risk registers. Some of the tools the team will use include the Delivery Workbench, the FAST Central Repository (FCR), and the Solution Request System (SQR).

Where inconsistencies, contradictions, and lack of clarity exist between FAST's Implementation Methodology and the Idaho State Tax Commission's project management methodology, such shall be resolved by mutual agreement between FAST and the Idaho State Tax Commission.

In all cases, the Parties may adjust the implementation methodology through mutual agreement.

FAST Methodology for FAST Data & Analytics Services Implementation is shown below:



Technical Requirements

- **System Access**: FCS is implemented and supported by a remote implementation team, in conjunction with 1-2 on-site FAST personnel. FCS team members require access to the Idaho State Tax Commission's GenTax environments to implement the integration of FCS with GenTax.
  Gateway between GenTax and FCS: FAST will establish a gateway between GenTax and FCS. This is required for the GenTax staging environment to begin the project and for production one month prior to the production rollout date. The implementation schedule will be adjusted based on when the gateway connection is established for the staging and production environments.
  Access to data: Production data is necessary for the implementation of FCS. The necessary production and/or conversion data is required within the staging environment. All outcome verification and analysis will occur in the staging environment. "Data" may include state tax information, including Personal Data. "Personal Data" means any information relating to an identified or identifiable person, including, but not limited to, Social Security or other government-issued identification numbers, account security information, financial account information, credit/debit/gift or other payment card information, taxpayer account passwords, document identification number, and sensitive or personal data (or equivalent terminology) as defined under any law, statute, directive, regulation, policy, standard, interpretation, order (including any and all legislative or regulatory amendments or successors thereto) regarding privacy, data protection, information security obligations, or the processing of personal data. At no time will federal tax information ("FTI") be used in FCS.

FAST ENTERPRISES

Scope of Implementation

In addition to the business requirements identified in this SOW, FAST and the Idaho State Tax Commission will work together to use FCS as it was designed and intended to be used, to deliver the necessary business capabilities in FCS and GenTax. FAST and the Idaho State Tax Commission will seek to improve the Idaho State Tax Commission's business processes and not replicate legacy processes. All services and deliverables under this SOW, including the FCS rollout, are subject to the Idaho State Tax Commission's acceptance.

Scope includes implementing the items listed below:

- FCS for individual and business collections.
- FCS tax debt, including CORE FCS data submission process, corresponding decision plans and workflow actions for all FCS recommendations,
- FCS e-Services functionality for the best communication, and pre-approved payment plan recommendations.

Scope Exclusions

- Re-design and implementation of existing collection processes.
- Additional decision support functionality outside of the scope of the integration of FCS.
- Additional e-Services functionality outside of the scope of the FCS best communication response and the FCS pre-approved payment plan response.
- Implementation of additional enhancements and functionality outside of the scope of the integration of FCS into GenTax and e-Services.

Scope of Post-Rollout Support

Ongoing support will be provided by the FCS Team and on-site resources. The scope of post-rollout support includes the following:

- 30 days of applicable post-rollout issue resolution
- Two service packs per year which provide enhancements, changes, corrections, and analytics tuning for FCS.
- Ongoing customer service support from FCS, including collaboration on FCS functionality.
- Ongoing comparisons and reporting, including comparisons to the baseline and FCS outcome and revenue comparisons over time.

FAST ENTERPRISES

High-Level Schedule and System Releases

FAST and the Idaho State Tax Commission will implement FCS based on the necessary Idaho State Tax Commission data. The milestones provided in the table below are intended to be used for appropriate resource planning. Specific milestones will overlap. The dates will be adjusted through mutual agreement of the Parties once the start date is known.

FCS Implementation Schedule			
Preparation	2 weeks	4/3/2023	4/14/2023
Data Analysis	5 weeks	4/3/2023	5/5/2023
Data Feedback by Agency Staff	3 weeks	4/24/2023	5/12/2023
Integration Development	12 weeks	4/24/2023	7/14/2023
Business Decisions	6 weeks	5/15/2023	6/23/2023
Targeted Outcome Verification in Staging Environment	2 weeks	7/10/2023	7/21/2023
Full Population Outcome Analysis in Staging Environment	10 weeks	8/7/2023	10/13/2023
User Familiarization and training	3 weeks	10/10/2023	10/27/2023
Rollout	2 weeks	10/23/2023	11/6/2023
Initial Post Rollout Support	4 weeks	11/6/2023	11/17/2023
Initial Baseline Comparison Reporting	16 weeks	11/13/2023	3/1/2024
Ongoing Post Rollout Support and Comparison Reporting		11/20/2023	

Milestones

The following table identifies the phases, milestones, work products, deliverables, and tasks within the FAST Implementation Methodology. The implementation phases are described below.

Phase	Implementation Team Tasks and Activities	Deliverables	Deliverable Descriptions
Preparation Phase	• Establish team resources and resource access to network and required environments. • Finalize Project planning and scheduling. • Confirm infrastructure. • Install FAST software and/or technical items required for Integration. • Develop population baseline document	• Organization Chart • Implementation plan • Population Baseline Document	• Project team organization chart that includes FAST and Idaho State Tax Commission resources • Implementation plan that includes schedule, scope, technical requirements, and business decisions required by the Idaho State Tax Commission • Population Baseline Document that provides the following details for collections from calendar years 2018 through 2022: o Dollar amount of debt in collections. o Dollar amount of collection payments received. o Number of manual and automated wage garnishments o Number of manual and automated bank levies o Number of manual and automated payment plans

Phase	Implementation Team Tasks and Activities	Deliverables	Deliverable Descriptions
Business Decision Phase	• Business decision meetings • Data feedback meetings	• Business decisions in Delivery Workbench • Meeting Minutes	• Business decisions for each FCS collection recommendation will be documented. • Meetings will occur with the Idaho State Tax Commission. Minutes for each meeting will include discussion items and action items for both FAST and the Idaho State Tax Commission.
Integration Development Phase	• Perform development tasks. • Develop interfaces.	• FCS Demonstration meetings	• Continuous live system demonstrations will occur in the Idaho State Tax Commission GenTax environments as FCS recommendation integration development is completed.
Targeted Outcome Verification	• Perform preliminary verification for sample populations	• Outcome Verification Plan • Outcome and data verification items in delivery workbench	• During targeted outcome verification, FCS recommendations are received in the Idaho State Tax Commission GenTax staging environment. Users will review FCS recommendations and supporting information for sample populations of collections. • Verification items will be created to document and track the testing outcomes and agency feedback.

Phase	Implementation Team Tasks and Activities	Deliverables	Deliverable Descriptions
Full Population Outcome Analysis in Staging Environment	• Prepare outcome verification plan. • Prepare outcome verification items. • Set up test environment(s) • Identify and familiarize testers. • Conduct targeted outcome verification. • Conduct performance testing. • Conduct full population outcome verification	• Outcome and data verification items in delivery workbench • Outcome verification results in delivery workbench	• FCS recommendations are received in the Idaho State Tax Commission GenTax Staging environment. Agency users will review populations of collections for all FCS recommendations, supporting information, and collection actions. The user reviews will include confidence scores for recommendations, such as pre-approved payment plan, wage garnishment, bank levy, best address information, responsible party, business likely closed, self-cure, and offset likely. Users will also review the actions taken by the system once a recommendation is applied; such as automated correspondence to a customer directing the customer to e-Services to accept a payment plan or confirm the most current address, that a collection is moved to wait to cure on its own or for a credit offset likely (E.g. tax refund), assessment of debt to a responsible officer or partner, or executing a bank levy or wage garnishment.

Phase	Implementation Team Tasks and Activities	Deliverables	Deliverable Descriptions
User Familiarization Phase	• Prepare user familiarization plan. • Prepare user familiarization material. • Train users	• User familiarization plan (training plan) • User familiarization materials (training materials)	• Idaho State Tax Commission users are provided with documentation and FCS product training to ensure they understand each recommendation, the supporting information provided with each recommendation, whether the recommendation is systematically or manually applied, as determined by the Idaho State Tax Commission, and the action that will occur once the recommendation is applied. • Documentation provided to Idaho State Tax Commission FCS users. Documentation includes FCS user guides, help topics, and detailed documentation on each FCS recommendation; including recommendation, supporting information, and the action that is taken once applied.
Rollout Phase	• Prepare Cutover Checklist • Prepare post-rollout (temporary) Help Desk and Deskside Support Plan • Move configurations and software to production environment. • Production cutover	• Production Cutover Checklist • FCS is available in Idaho State Tax Commission production GenTax environment.	• FCS integration complete and FCS recommendations received in Idaho State Tax Commission GenTax production environment. FCS recommendations are applied systematically or by users as defined by the Idaho State Tax Commission.

Phase	Implementation Team Tasks and Activities	Deliverables	Deliverable Descriptions
Production Support Phase	• Perform post-rollout support. • Support and maintain production system with bi-annual service packs. • Support system operations	• System Maintenance and Support Overview • Comparison Reporting	• Post-rollout support for all FCS functionality integrated into the Idaho State Tax Commission environment. Semiannual service packs that provide updates and enhancements to FCS recommendations. • Comparison Document that provides the following details comparing the collection population year over year beginning with comparing calendar years 2018 through 2023: o Dollar amount of debt in collections. o Dollar amount of collection payments received. o Number of manual and automated wage garnishments o Number of manual and automated bank levies o Number of manual and automated payment plans o Payments received for each FCS recommendation applied

FAST ENTERPRISES

Implementation Methodology

This section describes the phases of the FAST Implementation Methodology in more detail.

Phase	Phase Name	Phase Description
1.	Preparation Phase	Develops the roadmap defining how the implementation is to be executed and necessary access is provided to the Project team.
2.	Business Decisions and Data Feedback	Defines the business decisions necessary to deliver the functionality for the line of business.
3.	Integration Development Phase	Gathered business decisions are used to produce work packages for developers specifying parameters, select options, thresholds, and other types of configurations, enhancements, or programming.
4.	Outcome Verification Phase	Ensures that the production system delivers outcomes within expected range.
5.	Training/Familiarization Phase	Ensures Idaho State Tax Commission users are familiar and confident using FCS.
6.	Rollout Phase	Delivers the lines of business to production. No downtime or impact to the agency.
7.	Production Support Phase	Provides post-rollout support and solution-specific help-desk support during the initial production period. When Maintenance and Support Operations options are exercised this phase includes the operation and maintenance of the solution in production over the long term with semi-annual service packs.

FAST ENTERPRISES

Acceptance

FAST shall perform activities as described within each phase of the FAST Implementation Methodology. The Idaho State Tax Commission shall verify that activities within each phase have been completed.

Any delay in the acceptance of any work products, milestones, or deliverables shall not delay the progress of the project.

Deliverable/Milestone	Deliverable/Milestones Description
System Acceptance at Rollout	The activities completed for System Acceptance are the Implementation Rollout milestones including the tasks in the integration Development, Outcome Verification, User Familiarization, and Rollout phases and the following documents: Population Baseline Document, Outcome Verification Plan, User Familiarization Plan, and Rollout Plan. The Production Rollout Milestone is achieved when the Idaho State Tax Commission makes the decision to go-live and the system is placed into production.

FAST ENTERPRISES

Invoice Schedule

Invoice Date	Project Phase	Deliverable Complete	Invoice Amount
August 7, 2023	Full Population Outcome Analysis in Staging Environment	Integration Development	$400,000.00, which is 50% of the estimated implementation Cost
November 6, 2023	Rollout	Production Cutover	$400,000.00, which is 50% of the estimated implementation Cost

Invoice Date	Description	Invoice Amount
November 6, 2023	Prorated subscription fee: November 2023 through June 2024 ($550,000 annual fee, prorated for 8 months)	$366,666.67
July 1, 2024	Year 2 FCS Annual Subscription Fee July 1, 2024 - June 30, 2025	$550,000
July 1, 2025	Year 3 FCS Annual Subscription Fee July 1, 2025 - June 30, 2026	$580,000
July 1, 2026	Year 4 FCS Annual Subscription Fee July 1, 2026 - June 30, 2027	$610,000
July 1, 2027	Year 5 FCS Annual Subscription Fee July 1, 2027 - June 30, 2028	$640,000
July 1, 2028	Year 6 FCS Annual Subscription Fee July 1, 2028 - June 30, 2029	$670,000
July 1, 2029	Year 7 FCS Annual Subscription Fee July 1, 2029 - June 30, 2030	$705,000

Idaho State Tax Commission

Signature 4/19/23 Date

Name: John Bernasconi

Title: Chief Operating Officer

Fast Enterprises, LLC

Signature 4/19/23 Date

Name: JAMES HARRISON

Title: AUTHORIZED REPRESENTATIVE

Agency: State Tax Commission 352

Decision Unit Number 12.02 **Descriptive Title** Seasonal Tax Employees

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	353,000	0	0	353,000
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 -	0	0	0	0
Totals	353,000	0	0	353,000
Full Time Positions	0.00	0.00	0.00	0.00

Appropriation Unit: Revenue Operations TAAC

Personnel Cost				
501 Employees - Temp	353,000	0	0	353,000
Personnel Cost Total	353,000	0	0	353,000
	353,000	**0**	**0**	**353,000**

Explain the request and provide justification for the need.

Restoration of seasonal tax employee positions eliminated in prior budget cuts. Without staffing, processing delays of 18-24 weeks trigger statutory interest payments exceeding $7 million annually to taxpayers, making the $353,000 payroll investment cost-beneficial.

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

IDAPA 35.01.01.885 establish interest payment obligations for delayed refunds; §63-301 authorizes Tax Commission to employ necessary personnel.

Indicate existing base of PC, OE, and/or CO by source for this request.

4,282,900

What resources are necessary to implement this request?

N/A

List positions, pay grades, full/part-time status, benefits, terms of service.

Position 16688, part-time, Pay Grade: H

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

N/A

Describe method of calculation (RFI, market cost, etc.) and contingencies.

N/A

Provide detail about the revenue assumptions supporting this request.

$353K payroll prevents $7+ million statutory interest liability.

Who is being served by this request and what is the impact if not funded?

Taxpayers and General Fund. Without staffing, 18-24 week delays trigger $7+ million interest payments, reducing General Fund resources.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

Responsible stewardship of taxpayer resources; operational efficiency; timely taxpayer services.

What is the anticipated measured outcome if this request is funded?

Processing timelines meet statutory requirements, eliminating $7+ million annual interest liability.

Agency: State Tax Commission 352

Decision Unit Number 12.04 **Descriptive Title** Appropriation Increase for Dedicated Fund

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	38,500	0	38,500
70 - Capital Outlay	0	0	0	0
80 -	0	0	0	0
Totals	0	38,500	0	38,500
Full Time Positions	0.00	0.00	0.00	0.00

Appropriation Unit: Revenue Operations TAAC

Operating Expense				
590 Computer Services	0	38,500	0	38,500
Operating Expense Total	0	38,500	0	38,500
	0	**38,500**	**0**	**38,500**

Explain the request and provide justification for the need.

Appropriation increase for fund 33801 to reflect additional auditorium district revenue collected. Revenue received cannot be expended without appropriation authority; this increase authorizes use of collections for setup costs.

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

Idaho Code §67-3516 requires appropriation authority for expenditure of collected revenues.

Indicate existing base of PC, OE, and/or CO by source for this request.

$17,100

What resources are necessary to implement this request?

No additional resources needed.

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

This request reflects an on-going increase in dedicated appropriation.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

N/A

Provide detail about the revenue assumptions supporting this request.

No additional revenue assumptions can be made from this request.

Who is being served by this request and what is the impact if not funded?

Auditorium districts and state revenue administration. Without appropriation authority, collected revenue cannot be expended.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

N/A

What is the anticipated measured outcome if this request is funded?

The Commission will retain continuity of operations and provide customer services to Idaho taxpayers.

Memorandum of Agreement
Regarding Collection of the Mountain Community Center District Auditorium District Tax

On this 24 day of Mar, 2026, the Idaho State Tax Commission, ("Commission") and the Mountain Community Center District, ("District") enter into this Memorandum of Agreement ("Agreement") to clarify the Commission's responsibility to collect and administer the five percent (5%) hotel or motel room tax ("tax") pursuant to Idaho Code § 67-4917B and 67-4917C.

A. Administration and Collection

The parties agree to the following procedures and costs for the collection and remittance of the tax:

1. For each hotel or motel ("taxpayers"), as those terms are defined in Title 67, Chapter 49, Idaho Code; Title 63, Chapter 36, Idaho Code; and IDAPA 35.01.06, located within the district boundaries and holding a valid sales tax permit, the Commission will provide an electronic mechanism for reporting and remitting the tax. The Commission shall prepare all necessary electronic forms for taxpayers to report and pay the tax. The Commission will use all reasonable efforts to ensure taxpayers have access to the electronic forms and filing system to timely file their returns.

2. The Commission will register each taxpayer for a permit. Upon registration, the Commission will provide location permits and return forms to the registered taxpayers to allow them to collect and remit the tax.

3. Taxpayers who operate more than one hotel or motel within the District will be assigned a separate permit number for each location.

4. The reporting period for each taxpayer shall be identical to its reporting period for state sales taxes.

5. The Commission will monitor all filings and payments to ensure timely payment and consistency. If a taxpayer does not file a return, the Commission will contact the taxpayer to request the taxpayer to file the return and make payment. If this effort is not successful, the Commission may issue a Notice of Deficiency.

6. If a taxpayer does not make full payment of the taxes shown on the return, the Commission will send at least one notice to the taxpayer. If payment in full is not received after notice, the Commission will assess the tax and assign the account to its Compliance Bureau for collections. The Compliance Bureau will follow procedures for collecting unpaid taxes including but not limited to telephone calls to the taxpayer, recording liens and seizing assets. These procedures are identified in Idaho Code §§ 63-3635, as incorporated by Idaho Code § 67-4917C.

7. Whenever the Commission audits the books and records of a taxpayer for state sales taxes, it will audit the books and records of the taxpayer for auditorium tax. The scope and detail

of such audits will depend on the facts of each case. Should the audit result in an underpayment of tax, the Commission will issue a Notice of Deficiency. If the taxes become assessed, the Commission will follow the steps identified in above-paragraph 6.

8. Should a taxpayer protest a Notice of Deficiency as allowed by law, the Commission will follow its normal procedures for resolving protests. It will assign the protest to either a Tax Policy Specialist or Commissioner to conduct a hearing for purposes of resolution. The Commission may rely on the advice of the Attorney General's Office to assist in resolving the protest. The Commission shall issue a decision which would give the taxpayer a right to challenge the decision before the Board of Tax Appeals or in District Court.

9. The Commission will adopt procedures, consistent with its administration of sales taxes, to provide for refunds to taxpayers as allowed by law and will administer the auditorium tax in a manner consistent with the Commission's functions of administering the sales tax.

10. The District will provide a list of current taxpayers, a copy of the existing return form in use currently, the fund or bank account to be credited, and other information if specifically requested as necessary by the Commission.

B. The Commission's Fee

1. The Commission's one-time fee for set-up and preparation for administering the tax for the period May 2026, through June 2026, is $14,250. The one-time fee for set-up and preparation will be split into four payments of $3,562.50 and taken from the quarterly distribution starting with the first quarter of fiscal year 2027. If the District requests termination of the agreement to collect and administer the five percent (5%) hotel or motel room tax ("tax"), any outstanding balance for the one-time fee for set-up and preparation will be due at the time of termination. Beginning the year July 2026, through June 2027, the annual fee is $5000. However, if the Commission is not ready to begin actual collections for the District until after June 2026, only a prorated amount of the annual fee will be due the first fiscal year (FY26) based on the amount of months collections is available. Subsequently, this annual fee, and the corresponding Commission appropriations request for administering the tax, shall continue on an annual basis unless revised by written agreement of the parties.

2. The Commission shall deduct the annual fee from the proceeds of the tax on a quarterly basis beginning in September 2026. In subsequent years, one quarter of the fee will be deducted from proceeds in September, December, March, and June of each fiscal year. However, the amount retained by the Commission shall not exceed the amount authorized to be expended by appropriation by the legislature as set forth in Idaho Code § 67-4917C(2)(b).

3. From the proceeds of the tax the Commission shall deposit into the refund account an amount of money to pay current refund claims. All remaining proceeds shall be deposited into the account of the Mountain Community Center District.

4. If the Commission determines that the formula used to calculate the fee overstates its actual costs in administering the tax, the Commission shall transfer the amount of the

overstatement to the account of the Mountain Community Center District. Conversely, if the actual cost of administration exceeds the current annual fee, the Commission will document those costs to the District's representative, and upon agreement, seek an increase in the Commission's annual appropriation and adjust the annual fee accordingly. At a minimum, the fee should be reviewed and mutually agreed upon every three years.

C. General Provisions

1. The Commission shall provide monthly reports to the District similar to those provided to the Boise Auditorium District. General descriptions are:

a) Master File List Report showing the names and addresses and status of the registered taxpayers identified for the District. If possible, and if agreed, only a report of monthly changes may be substituted instead.
b) Monthly Activity Report showing the reported sales and remittances by taxpayer.
c) Collection Report showing those taxpayers with collection actions in progress.
d) _____(any other special report requested by the District).

These reports are not public information and cannot be disclosed to the public. Idaho Code §§ 67-4917C, 63-3634, and 63-3076.

Additionally, the Commission will produce a monthly Comparative Report that shows the breakdown of tax revenues by tax type. The Mountain Communicty Center Auditorium District tax will be included in this report. This report is a public record and may be disclosed to the public by either party and the Commission will have a copy of the report for the prior month available on its website by the middle of each month. The parties may agree from time to time to provide additional reports.

2. The District and the Commission shall each provide a central point of contact to discuss matters related to the tax and to give notice of information as necessary. For the Commission, the point of contact will be the Accounting Supervisor of the Management Services Unit. Currently, this person is Jena Antrim at (208) 332-6665. For the District, the point of contact is Johanna Defoort is (208) 315-1496.

3. The Commission will use its standard business practices in the collection of this tax to minimize the impact on taxpayers and to maximize efficient operations. The District will identify and refer potential new tax permittees to the Commission.

4. This Agreement is the entire understanding between the parties and all terms, either expressed or implied, are incorporated herein. This Agreement may be modified only upon written agreement executed by the Parties.

5. Nothing in this Agreement shall be construed as limiting or expanding the statutory or regulatory responsibilities of the Commission or the District in performing functions granted to them by law. Every provision of this Agreement is subject to the laws and regulations of the State of Idaho and to the laws and regulations of the United States.

6. This Agreement shall be binding on the parties and the person executing this Agreement on behalf of the Commission is representing he or she has the legal authority to bind the Commission and the person executing this Agreement on behalf of the District is representing he or she has the legal authority to bind the District.

7. This Agreement is effective until the underlying tax expires or is terminated, or upon the request of either party with 90 days of written notice to the other party.

Jeff McCray
Chairman
Idaho State Tax Commission

Heidi Wyman
Board Chair
Mountain Community Center District

Jared Zwygart
Commissioner
Idaho State Tax Commission

Memorandum of Agreement
Regarding Collection of the Nampa Auditorium District Tax

On this 1st day of DEC, 2025, the Idaho State Tax Commission, ("Commission") and the Nampa Auditorium District, ("District") enter into this Memorandum of Agreement ("Agreement") to clarify the Commission's responsibility to collect and administer the five percent (5%) hotel or motel room tax ("tax") pursuant to Idaho Code § 67-4917B and 67-4917C.

A. Administration and Collection

The parties agree to the following procedures and costs for the collection and remittance of the tax:

1. For each hotel or motel ("taxpayers"), as those terms are defined in Title 67, chapter 49, Idaho Code, Title 63, chapter 36, Idaho Code, and IDAPA 35.01.06, located within the District boundaries which has a sales tax permit, the Commission will provide a mechanism for each to report and remit the tax. The Commission shall prepare all necessary forms for taxpayers to report and pay the tax. The Commission will use all reasonable efforts to ensure the taxpayers have forms to timely file the returns, either manually or electronically.

2. The Commission will register each taxpayer for a permit. Upon registration, the Commission will provide location permits and return forms to the registered taxpayers to allow them to collect and remit the tax.

3. Taxpayers who operate more than one hotel or motel within the District will be assigned a separate permit number for each location.

4. The reporting period for each taxpayer shall be identical to its reporting period for state sales taxes.

5. The Commission will monitor all filings and payments to ensure timely payment and consistency. If a taxpayer does not file a return, the Commission will contact the taxpayer to request the taxpayer to file the return and make payment. If this effort is not successful, the Commission may issue a Notice of Deficiency.

6. If a taxpayer does not make full payment of the taxes shown on the return, the Commission will send at least one notice to the taxpayer. If payment in full is not received after notice, the Commission will assess the tax and assign the account to its Compliance Bureau for collections. The Compliance Bureau will follow procedures for collecting unpaid taxes including but not limited to telephone calls to the taxpayer, recording liens and seizing assets. These procedures are identified in Idaho Code §§ 63-3635, as incorporated by Idaho Code § 67-4917C.

7. Whenever the Commission audits the books and records of a taxpayer for state sales taxes, it will audit the books and records of the taxpayer for auditorium tax. The scope and detail of such audits will depend on the facts of each case. Should the audit result in an underpayment

of tax, the Commission will issue a Notice of Deficiency. If the taxes become assessed, the Commission will follow the steps identified in above-paragraph 6.

8. Should a taxpayer protest a Notice of Deficiency as allowed by law, the Commission will follow its normal procedures for resolving protests. It will assign the protest to either a Tax Policy Specialist or Commissioner to conduct a hearing for purposes of resolution. The Commission may rely on the advice of the Attorney General's Office to assist in resolving the protest. The Commission shall issue a decision which would give the taxpayer a right to challenge the decision before the Board of Tax Appeals or in District Court.

9. The Commission will adopt procedures, consistent with its administration of sales taxes, to provide for refunds to taxpayers as allowed by law and will administer the auditorium tax in a manner consistent with the Commission's functions of administering the sales tax.

10. The District will provide a list of current taxpayers, a copy of the existing return form in use currently, the fund or bank account to be credited, and other information if specifically requested as necessary by the Commission.

B. The Commission's Fee

1. The Commission's one-time fee for set-up and preparation for administering the tax for the period April 2026, through June 2026, is $14,250. Beginning the year July 2026, through June 2027, the annual fee is $5000. However, if the Commission is not ready to begin actual collections for the District until after May 2026, only a prorated amount of the annual fee will be due the first fiscal year (FY26) based on the amount of months collections is available. Subsequently, this annual fee, and the corresponding Commission appropriations request for administering the tax, shall continue on an annual basis unless revised by written agreement of the parties.

2. The Commission shall deduct the annual fee from the proceeds of the tax on a quarterly basis beginning in September 2026. In subsequent years, one quarter of the fee will be deducted from proceeds in September, December, March, and June of each fiscal year. However, the amount retained by the Commission shall not exceed the amount authorized to be expended by appropriation by the legislature as set forth in Idaho Code § 67-4917C(2)(b).

