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Definitions

Throughout this document the term “solution” refers to and is interchangeable with “approach” or “system.” The term "solution" is not intended to, and does not, express or imply that Oracle can or will contractually or otherwise agree to, “solve” any issues or problems. It is used to express the concept that an approach to your project has been determined and that it is expected that that approach will leverage Oracle's products, methods and experience.
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I. Overview: The Oracle® Tax Authority Solution

The Oracle Enterprise Taxation Management solution offers a complete set of features and functions to address the needs of government authorities responsible for the administration of tax laws and policies. These capabilities are contained within a configurable software application strengthened with the addition of many new base features, and are customizable and upgradeable. The application is configured to assist in tax authority objectives such as maximizing tax compliance, improving taxpayer service, enhancing collection capabilities, and providing increased flexibility to respond to changes in tax law.

The Oracle Enterprise Taxation Management solution provides these key advantages:

- A true Commercial Off-The-Shelf (COTS) package – The solution is upgradeable and maintainable. Tax authorities are able to implement updates while preserving their site-specific configurations.
- Complete end-to-end tax authority business process functionality, including:
  - Taxpayer Registration
  - Forms Processing
  - Tax Billing and Tax Assessment
  - Overdue / Collections Processing
  - Accounting, including Penalty and Interest
  - Overpayments / Refunds
- A single view of the taxpayer – Oracle Enterprise Taxation Management is a single module built on top of an integrated view of taxpayer information. This integrated view of taxpayer information provides a powerful taxpayer service and compliance framework to address many tax authority business requirements. This single taxpayer data model avoids integration complexity that other multi data model applications may possess.
- Robust accounting capabilities – Oracle’s solution supports GAAP compliance through double-entry accounting. The solution offers easy integration into financial systems such as Oracle E-Business Suite and PeopleSoft, allowing tax authorities to complete full financial reporting from the authorities’ core financial system for taxpayer and for revenue / custodial accounting.
- Industry standards based - Commitment to industry standard technology means lower cost of ownership.
- An open, Service-Oriented Architecture (SOA) – web services capabilities provide an SOA implementation for standards-based integration with existing tax authority systems and with...
partner systems and processes, as well as, SOA-based integrations with other Oracle solutions, including Siebel, PeopleSoft and Oracle e-Business Suite.

The Oracle Enterprise Taxation Management solution is configurable, easy to use and easy to integrate. The software can be configured and enhanced without sacrificing upgradeability.

The power of the Oracle solution is its adaptability and responsiveness to ever changing tax administration conditions. Site-specific implementations use Oracle’s configuration tools to adapt the solution to their own requirements. The need for sophisticated programming development environments and resources is minimized. This approach provides tax authorities with an unprecedented ability to build and adapt tax systems as business needs or tax laws dictate while reducing constraints related to IT budgets and resources.

The Oracle Enterprise Taxation Management solution provides a robust software offering for addressing business requirements across the tax authority. Flexible and efficient rules-based configuration provides the basis for process improvement across many authority functions including collections, case management, workload management and taxpayer service.

The Oracle Enterprise Taxation Management solution offers the first true Commercial-Off-The-Shelf enterprise level tax administration software offering that is configurable, fully upgradeable, extensible and flexible, allowing tax authorities to benefit from their investment for many years to come.

Overview of the Oracle Enterprise Taxation Management Application Solution

Software licensing for the Oracle Enterprise Taxation Management solution is simple. The product is sold as a single system to address integrated tax administration requirements. The various features in the system are deployed into a single software-operating environment. The architectural flexibility of the Oracle solution allows authorities to utilize only those features that they require. An Oracle Enterprise Taxation Management license enables a tax authority to deploy an unlimited number of tax types.

The Oracle Enterprise Taxation Management application addresses requirements across tax authority functional areas, including:

Taxpayer Registration

The Oracle Enterprise Taxation Management solution provides taxpayer registration forms to create new taxpayer registration information automatically. These forms can be used as delivered, or can be modified to suit specific tax authority requirements. This feature also allows end users to add new taxpayers manually. Taxpayer information screens provide end users with a comprehensive view of all key taxpayer demographic and financial information.
Forms Processing

The Oracle Enterprise Taxation Management solution provides base tax forms allowing authorities to quickly and easily adapt the tax forms to the authorities’ requirements, including the definition of validation and processing business rules associated with the forms. The form definition feature allows configuration specialists maximum control over form workflow, the processing rules, exception handling, and tax implications of each form that is processed regardless of how the form was submitted.

Payment Processing

The payment processing feature provides tax authorities with an enhanced level of flexibility in receiving, tracking, applying and managing taxpayer payments.

