

Oregon Department of Revenue

Income Tax Programs

Accounts Receivable 2014

The following draft report was produced for internal use within the Department of Revenue. Although much of the report has value for external audiences, not all charts have accompanying narrative and certain acronyms and abbreviations are used which may not be known outside of the Department of Revenue. The following glossary may be helpful:

Liability types

- **Self-Assessed Liability (also referred to as Other or OTH):** The taxpayer filed a return reporting tax liability prior to any enforcement action by DOR. This category also includes amended returns if the original was self-assessed. This category includes the bulk of liabilities and payments.
- **Filing Enforcement (FE):** DOR's filing enforcement activity is the combination of the following two items:
 - **Requested Filing (RTF):** The taxpayer did not file a return by the due date, but did file a return after DOR sent a letter requesting the taxpayer to file.
 - **Failure to File Assessment (FAST):** The taxpayer did not file a return after DOR sent letters requesting or demanding that the taxpayer file, so DOR estimated the taxpayer's liability and filed a return on the taxpayer's behalf. Taxpayers may still file after a FAST, but for this framework the liability remains categorized as FAST.
- **Audited or Adjusted Return (also referred to as Deficiency or DEF):** The taxpayer's liability from one of the previous categories was reviewed by DOR and adjusted. The adjustment can be made automatically by the tax processing system, as a result of a review if the processing system notes a discrepancy or high risk return, or as a result of an audit after a return is processed and accepted by the system.

Other Concepts

Return Withholding (RWH): Income received by taxpayers is often subject to tax withholding at the source of the income. For example, taxes are withheld from most wages by the employer. When a taxpayer files a return the tax payment has already been made and the taxpayer's liability is reduced by the withholding claimed on the return. That amount claimed on the return, along with refundable credits are collectively called return withholding.

Liability and Account: A liability is the basic unit of debt tracked by DOR, which for the most basic case is one tax year for one filer. There can be multiple liabilities for a tax year if there are multiple sources of debt (e.g. self assessed and audit). An account includes all the liabilities associated with a taxpayer.

Oregon Department of Revenue Income Tax Programs Accounts Receivable 2014

Department of Revenue Research Section

DRAFT -- July 30, 2014

Defining Accounts Receivable

Accounts receivable can have several meanings, depending on the source of the information, and the purpose for examining it.

For a business, Wikipedia states:

*Accounts receivable are a legally enforceable claim for payment to a business by its customer/clients for goods supplied and/or services rendered in execution of the customer's order. These are generally in the form of invoices raised by the business and delivered to the customer for payment within an agreed time frame. Accounts receivable are shown in the balance sheet as asset.*¹

While the general concept remains the same for state tax debt, it is worth noting that businesses and individuals incur tax debt without a direct link to delivery of government goods or services, and without any consideration of the taxpayer's creditworthiness. This is in contrast to business accounts receivable which are the result of a business delivering a good or service to a customer they previously (at least implicitly) deemed worthy of an extension of credit.

Tax Debt is Unique

In addition, tax debt has more interesting characteristics that are worth considering when evaluating the level of A/R or the change in A/R.

- Tax liability is intended to be self-reported, and at the end of fiscal year 2014 about 35% of outstanding tax debt in all income tax programs was self-reported by the taxpayer. DOR has no discretion on whether this debt is added to A/R.
- DOR does control some additions to A/R. About 65% of outstanding A/R is from liabilities created through DOR compliance activities. DOR has full control over adding this debt to the A/R, but in general not adding known debt from noncompliance amounts to turning a blind eye to noncompliance.
- For tax-nonfilers, the amount of tax assessed by DOR is an estimate. That estimate is almost certainly incorrect because DOR does not have adequate knowledge of taxpayers' income, and generally has even less knowledge of deductions and credits that may be allowed if the taxpayer were to file a "true return."
- DOR can substantially reduce the size of the A/R by reducing audit and filing enforcement work, or by concentrating the work on taxpayers that are most likely to pay. This discretion in public policy allows pursuit of different goals. However, it is unlikely that pursuing reduction in accounts receivable without regard to other compliance considerations is desirable policy.

¹ http://en.wikipedia.org/wiki/Accounts_receivable accessed 1-21-2014.

Common Views of DOR's A/R

There are several possible ways to define DOR's accounts receivable. While most A/R definitions are similar, the precise definition may be important for analysis of specific agency actions or formulation of appropriate agency strategy. For Personal, Withholding and Corporation tax debt, there are at least four primary ways to report the total level of A/R based on DOR systems.

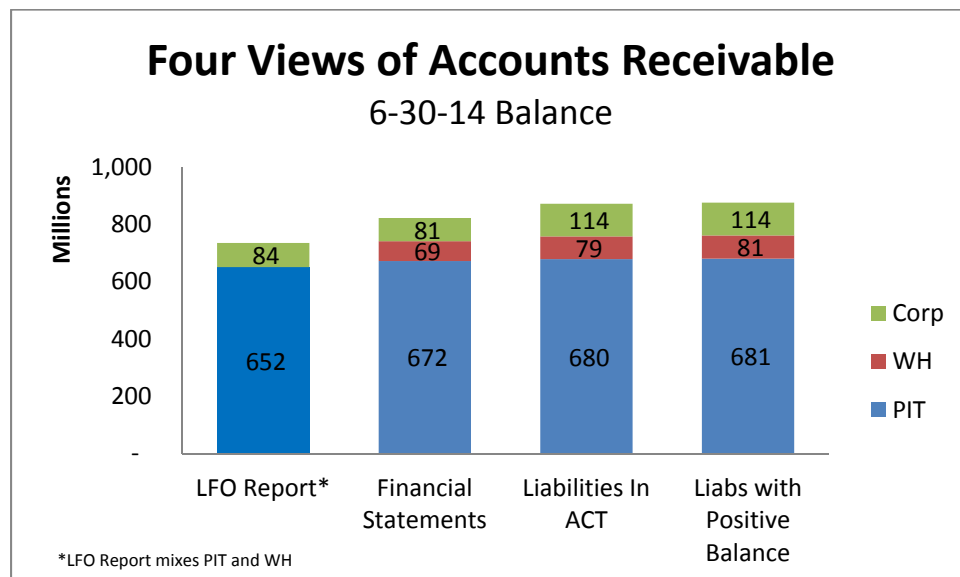
LFO Report: Report using very specific rules with specific accounts exempt from reporting. Accounts must be delinquent (past due) and liquidated (past taxpayer's appeal rights). This definition of accounts receivable is generally the smallest because the restriction that reported accounts be liquidated and due to several exemptions in the reporting (e.g. debt of institutionalized taxpayers is not reported).

Financial Statements: Accounts receivable based on general accounting rules. Programs reported together may differ from other methods and negative accounts receivable may offset positive. Some liabilities exempt from reporting in the LFO report are included. This definition of accounts receivable is more broad than the LFO report, but generally smaller than the other two definitions.

Liabilities in ACT: These are liabilities in some stage of collection at DOR as reflected in their presence in the Automated Collection Tracking (ACT) system. These liabilities are delinquent, but not necessarily liquidated. Some of the reported liabilities can be "on hold" for a variety of reasons which would make them exempt from reporting in LFO report. This is a bit smaller than the definition that includes all balances due, but generally larger than the LFO report or A/R on the financial statements.

Liabilities with Balance Due: All liabilities in ACT are included, but some that are not delinquent are also included. This is the largest of the four definitions of A/R presented.

At the end of Fiscal Year 2013, these four definitions led to the following reported levels of Accounts Receivable



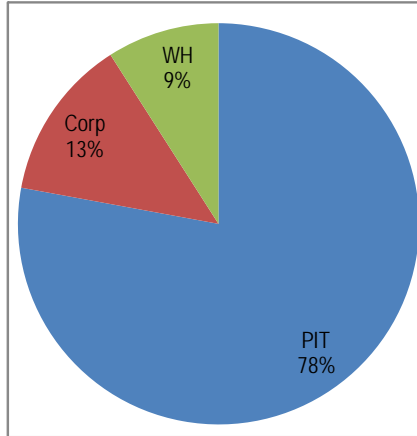
This report will use ACT as the indicator of whether a liability is included as in “Accounts Receivable,” and will report only liabilities with a balance due.

Balances as of June 30, 2014

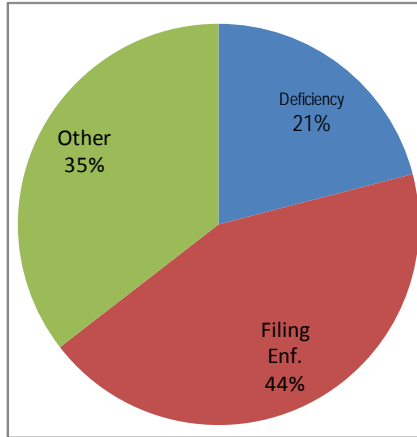
A view of accounts receivable at a point in time can provide some context for analysis. *Note that the category “Other” is primarily self-assessed.*

June 30, 2014 Income Taxes Accounts Receivable

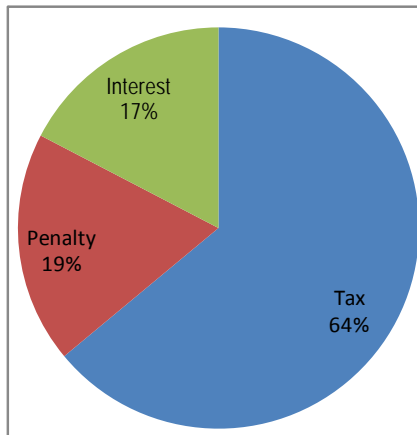
PIT	679,600,000
Corp	114,000,000
WH	79,000,000
Total	872,500,000



Deficiency	182,900,000
Filing Enf.	380,100,000
Other	309,500,000
Total	872,500,000

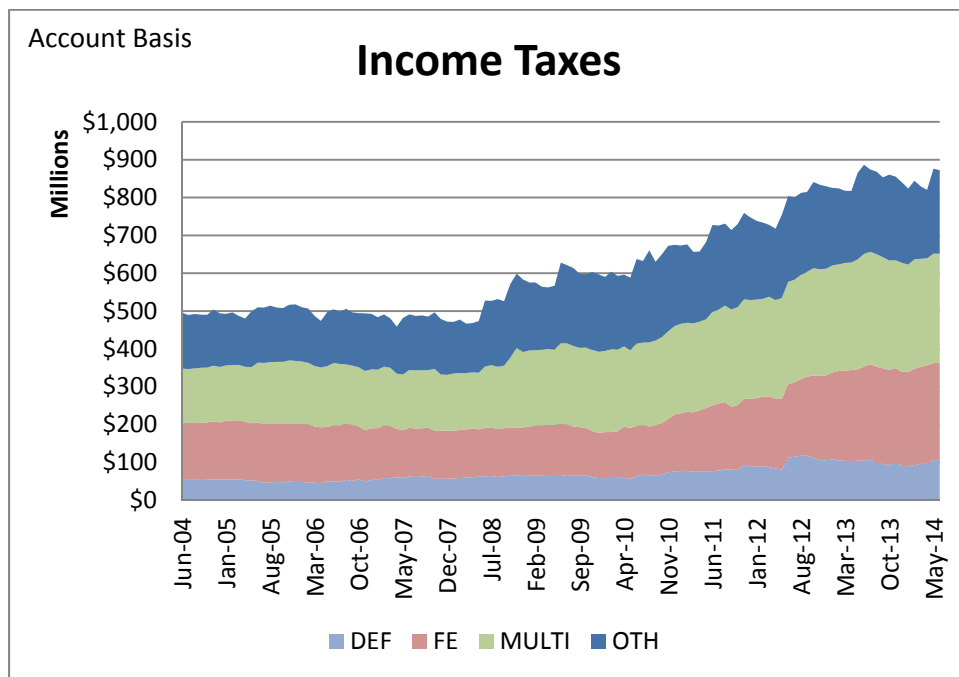
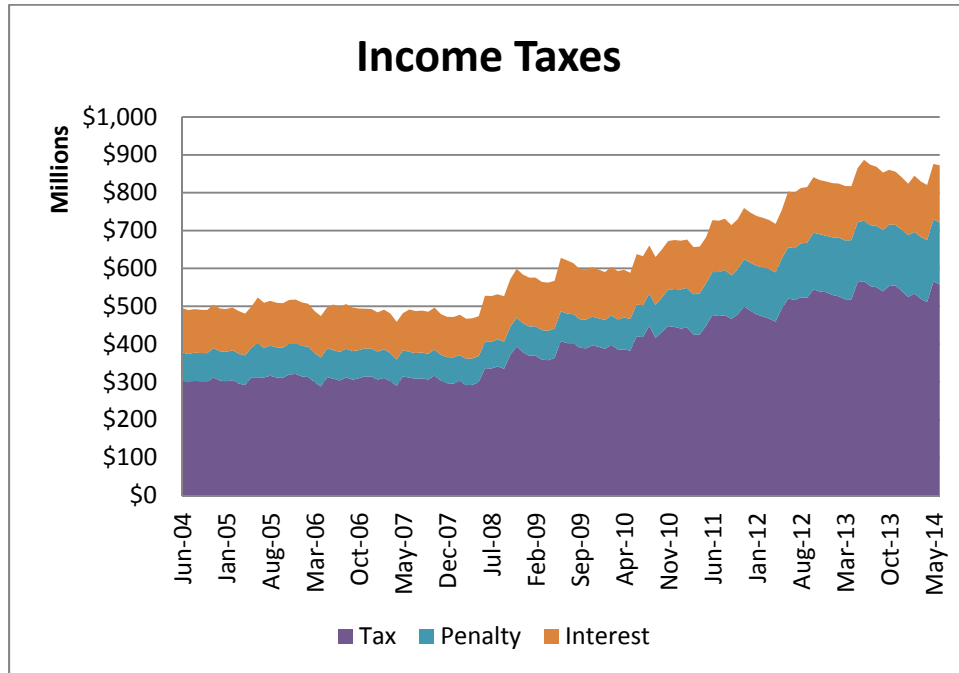


Tax	558,100,000
Penalty	162,900,000
Interest	151,500,000
Total	872,500,000



Monthly Balances for the last Ten Years

A look at the balances over the last ten years can help to identify trends. Some of the trends are related to taxpayer economic circumstances, and some will be related to changes in DOR strategy or tax law.



Using an Account Basis within programs creates a new category of “Multi” which indicates the Account has more than one source of debt.

The historical values of A/R by program are displayed in much more detail in the appendices.

Change in A/R over Fiscal Year 2014

Snapshots of the balance at a point in time give some context, and time-series portrayals of balances over time add more context. However, balances at a point in time can't fully reflect the underlying changes and churning of accounts that occur over time. The detail that makes up total accounts receivable is extensive and varied. To begin examining the detail of changes, it helps to discuss the basic unit of tax debt, which DOR calls a **liability**. For the most basic case, a single liability can be thought of as one tax period for one taxpayer. For the personal income tax, this would be one year for one filer.²

Total accounts receivable is the sum of hundreds of thousands of liabilities. As a result, changes in accounts receivable are the sum of changes across those liabilities. While each of those liabilities is unique, there are generalizations that can help to see how liabilities can increase or decrease accounts receivable.

Increases in Liability and A/R balance (Tax, Penalty and Interest)

There are two broad ways that accounts receivable can increase. New liabilities, and accumulation of interest on old liabilities.

New debt is a primary driver of total accounts receivable. Every taxpayer that voluntarily reports, additions to tax found by DOR auditors and every taxpayer identified through DOR's nonfiling program each year is a potential source of new tax debt.

For self-assessed debt, DOR has no discretion about whether the debt is added to the A/R. This debt is reported to DOR by the taxpayer, and that characteristic generally indicates the taxpayer's willingness to work with DOR to set up a payment plan, or otherwise pay down the debt.

DOR has discretion over new debt added through the audit and filing enforcement programs, and can substantially reduce the size of the A/R by reducing audit and filing enforcement work, or by concentrating the work on taxpayers that are most likely to pay.

Accounts receivable also increases due to interest accruing on accounts. DOR is required to calculate interest on tax balance only. So penalty and interest balances are not compounded by the interest calculations, but older accounts increase each year due to interest on their unpaid tax.

Decreases in Liability and A/R balance (Abatements, Waivers, Payments and Credits)

There are many ways that account balances within the accounts receivable can be reduced. Cash payments are a primary driver of reduction for all types of debt in A/R.

² This can get very complicated very quickly where filing periods are more frequent than annual, or where there is more than one source of tax for a filing period. For instance, a personal income taxpayer may have three liabilities for a tax year if their initial liability was a failure to file assessment, then they filed a "true return," and that true return was adjusted through an audit.

In addition to payments made after a liability is established, there are situations where payments made before the liability was established are unknown and are not credited when the liability is established. For instance, when a failure to file assessment is created it does not include credit for withholding that may have already been paid toward the debt. So if the taxpayer files a return after a failure to file assessment has been issued, their debt can be reduced by payments (and perhaps other credits like the earned income credit) that were unknown at the time the liability was established. These credits that are applied to outstanding debt are generally be seen in the data as "return withholding." Almost one fourth of payments credited to FAST balances for PIT in FY2014 were return withholding payments.

Balances can also be reduced by penalty waivers when requested by a taxpayer and supported by Oregon law. In addition, when the tax on an established liability is reduced, it is known as an abatement which can result from taxpayer appeals or court cases, the filing of a return after a failure to file assessment, or simply due to error in establishing the initial liability. When tax is abated it retroactively reduces interest, and may also reduce penalty.

The appendices hold significant detail for the A/R components of change by program. *Note that the components of change analysis is approximate.*

PIT Appendix – Accounts Receivable Characteristics Fiscal Year 2014

PIT A/R Balance by 10% Account Groups

Percent of			
Accounts	Accounts	Balance	Liabilities
90 to 100%	19,710	506,199,000	81,390
80 to 90%	19,710	86,250,000	46,940
70 to 80%	19,710	38,100,000	33,500
60 to 70%	19,710	21,003,000	27,470
50 to 60%	19,710	12,932,000	24,580
40 to 50%	19,710	8,024,000	23,060
30 to 40%	19,710	4,585,000	21,980
20 to 30%	19,710	2,070,000	21,200
10 to 20%	19,710	403,000	20,530
0 to 10%	19,710	5,000	20,190
Total	197,070	679,570,000	320,830

PIT A/R Balance by 10% Balance Groups

Percent of			
Balance	Accounts	Balance	Liabilities
90 to 100%	60	67,669,000	290
80 to 90%	400	68,224,000	2,390
70 to 80%	940	67,962,000	5,360
60 to 70%	1,660	67,951,000	8,760
50 to 60%	2,640	67,974,000	12,670
40 to 50%	3,970	67,951,000	17,070
30 to 40%	6,140	67,967,000	22,460
20 to 30%	10,270	67,957,000	29,950
10 to 20%	21,570	67,956,000	44,360
0 to 10%	149,420	67,959,000	177,540
Total	197,070	679,570,000	320,830

PIT Accounts Receivable Changes -- by SOURCE

Fiscal Year 2014

Liability Basis - Approximate Totals

FY End 2013	DEF	FAST	OTH	RTF	Total
Number of Liabilities	54,535	63,395	214,080	8,915	340,925
Balance 6/30/2013	\$ 86,680,000	\$ 312,140,000	\$ 272,060,000	\$ 21,740,000	\$ 692,620,000

Summary of All Liabilities in ACT during Fiscal Year

Number of Liabilities	88,590	80,850	366,075	12,880	548,395
Balance 6/30/2013	\$ 86,680,000	\$ 312,140,000	\$ 272,060,000	\$ 21,740,000	\$ 692,620,000
Payments	\$ 28,320,000	\$ 48,590,000	\$ 164,560,000	\$ 6,590,000	\$ 248,060,000
RWH in Payments	\$ 630,000	\$ 14,690,000	\$ 6,290,000	\$ 400,000	\$ 22,010,000
Change in Tax	\$ 17,360,000	\$ 33,560,000	\$ 153,730,000	\$ 4,670,000	\$ 209,320,000
Change in Interest	\$ (120,000)	\$ 3,450,000	\$ 5,550,000	\$ 320,000	\$ 9,200,000
Change in Penalty	\$ 2,020,000	\$ 14,270,000	\$ 210,000	\$ 40,000	\$ 16,540,000
Change in Balance	\$ (9,060,000)	\$ 2,690,000	\$ (5,000,000)	\$ (1,530,000)	\$ (12,900,000)
Balance 6/30/2014	\$ 77,640,000	\$ 314,950,000	\$ 267,110,000	\$ 20,210,000	\$ 679,910,000

FY End 2014	DEF	FAST	OTH	RTF	Total
Number of Liabilities	48,675	60,100	204,525	7,530	320,830
Balance 6/30/2014	\$ 77,640,000	\$ 314,950,000	\$ 267,110,000	\$ 20,210,000	\$ 679,910,000

FY End 2013	DEF	FAST	OTH	RTF	Total
Number of Liabilities	54,535	63,395	214,080	8,915	340,925
Balance 6/30/2013	\$ 86,680,000	\$ 312,140,000	\$ 272,060,000	\$ 21,740,000	\$ 692,620,000

Transitory Liabilities

New in FY 2014 , and closed in FY 2014

Number of Liabilities	12,370	1,905	48,900	1,355	64,530
Balance 6/30/2013	\$ -	\$ -	\$ 110,000	\$ -	\$ 110,000
Payments	\$ 6,540,000	\$ 2,310,000	\$ 56,980,000	\$ 1,210,000	\$ 67,040,000
RWH in Payments	\$ 270,000	\$ 590,000	\$ 4,480,000	\$ 130,000	\$ 5,470,000
Change in Tax	\$ 5,670,000	\$ 1,410,000	\$ 57,020,000	\$ 1,100,000	\$ 65,200,000
Change in Interest	\$ 440,000	\$ 130,000	\$ 450,000	\$ 50,000	\$ 1,070,000
Change in Penalty	\$ 430,000	\$ 600,000	\$ (540,000)	\$ 50,000	\$ 540,000
Change in Balance	\$ -	\$ (170,000)	\$ -	\$ -	\$ (170,000)
Balance 6/30/2014	\$ 10,000	\$ 20,000	\$ 90,000	\$ -	\$ 120,000

New Liabilities

New in FY 2014 , and still open on June 30, 2014

Number of Liabilities	21,685	15,550	103,095	2,610	142,940
Balance 6/30/2013	\$ -	\$ 10,000	\$ 20,000	\$ -	\$ 30,000
Payments	\$ 6,300,000	\$ 3,910,000	\$ 33,180,000	\$ 1,050,000	\$ 44,440,000
RWH in Payments	\$ 130,000	\$ 490,000	\$ 430,000	\$ 120,000	\$ 1,170,000
Change in Tax	\$ 21,940,000	\$ 42,220,000	\$ 113,660,000	\$ 4,430,000	\$ 182,250,000
Change in Interest	\$ 2,520,000	\$ 6,470,000	\$ 3,990,000	\$ 380,000	\$ 13,360,000
Change in Penalty	\$ 3,450,000	\$ 33,480,000	\$ 4,670,000	\$ 800,000	\$ 42,400,000
Change in Balance	\$ 21,610,000	\$ 78,250,000	\$ 89,160,000	\$ 4,570,000	\$ 193,590,000
Balance 6/30/2014	\$ 21,620,000	\$ 78,260,000	\$ 89,510,000	\$ 4,570,000	\$ 193,960,000

Closed Liabilities

Open before FY 2014 , and closed during 2014

Number of Liabilities	27,545	18,845	112,650	3,995	163,035
Balance 6/30/2013	\$ 25,270,000	\$ 60,240,000	\$ 73,480,000	\$ 4,810,000	\$ 163,800,000
Payments	\$ 8,780,000	\$ 23,700,000	\$ 44,890,000	\$ 2,560,000	\$ 79,930,000
RWH in Payments	\$ 210,000	\$ 10,370,000	\$ 1,330,000	\$ 120,000	\$ 12,030,000
Change in Tax	\$ (9,190,000)	\$ (9,620,000)	\$ (16,370,000)	\$ (810,000)	\$ (35,990,000)
Change in Interest	\$ (5,580,000)	\$ (10,610,000)	\$ (8,130,000)	\$ (710,000)	\$ (25,030,000)
Change in Penalty	\$ (1,680,000)	\$ (16,160,000)	\$ (3,680,000)	\$ (730,000)	\$ (22,250,000)
Change in Balance	\$ (25,230,000)	\$ (60,080,000)	\$ (73,070,000)	\$ (4,800,000)	\$ (163,180,000)
Balance 6/30/2014	\$ 20,000	\$ 100,000	\$ 90,000	\$ 10,000	\$ 220,000

Persistent Liabilities

Open before FY 2014 , and still open on June 30, 2014

Number of Liabilities	26,990	44,550	101,430	4,920	177,890
Balance 6/30/2013	\$ 61,410,000	\$ 251,890,000	\$ 198,450,000	\$ 16,930,000	\$ 528,680,000
Payments	\$ 6,700,000	\$ 18,670,000	\$ 29,510,000	\$ 1,770,000	\$ 56,650,000
RWH in Payments	\$ 20,000	\$ 3,240,000	\$ 50,000	\$ 30,000	\$ 3,340,000
Change in Tax	\$ (1,060,000)	\$ (450,000)	\$ (580,000)	\$ (50,000)	\$ (2,140,000)
Change in Interest	\$ 2,500,000	\$ 7,460,000	\$ 9,240,000	\$ 600,000	\$ 19,800,000
Change in Penalty	\$ (180,000)	\$ (3,650,000)	\$ (240,000)	\$ (80,000)	\$ (4,150,000)
Change in Balance	\$ (5,440,000)	\$ (15,310,000)	\$ (21,090,000)	\$ (1,300,000)	\$ (43,140,000)
Balance 6/30/2014	\$ 55,990,000	\$ 236,570,000	\$ 177,420,000	\$ 15,630,000	\$ 485,610,000

FY End 2014	DEF	FAST	OTH	RTF	Total
Number of Liabilities	48,675	60,100	204,525	7,530	320,830
Balance 6/30/2014	\$ 77,640,000	\$ 314,950,000	\$ 267,110,000	\$ 20,210,000	\$ 679,910,000

PIT Accounts Receivable Changes -- BY SETUP YEAR

Fiscal Year 2014

Liability Basis - Approximate Totals

FY End 2013	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	79,525	22,390	34,845	58,275	145,890	-	340,925
Balance 6/30/2013	\$ 217,470,000	\$ 49,560,000	\$ 87,960,000	\$ 112,190,000	\$ 225,300,000	\$ 130,000	\$ 692,610,000

Summary of All Liabilities in ACT during Fiscal Year

Number of Liabilities	79,525	22,390	34,845	58,275	145,890	205,775	546,700
Balance 6/30/2013	\$ 217,470,000	\$ 49,560,000	\$ 87,960,000	\$ 112,190,000	\$ 225,300,000	\$ 130,000	\$ 692,610,000
Payments	\$ 12,450,000	\$ 5,290,000	\$ 9,920,000	\$ 21,370,000	\$ 87,540,000	\$ 111,480,000	\$ 248,050,000
RWH in Payments	\$ 490,000	\$ 150,000	\$ 720,000	\$ 3,160,000	\$ 10,850,000	\$ 6,640,000	\$ 22,010,000
Change in Tax	\$ (22,340,000)	\$ (3,610,000)	\$ (3,000,000)	\$ (3,730,000)	\$ (5,430,000)	\$ 247,450,000	\$ 209,340,000
Change in Interest	\$ (15,510,000)	\$ 240,000	\$ 1,960,000	\$ 2,670,000	\$ 5,380,000	\$ 14,440,000	\$ 9,180,000
Change in Penalty	\$ (8,780,000)	\$ (1,510,000)	\$ (2,180,000)	\$ (4,840,000)	\$ (9,080,000)	\$ 42,950,000	\$ 16,560,000
Change in Balance	\$ (59,070,000)	\$ (10,170,000)	\$ (13,140,000)	\$ (27,260,000)	\$ (96,680,000)	\$ 193,420,000	\$ (12,900,000)
Balance 6/30/2014	\$ 158,420,000	\$ 39,360,000	\$ 74,760,000	\$ 84,720,000	\$ 128,580,000	\$ 194,060,000	\$ 679,900,000

FY End 2014	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	49,820	15,910	26,220	32,015	53,925	142,750	320,640
Balance 6/30/2014	\$ 158,420,000	\$ 39,360,000	\$ 74,760,000	\$ 84,720,000	\$ 128,580,000	\$ 194,060,000	\$ 679,900,000

FY End 2013	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	79,525	22,390	34,845	58,275	145,890	-	340,925
Balance 6/30/2013	\$ 217,470,000	\$ 49,560,000	\$ 87,960,000	\$ 112,190,000	\$ 225,300,000	\$ 130,000	\$ 692,610,000

Transitory Liabilities

New in FY 2014 , and closed in FY 2014

Number of Liabilities						63,025	63,025
Balance 6/30/2013						\$ 110,000	\$ 110,000
Payments						\$ 67,040,000	\$ 67,040,000
RWH in Payments						\$ 5,470,000	\$ 5,470,000
Change in Tax						\$ 65,200,000	\$ 65,200,000
Change in Interest						\$ 1,080,000	\$ 1,080,000
Change in Penalty						\$ 550,000	\$ 550,000
Change in Balance						\$ (170,000)	\$ (170,000)
Balance 6/30/2014						\$ 110,000	\$ 110,000

New Liabilities

New in FY 2014 , and still open on June 30, 2014

Number of Liabilities						142,750	142,750
Balance 6/30/2013						\$ 20,000	\$ 20,000
Payments						\$ 44,440,000	\$ 44,440,000
RWH in Payments						\$ 1,170,000	\$ 1,170,000
Change in Tax						\$ 182,250,000	\$ 182,250,000
Change in Interest						\$ 13,360,000	\$ 13,360,000
Change in Penalty						\$ 42,400,000	\$ 42,400,000
Change in Balance						\$ 193,590,000	\$ 193,590,000
Balance 6/30/2014						\$ 193,950,000	\$ 193,950,000

Closed Liabilities

Open before FY 2014 , and closed during 2014

Number of Liabilities	29,705	6,480	8,625	26,260	91,965		163,035
Balance 6/30/2013	\$ 57,220,000	\$ 8,340,000	\$ 10,390,000	\$ 20,470,000	\$ 67,380,000		\$ 163,800,000
Payments	\$ 6,060,000	\$ 2,670,000	\$ 4,740,000	\$ 11,660,000	\$ 54,790,000		\$ 79,920,000
RWH in Payments	\$ 400,000	\$ 100,000	\$ 580,000	\$ 2,610,000	\$ 8,340,000		\$ 12,030,000
Change in Tax	\$ (21,850,000)	\$ (3,000,000)	\$ (2,640,000)	\$ (3,490,000)	\$ (5,010,000)		\$ (35,990,000)
Change in Interest	\$ (20,850,000)	\$ (1,280,000)	\$ (1,150,000)	\$ (1,080,000)	\$ (680,000)		\$ (25,040,000)
Change in Penalty	\$ (8,450,000)	\$ (1,330,000)	\$ (1,770,000)	\$ (3,990,000)	\$ (6,710,000)		\$ (22,250,000)
Change in Balance	\$ (57,200,000)	\$ (8,280,000)	\$ (10,300,000)	\$ (20,210,000)	\$ (67,190,000)		\$ (163,180,000)
Balance 6/30/2014	\$ 30,000	\$ 20,000	\$ 30,000	\$ 50,000	\$ 100,000		\$ 230,000

Persistent Liabilities

Open before FY 2014 , and still open on June 30, 2014

Number of Liabilities	49,820	15,910	26,220	32,015	53,925		177,890
Balance 6/30/2013	\$ 160,250,000	\$ 41,220,000	\$ 77,570,000	\$ 91,720,000	\$ 157,920,000		\$ 528,680,000
Payments	\$ 6,390,000	\$ 2,620,000	\$ 5,180,000	\$ 9,710,000	\$ 32,750,000		\$ 56,650,000
RWH in Payments	\$ 90,000	\$ 50,000	\$ 140,000	\$ 550,000	\$ 2,510,000		\$ 3,340,000
Change in Tax	\$ (490,000)	\$ (610,000)	\$ (360,000)	\$ (240,000)	\$ (420,000)		\$ (2,120,000)
Change in Interest	\$ 5,340,000	\$ 1,520,000	\$ 3,110,000	\$ 3,750,000	\$ 6,060,000		\$ 19,780,000
Change in Penalty	\$ (330,000)	\$ (180,000)	\$ (410,000)	\$ (850,000)	\$ (2,370,000)		\$ (4,140,000)
Change in Balance	\$ (1,870,000)	\$ (1,890,000)	\$ (2,840,000)	\$ (7,050,000)	\$ (29,490,000)		\$ (43,140,000)
Balance 6/30/2014	\$ 158,390,000	\$ 39,340,000	\$ 74,730,000	\$ 84,670,000	\$ 128,480,000		\$ 485,610,000

FY End 2014	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	49,820	15,910	26,220	32,015	53,925	142,750	320,640
Balance 6/30/2014	\$ 158,420,000	\$ 39,360,000	\$ 74,760,000	\$ 84,720,000	\$ 128,580,000	\$ 194,060,000	\$ 679,900,000

PIT Accounts Receivable Changes -- BY TAXYEAR

Fiscal Year 2014

Liability Basis - Approximate Totals

FY End 2013	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	168,070	47,995	46,885	77,605	370	-	340,925
Balance 6/30/2013	\$ 522,190,000	\$ 84,640,000	\$ 37,120,000	\$ 48,510,000	\$ 150,000	\$ -	\$ 692,610,000

Summary of All Liabilities in ACT during Fiscal Year

Number of Liabilities	179,250	63,135	80,150	138,195	87,495	175	548,400
Balance 6/30/2013	\$ 522,190,000	\$ 84,640,000	\$ 37,120,000	\$ 48,510,000	\$ 150,000	\$ -	\$ 692,610,000
Payments	\$ 64,240,000	\$ 30,680,000	\$ 30,420,000	\$ 110,230,000	\$ 12,480,000	\$ 10,000	\$ 248,060,000
RWH in Payments	\$ 8,620,000	\$ 6,430,000	\$ 2,570,000	\$ 4,290,000	\$ 90,000	\$ -	\$ 22,000,000
Change in Tax	\$ (12,050,000)	\$ 24,570,000	\$ 39,080,000	\$ 95,400,000	\$ 62,320,000	\$ -	\$ 209,320,000
Change in Interest	\$ (6,000,000)	\$ 6,010,000	\$ 4,990,000	\$ 3,850,000	\$ 330,000	\$ -	\$ 9,180,000
Change in Penalty	\$ (10,170,000)	\$ 8,720,000	\$ 16,130,000	\$ 1,320,000	\$ 460,000	\$ 70,000	\$ 16,530,000
Change in Balance	\$ (92,440,000)	\$ 8,650,000	\$ 29,820,000	\$ (9,620,000)	\$ 50,660,000	\$ 60,000	\$ (12,870,000)
Balance 6/30/2014	\$ 429,610,000	\$ 93,360,000	\$ 66,800,000	\$ 39,250,000	\$ 50,850,000	\$ 60,000	\$ 679,930,000

FY End 2014	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	118,615	37,805	39,590	44,615	80,070	135	320,830
Balance 6/30/2014	\$ 429,610,000	\$ 93,360,000	\$ 66,800,000	\$ 39,250,000	\$ 50,850,000	\$ 60,000	\$ 679,930,000

FY End 2013	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	168,070	47,995	46,885	77,605	370	-	340,925
Balance 6/30/2013	\$ 522,190,000	\$ 84,640,000	\$ 37,120,000	\$ 48,510,000	\$ 150,000	\$ -	\$ 692,610,000