3. From the proceeds of the tax the Commission shall deposit into the refund account an amount of money to pay current refund claims. All remaining proceeds shall be deposited into the account of the Nampa Auditorium District.

4. If the Commission determines that the formula used to calculate the fee overstates its actual costs in administering the tax, the Commission shall transfer the amount of the overstatement to the account of the Nampa Auditorium District. Conversely, if the actual cost of administration exceeds the current annual fee, the Commission will document those costs to the District's representative, and upon agreement, seek an increase in the Commission's annual appropriation and adjust the annual fee accordingly. At a minimum, the fee should be reviewed and mutually agreed upon every three years.

C. General Provisions

1. The Commission shall provide monthly reports to the District similar to those provided to the Boise Auditorium District. General descriptions are:

a) Master File List Report showing the names and addresses and status of the registered taxpayers identified for the District. If possible, and if agreed, only a report of monthly changes may be substituted instead.
b) Monthly Activity Report showing the reported sales and remittances by taxpayer.
c) Collection Report showing those taxpayers with collection actions in progress.
d) _____(any other special report requested by the District).

These reports are not public information and cannot be disclosed to the public. Idaho Code §§ 67-4917C, 63-3634, and 63-3076.

Additionally, the Commission will produce a monthly Comparative Report that shows the breakdown of tax revenues by tax type. The Nampa Auditorium District tax will be included in this report. This report is a public record and may be disclosed to the public by either party and the Commission will have a copy of the report for the prior month available on its website by the middle of each month. The parties may agree from time to time to provide additional reports.

2. The District and the Commission shall each provide a central point of contact to discuss matters related to the tax and to give notice of information as necessary. For the Commission, the point of contact will be the Accounting Supervisor of the Management Services Unit. Currently, this person is Jena Antrim at (208) 332-6665. For the District, the point of contact is Matthew Johnson (208) 466-9272.

3. The Commission will use its standard business practices in the collection of this tax to minimize the impact on taxpayers and to maximize efficient operations. The District will identify and refer potential new tax permittees to the Commission.

4. This Agreement is the entire understanding between the parties and all terms, either expressed or implied, are incorporated herein. This Agreement may be modified only upon written agreement executed by the Parties.

5. Nothing in this Agreement shall be construed as limiting or expanding the statutory or regulatory responsibilities of the Commission or the District in performing functions granted to them by law. Every provision of this Agreement is subject to the laws and regulations of the State of Idaho and to the laws and regulations of the United States.

6. This Agreement shall be binding on the parties and the person executing this Agreement on behalf of the Commission is representing he or she has the legal authority to bind the Commission and the person executing this Agreement on behalf of the District is representing he or she has the legal authority to bind the District.

7. This Agreement is effective until the underlying tax expires or is terminated, or upon the request of either party with 90 days of written notice to the other party.

Jeff McCray
Chairman
Idaho State Tax Commission

Jay Synder
Board Chair
Nampa Auditorium District

Jared Zwygart
Commissioner
Idaho State Tax Commission

Agency: State Tax Commission 352

Decision Unit Number 12.05 **Descriptive Title** Appropriation Increase

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	96,000	0	96,000
70 - Capital Outlay	0	0	0	0
80 -	0	0	0	0
Totals	0	96,000	0	96,000
Full Time Positions	0.00	0.00	0.00	0.00

Appropriation Unit: Revenue Operations TAAC

Operating Expense				
590 Computer Services	0	96,000	0	96,000
Operating Expense Total	0	96,000	0	96,000
	0	**96,000**	**0**	**96,000**

Explain the request and provide justification for the need.

Procurement and distribution costs have increased annually; appropriation increase reflects additional revenue.

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

Idaho Code §67-3517 requires appropriation authority for expenditure of collected revenues; revenue supports fuel tax administration.

Indicate existing base of PC, OE, and/or CO by source for this request.

$262,100

What resources are necessary to implement this request?

N/A

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

N/A

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Based on historical annual volume; appropriation reflects revenue growth.

Provide detail about the revenue assumptions supporting this request.

Increased revenue supports fuel tax administration costs that have escalated over 25 years.

Who is being served by this request and what is the impact if not funded?

All internal and external stakeholders. This includes the Governor's office, DFM, the Legislature, LSO, Idaho taxpayers, tax preparers, and business. If unfunded these requests will be rolled over to future fiscal year.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

N/A

What is the anticipated measured outcome if this request is funded?

Authorize expenditure of increased revenue; sustain fuel tax administration with cost-adjusted appropriation.

Agency: State Tax Commission 352

Decision Unit Number 12.07 **Descriptive Title** Transfer from TAAA to TACA

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 -	0	0	0	0
Totals	0	0	0	0
Full Time Positions	0.00	0.00	0.00	0.00

Appropriation Unit: General Services TAAA

Personnel Cost				
500 Employees	(1,523,404)	0	0	(1,523,404)
Personnel Cost Total	(1,523,404)	0	0	(1,523,404)
FTP - Permanent				
500 Employees	(20)	0	0	(20)
FTP - Permanent Total	0	0	0	0
	(1,523,404)	**0**	**0**	**(1,523,404)**

Appropriation Unit: Compliance Division TACA

Personnel Cost				
500 Employees	960,616	0	0	960,616
512 Employee Benefits	205,788	0	0	205,788
513 Health Benefits	357,000	0	0	357,000
Personnel Cost Total	1,523,404	0	0	1,523,404
Full Time Positions				
FTP - Permanent	20.00	0.00	0.00	20.00
Full Time Positions Total	0	0	0	0
	1,523,404	**0**	**0**	**1,523,404**

Explain the request and provide justification for the need.

Taxpayer inquiry and response functions are operationally better aligned with Compliance division responsibilities. Consolidating this function under Compliance improves efficiency and ensures consistent taxpayer communication.

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

N/A

Indicate existing base of PC, OE, and/or CO by source for this request.

8,842,800

What resources are necessary to implement this request?

N/A

List positions, pay grades, full/part-time status, benefits, terms of service.

8 fulltime Taxpayer Services Specialist (716C) and 12 fulltime Taxpayer Services Representative (718C).
3520016321
3520016370
3520016392
3520016458
3520016549
3520016550
3520016551
3520016552
3520016553
3520016554
3520016555
3520016556
3520016557
3520016558
3520016559
3520016560
3520016561
3520016562
3520016563
3520021743

Will staff be re-directed? If so, describe impact and show changes on org chart.

Yes. 20 FTP move from General Services to Compliance.

Detail any current one-time or ongoing OE or CO and any other future costs.

N/A

Describe method of calculation (RFI, market cost, etc.) and contingencies.

N/A

Provide detail about the revenue assumptions supporting this request.

N/A

Who is being served by this request and what is the impact if not funded?

All internal and external stakeholders. This includes the Governor's office, DFM, LSO, Idaho taxpayers, tax preparers, and businesses. If unfunded, this request would roll forward to a future fiscal year.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

N/A

What is the anticipated measured outcome if this request is funded?

N/A

Agency: State Tax Commission 352

Decision Unit Number 12.79 **Descriptive Title** Office of Information Technology Services Recommended Replacement Items

		General	Dedicated	Federal	Total
Request Totals					
50 - Personnel Cost		0	0	0	0
55 - Operating Expense		0	0	0	0
70 - Capital Outlay		2,784,500	0	0	2,784,500
80 -		0	0	0	0
	Totals	2,784,500	0	0	2,784,500
	Full Time Positions	0.00	0.00	0.00	0.00

Appropriation Unit: General Services TAAA

Capital Outlay					
740 Computer Equipment		2,784,500	0	0	2,784,500
	Capital Outlay Total	2,784,500	0	0	2,784,500
		2,784,500	**0**	**0**	**2,784,500**

Explain the request and provide justification for the need.

This request reflects a one-time increase in dedicated appropriations to replace servers and switches classified as critical items by OITS.

Replacement of 130 laptops at end of useful life. This is the second year request delayed; 300 laptops are already 5+ years old, and another 250 will reach 5 years by FY28. Equipment age impacts productivity and creates security vulnerabilities.

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

Idaho code §63-105 defines the powers and duties vested in the State Tax Commission.

Idaho Code §67-3508 authorizes capital outlay for equipment necessary to agency operations; employee computing equipment is essential to tax administration.

Indicate existing base of PC, OE, and/or CO by source for this request.

$95,500

What resources are necessary to implement this request?

N/A

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

This request is for one-time capital to replace critical IT equipment that has reached the end of useful life.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Quote supplied by OITS

Provide detail about the revenue assumptions supporting this request.

N/A

Who is being served by this request and what is the impact if not funded?

All internal and external stakeholders. This includes the Governor's office, DFM, the Legislature, LSO, Idaho taxpayers, tax preparers, and businesses. If unfunded, the Commission faces increased risk of data breaches and violating IRS Pub-1075 regulations.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

While the request isn't directly tied to improvements in the Commission's strategic plan or PMR, it does align with the vision, mission, values, and goals. The Commission is dedicated to providing courteous customer services, education, and fair tax administration.

What is the anticipated measured outcome if this request is funded?

The Commission will maintain continuity of operations and provide customer services to Idaho taxpayers.

OFFICE of information technology services

State Tax Commission

FY 2028 Budget Planning Tool for IT Services

Hardware Refresh $3,233,537

Hardware Refresh $ 3,233,537

Hardware price figures are estimates based on the information available today. Please note that memory and storage components are subject to a highly volatile market, which may cause pricing to fluctuate. We'll keep you updated as changes occur. Due to this volatility and supply chain concerns, ITS recommends a refresh cycle of five years until conditions change.

Generally, ITS uses manufacturer "end of support" schedules to determine refresh cycles for network equipment such as routers, switches, etc. Some equipment may be replaced earlier than manufacturer end of support due to technology advancements or continued equipment malfunction. Lists of specific devices to be replaced and their unit cost are provided below.

Hardware is often a one-time budget request. Please refer to the Budget Development Manual (BDM) published by DFM for decision unit (DU) assignments and other information.

To view the priority level for a replacement item, click on the item in the Refresh Item List. The priority score (ranging from 1.0 - Lowest to 4.0 - Highest / Immediate Action Needed) will display in the data card that populates below (scroll down if needed to view the full details).

Hardware Refresh Services

Device Type	Count	Total Price by Device Type
LAPTOP	130	$317,200
SERVER	22	$2,687,187
CAMERA	20	$135,040
SWITCH	6	$94,110

Position #	Class Code	Employee Name	Annual Salary	Salary % (75 = 75%)	FTP % (50 = 50%)	Class Name	Home Approp	Employee Code
3520016280	704C	VACANT	0.000000	100.000000	100.000000	Tax Audit Manager	TAAB	Z35216280
3520016283	834C	VACANT	0.000000	100.000000	100.000000	Program Specialist Technician 8810	TAAB	Z35216283
3520016284	708C	VACANT	0.000000	100.000000	100.000000	Tax Auditor 1 8803	TAAB	Z35216284
3520016286	708C	VACANT	0.000000	100.000000	100.000000	Tax Auditor 1 8803	TAAB	Z35216286
3520016290	708C	VACANT	0.000000	100.000000	100.000000	Tax Auditor 1 8803	TAAB	Z35216290
3520016295	708C	VACANT	66976.000000	100.000000	100.000000	Tax Auditor 1 8803	TAAB	Z35216295
3520016321	716C	VACANT	0.000000	100.000000	100.000000	Taxpayer Services Specialist	TAAA	Z35216321
3520016335	709C	VACANT	0.000000	100.000000	100.000000	Tax Auditor 1 8810	TAAB	Z35216335
3520016351	900C	VACANT	0.000000	100.000000	100.000000	Research Analyst 8810	TACA	Z35216351
3520016373	164C	VACANT	0.000000	100.000000	100.000000	Technical Records Specialist 2 8810	TACA	Z35216373
3520016377	896C	VACANT	0.000000	100.000000	100.000000	Research Analyst Senior 8810	TACA	Z35216377
3520016388	717C	VACANT	0.000000	100.000000	100.000000	Tax Compliance Officer 1	TACA	Z35216388
3520016402	717C	VACANT	0.000000	100.000000	100.000000	Tax Compliance Officer 1	TACA	Z35216402
3520016404	717C	VACANT	0.000000	100.000000	100.000000	Tax Compliance Officer 1	TACA	Z35216404
3520016411	714C	VACANT	0.000000	100.000000	100.000000	Tax Compliance Officer 2 8742	TACA	Z35216411
3520016415	717C	VACANT	0.000000	100.000000	100.000000	Tax Compliance Officer 1	TACA	Z35216415
3520016487	333C	VACANT	0.000000	100.000000	100.000000	IT Software Engineer I 8810	TAAA	Z35216487
3520016549	716C	VACANT	0.000000	100.000000	100.000000	Taxpayer Services Specialist	TAAA	Z35216549
3520016574	336C	VACANT	0.000000	100.000000	100.000000	IT Software Engineer II 8810	TAAD	Z35216574
3520016584	723C	VACANT	0.000000	100.000000	100.000000	Tax Appraiser Consulting	TAAD	Z35216584
3520016609	333C	VACANT	0.000000	100.000000	100.000000	IT Software Engineer I 8810	TAAD	Z35216609
3520016611	333C	VACANT	0.000000	100.000000	100.000000	IT Software Engineer I 8810	TAAD	Z35216611
3520016624	1481C	VACANT	0.000000	100.000000	100.000000	Administrative Support Manager 8810	TAAC	Z35216624
3520016650	187C	VACANT	0.000000	100.000000	100.000000	Technical Records Specialist 3 8810	TAAC	Z35216650
3520016653	164C	VACANT	0.000000	100.000000	100.000000	Technical Records Specialist 2 8810	TAAC	Z35216653
3520016662	164C	VACANT	0.000000	100.000000	100.000000	Technical Records Specialist 2 8810	TAAC	Z35216662
3520016669	1481C	VACANT	0.000000	100.000000	100.000000	Administrative Support Manager 8810	TAAC	Z35216669
3520021741	187C	VACANT	0.000000	100.000000	100.000000	Technical Records Specialist 3 8810	TAAC	Z35221741

PCF Detail Report **Request for Fiscal Year:** 2028

Agency: State Tax Commission 352

Appropriation Unit: General Services TAAA

Fund: General Fund 10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	82.01	5,897,526	1,326,101	1,311,602	8,535,229
		Total from PCF	**82.01**	**5,897,526**	**1,326,101**	**1,311,602**	**8,535,229**
		FY 2027 ORIGINAL APPROPRIATION	**84.52**	**6,065,680**	**1,366,688**	**1,330,932**	**8,763,300**
		Unadjusted Over or (Under) Funded:	**2.51**	**168,154**	**40,587**	**19,330**	**228,071**
Adjustments to Wage and Salary							
3520016487	333C R90	IT Software Engineer I 8810	1.00	39,990	16,170	8,975	65,135
3520016624	1481C R90	Administrative Support Manager 8810	1.00	41,085	16,170	9,220	66,475
3520016650	187C R90	Technical Records Specialist 3 8810	.51	18,421	8,247	4,134	30,802
Estimated Salary Needs							
		Permanent Positions	84.52	5,997,022	1,366,688	1,333,931	8,697,641
		Estimated Salary and Benefits	**84.52**	**5,997,022**	**1,366,688**	**1,333,931**	**8,697,641**
Adjusted Over or (Under) Funding							
		Original Appropriation	**.00**	**68,658**	**0**	**(2,999)**	**65,659**
		Estimated Expenditures	**.00**	**68,658**	**0**	**(2,999)**	**65,659**
		Base	**.00**	**68,658**	**0**	**(2,999)**	**65,659**

PCF Detail Report **Request for Fiscal Year:** 2028

Agency: State Tax Commission 352

Appropriation Unit: General Services TAAA

Fund: Multistate Tax Compact Account 27600

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	.26	15,402	4,204	3,457	23,063
		Total from PCF	**.26**	**15,402**	**4,204**	**3,457**	**23,063**
		FY 2027 ORIGINAL APPROPRIATION	**1.26**	**105,071**	**20,374**	**23,055**	**148,500**
		Unadjusted Over or (Under) Funded:	**1.00**	**89,669**	**16,170**	**19,598**	**125,437**
Adjustments to Wage and Salary							
352001 6653	164C R90	Technical Records Specialist 2 8810	1.00	55,245	16,170	12,398	83,813
Estimated Salary Needs							
		Permanent Positions	1.26	70,647	20,374	15,855	106,876
		Estimated Salary and Benefits	**1.26**	**70,647**	**20,374**	**15,855**	**106,876**
Adjusted Over or (Under) Funding							
		Original Appropriation	**.00**	**34,424**	**0**	**7,200**	**41,624**
		Estimated Expenditures	**.00**	**34,424**	**0**	**7,200**	**41,624**
		Base	**.00**	**34,424**	**0**	**7,200**	**41,624**

PCF Detail Report **Request for Fiscal Year:** 2028

Agency: State Tax Commission 352

Appropriation Unit: General Services TAAA

Fund: Internal Accounting And Admin Services: General 33801

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	.48	28,325	7,762	6,357	42,444
		Total from PCF	**.48**	**28,325**	**7,762**	**6,357**	**42,444**
		FY 2027 ORIGINAL APPROPRIATION	**.48**	**28,488**	**7,762**	**6,251**	**42,501**
		Unadjusted Over or (Under) Funded:	**.00**	**163**	**0**	**(106)**	**57**
Estimated Salary Needs							
		Permanent Positions	.48	28,325	7,762	6,357	42,444
		Estimated Salary and Benefits	**.48**	**28,325**	**7,762**	**6,357**	**42,444**
Adjusted Over or (Under) Funding							
		Original Appropriation	**.00**	**163**	**0**	**(106)**	**57**
		Estimated Expenditures	**.00**	**163**	**0**	**(106)**	**57**
		Base	**.00**	**163**	**0**	**(106)**	**57**

PCF Detail Report **Request for Fiscal Year:** 2028

Agency: State Tax Commission 352

Appropriation Unit: General Services TAAA

Fund: Internal Accounting And Admin Services: Transportation 33802

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	7.00	542,984	113,190	121,856	778,030
		Total from PCF	**7.00**	**542,984**	**113,190**	**121,856**	**778,030**
		FY 2027 ORIGINAL APPROPRIATION	**7.74**	**572,111**	**125,156**	**125,533**	**822,800**
		Unadjusted Over or (Under) Funded:	**.74**	**29,127**	**11,966**	**3,677**	**44,770**
Adjustments to Wage and Salary							
352001 6650	187C R90	Technical Records Specialist 3 8810	.49	17,699	7,923	3,972	29,594
352001 6669	1481C R90	Administrative Support Manager 8810	.25	7,414	4,042	1,664	13,120
Estimated Salary Needs							
		Permanent Positions	7.74	568,097	125,155	127,492	820,744
		Estimated Salary and Benefits	**7.74**	**568,097**	**125,155**	**127,492**	**820,744**
Adjusted Over or (Under) Funding							
		Original Appropriation	**.00**	**4,014**	**1**	**(1,959)**	**2,056**
		Estimated Expenditures	**.00**	**4,014**	**1**	**(1,959)**	**2,056**
		Base	**.00**	**4,014**	**1**	**(1,959)**	**2,056**

PCF Detail Report **Request for Fiscal Year:** 2028

Agency: State Tax Commission 352

Appropriation Unit: Audit Division TAAB

Fund: General Fund 10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	83.00	5,637,045	1,342,110	1,261,910	8,241,065
		Total from PCF	**83.00**	**5,637,045**	**1,342,110**	**1,261,910**	**8,241,065**
		FY 2027 ORIGINAL APPROPRIATION	**86.00**	**5,807,089**	**1,390,620**	**1,274,191**	**8,471,900**
		Unadjusted Over or (Under) Funded:	**3.00**	**170,044**	**48,510**	**12,281**	**230,835**
Adjustments to Wage and Salary							
352001 6283	834C R90	Program Specialist Technician 8810	1.00	38,415	16,170	8,621	63,206
352001 6286	708C R90	Tax Auditor 1 8803	1.00	37,305	16,170	8,372	61,847
352002 1741	187C R90	Technical Records Specialist 3 8810	1.00	32,325	16,170	7,254	55,749
Estimated Salary Needs							
		Permanent Positions	86.00	5,745,090	1,390,620	1,286,157	8,421,867
		Estimated Salary and Benefits	**86.00**	**5,745,090**	**1,390,620**	**1,286,157**	**8,421,867**
Adjusted Over or (Under) Funding							
		Original Appropriation	**.00**	**61,999**	**0**	**(11,966)**	**50,033**
		Estimated Expenditures	**.00**	**61,999**	**0**	**(11,966)**	**50,033**
		Base	**.00**	**61,999**	**0**	**(11,966)**	**50,033**

Agency: State Tax Commission 352

Appropriation Unit: Audit Division TAAB

Fund: Multistate Tax Compact Account 27600

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	18.00	1,241,301	291,060	278,573	1,810,934
		Total from PCF	**18.00**	**1,241,301**	**291,060**	**278,573**	**1,810,934**
		FY 2027 ORIGINAL APPROPRIATION	**22.23**	**1,457,612**	**359,459**	**319,829**	**2,136,900**
		Unadjusted Over or (Under) Funded:	**4.23**	**216,311**	**68,399**	**41,256**	**325,966**
Adjustments to Wage and Salary							
352001 6280	704C R90	Tax Audit Manager	1.00	55,245	16,170	12,398	83,813
352001 6284	708C R90	Tax Auditor 1 8803	1.00	37,305	16,170	8,372	61,847
352001 6290	708C R90	Tax Auditor 1 8803	1.00	37,305	16,170	8,372	61,847
352001 6295	708C R90	Tax Auditor 1 8803	1.00	60,210	16,170	13,512	89,892
352001 6377	896C R90	Research Analyst Senior 8810	.23	7,417	3,719	1,665	12,801
Estimated Salary Needs							
		Permanent Positions	22.23	1,438,783	359,459	322,892	2,121,134
		Estimated Salary and Benefits	**22.23**	**1,438,783**	**359,459**	**322,892**	**2,121,134**
Adjusted Over or (Under) Funding							
		Original Appropriation	**.00**	**18,829**	**0**	**(3,063)**	**15,766**
		Estimated Expenditures	**.00**	**18,829**	**0**	**(3,063)**	**15,766**
		Base	**.00**	**18,829**	**0**	**(3,063)**	**15,766**

PCF Detail Report **Request for Fiscal Year:** 2028

Agency: State Tax Commission 352

Appropriation Unit: Audit Division TAAB

Fund: Internal Accounting And Admin Services: General 33801

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	.25	20,389	4,042	4,576	29,007
		Total from PCF	**.25**	**20,389**	**4,042**	**4,576**	**29,007**
		FY 2027 ORIGINAL APPROPRIATION	**.25**	**12,594**	**4,043**	**2,763**	**19,400**
		Unadjusted Over or (Under) Funded:	**.00**	**(7,795)**	**1**	**(1,813)**	**(9,607)**
Estimated Salary Needs							
		Permanent Positions	.25	20,389	4,042	4,576	29,007
		Estimated Salary and Benefits	**.25**	**20,389**	**4,042**	**4,576**	**29,007**
Adjusted Over or (Under) Funding							
		Original Appropriation	**.00**	**(7,795)**	**1**	**(1,813)**	**(9,607)**
		Estimated Expenditures	**.00**	**(7,795)**	**1**	**(1,813)**	**(9,607)**
		Base	**.00**	**(7,795)**	**1**	**(1,813)**	**(9,607)**

PCF Detail Report **Request for Fiscal Year:** 2028

Agency: State Tax Commission 352

Appropriation Unit: Audit Division TAAB

Fund: Internal Accounting And Admin Services: Transportation 33802

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	23.00	1,486,117	371,910	332,518	2,190,545
		Total from PCF	**23.00**	**1,486,117**	**371,910**	**332,518**	**2,190,545**
		FY 2027 ORIGINAL APPROPRIATION	**23.52**	**1,523,004**	**380,318**	**334,178**	**2,237,500**
		Unadjusted Over or (Under) Funded:	**.52**	**36,887**	**8,408**	**1,660**	**46,955**
Adjustments to Wage and Salary							
352001 6377	896C R90	Research Analyst Senior 8810	.52	16,770	8,408	3,764	28,942
Estimated Salary Needs							
		Permanent Positions	23.52	1,502,887	380,318	336,282	2,219,487
		Estimated Salary and Benefits	**23.52**	**1,502,887**	**380,318**	**336,282**	**2,219,487**
Adjusted Over or (Under) Funding							
		Original Appropriation	**.00**	**20,117**	**0**	**(2,104)**	**18,013**
		Estimated Expenditures	**.00**	**20,117**	**0**	**(2,104)**	**18,013**
		Base	**.00**	**20,117**	**0**	**(2,104)**	**18,013**

Agency: State Tax Commission 352

Appropriation Unit: Revenue Operations TAAC

Fund: General Fund 10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	58.58	2,737,178	947,239	614,277	4,298,694
		Total from PCF	**58.58**	**2,737,178**	**947,239**	**614,277**	**4,298,694**
		FY 2027 ORIGINAL APPROPRIATION	**59.58**	**2,824,532**	**963,409**	**619,759**	**4,407,700**
		Unadjusted Over or (Under) Funded:	**1.00**	**87,354**	**16,170**	**5,482**	**109,006**
Adjustments to Wage and Salary							
352001 6351	900C R90	Research Analyst 8810	.85	30,702	13,744	6,890	51,336
352001 6377	896C R90	Research Analyst Senior 8810	.15	4,837	2,425	1,086	8,348
Estimated Salary Needs							
		Permanent Positions	59.58	2,772,717	963,408	622,253	4,358,378
		Estimated Salary and Benefits	**59.58**	**2,772,717**	**963,408**	**622,253**	**4,358,378**
Adjusted Over or (Under) Funding							
		Original Appropriation	**.00**	**51,815**	**1**	**(2,494)**	**49,322**
		Estimated Expenditures	**.00**	**51,815**	**1**	**(2,494)**	**49,322**
		Base	**.00**	**51,815**	**1**	**(2,494)**	**49,322**

Agency: State Tax Commission 352

Appropriation Unit: Revenue Operations TAAC

Fund: Internal Accounting And Admin Services: General 33801

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	1.09	67,273	17,625	15,097	99,995
		Total from PCF	**1.09**	**67,273**	**17,625**	**15,097**	**99,995**
		FY 2027 ORIGINAL APPROPRIATION	**1.09**	**67,962**	**17,625**	**14,912**	**100,499**
		Unadjusted Over or (Under) Funded:	**.00**	**689**	**0**	**(185)**	**504**
Estimated Salary Needs							
		Permanent Positions	1.09	67,273	17,625	15,097	99,995
		Estimated Salary and Benefits	**1.09**	**67,273**	**17,625**	**15,097**	**99,995**
Adjusted Over or (Under) Funding							
		Original Appropriation	**.00**	**689**	**0**	**(185)**	**504**
		Estimated Expenditures	**.00**	**689**	**0**	**(185)**	**504**
		Base	**.00**	**689**	**0**	**(185)**	**504**