Accounting

The Oracle Enterprise Taxation Management solution taxpayer accounting feature is the foundation of the integrated taxpayer account system. This feature includes the configuration of penalty, interest, fees and other tax related assessments. The taxpayer accounting feature is capable of performing complex tax authority accounting calculations.

Built using Generally Accepted Accounting Principals (GAAP) and supporting double entry accounting, the Oracle Enterprise Taxation Management solution provides a user configurable chart of accounts, reconciliation capabilities, fund accounting, and support for both accrual based and modified-accrual (“cash”) accounting basis.

Collections and Compliance Enforcement

The Oracle Enterprise Taxation Management solution overdue processing feature includes configuration capabilities to support collection processes and activity treatment streams using flexible lifecycle configuration. Different treatment streams can be handled, with additional configuration to Oracle Enterprise Taxation Management’s overdue processing function, to apply to various compliance processes, such as under-reporters, stop filers, non-filers, under-paid assessments and any associated delinquencies.

The system consolidates taxpayer account positions across any number of tax type obligations, simplifying the collections and taxpayer support process areas. The system regularly monitors how much taxpayers owe to check that they have not violated debt tolerances. When a violation is detected, the system initiates the appropriate activities based on the configuration of the overdue process. The system can be further customized to load debt information sourced from outside of Oracle Enterprise Taxation Management that can also be collected on through the overdue processing feature.
Taxpayer Correspondence

The Oracle Enterprise Taxation Management solution provides the ability for tax authorities to control the lifecycle of letter generation. Correspondence letters can be automatically sent to taxpayers based on business rules defined for the business processes where communication is needed. Correspondence can also be triggered manually.

Work Management

The Oracle Enterprise Taxation Management solution provides enhanced work management enabling the tax authority to control resource workload and automatically assign work based on a users’ role. Work management within the application is through “ToDo” entries.

ToDo entries are created automatically based on rules for a specific business process and assigned at a ToDo user role level. ToDo’s can also be manually created and assigned. The ToDo’s can be prioritized, worked, rerouted and suppressed, if necessary. ToDo entries are typically used for smaller immediate tasks that require attention.

When a more complex set of tasks needs to be completed, for instance in a taxpayer audit, the Oracle Enterprise Taxation Management solution offers configurable workflow within case type objects. Oracle Enterprise Taxation Management case objects have flexible user defined lifecycles and approvals functionality to address tax authorities’ specific workflow and business processes.

II. Oracle® Enterprise Taxation Management - Business Functionality

The Oracle Enterprise Taxation Management solution addresses business needs and requirements across the tax authority. Capabilities such as the integrated taxpayer account views, and rules-based tax form and tax process configuration provide immediate productivity gains for tax authority enforcement and taxpayer service personnel.

Figure 1 provides a typical organization structure for a tax authority. In this section, we will provide an overview of the features and functions of the Oracle Enterprise Taxation Management solution, based on the typical needs of each organizational area in a tax authority. The Oracle Enterprise Taxation Management solution provides a flexible and robust framework for working with taxpayers through the entire tax lifecycle.
For the Commissioner / Tax Authority Head

For the Commissioner or head of the tax authority, the Oracle Enterprise Taxation Management solution offers the ability to enhance the productivity of key business units and processes across the authority, using an IT solution that is based on industry standards, while offering an affordable total cost of ownership.

The Oracle Enterprise Taxation Management solution is built on integrated data architecture with a focus on the taxpayer and taxpayer service and financial interactions with the authority. This integrated view across tax obligations and filing requirements provides a powerful framework for understanding taxpayer interactions and behaviors.

The configurability of the system means that business users in the different business areas have greater control over the workings of the solution to address their requirements. And since these configurations are architected into the solution in a pluggable fashion, the upgradeability and maintainability of the solution is supported. This means that as new features and functions are developed in the core product, authorities can benefit through a managed upgrade path without sacrificing their own site-specific configurations.

In short, the enhanced configurability of the Oracle Enterprise Taxation Management solution means lower costs, greater flexibility and agility to anticipate and respond to changes in the tax administration environment.

In addition, the Oracle Enterprise Taxation Management solution is built using industry standard Service-Oriented Architecture (SOA) principles and methods. This means that integration with
existing tax authority IT assets is simplified and optimized. This SOA foundation also means that standards-based integration with key third party organizations and business processes is enabled.

For the Head of Taxpayer Service

Taxpayer Inquiry Support

Taxpayer Information Portal – Maintaining Taxpayer Profiles and Relationships

Within the Oracle Enterprise Taxation Management solution, the taxpayer information portal is a configurable screen of taxpayer information designed to show the most relevant information to tax authority end-users. The portal provides access to the most commonly requested information as well as search zones for taxpayer details. Content zones within the taxpayer portal can be configured to include a timeline of taxpayer events, alerts, financial balances, and other taxpayer details. The portal framework is compatible with industry open standards, allowing implementers to create zones that access additional services and can be customized to add new zones.

