

Washington State Department of Revenue Style Guide

Revised November 2011

Plain Talk Style Guide

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Plain Talk Tips

Plain Talk Tips	Examples
<p>Identifying a Project How can you use Plain Talk to improve Department performance? (What problem are you trying to solve?)</p>	<p>Use Plain Talk as a process improvement tool.</p> <ol style="list-style-type: none"> 1. Identify areas of concern for your division. For example: <ul style="list-style-type: none"> ➤ low compliance rate ➤ high error rate ➤ high call volume ➤ low public participation rate 2. Develop a baseline measure of the issue. 3. Examine the current processes surrounding the issue. 4. Develop an overall communications strategy (incorporating Plain talk principles and practices) <ul style="list-style-type: none"> ➤ improve existing communications pieces ➤ write additional pieces to fill any information gaps 5. Test your communications pieces (test with actual users whenever possible) 6. Implement your strategy 7. Measure results
<p>Plan Your Letter What's the story?</p>	<p>Ask yourself:</p> <ul style="list-style-type: none"> ❑ What do you want to achieve? (purpose) ❑ Who is the letter going to? (users) ❑ When, where, why, and how will they deal with the letter? (response)
<p>Use a Reference Line to Tell What Your Letter is About</p>	<p>Goes between the inside address and the salutation. Bold, Arial (sans serif)</p>
<p>Focus on People Help users see themselves in the text</p> <p>Use personal pronouns or name the person doing the action.</p>	<p>Use words like “I, me, we, our, ours” when referring to DOR. Use “you, your” when referring to the taxpayer.</p> <p>Exception: You can use headings that state a question the way a taxpayer would ask it.</p> <ul style="list-style-type: none"> ❑ I am writing in response... ❑ Jane Jones will contact you ... ❑ You may copy this certificate...
<p>Use Short, Simple Sentences If you have to read a sentence more than once to understand it, it is too long. Keep each sentence to one thought— or two tightly connected thoughts.</p>	

Avoid unnecessary words	<p>Before: The purpose of this letter is to tell you that we have accepted your claim.</p> <p>After: We have accepted your claim.</p>
Think about the logical order of the events or information	<p>Before: Interested persons, on or before March 1, 2003, may submit to the Hearing Clerk written comments regarding this proposal.</p> <p>After: We invite you to comment on this proposal. Send comments to: Hearing Clerk PO Box 400 Olympia, Washington 98501 Deadline: March 1, 2003</p>
<p>Use Action Verbs Use verbs, not the nouns that hide verbs.</p>	<p>Affix a signature = sign Make payment = pay Denial = deny Maintenance = maintain, keep up Concurrence = concur, agree Assignment = assign Transmission = transmit, send Recommendation = recommend Failure = fail, if you don't</p>
<p>Choose Words Carefully Use words readers know</p> <p>Use short and simple words</p>	<p>Cease = stop Commence = begin Employ = use Furnish = give Inquire = ask Prior to = before Procure = get Request = ask Remit = send, pay Retain = keep Terminate = end Transmit = send Utilize = use</p>
<p><input type="checkbox"/> Avoid "legalisms"</p>	<p>Aforesaid = the Provided = if, but (new sentence) Pursuant to = (rewrite as "The laws says...") Said "person" = the "person"</p>
<p><input type="checkbox"/> Define terms, if necessary</p>	
<p><input type="checkbox"/> Use „must,“ „may,“ and „should“ appropriately. Do not use „shall“ in letters.</p>	<p>For obligation, use "must" For permission, use "may" For a strong suggestion, use "should" For a physical possibility, use "can"</p>

<p>☐ Use gender-neutral words</p>	<p>Gender-neutral: Each employee must fill out a time sheet every week.</p> <p>Gender-specific: Each employee must fill out her time sheet every week.</p>
<p>Make the Text Visual Leave white space on the page.</p> <p>Use lists and tables when possible.</p>	
<p>Use Chunking Separate information into manageable pieces.</p>	
<p>Use Bold Headings Headings should be bold type in a san serif font (such as Arial). If you are creating a large document that has several levels, size headers accordingly:</p> <ul style="list-style-type: none"> • Document title should be the largest. • Section heads smaller than titles. • Subheads the same size as body content. 	
<p>Make Addresses Stand Out If space permits, display addresses, within the text of a letter, in address blocks.</p>	<p>Complete and return the enclosed form. Please mail it to:</p> <p>Department of Revenue PO Box 47478 Olympia, Washington 98504-7478</p>