Agency: State Tax Commission 352

Appropriation Unit: Revenue Operations TAAC

Fund: Internal Accounting And Admin Services: Transportation 33802

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	10.00	449,074	161,700	100,782	711,556
		Total from PCF	**10.00**	**449,074**	**161,700**	**100,782**	**711,556**
		FY 2027 ORIGINAL APPROPRIATION	**11.15**	**521,645**	**180,296**	**114,459**	**816,400**
		Unadjusted Over or (Under) Funded:	**1.15**	**72,571**	**18,596**	**13,677**	**104,844**
Adjustments to Wage and Salary							
352001 6335	709C R90	Tax Auditor 1 8810	1.00	40,665	16,170	9,126	65,961
352001 6351	900C R90	Research Analyst 8810	.15	5,418	2,425	1,216	9,059
Estimated Salary Needs							
		Permanent Positions	11.15	495,157	180,295	111,124	786,576
		Estimated Salary and Benefits	**11.15**	**495,157**	**180,295**	**111,124**	**786,576**
Adjusted Over or (Under) Funding							
		Original Appropriation	**.00**	**26,488**	**1**	**3,335**	**29,824**
		Estimated Expenditures	**.00**	**26,488**	**1**	**3,335**	**29,824**
		Base	**.00**	**26,488**	**1**	**3,335**	**29,824**

Agency: State Tax Commission 352

Appropriation Unit: Property Tax TAAD

Fund: General Fund 10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	36.42	2,904,833	588,911	649,383	4,143,127
		Total from PCF	**36.42**	**2,904,833**	**588,911**	**649,383**	**4,143,127**
		FY 2027 ORIGINAL APPROPRIATION	**40.00**	**3,161,831**	**646,800**	**693,769**	**4,502,400**
		Unadjusted Over or (Under) Funded:	**3.58**	**256,998**	**57,889**	**44,386**	**359,273**
Adjustments to Wage and Salary							
352001 6574	336C R90	IT Software Engineer II 8810	1.00	46,365	16,170	10,405	72,940
352001 6609	333C R90	IT Software Engineer I 8810	1.00	33,150	16,170	7,440	56,760
352001 6611	333C R90	IT Software Engineer I 8810	1.00	41,070	16,170	9,217	66,457
352001 6669	1481C R90	Administrative Support Manager 8810	.58	17,200	9,379	3,860	30,439
Estimated Salary Needs							
		Permanent Positions	40.00	3,042,618	646,800	680,305	4,369,723
		Estimated Salary and Benefits	**40.00**	**3,042,618**	**646,800**	**680,305**	**4,369,723**
Adjusted Over or (Under) Funding							
		Original Appropriation	**.00**	**119,213**	**0**	**13,464**	**132,677**
		Estimated Expenditures	**.00**	**119,213**	**0**	**13,464**	**132,677**
		Base	**.00**	**119,213**	**0**	**13,464**	**132,677**

Agency: State Tax Commission 352

Appropriation Unit: Compliance Division TACA

Fund: General Fund 10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	94.91	5,690,791	1,534,694	1,270,259	8,495,744
		Total from PCF	**94.91**	**5,690,791**	**1,534,694**	**1,270,259**	**8,495,744**
		FY 2027 ORIGINAL APPROPRIATION	**104.10**	**6,252,319**	**1,683,297**	**1,371,884**	**9,307,500**
		Unadjusted Over or (Under) Funded:	**9.19**	**561,528**	**148,603**	**101,625**	**811,756**
Adjustments to Wage and Salary							
3520016373	164C R90	Technical Records Specialist 2 8810	1.00	49,941	16,170	11,208	77,319
3520016377	896C R90	Research Analyst Senior 8810	.02	645	323	145	1,113
3520016388	717C R90	Tax Compliance Officer 1	1.00	42,315	16,170	9,496	67,981
3520016402	717C R90	Tax Compliance Officer 1	1.00	36,120	16,170	8,106	60,396
3520016404	717C R90	Tax Compliance Officer 1	1.00	36,120	16,170	8,106	60,396
3520016411	714C R90	Tax Compliance Officer 2 8742	1.00	45,968	16,170	10,316	72,454
3520016415	717C R90	Tax Compliance Officer 1	1.00	33,150	16,170	7,440	56,760
3520016584	723C R90	Tax Appraiser Consulting	1.00	52,545	16,170	11,792	80,507
3520016669	1481C R90	Administrative Support Manager 8810	.17	5,041	2,749	1,131	8,921
Estimated Salary Needs							
		Permanent Positions	102.10	5,992,636	1,650,956	1,337,999	8,981,591
		Estimated Salary and Benefits	**102.10**	**5,992,636**	**1,650,956**	**1,337,999**	**8,981,591**
Adjusted Over or (Under) Funding							
		Original Appropriation	**2.00**	**259,683**	**32,341**	**33,885**	**325,909**
		Estimated Expenditures	**2.00**	**259,683**	**32,341**	**33,885**	**325,909**
		Base	**.00**	**259,683**	**32,341**	**33,885**	**325,909**

Agency: State Tax Commission 352

Appropriation Unit: Compliance Division TACA

Fund: Internal Accounting And Admin Services: Transportation 33802

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	2.00	125,070	32,340	28,069	185,479
		Total from PCF	**2.00**	**125,070**	**32,340**	**28,069**	**185,479**
		FY 2027 ORIGINAL APPROPRIATION	**3.08**	**181,067**	**49,804**	**39,730**	**270,601**
		Unadjusted Over or (Under) Funded:	**1.08**	**55,997**	**17,464**	**11,661**	**85,122**
Adjustments to Wage and Salary							
352001 6377	896C R90	Research Analyst Senior 8810	.08	2,580	1,294	579	4,453
352001 6662	164C R90	Technical Records Specialist 2 8810	1.00	29,655	16,170	6,655	52,480
Estimated Salary Needs							
		Permanent Positions	3.08	157,305	49,804	35,303	242,412
		Estimated Salary and Benefits	**3.08**	**157,305**	**49,804**	**35,303**	**242,412**
Adjusted Over or (Under) Funding							
		Original Appropriation	**.00**	**23,762**	**0**	**4,427**	**28,189**
		Estimated Expenditures	**.00**	**23,762**	**0**	**4,427**	**28,189**
		Base	**.00**	**23,762**	**0**	**4,427**	**28,189**

PCF Summary Report

Request for Fiscal Year: 2028

Agency: State Tax Commission 352

Appropriation Unit: General Services TAAA

Fund: General Fund 10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**84.52**	**6,065,680**	**1,366,688**	**1,330,932**	**8,763,300**
5.00	**FY 2027 TOTAL APPROPRIATION**	**84.52**	**6,065,680**	**1,366,688**	**1,330,932**	**8,763,300**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**84.52**	**6,065,680**	**1,366,688**	**1,330,932**	**8,763,300**
9.00	**FY 2028 BASE**	**84.52**	**6,065,680**	**1,366,688**	**1,330,932**	**8,763,300**
10.11	Change in Health Benefit Costs	0.00	0	142,000	0	142,000
10.12	Change in Variable Benefit Costs	0.00	0	0	600	600
10.61	Salary Multiplier - Regular Employees	0.00	60,000	0	13,300	73,300
10.64	27th Pay Period	0.00	571,200	0	0	571,200
11.00	**FY 2028 PROGRAM MAINTENANCE**	**84.52**	**6,696,880**	**1,508,688**	**1,344,832**	**9,550,400**
12.07	Transfer from TAAA to TACA	(20.00)	(1,523,404)	0	0	(1,523,400)
13.00	**FY 2028 TOTAL REQUEST**	**64.52**	**5,173,476**	**1,508,688**	**1,344,832**	**8,027,000**

PCF Summary Report **Request for Fiscal Year:** 2028

Agency: State Tax Commission 352

Appropriation Unit: General Services TAAA

Fund: Multistate Tax Compact Account 27600

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**1.26**	**105,071**	**20,374**	**23,055**	**148,500**
5.00	**FY 2027 TOTAL APPROPRIATION**	**1.26**	**105,071**	**20,374**	**23,055**	**148,500**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**1.26**	**105,071**	**20,374**	**23,055**	**148,500**
9.00	**FY 2028 BASE**	**1.26**	**105,071**	**20,374**	**23,055**	**148,500**
10.11	Change in Health Benefit Costs	0.00	0	2,100	0	2,100
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	700	0	200	900
10.64	27th Pay Period	0.00	6,800	0	0	6,800
11.00	**FY 2028 PROGRAM MAINTENANCE**	**1.26**	**112,571**	**22,474**	**23,255**	**158,300**
13.00	**FY 2028 TOTAL REQUEST**	**1.26**	**112,571**	**22,474**	**23,255**	**158,300**

Agency: State Tax Commission 352

Appropriation Unit: General Services TAAA

Fund: Internal Accounting And Admin Services: General 33801

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**0.48**	**28,488**	**7,762**	**6,251**	**42,500**
5.00	**FY 2027 TOTAL APPROPRIATION**	**0.48**	**28,488**	**7,762**	**6,251**	**42,500**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**0.48**	**28,488**	**7,762**	**6,251**	**42,500**
9.00	**FY 2028 BASE**	**0.48**	**28,488**	**7,762**	**6,251**	**42,500**
10.11	Change in Health Benefit Costs	0.00	0	800	0	800
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	300	0	100	400
10.64	27th Pay Period	0.00	2,800	0	0	2,800
11.00	**FY 2028 PROGRAM MAINTENANCE**	**0.48**	**31,588**	**8,562**	**6,351**	**46,500**
13.00	**FY 2028 TOTAL REQUEST**	**0.48**	**31,588**	**8,562**	**6,351**	**46,500**

Agency: State Tax Commission 352

Appropriation Unit: General Services TAAA

Fund: Internal Accounting And Admin Services: Transportation 33802

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**7.74**	**572,111**	**125,156**	**125,533**	**822,800**
5.00	**FY 2027 TOTAL APPROPRIATION**	**7.74**	**572,111**	**125,156**	**125,533**	**822,800**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**7.74**	**572,111**	**125,156**	**125,533**	**822,800**
9.00	**FY 2028 BASE**	**7.74**	**572,111**	**125,156**	**125,533**	**822,800**
10.11	Change in Health Benefit Costs	0.00	0	13,000	0	13,000
10.12	Change in Variable Benefit Costs	0.00	0	0	100	100
10.61	Salary Multiplier - Regular Employees	0.00	5,700	0	1,300	7,000
10.64	27th Pay Period	0.00	54,200	0	0	54,200
11.00	**FY 2028 PROGRAM MAINTENANCE**	**7.74**	**632,011**	**138,156**	**126,933**	**897,100**
13.00	**FY 2028 TOTAL REQUEST**	**7.74**	**632,011**	**138,156**	**126,933**	**897,100**

Agency: State Tax Commission 352

Appropriation Unit: Audit Division TAAB

Fund: General Fund 10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**86.00**	**5,807,089**	**1,390,620**	**1,274,191**	**8,471,900**
5.00	**FY 2027 TOTAL APPROPRIATION**	**86.00**	**5,807,089**	**1,390,620**	**1,274,191**	**8,471,900**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**86.00**	**5,807,089**	**1,390,620**	**1,274,191**	**8,471,900**
9.00	**FY 2028 BASE**	**86.00**	**5,807,089**	**1,390,620**	**1,274,191**	**8,471,900**
10.11	Change in Health Benefit Costs	0.00	0	144,500	0	144,500
10.12	Change in Variable Benefit Costs	0.00	0	0	600	600
10.61	Salary Multiplier - Regular Employees	0.00	57,500	0	12,900	70,400
10.64	27th Pay Period	0.00	273,900	0	0	273,900
11.00	**FY 2028 PROGRAM MAINTENANCE**	**86.00**	**6,138,489**	**1,535,120**	**1,287,691**	**8,961,300**
13.00	**FY 2028 TOTAL REQUEST**	**86.00**	**6,138,489**	**1,535,120**	**1,287,691**	**8,961,300**

Agency: State Tax Commission 352

Appropriation Unit: Audit Division TAAB

Fund: Multistate Tax Compact Account 27600

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**22.23**	**1,457,612**	**359,459**	**319,829**	**2,136,900**
5.00	**FY 2027 TOTAL APPROPRIATION**	**22.23**	**1,457,612**	**359,459**	**319,829**	**2,136,900**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**22.23**	**1,457,612**	**359,459**	**319,829**	**2,136,900**
9.00	**FY 2028 BASE**	**22.23**	**1,457,612**	**359,459**	**319,829**	**2,136,900**
10.11	Change in Health Benefit Costs	0.00	0	37,300	0	37,300
10.12	Change in Variable Benefit Costs	0.00	0	0	100	100
10.61	Salary Multiplier - Regular Employees	0.00	14,400	0	3,200	17,600
10.64	27th Pay Period	0.00	137,200	0	0	137,200
11.00	**FY 2028 PROGRAM MAINTENANCE**	**22.23**	**1,609,212**	**396,759**	**323,129**	**2,329,100**
13.00	**FY 2028 TOTAL REQUEST**	**22.23**	**1,609,212**	**396,759**	**323,129**	**2,329,100**

Agency: State Tax Commission 352

Appropriation Unit: Audit Division TAAB

Fund: Internal Accounting And Admin Services: General 33801

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**0.25**	**12,594**	**4,043**	**2,763**	**19,400**
5.00	**FY 2027 TOTAL APPROPRIATION**	**0.25**	**12,594**	**4,043**	**2,763**	**19,400**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**0.25**	**12,594**	**4,043**	**2,763**	**19,400**
9.00	**FY 2028 BASE**	**0.25**	**12,594**	**4,043**	**2,763**	**19,400**
10.11	Change in Health Benefit Costs	0.00	0	400	0	400
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	200	0	0	200
10.64	27th Pay Period	0.00	1,000	0	0	1,000
11.00	**FY 2028 PROGRAM MAINTENANCE**	**0.25**	**13,794**	**4,443**	**2,763**	**21,000**
13.00	**FY 2028 TOTAL REQUEST**	**0.25**	**13,794**	**4,443**	**2,763**	**21,000**

Agency: State Tax Commission 352

Appropriation Unit: Audit Division TAAB

Fund: Internal Accounting And Admin Services: Transportation 33802

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**23.52**	**1,523,004**	**380,318**	**334,178**	**2,237,500**
5.00	**FY 2027 TOTAL APPROPRIATION**	**23.52**	**1,523,004**	**380,318**	**334,178**	**2,237,500**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**23.52**	**1,523,004**	**380,318**	**334,178**	**2,237,500**
9.00	**FY 2028 BASE**	**23.52**	**1,523,004**	**380,318**	**334,178**	**2,237,500**
10.11	Change in Health Benefit Costs	0.00	0	39,500	0	39,500
10.12	Change in Variable Benefit Costs	0.00	0	0	200	200
10.61	Salary Multiplier - Regular Employees	0.00	15,000	0	3,400	18,400
10.64	27th Pay Period	0.00	71,600	0	0	71,600
11.00	**FY 2028 PROGRAM MAINTENANCE**	**23.52**	**1,609,604**	**419,818**	**337,778**	**2,367,200**
13.00	**FY 2028 TOTAL REQUEST**	**23.52**	**1,609,604**	**419,818**	**337,778**	**2,367,200**

Agency: State Tax Commission 352

Appropriation Unit: Revenue Operations TAAC

Fund: General Fund 10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**59.58**	**2,824,532**	**963,409**	**619,759**	**4,407,700**
5.00	**FY 2027 TOTAL APPROPRIATION**	**59.58**	**2,824,532**	**963,409**	**619,759**	**4,407,700**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**59.58**	**2,824,532**	**963,409**	**619,759**	**4,407,700**
9.00	**FY 2028 BASE**	**59.58**	**2,824,532**	**963,409**	**619,759**	**4,407,700**
10.11	Change in Health Benefit Costs	0.00	0	100,100	0	100,100
10.12	Change in Variable Benefit Costs	0.00	0	0	300	300
10.61	Salary Multiplier - Regular Employees	0.00	27,700	0	6,200	33,900
10.64	27th Pay Period	0.00	132,200	0	0	132,200
11.00	**FY 2028 PROGRAM MAINTENANCE**	**59.58**	**2,984,432**	**1,063,509**	**626,259**	**4,674,200**
12.02	Seasonal Tax Employees	0.00	353,000	0	0	353,000
13.00	**FY 2028 TOTAL REQUEST**	**59.58**	**3,337,432**	**1,063,509**	**626,259**	**5,027,200**

Agency: State Tax Commission 352

Appropriation Unit: Revenue Operations TAAC

Fund: Internal Accounting And Admin Services: General 33801

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**1.09**	**67,962**	**17,625**	**14,912**	**100,500**
5.00	**FY 2027 TOTAL APPROPRIATION**	**1.09**	**67,962**	**17,625**	**14,912**	**100,500**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**1.09**	**67,962**	**17,625**	**14,912**	**100,500**
9.00	**FY 2028 BASE**	**1.09**	**67,962**	**17,625**	**14,912**	**100,500**
10.11	Change in Health Benefit Costs	0.00	0	1,800	0	1,800
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	700	0	200	900
10.64	27th Pay Period	0.00	3,200	0	0	3,200
11.00	**FY 2028 PROGRAM MAINTENANCE**	**1.09**	**71,862**	**19,425**	**15,112**	**106,400**
13.00	**FY 2028 TOTAL REQUEST**	**1.09**	**71,862**	**19,425**	**15,112**	**106,400**

Agency: State Tax Commission 352

Appropriation Unit: Revenue Operations TAAC

Fund: Internal Accounting And Admin Services: Transportation 33802

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**11.15**	**521,645**	**180,296**	**114,459**	**816,400**
5.00	**FY 2027 TOTAL APPROPRIATION**	**11.15**	**521,645**	**180,296**	**114,459**	**816,400**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**11.15**	**521,645**	**180,296**	**114,459**	**816,400**
9.00	**FY 2028 BASE**	**11.15**	**521,645**	**180,296**	**114,459**	**816,400**
10.11	Change in Health Benefit Costs	0.00	0	18,700	0	18,700
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	5,000	0	1,100	6,100
10.64	27th Pay Period	0.00	23,600	0	0	23,600
11.00	**FY 2028 PROGRAM MAINTENANCE**	**11.15**	**550,245**	**198,996**	**115,559**	**864,800**
13.00	**FY 2028 TOTAL REQUEST**	**11.15**	**550,245**	**198,996**	**115,559**	**864,800**

Agency: State Tax Commission 352

Appropriation Unit: Property Tax TAAD

Fund: General Fund 10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**40.00**	**3,161,831**	**646,800**	**693,769**	**4,502,400**
5.00	**FY 2027 TOTAL APPROPRIATION**	**40.00**	**3,161,831**	**646,800**	**693,769**	**4,502,400**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**40.00**	**3,161,831**	**646,800**	**693,769**	**4,502,400**
9.00	**FY 2028 BASE**	**40.00**	**3,161,831**	**646,800**	**693,769**	**4,502,400**
10.11	Change in Health Benefit Costs	0.00	0	67,200	0	67,200
10.12	Change in Variable Benefit Costs	0.00	0	0	300	300
10.61	Salary Multiplier - Regular Employees	0.00	30,400	0	6,800	37,200
10.64	27th Pay Period	0.00	14,500	0	0	14,500
11.00	**FY 2028 PROGRAM MAINTENANCE**	**40.00**	**3,206,731**	**714,000**	**700,869**	**4,621,600**
13.00	**FY 2028 TOTAL REQUEST**	**40.00**	**3,206,731**	**714,000**	**700,869**	**4,621,600**

Agency: State Tax Commission 352

Appropriation Unit: Compliance Division TACA

Fund: General Fund 10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**104.10**	**6,252,319**	**1,683,297**	**1,371,884**	**9,307,500**
5.00	**FY 2027 TOTAL APPROPRIATION**	**104.10**	**6,252,319**	**1,683,297**	**1,371,884**	**9,307,500**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**104.10**	**6,252,319**	**1,683,297**	**1,371,884**	**9,307,500**
8.51	Base Reductions	(2.00)	0	0	0	0
9.00	**FY 2028 BASE**	**102.10**	**6,252,319**	**1,683,297**	**1,371,884**	**9,307,500**
10.11	Change in Health Benefit Costs	0.00	0	171,500	0	171,500
10.12	Change in Variable Benefit Costs	0.00	0	0	600	600
10.61	Salary Multiplier - Regular Employees	0.00	59,900	0	13,400	73,300
10.64	27th Pay Period	0.00	285,500	0	0	285,500
11.00	**FY 2028 PROGRAM MAINTENANCE**	**102.10**	**6,597,719**	**1,854,797**	**1,385,884**	**9,838,400**
12.07	Transfer from TAAA to TACA	20.00	960,616	357,000	205,788	1,523,400
13.00	**FY 2028 TOTAL REQUEST**	**122.10**	**7,558,335**	**2,211,797**	**1,591,672**	**11,361,800**

Agency: State Tax Commission 352

Appropriation Unit: Compliance Division TACA

Fund: Internal Accounting And Admin Services: Transportation 33802

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	**FY 2027 ORIGINAL APPROPRIATION**	**3.08**	**181,067**	**49,804**	**39,730**	**270,600**
5.00	**FY 2027 TOTAL APPROPRIATION**	**3.08**	**181,067**	**49,804**	**39,730**	**270,600**
7.00	**FY 2027 ESTIMATED EXPENDITURES**	**3.08**	**181,067**	**49,804**	**39,730**	**270,600**
9.00	**FY 2028 BASE**	**3.08**	**181,067**	**49,804**	**39,730**	**270,600**
10.11	Change in Health Benefit Costs	0.00	0	5,200	0	5,200
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	1,600	0	400	2,000
10.64	27th Pay Period	0.00	7,500	0	0	7,500
11.00	**FY 2028 PROGRAM MAINTENANCE**	**3.08**	**190,167**	**55,004**	**40,130**	**285,300**
13.00	**FY 2028 TOTAL REQUEST**	**3.08**	**190,167**	**55,004**	**40,130**	**285,300**

Contract Inflation

Request for Fiscal Year: 2028

Agency: State Tax Commission 352

General Services TAAA

Appropriation Unit:

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Estimated Expenditures	Contract Dates	FY 2028 Contractual % Change	FY 2028 Total
Contract								
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	0	187,300	09/2024-08/2028	3	5,800
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	0	18,600	09/2024-08/2028	3	600
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	0	900	09/2024-08/2028	3	0
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	0	46,900	09/2024-08/2028	3	1,400
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	0	700	09/2024-08/2028	3	0
Fast Enterprise: Gentax term seven of ten	3,407,100	3,244,600	1,897,400	2,980,300	2,723,000	07/2020- 06/2030	4	108,900
Fast Enterprise: Gentax term seven of ten	0	0	255,100	139,600	269,800	07/2020- 06/2030	4	10,800
Fast Enterprise: Gentax term seven of ten	0	8,000	8,000	6,000	12,800	07/2020- 06/2030	4	500
Fast Enterprise: Gentax term seven of ten	0	246,200	747,300	192,500	682,700	07/2020- 06/2030	4	27,300
Fast Enterprise: Gentax term seven of ten	0	0	21,500	0	9,600	07/2020- 06/2030	4	400
Manatron; Property Tax Software	191,941	207,000	217,500	193,600	224,400	Annual Renewal	4	9,000
Total	**3,599,041**	**3,705,800**	**3,146,800**	**3,512,000**	**4,176,700**			**164,700**
Fund Source								
Dedicated	0	254,200	1,031,900	338,100	1,042,000			41,000
General	3,599,041	3,451,600	2,114,900	3,173,900	3,134,700			123,700
Total	**3,599,041**	**3,705,800**	**3,146,800**	**3,512,000**	**4,176,700**			**164,700**

Contract Inflation

Request for Fiscal Year: 2028

Agency: State Tax Commission 352

Audit Division TAAB

Appropriation Unit:

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Estimated Expenditures	Contract Dates	FY 2028 Contractual % Change	FY 2028 Total
Contract								
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	0	17,200	09/2024-08/2028	3	500
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	0	15,600	09/2024-08/2028	3	500
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	0	700	09/2024-08/2028	3	0
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	0	11,100	09/2024-08/2028	3	300
Fast Enterprise: Gentax term seven of ten	149,500	267,000	285,600	282,700	249,400	07/2020- 06/2030	4	10,000
Fast Enterprise: Gentax term seven of ten	47,100	148,300	39,200	149,900	226,300	07/2020- 06/2030	4	9,100
Fast Enterprise: Gentax term seven of ten	0	24,400	300	9,000	10,900	07/2020- 06/2030	4	400
Fast Enterprise: Gentax term seven of ten	0	60,000	235,400	100,100	160,800	07/2020- 06/2030	4	6,400
Total	**196,600**	**499,700**	**560,500**	**541,700**	**692,000**			**27,200**
Fund Source								
Dedicated	47,100	232,700	274,900	259,000	425,400			16,700
General	149,500	267,000	285,600	282,700	266,600			10,500
Total	**196,600**	**499,700**	**560,500**	**541,700**	**692,000**			**27,200**

Contract Inflation

Request for Fiscal Year: 2028

Agency: State Tax Commission 352

Revenue Operations TAAC

Appropriation Unit:

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Estimated Expenditures	Contract Dates	FY 2028 Contractual % Change	FY 2028 Total
Contract								
FairFax: Imaging Software Appropriated in FY 2024	0	0	213,600	219,200	40,400	09/2024-08/2028	3	1,200
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	0	100	09/2024-08/2028	3	0
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	0	500	09/2024-08/2028	3	0
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	34,200	8,000	09/2024-08/2028	3	200
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	13,300	800	09/2024-08/2028	3	0
Fast Enterprise: Gentax term seven of ten	0	0	0	1,400	1,800	07/2020 -06/2030	4	100
Fast Enterprise: Gentax term seven of ten	0	75,000	129,700	47,100	116,900	07/2020 -06/2030	4	4,700
Fast Enterprise: Gentax term seven of ten	19,000	0	0	7,800	11,800	07/2020 -06/2030	4	500
Fast Enterprise: Gentax term seven of ten	466,100	167,500	477,600	354,600	587,900	07/2020- 06/2030	4	23,500
Fast Enterprise: Gentax term seven of ten	0	9,000	0	8,100	7,600	07/2020- 06/2030	4	300
Total	**485,100**	**251,500**	**820,900**	**685,700**	**775,800**			**30,500**
Fund Source								
Dedicated	19,000	84,000	129,700	111,900	147,500			5,800
General	466,100	167,500	691,200	573,800	628,300			24,700
Total	**485,100**	**251,500**	**820,900**	**685,700**	**775,800**			**30,500**

Contract Inflation

Request for Fiscal Year: 2028

Agency: State Tax Commission 352

Property Tax TAAD

Appropriation Unit:

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Estimated Expenditures	Contract Dates	FY 2028 Contractual % Change	FY 2028 Total
Contract								
Fast Enterprise: Gentax term seven of ten	0	43,000	0	100	0	07/2020 -06/2030	4	0
Fast Enterprise: Gentax term seven of ten	0	0	0	3,000	0	07/2020 -06/2030	4	0
Total	**0**	**43,000**	**0**	**3,100**	**0**			**0**
Fund Source								
Dedicated	0	0	0	3,000	0			0
General	0	43,000	0	100	0			0
Total	**0**	**43,000**	**0**	**3,100**	**0**			**0**

Contract Inflation

Request for Fiscal Year: 2028

Agency: State Tax Commission 352

Compliance Division TACA

Appropriation Unit:

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Estimated Expenditures	Contract Dates	FY 2028 Contractual % Change	FY 2028 Total
Contract								
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	0	34,000	09/2024-08/2028	3	1,000
FairFax: Imaging Software Appropriated in FY 2024	0	0	0	0	900	09/2024-08/2028	3	0
Fast Enterprise: Gentax term seven of ten	230,300	551,700	870,400	942,300	494,800	07/2020 -06/2030	4	19,800
Fast Enterprise: Gentax term seven of ten	0	17,000	22,200	11,100	13,200	07/2020 -06/2030	4	500
Total	**230,300**	**568,700**	**892,600**	**953,400**	**542,900**			**21,300**
Fund Source								
Dedicated	0	17,000	22,200	11,100	14,100			500
General	230,300	551,700	870,400	942,300	528,800			20,800
Total	**230,300**	**568,700**	**892,600**	**953,400**	**542,900**			**21,300**

State of Idaho Contract Number 6525

Parties

Agency	Contractor
Department of Administration 650 W. State St. Boise, ID 83702	Fairfax Software 550 North Reo Suite 202 Tampa, FL 33609

Contract Summary

Contract Name: Processing Center Modernization **Contract Description:** Data Imaging System **Original Effective Date:** October 1, 2024 **Current Expiration Date:** September 30, 2029	**Current Contract Value:** $ 2,460,250.00 **Estimated Lifetime Value:** $ 4,017,770.00 **Contract Usage Type:** AGENCY

Agency Contacts

Contact Name	Contact Type	Contact Email
WILLIAM HOFSTRA		WILLIAM.HOFSTRA@TAX.IDAHO.GOV
DOP CONTRACT ADMINISTRATION		CONTRACTADMIN@ADM.IDAHO.GOV

Contractor Contacts

Contact Name	Contact Phone	Contact Email
MICHAEL MINTER	703-802-1220 103	MMINTER@FAIRFAXSOFTWARE.COM

Recitals

1. This Contract number 6525 for Processing Center Modernization ("the Contract") is awarded for the Department of Administration ("the Agency") pursuant to state of Idaho sourcing event number 352 ("the Solicitation").
2. The Contract is issued under the authority provided by the Administrator of the Division of Purchasing pursuant to the State Procurement Act, title 67, chapter 92, Idaho Code.
3. Fairfax Software ("Contractor") agrees to provide the Property identified in the line item(s) below as detailed herein.