Transitory Liabilities

New in FY 2014, and closed in FY 2014

Number of Liabilities	3,365	4,245	10,415	39,210	7,255	40	64,530
Balance 6/30/2013	\$ 40,000	\$ 10,000	\$ -	\$ 60,000	\$ -	\$ -	\$ 110,000
Payments	\$ 2,640,000	\$ 3,390,000	\$ 7,220,000	\$ 50,660,000	\$ 3,120,000	\$ 10,000	\$ 67,040,000
RWH in Payments	\$ 240,000	\$ 300,000	\$ 1,360,000	\$ 3,480,000	\$ 90,000	\$ -	\$ 5,470,000
Change in Tax	\$ 2,070,000	\$ 2,750,000	\$ 6,500,000	\$ 50,700,000	\$ 3,190,000	\$ -	\$ 65,210,000
Change in Interest	\$ 280,000	\$ 230,000	\$ 280,000	\$ 280,000	\$ -	\$ -	\$ 1,070,000
Change in Penalty	\$ 310,000	\$ 250,000	\$ 420,000	\$ (380,000)	\$ (70,000)	\$ 10,000	\$ 540,000
Change in Balance	\$ 20,000	\$ (150,000)	\$ (10,000)	\$ (50,000)	\$ 30,000	\$ -	\$ (160,000)
Balance 6/30/2014	\$ 20,000	\$ 40,000	\$ 10,000	\$ 20,000	\$ 30,000	\$ -	\$ 120,000

New Liabilities

New in FY 2014, and still open on June 30, 2014

Number of Liabilities	7,815	10,895	22,850	21,380	79,870	135	142,945
Balance 6/30/2013	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 20,000
Payments	\$ 3,040,000	\$ 3,140,000	\$ 7,210,000	\$ 21,740,000	\$ 9,310,000	\$ -	\$ 44,440,000
RWH in Payments	\$ 200,000	\$ 210,000	\$ 450,000	\$ 310,000	\$ -	\$ -	\$ 1,170,000
Change in Tax	\$ 18,170,000	\$ 24,130,000	\$ 34,700,000	\$ 46,110,000	\$ 59,130,000	\$ -	\$ 182,240,000
Change in Interest	\$ 4,430,000	\$ 3,500,000	\$ 3,220,000	\$ 1,880,000	\$ 330,000	\$ -	\$ 13,360,000
Change in Penalty	\$ 11,170,000	\$ 12,720,000	\$ 16,050,000	\$ 1,850,000	\$ 540,000	\$ 60,000	\$ 42,390,000
Change in Balance	\$ 30,740,000	\$ 37,220,000	\$ 46,770,000	\$ 28,120,000	\$ 50,690,000	\$ 60,000	\$ 193,600,000
Balance 6/30/2014	\$ 30,750,000	\$ 37,230,000	\$ 46,790,000	\$ 28,400,000	\$ 50,740,000	\$ 60,000	\$ 193,970,000

Closed Liabilities

Open before FY 2014, and closed during 2014

Number of Liabilities	57,270	21,085	30,145	54,370	170	-	163,040
Balance 6/30/2013	\$ 105,550,000	\$ 20,510,000	\$ 12,940,000	\$ 24,740,000	\$ 60,000	\$ -	\$ 163,800,000
Payments	\$ 31,240,000	\$ 14,520,000	\$ 10,410,000	\$ 23,710,000	\$ 40,000	\$ -	\$ 79,920,000
RWH in Payments	\$ 6,260,000	\$ 4,520,000	\$ 750,000	\$ 490,000	\$ -	\$ -	\$ 12,020,000
Change in Tax	\$ (30,440,000)	\$ (2,140,000)	\$ (2,030,000)	\$ (1,380,000)	\$ -	\$ -	\$ (35,990,000)
Change in Interest	\$ (25,080,000)	\$ (460,000)	\$ 50,000	\$ 460,000	\$ -	\$ -	\$ (25,030,000)
Change in Penalty	\$ (18,500,000)	\$ (3,250,000)	\$ (360,000)	\$ (130,000)	\$ (10,000)	\$ -	\$ (22,250,000)
Change in Balance	\$ (105,260,000)	\$ (20,370,000)	\$ (12,740,000)	\$ (24,760,000)	\$ (50,000)	\$ -	\$ (163,180,000)
Balance 6/30/2014	\$ 150,000	\$ 30,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 220,000

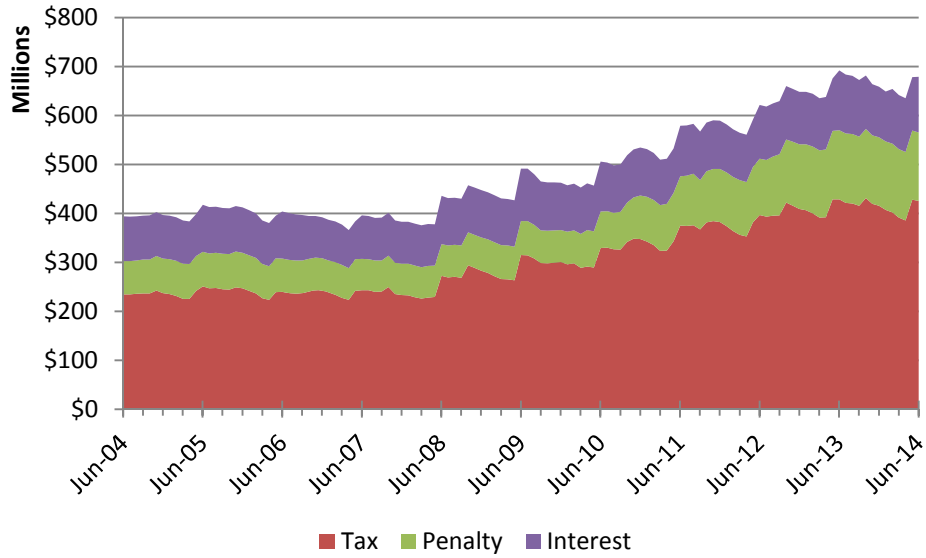
Persistent Liabilities

Open before FY 2014, and still open on June 30, 2014

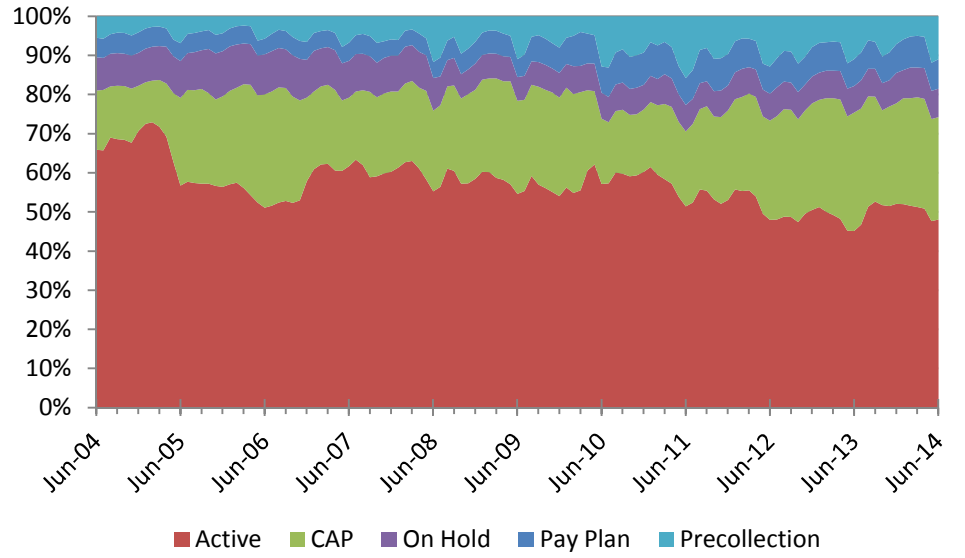
Number of Liabilities	110,800	26,910	16,740	23,235	200	-	177,885
Balance 6/30/2013	\$ 416,590,000	\$ 64,120,000	\$ 24,180,000	\$ 23,700,000	\$ 90,000	\$ -	\$ 528,680,000
Payments	\$ 27,320,000	\$ 9,630,000	\$ 5,580,000	\$ 14,120,000	\$ 10,000	\$ -	\$ 56,660,000
RWH in Payments	\$ 1,920,000	\$ 1,400,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 3,340,000
Change in Tax	\$ (1,850,000)	\$ (170,000)	\$ (90,000)	\$ (30,000)	\$ -	\$ -	\$ (2,140,000)
Change in Interest	\$ 14,370,000	\$ 2,740,000	\$ 1,440,000	\$ 1,230,000	\$ -	\$ -	\$ 19,780,000
Change in Penalty	\$ (3,150,000)	\$ (1,000,000)	\$ 20,000	\$ (20,000)	\$ -	\$ -	\$ (4,150,000)
Change in Balance	\$ (17,940,000)	\$ (8,050,000)	\$ (4,200,000)	\$ (12,930,000)	\$ (10,000)	\$ -	\$ (43,130,000)
Balance 6/30/2014	\$ 398,690,000	\$ 56,060,000	\$ 19,980,000	\$ 10,810,000	\$ 80,000	\$ -	\$ 485,620,000

FY End 2014	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	118,615	37,805	39,590	44,615	80,070	135	320,830
Balance 6/30/2014	\$ 429,610,000	\$ 93,360,000	\$ 66,800,000	\$ 39,250,000	\$ 50,850,000	\$ 60,000	\$ 679,930,000