Grammar/Punctuation

Grammar/Punctuation	Examples						
AAA							
<p>Active Voice Write in the active voice</p> <p>□ “who is doing what to whom”</p>	<p>Active Voice (Preferred): All homeowners must complete Form C. You must complete Form C.</p> <p>Passive Voice: Form C must be completed by all homeowners.</p>						
<p>Acronyms <i>Please be conservative in the use of acronyms.</i></p> <p>Use the full name of a program, plan, or agency if it appears only once in the text. Place the acronym in parentheses after the name when this abbreviation will appear two or more times in the text. Try to use an appropriate designation such as <i>the plan</i>, <i>the agency</i>, or <i>the program</i> to limit the use of acronyms.</p>	<p>Electronic Payment Management System (EPMS)</p>						
CCC							
<p>Capitalization Generally, do not capitalize the name of a specific tax.</p> <p><i>Note:</i> Capitalize the name of a tax classification only when you refer to the exact name, per the excise tax return, followed by the words “tax classification.”</p>	<p>“...is subject to the retail sales tax.”</p> <p>“...is taxable under the Retail Sales tax classification.”</p>						
<p>Capitalize “Department of Revenue,” “Department,” and “Agency” when referring to the Department of Revenue.</p>							
<p>Capitalize the word “state” in “Washington State,” but not in “state of Washington.”</p>							
<p>Capitalize the names of divisions and sections in the Department of Revenue.</p>	<p>Taxpayer Account Administration Telephone Information Center</p>						
<p>Capitalize the words “program, unit, section, office, and division” only when they are officially part of a group’s title.</p>	<p>Special Programs Division, Executive Office, etc.</p>						
<p>Capitalize these words only when referring to a specific body already mentioned by its full name:</p>	<table> <tr> <td>committee</td> <td>department</td> </tr> <tr> <td>commission</td> <td>director</td> </tr> <tr> <td>board</td> <td></td> </tr> </table>	committee	department	commission	director	board	
committee	department						
commission	director						
board							

Capitalize the word “building” only when it is part of the official name.	Tumwater building General Administration Building Empire State Building
Capitalize the word “biennium” only when referring to a specific biennium.	1985-87 Biennium the funds appropriated for this biennium
Capitalize the word “fiscal” only when referring to a specific fiscal year.	2000 Fiscal year the funds appropriated for this fiscal year
Capitalize “senator” or “representative” only when used with a legislator’s name.	Senator Tom Jones said that... The senator said that...
Always capitalize the following:	Legislature Congress Senate House House of Representatives
Do not capitalize the following:	legislative legislator legislation
Always capitalize “Governor”	
Capitalize “federal” only when it is part of an official name.	Federal Reserve Board It is subject to federal, state, and local taxes.
Always capitalize “Capitol” when referring to the Washington State Legislative Building	the steps of the Capitol
“In care of” notations should contain a lowercase “c,” slash, and lowercase “o.” Word processing programs will incorrectly auto-capitalize the “c,” so remember to double check for accuracy.	Professor James Smith c/o Mr. Henry Jones
Commas in a series Use a comma before the “and” in a simple series. Remember to be consistent throughout your document.	She will be gone the first, third, and fifth day of each week.
Computer/web terms Use the terms as written in the “Examples” column.	email e-commerce, e-business homepage Internet Intranet online web web page website