Agreement

NOW, THEREFORE, in consideration of the mutual promises set forth herein, the parties agree as follows:

This Contract including the attached files, constitutes the State of Idaho's acceptance of your signed Proposal (including any electronic submission), which is incorporated herein by reference.

In the event of any inconsistency, precedence shall be given in the following order:

1. This Contract 6525

2. BAFO Letter and Response

3. Clarification Letter and Response

4. RFP Event 352 Administrative Documents

5. Sourcing Event Response

6. Contractors Signed Proposal

Department of Administration

Signature: Thayne Pearson

Name: Thayne Pearson

Title: Purchasing Officer

Date: September 30, 2024

Fairfax Software

Signature: Michael D. Minter

Name: Michael D. Minter

Title: VP, Sales and Marketing

Date: September 30, 2024

State of Idaho
Department of Administration
Division of Purchasing

BRAD LITTLE
Governor
STEVE BAILEY
Director
VALERIE BOLLINGER
Administrator

650 West State Street, Room 100
Boise, ID 83702
Telephone: (208) 327-7465
Email: purchasing@adm.idaho.gov
www.purchasing.idaho.gov

September 6, 2024

RFP Event 352 – Processing Center Data Modernization
Fairfax Imaging Inc. Dba Fairfax Software
550 North Reo Suite 202
Tampa, FL 33609

Sent via E-mail: mminter@fairfaxsoftware.com

RE: RFP Event 352 – Processing Center Data Modernization – Best and Final Offer

Dear Fairfax Imaging Inc. Dba Fairfax Software:

The State of Idaho, Division of Purchasing (DOP) and the Idaho State Tax Commission (ISTC) have completed the evaluation of the Proposals received in response to RFP Event 352 – Processing Center Data Modernization and have determined that quantities and costs provided for project management meetings, cloud services, AI, and other aspects may cause ISTC to go over budget. As Processing Center Data Modernization is necessary to ISTC, we are requesting Fairfax Imaging Inc. Dba Fairfax Software, to submit its Best and Final Offer (BAFO).

We recognize that Proposers submit pricing that they deem to be a fair market value for the services required; however, as identified above, the quantities and costs provided for project management meetings, cloud services, AI, and other aspects may cause ISTC to go over budget. Without changing the scope of work, we are asking Proposers to see if there is any way to secure the same services at a more reasonable cost.

Fairfax Imaging Inc. Dba Fairfax Software must complete and submit the attached document with the heading "Attachment 5 – Cost Proposal Best and Final Offer" **no later than 5:00 p.m. Mountain time, Monday, September 9 ,2024** for re-evaluation of Cost Proposals. If Fairfax Imaging Inc. Dba Fairfax Software does not respond within the timeframe noted in this paragraph, Fairfax Imaging Inc. Dba Fairfax Software's original cost proposal will be evaluated against any new pricing submitted from other Proposers. Fairfax Imaging Inc. Dba Fairfax Software may email its response to this letter to thayne.pearson@adm.idaho.gov .

For any questions, you may contact me at (208) 332-1605.

Sincerely,

Thayne Pearson

Thayne Pearson
Procurement Officer

Attachment

Implementation Subtotal:	902730
5 Years of Maintenance Services Subtotal:	1557520
PCM Grand Total:	2460250

Offer must complete the table below breaking down their PCM Grand total cost by year

Service	Fully Burdened Total Cost
Implementation and First Year Maintenance and Service	$1,209,359.00
Second Year Maintenance Service	$308,412.00
Third Year Maintenance Service	$310,249.00
Fourth Year Maintenance Service	$315,141.00
Fifth Year Maintenance Service	$317,089.00

Offerors may submit Value Added Services here. Value added prices are not evaluated, but upon award of a contract, costs submitted will be part of the contract. ISTC reserves the right to utilize these value added services via an amendment to the Contract.

Value Added Service	Fully Burdened Cost
The below rate card outlines the hourly rates for any future value added services such as adding forms or making modifications.	
Project Management	$210 per hour
Business Analyst	$175 per hour
Project Engineer	$175 per hour
Quality Assurance Testing	$175 per hour
Trainer	$175 per hour
Report Writer	$175 per hour

State of Idaho Contract Number 6525
Amendment Number 1

Parties

Agency	Contractor
Department of Administration 650 W. State St. Boise, ID 83702	Fairfax Software 550 North Reo Suite 202 Tampa, FL 33609

Contract Summary

Contract Name: Processing Center Modernization **Contract Description:** Data Imaging System **Original Effective Date:** October 1, 2024 **Current Expiration Date:** September 30, 2029	**Current Contract Value:** $ 2,511,550.00 **Estimated Lifetime Value:** $ 4,017,770.00 **Contract Usage Type:** AGENCY

Agency Contacts

Contact Name	Contact Type	Contact Email
DOP Contract Administration	Contract Administrator	contractadmin@adm.idaho.gov
WILLIAM HOFSTRA		william.hofstra@tax.idaho.gov

Contractor Contacts

Contact Name	Contact Phone	Contact Email
MICHAEL MINTER	703-802-1220 103	mminter@fairfaxsoftware.com

Recitals

1. The Parties entered into a Contract (6525) for Data Imaging System for Idaho State Tax Commission, effective October 1, 2024.
2. With this Amendment No. 1, the Parties desire to a add hardware conversion, software configuration, and maintenance services related to IBML equipment, as further detailed below.

Agreement

Based on the above recitals, and good and valuable consideration, the receipt of which is hereby acknowledged, the Contract is amended as follows:

1. The following Exhibit A-1 is added to the table titled “Use and Maintenance: The Cost of Using and Maintaining the System Over a Five Year Term” to reflect IBML hardware, software maintenance and configuration services

   1.1 Support and maintenance for IBML equipment is added for nine (9) months, from January 1, 2026 through September 30, 2026. Renewal will be required each year to continue these services.

   1.2 Total amount added to the contract is for IBML hardware, software maintenance and configuration services is $51,300.00

2. This pricing and scope are reflected in Exhibit A-2 (Hardware Maintenance & Software Support Agreement).
3. The terms and conditions governing hardware and software maintenance are set forth in Exhibit A-3 (Terms and Conditions for Hardware and Equipment Maintenance).
4. Except as expressly modified in this Amendment, all other terms and conditions of the Contract remain in full force and effect.
5. This Amendment is effective upon the date of the last signature below. In no event will this Amendment be effective until executed by the Department of Administration.

Department of Administration

Signature: Connor Long

Name: Connor Long

Title: Contract Administration

Date: 1/2/2026

Fairfax Software

Signature: Michael Minter

Name: MICHAEL MINTER

Title: VP, SALES & MARKETING

Date: 1-2-2026

Exhibit A-1

Use and Maintenance: The Cost of Using and Maintaining the System Over a Five Year Term					
Maintenance Services:	**Use Years:**	**Projected Units of Measure:**	**Actual Units of Measure:**	**Actual Unit Quantity:**	**Fully Burdened Cost:**
IBML Hardware Maintenance	Jan 1 – Sept 30, 2026				$49,100.00
IBML Software Maintenance	Jan 1 – Sept 30, 2026				$2,200.00
Total IBLM Maintenance					$51,300.00

FAIRFAXSOFTWARE

EXHIBIT A-2

ibml

Hardware Maintenance & Software Support Agreement Site-Specific Maintenance & Support Profile

Service Period: 01/01/2026 - 09/30/2026

Idaho State Tax Commission 11321 West Chinden Blvd, Bldg 2
Boise, Idaho 83714 USA
102403 0000

STR ID:	STR-BHMA-A7MG7V		63373-1; 63373-2 IT6
Plan Code:	HWB: Full 8x5x4	**Date:**	04/30/2025

Principle Period of Maintenance (PPM):

HW PPM:	8:00 AM to 5:00 PM, MST, Monday through Friday (except IBML holidays) 4 hour response Preventative Maintenance is performed monthly.
SW PPM:	8:00 AM to 5:00 PM Central Standard Time, Monday through Friday (except IBML holidays) 4 hour response

Qty	Hardware Configuration	Monthly	Quarterly	Annual
2	606-40502 ImageTrac 6400 - Straight Path Option, 2 Pockets			
2	180-00026 Computers, Embedded, Application Controller, US/EU			
2	206-00021 IT6, E13B, 50/75			
2	206-00027 IT6, Post Image, Single Head IJP			
2	806-00026 Option, Decision Module, Tall			
Total Hardware Maintenance Charge				**$49,100.00**

Qty	Software Configuration	Quarterly	Annual
1	250-00037 SoftTrac Data & Image Retention Utility		
1	250-00009 SoftTrac Analytics, Single License		
2	250-00056 SoftTrac Scan Off-line Admin		
2	250-00069 SoftTrac Scan Off-Line Job Development		
Total Software Maintenance Charge			**$2,200.00**

Total Maintenance (Jan 1, 2026-September 30, 2026) $51,300.00

Hardware Maintenance & Software Support Agreement Site-Specific Maintenance & Support Profile - Page 2

STR ID:		**Reference:**	63373-1; 63373-2 IT6
Plan Code:	HWB: Full 8x5x4		

Review Non-Contract Support Charges:

Monday through Friday, on-call support outside of PPM: $300 per hour, two hour minimum, portal to portal Saturday, Sunday, and

Holidays on-call support outside of PPM: $400 per hour, three hour minimum, portal to portal

Service Period: January 1, 2026 – June 30, 2026 - $34,192.02
July 1, 2026 – June 30, 2027 - $73,512.00
July 1, 2027 – June 30, 2028 - $79,025

Client hereby orders and IBML/Fairfax agrees to provide hardware and software maintenance and support services as described in this attachment 1 for the hardware and software products listed in this Attachment 1

FAST DATA SERVICES SUBSCRIBER AGREEMENT

This Subscriber Agreement ("Agreement") is entered into as of the date indicated below, by and between State of Idaho Department of Administration, Division of Purchasing on behalf of the Idaho State Tax Commission (ISTC), a government agency ("Subscriber"), and Fast Data Services, LLC ("FDS"), effective on the date of approval of Subscriber's Application for Services. Subscriber and FDS may be referred to herein as "Party" or "Parties."

The Parties agree that the initial term of this Agreement will commence on August 1, 2020 and conclude on June 30, 2025 (the "Term"), unless sooner terminated in accordance with the provisions of this Agreement. This Agreement may be renewed for additional five year terms, expiring on June 30, 2030, via, mutual written agreement between the parties for an anticipated total term of ten (10) years.

The services provided by FDS may include, but are not limited to, identity and location services, fraud detection, public records searching, audit and collection services, data exchange services for the provision of intelligence, and additional services that FDS develops and integrates into its business from time to time. The services provided by FDS are called "FDS Services."

In the provision of FDS Services, the Parties anticipate a two-way exchange of data records between FDS and the Subscriber. These data records may contain public records, personally identifiable information, information regulated under one or more federal laws, the results of proprietary data analyses, and confidential business intelligence.

1. Subscriber Rights and Obligations.

As detailed below, the Subscriber will receive a license to use FDS services, subject to certain security and compliance conditions, if the Subscriber opts-in to Base FDS Services.

1.1 Restricted License. FDS grants to Subscriber a restricted personal, non-exclusive, non-transferable, non-sublicenseable, revocable license to obtain and use certain public record products and other products and services provided by FDS Services as permitted by this Agreement and all applicable laws, rules, regulations and regulatory directives. Subscriber may obtain and use FDS for Subscriber's own internal business purposes consistent with this Agreement and for no other purpose. Except for the limited access and use rights granted in this Agreement, FDS retains all right, title and interest in FDS Services and Subscriber is not granted any ownership rights or title thereto. FDS may immediately terminate this Agreement upon notice to Subscriber if:

- Subscriber has breached its obligations under this Agreement, and the breach (if capable of being remedied) is not remedied to FDS satisfaction within thirty (30) calendar days, or some other mutually agreed upon time frame, of Subscriber's receipt of written notice of the breach; or
- FDS reasonably believes that Subscriber is not in compliance with, or causes FDS or any third party not to be in compliance with, applicable federal or state laws and regulations.

1.2 Audit. Upon reasonable notice and subject to Subscriber's access and security policies and procedures, FDS may audit once per calendar year (but more frequently if the annual audit reveals a compliance issue) Subscriber's use of FDS Services for the purpose of investigating and confirming that Subscriber's use of the FDS Services is in compliance with this Agreement and applicable law. Subscriber will cooperate and provide FDS all documentation reasonably requested relating to Subscriber's account. Violations discovered in any audit may be subject to immediate action including, but not limited to, suspension of the provision of FDS Services and/or termination of the license. If the FDS Services are suspended, they will be reinstated immediately upon satisfactory resolution or remediation of any violations triggering the suspension.

1.3 Security Incident Response. For the purposes of this Agreement, a Security Incident is defined as a confirmed security event that was unauthorized and/or malicious in nature. Examples of a Security Incident include a data breach, unauthorized access/disclosure of sensitive information, malicious changes to impact reliability or security of an information system.

Subscriber will promptly (but in no event later than within twenty-four hours after becoming aware of the occurrence) notify FDS of any breach of security in which an unauthorized person has gained access to the FDS Services.

Subscriber will develop and maintain an Incident Response Plan. Subscriber will be solely responsible for responding to breaches originating from Subscriber's infrastructure, hardware, users, or user accounts or credentials, whether valid, stale, expired, spoofed or otherwise invalid. FDS has no liability for such breaches or the response to them.

2. FDS Rights and Obligations

In addition to providing the license referenced above, FDS has certain rights and obligations under this Agreement, as detailed below.

2.1 Provision of Services. FDS shall maintain and use Confidential Information to provide the FDS Services in accordance with this Agreement and for no other purpose. Except for the limited access and use rights granted in this Agreement, Subscriber retains all right, title and interest in its Confidential Information and FDS is not granted any ownership rights or title thereto. Subscriber may immediately terminate this Agreement upon notice to FDS if:

- FDS has breached its obligations under this Agreement, and the breach (if capable of being remedied) is not remedied to Subscriber's satisfaction within thirty (30) days, or some other mutually agreed upon time frame, of FDS's receipt of written notice of the breach; or
- Subscriber reasonably believes that FDS is not in compliance with, or causes Subscriber or any third party not to be in compliance with, applicable federal or state laws and regulations.

2.2 Right to Use Subscriber Data. FDS Services are provided in part by applying analytic tools to the pooled data of all subscribers, associated public records, and other data. FDS may maintain data it receives from Subscriber in the FDS data warehouse and may only use such data as described herein. Upon written request from Subscriber, FDS will return or destroy all Subscriber data in its possession.

2.2.1 Base FDS Services.

(i) Base FDS Services are services whereby subscribers' data, models derived from subscribers' data and/or other data are used to answer a question and/or return and indicator.

(ii) Base FDS Services do not involve the distribution of Subscriber's data to other subscribers.

(iii) FDS may use Subscriber data to provide FDS Services to subscriber and FDS Base Services to other subscribers.

2.2.2 Cross Subscriber Services.

(i) Some FDS Services may be provided by using Subscriber Data from multiple subscribers ("Cross Subscriber Services").

(ii) Subscriber will be given the option to opt-in to any Cross Subscriber services before Subscriber data is used

to provide Cross Subscriber Services to any other subscriber.

(iii) Opting-in to receive Cross Subscriber services requires opting-in to contribute towards Cross Subscriber Services.

2.2.3 FDS Summary Information.

(i) FDS may de-identify, anonymize and aggregate data related to Subscriber's usage of FDS services, collectively referred to as "FDS Summary Information". FDS Summary Information will not contain Personally Identifiable Information ("PII").

(ii) FDS may compile, combine, or incorporate such Summary Information with or into FDS Summary Information obtained from other users of FDS services, and may generate, use, reproduce, publicize or otherwise leverage the FDS Summary Information in any manner consistent with FDS's business needs.

Without limiting the above, FDS can use the FDS Summary Information to develop and improve FDS products and services, to create and distribute reports and other materials, to provide additional services to its customers, to advertise the benefits of FDS services, and for additional services that FDS develops and integrates into its business from time to time.

(iii) FDS Summary Information that identifies the Subscriber will not be distributed, publicized or shared without the consent of the Subscriber.

(iv) FDS is the owner of all right, title and interest in and to Summary Information. The rights listed in this provision survive expiration and termination of the Subscriber Agreement, and FDS is not required to return or destroy any Summary Information. This provision should not be read to conflict with any other Agreement terms in this or any other Agreement documents; rather, this provision supplements or supersedes, as appropriate, all Agreement terms related to the same or similar subject matter.

2.3 Security. FDS will not breach or permit the breach of the security of Personal Information which FDS receives under this Agreement. FDS will maintain a security posture substantially compliant with the moderate baseline security controls contained in NIST 800-53, Rev.4. FDS agrees to subject its systems to annual

third-party assessments, including penetration testing and vulnerability assessments. FDS also agrees to leverage industry leading security software to protect and assess the security of FDS systems, and to leverage native tools to track security and compliance tasks and evidence. FDS is not an owner or licensee of Subscriber's Confidential Information. FDS will notify Subscriber of any Security Incident involving Personal Information contained in Subscriber's Confidential Information immediately after the discovery of a Security Incident where misuse of the Personal Information occurred or is likely to occur. FDS will cooperate with Subscriber by sharing information relevant to the incident, and in any other way required by law. These security measures are FDS's only responsibility with respect to the security of Subscriber's Confidential Information.

2.4 Disclaimer of Warranties. FDS Services are provided "as-is", with no warranties of any kind, whether express, implied in fact or by operation of law or statute, including without limitation, those as to quality, non-infringement, accuracy, completeness, timeliness, response times, uptimes, application availability or currentness, and those warranties that might be implied from a course of performance or dealing or trade usage and warranties of merchantability and fitness for a particular purpose. FDS and its representatives, including parents, subsidiaries, and affiliates, shall not be liable to Subscriber or other third parties for any claim relating to FDS's procuring, compiling, collecting, interpreting, reporting, communicating, or delivering FDS Services.

2.5 Insurance. FDS will always carry at least as much insurance as it had in place on the Effective Date of the Agreement, as evidenced by the certificate of insurance attached as Exhibit A.

3. Mutual Clauses

3.1 Confidentiality

3.1.1 Services Information. Subscriber shall hold in confidence and shall not disclose, in whole or in part, information relating to FDS's business, including, without limitation, products, services, systems, processes, data sources, test results, and other FDS technical and financial information, as well as FDS Services and information derived from the FDS Services ("Services Information"), and any analyses, compilations and reports derived from any of the foregoing. Subscriber may not disassemble, decompile, or in any way reverse engineer any information derived from FDS Services.

3.1.2 Confidential Information. The Parties acknowledge that they and their employees or agents may, in the course of performing the Services under this Agreement, be exposed to or

acquire information that is confidential to the other Party or the other Party's clients or vendors. Any and all information of any form obtained by a Party or its employees or agents in the performance of this Agreement shall be deemed to be confidential information of the disclosing Party, including Subscriber Data and Personally Identifiable Information (PII), collectively called "Confidential Information". Any reports or other documents or items (including software) that result from the use of the Confidential Information by the receiving Party shall be treated in the same manner as Confidential Information. Confidential Information shall be deemed not to include information that (a) is or becomes (other than by disclosure by the receiving Party) publicly known; (b) is furnished by the disclosing Party to others without restrictions similar to those imposed by this Agreement; (c) is rightfully in the receiving Party's possession without the obligation of nondisclosure prior to the time of its disclosure under this Agreement; (d) is obtained from a source other than the disclosing Party without the obligation of confidentiality, (e) is disclosed with the written consent of the disclosing Party, or; (f) is independently developed by employees, agents, or subcontractors of the receiving Party who can be shown to have had no access to the Confidential Information.

3.1.3 Non-Disclosure. The Parties agree to hold Confidential Information in confidence, using at least the same degree of care that the receiving Party uses in maintaining the confidentiality of its own confidential information, and not to copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give, or disclose Confidential Information to third parties (other than its subcontractors), or use Confidential Information for any purposes whatsoever other than the provision of Services to Subscriber hereunder, and to advise each of its employees and agents of their obligations to keep Confidential Information confidential. The Parties will each use commercially reasonable efforts to assist the other Party in identifying and preventing any unauthorized use or disclosure of any Confidential Information. Without limiting the generality of the foregoing, the receiving Party will advise the disclosing Party immediately in the event that it learns or has reason to believe that any person who has had access to Confidential Information has violated or intends to violate the terms of this Agreement, and the receiving Party will, at its expense, cooperate with the disclosing Party in seeking injunctive relief or other equitable relief in the name of the disclosing Party or the receiving Party against any such person. The receiving Party agrees that, except as directed by the disclosing Party, it will not at any time during or after the term of this Agreement disclose, directly or indirectly, any Confidential Information to any person, except in accordance with this Agreement, and that upon termination of this Agreement or at

Subscriber's request, the receiving Party will turn over to the disclosing Party all documents, papers, and other matter in its possession that embody Confidential Information. Notwithstanding the foregoing, the receiving Party may keep one copy of such Confidential Information necessary for quality assurance, audits, and evidence of performance or receipt of the Services.

3.1.4 Security and Access Policies and Procedures. The Parties each agree to comply with all reasonable requests by the other Party to ensure the confidentiality and non-disclosure of a disclosing Party's Confidential Information, including without limitation (i) obtaining non-disclosure agreements from the receiving Party's employees and agents who are performing or accessing Services and providing copies of such agreements to the disclosing Party; (ii) performing criminal background checks on each of its employees and agents who are performing or accessing Services, and maintaining records of those background checks in the Party's files for a period of six years past the Agreement expiration or termination; (iii) at Subscriber's sole discretion and expense, requiring FDS employees who are physically present in Subscriber's state to submit to a criminal background check through the state's chief law enforcement agency; and (iv) complying with the security and access policies and procedures related to Federal Tax Information pursuant to IRS Publication 1075.

3.1.5 Access Restrictions. The Parties may only use FDS Services, Services Information, and Confidential Information as permitted under this Agreement. FDS Services may only be accessed from within the United States. Subscriber must not access and/or use the FDS Services via mechanical, programmatic, robotic, scripted or other automated search means, other than through batch or machine-to-machine applications approved by FDS.

Each Party will:

- limit access to FDS Services, Services Information, and Confidential Information to only those employees who have a need to access in connection with the duties and obligations of their employment;
- advise its employees having access to FDS Services, Services Information, or Confidential Information of the proprietary and confidential nature thereof and of the obligations set forth in this Agreement;
- safeguard the Services Information and Confidential Information using reasonable and appropriate administrative, technical, and physical security safeguards at least as strong as those used to protect the Party's own data;

- employ appropriate policies and procedures to control access and security of usernames, passwords, and terminal access for FDS Services and Confidential Information;
- track and monitor its access to FDS Services, Services Information, and Confidential Information and maintain logs evidencing such tracking and monitoring for at least 2 years;
- prevent any use not in conformance with this Agreement; and
- maintain records sufficient to demonstrate compliance with its obligations under this Agreement.

3.1.6 Injunctive Relief. The breach of this Section 3.1, including disclosure of any Confidential Information, will cause irreparable injury to the disclosing Party that is inadequately compensable with monetary damages. Accordingly, a Party may seek and obtain injunctive relief against the breach or threatened breach of the foregoing undertakings, in addition to any other legal remedies that may be available. Each Party acknowledges and agrees that the covenants contained herein are necessary for the protection of the legitimate business interests of the other Party and are reasonable in scope and content.

3.2 Compliance with Law. The Parties understand and agree that FDS Services may contain sensitive information that is governed by various state and federal laws. The Parties each certify that each will comply with all applicable federal, state, and local laws. Regulations, policies, and ordinances may be adopted or amended from time to time, including, but not limited to:

3.2.1 Gramm-Leach-Bliley Act Data. The Gramm-Leach-Bliley Act (15 U.S.C. §6801-6809) and its implementing regulations (collectively, "GLBA") is a federal law enacted in the United States to control the ways that financial institutions deal with the private information of individuals. Data provided by FDS Services may include private financial information from Financial Institutions, subject to the GLBA. Subscriber hereby certifies that the specific purpose(s) for which such FDS Services will be requested, obtained and used by Subscriber is one or more of the following permitted uses under the GLBA:

- To protect against or prevent actual or potential fraud, unauthorized transactions, claims, or other liability;
- To comply with federal, state, or local laws, rules, and other applicable legal requirements.