PIT A/R - Total Balance

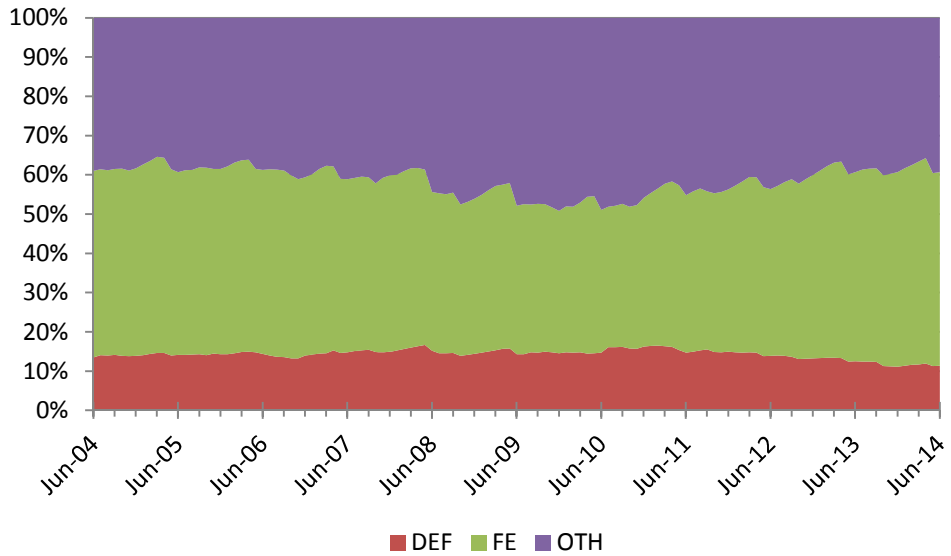


PIT A/R - Total Balance



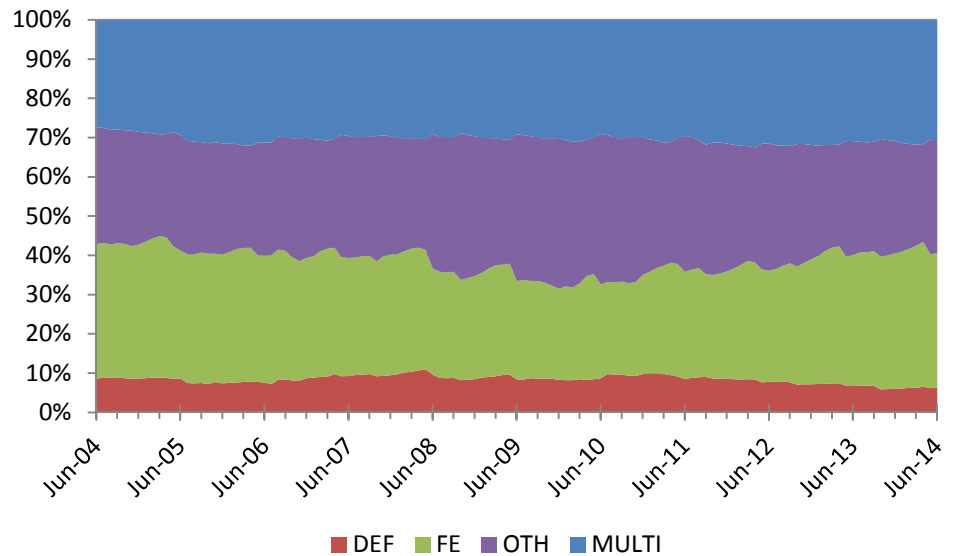
Liability Basis

PIT A/R - Total Balance



Account Basis

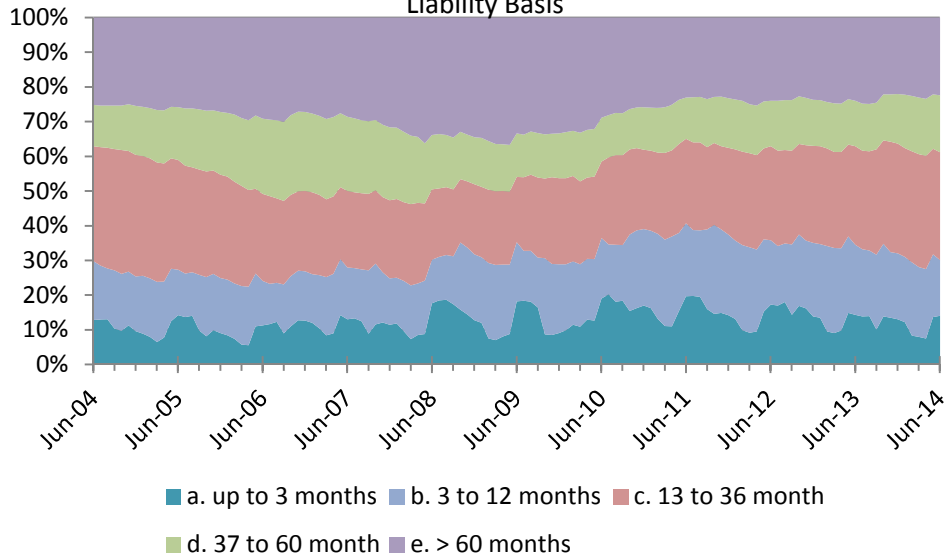
PIT A/R - Total Balance



Liability Basis

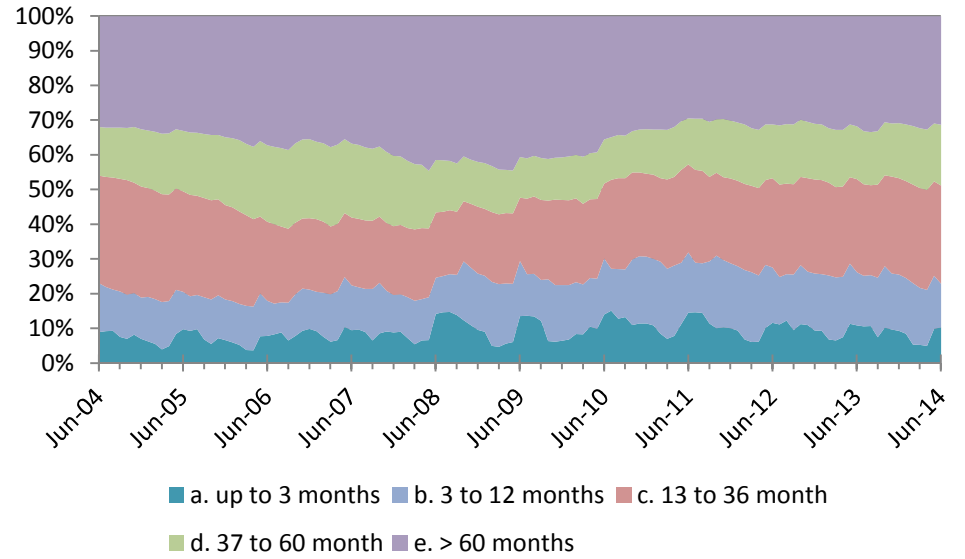
PIT A/R - Total Balance

Liability Basis



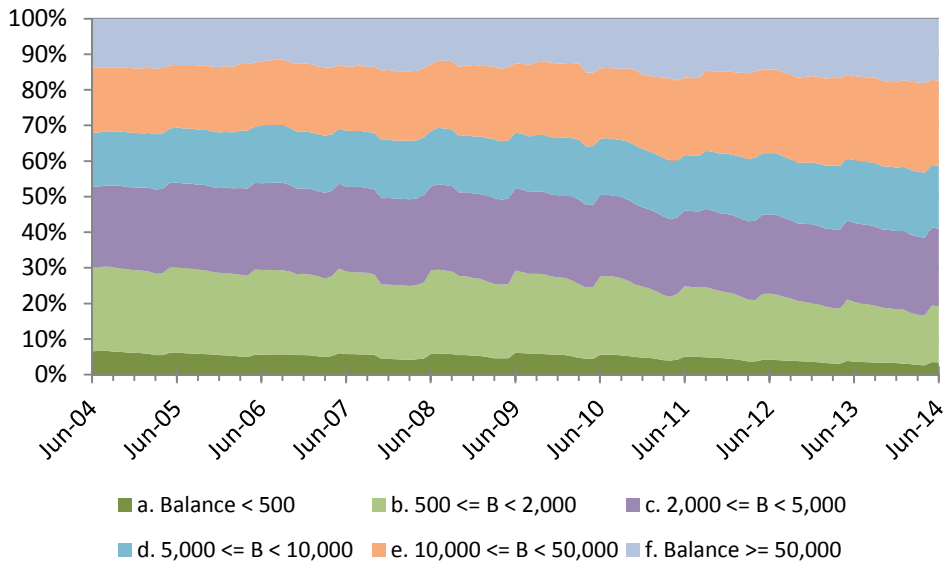
Account Basis

PIT A/R - Total Balance



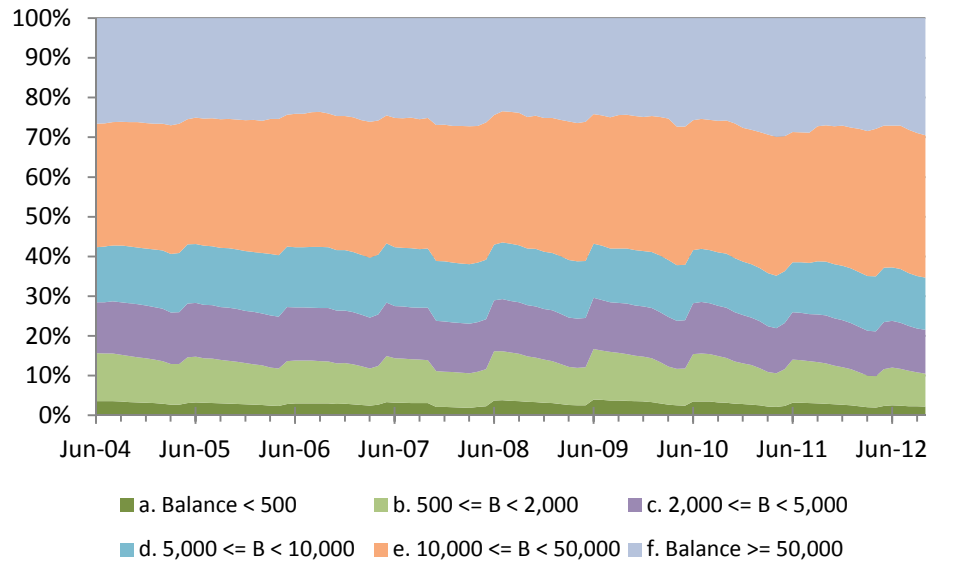
Liability Basis

PIT A/R - Total Balance



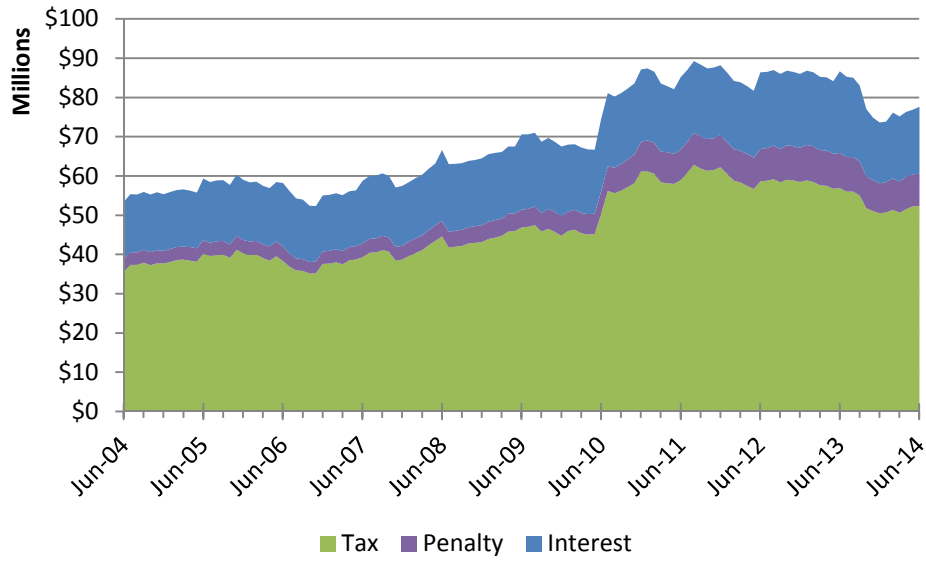
Account Basis

PIT A/R - Total Balance



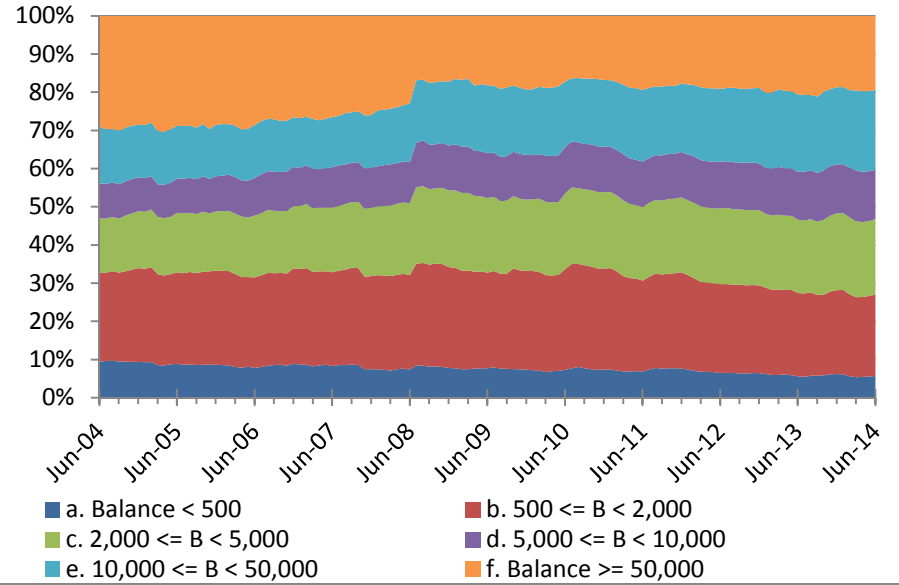
Liability Basis

PIT A/R - DEF Balance



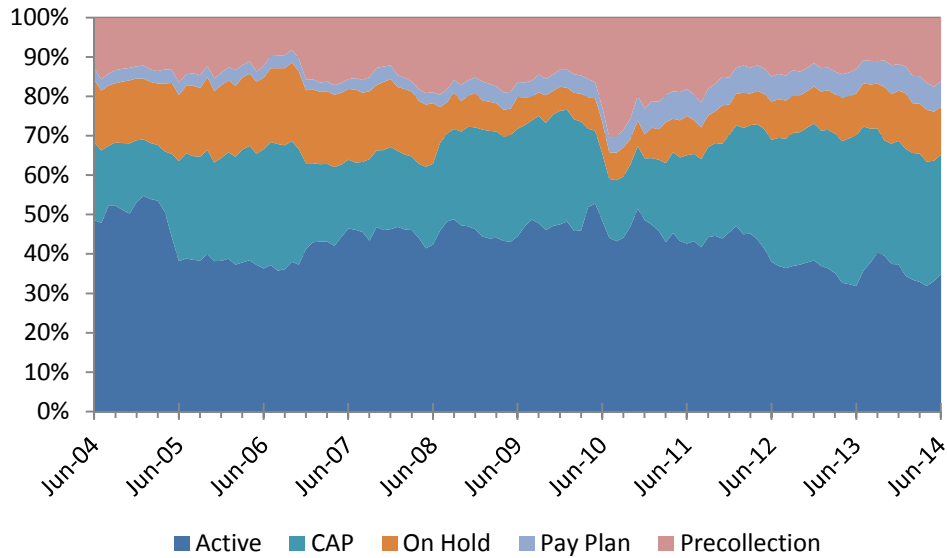
Liability Basis

PIT A/R - DEF Balance



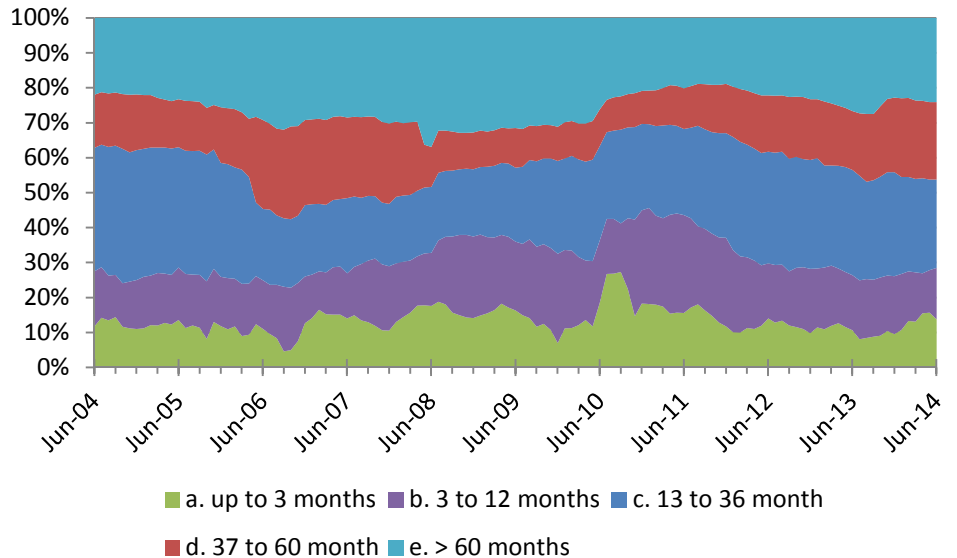
Liability Basis

PIT A/R - DEF Balance



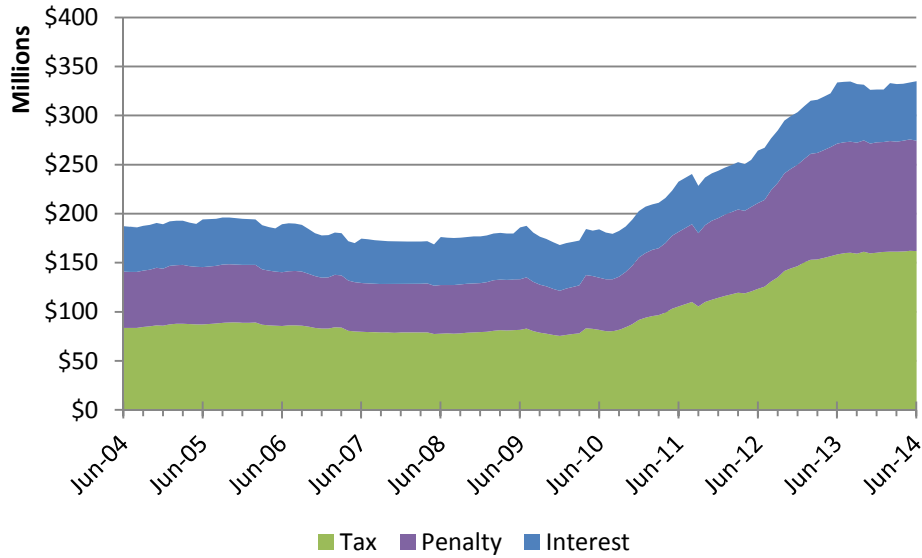
Liability Basis

PIT A/R - DEF Balance



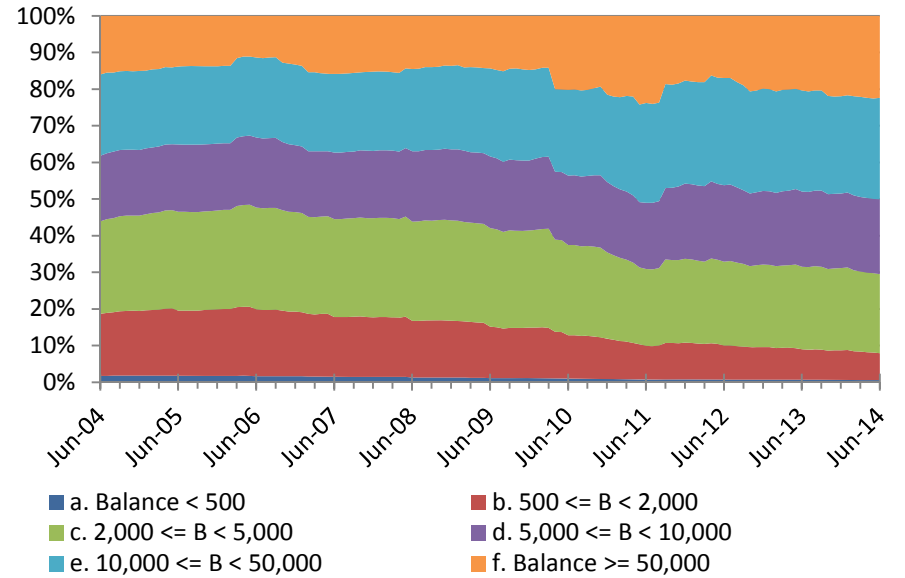
Liability Basis

PIT A/R - FE Balance



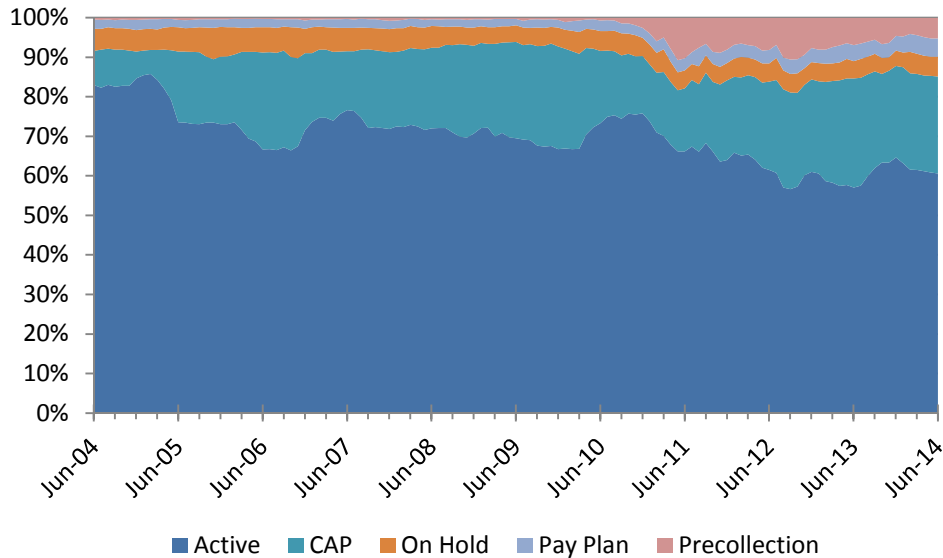
Liability Basis

PIT A/R - FE Balance



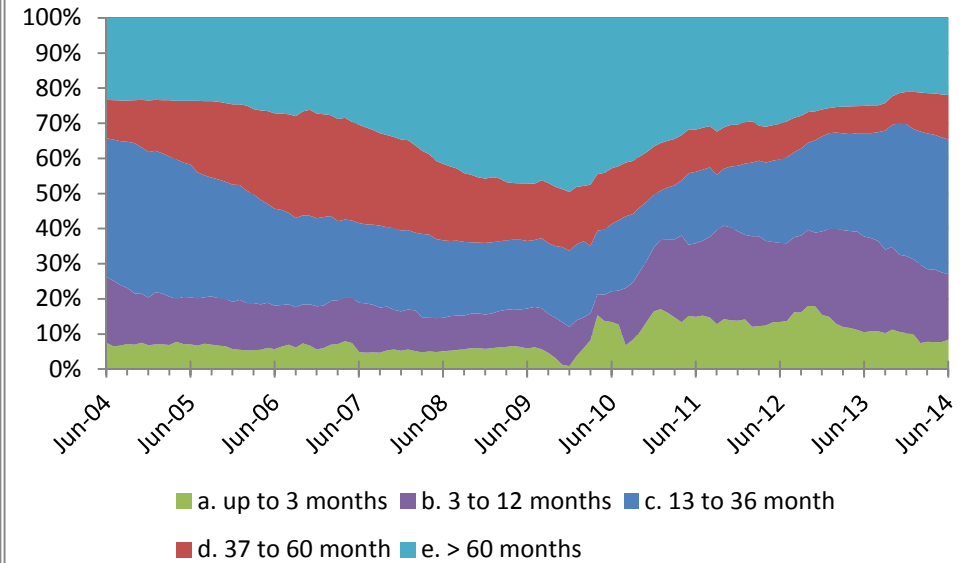
Liability Basis

PIT A/R - FE Balance



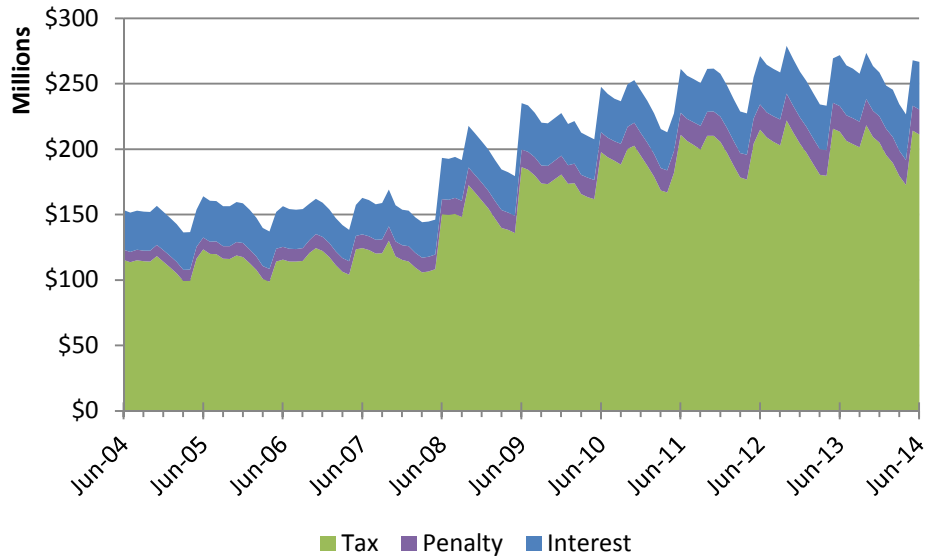
Liability Basis

PIT A/R - FE Balance



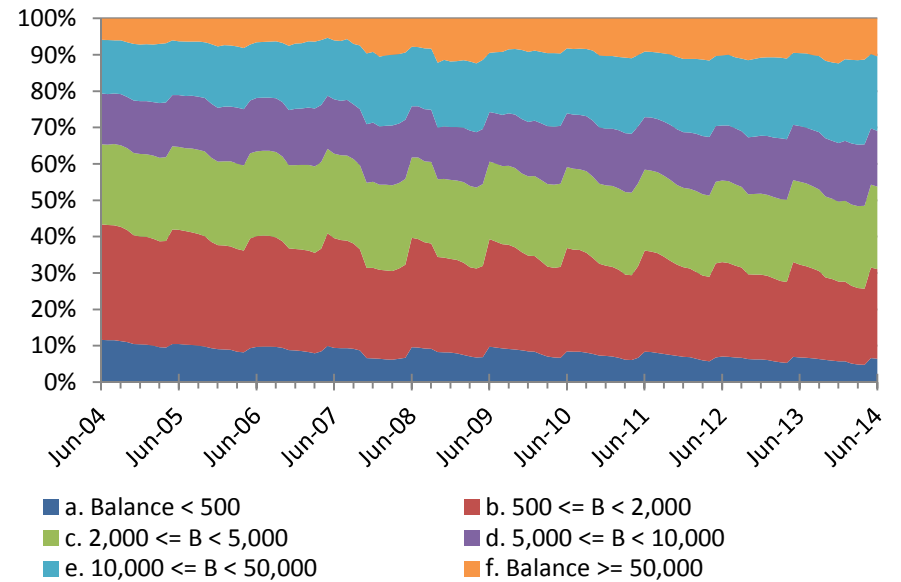
Liability Basis

PIT A/R - OTH Balance



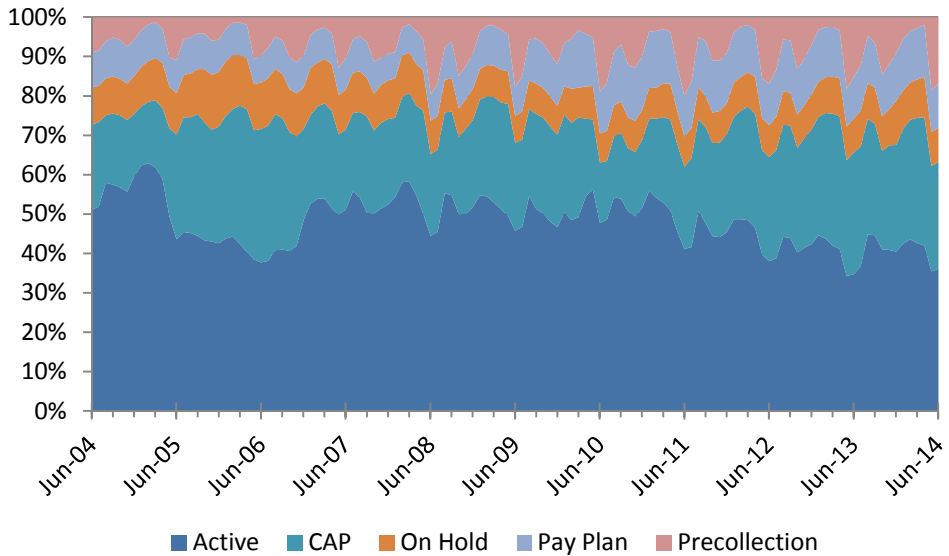
Liability Basis

PIT A/R - OTH Balance



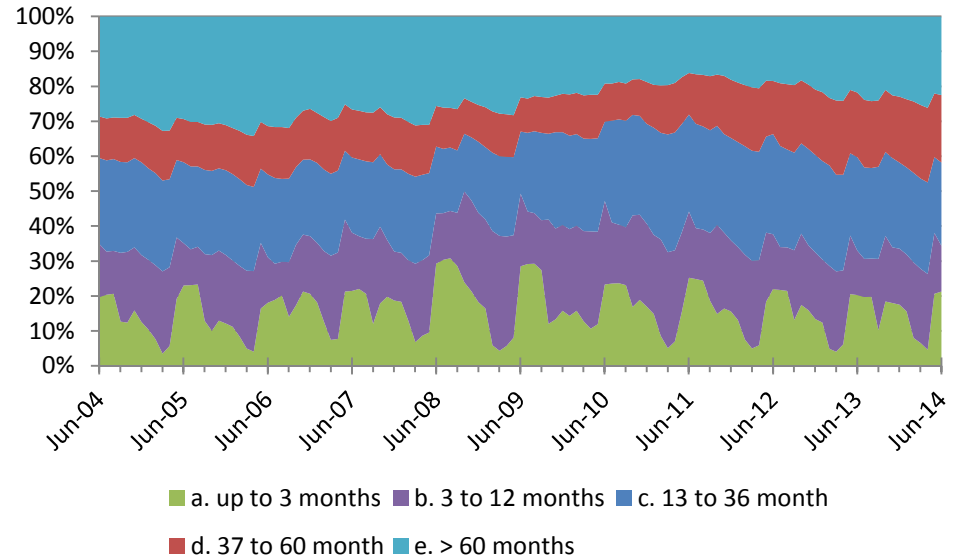
Liability Basis

PIT A/R - OTH Balance

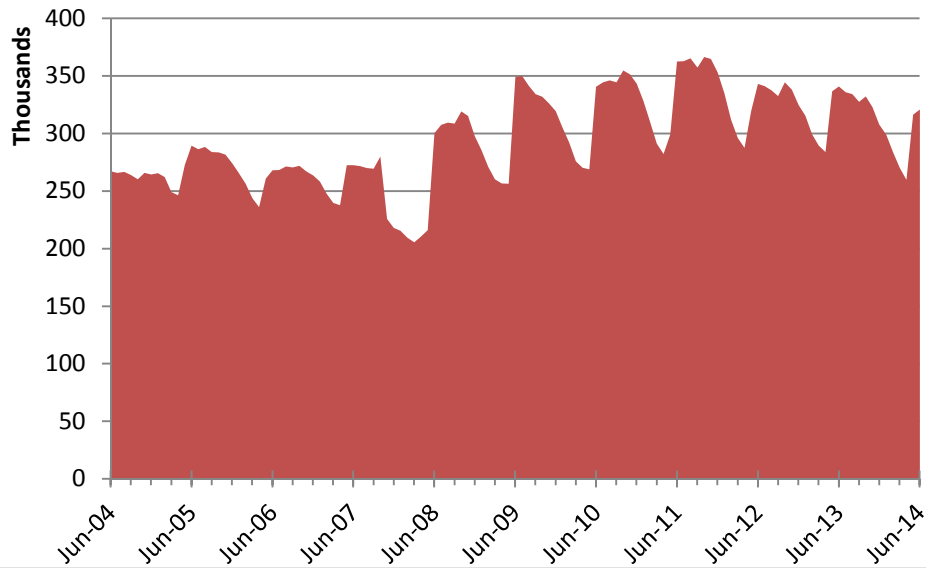


Liability Basis

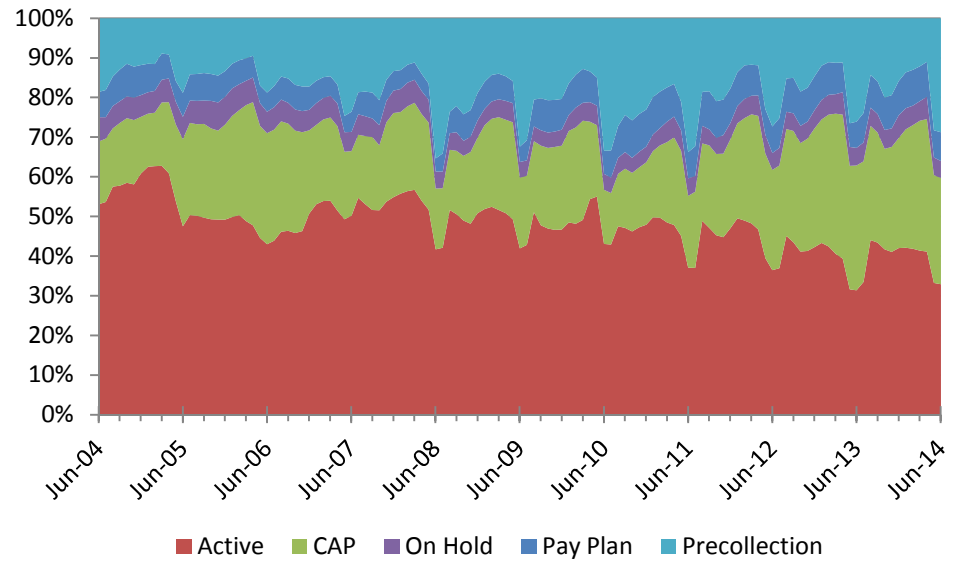
PIT A/R - OTH Balance



PIT A/R - Total (n)

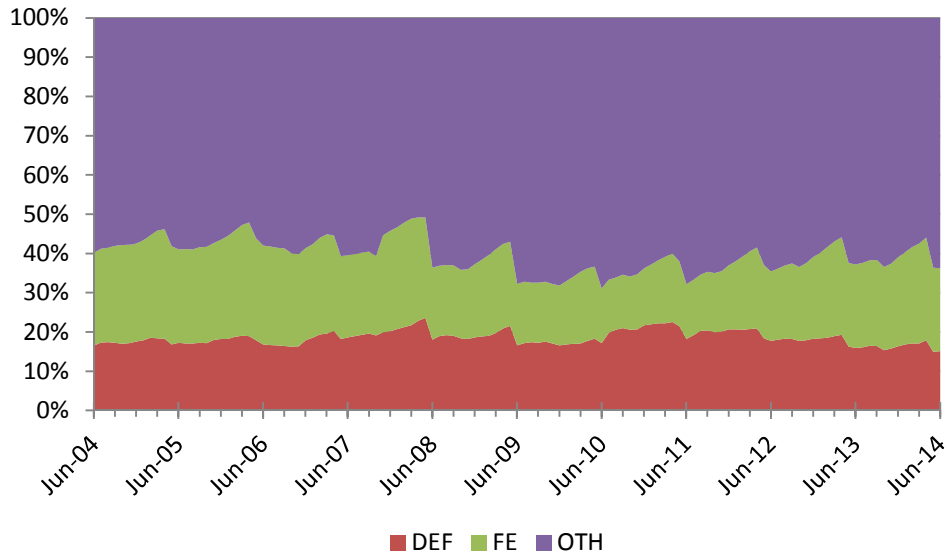


PIT A/R - Total (n)



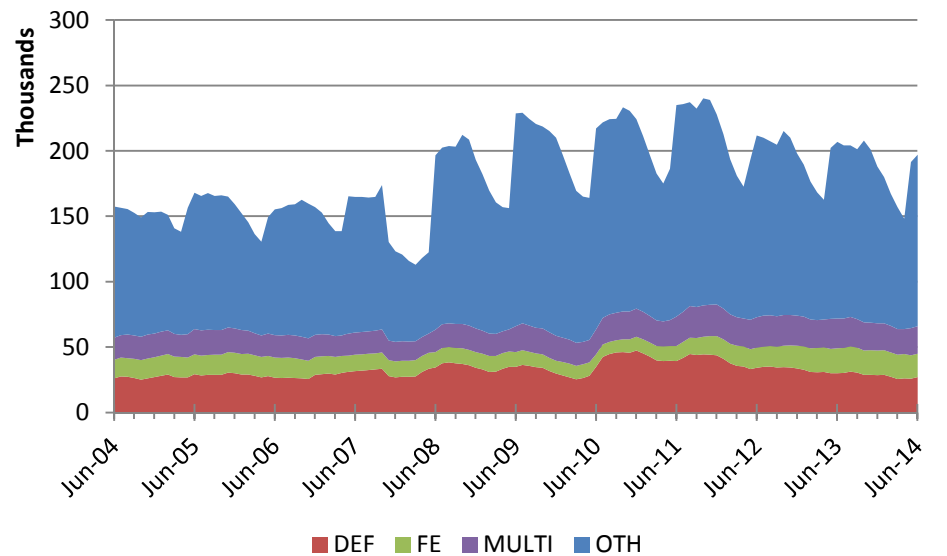
Liability Basis

PIT A/R - Total (n)



Account Basis

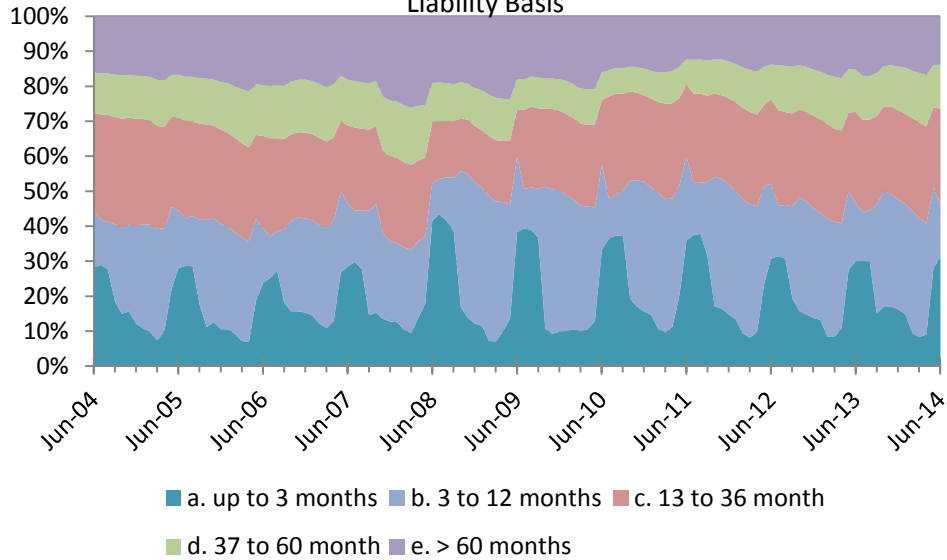
PIT A/R - Total (n)



Liability Basis

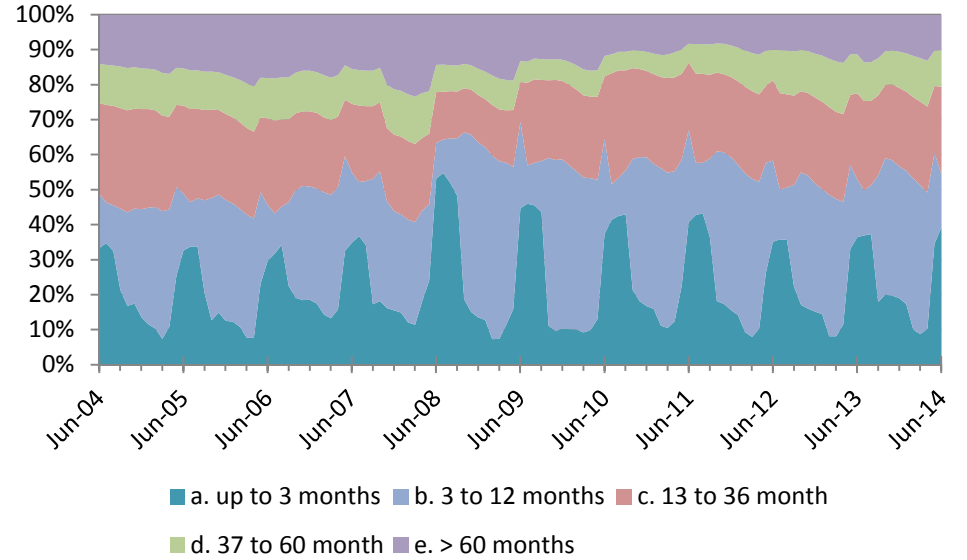
PIT A/R - Total (n)

Liability Basis



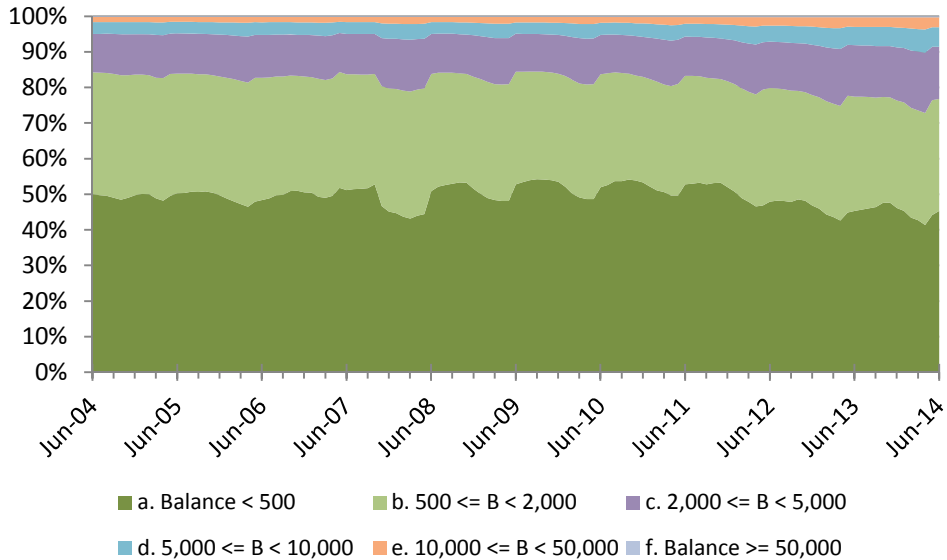
Account Basis

PIT A/R - Total (n)



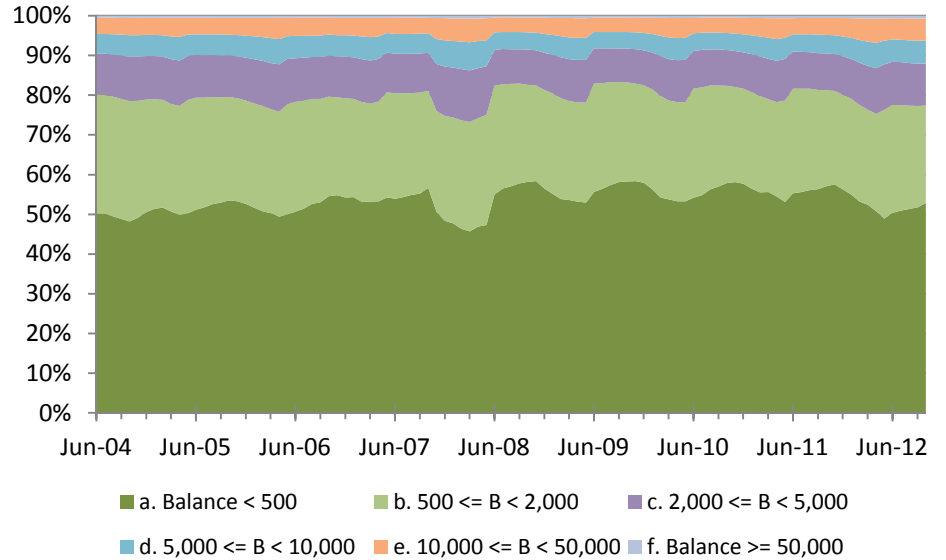
Liability Basis

PIT A/R - Total (n)



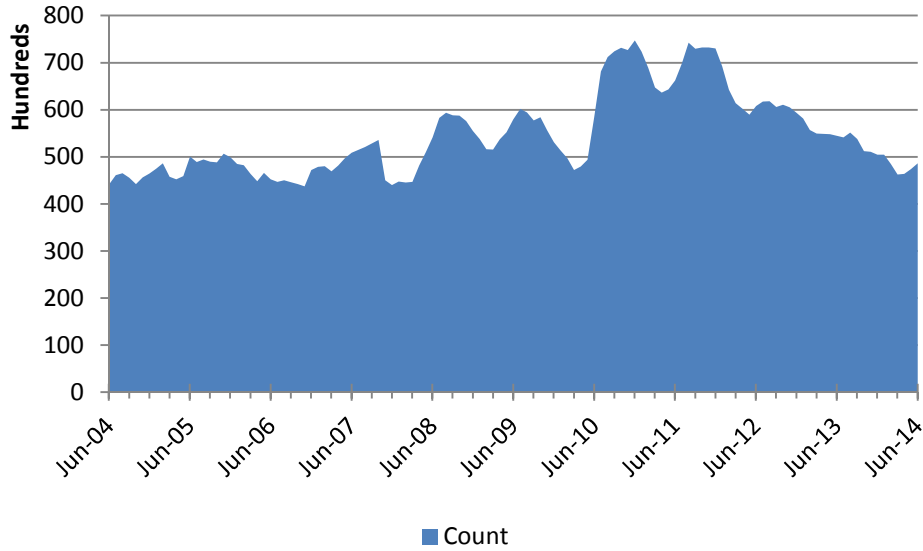
Account Basis

PIT A/R - Total (n)



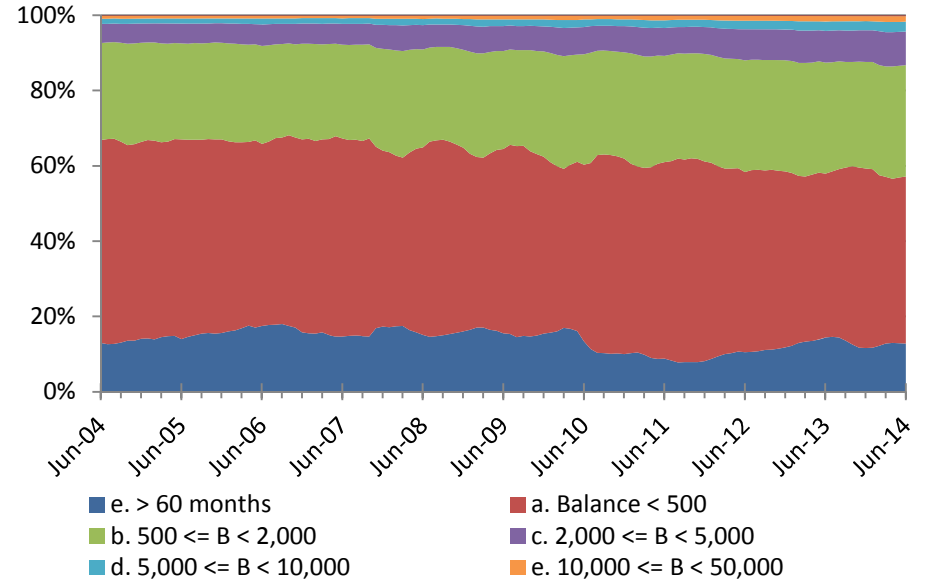
Liability Basis

PIT A/R - DEF (n)



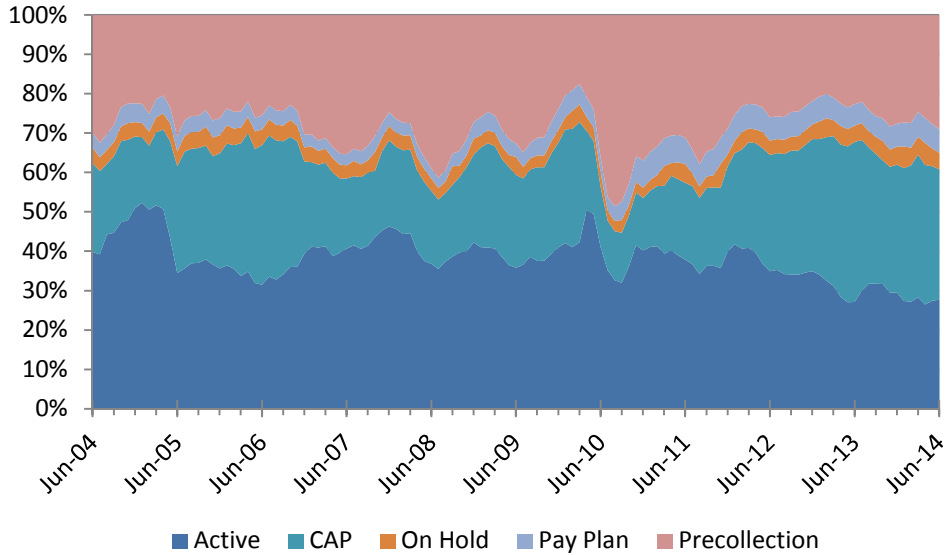
Liability Basis

PIT A/R - DEF (n)



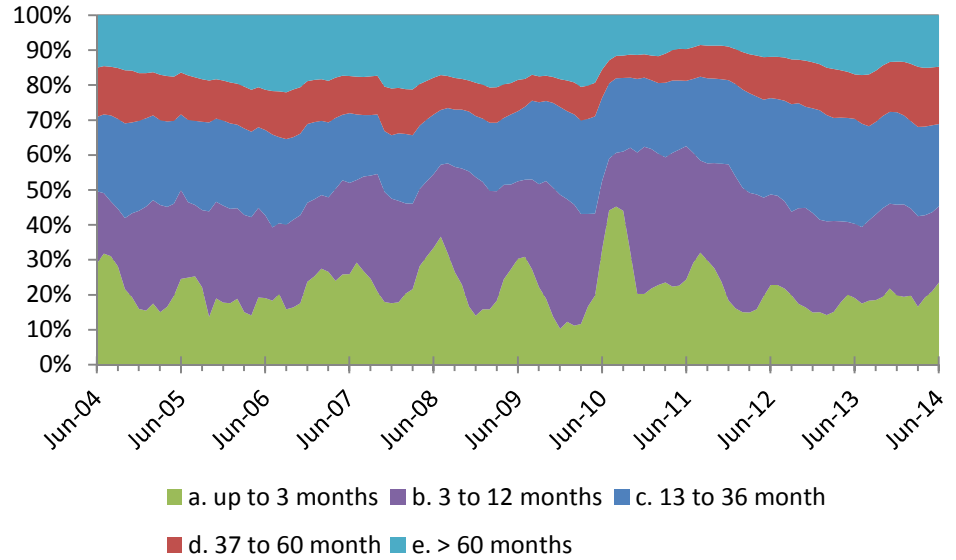
Liability Basis

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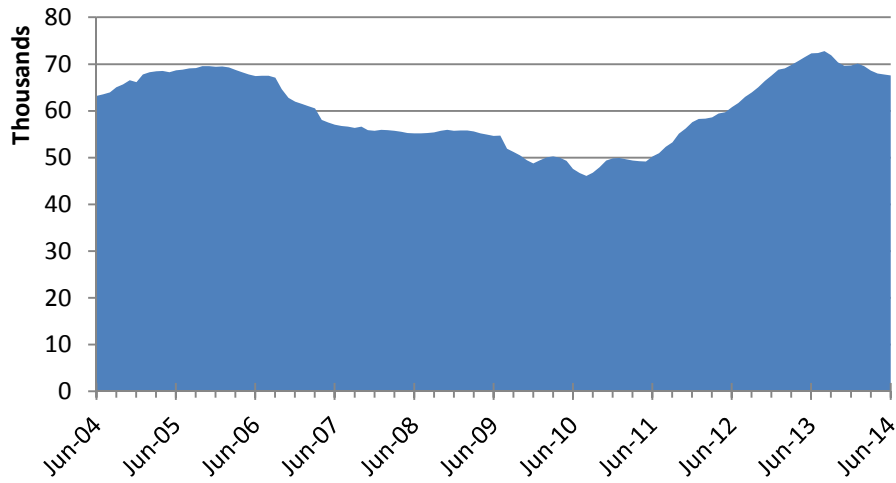
Liability Basis

PIT A/R - DEF (n)



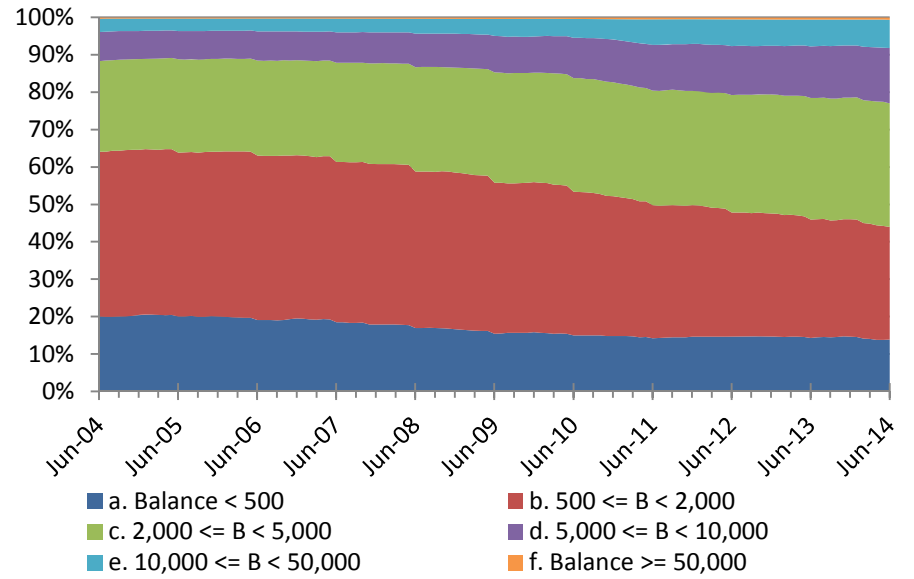
Liability Basis

PIT A/R - FE (n)



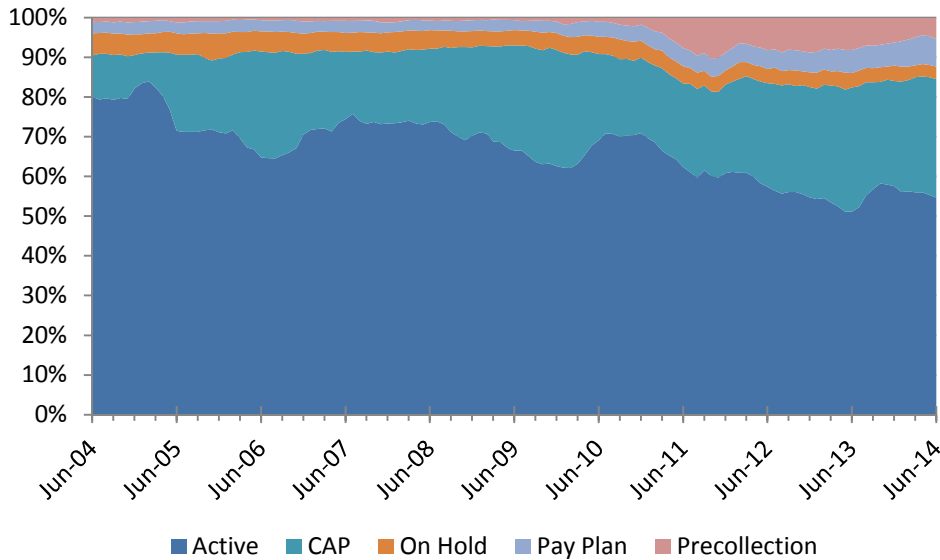
Liability Basis

PIT A/R - FE (n)



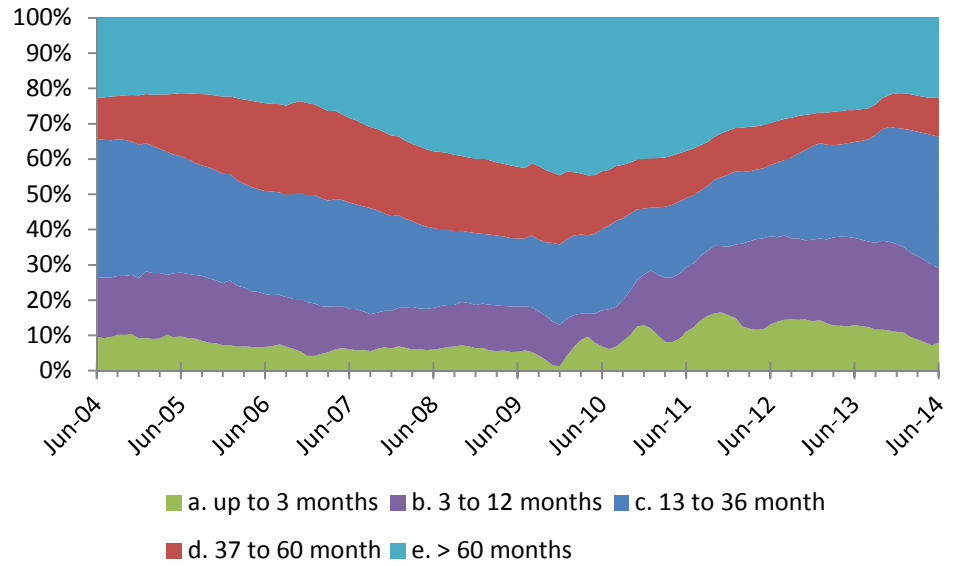
Liability Basis

PIT A/R - FE (n)



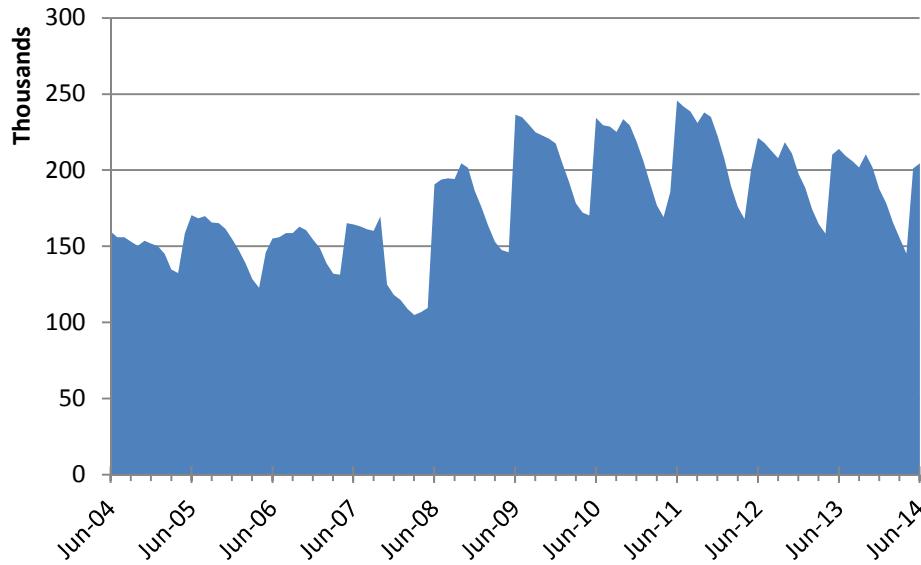
Liability Basis

PIT A/R - FE (n)



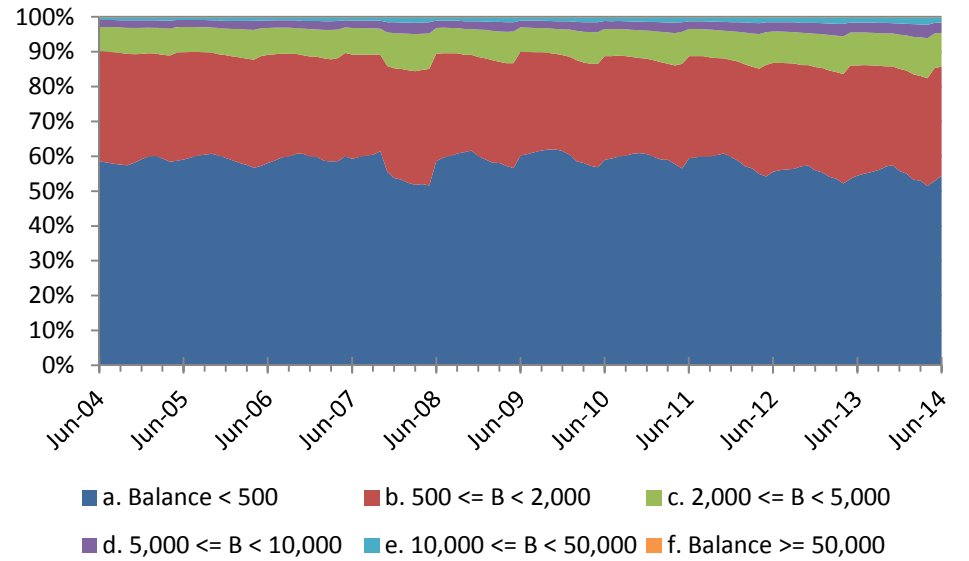
Liability Basis

PIT A/R - OTH (n)