DDD	
<p>Dates and days</p> <ul style="list-style-type: none"> ❑ Spell out months. (Do not abbreviate.) ❑ Do not add “th, rd, or nd” to the day when it follows the month. ❑ When using a day and date, separate with commas. ❑ When using the month, day, and year, separate the year with commas. ❑ Do not place a comma between the month and the year. 	<p>Correct: September 17 Incorrect: September 17th</p> <p>Correct: On Monday, September 17, the initiative began.</p> <p>Correct: On March 10, 2003, the initiative began.</p> <p>Correct: September 2001 Incorrect: September, 2001</p>
<p>Dollars</p> <p>Do not add a decimal point or zeros to a <i>whole</i> dollar amount.</p>	<p>Correct: \$1, \$5, \$110,000 Incorrect: \$1.00, \$5.00, \$110,000.00</p>
HHH	
<p>Hyphenation</p> <p>When hyphenating, apply this rule:</p> <ul style="list-style-type: none"> ❑ If an adjective precedes a noun, hyphenate. ❑ If an adjective follows the noun, do not hyphenate. 	<p>Out-of-state auditor</p> <p>The auditor is out of state.</p>
LLL	
<p>Legislative Citations</p> <p>No periods between letters in “RCW” and “WAC.”</p> <p><i>Note:</i> Avoid citing RCWs and WACs if possible by using plain English to explain the citation.</p>	<p>RCW 1.08.010, chapter 34.05 RCW, Title 43 RCW</p> <p>WAC 296-34-020, chapter 296-34 WAC, Title 296 WAC</p>
<p>Lists</p> <p>Use a numbered list for instructions</p> <p>Use a bulleted list to identify individual entries</p>	

<p>No periods are needed after short phrases in a list if the introductory statement is grammatically complete.</p> <p>Use periods after short phrases that are essential to completing the introductory statement. Do not use semicolons and “and” or “or” between listed items.</p>	<p>When you next order office supplies, please include these items:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Copier toner <input type="checkbox"/> Fax paper <input type="checkbox"/> File folders <p>Please get me year-end figures on:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Domestic sales revenues. <input type="checkbox"/> Total operating costs. <input type="checkbox"/> Net operating income.
<p>Make lists parallel.</p>	<p>Incorrect:</p> <p>Individuals applying for permits must:</p> <ul style="list-style-type: none"> <input type="checkbox"/> be 21 or older. <input type="checkbox"/> possession of a valid driver’s license. <input type="checkbox"/> residency in this state is required. <p>Correct:</p> <p>Individuals applying for permits must:</p> <ul style="list-style-type: none"> <input type="checkbox"/> be 21 or older. <input type="checkbox"/> possess a valid driver’s license. <input type="checkbox"/> reside in this state.

NNN	
<p>Numbers Numbers zero through ten are spelled out. Numerals are used for numbers above ten.</p> <p><i>Note:</i> Use the same style when expressing related numbers above and below ten.</p> <p><i>Note:</i> Use figures (even from 1 through 10) to express periods of time when they are used as technical measurements or significant statistics (as in discounts, interest rates, and credit terms)</p> <p>All numbers are spelled out when they begin a sentence.</p> <p>Million and thousand are spelled out when writing whole numbers in text.</p> <p>Numbers below 100 are hyphenated; numbers above are not.</p>	<p>Correct: She is five minutes late. He is 15 minutes early.</p> <p>Incorrect: She is 5 minutes late. He is fifteen minutes early.</p> <p>We have 5 dogs, 11 cats, and 1 rabbit.</p> <p>A 35-hour workweek a 30-year mortgage a note due in 6 months</p> <p>Seventy-five people . . .</p> <p>\$13 million, 12 thousand pounds</p> <p>twenty-five, three thousand, fifty-five hundred</p>
PPP	
<p>Percents Express percentages in figures and spell out the word “percent.”</p> <p><i>Note:</i> The % symbol may be used in technical or statistical material.</p>	<p>Correct: We have answers from 25 percent of them.</p> <p>Incorrect: We have answers from 25% of them. We have answers from three percent of them.</p>
<p>Phone numbers Use parentheses to separate area codes in a phone number.</p> <p><i>Note:</i> Toll-free numbers do not have parentheses. They should be separated with hyphens.</p>	<p>Correct: (360) 902-5405 Incorrect: 360-902-5405, 360/902-5405, 360.902.5405</p> <p>Correct: 1-800-451-7985 Incorrect: (800) 451-7985</p>
<p>Position titles Capitalize position titles when they precede a person’s name.</p>	<p>Compensation Unit Supervisor John Smith attended the meeting.</p> <p>John Smith is a compensation unit supervisor with that organization.</p>