End-User Features

End users work with Oracle Enterprise Taxation Management via a standard web browser. This makes the system easy to use and reduces the training time that would be necessary to learn a new type of user interface. Many familiar browser concepts such as favorites, drill-down hyperlinks, back/forward, and history buttons are supported.

Control Central – The Oracle Enterprise Taxation Management User’s Starting Point

The taxpayer data management search engine, “Control Central,” supports searches of taxpayer data by various taxpayer data elements, including name, address, taxpayer identification number, social security number, phone number, geographic information or other unique identifier. When Control Central locates a specific taxpayer record it immediately displays it on the taxpayer information portal. The “portal” is a web page that presents a comprehensive and customizable view of taxpayer information. The system populates multiple zones within the portal with data about the taxpayer including financial and contact, related information in order to provide a taxpayer-centric view.

The system also populates the common portal area called “The Dashboard” with basic taxpayer information. This dashboard remains visible in order to assist the user when navigating through related pages, providing context and a consistent user experience throughout the Oracle Enterprise Taxation Management solution.
**Always-Available Dashboard**

The dashboard is a common area of the screen populated with basic taxpayer information. It remains visible while the user is navigating through related pages and can display:

- Current context - the basic account information (name, account, address) for the tax account currently being viewed.
- Alerts - messages that highlight items requiring special attention.
- A financial summary for the current account.
- Contact area that facilitates note taking and storage.
- A summary of ToDo’s and work items assigned to the current user.
- User-defined favorites (navigation links).

The dashboard allows users to navigate through the system while keeping a reference point on the current taxpayer. The dashboard can be extended and customized to add new zones to meet a tax authority’s needs.

**Documentation and Online Help**

The Oracle Enterprise Taxation Management solution provides business processes documentation that describes every application window in the system and provides tips and techniques on how an end user may use the system.

End-users are the primary audience for this manual, so it is written with business-focused language. In addition, the help is context sensitive, so clicking on the Help button in the toolbar while in a certain window takes a user directly to the help for that particular screen.

For customer specific help, Oracle Enterprise Taxation Management provides a zone tip feature that allows user configured URL’s to be used that can link an end user to a customer specific help document.

**Searchable Index in Online Help**

The Oracle Enterprise Taxation Management solution includes context sensitive online help with a searchable index. Most user queries about the meaning or importance of a particular field can be answered very quickly with supporting result topics.

**Search Capabilities**

The “Control Central” portal is where you enter the criteria used to find a person, account or property. Users can employ multiple search criteria including; name, address, city, postal code, phone number, or other taxpayer data characteristics. When multiple fields are populated, the system searches for customers that match all such criteria. The system searches against the specified criteria and supports wild card searching.
**User Display Preferences**

The user interface displays standard data types in the operator’s preferred format based on locale, including:

- Dates
- Financial Amounts
- Phone numbers
- Address

**Context Menus & Drilldowns**

The Oracle Enterprise Taxation Management solution context menus allow the user to move quickly to transactions related to the selected object while keeping the current person/account/context. This function provides fast-access buttons and hyperlinks that drill down to take users quickly to the appropriate information.

**Toolbar Buttons**

An Oracle Enterprise Taxation Management solution toolbar within the browser application window provides shortcuts to frequently used transactions, such as returning to the primary homepage, Control Central or saving the current record. Other toolbar buttons provide convenient account and application context aides.

**Trees, Graphs, and Sortable Searches**

The Oracle Enterprise Taxation Management solution offers data zones that provide graphical tree structures. This tree view provides users with a representation of key data relationships (e.g. the taxpayer and tax type linked to an account). These structures also allow for drill-down into underlying information by opening specific zones and subsequently facilitate context driven navigation.

Graphs help taxpayer service representatives visualize and compare financial information over time. Useful graph features include hover text that displays summary graph information and hyperlinks to supporting data views.

Columns in a result table in search windows can be sorted by clicking on the sort column, facilitating location of a particular record.
Summary Handling for Large Accounts

When a taxpayer has many associated accounts, the Oracle Enterprise Taxation Management solution automatically limits the amount of data shown to the user and provides summary totals with drill-downs where appropriate.

Taxpayer Account Management

Taxpayer Registration – Establishing New Accounts

The Oracle Enterprise Taxation Management solution establishes and maintains taxpayer registration information to comply with tax laws and filing requirements. Registration information is created and maintained through the capturing and processing of tax authority specific registration information.

Taxpayer accounts may be established through direct user registration, batch interface with external registration systems (such as an internet registration site), or through auto-registration using data on taxpayer filings.