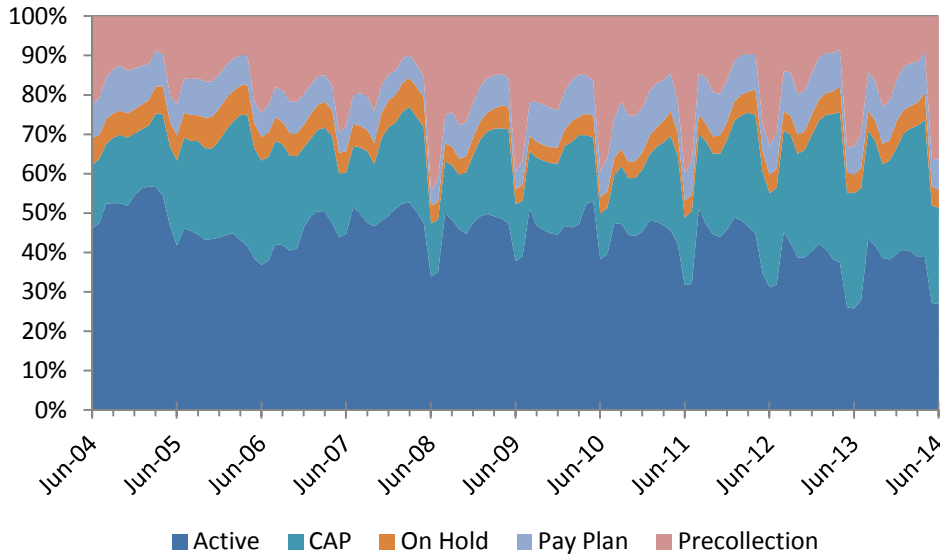
Liability Basis

PIT A/R - OTH (n)



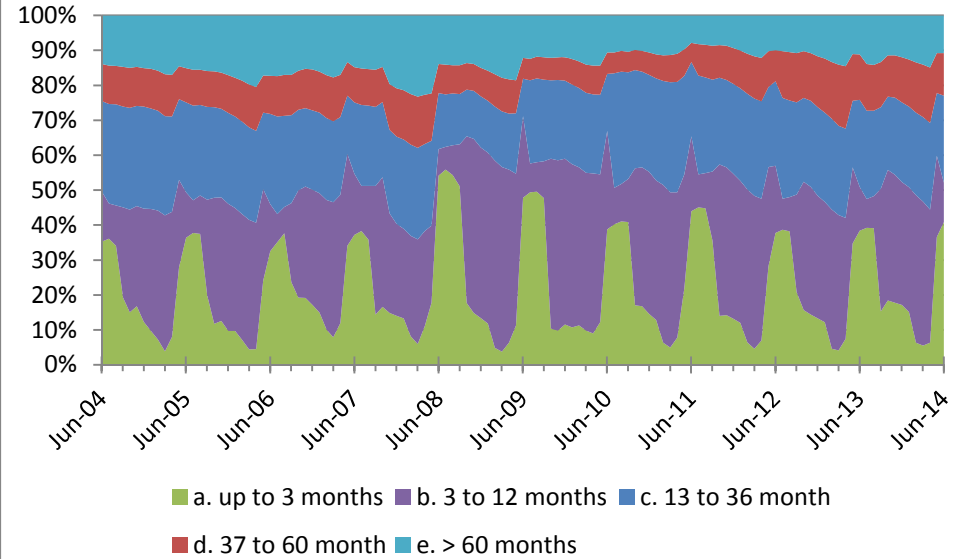
Liability Basis

PIT A/R - OTH (n)



Liability Basis

PIT A/R - OTH (n)



CORP Appendix – Accounts Receivable Characteristics Fiscal Year 2014

CORP A/R Balance by 10% Account Groups

Percent of			
Accounts	Accounts	Balance	Liabilities
90 to 100%	950	113,131,000	1,960
80 to 90%	950	296,000	1,480
70 to 80%	950	168,000	980
60 to 70%	950	153,000	1,000
50 to 60%	950	149,000	970
40 to 50%	950	75,000	1,110
30 to 40%	950	16,000	1,020
20 to 30%	950	1,000	1,060
10 to 20%	950	200	1,020
0 to 10%	950	0	960
Total	9,520	113,989,000	11,550

CORP A/R Balance by 10% Balance Groups

Approx % of			
Balance	Accounts	Balance	Liabilities
40 to 100%	5	66,172,000	30
30 to 40%	5	13,543,000	20
20 to 30%	5	10,261,000	10
10 to 20%	20	12,504,000	50
0 to 10%	9,490	11,508,000	11,450
Total	9,520	113,988,000	11,550

Corp Accounts Receivable Changes -- by SOURCE

Fiscal Year 2014

Liability Basis - Approximate Totals

FY End 2013	DEF	FAST	OTH	RTF	Total
Number of Liabilities	1,420	130	8,415	160	10,125
Balance 6/30/2013	\$ 96,820,000	\$ 1,140,000	\$ 7,150,000	\$ 440,000	\$ 105,550,000

Summary of All Liabilities in ACT during Fiscal Year

Number of Liabilities	2,925	195	25,095	260	28,475
Balance 6/30/2013	\$ 96,820,000	\$ 1,140,000	\$ 7,150,000	\$ 440,000	\$ 105,550,000
Payments	\$ 21,460,000	\$ 100,000	\$ 4,160,000	\$ 200,000	\$ 25,920,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ 20,660,000	\$ 460,000	\$ 6,160,000	\$ 60,000	\$ 27,340,000
Change in Interest	\$ 2,660,000	\$ 120,000	\$ (420,000)	\$ (10,000)	\$ 2,350,000
Change in Penalty	\$ 5,390,000	\$ 430,000	\$ (860,000)	\$ (30,000)	\$ 4,930,000
Change in Balance	\$ 7,240,000	\$ 910,000	\$ 730,000	\$ (180,000)	\$ 8,700,000
Balance 6/30/2014	\$ 104,050,000	\$ 2,040,000	\$ 7,630,000	\$ 270,000	\$ 113,990,000

FY End 2014	DEF	FAST	OTH	RTF	Total
Number of Liabilities	1,365	140	9,945	105	11,555
Balance 6/30/2014	\$ 104,050,000	\$ 2,040,000	\$ 7,630,000	\$ 270,000	\$ 113,990,000

FY End 2013	DEF	FAST	OTH	RTF	Total
Number of Liabilities	1,420	130	8,415	160	10,125
Balance 6/30/2013	\$ 96,820,000	\$ 1,140,000	\$ 7,150,000	\$ 440,000	\$ 105,550,000

Transitory Liabilities

New in FY 2014 , and closed in FY 2014

Number of Liabilities	545	10	8,615	55	9,225
Balance 6/30/2013	\$ -	\$ -	\$ -	\$ -	\$ -
Payments	\$ 4,360,000	\$ -	\$ 5,050,000	\$ 70,000	\$ 9,480,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ 3,260,000	\$ -	\$ 5,500,000	\$ 80,000	\$ 8,840,000
Change in Interest	\$ 660,000	\$ -	\$ (110,000)	\$ 20,000	\$ 570,000
Change in Penalty	\$ 450,000	\$ -	\$ (340,000)	\$ (30,000)	\$ 80,000
Change in Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Balance 6/30/2014	\$ -	\$ -	\$ -	\$ -	\$ -

New Liabilities

New in FY 2014 , and still open on June 30, 2014

Number of Liabilities	960	55	8,065	45	9,125
Balance 6/30/2013	\$ -	\$ -	\$ -	\$ -	\$ -
Payments	\$ 7,220,000	\$ -	\$ 3,520,000	\$ 10,000	\$ 10,750,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ 27,790,000	\$ 610,000	\$ 6,410,000	\$ 30,000	\$ 34,840,000
Change in Interest	\$ 5,340,000	\$ 130,000	\$ 190,000	\$ -	\$ 5,660,000
Change in Penalty	\$ 5,660,000	\$ 590,000	\$ (220,000)	\$ 10,000	\$ 6,040,000
Change in Balance	\$ 31,570,000	\$ 1,330,000	\$ 2,860,000	\$ 30,000	\$ 35,790,000
Balance 6/30/2014	\$ 31,590,000	\$ 1,330,000	\$ 3,230,000	\$ 30,000	\$ 36,180,000

Closed Liabilities

Open before FY 2014 , and closed during 2014

Number of Liabilities	1,015	45	6,535	100	7,695
Balance 6/30/2013	\$ 18,450,000	\$ 360,000	\$ 2,440,000	\$ 210,000	\$ 21,460,000
Payments	\$ 1,090,000	\$ 80,000	\$ (4,980,000)	\$ 110,000	\$ (3,700,000)
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ (10,060,000)	\$ (110,000)	\$ (5,770,000)	\$ (50,000)	\$ (15,990,000)
Change in Interest	\$ (5,570,000)	\$ (30,000)	\$ (690,000)	\$ (40,000)	\$ (6,330,000)
Change in Penalty	\$ (1,710,000)	\$ (140,000)	\$ (310,000)	\$ (10,000)	\$ (2,170,000)
Change in Balance	\$ (18,430,000)	\$ (360,000)	\$ (1,790,000)	\$ (210,000)	\$ (20,790,000)
Balance 6/30/2014	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000

Persistent Liabilities

Open before FY 2014 , and still open on June 30, 2014

Number of Liabilities	405	85	1,880	60	2,430
Balance 6/30/2013	\$ 78,370,000	\$ 780,000	\$ 4,710,000	\$ 230,000	\$ 84,090,000
Payments	\$ 8,790,000	\$ 20,000	\$ 570,000	\$ 10,000	\$ 9,390,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ (330,000)	\$ (40,000)	\$ 20,000	\$ -	\$ (350,000)
Change in Interest	\$ 2,230,000	\$ 20,000	\$ 190,000	\$ 10,000	\$ 2,450,000
Change in Penalty	\$ 990,000	\$ (20,000)	\$ 10,000	\$ -	\$ 980,000
Change in Balance	\$ (5,900,000)	\$ (60,000)	\$ (340,000)	\$ -	\$ (6,300,000)
Balance 6/30/2014	\$ 72,460,000	\$ 710,000	\$ 4,390,000	\$ 240,000	\$ 77,800,000

FY End 2014	DEF	FAST	OTH	RTF	Total
Number of Liabilities	1,365	140	9,945	105	11,555
Balance 6/30/2014	\$ 104,050,000	\$ 2,040,000	\$ 7,630,000	\$ 270,000	\$ 113,990,000

Corp Accounts Receivable Changes -- BY SETUP YEAR

Fiscal Year 2014

Liability Basis - Approximate Totals

FY End 2013	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	200	185	570	910	8,260	-	10,125
Balance 6/30/2013	\$ 35,520,000	\$ 920,000	\$ 1,040,000	\$ 37,460,000	\$ 30,600,000	\$ -	\$ 105,540,000

Summary of All Liabilities in ACT during Fiscal Year

Number of Liabilities	200	185	570	910	8,260	18,195	28,320
Balance 6/30/2013	\$ 35,520,000	\$ 920,000	\$ 1,040,000	\$ 37,460,000	\$ 30,600,000	\$ -	\$ 105,540,000
Payments	\$ (5,360,000)	\$ 10,000	\$ (3,330,000)	\$ 6,820,000	\$ 7,540,000	\$ 20,230,000	\$ 25,910,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ (3,100,000)	\$ (460,000)	\$ (2,940,000)	\$ (2,820,000)	\$ (7,030,000)	\$ 43,670,000	\$ 27,320,000
Change in Interest	\$ (2,880,000)	\$ (270,000)	\$ (540,000)	\$ 850,000	\$ (1,040,000)	\$ 6,230,000	\$ 2,350,000
Change in Penalty	\$ (230,000)	\$ (20,000)	\$ (80,000)	\$ (680,000)	\$ (190,000)	\$ 6,110,000	\$ 4,910,000
Change in Balance	\$ (840,000)	\$ (760,000)	\$ (240,000)	\$ (9,460,000)	\$ (15,800,000)	\$ 35,790,000	\$ 8,690,000
Balance 6/30/2014	\$ 34,220,000	\$ 150,000	\$ 800,000	\$ 27,910,000	\$ 14,730,000	\$ 36,180,000	\$ 113,990,000

FY End 2014	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	115	80	410	485	1,340	9,120	11,550
Balance 6/30/2014	\$ 34,220,000	\$ 150,000	\$ 800,000	\$ 27,910,000	\$ 14,730,000	\$ 36,180,000	\$ 113,990,000

FY End 2013	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	200	185	570	910	8,260	-	10,125
Balance 6/30/2013	\$ 35,520,000	\$ 920,000	\$ 1,040,000	\$ 37,460,000	\$ 30,600,000	\$ -	\$ 105,540,000

Transitory Liabilities

New in FY 2014 , and closed in FY 2014

Number of Liabilities						9,075	9,075
Balance 6/30/2013						\$ -	\$ -
Payments						\$ 9,480,000	\$ 9,480,000
RWH in Payments						\$ -	\$ -
Change in Tax						\$ 8,830,000	\$ 8,830,000
Change in Interest						\$ 570,000	\$ 570,000
Change in Penalty						\$ 80,000	\$ 80,000
Change in Balance						\$ -	\$ -
Balance 6/30/2014						\$ -	\$ -

New Liabilities

New in FY 2014 , and still open on June 30, 2014

Number of Liabilities						9,120	9,120
Balance 6/30/2013						\$ -	\$ -
Payments						\$ 10,750,000	\$ 10,750,000
RWH in Payments						\$ -	\$ -
Change in Tax						\$ 34,840,000	\$ 34,840,000
Change in Interest						\$ 5,660,000	\$ 5,660,000
Change in Penalty						\$ 6,030,000	\$ 6,030,000
Change in Balance						\$ 35,790,000	\$ 35,790,000
Balance 6/30/2014						\$ 36,180,000	\$ 36,180,000

Closed Liabilities

Open before FY 2014 , and closed during 2014

Number of Liabilities	85	105	160	425	6,920		7,695
Balance 6/30/2013	\$ 390,000	\$ 770,000	\$ 210,000	\$ 5,200,000	\$ 14,890,000		\$ 21,460,000
Payments	\$ (7,000,000)	\$ (10,000)	\$ (3,410,000)	\$ 640,000	\$ 6,080,000		\$ (3,700,000)
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Change in Tax	\$ (3,100,000)	\$ (470,000)	\$ (2,940,000)	\$ (2,630,000)	\$ (6,860,000)		\$ (16,000,000)
Change in Interest	\$ (3,610,000)	\$ (280,000)	\$ (580,000)	\$ (480,000)	\$ (1,380,000)		\$ (6,330,000)
Change in Penalty	\$ (230,000)	\$ (20,000)	\$ (80,000)	\$ (1,360,000)	\$ (480,000)		\$ (2,170,000)
Change in Balance	\$ 70,000	\$ (760,000)	\$ (200,000)	\$ (5,110,000)	\$ (14,800,000)		\$ (20,800,000)
Balance 6/30/2014	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -

Persistent Liabilities

Open before FY 2014 , and still open on June 30, 2014

Number of Liabilities	115	80	410	485	1,340		2,430
Balance 6/30/2013	\$ 35,130,000	\$ 150,000	\$ 830,000	\$ 32,260,000	\$ 15,710,000		\$ 84,080,000
Payments	\$ 1,640,000	\$ 20,000	\$ 80,000	\$ 6,180,000	\$ 1,460,000		\$ 9,380,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Change in Tax	\$ -	\$ 10,000	\$ -	\$ (190,000)	\$ (170,000)		\$ (350,000)
Change in Interest	\$ 730,000	\$ 10,000	\$ 40,000	\$ 1,330,000	\$ 340,000		\$ 2,450,000
Change in Penalty	\$ -	\$ -	\$ -	\$ 680,000	\$ 290,000		\$ 970,000
Change in Balance	\$ (910,000)	\$ -	\$ (40,000)	\$ (4,350,000)	\$ (1,000,000)		\$ (6,300,000)
Balance 6/30/2014	\$ 34,220,000	\$ 150,000	\$ 800,000	\$ 27,910,000	\$ 14,730,000		\$ 77,810,000

FY End 2014	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	115	80	410	485	1,340	9,120	11,550
Balance 6/30/2014	\$ 34,220,000	\$ 150,000	\$ 800,000	\$ 27,910,000	\$ 14,730,000	\$ 36,180,000	\$ 113,990,000

Corp Accounts Receivable Changes -- BY TAXYEAR

Fiscal Year 2014

Liability Basis - Approximate Totals

FY End 2013	Before '10	2010	2011	2012	2013	Total
Number of Liabilities	1,920	1,150	3,870	3,180	-	10,120
Balance 6/30/2013	\$ 98,540,000	\$ 2,520,000	\$ 4,080,000	\$ 410,000	\$ -	\$ 105,550,000

Summary of All Liabilities in ACT during Fiscal Year

Number of Liabilities	2,970	1,895	5,245	14,485	3,875	28,470
Balance 6/30/2013	\$ 98,540,000	\$ 2,520,000	\$ 4,080,000	\$ 410,000	\$ -	\$ 105,550,000
Payments	\$ 17,170,000	\$ 1,330,000	\$ 2,540,000	\$ 4,430,000	\$ 420,000	\$ 25,890,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ 10,520,000	\$ 3,630,000	\$ 3,430,000	\$ 8,600,000	\$ 1,120,000	\$ 27,300,000
Change in Interest	\$ 1,400,000	\$ 560,000	\$ 230,000	\$ 130,000	\$ 10,000	\$ 2,330,000
Change in Penalty	\$ 3,760,000	\$ 1,030,000	\$ 240,000	\$ (120,000)	\$ 30,000	\$ 4,940,000
Change in Balance	\$ (1,510,000)	\$ 3,880,000	\$ 1,390,000	\$ 4,170,000	\$ 740,000	\$ 8,670,000
Balance 6/30/2014	\$ 96,570,000	\$ 6,280,000	\$ 5,430,000	\$ 4,960,000	\$ 740,000	\$ 113,980,000

FY End 2014	Before '10	2010	2011	2012	2013	Total
Number of Liabilities	1,400	870	1,360	4,715	3,215	11,560
Balance 6/30/2014	\$ 96,570,000	\$ 6,280,000	\$ 5,430,000	\$ 4,960,000	\$ 740,000	\$ 113,980,000

FY End 2013	Before '10	2010	2011	2012	2013	Total
Number of Liabilities	1,920	1,150	3,870	3,180	-	10,120
Balance 6/30/2013	\$ 98,540,000	\$ 2,520,000	\$ 4,080,000	\$ 410,000	\$ -	\$ 105,550,000

Transitory Liabilities

New in FY 2014 , and closed in FY 2014

Number of Liabilities	535	325	730	6,970	660	9,220
Balance 6/30/2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments	\$ 3,920,000	\$ 930,000	\$ 2,590,000	\$ 1,950,000	\$ 90,000	\$ 9,480,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ 3,190,000	\$ 780,000	\$ 2,630,000	\$ 2,130,000	\$ 90,000	\$ 8,820,000
Change in Interest	\$ 500,000	\$ 80,000	\$ 30,000	\$ (50,000)	\$ -	\$ 560,000
Change in Penalty	\$ 230,000	\$ 60,000	\$ (70,000)	\$ (130,000)	\$ -	\$ 90,000
Change in Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance 6/30/2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

New Liabilities

New in FY 2014 , and still open on June 30, 2014

Number of Liabilities	515	420	645	4,335	3,215	9,130
Balance 6/30/2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments	\$ 5,760,000	\$ 1,850,000	\$ 570,000	\$ 2,230,000	\$ 330,000	\$ 10,740,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ 19,790,000	\$ 4,750,000	\$ 2,700,000	\$ 6,560,000	\$ 1,030,000	\$ 34,830,000
Change in Interest	\$ 4,690,000	\$ 570,000	\$ 200,000	\$ 190,000	\$ 10,000	\$ 5,660,000
Change in Penalty	\$ 4,550,000	\$ 970,000	\$ 480,000	\$ 10,000	\$ 30,000	\$ 6,040,000
Change in Balance	\$ 23,260,000	\$ 4,430,000	\$ 2,820,000	\$ 4,530,000	\$ 740,000	\$ 35,780,000
Balance 6/30/2014	\$ 23,270,000	\$ 4,430,000	\$ 2,840,000	\$ 4,900,000	\$ 740,000	\$ 36,180,000

Closed Liabilities

Open before FY 2014 , and closed during 2014

Number of Liabilities	1,035	700	3,155	2,800		7,690
Balance 6/30/2013	\$ 19,100,000	\$ 550,000	\$ 1,510,000	\$ 300,000		\$ 21,460,000
Payments	\$ (1,450,000)	\$ (1,660,000)	\$ (790,000)	\$ 200,000		\$ (3,700,000)
RWH in Payments	\$ -	\$ -	\$ -	\$ -		\$ -
Change in Tax	\$ (12,140,000)	\$ (1,880,000)	\$ (1,900,000)	\$ (80,000)		\$ (16,000,000)
Change in Interest	\$ (6,060,000)	\$ (160,000)	\$ (100,000)	\$ (10,000)		\$ (6,330,000)
Change in Penalty	\$ (1,870,000)	\$ (40,000)	\$ (260,000)	\$ -		\$ (2,170,000)
Change in Balance	\$ (18,620,000)	\$ (430,000)	\$ (1,450,000)	\$ (300,000)		\$ (20,800,000)
Balance 6/30/2014	\$ -	\$ -	\$ -	\$ -		\$ -

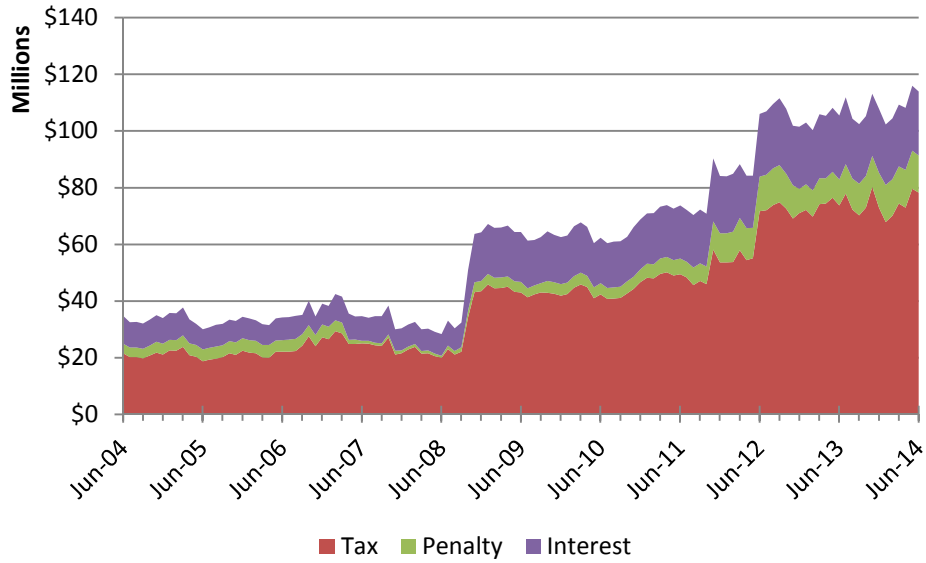
Persistent Liabilities

Open before FY 2014 , and still open on June 30, 2014

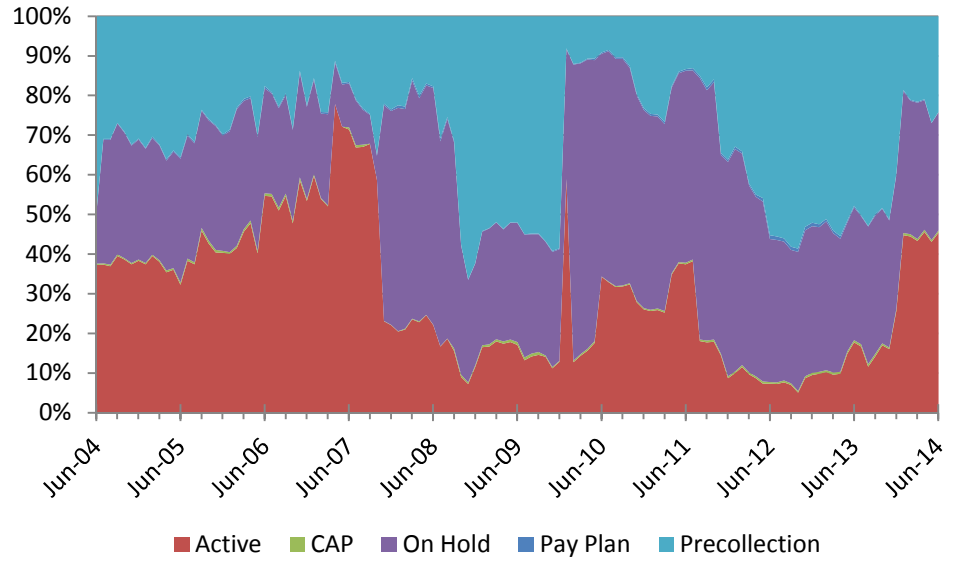
Number of Liabilities	885	450	715	380		2,430
Balance 6/30/2013	\$ 79,440,000	\$ 1,970,000	\$ 2,570,000	\$ 110,000		\$ 84,090,000
Payments	\$ 8,940,000	\$ 210,000	\$ 170,000	\$ 50,000		\$ 9,370,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -		\$ -
Change in Tax	\$ (320,000)	\$ (20,000)	\$ -	\$ (10,000)		\$ (350,000)
Change in Interest	\$ 2,270,000	\$ 70,000	\$ 100,000	\$ -		\$ 2,440,000
Change in Penalty	\$ 850,000	\$ 40,000	\$ 90,000	\$ -		\$ 980,000
Change in Balance	\$ (6,150,000)	\$ (120,000)	\$ 20,000	\$ (60,000)		\$ (6,310,000)
Balance 6/30/2014	\$ 73,300,000	\$ 1,850,000	\$ 2,590,000	\$ 60,000		\$ 77,800,000

FY End 2014	Before '10	2010	2011	2012	2013	Total
Number of Liabilities	1,400	870	1,360	4,715	3,215	11,560
Balance 6/30/2014	\$ 96,570,000	\$ 6,280,000	\$ 5,430,000	\$ 4,960,000	\$ 740,000	\$ 113,980,000

