

Exercise #1 – Using personal pronouns **KEY**

Instructions:

Rewrite the following sentences to include personal pronouns (you, yours, ours, we, they, their, I).

Sentences:

1. Once the taxpayer files the online application found on the Department of Revenue's website, the taxpayer needs to call the telephone center at 1-800-465-6799 to discuss the taxpayer's tax liability.

Submit your online application through our website. Then, you can call 1-800-465-6799 to find out your tax liability.

2. This program allows out-of-state residents to repair boats in Washington without incurring use tax. To participate in this program, the out-of-state resident boat owner files a Non-Resident Vessel Repair Form with the Department of Revenue.

If you're an out-of-state resident, you can repair your boat in Washington without being responsible for state use tax. To participate in this program, you can file a Non-Resident Vessel Repair Form with our department.

3. Effective January 1, 2015 a new environmental handling fee is imposed on manufacturers of recycled car oil. The fee is paid by the manufacturer of the recycled car oil to the We Love Oil group. Manufacturers then recoup their costs by including the price of the oil in the cost sold to retailers.

Effective Jan. 1, 2015, you owe an environmental handling fee up front for your recycled car oil. You must pay the fee to the We Love Oil Inc. You can then recoup your costs by charging your customers the fee amount.

Exercise #2 – Changing passive voice to active voice **KEY**

Instructions:

Rewrite each passive sentence into an active sentence. Think about “who is doing what.” Make other changes to make each sentence clearer.

Sentences:

1. All changes must be approved by the Audit director.

The Audit director approves changes.

2. Any questions you may have should be directed to the Telephone Information Center.

Questions? Call our Telephone Information Center.

3. The application of the credit to your account will be credited to and subtracted from your next payment that will be due.

We applied credit to your account.

4. A tax audit may result in additional interest charges, and, if not paid by the due date, an increased amount of 10 percent for delinquency penalty will be added.

You must pay a 10 percent charge on unpaid tax audit charges.

Exercise #3 – Untangling Sentences - KEY

Instructions:

1. Read each sentence or set of sentences.
2. Rewrite sentences to be shorter, stronger and clearer.

Sentences:

1. Coverage has been made effective January 1, 2015 and will remain effective until such time as the coverage is cancelled based on a written notice of cancellation of coverage received from you.

Starting Jan. 1, 2015, we won't cancel your coverage unless you send us a written notice of cancellation.

2. The Department of Revenue, Compliance Division, would like to advise you of your rights to appeal the excess wholesale tax charge. The enclosed CITATION & NOTICE OF EXCESS WHOLESale CHARGE shall be deemed to be a final order of the Department and not subject to review by any court or agency unless, within 15 working days of receipt of this CITATION & NOTICE OF EXCESS WHOLESale CHARGE, the employer submits a Notice of Appeal.

You have the right to appeal the enclosed excess wholesale tax charge. You have 15 days from the day you receive this letter to appeal with our department by submitting a Notice of Appeal.

Exercise #4 – Creating strong reference lines - KEY

Instructions:

Read the paragraph. Create a reference line to lead and introduce the paragraph. You may create a reference line in the form of a question. Work to include a verb and subject. Also include personal pronouns when appropriate. Remember, a strong reference line directs the audience; a strong reference line is **more than a statement of fact or topic**.

Sentences:

1. Your current reseller permit will expire within the next 90 days. Based on your reporting activity, a new reseller permit has been automatically issued to you. You should receive the permit electronically during the next 5 business days. Use your current permit until you receive your new permit.

Your permit expires soon.

OR

Your new permit is on its way.

2. Starting in January, you need to report your excise tax return quarterly instead of annually. This change affects your first quarterly excise tax return that is due April 30. This change was made because your annual tax liability is more than \$1,000. You can find the quarterly tax form on our website.

Your tax return is now due annually.

3. Please review, complete and return the enclosed consent form no later than two weeks after this form is received. This form indicates which delivery option you prefer for future tax information.

What do I need to do?

4. If you have any questions about paying your taxes through e-file, please contact the department's e-file team at efilewashington@dor.wa.gov or call us at 360-725-7309. You can also notify our Telephone Information Center at 1-800-369-7655.

Questions?

5. You must register with and pay taxes to the Department of Revenue if you meet any of the following.

- You are required to collect sales tax.
- Your gross income equals \$12,000 or more per year.
- You are required to pay other taxes or fees to DOR.

Do I owe taxes?

OR

You may owe some business tax.

Final Exercise – Make your document readable **KEY**

Registration Number: 647-3352

Audit Number: 600-078-211

June 6, 2015

Dear Mr. Phillips,

We can't accept your tax assessment petition because it arrived late. **This means your tax assessment is final and must be paid.**

Our records show

Your tax assessment was issued on: **May 1, 2014**

Your appeal period expired on: **May 30, 2015**

Your petition was postmarked on: **June 2, 2015***

Once you pay your assessment, you can file another refund petition with our department. At that time, you can tell us why you think our assessment is incorrect. If appropriate, we will issue you a refund.

To pay your current balance, contact the Compliance Division at 360-756-4469. You may qualify for a payment plan.

Sincerely,

Cindy Jones
Appeals Review Manager
Appeals Division

**If we don't receive your petition within thirty days, or within a pre-approved time extension, your assessment "shall become final," according to the Revised Code of Washington 82.32.160.*

Readability Stats

Readability Statistics	
Counts	
Words	159
Characters	831
Paragraphs	17
Sentences	9
Averages	
Sentences per Paragraph	2.2
Words per Sentence	12.2
Characters per Word	4.9
Readability	
Passive Sentences	22%
Flesch Reading Ease	49.0
Flesch-Kincaid Grade Level	9.4

OK