

Baseline 5a. Average number of audit program states participating in sales tax audits and income tax audits, FYE 2009-2012.

Data reflect audits closed in each fiscal year.

Sales Tax Audits Baseline Data

<u>FYE</u>	<u>Audits Completed</u>	<u>Low Participation</u>	<u>High Participation</u>	<u>Average Participation</u>	<u>Number of Program States</u>
2009	10	9	15	12	17
2010	12	9	15	11	18
2011	5	11	16	13	19
2012	6	7	17	13	19

Income Tax Audits Baseline Data

<u>FYE</u>	<u>Audits Completed</u>	<u>Low Participation</u>	<u>High Participation</u>	<u>Average Participation</u>	<u>Number of Program States</u>
2009	4	12	20	16	22
2010	6	14	19	17	23
2011	6	10	19	15	24
2012	3	14	16	15	24

Target 5a.1. Increase average number of states participating in sales tax audits by (X) by (date).

Suggest that the measure be the percentage of states that participate in at least the average number of audits each year.

Target 5a.2. Increase average number of states participating in income tax audits by (X) by (date).

<u>All States</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Low	6	7	5	7
High	40	37	32	33
Average	29	25	21	21

Baseline 5b. Average annual number of sales tax and income tax audits joined by each program state, FYE 2009-2012.

Data reflect audits in process during each fiscal year.

Sales Tax Audit Baseline Data

<u>State</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Low</u>	<u>High</u>	<u>Average per year</u>
AL	25	23	21	21	21	25	23
AR	38	36	31	31	31	38	34
CO	31	29	22	21	21	31	26
DC	40	36	29	24	24	40	32
GA	20	17	20	21	17	21	20
HI	18	20	13	13	13	20	16
ID	38	35	30	32	30	38	34
IL	6	6	9	9	6	9	8
KS	35	34	28	30	28	35	32
KY	32	32	29	30	29	32	31
LA	37	31	27	27	27	37	31
MI	16	13	11	8	8	16	12
MN	23	17	12	7	7	23	15
NJ	18	18	16	16	16	18	17
ND	40	37	32	33	32	40	36
SC	N/A	N/A	5	11	5	11	4
TN	N/A	7	11	14	7	14	8
UT	35	30	26	26	26	35	29
WI	35	28	24	23	23	35	28

Target 5b. 1. Increase average number of sales tax audits joined by each program state by (X) by (date).

<u>All States</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Low	4	4	2	2
High	25	27	26	22
Average	18	19	17	15

Baseline 5b. Average annual number of sales tax and income tax audits joined by each program state, FYE 2009-2012.

Data reflect audits in process during each fiscal year.

Income Tax Audit Baseline Data

<u>State</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Low</u>	<u>High</u>	<u>Average per year</u>
AK	20	23	24	22	20	24	22
AL	16	17	15	14	14	17	16
AR	25	27	26	22	22	27	25
CO	17	16	15	11	11	17	15
DC	25	27	24	19	19	27	24
HI	10	9	6	5	5	10	8
ID	17	19	17	16	16	19	17
IL	4	4	3	2	2	4	3
KS	19	20	18	16	16	19	18
KY	23	25	25	21	21	25	24
MI	14	13	11	7	7	14	11
MN	7	5	4	4	4	7	5
MO	10	9	11	10	9	11	10
MT	20	21	20	19	19	21	20
NE	25	27	26	22	22	27	25
NJ	9	9	8	5	5	9	8
NM	24	26	26	22	22	26	25
ND	22	23	22	19	19	23	22
OR	23	25	23	21	21	25	23
SC	N/A	N/A	2	4	2	4	3
TN	N/A	6	8	9	6	9	8
UT	24	26	25	22	22	26	24
WV	25	27	25	21	21	27	25
WI	22	23	21	17	17	23	21

Target 5b. 2. Increase average number of income tax audits joined by each program state by (X) by (date).