CORP A/R - Total Balance

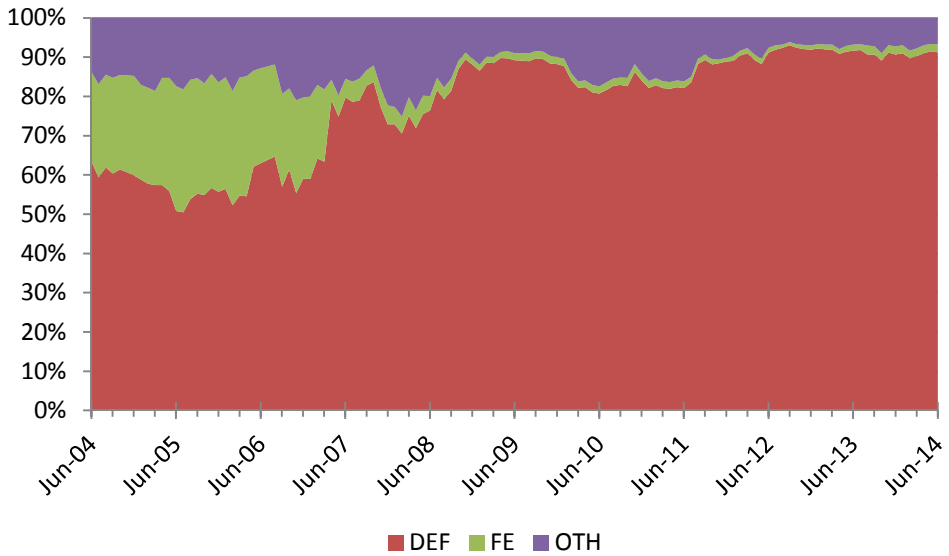


CORP A/R - Total Balance



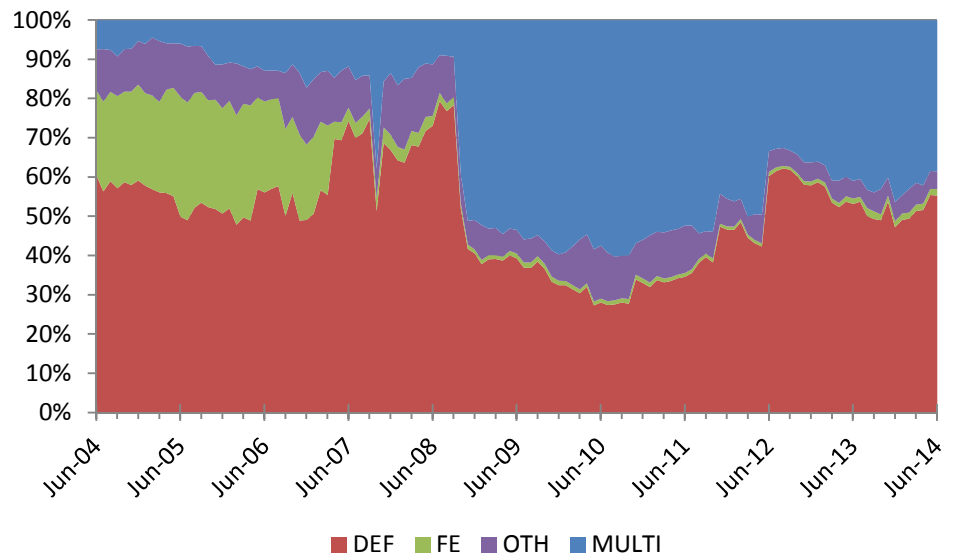
Liability Basis

CORP A/R - Total Balance



Account Basis

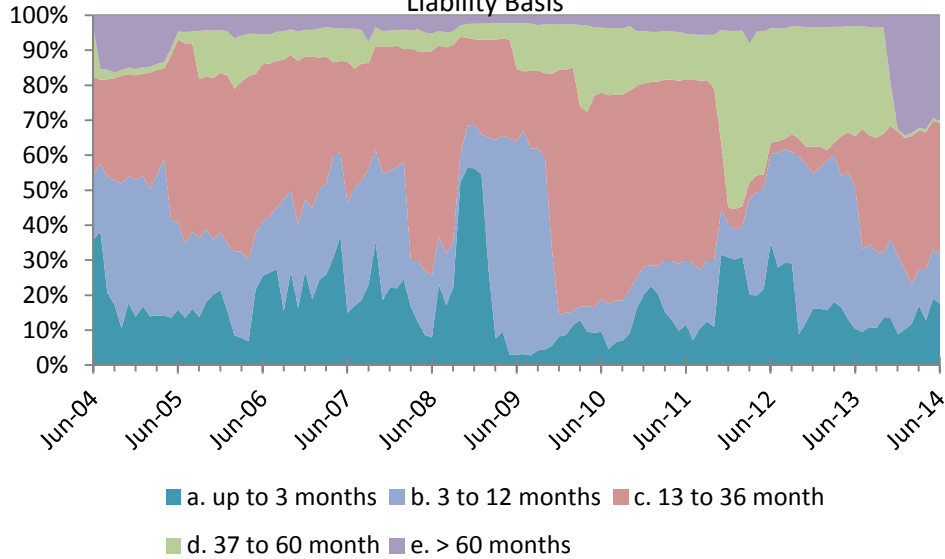
CORP A/R - Total Balance



Liability Basis

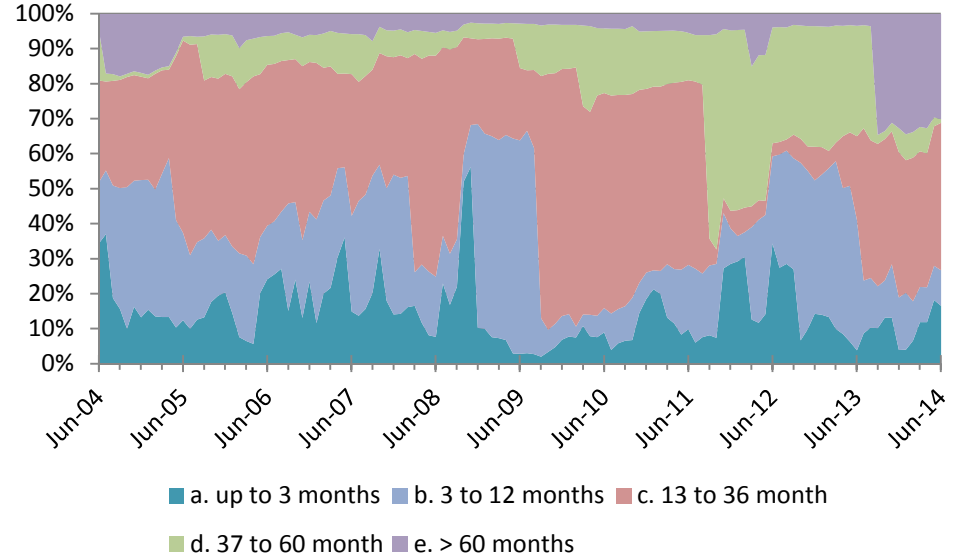
CORP A/R - Total Balance

Liability Basis



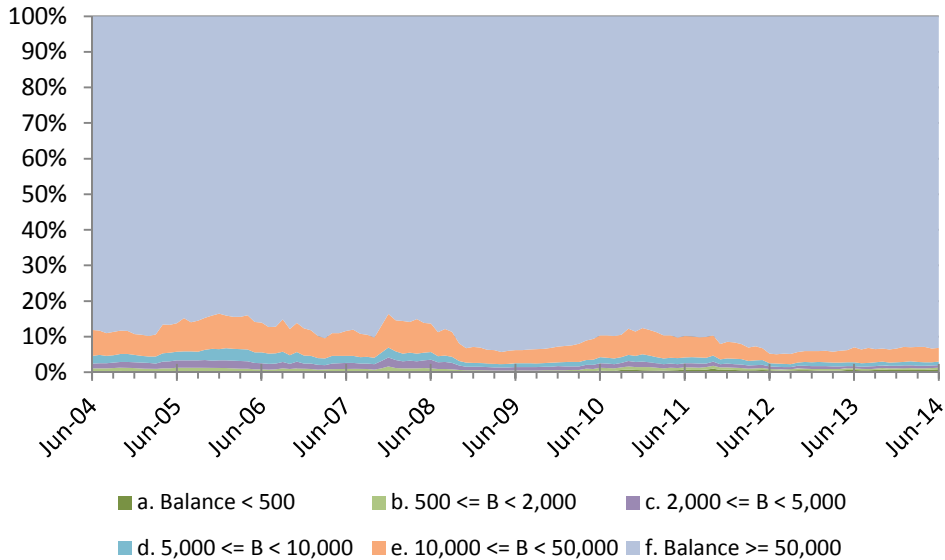
Account Basis

CORP A/R - Total Balance



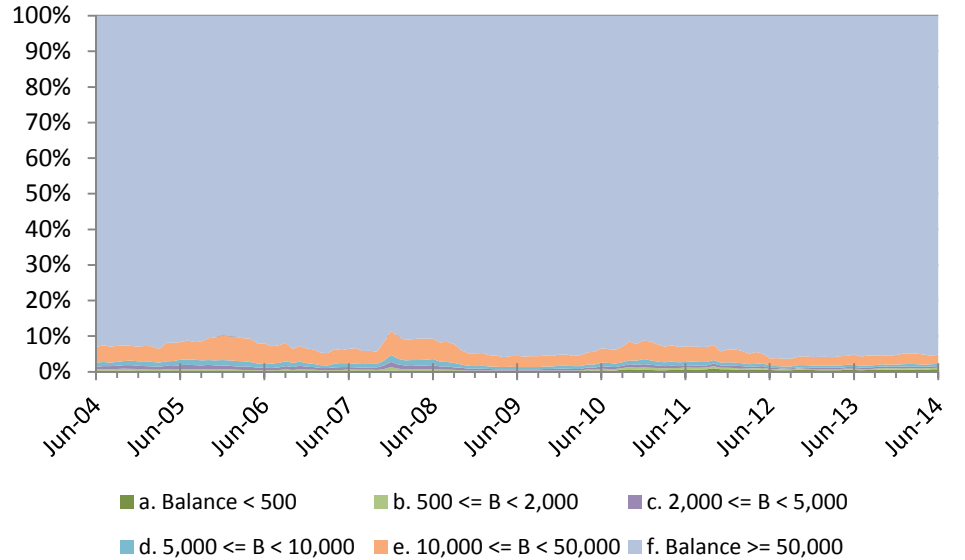
Liability Basis

CORP A/R - Total Balance



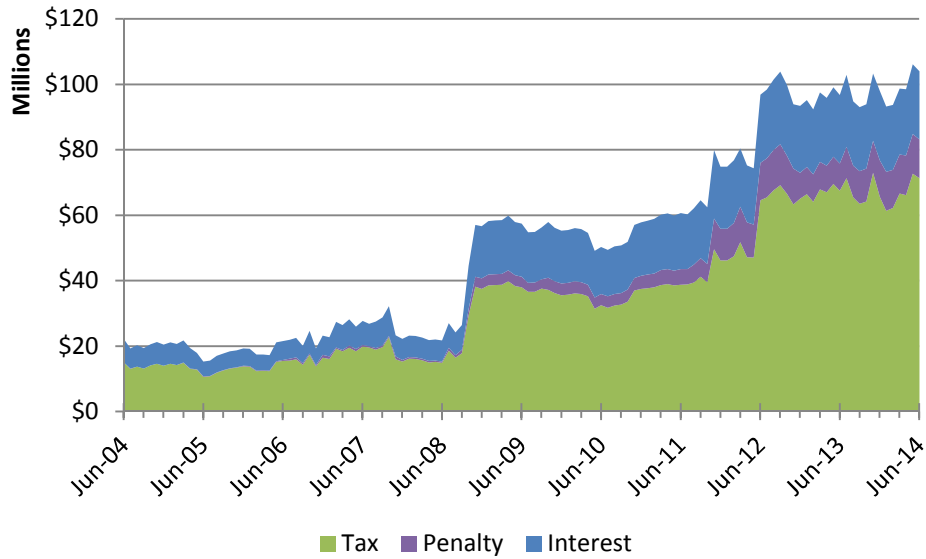
Account Basis

CORP A/R - Total Balance



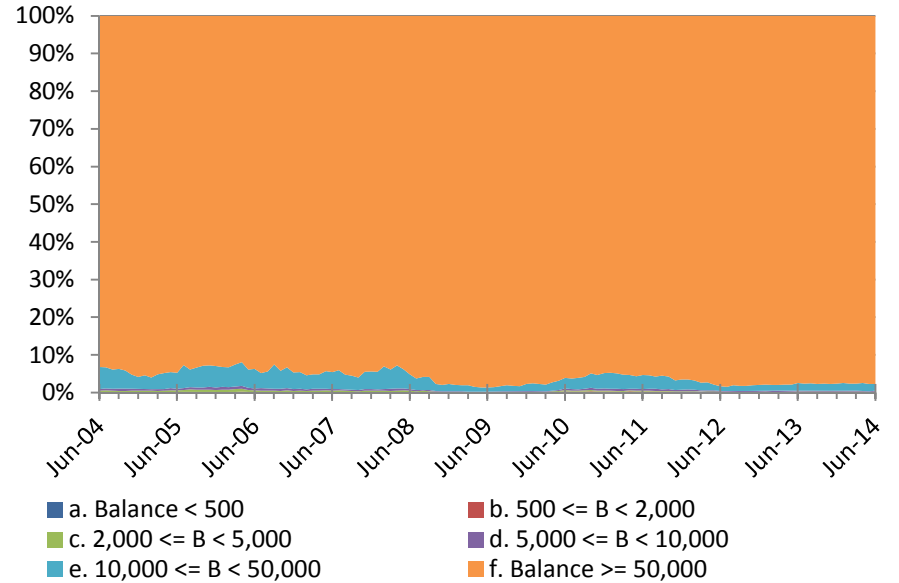
Liability Basis

CORP A/R - DEF Balance



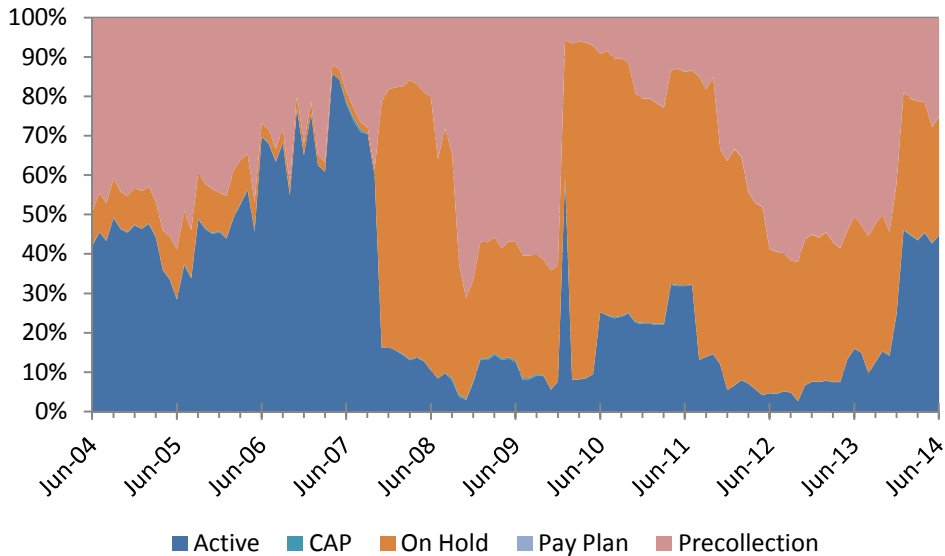
Liability Basis

CORP A/R - DEF Balance



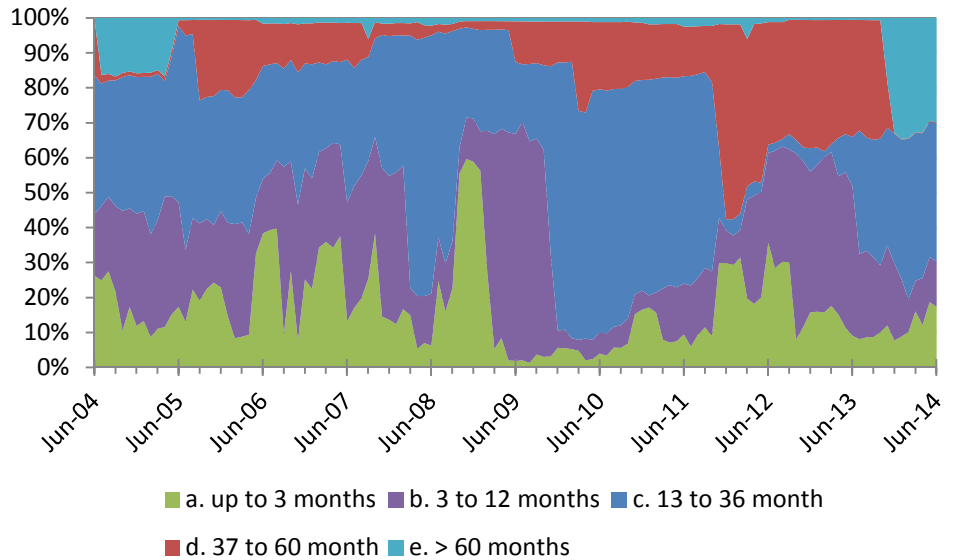
Liability Basis

CORP A/R - DEF Balance



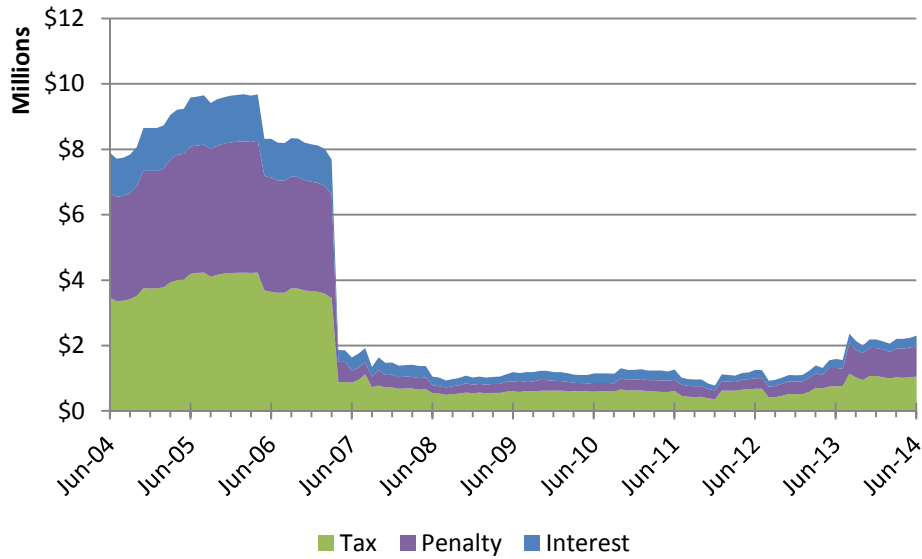
Liability Basis

CORP A/R - DEF Balance



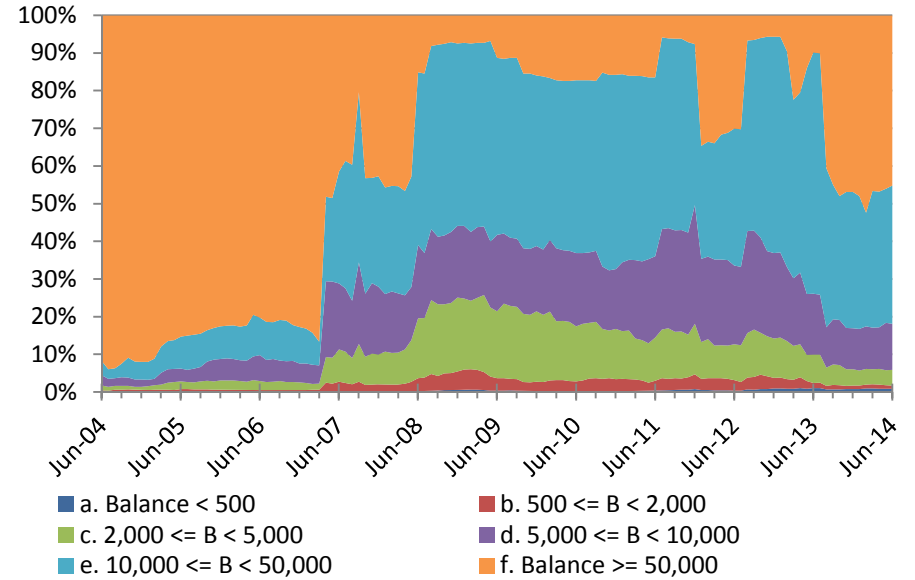
Liability Basis

CORP A/R - FE Balance



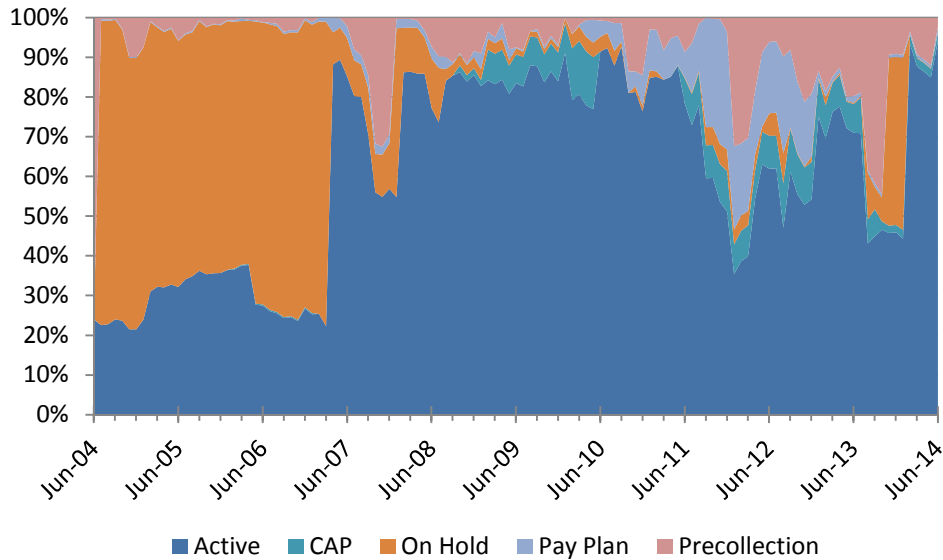
Liability Basis

CORP A/R - FE Balance



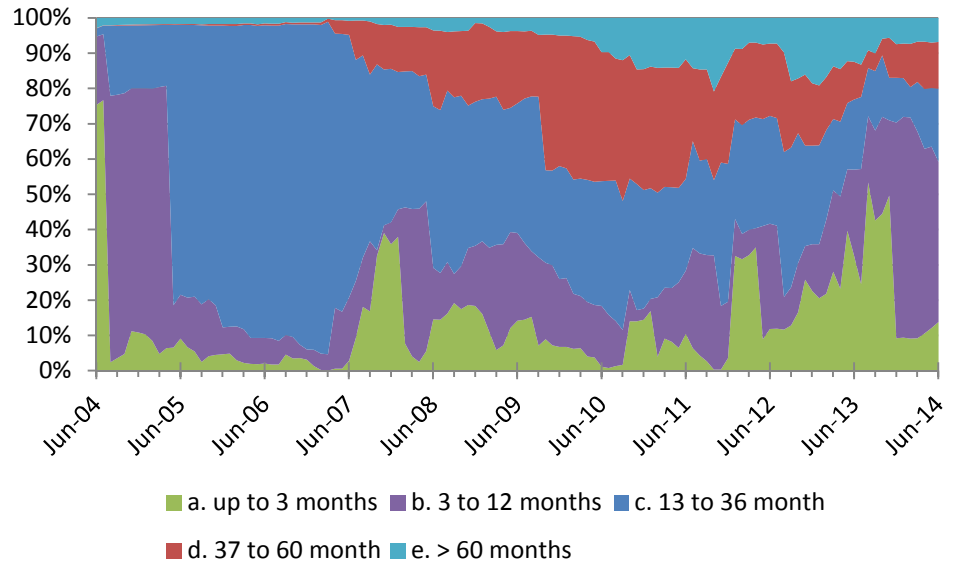
Liability Basis

CORP A/R - FE Balance



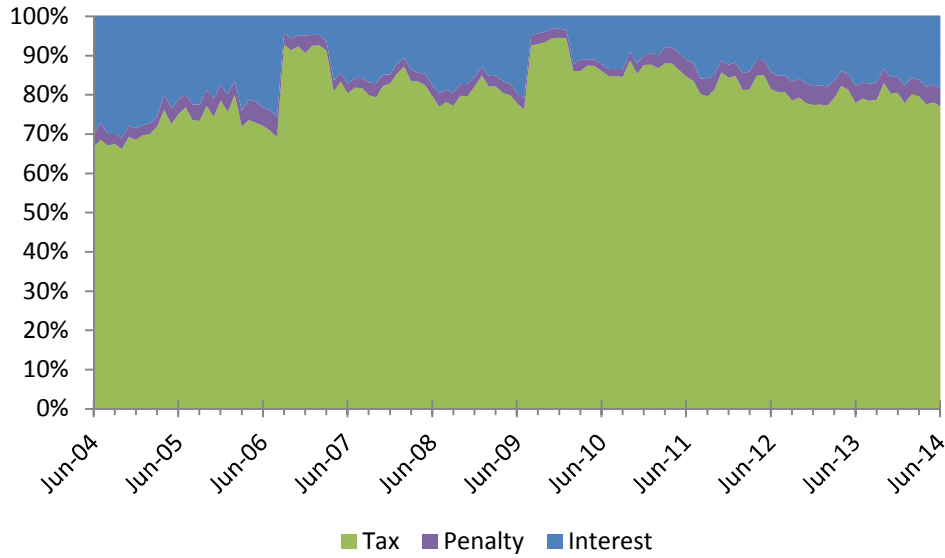
Liability Basis

CORP A/R - FE Balance



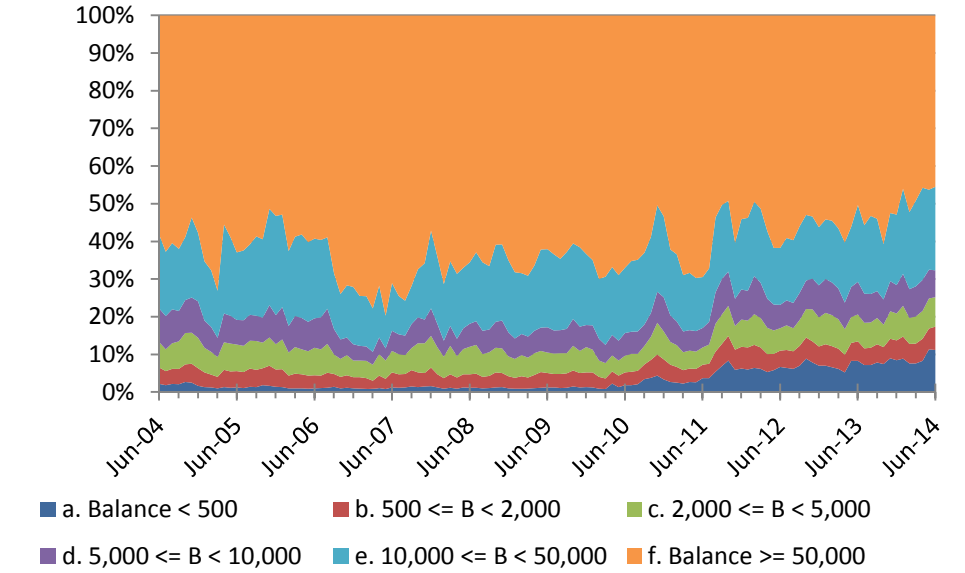
Liability Basis

CORP A/R - OTH Balance



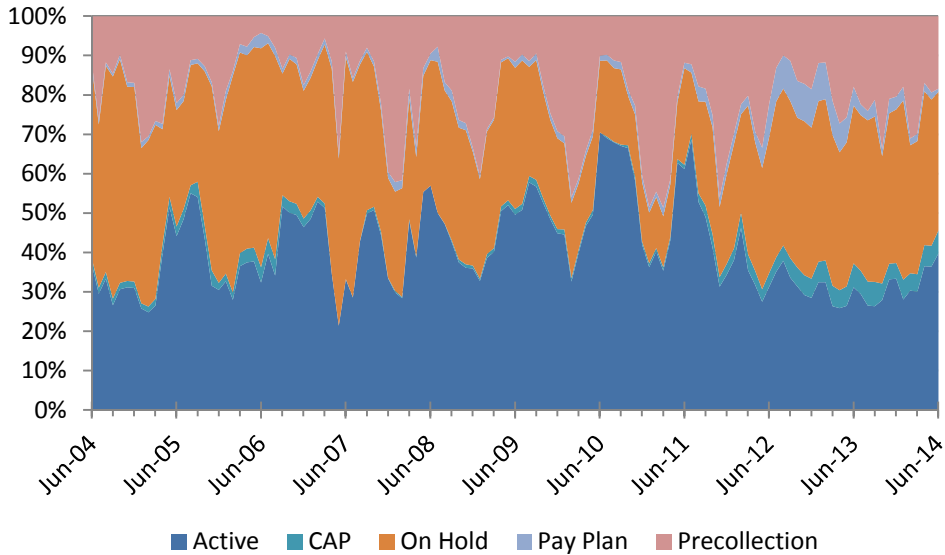
Liability Basis

CORP A/R - OTH Balance



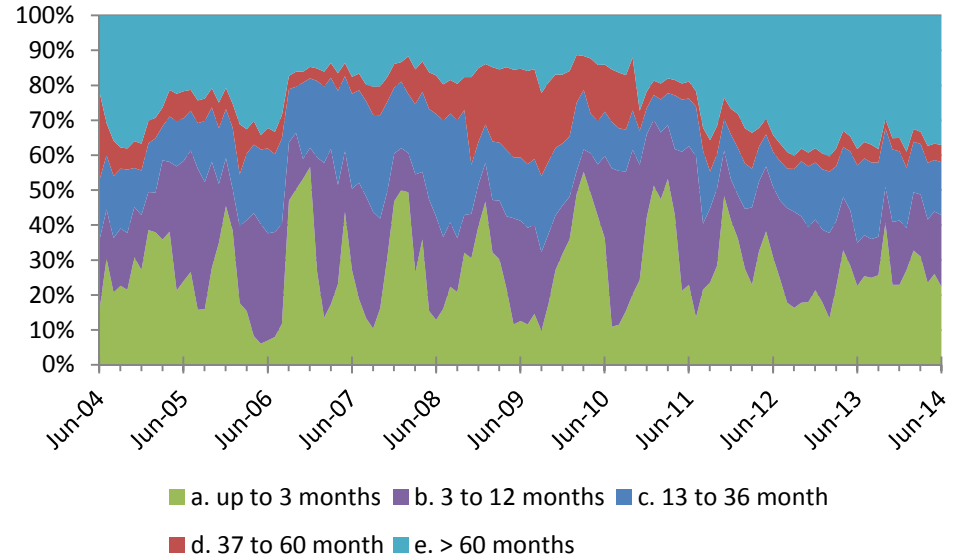
Liability Basis

CORP A/R - OTH Balance

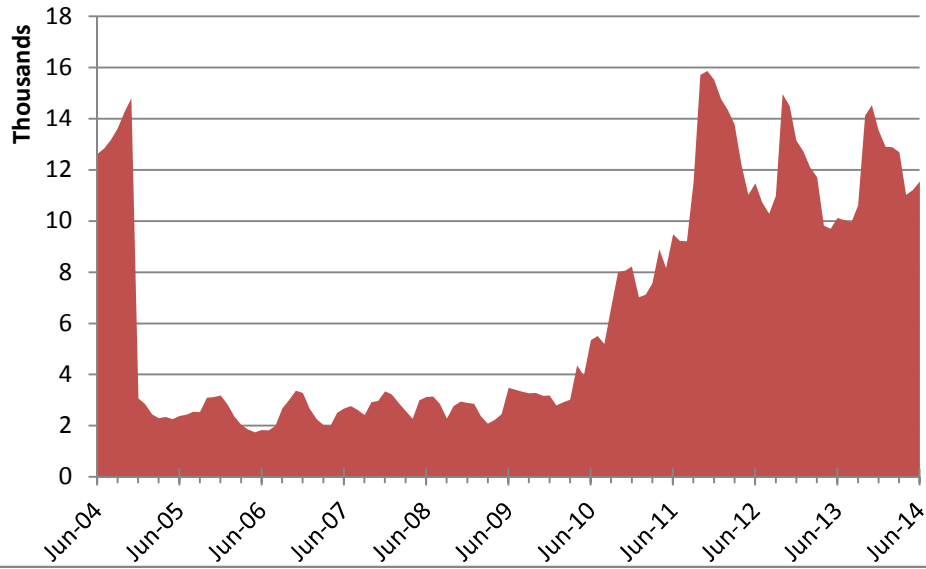


Liability Basis

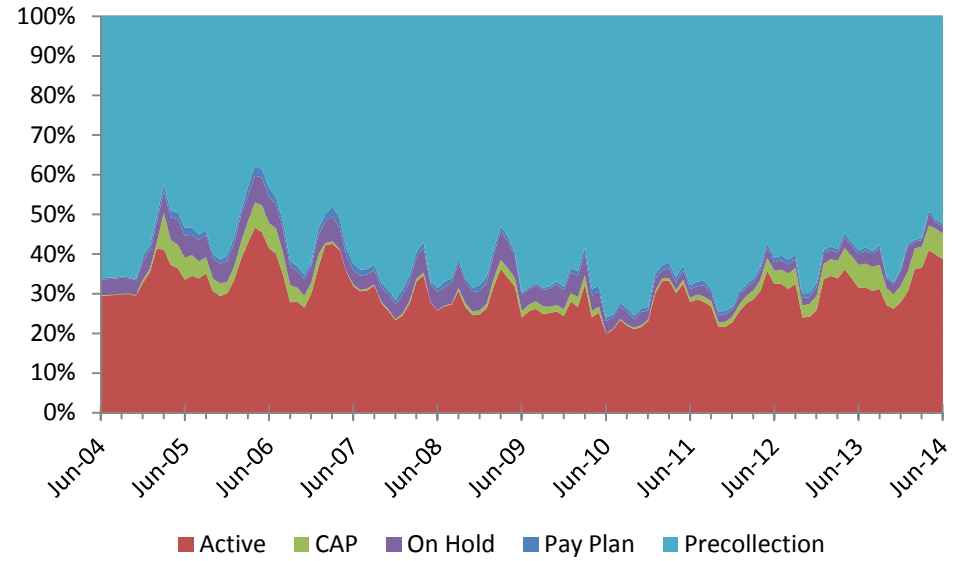
CORP A/R - OTH Balance



CORP A/R - Total (n)

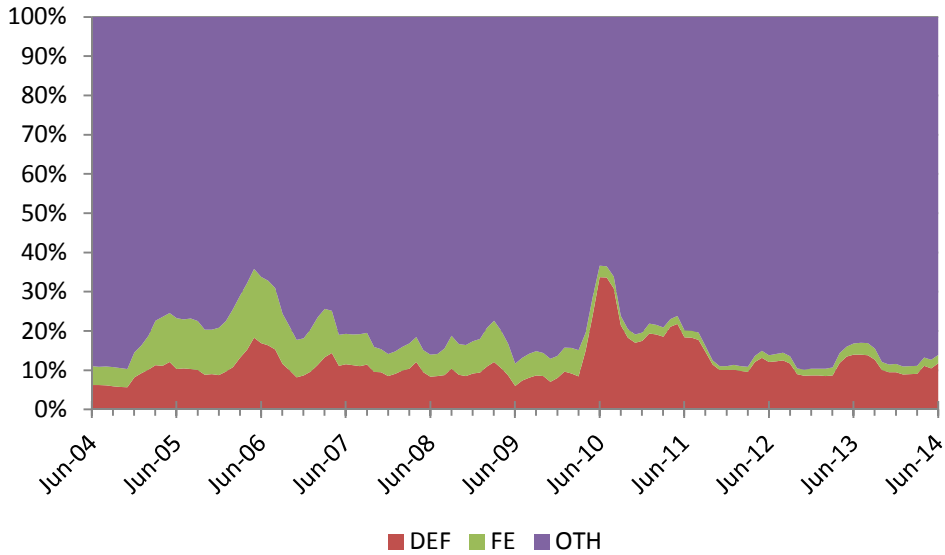


CORP A/R - Total (n)



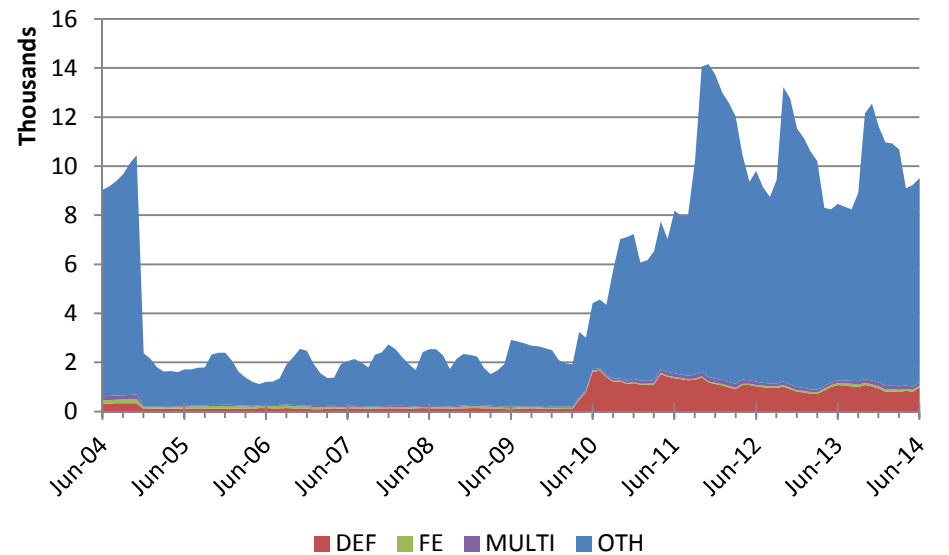
Liability Basis

CORP A/R - Total (n)



Account Basis

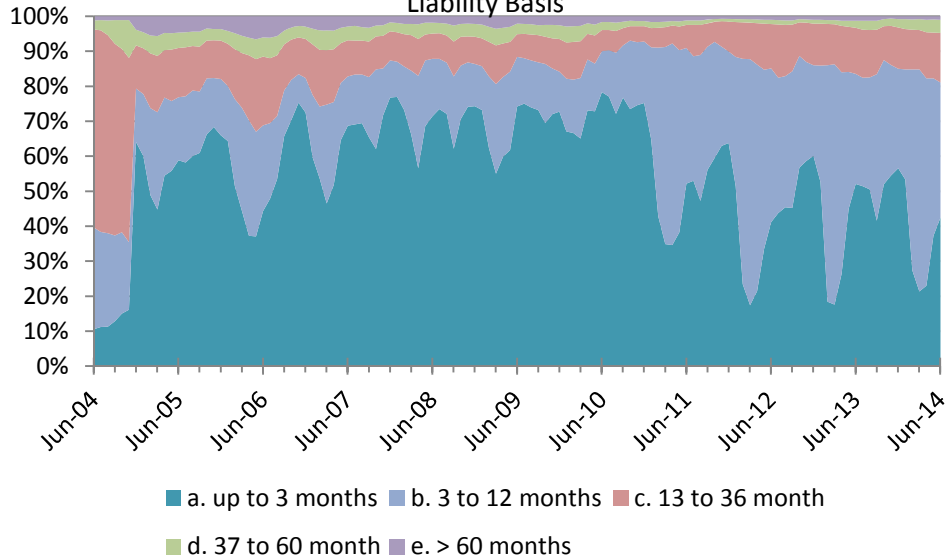
CORP A/R - Total (n)



Liability Basis

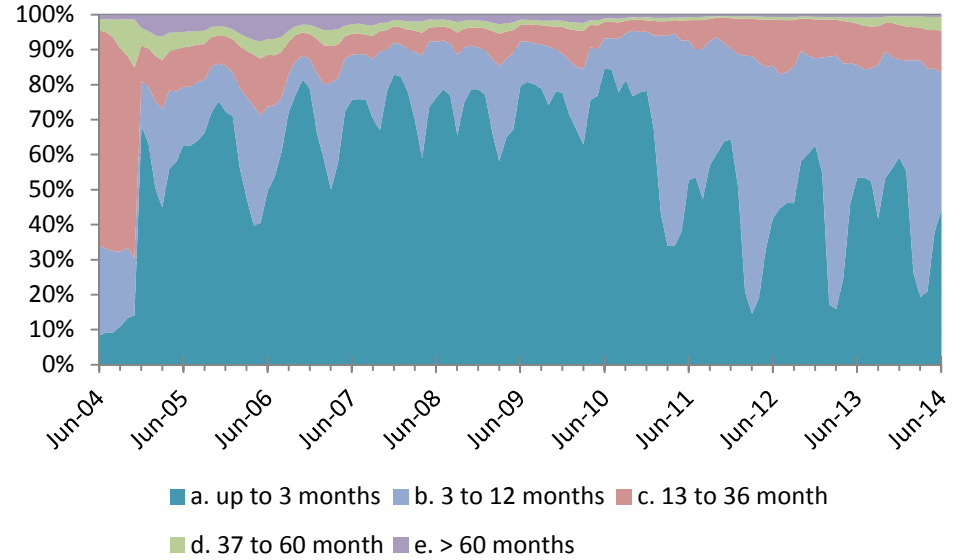
CORP A/R - Total (n)

Liability Basis



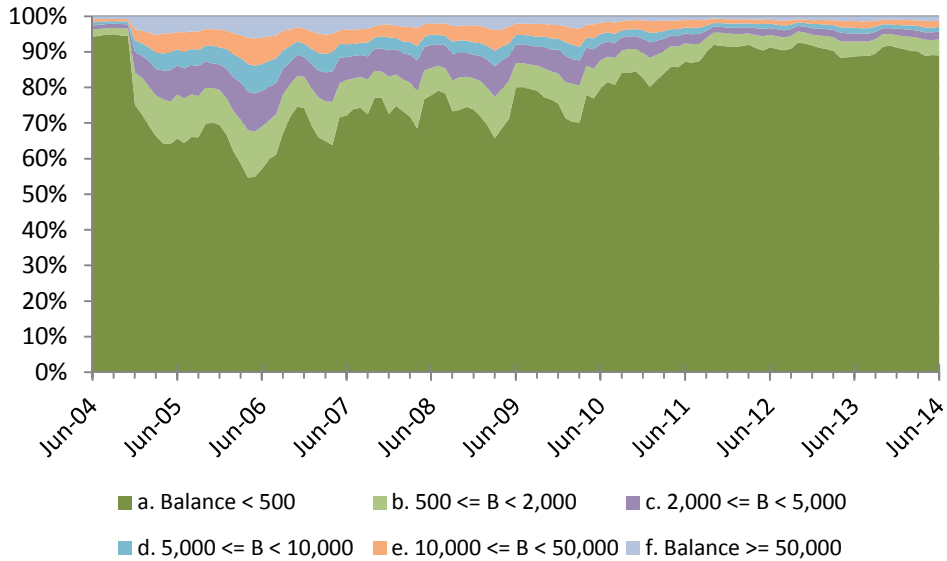
Account Basis

CORP A/R - Total (n)



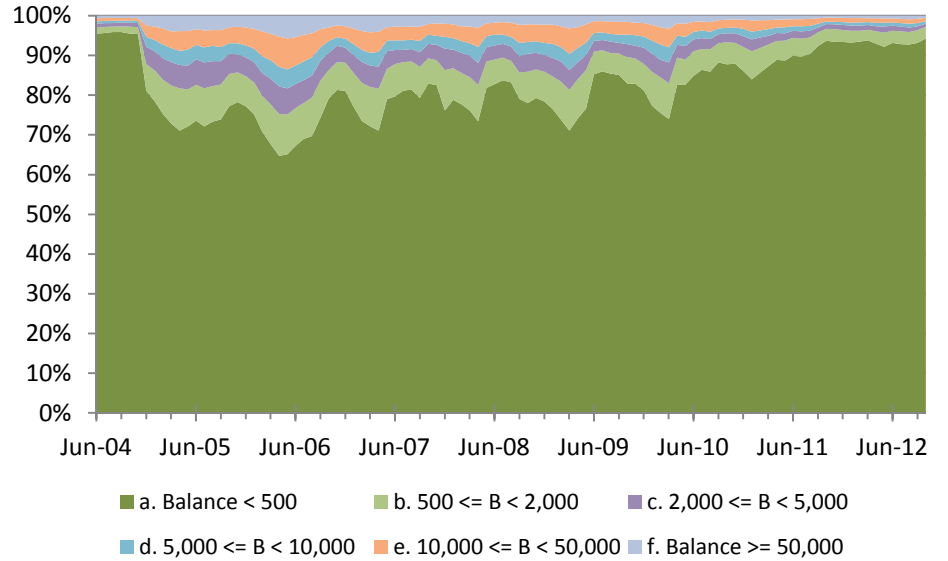
Liability Basis

CORP A/R - Total (n)