3.2.2 Drivers Privacy Protection Act Data. The Driver's Privacy Protection Act (18 U.S.C. §2721, *et seq.*) and related laws

(collectivley, "DPPA") is a federal law that governs the privacy and disclosure of personal information gathered by State Departments of Motor Vehicles. Data provided by FDS Services may include data subject to DPPA. Subscriber hereby certifies that it will request, obtain, and use such FDS Services only for one of the following permissible uses under the DPPA:

- Use by any government agency, including any court or law enforcement agency, in carrying out its functions, or any private person or entity acting on behalf of a federal, state, or local agency in carrying out that agency's functions.
- Use in connection with any civil, criminal, administrative, or arbitral proceeding, in any federal, state, or local court or agency, or before any self-regulatory body, including the service of process, investigation in anticipation of litigation, and the execution or enforcement of judgments and orders, or pursuant to an order of a federal, state, or local court.

3.2.3 Death Master File ("DMF") Data. Certain data provided by FDS as part of FDS Services may include information obtained from the Limited Access Death Master File (LADMF) made available by the US Department of Commerce National Technical Information Service (NTIS) and subject to regulations found at 15 CFR Part 1110. All FDS subscribers are required to comply with all applicable laws and, if Subscriber is granted access to LADMF data, Subscriber will be certified compliant with 15 CFR 1110 prior to receiving LADMF data.

3.2.4 Fair Credit Reporting Act. FDS is not a "consumer reporting agency," as defined by the Fair Credit Reporting Act (15 U.S.C. § 1681 et seq.) ("FCRA") and FDS Services do not constitute a "consumer report," as defined by FCRA and shall not be subject to the FCRA requirements relating to disputes, access, accuracy or otherwise. FDS Services may not be used in whole or in part as a factor in determining eligibility for credit, insurance, or employment or for any other purpose contemplated by the FCRA.

3.2.5 Federal Tax Information. Federal Tax Information (FTI) is a term of art defined in IRS Publication 1075, and consists of federal tax returns and return information (and information derived from it) that is in Subscriber's possession or control. Subscriber retains liability for FTI, and should make every effort to not transmit it for storage by FDS. FDS does not intend to store FTI.

3.3 Limitation of Liability. Each Party's entire aggregate liability, including that of any third parties, to the other Party under this Agreement is limited to direct damages not exceeding

$380,000 per Agreement year for all claims that arise in that Agreement year. In no event shall either Party be liable for any consequential, incidental, indirect, special, or punitive damages incurred by the other Party and arising out of the performance of this Agreement, including but not limited to loss of good will and lost profits or revenue, whether or not such loss or damage is based in Agreement, warranty, tort, negligence, strict liability, indemnity, or otherwise, even if the other Party has been advised of the possibility of such damages.

3.4 Right to Suspend or Terminate Services.

3.4.1 In addition to the termination rights set forth in this Agreement, upon notice to Subscriber (which notice shall be delivered to Subscriber as soon as practicable under the circumstances), FDS may suspend delivery of the FDS Services, in whole or in part: (i) if Subscriber has breached its material obligations, or failed to satisfy the material requirements of, this Agreement, (ii) the requirements of applicable law, rule or regulation have not or will not be met, or (iii) to investigate, respond to and/or remedy a suspected or actual concern on information security, privacy, defamation, criminal activity or legal compliance, until such breach, non-compliance or investigation is remedied to FDS' reasonable satisfaction.

3.4.2 Either Party may terminate this Agreement upon thirty (30) days prior written notice in the event of either Party's failure to perform.

3.4.3 Subscriber may terminate this Agreement upon written notice in the event Subscriber fails to receive funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow Subscriber, in the exercise of its reasonable administrative discretion, to meet its payment obligations under this Agreement.

4. Payment

4.1 The ISTC will pay FAST in accordance with the Payment Schedule below. All undisputed payments will be made within 60 days in accordance with section 67-2302 of Idaho Code. FAST will be entitled to interest of 1% per month on undisputed invoices that are not paid after 60 days. If an invoice is disputed, the parties will have an additional 30 days to reach a resolution. If a portion of the disputed invoice is accepted, then partial payment may be remitted by the ISTC for the accepted work. Interest shall not be charged on disputed invoices.

FAST Data Services Advanced Fraud		
Payment	**Estimated Invoice Date – Semiannually in advance**	**Annual Amount**
Year 1 (August 1, 2020-June 30, 2021)	August 1; January 1	$280,000
Year 2 (July 1, 2021-June 30, 2022)	July 1; January 1	$291,000
Year 3 (July 1, 2022-June 30, 2023)	July 1; January 1	$302,000
Year 4 (July 1, 2023-June 30, 2024)	July 1; January 1	$314,000
Year 5 (July 1, 2024-June 30, 2025)	July 1; January 1	$326,000
Year 6 (July 1, 2025-June 30, 2026)	July 1; January 1	$339,000
Year 7 (July 1, 2026-June 30, 2027)	July 1; January 1	$352,000
Year 8 (July 1, 2027-June 30, 2028)	July 1; January 1	$366,000
Year 9 (July 1, 2028 -June 30, 2029)	July 1; January 1	$380,000
Year 10 (July 1, 2029-June 30, 2030)	July 1; January 1	$395,000

5. General Provisions

5.1 Relationship of the Parties. The parties are independent contractors. Nothing in this Agreement or in the activities contemplated by the parties hereunder shall be deemed to create an agency, partnership, employment, outsourced servicer or joint venture relationship between the parties.

5.2 Severability; Survival. If any provision of this Agreement is or becomes void or unenforceable by law, the other provisions shall remain valid and enforceable. All provisions in this Agreement that relate to disclaimer of warranties, access and use of FDS Services, audit, limitation of liability, confidentiality of FDS information, and payment for FDS Services, shall survive any termination of this Agreement.

5.3 Assignment. This Agreement and the license granted hereunder may not be assigned, transferred, or sublicensed by Subscriber, in whole or in part.

5.4 Governing Law. This Agreement is governed by and construed in accordance with the laws of Subscriber's State, without regard for principles of conflicts of laws.

5.5 Venue and Jurisdiction. Any claim, action, or suit (collectively, "Proceeding") between the Parties, that arises from or relates to this Agreement must be brought and conducted within the trial courts located in the State and county of Subscriber's main office; provided, however, that if a Proceeding must be brought in a federal forum, then unless otherwise prohibited by law, it will be brought and conducted within the United States District Court for the district in which Subscriber's main office is located. FDS hereby consents to the *in personam* jurisdiction of these courts. Nothing in these provisions shall be construed as a waiver of the soveriegnty or governmental immunity Subscriber enjoys as a state agency, whether derived from the Eleventh Amendment to the United States Constitution or otherwise, or a waiver of any defenses to Proceedings or consent to jurisdiction based thereon.

5.6 Notices. All notices required under this Agreement will be in writing and addressed to the Party's authorized representative, as identified below. Mailed notices are deemed received five days after the postmark date when properly addressed and deposited prepaid with the U.S. Postal Service. Faxed notices are deemed received upon electronic confirmation of successful transmission to the designated fax number. E-mail notices are deemed received upon electronic confirmation of receipt. Notices delivered by personal delivery are deemed received when delivered to the address specified for the receiving party's authorized representative. FDS shall send to Subscriber's contact person as identified below copies of all notices that FDS sends to Subscriber.

To FDS:
Fast Data Services, LLC
Attn: Legal
7229 South Alton Way
Centennial, Colorado 80112
Phone: (303) 770-3700
E-mail: legal@fastdataservicesllc.com

To Subscriber:
Idaho State Tax Commission
Attn: Marc Norton
Title: Tax Automated Systems Manager
Address: 11321 W. Chinden Blvd.
Boise, ID 83714-1021
Phone: 208-334-7782
Fax: 208-334-7625
E-mail:
marc.norton@tax.idaho.gov

5.7 Tax Certification. The undersigned certifies that he/she is authorized to act on behalf of FDS and that FDS is, to the best of the undersigned's knowledge and for a period of no fewer than three calendar years preceding the Effective Date of this Agreement, not in violation of any applicable tax laws including rules, reglations, charter provisions, or ordinances implemented to enforce any of the applicable tax laws.

5.8 Amendments. No amendment to this Agreement is effective unless it is in writing signed by the Parties, and all approvals required by applicable law have been obtained.

5.9 Integration and Merger. This Agreement constitutes the entire agreement between the parties on the subject matter thereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Agreement.

Effective the 1st day of August, 2020.

For FDS:	For Subscriber:
_____	_____
Signature	Signature
_____	Tom Harris chairman
Name and Title	Name and Title

GenTax® Maintenance and Support Agreement

This Maintenance and Support Agreement ("Agreement") is made by and between Fast Enterprises, LLC, a New York limited liability company ("FAST") and State of Idaho Department of Administration, Division of Purchasing on behalf of the Idaho State Tax Commission ("State", "Agency" or "ISTC"). FAST has its principal place of business at 7229 S. Alton Way, Centennial Colorado, 80112. ISTC has its principal place of business at 11321 West Chinden Boulevard Building 2, Boise, Idaho 83714. This Agreement will supersede all prior Agreements.

1. CONTRACT SERVICES OVERVIEW

FAST has implemented, maintained and supported an integrated tax processing system based on FAST's GenTax software for the State of Idaho. Through this Agreement, FAST agrees to provide the following services related to the ISTC's GenTax system:

1.1 Continue the perpetual enterprise license to GenTax®[1] held by the State;
1.2 Continue providing Level 3 Maintenance and Support as described below in Section 3;
1.3 Continue providing FAST personnel as requested by ISTC at a time and materials rate listed in the Payment Schedule;
1.4 Continue providing FAST Monitoring Services as described in Exhibit C;
1.5 Continue providing services related to the Automated Clearing House (ACH) Debit Agreement as described below in Section 4;
1.6 Provide an option for the State to purchase Hosting Services from FAST's affiliated entity Fast Hosting Services, LLC (FHS). FHS would provide these services as a subcontractor to FAST in accordance with the Specifications related to Hosting Services are attached as Exhibit D. If the ISTC elects to purchase Hosting Services, the parties will execute an amendment to this Agreement.

2. DEFINITIONS. As used in this Agreement, the following terms shall have the meanings ascribed to them:"Software" means the GenTax Integrated Tax Processing Software that is the subject of this Agreement. Software includes data, tools and utilities provided by FAST as part of the GenTax package, as well as any fixes, enhancements, additions, and other modifications to the Software that may be provided.

2.2. "Documentation" means technical data, including computer listings and printouts, in human-readable form that:

a. Documents the design or details of the Software;

b. Explains the capabilities of the Software; or

[1] GenTax® is a registered trademark of Fast Enterprises, LLC.

c. Provides operating instructions for using the Software to obtain desired results from a computer.

2.3 "Use" means storing, loading, installing, executing or displaying the Software on a computer, processor, or controller, or making a copy of the Software for archival or backup purposes only.

3. LEVEL 3 MAINTENANCE AND SUPPORT SPECIFICATIONS

3.1. FAST agrees to provide, and the ISTC agrees to purchase Level 3 Maintenance and Support Services which are described in detail in Exhibit B.

3.2. FAST may, at no additional charge, modify Software to improve operation and reliability or to meet legal requirements.

3.3. Relocation of Software is the ISTC's responsibility and may result in additional on-site support charges and modified service response times.

3.4. FAST is not required to maintain or support nonqualified software. "Nonqualified software" is software not supplied or approved by FAST, and software for which the Agency does not allow FAST to incorporate modifications. The ISTC is responsible for removing nonqualified software to allow FAST to provide maintenance and support.

3.5. Maintenance does not cover any damage or failure caused by:

a. Media and supplies or use of items not designated for use with Software; or

b. Site conditions that do not conform to Fast's previously established site specifications; or

c. Neglect, improper use, fire or water damage, electrical disturbances, transportation by the Agency, work or modification by people other than FAST's employees, subcontractors, or other authorized parties.

3.6. The ISTC is responsible for the security of its proprietary and confidential information and for maintaining a procedure external to the Software to reconstruct lost or altered files, data or programs.

3.7. All terms and conditions of the GenTax License Agreement between FAST and the ISTC, attached hereto as Exhibit G, are incorporated herein and remain in full force and effect.

4. AUTOMATED CLEARING HOUSE (ACH) DEBIT SERVICES SPECIFICATIONS

4.1. FAST implemented an online service allowing taxpayers to initiate online enrollment and pay their taxes through the ACH Debit system. FAST will

continue to provide, host, maintain and support ACH Debit services through the GenTax Taxpayer Access Point ("TAP") functionality.

4.2. FAST provided maintenance and support will ensure that all service packs and upgrades are compatible with the ACH Debit system included in TAP. This maintenance and support is included in the Level 3 Maintenance and Support.

4.3. The maintenance and support for the TAP system has a different communication process between FAST and ISTC, differing from the Enhanced Level 3 Maintenance and Support communication process. The TAP Support Communications Plan will be mutually agreed upon and documented in writing by the parties.

4.4. FAST will charge the ISTC $2.00 for each ACH Debit transaction processed and will submit invoices to the ISTC monthly.

5. TERM AND RENEWAL. The Parties agree that the initial term of this Agreement will commence on August 1, 2020 and conclude on June 30, 2025 (the "Term"), unless sooner terminated in accordance with the provisions of this Agreement. This Agreement may be renewed for an additional five-year term, expiring on June 30, 2030, via, mutual written agreement between the parties for an anticipated total term of ten (10) years.

6. PAYMENT. The ISTC will pay FAST in accordance with the Payment Schedule attached as Exhibit A. All undisputed payments will be made within 60 days in accordance with section 67-2302 of Idaho Code. FAST will be entitled to interest of 1% per month on undisputed invoices that are not paid after 60 days. If an invoice is disputed, the parties will have an additional 30 days to reach a resolution. If a portion of the disputed invoice is accepted, then partial payment may be remitted by the ISTC for the accepted work. Interest shall not be charged on disputed invoices.

7. TAXES. FAST will pay taxes for which it is responsible such as income taxes, withholding taxes, unemployment insurance, and so on. We have not estimated or included any transaction taxes that are based on the sale/purchase of goods or services, such as a sales tax. Transaction taxes, such as sales tax, will be paid by the State (if any, and assuming State is not exempt). If the State becomes required to pay a transaction tax that a buyer of goods would pay, like a sales tax, or the goods or services provided under this Agreement become subject to a transaction tax, like a gross receipts tax, the State will reimburse FAST for any such taxes that FAST pays hereunder.

8. REPRODUCTION OF SOFTWARE/DOCUMENTATION.

8.1. The ISTC may not copy or reprint the Software in whole or in substantial part except to make archive copies of the Software. Any archive copy of the Software must contain the same copyright notice and proprietary markings that are on the original Software.

8.2. The ISTC may not reproduce or copy the Documentation provided by FAST under this Agreement, in whole or in part, except as necessary for use as authorized under this Agreement and the License Agreement incorporated herein. Any copy of the Documentation must contain the same copyright notice and proprietary markings that are on the original Documentation.

9. INTELLECTUAL PROPERTY/OWNERSHIP OF SOFTWARE. The ISTC acknowledges that the Software and Documentation, and all improvements and modifications made to them by any party, are and remain the sole property of FAST. This Agreement neither expresses nor implies that any ownership interest in the Software and Documentation is assigned or transferred to the ISTC.

10. FORM OF SOFTWARE. The ISTC agrees that the GenTax Software supplied under this Agreement shall be delivered to the Agency in object code form only. FAST will maintain the GenTax® source code with an escrow agent and list the Agency as an authorized recipient in the event that FAST has not made suitable alternate arrangements for the continued maintenance of the GenTax® Software and:

10.1. A receiver is appointed for FAST or for its property and assets;

10.2. Proceedings under bankruptcy or insolvency laws are commenced by or against FAST;

10.3. FAST ceases doing business or discontinues offering maintenance for the Software.

11. CONFIDENTIALITY.

11.1. **State Confidential Information.** Pursuant to this Agreement, the Contractor may collect or the State may disclose to the Contractor financial, personal, personnel, taxpayer or other information that the State regards as proprietary or confidential. State Confidential Information provided by the State to the Contractor shall belong solely to the State. The Contractor shall use such State Confidential Information only in the performance of its services under this Agreement and shall not disclose State Confidential Information or any advice given by it to the State to any third party, except with the State's prior written consent or under a valid order of a court or government agency of competent jurisdiction and then, only upon timely notice to the State. State Confidential Information shall be returned to the State upon termination of this Agreement. The confidentiality obligation contained in this Section shall survive termination of this Agreement. FAST agrees to execute any applicable and mutually agreed upon non-disclosure agreements required by the State.

11.2. **Federal Tax Information**. FAST acknowledges that it may have access to Federal Tax Information (FTI). FAST agrees to comply with the Internal Revenue Service's (IRS) Contract Language for Technology Services included in Publication 1075 and attached hereto as Exhibit F. However, the State agrees that it will

facilitate any Federal Bureau of Investigation (FBI) fingerprint background checks on FAST employees to the extent they are determined to be necessary.

11.3. **FAST Confidential Information.** Subject to the Idaho Public Records Act, the State agrees that the Software or technical or business information ("FAST Confidential Information") owned by FAST or its suppliers and furnished to the State under this Agreement shall remain the property of FAST or the supplier. All FAST Confidential Information furnished to the State under this Agreement shall not be reproduced or copied in whole or in part, except as necessary for use as authorized under this Agreement. The State may disclose Confidential Information to its employees on a need-to-know basis. In the event any State agents, contractors, or other third parties (non-State employees) require access to FAST Confidential Information, they will be required to sign a Non-Disclosure Agreement in the form attached hereto as Exhibit E prior to receiving such access.

If the State becomes legally obligated to disclose FAST's Confidential Information by any governmental entity with jurisdiction over it, the State will give FAST written notice sufficient to allow FAST to seek a protective order or other appropriate remedy. If disclosure cannot be avoided, Agency will disclose only such information as is legally required and will use its reasonable best efforts to obtain confidential treatment for any of FAST's Confidential Information that is so discloses.

12. WARRANTIES. FAST warrants the tapes, diskettes or other media provided under this Agreement to be new, or like new and free of defects in materials and workmanship under normal use for ninety (90) days from the delivery date unless otherwise agreed to in writing by the parties. FAST will replace without charge any FAST supplied tapes, diskettes or other media not in good working order if returned to FAST during the warranty period.

13. WARRANTY EXCLUSIONS.

13.1. EXCEPT AS STATED IN SECTION 12, FAST, ITS PARENT, SUBSIDIARIES AND THEIR AFFILIATES, SUBCONTRACTORS AND SUPPLIERS MAKE NO WARRANTIES, EXPRESS OR IMPLIED.

13.2. The warranty provided in Section 12 does not cover repair for damages, malfunctions or service failures caused by:

a. Unauthorized actions of non-FAST personnel;

b. Failure to follow FAST's installation, configuration, operation or maintenance instructions;

c. Attachment to the Software of non-FAST software or failure of software not maintained by FAST, unless such installation or use is approved in writing by FAST.

14. LIMITATION OF LIABILITY.

14.1. For purposes of this Section 14, "FAST" shall be deemed to include FAST and its employees, agents, representatives, subcontractors, and suppliers, and "damages" shall be deemed to refer collectively to all injury, damage, loss, liability, expense or cost incurred.

14.2. Unless and to the extent damages related to a data breach or security incident are covered by FAST's insurance policy under Section 14.4; neither party shall be liable to the other for indirect, special, collateral, incidental, or consequential damages, or for lost profits, savings or revenues of any kind, whether or not that party has been advised of the possibility of such damages.

14.3. Excluding damages related to a data breach or security incident which are separately limited below at subsection 14.4 and also excluding damages related to intellectual property infringement, bodily injury, property damage or death, FAST's entire aggregate liability to the State for any claims that arise under this Agreement in a year where the State does not purchase hosting services shall not exceed $4,000,000 for all claims that arise during that Agreement year. In any year that the State purchases hosting services, FAST's entire aggregate liability for claims that arise during that Agreement year shall not exceed $5,000,000.

14.4. FAST shall maintain a policy of cyber liability insurance consistent with the provisions of Exhibit H (the "Cyber Policy"). If damages are within the coverage of the Cyber Policy (a "Covered Event") FAST's liability for any costs associated with a Covered Event shall not exceed the amount covered by the Cyber Policy up to a maximum of $15,000,000.00.

14.5. In no event will FAST be liable for damages in connection with or arising out of the Agency's negligent or willful misconduct with regard to Agency's use of the Software or Documentation under this Agreement.

14.6. FAST is not required or obligated to interpret how any law, ordinance, statute, regulation or business process is or should be implemented into the system. The Agency is solely responsible for any damages (problems, issues, costs, loss of goodwill, lost time, etc.) resulting from the system performing in accordance with instructions from the Agency.

15. INDEMINIFICATION/SAVE HARMLESS. FAST shall indemnify and hold harmless the State from any and all third-party claims, damages, costs, expenses, and actions, including reasonable attorneys' fees (collectively, "claims"), related to bodily injury, property damage, death or intellectual property infringement to the extent such claims are caused by FAST. FAST shall have no indemnification obligation under this Section to the extent any claims were caused by the State or any unrelated third party. The State shall have no indemnification obligation under this Section for claims arising out of the negligence or misconduct of FAST.

16. AGREEMENT RELATIONSHIP. The parties hereby acknowledge and agree that each is an independent contractor, that no party shall be considered to be the agent, representative, master or servant of any other party for any purpose whatsoever, and that no party has any authority to enter into any agreement, assume any obligations or to give

any warranties or representations on behalf of any other party. Nothing in this Agreement shall be construed to create a relationship of partners, joint venturers, fiduciaries, or any other similar relationship between the parties.

17. TERMINATION. Either party may terminate this Agreement when the other has been provided written notice of default or non-compliance and has failed to cure the default or non-compliance within a reasonable time, no less than thirty (30) calendar days, after receipt of such notice.

    a. The ISTC may terminate this Agreement upon written notice in the event the ISTC fails to receive funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow the Agency, in the exercise of its reasonable administrative discretion, to meet its payment obligations under this Agreement.

18. ASSIGNMENT. Except to FAST's affiliated entities, this Agreement cannot be transferred or assigned without the mutual written consent of FAST and the State which consent shall not be unreasonably withheld.

19. USE OF THE JURISDICTION NAME. The Agency agrees that FAST may, prior to, in the course of performance of this Agreement (or any order), or thereafter use the State's name in advertising and promotional media as a customer or client of FAST.

20. WAIVER. None of the provisions of this Agreement will be deemed to have been waived by any act or acquiescence by any party, but only by an instrument in writing signed by an authorized representative of the waiving party. No waiver of any provision of this Agreement will constitute a waiver of any other provision or of the same provision on another occasion. Failure to enforce any provision of this Agreement will not constitute waiver of such provision or any other provisions of this Agreement.

21. ENTIRE AGREEMENT. The Software License Terms are included in Exhibit G of this Agreement represents the entire agreement between the parties regarding its subject matter, superseding any prior oral or written agreements or understandings relating thereto.

22. SEVERABILITY. Should any one or more of the provisions of this Agreement be held invalid or unenforceable by a court of competent jurisdiction, it shall be considered severed from this Agreement and shall not serve to invalidate the remaining provisions of this Agreement.

23. BINDING NATURE; NO THIRD-PARTY BENEFICIARY. The terms and provisions of this Agreement shall be binding upon and inure to the benefit of the parties, and their respective successors and assigns, and is made solely and specifically for their benefit. No other person shall have any rights, interest or claims hereunder or be entitled to any benefits under or on account of this Agreement as a third-party beneficiary or otherwise.

FAST ENTERPRISES

24. PRECEDENCE. If any term of this Agreement is in contradiction with another agreement on a different subject matter between the parties, the terms of this Agreement shall prevail unless the other agreement explicitly states otherwise.

25. AMENDMENT. This Agreement may only be enlarged, altered, voided or modified by a written amendment signed by FAST and the Agency. In no event will any amendment to this Agreement be effective until executed by the State of Idaho Department of Administration, Division of Purchasing.

26. HEADINGS. Descriptive headings and Section/Paragraph numbering in this Agreement are for convenience only and shall not affect the construction or meaning of contractual language.

27. SURVIVAL OF CERTAIN AGREEMENT TERMS. Notwithstanding anything herein to the contrary, the parties understand and agree that all terms and conditions of this Agreement and the attachment hereto which may require continued performance, compliance, or effect beyond the termination or expiration date of the Agreement shall survive such termination or expiration date and shall be enforceable by the parties as provided herein in the event of a failure to perform or to comply by either party.

27. FORCE MAJEURE. Neither party shall be liable or deemed to be in default for any Force Majeure delay in performance occasioned by unforeseeable causes beyond the control and without the fault or negligence of the parties, including, but not restricted to, acts of God or the public enemy, government actions, public disturbances, labor disturbances, fires, floods, epidemics, quarantines, restrictions, freight embargoes or unusually severe weather.

28. GOVERNING LAW. This Agreement shall be construed and governed in accordance with the laws of the State of Idaho without giving effect to Idaho's choice of law provisions. The ISTC and FAST: (i) submit to the jurisdiction of the ISTC and federal courts located in Idaho as the case may be; (ii) waive any and all objections to jurisdiction and venue; and (iii) will not raise forum non conveniens as an objection to the location of any litigation.

29. NOTICES. The State of Idaho Division of Purchasing (DOP) is the purchasing agent of record and is entering into this agreement on behalf of ISTC. The DOP will resolve all disputes and approve all amendments. All deliveries, notices, requests, demands or other communications related to this Agreement that either party may be required or may desire to give to the other will be deemed received by the recipient when delivered personally; or by registered or certified mail, return receipt requested; or by overnight carrier; or upon telephone confirmation to sender of receipt of a facsimile communication which is followed by a mailed hard copy from sender. Communications should be addressed as follows:

FAST:
Legal attn: Megan E. Mooney
Fast Enterprises, LLC
7229 S. Alton Way
Centennial CO 80112
Tel: (208) 433-9244
Fax: (303) 773-4829
Legal@FastEnterprises.com

DIVISION OF PURCHASING:
Jason Urquhart
Purchasing Officer
304 N 8th Street, Room 403
Boise, ID 83702
Tel: (208) 332-1608
Fax: (208) 327-7320
Jason.Urquhart@adm.idaho.gov

IDAHO STATE TAX COMMISSION
Kevin Voss
Purchasing Agent
1321 West Chinden Blvd. Bldg. 2
Boise, ID 83714
Tel: (208) 334-7546
Kevin.Voss@tax.idaho.gov

30. COUNTERPARTS. This Agreement may be executed in one or more counterparts, each of which shall constitute an original and all of which shall be one and the same agreement.