SSS	
<p>Spaces at the end of a sentence If you're writing letters to be signed by the Director or the Governor, use two spaces.</p> <p>For all other written communication, one space is recommended.</p>	
<p>State names Always spell out state names (address block and text).</p>	<p>Correct: Toppenish, Washington; Carmel, California Incorrect: Toppenish, WA; Carmel, Calif.</p>
TTT	
<p>Time For time "on the hour," zeros are not needed to denote minutes unless you want to give special emphasis to the precise hour.</p> <p>Punctuate a.m. and p.m.</p> <p>Use "to" instead of a hyphen.</p> <p>Use "noon" rather than 12 p.m., and "midnight" rather than 12 a.m.</p> <p>If the start and end times are both in the morning or afternoon/evening, use the a.m. or p.m. reference only once.</p> <p>If the time span stretches from a.m. to p.m. (or vice versa), then use both references.</p>	<p>2 p.m. Not: 2:00 p.m.</p> <p>p.m. Not: pm</p> <p>2 to 4 p.m. Not: 2-4 p.m.</p> <p>10 to 11 a.m.</p> <p>11 a.m. to 1 p.m., 10 p.m. to 6 a.m.</p>

WWW	
<p>Web addresses (also referred to as URLs)</p> <p>When including Revenue’s website in a document:</p> <ol style="list-style-type: none"> 1. If the website is mentioned in the context of a sentence, use dor.wa.gov. 2. If the website reference is standing alone (as it is on the back of many Revenue publications), use the whole URL. <p>When a web address comes at the end of a sentence, use a period.</p> <p>Try to avoid splitting a web address over two lines, if at all possible. If you can’t avoid it, do not add a hyphen at the end of the first line.</p>	<p>“Please visit our website at dor.wa.gov.”</p> <p>http://dor.wa.gov</p>

Word Usage

Word Usage	Examples
Affect is a verb meaning to influence, change, or assume. <i>See also effect.</i>	The storm may affect our schedule.
Agencywide is one word, not hyphenated.	
Assure means to give someone confidence. <i>See also ensure and insure.</i>	I can assure you that it is true.
Capital is used when referring to the capital campus, capital budget, capital grounds, etc.	
Capitol is only used to refer to the building itself.	
When referring to a department , use the singular form of the verb with <i>it</i> , not <i>they</i> , as the subject.	The Department of Corrections has advised me that it will continue to maintain its facilities.
Effect is a noun meaning result, or less often, a verb meaning to cause. <i>See also affect.</i>	It had little effect.
Ensure is to be used except when referring to insurance.	
Insure means to protect against loss. <i>See also assure and ensure.</i>	We will insure your property.
“It’s” may only be used as the contraction for “it is.”	It’s correct to use this contraction.
Judgment , not judgement	
More than or over may be used before numbers, but “more than” is preferred.	More than 10 percent...
Non with a common word is not hyphenated.	nonstandard, nonstop, nonprofit
Non with a proper word is hyphenated.	non-American
Percent is always spelled out as one word.	
Proper words prefixed by non are hyphenated.	non-American
Staff does not stand alone.	Use <i>the staff</i> or <i>staff members</i> .
Statewide is one word, not hyphenated.	
Which and that refers to animals and things (avoid use as a pronoun).	Laura’s report on employee benefits, <i>which</i> I sent you last week, should be of some help. The report <i>that</i> I sent you last week should be of some help.
Who refers only to people.	Who is talking?
Whose is the possessive form of who, which, and that; it can refer to either animate or inanimate objects.	Whose house is it?

Letter Format

Letter Format	Examples
<p>Keep letter to one page, if at all possible.</p> <p>DOR standard</p>	<p>Reference Line and Headings: Bold, Arial, 12 point font or greater</p> <p>Body text: Times New Roman, 12 point font</p> <p>1 inch top, bottom, and side margins</p> <p>You can revert to 11.5 font, side margins of .75, a top margin of 2, and a bottom margin of .5 in order to fit a letter on one page.</p>
<p>Use two spaces between the state and the zip code. Word-processing programs may advise using only one space, but use two.</p>	<p>Olympia, Washington 98504</p> <p>Olympia, WA 98504</p>
<p>Courtesy copy notations should contain two lowercase “c”s followed by a colon, tab, name, title, and agency (title isn’t always necessary, but the rest are). Word-processing programs may auto-correct this to make the first letter a capital, but in this case, use lowercase letters.</p>	<p>cc: Fred Kiga, Chief of Staff, Office of the Governor</p>

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