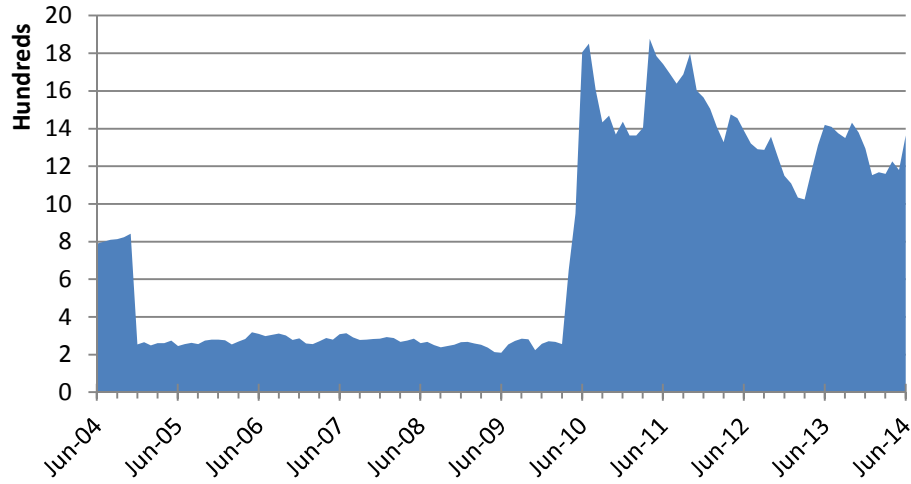
Account Basis

CORP A/R - Total (n)



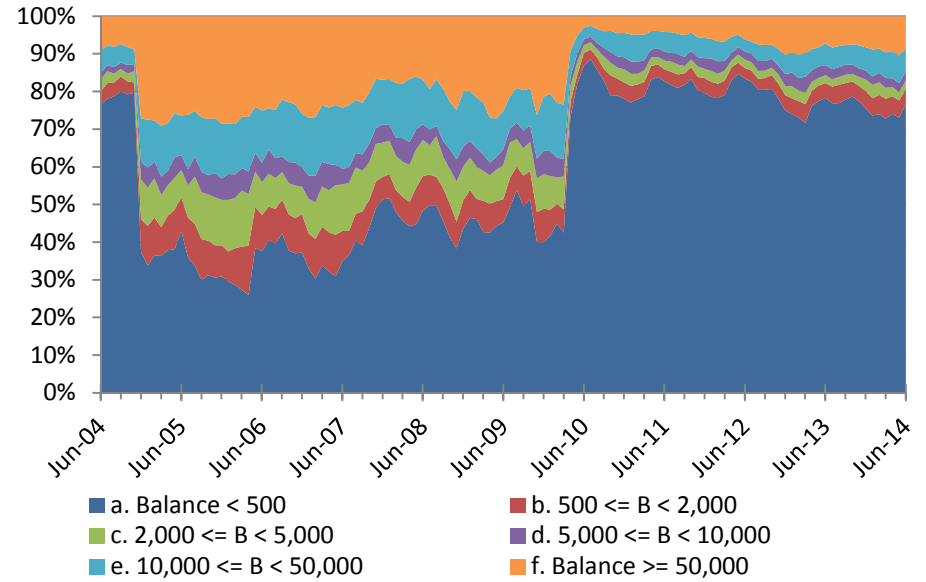
Liability Basis

CORP A/R - DEF (n)



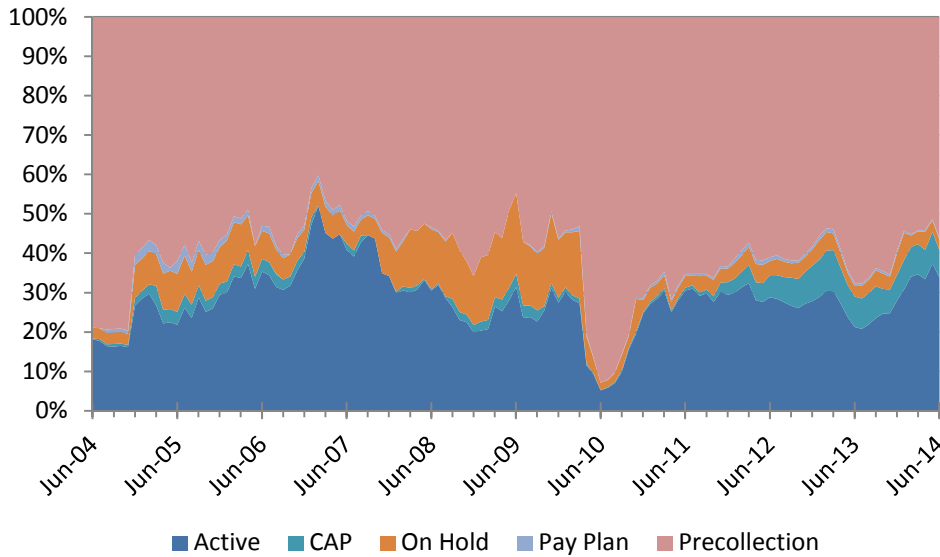
Liability Basis

CORP A/R - DEF (n)



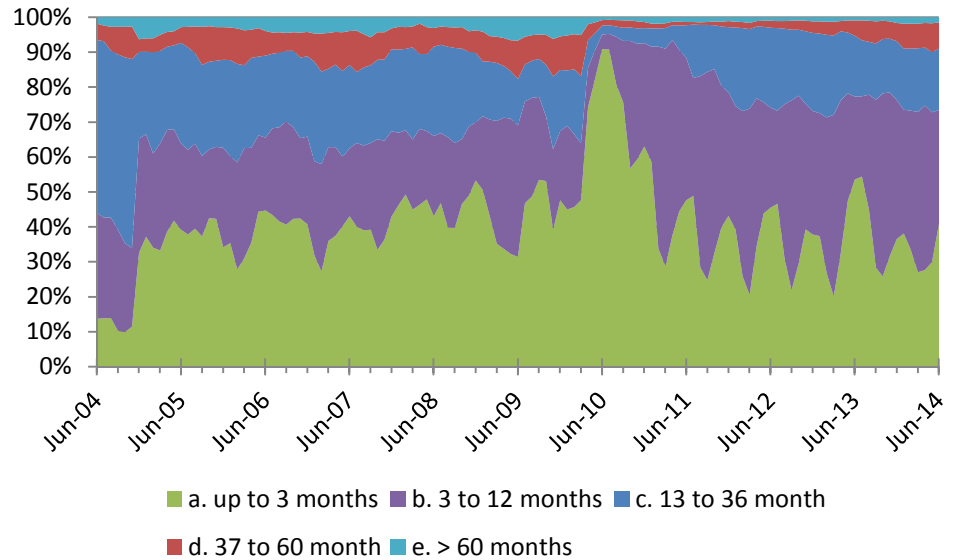
Liability Basis

CORP A/R - DEF (n)



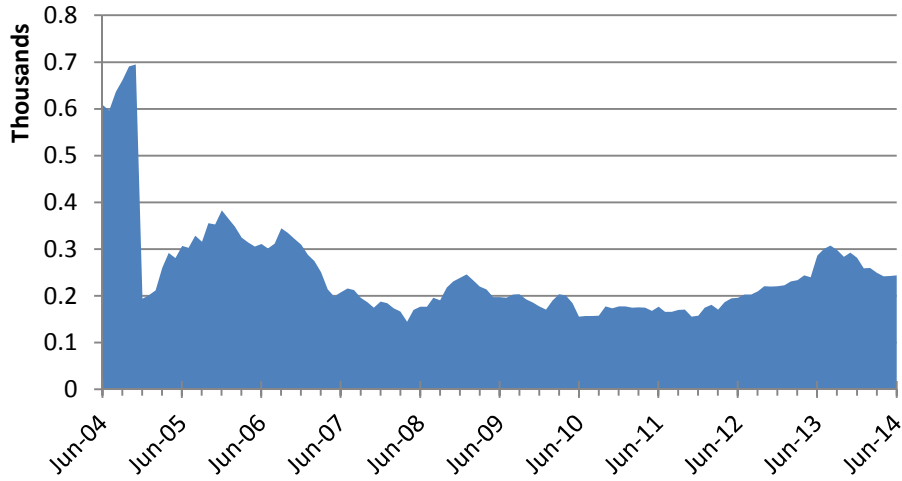
Liability Basis

CORP A/R - DEF (n)



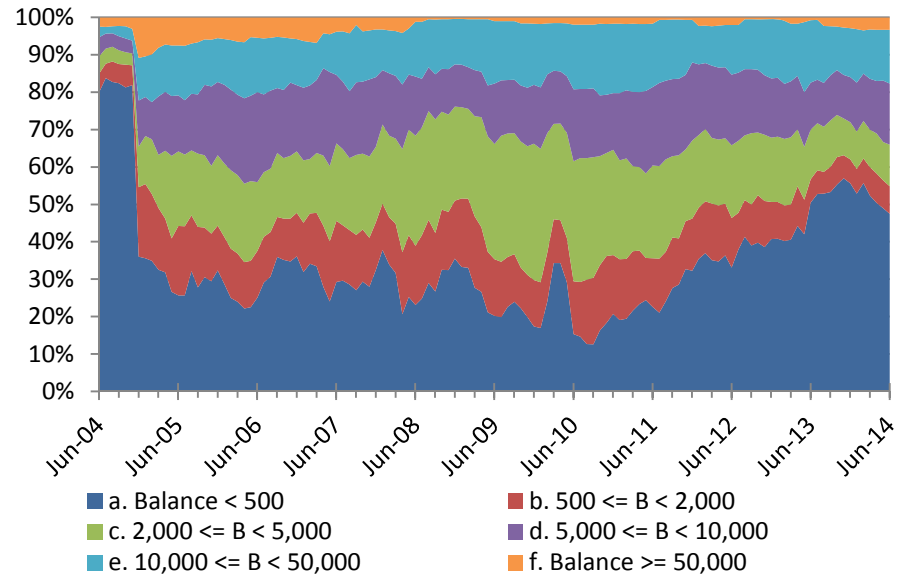
Liability Basis

CORP A/R - FE (n)



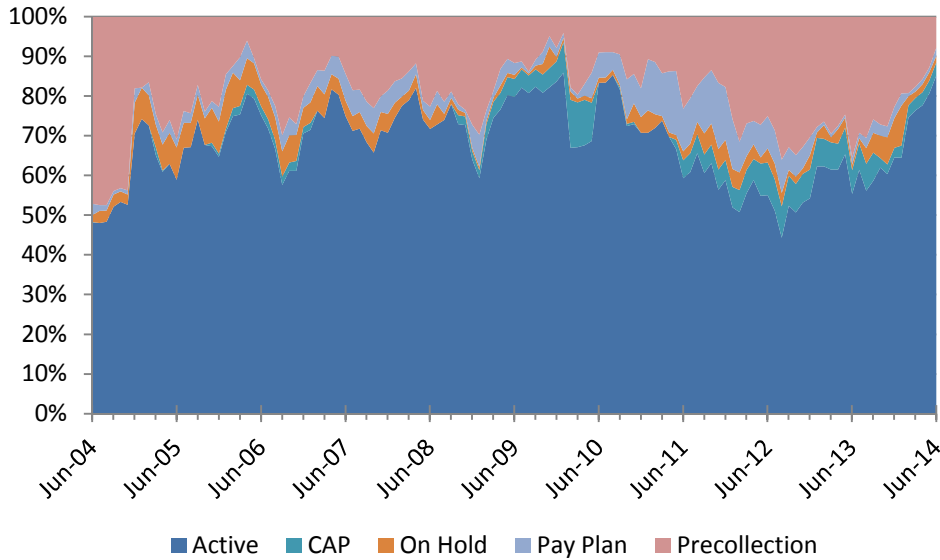
Liability Basis

CORP A/R - FE (n)



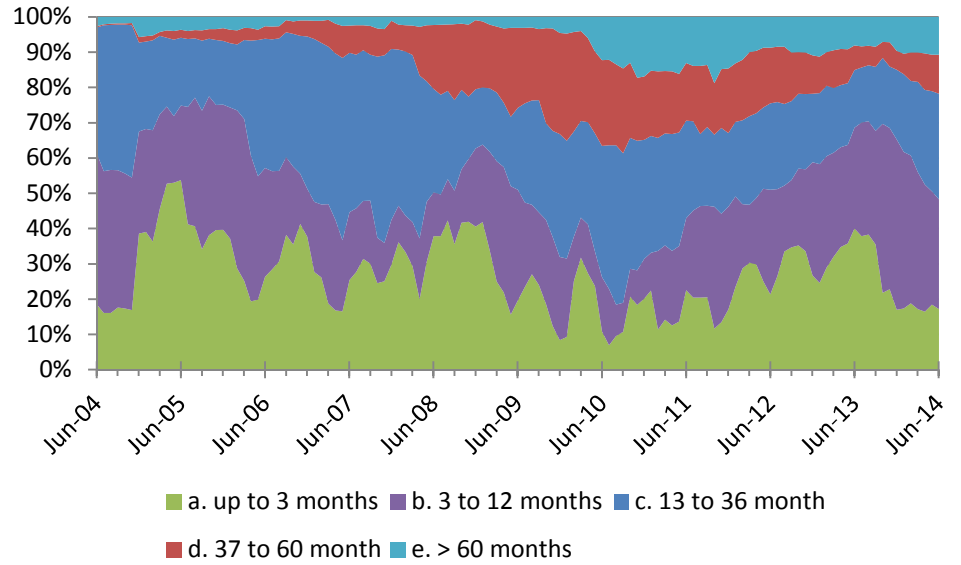
Liability Basis

CORP A/R - FE (n)



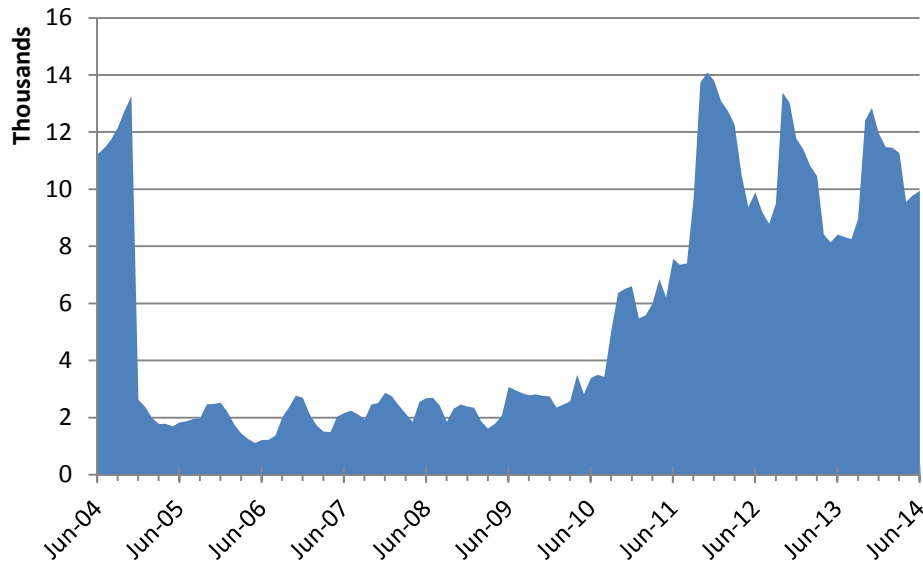
Liability Basis

CORP A/R - FE (n)



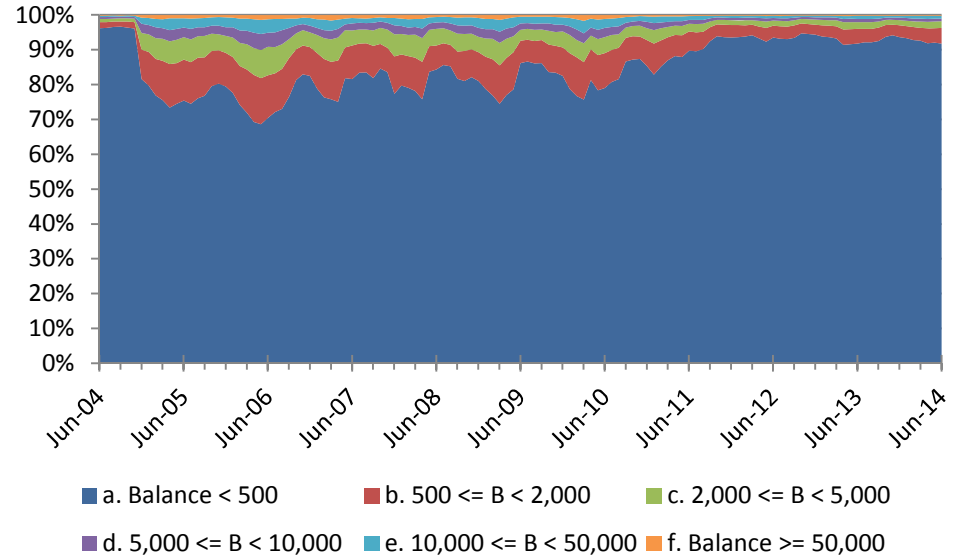
Liability Basis

CORP A/R - OTH (n)



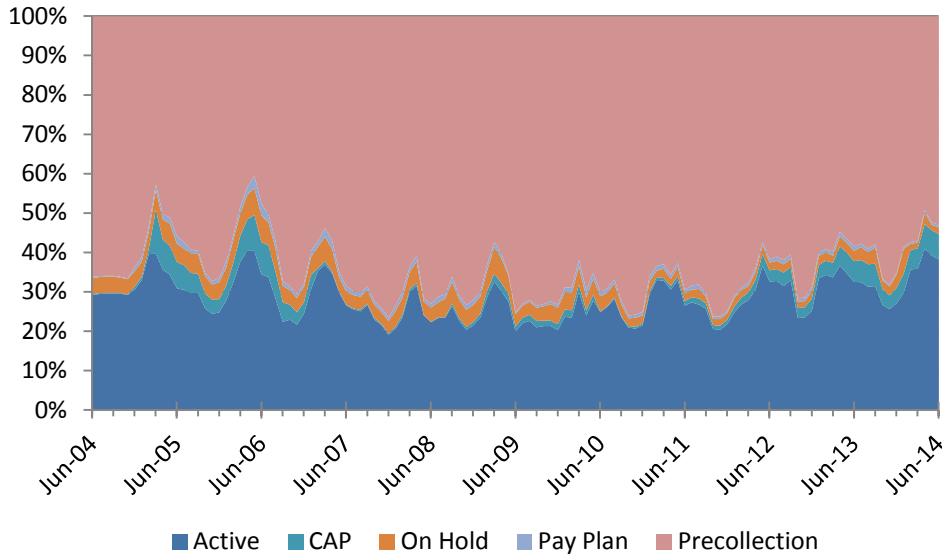
Liability Basis

CORP A/R - OTH (n)



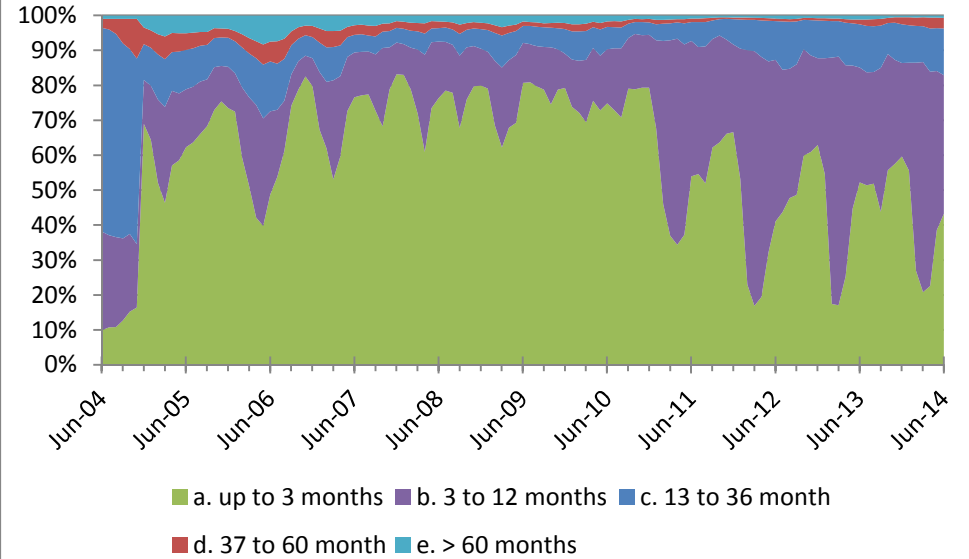
Liability Basis

CORP A/R - OTH (n)



Liability Basis

CORP A/R - OTH (n)



Withholding Appendix – Accounts Receivable Characteristics FY 2014

WH A/R Balance by 10% Account Groups

Percent of			
Balance	Accounts	Balance	Liabilities
90 to 100%	1,500	59,119,000	11,060
80 to 90%	1,500	11,621,000	6,880
70 to 80%	1,500	4,686,000	4,890
60 to 70%	1,500	2,055,000	3,480
50 to 60%	1,500	932,000	2,600
40 to 50%	1,500	407,000	2,210
30 to 40%	1,500	135,000	1,820
20 to 30%	1,500	23,000	1,660
10 to 20%	1,500	1,000	1,640
0 to 10%	1,500	0	1,530
Total	14,960	78,980,000	37,760

WH A/R Balance by 10% Balance Groups

Percent of			
Balance	Accounts	Balance	Liabilities
90 to 100%	20	7,760,260	260
80 to 90%	60	7,937,070	630
70 to 80%	100	7,994,550	970
60 to 70%	140	7,868,230	1,320
50 to 60%	200	7,897,870	1,660
40 to 50%	290	7,922,280	2,140
30 to 40%	410	7,890,260	2,560
20 to 30%	650	7,910,230	3,520
10 to 20%	1,200	7,897,510	5,160
0 to 10%	11,890	7,901,350	19,550
Total	14,960	78,980,000	37,760

Withholding Accounts Receivable Changes -- by SOURCE

Fiscal Year 2014

Liability Basis - Approximate Totals

FY End 2013	DEF	FAST	OTH	RTF	Total
Number of Liabilities	445	9,330	20,320	6,835	36,930
Balance 6/30/2013	\$ 1,280,000	\$ 26,070,000	\$ 48,020,000	\$ 13,700,000	\$ 89,070,000

Summary of All Liabilities in ACT during Fiscal Year

Number of Liabilities	690	15,440	50,470	12,515	79,115
Balance 6/30/2013	\$ 1,280,000	\$ 26,070,000	\$ 48,020,000	\$ 13,700,000	\$ 89,070,000
Payments	\$ 110,000	\$ 4,240,000	\$ 30,740,000	\$ 4,580,000	\$ 39,670,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ 60,000	\$ 6,730,000	\$ 19,230,000	\$ 4,180,000	\$ 30,200,000
Change in Interest	\$ 10,000	\$ 330,000	\$ (70,000)	\$ (200,000)	\$ 70,000
Change in Penalty	\$ -	\$ 2,550,000	\$ (1,220,000)	\$ 290,000	\$ 1,620,000
Change in Balance	\$ (50,000)	\$ 5,380,000	\$ (12,820,000)	\$ (320,000)	\$ (7,810,000)
Balance 6/30/2014	\$ 1,210,000	\$ 29,950,000	\$ 35,030,000	\$ 12,880,000	\$ 79,070,000

FY End 2014	DEF	FAST	OTH	RTF	Total
Number of Liabilities	410	10,385	20,555	6,405	37,755
Balance 6/30/2014	\$ 1,210,000	\$ 29,950,000	\$ 35,030,000	\$ 12,880,000	\$ 79,070,000

FY End 2013	DEF	FAST	OTH	RTF	Total
Number of Liabilities	445	9,330	20,320	6,835	36,930
Balance 6/30/2013	\$ 1,280,000	\$ 26,070,000	\$ 48,020,000	\$ 13,700,000	\$ 89,070,000

Transitory Liabilities

New in FY 2014 , and closed in FY 2014

Number of Liabilities	140	1,820	18,165	2,855	22,980
Balance 6/30/2013	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Payments	\$ 130,000	\$ 270,000	\$ 14,370,000	\$ 1,530,000	\$ 16,300,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ 130,000	\$ 910,000	\$ 14,800,000	\$ 1,970,000	\$ 17,810,000
Change in Interest	\$ -	\$ 10,000	\$ 10,000	\$ 20,000	\$ 40,000
Change in Penalty	\$ -	\$ 100,000	\$ (740,000)	\$ 50,000	\$ (590,000)
Change in Balance	\$ -	\$ 750,000	\$ (310,000)	\$ 510,000	\$ 950,000
Balance 6/30/2014	\$ -	\$ 10,000	\$ 20,000	\$ 40,000	\$ 70,000

New Liabilities

New in FY 2014 , and still open on June 30, 2014

Number of Liabilities	105	4,290	11,985	2,825	19,205
Balance 6/30/2013	\$ -	\$ -	\$ -	\$ -	\$ -
Payments	\$ 30,000	\$ 920,000	\$ 7,150,000	\$ 940,000	\$ 9,040,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ 190,000	\$ 5,160,000	\$ 16,620,000	\$ 3,360,000	\$ 25,330,000
Change in Interest	\$ 10,000	\$ 190,000	\$ 240,000	\$ 100,000	\$ 540,000
Change in Penalty	\$ 10,000	\$ 2,320,000	\$ 280,000	\$ 500,000	\$ 3,110,000
Change in Balance	\$ 170,000	\$ 6,750,000	\$ 9,990,000	\$ 3,010,000	\$ 19,920,000
Balance 6/30/2014	\$ 170,000	\$ 6,540,000	\$ 10,000,000	\$ 3,080,000	\$ 19,790,000

Closed Liabilities

Open before FY 2014 , and closed during 2014

Number of Liabilities	140	3,235	11,750	3,255	18,380
Balance 6/30/2013	\$ 280,000	\$ 7,010,000	\$ 22,600,000	\$ 3,780,000	\$ 33,670,000
Payments	\$ (70,000)	\$ 2,220,000	\$ 7,750,000	\$ 1,550,000	\$ 11,450,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ (260,000)	\$ (2,250,000)	\$ (12,040,000)	\$ (1,110,000)	\$ (15,660,000)
Change in Interest	\$ (60,000)	\$ (880,000)	\$ (1,480,000)	\$ (770,000)	\$ (3,190,000)
Change in Penalty	\$ (10,000)	\$ (1,250,000)	\$ (780,000)	\$ (250,000)	\$ (2,290,000)
Change in Balance	\$ (260,000)	\$ (6,590,000)	\$ (22,060,000)	\$ (3,670,000)	\$ (32,580,000)
Balance 6/30/2014	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 40,000

Persistent Liabilities

Open before FY 2014 , and still open on June 30, 2014

Number of Liabilities	305	6,095	8,570	3,580	18,550
Balance 6/30/2013	\$ 1,000,000	\$ 19,060,000	\$ 25,400,000	\$ 9,920,000	\$ 55,380,000
Payments	\$ 20,000	\$ 830,000	\$ 1,470,000	\$ 560,000	\$ 2,880,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ -	\$ 2,910,000	\$ (150,000)	\$ (40,000)	\$ 2,720,000
Change in Interest	\$ 60,000	\$ 1,010,000	\$ 1,160,000	\$ 450,000	\$ 2,680,000
Change in Penalty	\$ -	\$ 1,380,000	\$ 20,000	\$ (10,000)	\$ 1,390,000
Change in Balance	\$ 40,000	\$ 4,470,000	\$ (440,000)	\$ (170,000)	\$ 3,900,000
Balance 6/30/2014	\$ 1,040,000	\$ 23,380,000	\$ 24,990,000	\$ 9,760,000	\$ 59,170,000

FY End 2014	DEF	FAST	OTH	RTF	Total
Number of Liabilities	410	10,385	20,555	6,405	37,755
Balance 6/30/2014	\$ 1,210,000	\$ 29,950,000	\$ 35,030,000	\$ 12,880,000	\$ 79,070,000

Withholding Accounts Receivable Changes -- BY SETUP YEAR

Fiscal Year 2014

Liability Basis - Approximate Totals

FY End 2013	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	9,395	2,910	3,495	4,935	16,205	-	36,940
Balance 6/30/2013	\$ 36,100,000	\$ 7,500,000	\$ 8,040,000	\$ 9,710,000	\$ 27,690,000	\$ 20,000	\$ 89,060,000

Summary of All Liabilities in ACT during Fiscal Year

Number of Liabilities	9,395	2,910	3,495	4,935	16,205	39,060	76,000
Balance 6/30/2013	\$ 36,100,000	\$ 7,500,000	\$ 8,040,000	\$ 9,710,000	\$ 27,690,000	\$ 20,000	\$ 89,060,000
Payments	\$ 1,980,000	\$ 510,000	\$ 760,000	\$ 1,580,000	\$ 9,490,000	\$ 25,350,000	\$ 39,670,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ (4,120,000)	\$ (770,000)	\$ (540,000)	\$ (330,000)	\$ (7,190,000)	\$ 43,130,000	\$ 30,180,000
Change in Interest	\$ (1,870,000)	\$ 80,000	\$ 240,000	\$ 410,000	\$ 630,000	\$ 570,000	\$ 60,000
Change in Penalty	\$ (780,000)	\$ (230,000)	\$ (240,000)	\$ (110,000)	\$ 440,000	\$ 2,520,000	\$ 1,600,000
Change in Balance	\$ (8,750,000)	\$ (1,430,000)	\$ (1,290,000)	\$ (1,610,000)	\$ (15,610,000)	\$ 20,860,000	\$ (7,830,000)
Balance 6/30/2014	\$ 27,350,000	\$ 6,070,000	\$ 6,720,000	\$ 7,970,000	\$ 11,110,000	\$ 19,870,000	\$ 79,090,000

FY End 2014	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	6,175	2,110	2,575	3,320	4,375	17,540	36,095
Balance 6/30/2014	\$ 27,350,000	\$ 6,070,000	\$ 6,720,000	\$ 7,970,000	\$ 11,110,000	\$ 19,870,000	\$ 79,090,000

FY End 2013	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	9,395	2,910	3,495	4,935	16,205	-	36,940
Balance 6/30/2013	\$ 36,100,000	\$ 7,500,000	\$ 8,040,000	\$ 9,710,000	\$ 27,690,000	\$ 20,000	\$ 89,060,000

Transitory Liabilities

New in FY 2014 , and closed in FY 2014

Number of Liabilities						21,520	21,520
Balance 6/30/2013						\$ 20,000	\$ 20,000
Payments						\$ 16,300,000	\$ 16,300,000
RWH in Payments						\$ -	\$ -
Change in Tax						\$ 17,810,000	\$ 17,810,000
Change in Interest						\$ 30,000	\$ 30,000
Change in Penalty						\$ (590,000)	\$ (590,000)
Change in Balance						\$ 940,000	\$ 940,000
Balance 6/30/2014						\$ 70,000	\$ 70,000

New Liabilities

New in FY 2014 , and still open on June 30, 2014

Number of Liabilities						17,540	17,540
Balance 6/30/2013						\$ -	\$ -
Payments						\$ 9,050,000	\$ 9,050,000
RWH in Payments						\$ -	\$ -
Change in Tax						\$ 25,320,000	\$ 25,320,000
Change in Interest						\$ 540,000	\$ 540,000
Change in Penalty						\$ 3,110,000	\$ 3,110,000
Change in Balance						\$ 19,920,000	\$ 19,920,000
Balance 6/30/2014						\$ 19,800,000	\$ 19,800,000

Closed Liabilities

Open before FY 2014 , and closed during 2014

Number of Liabilities	3,220	800	920	1,615	11,830		18,385
Balance 6/30/2013	\$ 8,650,000	\$ 1,460,000	\$ 1,390,000	\$ 2,110,000	\$ 20,060,000		\$ 33,670,000
Payments	\$ 1,100,000	\$ 310,000	\$ 580,000	\$ 1,260,000	\$ 8,200,000		\$ 11,450,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Change in Tax	\$ (3,940,000)	\$ (710,000)	\$ (490,000)	\$ (490,000)	\$ (10,030,000)		\$ (15,660,000)
Change in Interest	\$ (2,860,000)	\$ (210,000)	\$ (90,000)	\$ (20,000)	\$ (10,000)		\$ (3,190,000)
Change in Penalty	\$ (730,000)	\$ (220,000)	\$ (200,000)	\$ (210,000)	\$ (940,000)		\$ (2,300,000)
Change in Balance	\$ (8,630,000)	\$ (1,450,000)	\$ (1,350,000)	\$ (1,980,000)	\$ (19,180,000)		\$ (32,590,000)
Balance 6/30/2014	\$ -	\$ -	\$ -	\$ -	\$ 30,000		\$ 30,000

Persistent Liabilities

Open before FY 2014 , and still open on June 30, 2014

Number of Liabilities	6,175	2,110	2,575	3,320	4,375		18,555
Balance 6/30/2013	\$ 27,450,000	\$ 6,040,000	\$ 6,650,000	\$ 7,600,000	\$ 7,630,000		\$ 55,370,000
Payments	\$ 880,000	\$ 200,000	\$ 180,000	\$ 320,000	\$ 1,290,000		\$ 2,870,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Change in Tax	\$ (180,000)	\$ (60,000)	\$ (50,000)	\$ 160,000	\$ 2,840,000		\$ 2,710,000
Change in Interest	\$ 990,000	\$ 290,000	\$ 330,000	\$ 430,000	\$ 640,000		\$ 2,680,000
Change in Penalty	\$ (50,000)	\$ (10,000)	\$ (40,000)	\$ 100,000	\$ 1,380,000		\$ 1,380,000
Change in Balance	\$ (120,000)	\$ 20,000	\$ 60,000	\$ 370,000	\$ 3,570,000		\$ 3,900,000
Balance 6/30/2014	\$ 27,350,000	\$ 6,070,000	\$ 6,720,000	\$ 7,970,000	\$ 11,080,000		\$ 59,190,000

FY End 2014	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	6,175	2,110	2,575	3,320	4,375	17,540	36,095
Balance 6/30/2014	\$ 27,350,000	\$ 6,070,000	\$ 6,720,000	\$ 7,970,000	\$ 11,110,000	\$ 19,870,000	\$ 79,090,000

Withholding Accounts Receivable Changes -- BY TAXYEAR

Fiscal Year 2014

Liability Basis - Approximate Totals

FY End 2013	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	12,190	3,350	4,410	11,785	5,190	-	36,925
Balance 6/30/2013	\$ 43,720,000	\$ 7,770,000	\$ 8,630,000	\$ 13,090,000	\$ 15,860,000	\$ -	\$ 89,070,000

Summary of All Liabilities in ACT during Fiscal Year

Number of Liabilities	12,375	3,445	4,755	14,015	37,955	6,570	79,115
Balance 6/30/2013	\$ 43,720,000	\$ 7,770,000	\$ 8,630,000	\$ 13,090,000	\$ 15,860,000	\$ -	\$ 89,070,000
Payments	\$ 2,510,000	\$ 740,000	\$ 1,410,000	\$ 4,900,000	\$ 26,900,000	\$ 3,200,000	\$ 39,660,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ (4,820,000)	\$ (450,000)	\$ (120,000)	\$ 1,320,000	\$ 26,460,000	\$ 7,810,000	\$ 30,200,000
Change in Interest	\$ (1,780,000)	\$ 250,000	\$ 390,000	\$ 630,000	\$ 570,000	\$ 10,000	\$ 70,000
Change in Penalty	\$ (990,000)	\$ (150,000)	\$ (20,000)	\$ 460,000	\$ 2,330,000	\$ (10,000)	\$ 1,620,000
Change in Balance	\$ (10,110,000)	\$ (1,090,000)	\$ (1,150,000)	\$ (2,500,000)	\$ 2,450,000	\$ 4,600,000	\$ (7,800,000)
Balance 6/30/2014	\$ 33,610,000	\$ 6,650,000	\$ 7,380,000	\$ 10,160,000	\$ 16,700,000	\$ 4,590,000	\$ 79,090,000

FY End 2014	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	8,200	2,555	3,210	5,265	13,120	5,410	37,760
Balance 6/30/2014	\$ 33,610,000	\$ 6,650,000	\$ 7,380,000	\$ 10,160,000	\$ 16,700,000	\$ 4,590,000	\$ 79,090,000

FY End 2013	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	12,190	3,350	4,410	11,785	5,190	-	36,925
Balance 6/30/2013	\$ 43,720,000	\$ 7,770,000	\$ 8,630,000	\$ 13,090,000	\$ 15,860,000	\$ -	\$ 89,070,000