[Signature Page Follows]

ACCEPTED AND AGREED TO:

Idaho Department of Administration, Division of Purchasing

_____

Jason Urquhart, Lead Purchasing Officer

Date: _____

Idaho State Tax Commission

_____

Tom Harris, Chair

Date: 7-31-2020

ACCEPTED AND AGREED TO:
FAST ENTERPRISES, LLC

James G. Harrison, Partner

Print name and Title

_____

Signature

Date:

EXHIBIT A

PAYMENT SCHEDULE

Enhanced Level 3 Maintenance and Support		
Payment	Estimated Invoice Dates – Quarterly in Arrears	Annual Amount
Level 3 - Year 1 (August 1, 2020-June 30, 2021)*	September 30; December 31; March 31; June 30	$2,750,000
Level 3 - Year 2 (July 1, 2021-June 30, 2022)	September 30; December 31; March 31; June 30	$2,858,000
Level 3 - Year 3 (July 1, 2022-June 30, 2023)	September 30; December 31; March 31; June 30	$2,971,000
Level 3 - Year 4 (July 1, 2023-June 30, 2024)	September 30; December 31; March 31; June 30	$3,088,000
Level 3 - Year 5 (July 1, 2024-June 30, 2025)	September 30; December 31; March 31; June 30	$3,210,000
Level 3 - Year 6 (July 1, 2025-June 30, 2026)	September 30; December 31; March 31; June 30	$3,337,000
Level 3 - Year 7 (July 1, 2026-June 30, 2027)	September 30; December 31; March 31; June 30	$3,469,000
Level 3 - Year 8 (July 1, 2027-June 30, 2028)	September 30; December 31; March 31; June 30	$3,606,000
Level 3 - Year 9 (July 1, 2028 -June 30, 2029)	September 30; December 31; March 31; June 30	$3,749,000
Level 3 - Year 10 (July 1, 2029-June 30, 2030)	September 30; December 31; March 31; June 30	$3,898,000

FAST Monitoring Services		
Payment	Estimated Invoice Date – Quarterly in Arrears	Annual Amount
Year 1 (August 1, 2020-June 30, 2021)*	September 30; December 31; March 31; June 30	$100,000
Year 2 (July 1, 2021-June 30, 2022)	September 30; December 31; March 31; June 30	$100,000

Year 3 (July 1, 2022-June 30, 2023)	September 30; December 31; March 31; June 30	$100,000
Year 4 (July 1, 2023-June 30, 2024)	September 30; December 31; March 31; June 30	$110,000
Year 5 (July 1, 2024-June 30, 2025)	September 30; December 31; March 31; June 30	$110,000
Year 6 (July 1, 2025-June 30, 2026)	September 30; December 31; March 31; June 30	$110,000
Year 7 (July 1, 2026-June 30, 2027)	September 30; December 31; March 31; June 30	$120,000
Year 8 (July 1, 2027-June 30, 2028)	September 30; December 31; March 31; June 30	$120,000
Year 9 (July 1, 2028 -June 30, 2029)	September 30; December 31; March 31; June 30	$120,000
Year 10 (July 1, 2029-June 30, 2030)	September 30; December 31; March 31; June 30	$130,000

FAST Hosting Services Option (includes Disaster Recovery)		
Payment	Estimated Invoice Date	Invoice Amount
Year 1*	Day 1	$875,000
Year 2	Day 1	$910,000
Year 3	Day 1	$946,000
Year 4	Day 1	$983,000
Year 5	Day 1	$1,022,000
Year 6	Day 1	$1,062,000
Year 7	Day 1	$1,104,000
Year 8	Day 1	$1,148,000
Year 9	Day 1	$1,193,000
Year 10	Day 1	$1,240,000

FAST Additional Support Services Option		
Payment	Estimated Invoice Date	Hourly Rate
Year 1*	July 1, 2020	$185

Year 2	July 1, 2021	$190
Year 3	July 1, 2022	$195
Year 4	July 1, 2023	$200
Year 5	July 1, 2024	$205
Year 6	July 1, 2025	$210
Year 7	July 1, 2026	$215
Year 8	July 1, 2027	$220
Year 9	July 1, 2028	$225
Year 10	July 1, 2029	$230

* Amounts include payments due from Agency for the period of July 1 to July 30, 2020 under the prior agreement between the parties.

State of Idaho Contract Number CPO20210495
Amendment No. 3

Parties

Agency	Contractor
Department of Administration 650 W. State St. Boise, ID 83702	Fast Enterprises LLC 7229 S Alton Way Centennial CO, 80112

Contract Summary

Contract Name: GenTax Maintenance and Support **Contract Description:** GenTax Maintenance and Support for Idaho State Tax Commission **Original Effective Date:** July 1, 2020 **Current Expiration Date:** June 30, 2030	**Current Contract Value:** $15,397,000.00 **Estimated Lifetime Value:** $15,397,000.00 **Contract Usage Type:** Agency

Agency Contacts

Contact Name	Contact Type	Contact Email
DOP Contract Administration	Contract Administrator	contractadmin@adm.idaho.gov
Craig Allison	Contract Manager	craig.allison@tax.idaho.gov

Contractor Contacts

Contact Name	Contact Phone	Contact Email
James Harrison	(303) 770-3700	businessteam@fastcore.com

Recitals

1. The Parties entered into a Contract (CPO20210495) for GenTax Maintenance and Support for Idaho State Tax Commission, effective July 1, 2020.
2. The Contract was amended on January 23, 2025, via Amendment No. 1, removing and replacing section 4.4 verbiage.
3. The Contract was amended on March 3, 2025, via Amendment No. 2, renewing the Contract and changing the effective date.
4. With this Amendment No. 3, the Parties desire to update Hosting Services Annual Pricing, as further detailed below.

Agreement

Based on the above recitals, and good and valuable consideration, the receipt of which is hereby acknowledged, the Contract is amended as follows:

1. Due to cloud storage changes, the annual prices of Hosting Services for years 7, 8, 9, and 10 have been reduced. Accordingly, Exhibit A – FAST Hosting Services Option (includes Disaster Recovery) is hereby removed and replaced with Exhibit A – FAST Hosting Services Option (includes Disaster Recovery) – Amendment 3, included below.

2. The Parties anticipate the transition to the updated hosting environment will occur in November 2026. The Parties will mutually agree upon any changes to this anticipated timeline. This does not affect the billing outlined in Exhibit A below.
3. Exhibit D – FAST HOSTING SERVICES – Hosting Specifications of the Contract is hereby removed and replaced in full with Exhibit D – FAST Hosting Specifications - Amendment 3, included below.
4. The Contractor shall ensure all digital products, services, and content provided by Contractor under this Agreement comply with the Americans with Disabilities Act (ADA), Section 508 (as applicable), and WCAG 2.1 Level AA (inclusive of Level A). Specific requirements are outlined in Web Content Accessibility Guidelines (WCAG) 2.1 AA .

   This requirement applies to all websites, applications, software, documents, multimedia, and any digital tools or services provided by Contractor for the State of Idaho. Contractor-provided services for State-specific configurations shall also be compliant as described above. However, the State shall be responsible for compliance of configurations implemented by the State, based upon the State's business requirements, or other regulatory requirements applicable to the State.

   For third-party products and services procured for the State by Contractor, Contractor shall make reasonable efforts to verify that the products and services are also compliant.

   Failure to meet WCAG 2.1 Level AA may result in any remedies available under Idaho procurement law, including but not limited to:

   - Requiring the Contractor to cure deficiencies
   - State-performed testing or remediation at no cost to the State
   - Withholding payment
   - Termination of the Contract
5. Except as expressly modified in this Amendment, all other terms and conditions of the Contract remain in full force and effect.
6. This Amendment is effective upon the date of the last signature below. In no event will this Amendment be effective until executed by the Department of Administration.

Department of Administration

Signature: Jared Watts

Name: Jared Watts

Title: Contract Administrator

Date: 06/09/2026

Fast Enterprises LLC

Signature: James G Harrison

Name: James Harrison

Title: Authorized Representative

Date: June 9, 2026

Exhibit A – FAST Hosting Services Option (includes Disaster Recovery) – Amendment 3

FAST Hosting Services Option (includes Disaster Recovery) – Amendment 3		
Payment	Estimated Invoice Date	Invoice Amount
Year 1	Day 1 of FY	$875,000
Year 2	Day 1 of FY	$910,000
Year 3	Day 1 of FY	$946,000
Year 4	Day 1 of FY	$983,000
Year 5	Day 1 of FY	$1,022,000
Year 6	Day 1 of FY	$1,062,000
Year 7	Day 1 of FY	~~$1,104,000~~ $1,056,000
Year 8	Day 1 of FY	~~$1,148,000~~ $1,098,000
Year 9	Day 1 of FY	~~$1,193,000~~ $1,141,800
Year 10	Day 1 of FY	~~$1,240,000~~ $1,187,400

FAST ENTERPRISES

Introduction

FCS provides centralized cloud-based analytics, scoring, and prioritization for delinquent accounts. It includes built-in collection analytics that target state-specific collection programs. It also significantly reduces an agency's required work effort to both implement and maintain a modern analytics-based collections program. FCS experts handle the implementation, assist with on-going maintenance, and provide on-going support for agency users.

The key features are built-in analytics, state-specific collection programs, full integration into GenTax collection implementation with decision plans, e-Services customer response functionality for the best communication, pre-approved payment plan recommendations, and on-going support and training from the FCS team for the agency staff.

FCS is a service-based, FAST-hosted product installed outside the agency's GenTax environment. The agency's local GenTax installation securely transmits data to FCS and receives a collection recommendation back from the service. After receiving the results, GenTax provides the recommendation for use within the GenTax collection workflow.

Approach

FAST shall use its proprietary implementation methodology (also referred to as "FAST Implementation Methodology") to implement FCS and to conduct the project. The FAST Implementation Methodology addresses numerous aspects of project execution. For example:

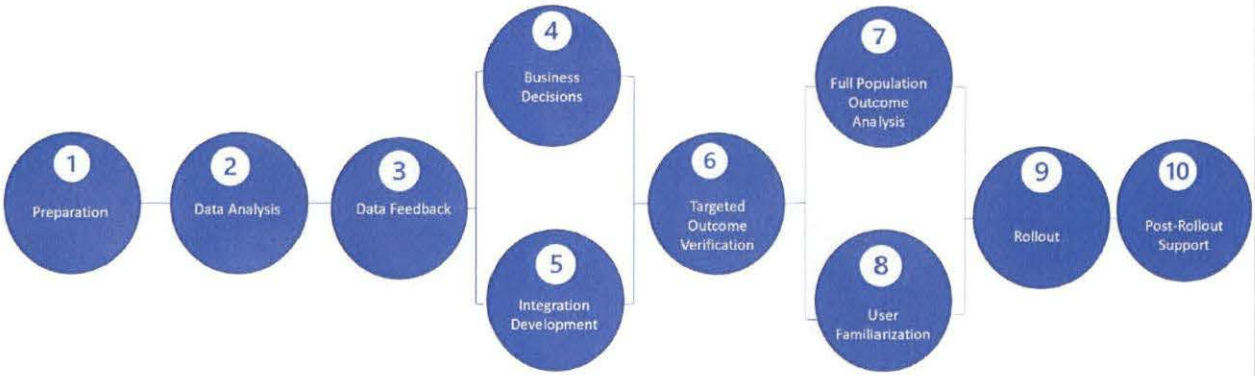
- Deliverables
- Work Products
- Project Management
- Oversight
- Status Reporting
- Risk Management
- Communication
- Organizational Change Management
- Training
- Testing
- Implementation
- Production Support
- Resource Planning
- Resource Allocation
- Work Monitoring
- Work Tracking

FAST shall use its proprietary tools to manage all aspects of project execution, including the project schedule, work tasks, project documentation, and the maintenance of the project decision and risk registers. Some of the tools the team will use include the Delivery Workbench, the FAST Central Repository (FCR), and the Solution Request System (SQR).

Where inconsistencies, contradictions, and lack of clarity exist between FAST's Implementation Methodology and the Idaho State Tax Commission's project management methodology, such shall be resolved by mutual agreement between FAST and the Idaho State Tax Commission.

In all cases, the Parties may adjust the implementation methodology through mutual agreement.

FAST Methodology for FAST Data & Analytics Services Implementation is shown below:



Technical Requirements

- **System Access**: FCS is implemented and supported by a remote implementation team, in conjunction with 1-2 on-site FAST personnel. FCS team members require access to the Idaho State Tax Commission's GenTax environments to implement the integration of FCS with GenTax.
  Gateway between GenTax and FCS: FAST will establish a gateway between GenTax and FCS. This is required for the GenTax staging environment to begin the project and for production one month prior to the production rollout date. The implementation schedule will be adjusted based on when the gateway connection is established for the staging and production environments.
  Access to data: Production data is necessary for the implementation of FCS. The necessary production and/or conversion data is required within the staging environment. All outcome verification and analysis will occur in the staging environment. "Data" may include state tax information, including Personal Data. "Personal Data" means any information relating to an identified or identifiable person, including, but not limited to, Social Security or other government-issued identification numbers, account security information, financial account information, credit/debit/gift or other payment card information, taxpayer account passwords, document identification number, and sensitive or personal data (or equivalent terminology) as defined under any law, statute, directive, regulation, policy, standard, interpretation, order (including any and all legislative or regulatory amendments or successors thereto) regarding privacy, data protection, information security obligations, or the processing of personal data. At no time will federal tax information ("FTI") be used in FCS.

FAST ENTERPRISES

Scope of Implementation

In addition to the business requirements identified in this SOW, FAST and the Idaho State Tax Commission will work together to use FCS as it was designed and intended to be used, to deliver the necessary business capabilities in FCS and GenTax. FAST and the Idaho State Tax Commission will seek to improve the Idaho State Tax Commission's business processes and not replicate legacy processes. All services and deliverables under this SOW, including the FCS rollout, are subject to the Idaho State Tax Commission's acceptance.

Scope includes implementing the items listed below:

- FCS for individual and business collections.
- FCS tax debt, including CORE FCS data submission process, corresponding decision plans and workflow actions for all FCS recommendations,
- FCS e-Services functionality for the best communication, and pre-approved payment plan recommendations.

Scope Exclusions

- Re-design and implementation of existing collection processes.
- Additional decision support functionality outside of the scope of the integration of FCS.
- Additional e-Services functionality outside of the scope of the FCS best communication response and the FCS pre-approved payment plan response.
- Implementation of additional enhancements and functionality outside of the scope of the integration of FCS into GenTax and e-Services.

Scope of Post-Rollout Support

Ongoing support will be provided by the FCS Team and on-site resources. The scope of post-rollout support includes the following:

- 30 days of applicable post-rollout issue resolution
- Two service packs per year which provide enhancements, changes, corrections, and analytics tuning for FCS.
- Ongoing customer service support from FCS, including collaboration on FCS functionality.
- Ongoing comparisons and reporting, including comparisons to the baseline and FCS outcome and revenue comparisons over time.

FAST ENTERPRISES

High-Level Schedule and System Releases

FAST and the Idaho State Tax Commission will implement FCS based on the necessary Idaho State Tax Commission data. The milestones provided in the table below are intended to be used for appropriate resource planning. Specific milestones will overlap. The dates will be adjusted through mutual agreement of the Parties once the start date is known.

FCS Implementation Schedule			
Preparation	2 weeks	4/3/2023	4/14/2023
Data Analysis	5 weeks	4/3/2023	5/5/2023
Data Feedback by Agency Staff	3 weeks	4/24/2023	5/12/2023
Integration Development	12 weeks	4/24/2023	7/14/2023
Business Decisions	6 weeks	5/15/2023	6/23/2023
Targeted Outcome Verification in Staging Environment	2 weeks	7/10/2023	7/21/2023
Full Population Outcome Analysis in Staging Environment	10 weeks	8/7/2023	10/13/2023
User Familiarization and training	3 weeks	10/10/2023	10/27/2023
Rollout	2 weeks	10/23/2023	11/6/2023
Initial Post Rollout Support	4 weeks	11/6/2023	11/17/2023
Initial Baseline Comparison Reporting	16 weeks	11/13/2023	3/1/2024
Ongoing Post Rollout Support and Comparison Reporting		11/20/2023	

Milestones

The following table identifies the phases, milestones, work products, deliverables, and tasks within the FAST Implementation Methodology. The implementation phases are described below.

Phase	Implementation Team Tasks and Activities	Deliverables	Deliverable Descriptions
Preparation Phase	• Establish team resources and resource access to network and required environments. • Finalize Project planning and scheduling. • Confirm infrastructure. • Install FAST software and/or technical items required for Integration. • Develop population baseline document	• Organization Chart • Implementation plan • Population Baseline Document	• Project team organization chart that includes FAST and Idaho State Tax Commission resources • Implementation plan that includes schedule, scope, technical requirements, and business decisions required by the Idaho State Tax Commission • Population Baseline Document that provides the following details for collections from calendar years 2018 through 2022: o Dollar amount of debt in collections. o Dollar amount of collection payments received. o Number of manual and automated wage garnishments o Number of manual and automated bank levies o Number of manual and automated payment plans

Phase	Implementation Team Tasks and Activities	Deliverables	Deliverable Descriptions
Business Decision Phase	• Business decision meetings • Data feedback meetings	• Business decisions in Delivery Workbench • Meeting Minutes	• Business decisions for each FCS collection recommendation will be documented. • Meetings will occur with the Idaho State Tax Commission. Minutes for each meeting will include discussion items and action items for both FAST and the Idaho State Tax Commission.
Integration Development Phase	• Perform development tasks. • Develop interfaces.	• FCS Demonstration meetings	• Continuous live system demonstrations will occur in the Idaho State Tax Commission GenTax environments as FCS recommendation integration development is completed.
Targeted Outcome Verification	• Perform preliminary verification for sample populations	• Outcome Verification Plan • Outcome and data verification items in delivery workbench	• During targeted outcome verification, FCS recommendations are received in the Idaho State Tax Commission GenTax staging environment. Users will review FCS recommendations and supporting information for sample populations of collections. • Verification items will be created to document and track the testing outcomes and agency feedback.

Phase	Implementation Team Tasks and Activities	Deliverables	Deliverable Descriptions
Full Population Outcome Analysis in Staging Environment	• Prepare outcome verification plan. • Prepare outcome verification items. • Set up test environment(s) • Identify and familiarize testers. • Conduct targeted outcome verification. • Conduct performance testing. • Conduct full population outcome verification	• Outcome and data verification items in delivery workbench • Outcome verification results in delivery workbench	• FCS recommendations are received in the Idaho State Tax Commission GenTax Staging environment. Agency users will review populations of collections for all FCS recommendations, supporting information, and collection actions. The user reviews will include confidence scores for recommendations, such as pre-approved payment plan, wage garnishment, bank levy, best address information, responsible party, business likely closed, self-cure, and offset likely. Users will also review the actions taken by the system once a recommendation is applied; such as automated correspondence to a customer directing the customer to e-Services to accept a payment plan or confirm the most current address, that a collection is moved to wait to cure on its own or for a credit offset likely (E.g. tax refund), assessment of debt to a responsible officer or partner, or executing a bank levy or wage garnishment.

Phase	Implementation Team Tasks and Activities	Deliverables	Deliverable Descriptions
User Familiarization Phase	• Prepare user familiarization plan. • Prepare user familiarization material. • Train users	• User familiarization plan (training plan) • User familiarization materials (training materials)	• Idaho State Tax Commission users are provided with documentation and FCS product training to ensure they understand each recommendation, the supporting information provided with each recommendation, whether the recommendation is systematically or manually applied, as determined by the Idaho State Tax Commission, and the action that will occur once the recommendation is applied. • Documentation provided to Idaho State Tax Commission FCS users. Documentation includes FCS user guides, help topics, and detailed documentation on each FCS recommendation; including recommendation, supporting information, and the action that is taken once applied.
Rollout Phase	• Prepare Cutover Checklist • Prepare post-rollout (temporary) Help Desk and Deskside Support Plan • Move configurations and software to production environment. • Production cutover	• Production Cutover Checklist • FCS is available in Idaho State Tax Commission production GenTax environment.	• FCS integration complete and FCS recommendations received in Idaho State Tax Commission GenTax production environment. FCS recommendations are applied systematically or by users as defined by the Idaho State Tax Commission.

Phase	Implementation Team Tasks and Activities	Deliverables	Deliverable Descriptions
Production Support Phase	• Perform post-rollout support. • Support and maintain production system with bi-annual service packs. • Support system operations	• System Maintenance and Support Overview • Comparison Reporting	• Post-rollout support for all FCS functionality integrated into the Idaho State Tax Commission environment. Semiannual service packs that provide updates and enhancements to FCS recommendations. • Comparison Document that provides the following details comparing the collection population year over year beginning with comparing calendar years 2018 through 2023: o Dollar amount of debt in collections. o Dollar amount of collection payments received. o Number of manual and automated wage garnishments o Number of manual and automated bank levies o Number of manual and automated payment plans o Payments received for each FCS recommendation applied

FAST ENTERPRISES

Implementation Methodology

This section describes the phases of the FAST Implementation Methodology in more detail.

Phase	Phase Name	Phase Description
1.	Preparation Phase	Develops the roadmap defining how the implementation is to be executed and necessary access is provided to the Project team.
2.	Business Decisions and Data Feedback	Defines the business decisions necessary to deliver the functionality for the line of business.
3.	Integration Development Phase	Gathered business decisions are used to produce work packages for developers specifying parameters, select options, thresholds, and other types of configurations, enhancements, or programming.
4.	Outcome Verification Phase	Ensures that the production system delivers outcomes within expected range.
5.	Training/Familiarization Phase	Ensures Idaho State Tax Commission users are familiar and confident using FCS.
6.	Rollout Phase	Delivers the lines of business to production. No downtime or impact to the agency.
7.	Production Support Phase	Provides post-rollout support and solution-specific help-desk support during the initial production period. When Maintenance and Support Operations options are exercised this phase includes the operation and maintenance of the solution in production over the long term with semi-annual service packs.

FAST ENTERPRISES

Acceptance

FAST shall perform activities as described within each phase of the FAST Implementation Methodology. The Idaho State Tax Commission shall verify that activities within each phase have been completed.

Any delay in the acceptance of any work products, milestones, or deliverables shall not delay the progress of the project.

Deliverable/Milestone	Deliverable/Milestones Description
System Acceptance at Rollout	The activities completed for System Acceptance are the Implementation Rollout milestones including the tasks in the integration Development, Outcome Verification, User Familiarization, and Rollout phases and the following documents: Population Baseline Document, Outcome Verification Plan, User Familiarization Plan, and Rollout Plan. The Production Rollout Milestone is achieved when the Idaho State Tax Commission makes the decision to go-live and the system is placed into production.

FAST ENTERPRISES

Invoice Schedule

Invoice Date	Project Phase	Deliverable Complete	Invoice Amount
August 7, 2023	Full Population Outcome Analysis in Staging Environment	Integration Development	$400,000.00, which is 50% of the estimated implementation Cost
November 6, 2023	Rollout	Production Cutover	$400,000.00, which is 50% of the estimated implementation Cost

Invoice Date	Description	Invoice Amount
November 6, 2023	Prorated subscription fee: November 2023 through June 2024 ($550,000 annual fee, prorated for 8 months)	$366,666.67
July 1, 2024	Year 2 FCS Annual Subscription Fee July 1, 2024 - June 30, 2025	$550,000
July 1, 2025	Year 3 FCS Annual Subscription Fee July 1, 2025 - June 30, 2026	$580,000
July 1, 2026	Year 4 FCS Annual Subscription Fee July 1, 2026 - June 30, 2027	$610,000
July 1, 2027	Year 5 FCS Annual Subscription Fee July 1, 2027 - June 30, 2028	$640,000
July 1, 2028	Year 6 FCS Annual Subscription Fee July 1, 2028 - June 30, 2029	$670,000
July 1, 2029	Year 7 FCS Annual Subscription Fee July 1, 2029 - June 30, 2030	$705,000

Idaho State Tax Commission

Signature 4/19/23 Date

Name: John Bernasconi

Title: Chief Operating Officer

Fast Enterprises, LLC

Signature 4/19/23 Date

Name: JAMES HARRISON

Title: AUTHORIZED REPRESENTATIVE

LETTER OF AUTHORIZATION

June 29, 2026

Mr. Rick Mascall
Idaho State Tax Commission
800 Park Blvd, Plaza IV
Boise, ID 83712-7742

Dear Mr. Mascall:

This Letter of Authorization ("LOA") will confirm the Idaho State Tax Commission's request for the following application software, support services, and/or professional services at the price(s) indicated. This LOA will be an addendum to existing agreement CPO01548 between the State of Idaho (the ("State") and Manatron, Inc. ("Aumentum Technologies" or "Aumentum Tech"). All the terms and conditions of that agreement will pertain.

APPLICATION SOFTWARE

Description	Item #	Annual Price	Term
Aumentum ProVal Plus Maintenance & Support	PAPP-S	$191,947..00	7.1.26 – 6.30.27
		$201,544.00	7.1.27 – 6.30.28
		$211,621.00	7.1.28 – 6.30.29
Application Software Annual Fee			

TERM OF SUPPORT SERVICES SCHEDULE: Support Services shall commence on 7.1.2026 and shall continue for an initial term of thirty-six (36) months. This Schedule shall renew automatically for additional terms of twelve (12) months unless either party provides the other with written notice of termination ninety (90) days prior to the expiration date of the initial term or any subsequent twelve-month term. If Support Services are discontinued by Customer or terminated for any period and Customer desires to reinstate such services, Customer shall pay all annual support fees in arrears, in addition to the then-current annual support fees.

Annual Professional services fees will be invoiced in advance of each annual term in accordance with Aumentum Tech's invoice(s) that shall be sent to the State. All invoices are due within 30 days of receipt.

Approval of this letter of authorization will allow Aumentum Technologies to perform the services and/or provide the services described herein. Upon approval and signing, please return this letter to Aumentum Technologies via **one** of the following methods:

- Email a scanned image of the signed LOA to Jillian.Alcott@aumentumtech.com ;

ACCEPTANCE

State of Idaho	**Aumentum Technologies**
BY:	BY:
PRINTED NAME:	PRINTED NAME:
TITLE:	TITLE:
DATE:	DATE:

One-Time Operating & One-Time Capital Outlay Summary

Request for Fiscal Year: 2028

Agency: State Tax Commission 352

Priority	Appropriation Unit	DU	Fund	Summary Account	Item Description	Current Mileage	Date Acquired	Quantity in Stock	Request Quantity Desired	Request Unit Cost	Request Total Cost
Detail											
0	TAAC	12.55	10000	764	High-speed document scanner	0		0.00	1.00	759,400.00	759,400
							Subtotal				**759,400**
Grand Total by Appropriation Unit											
	TAAC										759,400
							Subtotal				**759,400**
Grand Total by Decision Unit											
		12.55									759,400
							Subtotal				**759,400**
Grand Total by Fund Source											
			10000								759,400
							Subtotal				**759,400**
Grand Total by Summary Account											
				764				0.00	1.00		759,400
							Subtotal				**759,400**

FY2028
CAPITAL BUDGET REQUEST

CAPITAL IMPROVEMENT PROJECTS

(New Buildings, Additions or Major Renovations)

AGENCY: Idaho Tax Commission	**PROJECT PRIORITY:**
PROJECT DESCRIPTION: New Receiving Area	
ADDRESS / LOCATION: 11321 W Chinden Blvd, Boise, ID 83714	
CONTACT PERSON: Evan Sailor	**PHONE:** 208-334-7560

PROJECT JUSTIFICATION: (Specify the authority in statute or rule that supports this request)

(A) Describe in detail what the project is.