Transitory Liabilities

New in FY 2014, and closed in FY 2014

Number of Liabilities	140	40	145	1,130	20,365	1,160	22,980
Balance 6/30/2013	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Payments	\$ 10,000	\$ 10,000	\$ 20,000	\$ 280,000	\$ 14,660,000	\$ 1,320,000	\$ 16,300,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ (30,000)	\$ 16,360,000	\$ 1,450,000	\$ 17,810,000
Change in Interest	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ (10,000)	\$ 20,000
Change in Penalty	\$ -	\$ -	\$ -	\$ 20,000	\$ (500,000)	\$ (120,000)	\$ (600,000)
Change in Balance	\$ -	\$ -	\$ -	\$ (290,000)	\$ 1,240,000	\$ -	\$ 950,000
Balance 6/30/2014	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000

New Liabilities

New in FY 2014, and still open on June 30, 2014

Number of Liabilities	45	55	200	1,100	12,400	5,410	19,210
Balance 6/30/2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments	\$ 20,000	\$ 10,000	\$ 20,000	\$ 110,000	\$ 7,010,000	\$ 1,880,000	\$ 9,050,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ 40,000	\$ 70,000	\$ 210,000	\$ 660,000	\$ 17,990,000	\$ 6,360,000	\$ 25,330,000
Change in Interest	\$ 10,000	\$ 10,000	\$ 30,000	\$ 50,000	\$ 430,000	\$ 20,000	\$ 550,000
Change in Penalty	\$ 30,000	\$ 40,000	\$ 90,000	\$ 170,000	\$ 2,690,000	\$ 110,000	\$ 3,130,000
Change in Balance	\$ 60,000	\$ 100,000	\$ 310,000	\$ 760,000	\$ 14,100,000	\$ 4,600,000	\$ 19,930,000
Balance 6/30/2014	\$ 60,000	\$ 100,000	\$ 310,000	\$ 760,000	\$ 13,970,000	\$ 4,590,000	\$ 19,790,000

Closed Liabilities

Open before FY 2014, and closed during 2014

Number of Liabilities	4,035	850	1,400	7,620	4,470	-	18,375
Balance 6/30/2013	\$ 10,130,000	\$ 1,330,000	\$ 1,900,000	\$ 5,320,000	\$ 14,990,000	\$ -	\$ 33,670,000
Payments	\$ 1,420,000	\$ 520,000	\$ 1,080,000	\$ 3,630,000	\$ 4,790,000	\$ -	\$ 11,440,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ (4,650,000)	\$ (510,000)	\$ (480,000)	\$ (640,000)	\$ (9,370,000)	\$ -	\$ (15,650,000)
Change in Interest	\$ (3,070,000)	\$ (90,000)	\$ (30,000)	\$ 30,000	\$ (30,000)	\$ -	\$ (3,190,000)
Change in Penalty	\$ (960,000)	\$ (180,000)	\$ (210,000)	\$ (390,000)	\$ (550,000)	\$ -	\$ (2,290,000)
Change in Balance	\$ (10,100,000)	\$ (1,300,000)	\$ (1,800,000)	\$ (4,630,000)	\$ (14,750,000)	\$ -	\$ (32,580,000)
Balance 6/30/2014	\$ 10,000	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 50,000

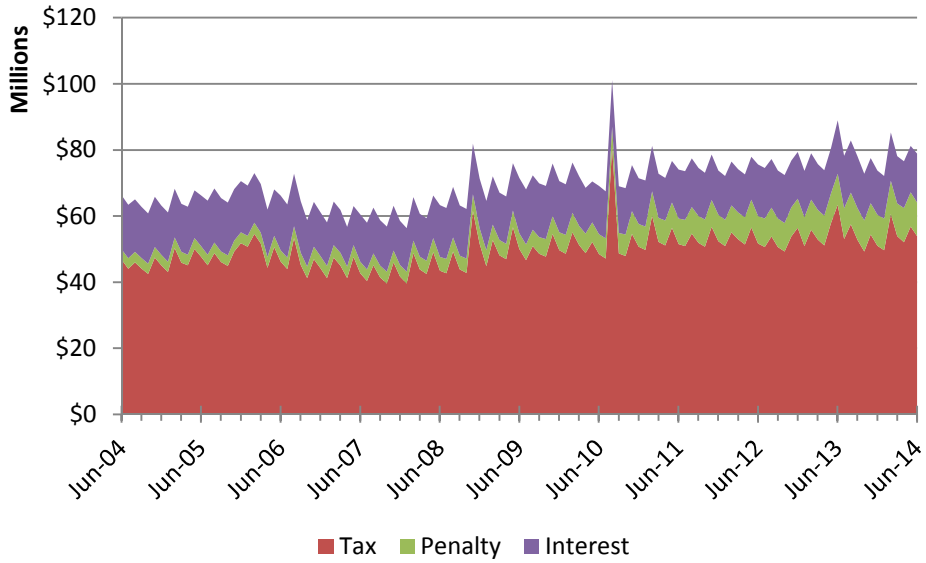
Persistent Liabilities

Open before FY 2014, and still open on June 30, 2014

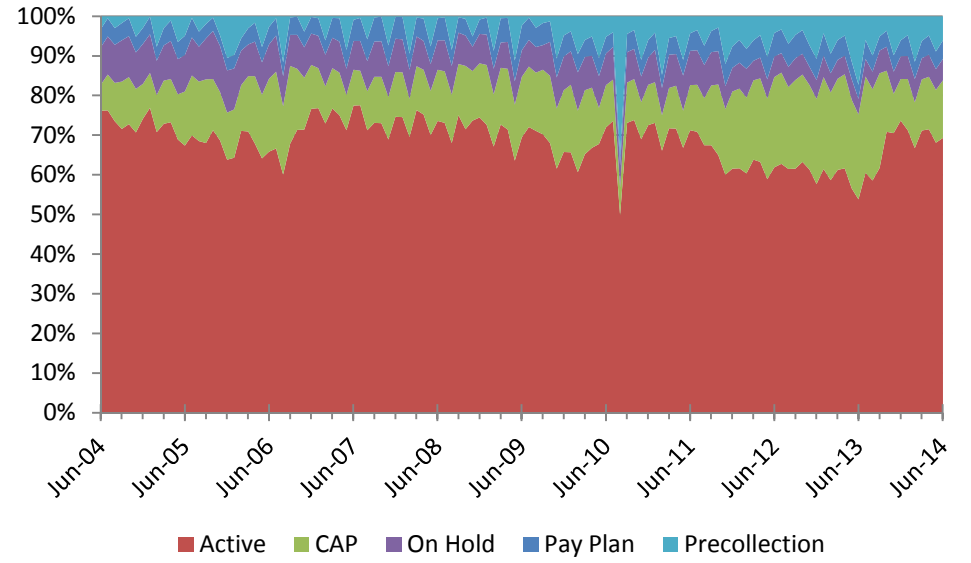
Number of Liabilities	8,155	2,500	3,010	4,165	720	-	18,550
Balance 6/30/2013	\$ 33,590,000	\$ 6,440,000	\$ 6,730,000	\$ 7,760,000	\$ 870,000	\$ -	\$ 55,390,000
Payments	\$ 1,060,000	\$ 200,000	\$ 290,000	\$ 880,000	\$ 440,000	\$ -	\$ 2,870,000
RWH in Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Tax	\$ (220,000)	\$ (20,000)	\$ 140,000	\$ 1,330,000	\$ 1,480,000	\$ -	\$ 2,710,000
Change in Interest	\$ 1,280,000	\$ 330,000	\$ 390,000	\$ 550,000	\$ 140,000	\$ -	\$ 2,690,000
Change in Penalty	\$ (60,000)	\$ (10,000)	\$ 100,000	\$ 660,000	\$ 690,000	\$ -	\$ 1,380,000
Change in Balance	\$ (70,000)	\$ 110,000	\$ 340,000	\$ 1,660,000	\$ 1,860,000	\$ -	\$ 3,900,000
Balance 6/30/2014	\$ 33,540,000	\$ 6,550,000	\$ 7,070,000	\$ 9,380,000	\$ 2,640,000	\$ -	\$ 59,180,000

FY End 2014	Before '10	2010	2011	2012	2013	2014	Total
Number of Liabilities	8,200	2,555	3,210	5,265	13,120	5,410	37,760
Balance 6/30/2014	\$ 33,610,000	\$ 6,650,000	\$ 7,380,000	\$ 10,160,000	\$ 16,700,000	\$ 4,590,000	\$ 79,090,000

WH A/R - Total Balance

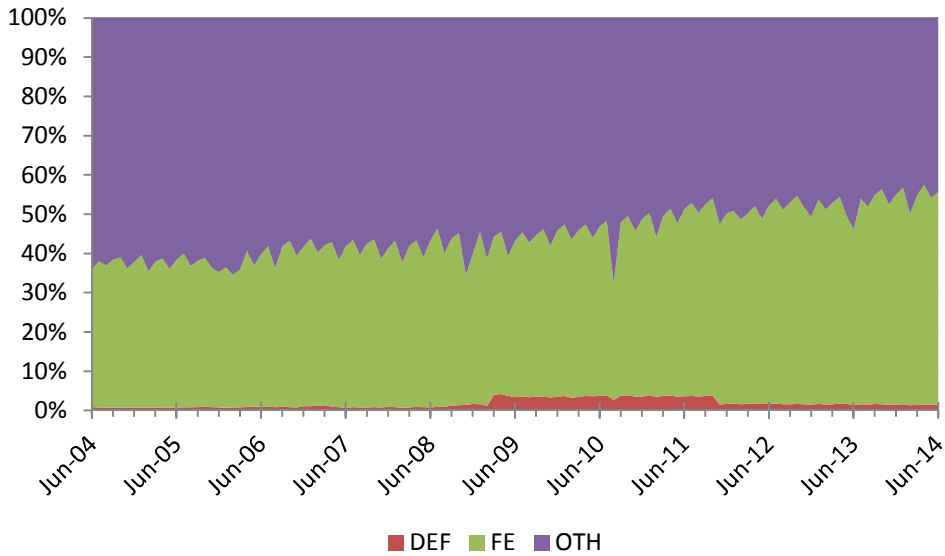


WH A/R - Total Balance



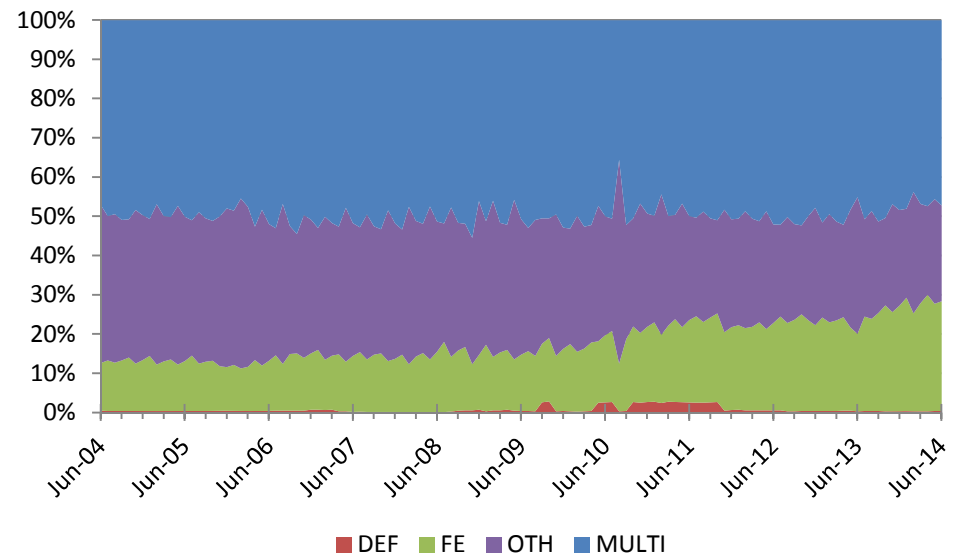
Liability Basis

WH A/R - Total Balance



Account Basis

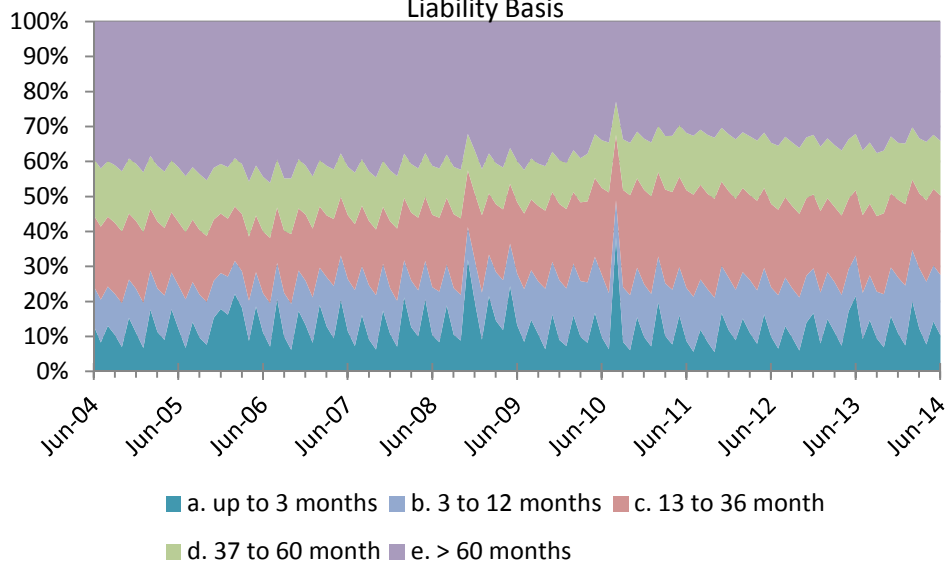
WH A/R - Total Balance



Liability Basis

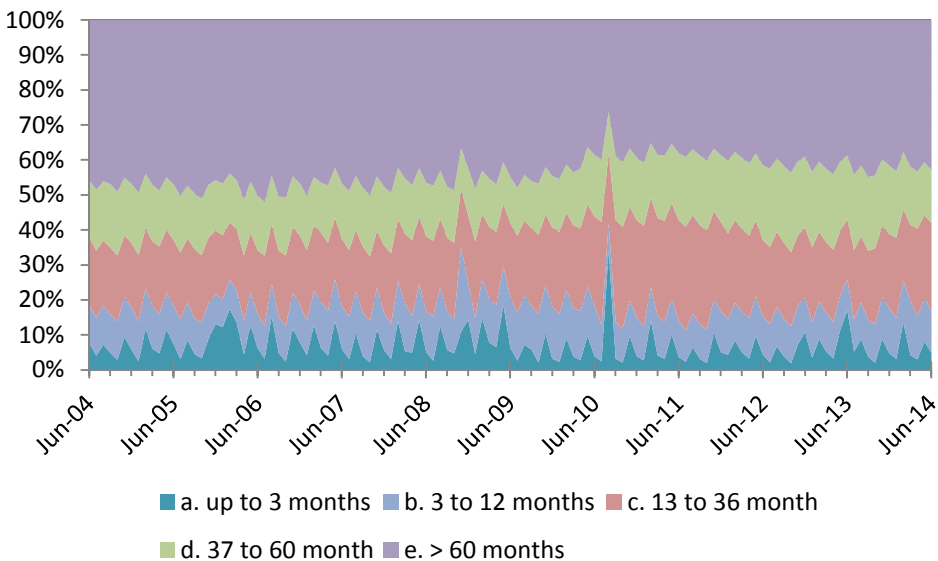
WH A/R - Total Balance

Liability Basis



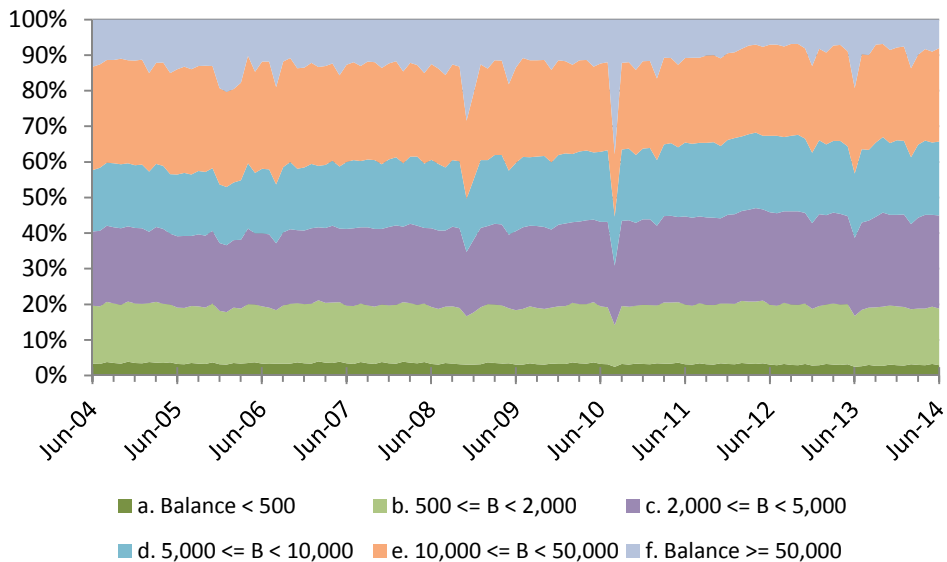
Account Basis

WH A/R - Total Balance



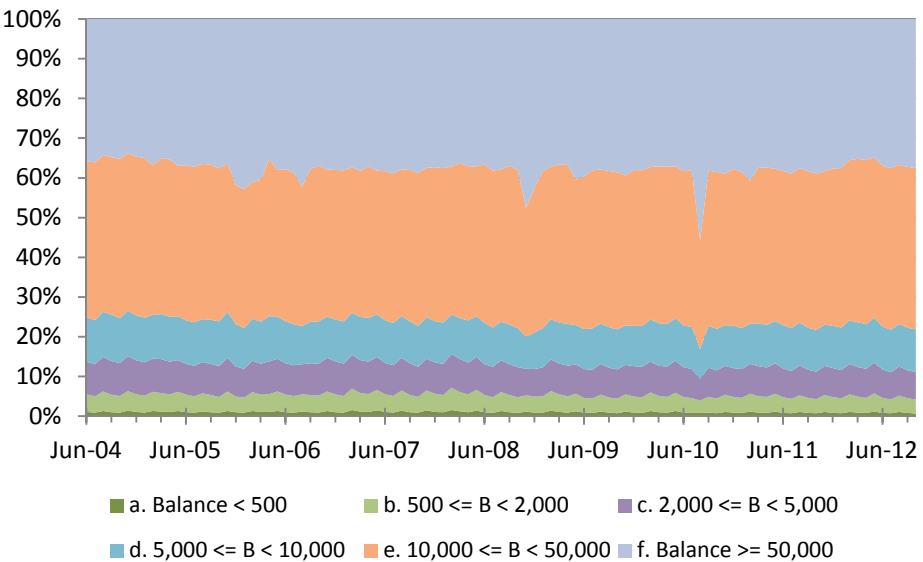
Liability Basis

WH A/R - Total Balance



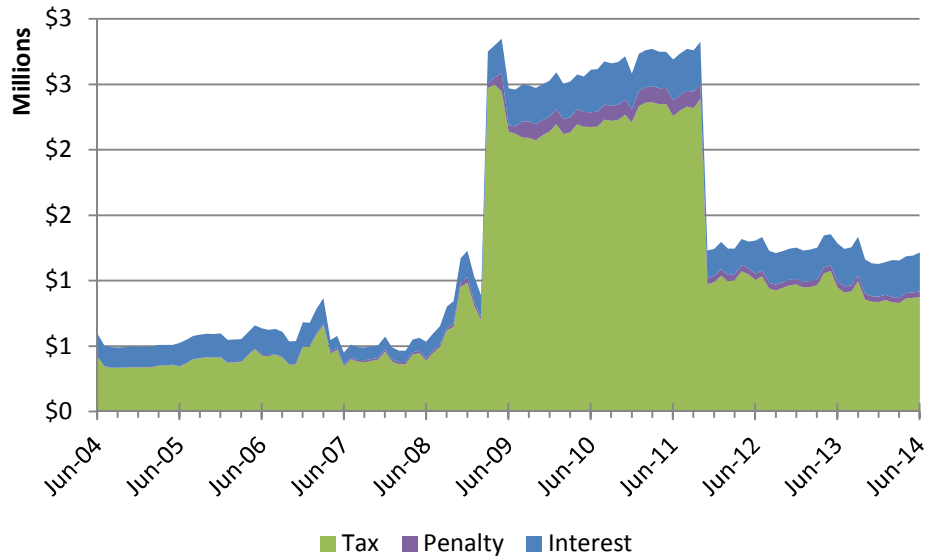
Account Basis

WH A/R - Total Balance



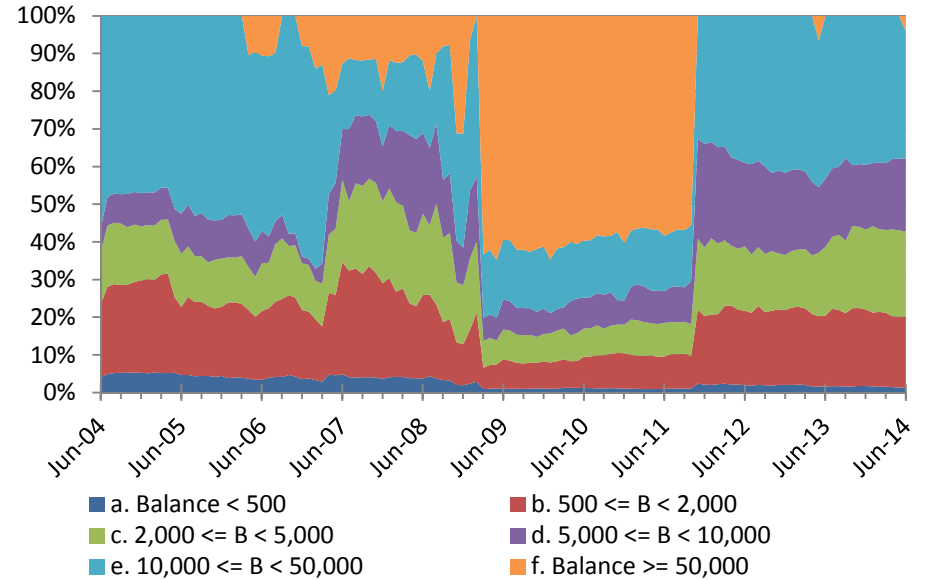
Liability Basis

WH A/R - DEF Balance



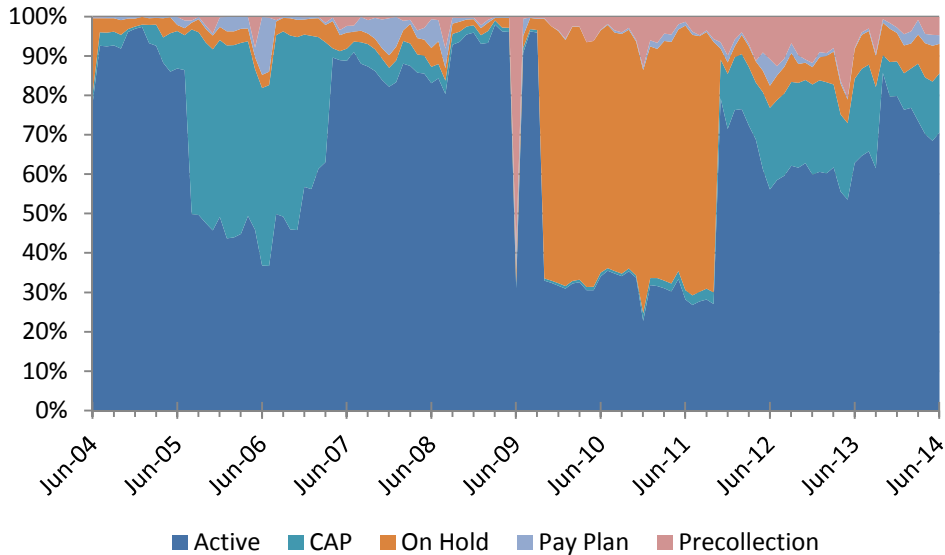
Liability Basis

WH A/R - DEF Balance



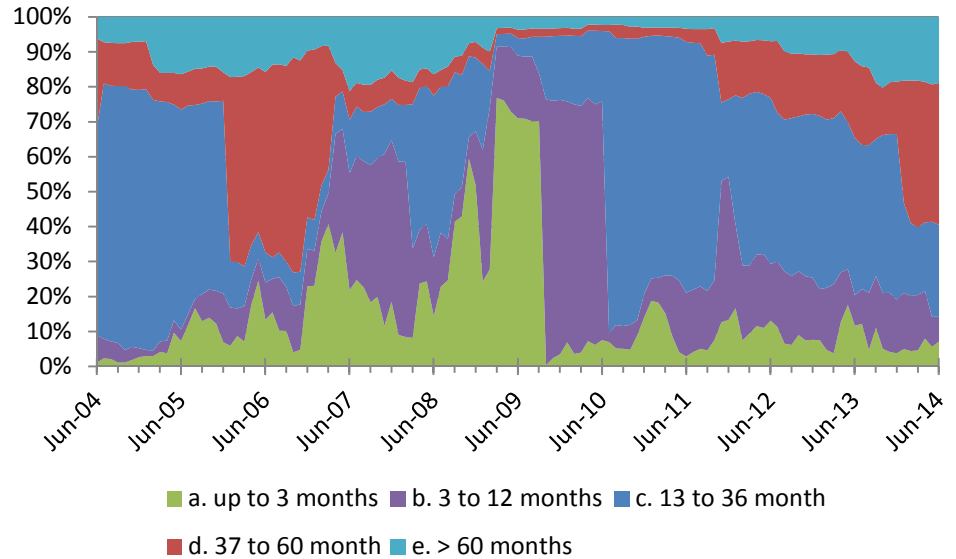
Liability Basis

WH A/R - DEF Balance



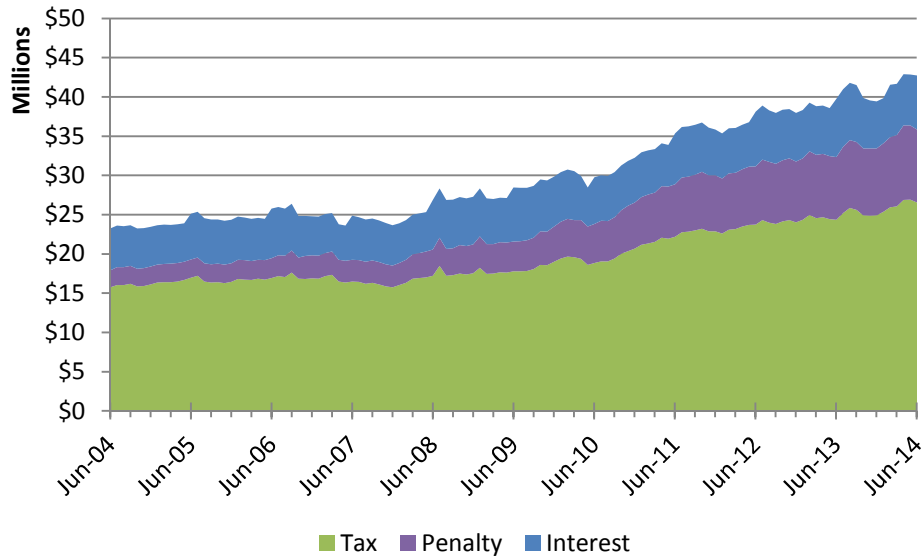
Liability Basis

WH A/R - DEF Balance



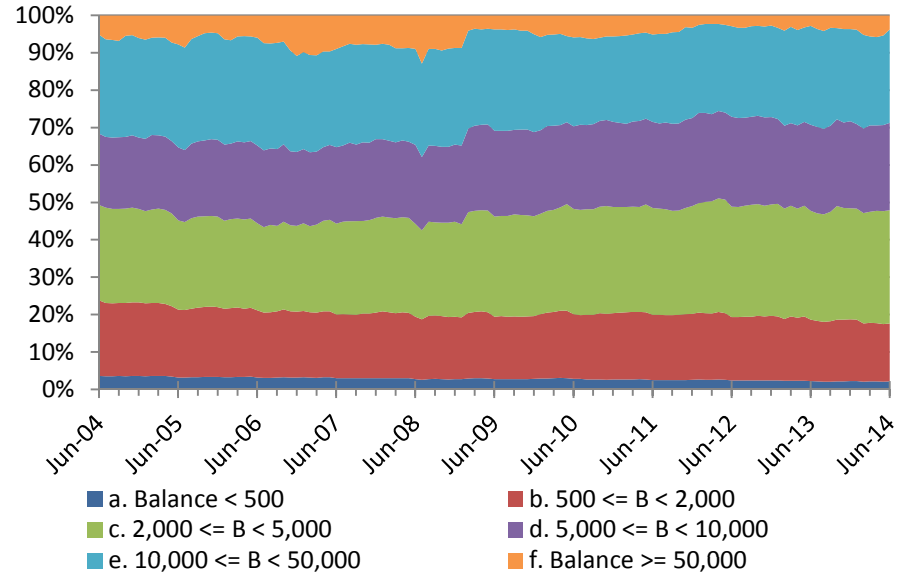
Liability Basis

WH A/R - FE Balance



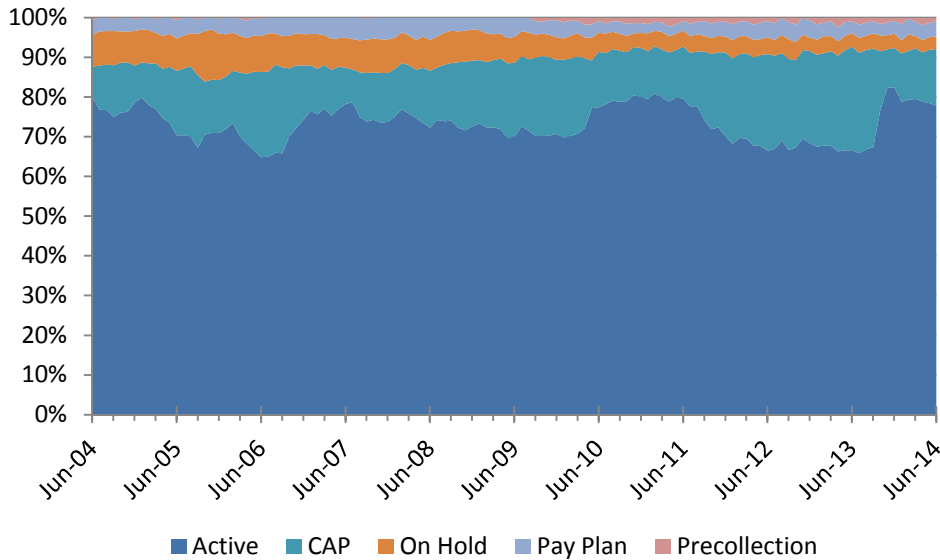
Liability Basis

WH A/R - FE Balance



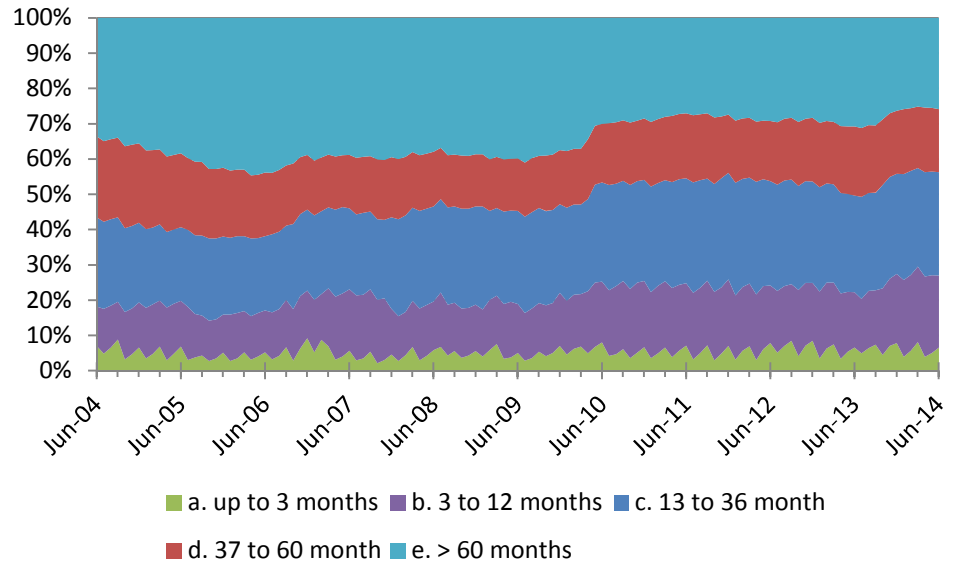
Liability Basis

WH A/R - FE Balance



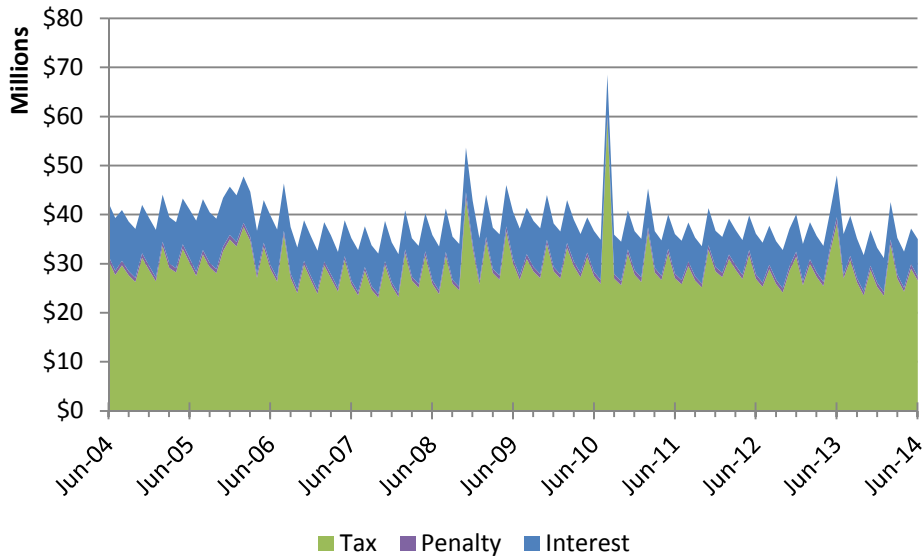
Liability Basis

WH A/R - FE Balance



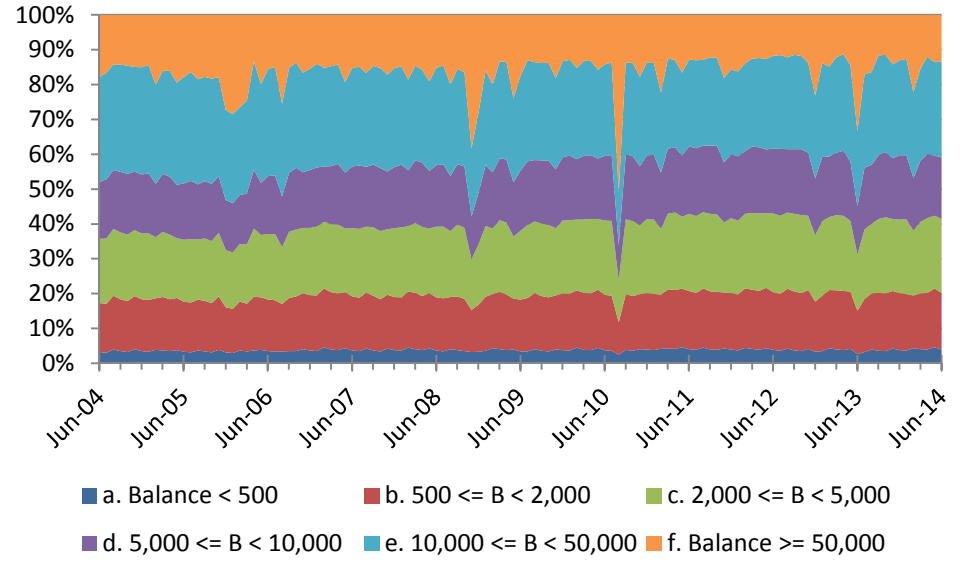
Liability Basis

WH A/R - OTH Balance



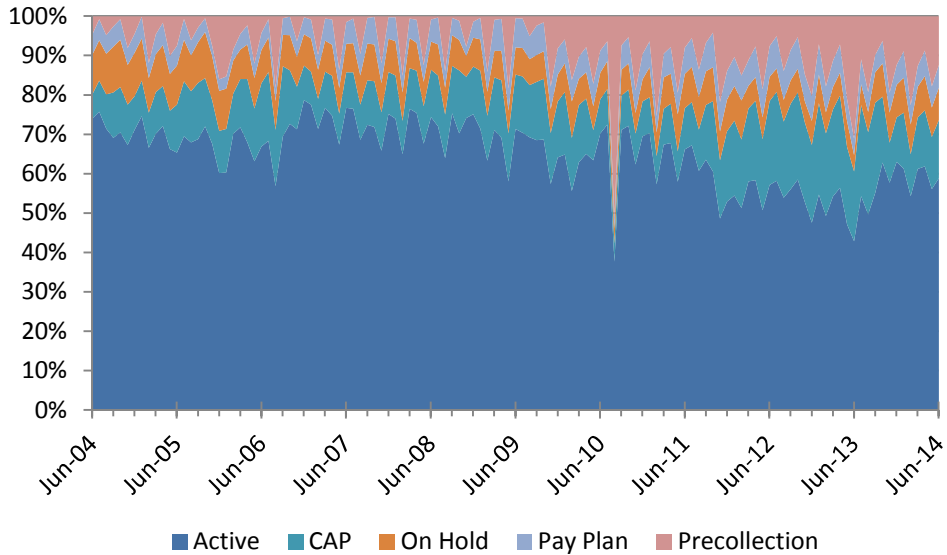
Liability Basis

WH A/R - OTH Balance



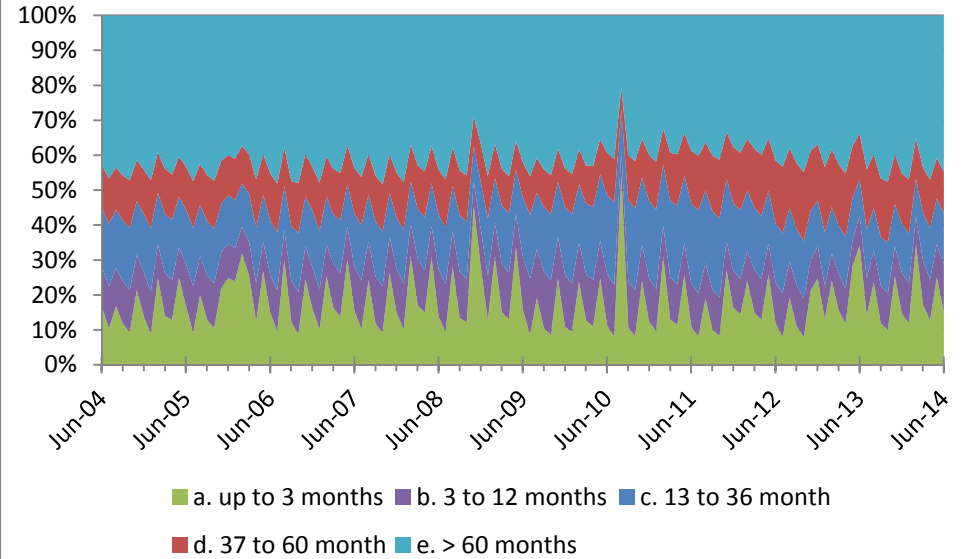
Liability Basis

WH A/R - OTH Balance

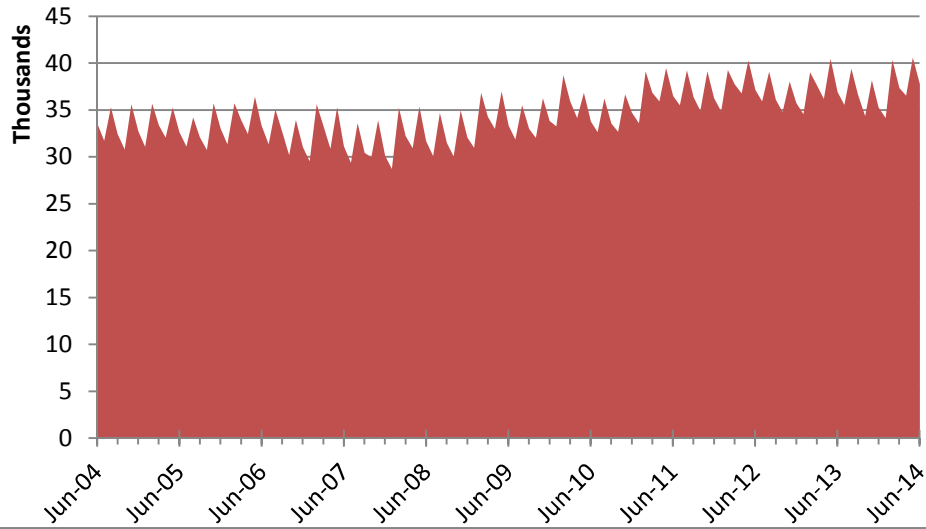


Liability Basis

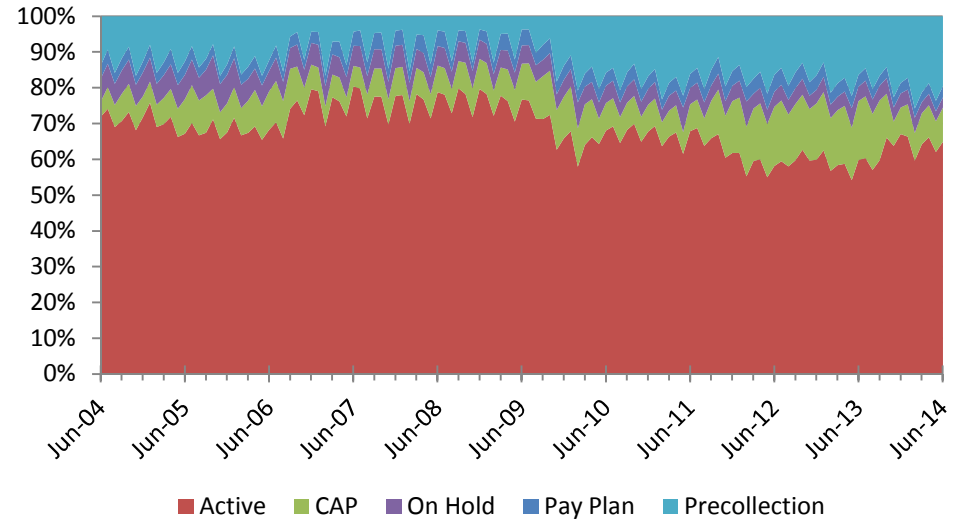
WH A/R - OTH Balance



WH A/R - Total (n)

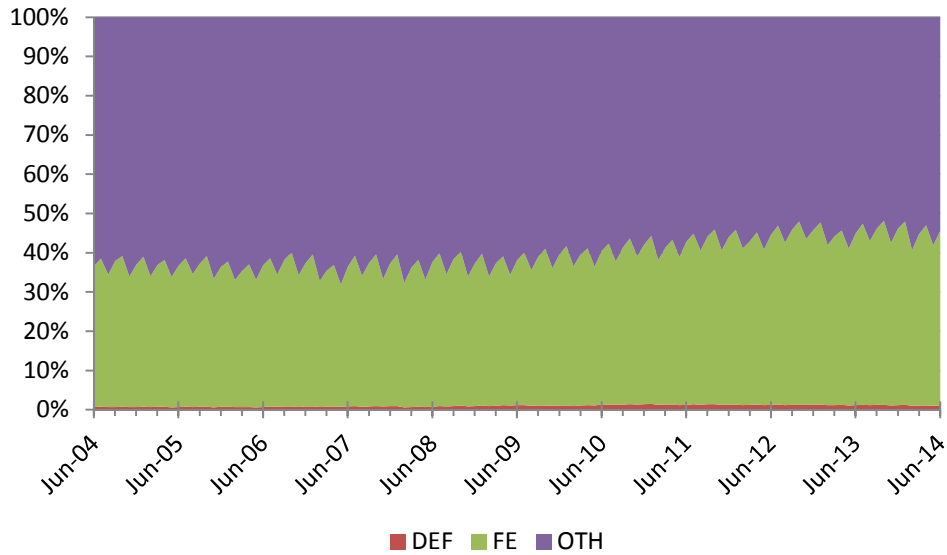


WH A/R - Total (n)



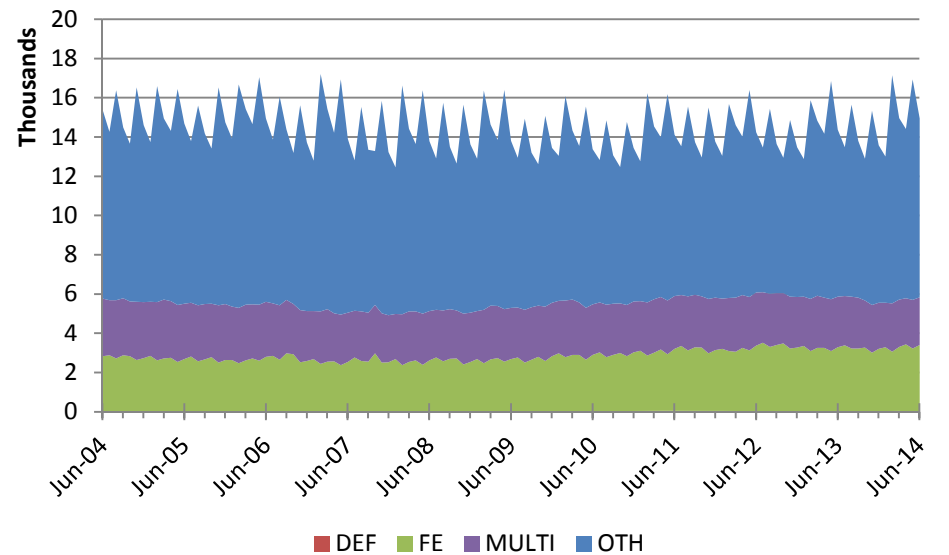
Liability Basis

WH A/R - Total (n)



Account Basis

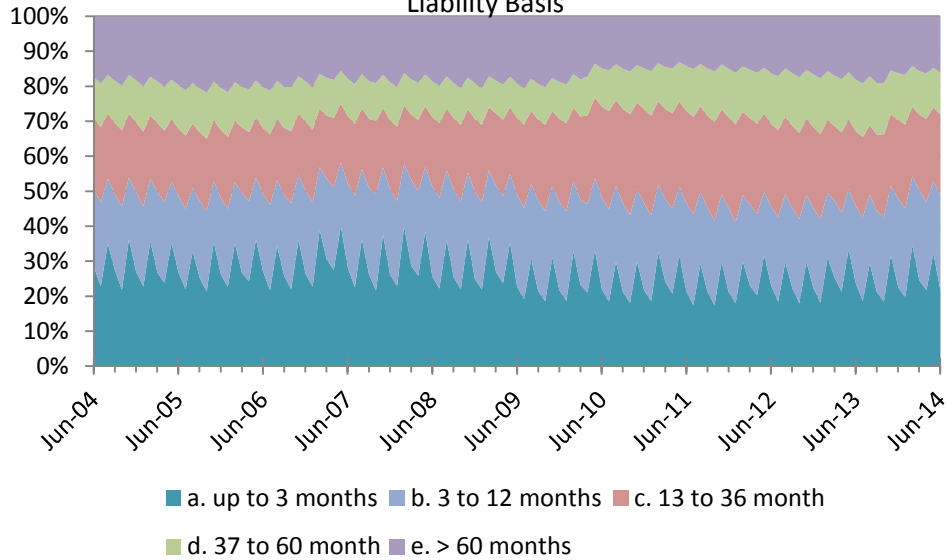
WH A/R - Total (n)



Liability Basis

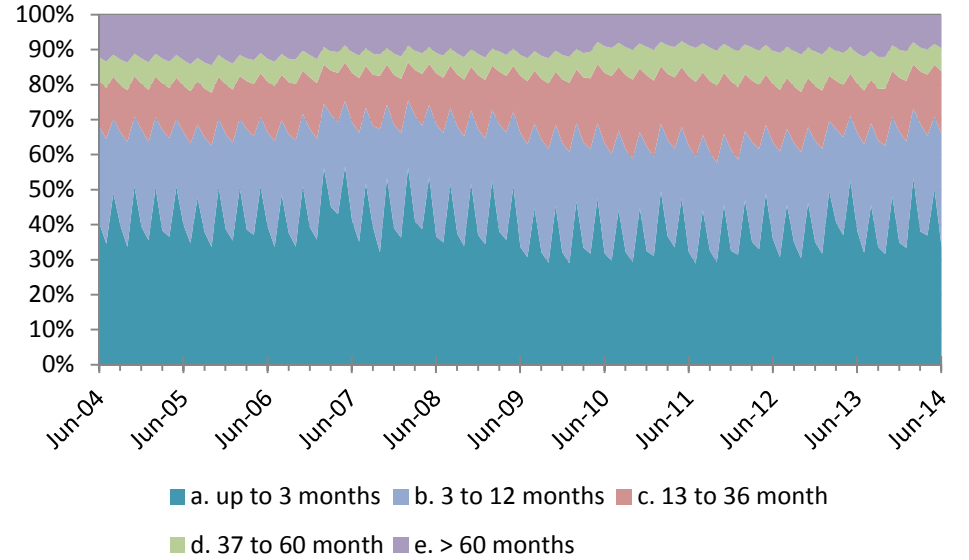
WH A/R - Total (n)

Liability Basis



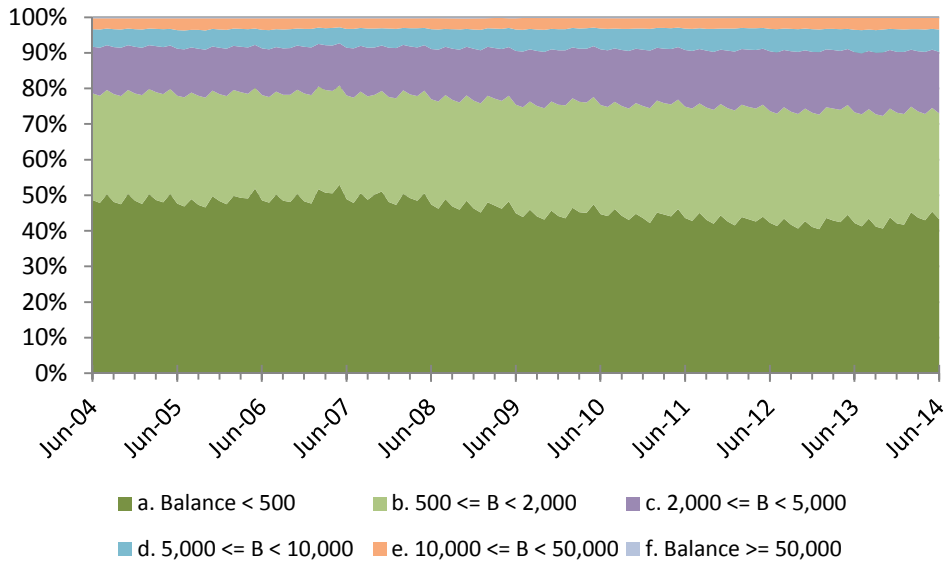
Account Basis

WH A/R - Total (n)



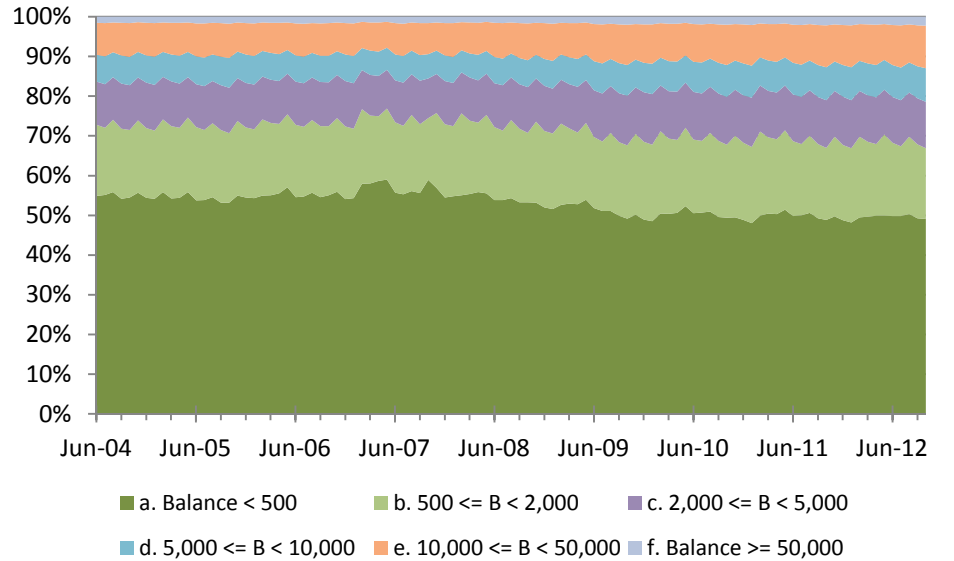
Liability Basis

WH A/R - Total (n)



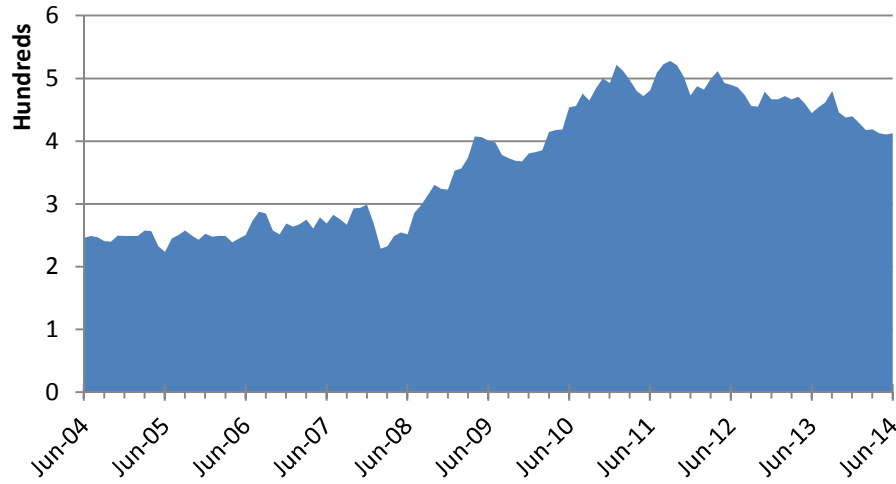
Account Basis

WH A/R - Total (n)



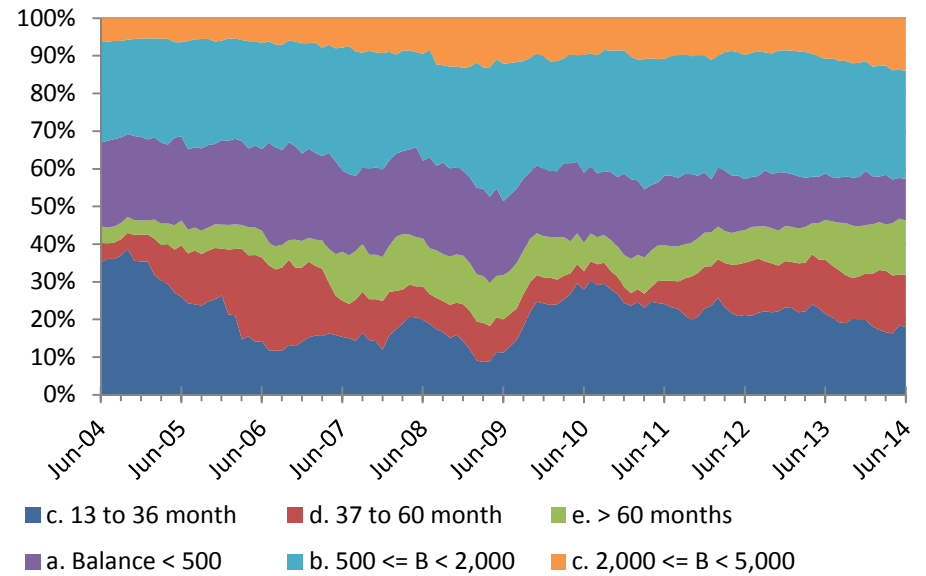
Liability Basis

WH A/R - DEF (n)



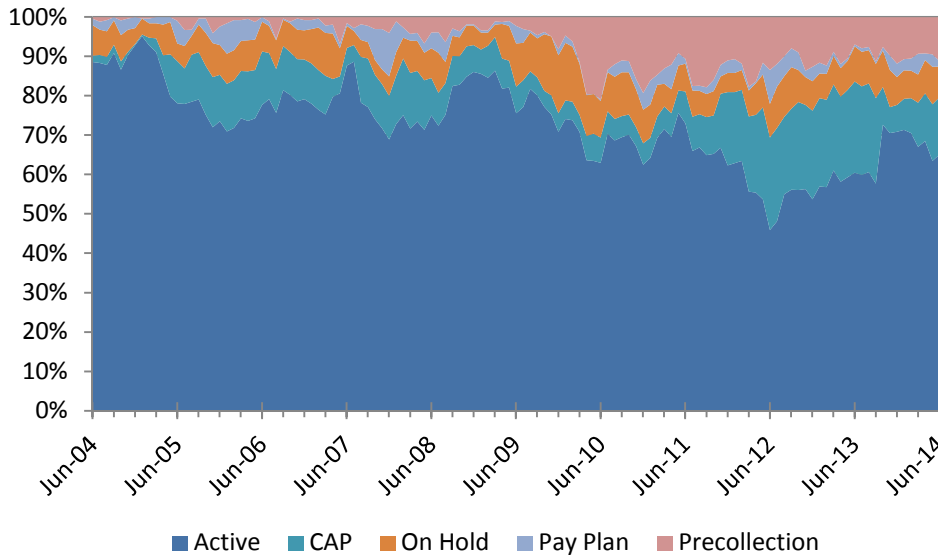
Liability Basis

WH A/R - DEF (n)



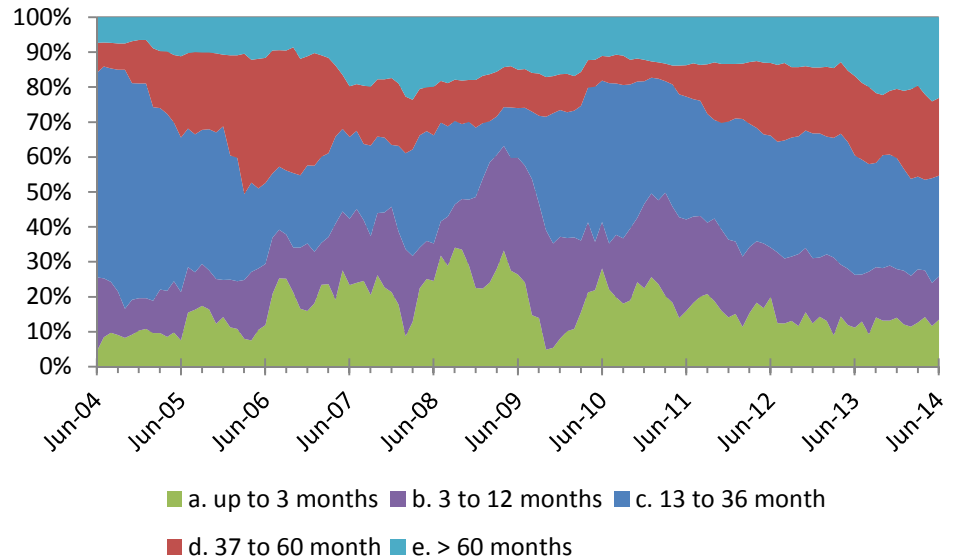
Liability Basis

WH A/R - DEF (n)



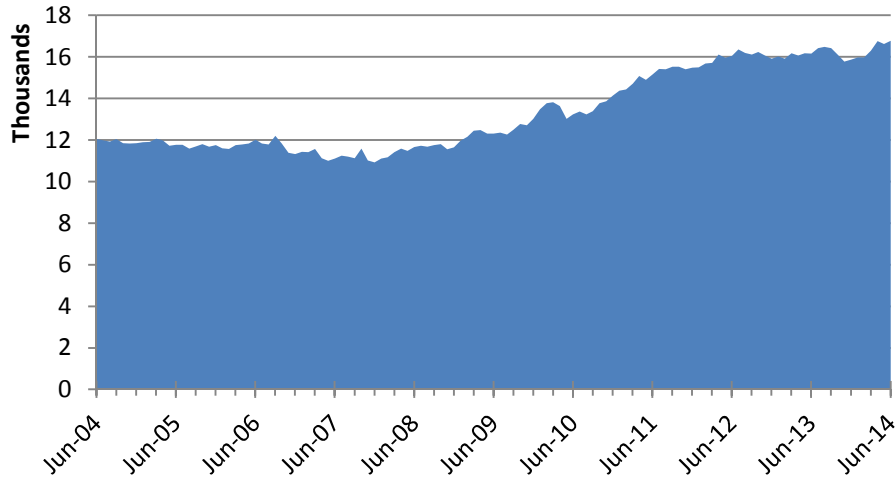
Liability Basis

WH A/R - DEF (n)



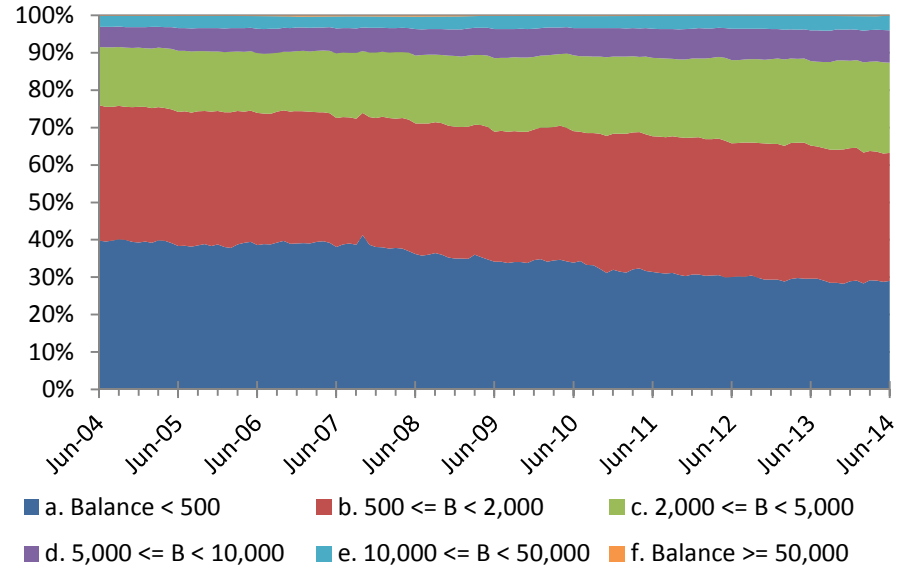
Liability Basis

WH A/R - FE (n)



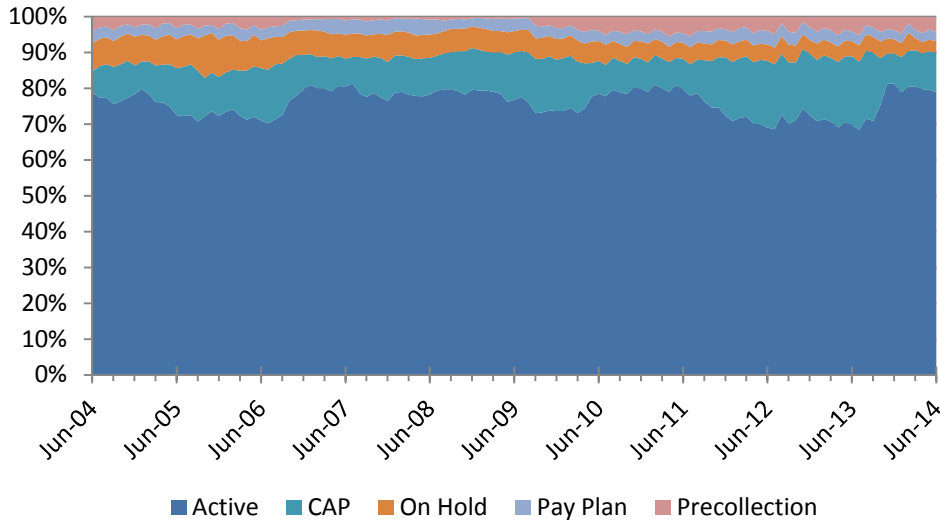
Liability Basis

WH A/R - FE (n)



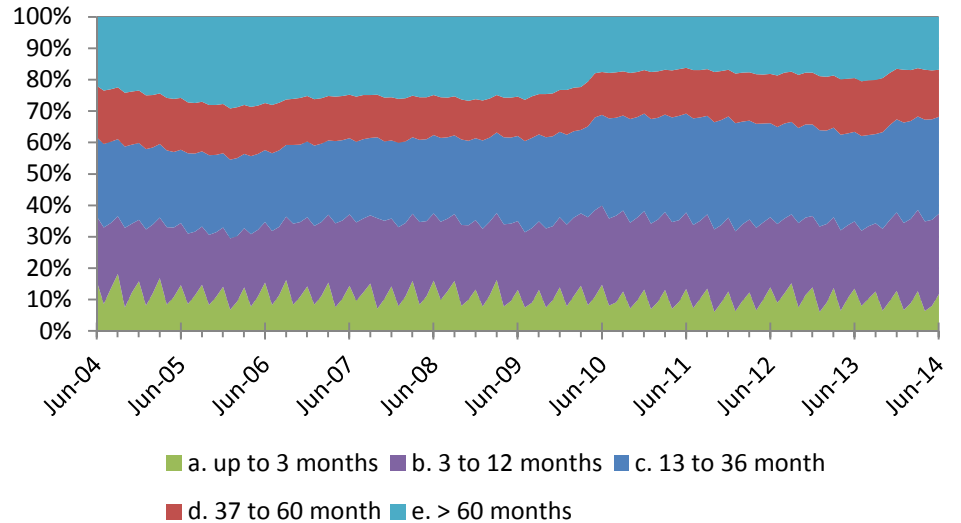
Liability Basis

WH A/R - FE (n)



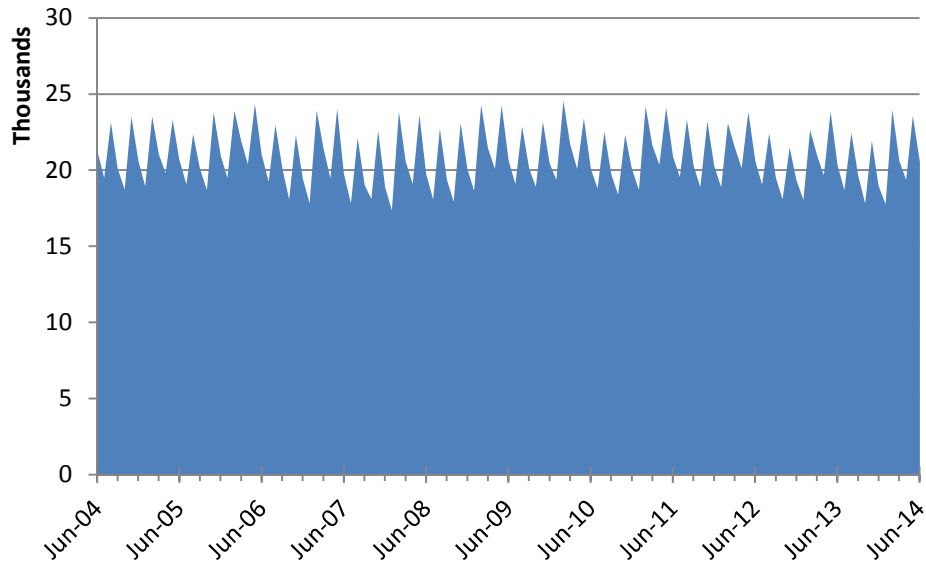
Liability Basis

WH A/R - FE (n)



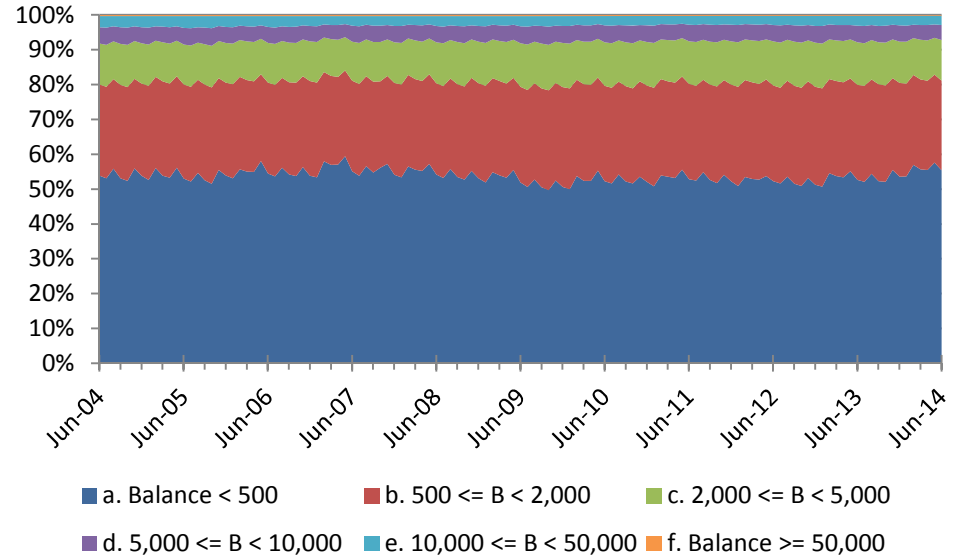
Liability Basis

WH A/R - OTH (n)



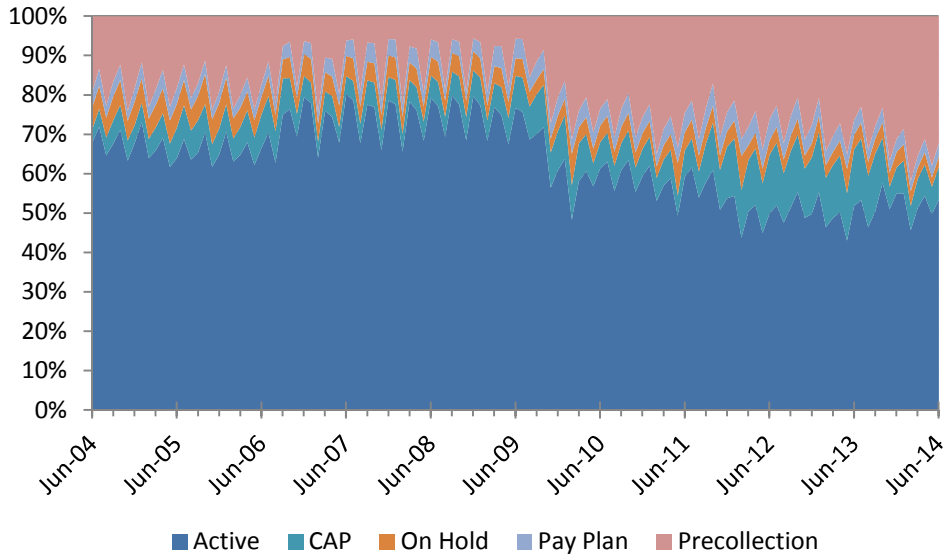
Liability Basis

WH A/R - OTH (n)



Liability Basis

WH A/R - OTH (n)



Liability Basis

WH A/R - OTH (n)