- The proposed project would remodel approximately 5,800 square feet of existing un-used storage space in Building 2 at the Chinden Campus for use by the Idaho State Tax Commission. The remodeled area would consolidate mail intake, paper handling, document processing, staff work areas, and management support space, into a more functional and efficient operational layout.

  The current Tax Commission process is spread across multiple areas that were not originally configured around the agency's workflow. Mail is delivered to a small area and then transferred multiple times as it moves through the process. This creates unnecessary handling, movement, staff time, and operational inefficiency. A portion of the current process also occurs in the Annex, where the available storage area is small, cramped, and has experienced water intrusion during rain events.

  The proposed remodel would allow the Tax Commission to move this process into a single, purpose-designed space. The project would improve process flow, reduce unnecessary movement of mail and records, improve protection of paper documents, provide better staff and management visibility, and address basic support needs for workers, including restroom access and running water. The anticipated scope includes architectural drawings, mechanical, electrical, and plumbing upgrades, and associated improvements required to convert the existing storage area into a functional processing workspace.

(B) What is the existing program and how will it be improved?

- The existing program involves the receipt, sorting, handling, processing, and storage of Tax Commission mail and paper records. The current layout does not support efficient process flow. Mail and records are moved through multiple areas before reaching the next step in the process, resulting in repeated handling. The existing Annex space used for part of this work is also constrained and has experienced water intrusion, creating risk to paper documents and inefficient working conditions.

The project would improve by consolidating the workflow into one coordinated space designed around the actual process. Mail and documents could move more directly from intake through processing and storage, reducing redundant handling and improving staff efficiency. The new layout would also improve management's ability to observe and support the entire team from one area, which is especially important during seasonal workload increases. Providing restroom access in the same building would improve working conditions for staff who currently must leave the Annex and use restrooms in another building.

(C) What will be the impact on your operating budget?

- The project is not anticipated to create a significant new operating burden. The renovation would improve the efficiency of an existing Tax Commission function by reducing unnecessary movement, duplicate handling, and inefficient use of staff time. Any increase in utility or maintenance costs associated with the renovated area is expected to be offset by improved workflow, reduced operational inefficiency, and better use of existing state-owned space.

(D) What are the consequences if this project is not funded?

- If the project is not funded, the Tax Commission will continue to operate a mail and document processing workflow in spaces that were not designed for the process. Staff will continue to move mail and paper records through multiple areas, resulting in unnecessary handling, inefficiency, and avoidable staff time. The agency will also continue using cramped Annex storage space that has experienced water intrusion during rain events, requiring staff to relocate paper items and operate dehumidifiers to prevent moisture damage to records and protect the agency's ability to scan documents on IBML machines and print in the print center.

  The lack of a consolidated workflow will continue to limit management's ability to oversee the full team and respond efficiently during peak or seasonal workload periods. Workers will also continue to lack running water and restroom access in the Annex, requiring them to leave the work area and use facilities in another building. Over time, these conditions will continue to affect productivity, staff efficiency, record protection, and the agency's ability to support its mail processing operations in a reliable and professional workspace.

(E) Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.

- This request supports the ISTC Strategic Plan goal to Foster Continuous Improvement and aligns with Critical Success Factor 4 (CSF 4): Our Systems and Processes Must Be Innovative. Consolidating the mail and document processing workflow into a purpose-designed space directly advances the agency's commitment to operational efficiency and responsible use of state resources. This request also supports CSF 1: We Must Retain and Develop

FY2028
CAPITAL BUDGET REQUEST

Great People. The current Annex workspace does not have running water or restroom facilities, requiring staff to leave the building to meet basic needs during their workday. Providing a workspace that meets minimum standards for employee health and safety is fundamental to the agency's ability to maintain a productive and reliable workforce.

(F) What is the anticipated measured outcome if this request is funded?

- This project is expected to reduce staff time spent on mail and record transport, eliminate weather-related work interruptions and protective measures currently required in the Annex, and improve overall processing efficiency. Opportunities to measure and track these outcomes may be identified following project completion.

(G) Detail any current one-time or ongoing Operating Expenditures or Capital Outlay and any other future costs.

(H) Who is being served by this request and what is the impact if not funded?

- This request serves the Idaho State Tax Commission staff responsible for receiving, sorting, processing, and managing mail and paper records. It also indirectly serves Idaho taxpayers by improving the efficiency, reliability, and organization of the agency's document processing operations.

  If the project is not funded, Tax Commission staff will continue to work in a fragmented and inefficient layout that requires unnecessary movement of mail and records. Workers will continue to lack running water and restroom access in the Annex, and paper records will continue to be stored in areas that gave experienced water intrusion. The agency will also continue to face limitations in management oversight, process efficiency, and protection of records during periods of high workload.

PLEASE INCLUDE ANY ANTICIPATED ASBESTOS COSTS IN THE OVERALL BUDGET.

ESTIMATED BUDGET:	
Land	$ 0.00
A / E Fees	$ 220,000
Construction	$ 2,400,000
5% Contingency	$ 135,000
F F & E	$
Asbestos	$ 0.00
Other	$
Total	$ 2,755,000

FUNDING:	
PBF	$
General Account	
Agency Funds	
Federal Funds	
Other	
Total	$

Agency Head Signature: _____

Date: 7-27-26

FY2028
CAPITAL BUDGET REQUEST

ALTERATION AND REPAIR PROJECTS

(Facilities alterations and repairs to meet program needs)

AGENCY:

PROJECT DESCRIPTION / ADDRESS / LOCATION:	**COST**	**PRIORITY**
N/A		

PLEASE INCLUDE ANY ANTICIPATED ASBESTOS COSTS AND A MINIMUM 5% CONTIGENCY IN THE OVERALL BUDGET.

Agency Head Signature: _____

Date: _____

FY2028
CAPITAL BUDGET REQUEST

DEFERRED BUILDING MAINTENANCE PROJECTS

(Maintain current systems and/or noted in the agency's Facilities Condition Assessment (FCA))
Notate in the last column if the project was identified in the Agency's FCA.

AGENCY:

PROJECT DESCRIPTION / ADDRESS / LOCATION:	COST	PRIORITY	FCA (Y/N)
N/A			

PLEASE INCLUDE ANY ANTICIPATED ASBESTOS COSTS AND A MINIMUM 5% CONTIGENCY IN THE OVERALL BUDGET.

Agency Head Signature: _____

Date: _____

FY2028
CAPITAL BUDGET REQUEST

ADA PROJECTS

(Projects to comply with the American with Disabilities Act)
Notate in the last column if the project was identified in the Agency's FCA.

AGENCY:

PROJECT DESCRIPTION / ADDRESS / LOCATION:	**COST**	**PRIORITY**	**FCA (Y/N)**
N/A			

PLEASE INCLUDE ANY ANTICIPATED ASBESTOS COSTS AND A MINIMUM 5% CONTIGENCY IN THE OVERALL BUDGET.

Agency Head Signature: _____

Date: _____

FY2028
CAPITAL BUDGET REQUEST

SIX-YEAR PLAN FY 2027 THROUGH FY 2032
CAPITAL IMPROVEMENTS

AGENCY: Idaho State Tax Commission

PROJECT DESCRIPTION / ADDRESS	FY 2027 $	FY 2028 $	FY 2029 $	FY 2030 $	FY 2031 $	FY 2032 $
New Receiving Area / 11321 W. Chinden Blvd Building #2	$ 0.00	$2,755,000	$ 0.00	$ 0.00	$ 0.00	$ 0.00
TOTAL	$ 0.00	**$2,755,000**	$ 0.00	$ 0.00	$ 0.00	$ 0.00

Agency Head Signature: _____

FY2028
CAPITAL BUDGET REQUEST

Date: 7/27/26

FIVE-YEAR FACILITY NEEDS PLAN

Pursuant to IC 67-5708B

Agency Information:

AGENCY NAME:	Idaho State Tax Commission
Prepared By:	Craig Allison
Telephone Number:	208-334-7552
DFM Analyst:	Jace Demond
Date Prepared:	8/24/2026
Division/Bureau:	Financial Services
E-mail Address:	craig.allison@tax.idaho.gov
LSO/BPA Analyst:	Christopher Lehosit
Fiscal Year:	2028

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Idaho State Tax Commission, Chinden Campus
Property Address:	11321 W Chinden BLVD, Bldg. 2
City:	Boise
Zip Code:	83714-1021
County:	Ada
FUNCTION/USE OF FACILITY:	Agency Headquarters
COMMENTS:	In the FY28 budget request, the Tax Commission will request funding to complete construction on 6,371 vacant square feet of space located on the first floor of the Chinden Campus at 11321 W Chinden Blvd, Bldg. 2. This space will be used by our Revenue Operations team that process returns.
WORK AREAS	The Tax Commission is requesting to consolidate Revenue Operations into Building 2 to enhance security for tax payments and returns, provide essential employee facilities, and improve working conditions by reducing exposure to inclement weather. Total count of FTE and Temp include 14 non-tax state employees and 10 contractors.

Total Number of Work Areas:

Actual FY 2026:	567
Estimate FY 2027:	567
Request FY 2028:	567
Request FY 2029:	567
Request FY 2030:	567
Request FY 2031:	567

Full-Time Equivalent Positions:

Actual FY 2026:	378
Estimate FY 2027:	378
Request FY 2028:	376
Request FY 2029:	376
Request FY 2030:	376
Request FY 2031:	376

Temp Employees, Contractors, Auditors, Etc.:

Actual FY 2026:	100
Estimate FY 2027:	100
Request FY 2028:	100
Request FY 2029:	100
Request FY 2030:	100
Request FY 2031:	100

SQUARE FEET

Actual FY 2026:	103,582
Estimate FY 2027:	103,582
Request FY 2028:	103,582
Request FY 2029:	103,582
Request FY 2030:	103,582

Request FY 2031:	103,582
TOTAL FACILITY COST/YEAR	
Actual 2026:	1,381,500.00
Estimate FY 2027:	1,422,900.00
Request FY 2028:	1,465,600.00
Request FY2 2029:	1,509,600.00
Request FY 2030:	1,554,900.00
Request FY 2031:	1,601,500.00
SURPLUS PROPERTY	
Actual 2026:	NO
Estimate FY 2027:	NO
Request FY 2028:	NO
Request FY2 2029:	NO
Request FY 2030:	NO
Request FY 2031:	NO

FIVE-YEAR FACILITY NEEDS PLAN

Pursuant to IC 67-5708B

Agency Information:

AGENCY NAME:	Idaho State Tax Commission
Prepared By:	Craig Allison
Telephone Number:	208-334-7552
DFM Analyst:	Jace Demond
Date Prepared:	8/24/2026
Division/Bureau:	Financial Services
E-mail Address:	craig.allison@tax.idaho.gov
LSO/BPA Analyst:	Christopher Lehosit
Fiscal Year:	2028

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Idaho State Tax Commission, Field Office
Property Address:	1910 Northwest Blvd, Suite 100
City:	Coeur d'Alene
Zip Code:	83814
County:	Kootenai
FUNCTION/USE OF FACILITY:	Field office responsible for tax administration, compliance, and audits to ensure taxpayers meet applicable state tax laws and requirements.
COMMENTS:	In FY 2027, the Tax Commission chose to remain in its current facility and pursue a new lease with the existing landlord. This decision was based on the anticipated additional costs associated with relocating to a new facility.

WORK AREAS

Total Number of Work Areas:

Actual FY 2026:	21
Estimate FY 2027:	21
Request FY 2028:	21
Request FY 2029:	21
Request FY 2030:	21
Request FY 2031:	21

Full-Time Equivalent Positions:

Actual FY 2026:	18
Estimate FY 2027:	18
Request FY 2028:	18
Request FY 2029:	18
Request FY 2030:	18
Request FY 2031:	18

Temp Employees, Contractors, Auditors, Etc.:

Actual FY 2026:	0
Estimate FY 2027:	0
Request FY 2028:	0
Request FY 2029:	0
Request FY 2030:	0
Request FY 2031:	0

SQUARE FEET

Actual FY 2026:	4,590
Estimate FY 2027:	4,590
Request FY 2028:	4,590
Request FY 2029:	4,590
Request FY 2030:	4,590
Request FY 2031:	4,590

TOTAL FACILITY COST/YEAR

Actual 2026:	92,800.00
Estimate FY 2027:	95,200.00

Request FY 2028:	98,100.00
Request FY2 2029:	101,000.00
Request FY 2030:	104,000.00
Request FY 2031:	107,100.00
SURPLUS PROPERTY	
Actual 2026:	NO
Estimate FY 2027:	NO
Request FY 2028:	NO
Request FY2 2029:	NO
Request FY 2030:	NO
Request FY 2031:	NO

CALCULATION SHEET FOR FIVE-YEAR FACILITY NEEDS PLAN

Use to calculate facility-related costs, such as utilities, janitorial service, property taxes or building maintenance which are not included in rent payments.
If improvements will need to be made to the facility and will be paid by the agency, this cost should be included as well. Do not include telephone costs.

UTILITIES: *use actual costs from current fiscal year*

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Electricity:	412.40	515.89	522.11	450.07	365.97	455.23	455.60	534.40	517.86	497.23	380.24	357.32
Water:	46.98	47.49	47.49	47.49	48.74	48.21	47.28	47.28	47.97	49.03	48.00	48.52
Sewer and Trash:	20.57	23.65	23.65	23.65	28.04	24.85	26.73	26.73	26.73	32.90	26.73	29.81
Gas:	251.45	151.14	121.35	89.50	84.99	45.05	28.76	9.97	9.97	32.07	128.18	184.63
Other Utilities:	6.47	1.72	1.72	1.72	7.96	8.18	45.37	206.05	234.44	172.75	151.59	1.72

Total:	8329.59
Estimate 2027	8579.48
Estimate 2028	8836.86
Estimate 2029	9101.97
Estimate 2030	9375.03
Estimate 2031	9656.28

JANITORIAL SERVICE: *use actual costs from current fiscal year*

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Cleaning service:												
Other Cleaning Expenses (Paper products, cleaning supplies, etc. Use actual costs from current fiscal year:	0	0	0	0	0	0	0	0	0	0	0	0

Total:	0
Estimate 2027	0
Estimate 2028	0
Estimate 2029	0
Estimate 2030	0
Estimate 2031	0

BUILDING MAINTENANCE: *use actual costs from current fiscal year*

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Service Contracts:												
Other Maintenance Expense: use actual costs from current fiscal year	0	0	0	0	0	0	0	0	0	0	0	0

Total:	0
Estimate 2027	0
Estimate 2028	0
Estimate 2029	0
Estimate 2030	0
Estimate 2031	0

PARKING CALCULATOR: *use actual costs from current fiscal year*

If your agency pays for parking spaces, enter the of spaces your agency is paying for:	0
Cost Per Space Per Month:	
Parking Cost Total:	0
Estimate 2027	0
Estimate 2028	0
Estimate 2029	0
Estimate 2030	0
Estimate 2031	0

OTHER EXPENSES CALCULATOR: *use actual costs from current fiscal year*

Real Estate Taxes paid by agency to landlord (show annual cost)	5025.92
Insurance paid by agency to landlord (show annual cost)	0
Operating Expenses paid by agency to landlord (show annual cost)	0
Other expenses paid by agency to landlord (show annual cost)	0
Other Expenses Total:	5025.92

Estimate 2027	5176.70
Estimate 2028	5332.00
Estimate 2029	5491.96
Estimate 2030	5656.72
Estimate 2031	5826.42
TENANT IMPROVEMENTS:	
Total:	0
Estimate 2027	0
Estimate 2028	0
Estimate 2029	0
Estimate 2030	0
Estimate 2031	0
Agency Notes:	

FIVE-YEAR FACILITY NEEDS PLAN

Pursuant to IC 67-5708B

Agency Information:

AGENCY NAME:	Idaho State Tax Commission
Prepared By:	Craig Allison
Telephone Number:	208-334-7552
DFM Analyst:	Jace Demond
Date Prepared:	8/24/2026
Division/Bureau:	Financial Services
E-mail Address:	craig.allison@tax.idaho.gov
LSO/BPA Analyst:	Christopher Lehosit
Fiscal Year:	2028

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Idaho State Tax Commission, Field Office
Property Address:	150 Shoup Ave, Suite 16
City:	Idaho Falls
Zip Code:	83402
County:	Bonneville
FUNCTION/USE OF FACILITY:	Field office responsible for tax administration, compliance, and audits to ensure taxpayers meet applicable state tax laws and requirements.
COMMENTS:	

WORK AREAS

Total Number of Work Areas:

Actual FY 2026:	18
Estimate FY 2027:	18
Request FY 2028:	18
Request FY 2029:	18
Request FY 2030:	18
Request FY 2031:	18

Full-Time Equivalent Positions:

Actual FY 2026:	15
Estimate FY 2027:	15
Request FY 2028:	15
Request FY 2029:	15
Request FY 2030:	15
Request FY 2031:	15

Temp Employees, Contractors, Auditors, Etc.:

Actual FY 2026:	0
Estimate FY 2027:	0
Request FY 2028:	0
Request FY 2029:	0
Request FY 2030:	0
Request FY 2031:	0

SQUARE FEET

Actual FY 2026:	3,480
Estimate FY 2027:	3,480
Request FY 2028:	3,480
Request FY 2029:	3,480
Request FY 2030:	3,480
Request FY 2031:	3,480

TOTAL FACILITY COST/YEAR

Actual 2026:	48,400.00
Estimate FY 2027:	49,900.00
Request FY 2028:	51,400.00
Request FY2 2029:	52,900.00

Request FY 2030:	54,500.00
Request FY 2031:	56,100.00
SURPLUS PROPERTY	
Actual 2026:	NO
Estimate FY 2027:	NO
Request FY 2028:	NO
Request FY2 2029:	NO
Request FY 2030:	NO
Request FY 2031:	NO

FIVE-YEAR FACILITY NEEDS PLAN

Pursuant to IC 67-5708B

Agency Information:

AGENCY NAME:	Idaho State Tax Commission
Prepared By:	Craig Allison
Telephone Number:	208-334-7552
DFM Analyst:	Jace Demond
Date Prepared:	8/24/2026
Division/Bureau:	Financial Services
E-mail Address:	craig.allison@tax.idaho.gov
LSO/BPA Analyst:	Christopher Lehosit
Fiscal Year:	2028

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Idaho State Tax Commission, Field Office
Property Address:	1111 Yellowstone
City:	Pocatello
Zip Code:	83201
County:	Bannock
FUNCTION/USE OF FACILITY:	Field office responsible for tax administration, compliance, and audits to ensure taxpayers meet applicable state tax laws and requirements.
COMMENTS:	In FY 2028, the Tax Commission will study the feasibility and costs of purchasing the facility as the current lease will expire in the next couple of years.

WORK AREAS

Total Number of Work Areas:

Actual FY 2026:	20
Estimate FY 2027:	20
Request FY 2028:	20
Request FY 2029:	20
Request FY 2030:	20
Request FY 2031:	20

Full-Time Equivalent Positions:

Actual FY 2026:	13
Estimate FY 2027:	13
Request FY 2028:	13
Request FY 2029:	13
Request FY 2030:	13
Request FY 2031:	13

Temp Employees, Contractors, Auditors, Etc.:

Actual FY 2026:	0
Estimate FY 2027:	1
Request FY 2028:	1
Request FY 2029:	1
Request FY 2030:	1
Request FY 2031:	1

SQUARE FEET

Actual FY 2026:	5,300
Estimate FY 2027:	5,300
Request FY 2028:	5,300
Request FY 2029:	5,300
Request FY 2030:	5,300
Request FY 2031:	5,300

TOTAL FACILITY COST/YEAR

Actual 2026:	90,100.00
Estimate FY 2027:	91,000.00
Request FY 2028:	93,700.00

Request FY2 2029:	96,500.00
Request FY 2030:	99,400.00
Request FY 2031:	102,400.00
SURPLUS PROPERTY	
Actual 2026:	NO
Estimate FY 2027:	NO
Request FY 2028:	NO
Request FY2 2029:	NO
Request FY 2030:	NO
Request FY 2031:	NO

CALCULATION SHEET FOR FIVE-YEAR FACILITY NEEDS PLAN

Use to calculate facility-related costs, such as utilities, janitorial service, property taxes or building maintenance which are not included in rent payments.
If improvements will need to be made to the facility and will be paid by the agency, this cost should be included as well. Do not include telephone costs.

UTILITIES: *use actual costs from current fiscal year*

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Electricity:	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Water:	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Sewer and Trash:	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Gas:	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other Utilities:	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Total:	0
Estimate 2027	0
Estimate 2028	0
Estimate 2029	0
Estimate 2030	0
Estimate 2031	0

JANITORIAL SERVICE: *use actual costs from current fiscal year*

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Cleaning service:	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Other Cleaning Expenses (Paper products, cleaning supplies, etc. Use actual costs from current fiscal year:	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	

Total:	0
Estimate 2027	0
Estimate 2028	0
Estimate 2029	0
Estimate 2030	0
Estimate 2031	0

BUILDING MAINTENANCE: *use actual costs from current fiscal year*

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Service Contracts:	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Other Maintenance Expense: use actual costs from current fiscal year	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	

Total:	0
Estimate 2027	0
Estimate 2028	0
Estimate 2029	0
Estimate 2030	0
Estimate 2031	0

PARKING CALCULATOR: *use actual costs from current fiscal year*

If your agency pays for parking spaces, enter the of spaces your agency is paying for:	0
Cost Per Space Per Month:	
Parking Cost Total:	0
Estimate 2027	0
Estimate 2028	0
Estimate 2029	0
Estimate 2030	0
Estimate 2031	0

OTHER EXPENSES CALCULATOR: *use actual costs from current fiscal year*

Real Estate Taxes paid by agency to landlord (show annual cost)	0
Insurance paid by agency to landlord (show annual cost)	0
Operating Expenses paid by agency to landlord (show annual cost)	0
Other expenses paid by agency to landlord (show annual cost)	0
Other Expenses Total:	0

Estimate 2027	0
Estimate 2028	0
Estimate 2029	0
Estimate 2030	0
Estimate 2031	0
TENANT IMPROVEMENTS:	
Total:	0
Estimate 2027	0
Estimate 2028	0
Estimate 2029	0
Estimate 2030	0
Estimate 2031	0
Agency Notes:	

FIVE-YEAR FACILITY NEEDS PLAN

Pursuant to IC 67-5708B

Agency Information:

AGENCY NAME:	Idaho State Tax Commission
Prepared By:	Craig Allison
Telephone Number:	208-334-7552
DFM Analyst:	Jace Demond
Date Prepared:	8/24/2026
Division/Bureau:	Financial Services
E-mail Address:	craig.allison@tax.idaho.gov
LSO/BPA Analyst:	Christopher Lehosit
Fiscal Year:	2028

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Idaho State Tax Commission, Field Office
Property Address:	1118 F Street
City:	Lewiston
Zip Code:	83501
County:	Nez Perce
FUNCTION/USE OF FACILITY:	Field office responsible for tax administration, compliance, and audits to ensure taxpayers meet applicable state tax laws and requirements.
COMMENTS:	

WORK AREAS

Total Number of Work Areas:

Actual FY 2026:	10
Estimate FY 2027:	10
Request FY 2028:	10
Request FY 2029:	10
Request FY 2030:	10
Request FY 2031:	10

Full-Time Equivalent Positions:

Actual FY 2026:	6
Estimate FY 2027:	6
Request FY 2028:	6
Request FY 2029:	6
Request FY 2030:	6
Request FY 2031:	6

Temp Employees, Contractors, Auditors, Etc.:

Actual FY 2026:	1
Estimate FY 2027:	1
Request FY 2028:	1
Request FY 2029:	1
Request FY 2030:	1
Request FY 2031:	1

SQUARE FEET

Actual FY 2026:	3,186
Estimate FY 2027:	3,186
Request FY 2028:	3,186
Request FY 2029:	3,186
Request FY 2030:	3,186
Request FY 2031:	3,186

TOTAL FACILITY COST/YEAR

Actual 2026:	43,500.00
Estimate FY 2027:	44,800.00
Request FY 2028:	46,100.00
Request FY2 2029:	47,500.00
Request FY 2030:	48,900.00
Request FY 2031:	50,400.00

SURPLUS PROPERTY

Actual 2026:	NO
Estimate FY 2027:	NO
Request FY 2028:	NO
Request FY2 2029:	NO
Request FY 2030:	NO
Request FY 2031:	NO

FIVE-YEAR FACILITY NEEDS PLAN

Pursuant to IC 67-5708B

Agency Information:

AGENCY NAME:	Idaho State Tax Commission
Prepared By:	Craig Allison
Telephone Number:	208-334-7552
DFM Analyst:	Jace Demond
Date Prepared:	8/24/2026
Division/Bureau:	Financial Services
E-mail Address:	craig.allison@tax.idaho.gov
LSO/BPA Analyst:	Christopher Lehosit
Fiscal Year:	2028

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Idaho State Tax Commission, Field Office
Property Address:	440 Falls Ave Suite 100
City:	Twin Falls
Zip Code:	83301
County:	Twin Falls
FUNCTION/USE OF FACILITY:	Field office responsible for tax administration, compliance, and audits to ensure taxpayers meet applicable state tax laws and requirements.
COMMENTS:	

WORK AREAS

Total Number of Work Areas:

Actual FY 2026:	18
Estimate FY 2027:	18
Request FY 2028:	18
Request FY 2029:	18
Request FY 2030:	18
Request FY 2031:	18

Full-Time Equivalent Positions:

Actual FY 2026:	15
Estimate FY 2027:	15
Request FY 2028:	15
Request FY 2029:	15
Request FY 2030:	15
Request FY 2031:	15

Temp Employees, Contractors, Auditors, Etc.:

Actual FY 2026:	1
Estimate FY 2027:	1
Request FY 2028:	1
Request FY 2029:	1
Request FY 2030:	1
Request FY 2031:	1

SQUARE FEET

Actual FY 2026:	4,300
Estimate FY 2027:	4,300
Request FY 2028:	4,300
Request FY 2029:	4,300
Request FY 2030:	4,300
Request FY 2031:	4,300

TOTAL FACILITY COST/YEAR

Actual 2026:	102,600.00
Estimate FY 2027:	103,200.00
Request FY 2028:	103,800.00
Request FY2 2029:	106,900.00

Request FY 2030:	107,600.00
Request FY 2031:	108,300.00
SURPLUS PROPERTY	
Actual 2026:	NO
Estimate FY 2027:	NO
Request FY 2028:	NO
Request FY2 2029:	NO
Request FY 2030:	NO
Request FY 2031:	NO

CALCULATION SHEET FOR FIVE-YEAR FACILITY NEEDS PLAN

Use to calculate facility-related costs, such as utilities, janitorial service, property taxes or building maintenance which are not included in rent payments.
If improvements will need to be made to the facility and will be paid by the agency, this cost should be included as well. Do not include telephone costs.

UTILITIES: *use actual costs from current fiscal year*

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Electricity:	$ 612.46	$ 612.46	$ 612.46	$ 612.46	$ 612.46	$ 612.46	$ 612.46	$ 612.46	$ 612.46	$ 612.46	$ 612.46	$ 612.46
Water:	32.14	32.14	32.14	32.14	32.14	32.14	32.14	32.14	32.14	32.14	32.14	32.14
Sewer and Trash:	13.54	13.54	13.54	13.54	13.54	13.54	13.54	13.54	13.54	13.54	13.54	13.54
Gas:	$ 21.99	$ 21.99	$ 21.99	$ 21.99	$ 21.99	$ 21.99	$ 21.99	$ 21.99	$ 21.99	$ 21.99	$ 21.99	$ 21.99
Other Utilities:												

Total:	8161.56
Estimate 2027	8406.41
Estimate 2028	8658.60
Estimate 2029	8918.36
Estimate 2030	9185.91
Estimate 2031	9461.48

JANITORIAL SERVICE: *use actual costs from current fiscal year*

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Cleaning service:												
Other Cleaning Expenses (Paper products, cleaning supplies, etc. Use actual costs from current fiscal year:	351.91	351.91	351.91	351.91	351.91	351.91	351.91	351.91	351.91	351.91	351.91	351.91

Total:	4222.92
Estimate 2027	4349.61
Estimate 2028	4480.10
Estimate 2029	4614.50
Estimate 2030	4752.93
Estimate 2031	4895.52

BUILDING MAINTENANCE: *use actual costs from current fiscal year*

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Service Contracts:												
Other Maintenance Expense: use actual costs from current fiscal year	81.22	81.22	81.22	81.22	81.22	81.22	81.22	81.22	81.22	81.22	81.22	81.22

Total:	974.64
Estimate 2027	1003.88
Estimate 2028	1034.00
Estimate 2029	1065.02
Estimate 2030	1096.97
Estimate 2031	1129.87

PARKING CALCULATOR: *use actual costs from current fiscal year*

If your agency pays for parking spaces, enter the of spaces your agency is paying for:	0
Cost Per Space Per Month:	0
Parking Cost Total:	0
Estimate 2027	0
Estimate 2028	0
Estimate 2029	0
Estimate 2030	0
Estimate 2031	0

OTHER EXPENSES CALCULATOR: *use actual costs from current fiscal year*

Real Estate Taxes paid by agency to landlord (show annual cost)	4222.95
Insurance paid by agency to landlord (show annual cost)	507.57
Operating Expenses paid by agency to landlord (show annual cost)	2212.99
Other expenses paid by agency to landlord (show annual cost)	0
Other Expenses Total:	6943.51

Estimate 2027	7151.82
Estimate 2028	7366.37
Estimate 2029	7587.36
Estimate 2030	7814.98
Estimate 2031	8049.43
TENANT IMPROVEMENTS:	
Total:	0
Estimate 2027	0
Estimate 2028	0
Estimate 2029	0
Estimate 2030	0
Estimate 2031	0
Agency Notes:	

AGENCY NAME:								
Idaho State Tax Commission								
FACILITY INFORMATION SUMMARY FOR FISCAL YR				2028	BUDGET REQUEST		Include this summary w/ budget request.	
Address, City, Zip, Purpose	Fiscal Year		Sq Ft	$/Sq Ft	Cost/Yr	Work Areas	Sq Ft/FTE	FTPs, Temps and Comments
11321 West Chinden Blvd	2028	request	103,582	$ 14.15	$ 1,465,600	567	183	376 FTE 76 Temp 24 other state empl. and contractors
Building #2	2027	estimate	103,582	$ 13.74	$ 1,422,900	567	183	378 FTE 76 Temp 24 other state empl. and contractors
Boise, ID 83714	2026	actual	103,582	$ 13.34	$ 1,381,500	567	183	378 FTE 76 Temp 24 other state empl. and contractors
Main Office	Change (request vs actual)			$ -	84,100			
	Change (estimate vs actual)			$ -	41,400			
1910 Northwest Blvd.	2028	request	4,590	$ 21.37	$ 98,100	21	219	18 FTE
Suite 100	2027	estimate	4,590	$ 20.74	$ 95,200	21	219	18 FTE
Coeur d'Alene, ID 83814	2026	actual	4,590	$ 20.22	$ 92,800	21	219	18 FTE
CdA Field Office	Change (request vs actual)			$ -	5,300			
	Change (estimate vs actual)			$ -	2,400			
150 Shoup Ave	2028	request	3,480	$ 14.77	$ 51,400	18	193	15 FTE
Suite 16	2027	estimate	3,480	$ 14.34	$ 49,900	18	193	15 FTE
Idaho Fall, ID 83402	2026	actual	3,480	$ 13.91	$ 48,400	18	193	15 FTE
Idaho Falls Field Office	Change (request vs actual)			$ -	3,000			
	Change (estimate vs actual)			$ -	1,500			
1111 Yellowstone	2028	request	5,300	$ 17.00	$ 90,100	20	265	13 FTE 1 Temp
Pocatello, ID 83201	2027	estimate	5,300	$ 17.00	$ 90,100	20	265	13 FTE 1 Temp
Pocatello Field Office	2026	actual	5,300	$ 17.00	$ 90,100	20	265	13 FTE 1 Temp
	Change (request vs actual)			$ -	0			
	Change (estimate vs actual)			$ -	0			
1118 F Street	2028	request	3,186	$ 14.47	$ 46,100	10	319	6 FTE 1 Temp
Lewiston, ID 83501	2027	estimate	3,186	$ 14.06	$ 44,800	10	319	6 FTE 1 Temp
Lewiston Field Office	2026	actual	3,186	$ 13.65	$ 43,500	10	319	6 FTE 1 Temp
	Change (request vs actual)			$ -	2,600			
	Change (estimate vs actual)			$ -	1,300			
440 Falls Ave	2028	request	4,300	$ 24.14	$ 103,798	18	239	15 FTE 1 Temp
Suite	2027	estimate	4,300	$ 23.99	$ 103,171	18	239	15 FTE 1 Temp
Twin Falls, ID 83301	2026	actual	4,300	$ 23.85	$ 102,562	18	239	15 FTE 1 Temp
Twin Falls Field Office	Change (request vs actual)			$ -	1,236			
	Change (estimate vs actual)			$ -	609			
TOTAL (PAGE _____)	2028	request	120,138	$ 15.44	$ 1,855,098	636	189	443 FTE 79 Temp 24 other state empl. and contractors
	2027	estimate	120,138	$ 15.03	$ 1,806,071	636	189	445 FTE 79 Temp 24 other state empl. and contractors
	2026	actual	120,138	$ 14.64	$ 1,758,862	636	189	445 FTE 79 Temp 24 other state empl. and contractors
	Change (request vs actual)			$ -	96,236			
	Change (estimate vs actual)			$ -	47,209			
TOTAL (ALL PAGES)	2028	request			$ -			
	2027	estimate			$ -			
	2026	actual			$ -			
	Change (request vs actual)							
	Change (estimate vs actual)							

Part I – Agency Profile

Agency Overview

1. **The General Services Division** consists of: Commissioners, Legal, Tax Appeals, Human Resources, Management Services (Revenue and Procurement), Technology and Information (GenTax Development/Support and Project Management), and Taxpayer Resources (consisting of Communications, Government Affairs, Tax Research, and Taxpayer Services). They provide centralized management, internal policy development, taxpayer appeals, legal, personnel, fiscal, communication, and taxpayer outreach services.

- 21.12 percent, or 94 positions, have been authorized in these capacities.
- General fund appropriation of $14,963,100 for this division in FY 2027.

2. **The Audit Division** operates from the administrative office in Boise and five field office locations (Lewiston, Coeur d'Alene, Twin Falls, Idaho Falls, and Pocatello). The division conducts audits on all tax types administered by the agency by authority of Idaho Code and the Multistate Tax Compact; conducts discovery and enforcement efforts directed at non-filers and oversees efforts to minimize identity theft and fraud issues.

- 29.66 percent, or 132 positions, have been authorized in these capacities.
- General fund appropriation of $9,145,100 for this division in FY 2027.

3. **The Compliance Division** operates from the administrative office in Boise, and both works from, and oversees, the five field office locations. The division is responsible for collecting delinquent taxes for all tax types. The division is also responsible for voluntary compliance and education of the Temporary Sellers Permit program. The employees provide front-line taxpayer services at the counters and over the phone in the five field offices.

- 24.04 percent, or 107 positions, have been authorized in these capacities.
- General fund appropriation of $10,530,600 for this division in FY 2027.

4. **The Revenue Operations Division** maintains the taxpayer database, processes all tax returns and payments, initiates the deposit of money received, and issues taxpayer refunds. The division registers permit holders for 17 tax types including sales, withholding, hotel/motel, motor fuels, beer, wine, cigarette and tobacco taxes; ensures that all individuals and licensed businesses have access to proper tax forms for reporting; processes revenue and refund documents submitted by taxpayers; and maintains an imaging system used to streamline the processing and storing of tax documents. In the last fiscal year, the Tax Commission processed $7.5 billion in receipts; most through this division.

- 16.18 percent, or 72 positions, have been authorized in these capacities.
- General fund appropriation of $5,725,700 for this division in FY 2027.

5. **The Property Tax Division** provides oversight in the administration of the property tax system. The division is responsible for annually appraising all class three operating property, providing and supporting property tax appraisal and administration software to counties, examining the property tax levies of all taxing districts, training and assisting county elected officials, maintaining maps of taxing district boundaries, and administering the Property Tax Reduction (Circuit Breaker) program. After $314 million in property tax relief was distributed, property taxes generated $2.286 billion of revenue to local government units in calendar year 2025.

- 8.99 percent, or 40 positions, have been authorized in these capacities.
- General fund appropriation of $4,767,700 for this division in FY 2027.

Core Functions/Idaho Code

Core Functions/Idaho Code	FY 2026 Expenditures	Percent of Total	FY 2027 Appropriation	FY 2028 Request
1. General Fund	45,856,726.80	99.94	45,132,200	52,269,100

The General Fund consists of, "monies received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Core Functions/Idaho Code	FY 2026 Expenditures	Percent of Total	FY 2027 Appropriation	FY 2028 Request
2. Administration Services for Transportation	5,700,814.76	100	6,927,500	7,331,400

The State Tax Commission retains funds from gasoline tax and special fuels tax receipts equal to the cost of collecting, administering, and enforcing the fuels tax requirements. However, the amount cannot exceed the amount authorized to be expended by the legislature (gasoline: §63-2402 and §63-2405; special fuels: §63-2416 - §63-2417). Spending from any fuels related Federal Grants are also included here.

Core Functions/Idaho Code	FY 2026 Expenditures	Percent of Total	FY 2027 Appropriation	FY 2028 Request
3. Multistate Tax Compact	3,371,269.51	100	3,513,300	3,736,400

Monies collected as direct result of audits conducted by the Multistate Tax Commission (on behalf of the state of Idaho) shall be paid by the State Tax Commission into the Multistate Tax Compact Fund. The Multistate Tax Compact was formed to determine the tax liability of multistate taxpayers, promote uniformity or compatibility in tax systems and facilitate taxpayer convenience and compliance in the filing of tax returns and avoid double taxation across states (§63-3709).

Core Functions/Idaho Code	FY 2026 Expenditures	Percent of Total	FY 2027 Appropriation	FY 2028 Request
4. Seminars and Publications Fund	399,538.83	96.53	590,500	591,400

Fees to attend agency-provided property tax classes and related education purposes, sales of tax regulations and printed material, fees for copies, supplies, bad check charges, postage reimbursement, sales of maps, etc. Sales are primarily to the public.

Core Functions/Idaho Code	FY 2026 Expenditures	Percent of Total	FY 2027 Appropriation	FY 2028 Request
5. Administration and Accounting Fund	275,756.45	100	235,200	286,400

The State Tax Commission is directed to retain funds for the Commission's cost of collecting and administering the moneys of certain trust funds. For the following trust funds the annual amount is three thousand dollars ($3,000) or twenty percent (20%, whichever is less (§63-3067A&B(d)): 1) The Fish and Game Trust Fund (16100), 2) The Children's Trust Fund (48300), 3) Idaho Guard and Reserve Family Support Fund, 4) American Red Cross (63002), 5) Special Olympics (63002), 6) Veterans Support Fund (21300), 7) Idaho Food Bank (63002), Opportunity Scholarship Program (40300).

On other taxes, the State Tax Commission is authorized to retain an amount of money equal to the cost of collecting and administering them. The amount retained cannot exceed the amount authorized to be expended by appropriation by the Legislature. Those taxes are: 1) Idaho Travel and Convention Tax (0212) (§67-4718), 2) Boise Auditorium District, Pocatello Auditorium District, Idaho Falls Auditorium District (0630) (§67-4917C), 3) Petroleum Clean Water Trust Fund (0130) (§41-4909), 4) Local Option Sales Tax (0630) (§63-2605), 5) 2% fee on Prepaid Wireless Services (§31-4809).

Core Functions/Idaho Code	FY 2026 Expenditures	Percent of Total	FY 2027 Appropriation	FY 2028 Request
6. Idaho's ARPA Fund	0	**0**	**0**	**0**

In FY 2023, the State Tax Commission received $189,500 from the American Rescue Plan Act. These funds were used to install broadband IT equipment at the Commission to improve remote communications with Idaho taxpayers.

Core Functions/Idaho Code	FY 2026 Expenditures	Percent of Total	FY 2027 Appropriation	FY 2028 Request
7. Public Defense Fund	0	**0**	**0**	**0**

In FY 2024, the State Tax Commission was appropriated $36,000,000 to be expended for trustee and benefit payments for the period July 1, 2023, through June 30, 2024 for the purpose of public defense at the county level of government.

Total All Funds	**$55,604,106.35**	**99.07**	**$56,450,671.85**	**$64,214,700**

Revenue and Expenditures

Revenue	FY 2023	FY 2024	FY 2025	FY 2026
General Fund (appropriation)	$40,417,100	$45,351,100	$44,251,500	$46,416,300
Multistate Tax Compact (appropriation)	$3,110,400	$3,253,800	$3,372,843	$3,399,200
Administration & Accounting	$220,600	$226,700	$180,389	$279,400
Admin Transportation + Fed	$5,236,700	$5,414,300	$5,519,920	$5,740,800
Seminars & Publications	$228,300	$248,900	$402,993	$413,900
CARES Act Fund	$0	$0		0
Rebate Fund (Statutory Transfer In)	$500,000,000	$0	$0	0
ARPA (appropriation)	$189,500	$0	$0	0
Public Defense Fund	$0	$36,000,000	$0	0
Total	**$549,402,600**	**$90,494,800**	**$53,727,646.20**	**$56,249,600**

Expenditures by Fund	FY 2023	FY 2024	FY 2025	FY 2026
General Fund	$39,829,192	$43,648,917.30	$42,975,681.71	45,856,726.80
Multistate Tax Compact	$3,035,689	$3,107,193.04	$3,043,388.96	3,371,269.51
Administration & Accounting	$141,685	$80,065.37	$217,674.10	275,756.45
Admin Transportation + Fed	$5,011,363	$5,148,918.89	$5,256,837.92	5,700,814.76
Seminars & Publications	$217,979	$206,933.89	$277,400.00	399,538.83
CARES Act Fund	$0	$0	$0	0
Rebate	$644,238,295	$6,900	$2,900.97	0
ARPA	$178,253			
Public Defense Fund	$0	$36,000,000	$0	0
Total	**$692,652,456**	**$88,198,928.49**	**$51,773,883.66**	**55,604,106.35**

Expenditures by Object	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Costs	$34,855,853	$36,498,266.44	$37,927,008.43	40,224,663.10
Operating Expenditures	$13,274,797	$15,291,317.20	$14,691,406.03	14,291,927.15
Capital Outlay	$283,513	$402,444.85	$801,352.30	1,112,952.10
Trustee/Benefit Payments	$505,495,130	$36,000,000	$2,900.97	0
Total	**$553,909,293**	**$88,192,028.49**	**$53,422.667.73**	55,629,542.35

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2023	FY 2024	FY 2025	FY 2026
Gross Receipts (millions)	$7,440.95	$7,533.92	$7,846.45	$8,032.40
% of Revenue Received Electronically	78.58%	81%	81.63%	85.38%
Income Tax Returns Filed Electronically	893,129	1,051,117	1,084,284	1,122,742
% of Electronically Filed Individual Income Tax returns	92%	90.61%	91.30%	92.37%
% of Electronically Filed Business Income Tax Returns	86%	86.96%	88.52%	90.37%
Transactions Processed	4,011,449	3,295,923	3,401,560	3,488,559
Sales Tax permits issued	14,221	9,981	12,991	10,191
Withholding accounts issued	13,442	12,802	11,938	12,295
Revenues from Audits (millions)	$70.51	$69.44	$98.32	$74.63
Revenues from Collections (millions)	$218.06	$228.28	$288.3	$312.4
Collection cases closed in year	126,357	161,625	161,951	162,753
Number of Audits performed	16,063	17,879	20,674	19,194
STC Cost Per Tax Dollar Received	0.60% of one cent	0.63% of one cent	0.62% of one cent	0.63% of one cent
% of current year refunds not processed within 60-day limit	3.98%	1.60%	1.14%	3.73%
Number of Fraud Refunds Stopped	4,827	1,310	230	253
Known Fraud Refunds Not Caught	44	0	8	9
% of confirmed fraudulent refund payments stopped by agency	99.08%	100%	96.64%	96.56%
Dollars of Fraud Refunds Stopped	$30,730,765	$1,834,112	$604,757	$877,657
Dollars of Known Fraud Refunds Not Stopped	$37,675	$0	$15,759	$7,980
Walk-in customers during tax drive	3,915	4,466	3,938	3,993
Calls from taxpayers	89,957	64,637	75,095	166,401
Call center queue time during tax drive	1,050 seconds	869 seconds	783 seconds	630 seconds
Refund status inquiries on website (revised)	377,613	319,660	477,452	718,895

Licensing Freedom Act

Agencies who participate in licensure must report on the number of applicants denied licensure or license renewal and the number of disciplinary actions taken against license holders.

FUELS – MOTOR FUEL DISTRIBUTOR

Cases Managed and/or Key Services Provided	FY 2023	FY 2024	FY 2025	FY 2026
Total Number of Licenses	190	171	166	185
Number of New Applicants Denied Licensure	0	0	0	0
Number of Applicants Refused Renewal of a License	0	0	0	0

Number of Complaints Against Licensees	0	0	0	0
% of Electronically Filed Business Income Tax Returns	0	0	0	0

FUELS – GASEOUS FUELS DISTRIBUTOR

Cases Managed and/or Key Services Provided	FY 2023	FY 2024	FY 2025	FY 2026
Total Number of Licenses	*8*	*8*	*8*	8
Number of New Applicants Denied Licensure	*0*	*0*	*0*	0
Number of Applicants Refused Renewal of a License	*0*	*0*	*0*	0
Number of Complaints Against Licensees	*0*	*0*	*0*	0
% of Electronically Filed Business Income Tax Returns	*0*	*0*	*0*	0

FUELS –LIMITED DISTRIBUTOR

Cases Managed and/or Key Services Provided	FY 2023	FY 2024	FY 2025	FY 2026
Total Number of Licenses	*6*	*5*	*7*	6
Number of New Applicants Denied Licensure	*0*	*0*	*0*	0
Number of Applicants Refused Renewal of a License	*0*	*0*	*0*	0
Number of Complaints Against Licensees	*0*	*0*	*0*	0
% of Electronically Filed Business Income Tax Returns	*0*	*0*	*0*	0

Part II – Performance Measures

Old Performance Measures:

Performance Measure		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1. Labor Hours Worked per Closed Audit	**actual**	**16.23**	**14.69**	**13.09**	***n/a***	**n/a**
	target	*14.50 hrs.*	*14.50 hrs.*	*14.50 hrs.*	*n/a*	n/a
2. Labor Hours Worked per Collection	**actual**	**1.56**	**—**	**—**	***n/a***	**n/a**
	target	*1.80 hrs.*	—	—	*n/a*	n/a
3. Operational Excellence – Continuous improvement ideas implemented	**actual**		**5%**	**99.5%**	**100%**	**n/a**
	target		*66%*	*90%*	*90%*	n/a
4. Storage solutions for Standard Operating Procedures	actual			10%	80%	100%
	target			*20%*	*40%*	60%

New Performance Measures:

Be a Team of Great People

Performance Measure		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1. Annual Survey of Employee Engagement	actual	38%	64.0%	70%	70%	70%
	target	*37%*	*65.1%*	*65%*	*65%*	65%

Deliver Effective Customer Service

Performance Measure		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
2. TAP Survey Response Score	actual	90%	4.57%	4.61%	4.37%	N/A
	target	85%	4.75%	4.75%	4.75%	4.75%

Drive Improvement

Performance Measure		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5. Annual Plan – percent of projects completed (Total on Annual Plan)	actual	N/A	87%	60%	98%	N/A
	target	N/A	*85%*	*85%*	*85%*	85%

Performance Measure Explanatory Notes:

Old Performance Measures Metrics 1 and 2 were replaced in FY 2024 with metrics to track continuous improvement. New metrics were identified for continuous improvement in FY25. As such, old performance measures metrics 1 and 2 will not be tracked going forward. Three metrics were used to track the performance indices: percentage of Operational Excellence implementation throughout the agency, the percentage of projects completed from the annual plan, and the progress toward storage of the standard operating procedures for employees' ease of access. Operational Excellence is now fully implemented, and the agency has modified the performance measure to reflect the continuous improvement ideas implemented by a percentage of employee participation. The Storage Solutions for Standard Operating Procedures is moved to Old Performance Measures because the solution was accomplished during FY26.

The annual survey of employee engagement reflected the number of actual engaged employees. The agency targeted a 76% increase (37% to 65.1%) of engaged employees in FY 2024 as management deemed it a challenging but realistic target. The state changed survey providers in June 2024; therefore, no further Gallup results will be reported. The new platform will be Qualtrics, who uses a different measurement methodology. Note the markedly lowered target reflects the output of Qualtrics.

Taxpayer Access Point (TAP) is a secure portal that allows taxpayers to electronically file returns, pay taxes, and review their accounts. The website will initiate a survey after a user has completed their business. The 95% target is based on industry standards for web-based satisfaction surveys. The survey began in December 2020.

In FY 2024, the agency introduced a new continuous improvement performance measure. Operational Excellence is all about documenting, measuring, reporting, and improving continually in the service of our taxpayers. The percentage of projects completed on the Annual Plan remains.

For More Information Contact
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Tax Commission, Idaho State
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PO Box 36
Boise, ID 83722
Phone: (208) 334-7560
E-mail: evan.sailor@tax.idaho.gov

Director Attestation for Performance Report

In accordance with *Idaho Code* 67-1904, I certify the data provided in the Performance Report has been internally assessed for accuracy, and, to the best of my knowledge, is deemed to be accurate.

Department: Idaho State Tax Commission

Director's Signature

9/1/2026

Date

Please return to:

Division of Financial Management
304 N. 8th Street, 3rd Floor
Boise, Idaho 83720-0032

FAX: 334-2438
E-mail: info@dfm.idaho.gov

DHR Bonus Report (5,000 row record limit)

Search Criteria: Date Time Recorded In Range: 07/01/2025 - 06/30/2026

Agency	Employee	Name	Work Assignment	Amount	Currency	Pay Code	Description	Date Time Recorded
352	258050	MIRIAM A DAVIDSON	1	222.00	USD	STT	PERFORMNCE BONUS-TMP	07/05/2025
352	258741	SHEILA M PRAWITZ	1	261.40	USD	STT	PERFORMNCE BONUS-TMP	07/05/2025
352	266367	MICHAEL A PRICE	1	327.50	USD	STT	PERFORMNCE BONUS-TMP	07/05/2025
352	267502	ANDRE K STROPE	1	293.00	USD	STT	PERFORMNCE BONUS-TMP	05/23/2026
352	273051	BEVERLY A KERSEY	1	349.50	USD	STT	PERFORMNCE BONUS-TMP	05/23/2026
352	276485	KARI L LAWRENCE	1	252.25	USD	STT	PERFORMNCE BONUS-TMP	04/25/2026
352	277329	LAURALEA PICKLE	1	334.75	USD	STT	PERFORMNCE BONUS-TMP	07/05/2025
352	284042	DOROTHY ANN VANDEGRIFT	1	240.60	USD	STT	PERFORMNCE BONUS-TMP	05/23/2026
352	286135	PATRICIA STERLING	1	283.40	USD	STT	PERFORMNCE BONUS-TMP	05/23/2026
352	292855	CAROL M BERRY	1	201.63	USD	STT	PERFORMNCE BONUS-TMP	05/23/2026
352	293368	JOE P GOICOECHEA	1	358.50	USD	STT	PERFORMNCE BONUS-TMP	05/23/2026
352	293935	SCOTT A MINGUS	1	348.00	USD	STT	PERFORMNCE BONUS-TMP	05/09/2026
352	315874	RUTH HERMAN	1	358.65	USD	STT	PERFORMNCE BONUS-TMP	05/23/2026
352	316329	ELORA SNOW	1	228.00	USD	STT	PERFORMNCE BONUS-TMP	05/23/2026
352	326139	McKenzie Patton	1	218.75	USD	STT	PERFORMNCE BONUS-TMP	04/11/2026
352	335174	BENJAMIN RILEY	1	317.25	USD	STT	PERFORMNCE BONUS-TMP	05/23/2026
352	335526	LOIS TAYLOR	1	265.75	USD	STT	PERFORMNCE BONUS-TMP	06/20/2026
352	335730	MICHAEL DEAN WILLIAMSON	1	223.75	USD	STT	PERFORMNCE BONUS-TMP	05/23/2026
352	335751	CHRISTINE DOLCE	1	212.00	USD	STT	PERFORMNCE BONUS-TMP	05/23/2026
352	335753	ELIANA WRIGHT	1	220.00	USD	STT	PERFORMNCE BONUS-TMP	05/23/2026