The Oracle Enterprise Taxation Management solution is delivered with a number of commonly used demographic information fields (such as taxpayer name, address, phone number), but is also extensible to allow additional fields for capture. The system allows for the definition of user-defined fields (the Oracle Enterprise Taxation Management term is “characteristics”) to all core entities, including Taxpayer and Account. This feature allows the data model to expand without database changes, facilitating data conversion efforts and easing the transition from legacy systems.

The Oracle Enterprise Taxation Management solution establishes unique internal taxpayer identification numbers and also records other identifiers and characteristics such as federal identification numbers, state/provincial identification numbers, geographic premise coordinates, proof of identity, business license numbers, filing locations and other demographic information.

Taxpayer registration also establishes a tax role, associated to a specific tax type, for the account created. Multiple tax roles can be assigned to a single account and these tax roles control the types of obligations that can be created against the account, allowing tax authorities to create a single account for the taxpayer with multiple tax types associated with the account.

The registration feature also establishes the tax obligations by tax type and maintains filing frequencies and account details relevant to the type of taxpayer.

If issues are detected with the registration process, an issues list is created and ToDo’s are sent to the exception handling processing work queue. Oracle Enterprise Taxation Management can be configured to trigger correspondence to the taxpayer.
Taxpayer Contacts and Communications

Taxpayer contact notes are maintained as taxpayer contact records. These records are used to keep details of contacts initiated by both the taxpayer and the authority. All taxpayer contacts (telephone conversations, letters, emails, etc.) can be logged and categorized. In addition, the Oracle Enterprise Taxation Management solution can automatically generate correspondence when users create an outbound contact request. The system also provides:

- Use of shorthand code to provide quick entry of taxpayer contact information; add multiple, threaded notes to a contact to facilitate discussions; attach ticklers to provide follow-up reminders in the form of a ToDo work item entry.

- Automatic generation of a taxpayer contact (usually a letter or notice) when a specified user-defined characteristic nears its expiration date. Oracle Enterprise Taxation Management can be configured, for example, to notify taxpayers that some term or condition related to their tax registration status is about to expire.

- The ability to create/maintain free text note records about the taxpayer. These notes can be configured within Oracle Enterprise Taxation Management to be attached at all levels of the taxpayer record.

Tax Billing Notification

The Oracle Enterprise Taxation Management solution was designed to be a comprehensive revenue management solution for all tax types. As such, billing notification processes are flexible to address the needs of potential tax liabilities, including:

- Bill-based taxes - taxes assessed by the state without a tax form being filed. Assessments are calculated by standard rates that are based on asset valuations and locations (e.g. real property tax).

- Self-assessed taxes - assessed by the taxpayer upon filing of a tax form. Taxpayers traditionally have to register with the revenue authority prior to doing business, allowing the authority to pursue non-filer action if the taxpayer does not file forms (examples include business income tax, corporate income tax, and fuel gross receipts tax).

- Event-based taxes - tax liability created as a result of a specific transaction event, for example, the sale of a good or asset, property transfer tax and individual use tax.

The Oracle Enterprise Taxation Management solution provides the capability to bill taxpayers for individual filings or periods, groups of periods (an entire tax year), an entire account, or entire groups of accounts. A taxpayer can have many associated tax types that can be presented in a summary bill. Billing can also be run on demand for a single taxpayer or in batch for groups of taxpayers. All of these billing attributes are configurable to address authority business requirements for each tax type. In addition, the Oracle Enterprise Taxation Management solution
has the ability to manage multiple versions of bill formats, allowing tax authorities to review and regenerate historical bills if necessary.

Online bill viewing is supported and can be used to highlight tax liability, any previous handling performed against the taxpayer account, the details of the account, any journal entries/notes and the actual bill lines that appear on the taxpayer's printed bill.

The Oracle Enterprise Taxation Management solution provides a bill print extract, along with a sample bill print template to facilitate both standard bill printing and online bill presentation. The online image can be viewed through 3rd party software called from within Oracle Enterprise Taxation Management.

Using the Oracle Enterprise Taxation Management solution, presentation of separate billing lines from multiple tax liabilities on a single bill to the taxpayer is possible, providing a single statement of account and reducing taxpayer burden while also reducing mailing costs for the tax authority.

Overpayment Processing - Refunds and Offsets

Refunds are an important function of most tax authorities. The Oracle Enterprise Taxation Management solution handles refunds using automated processing through Account Monitor and new portals for users to search, maintain and approve refunds. The solution uses a specific adjustment type that can initiate the creation and issuance of a check to a taxpayer. This adjustment type can also be configured to interface with an external Accounts Payable system or bank should the tax authority require. The refund processing can also be completely controlled utilizing the Oracle Enterprise Taxation Management enhanced lifecycle based approval functionality. Manual or audit-based refunds can also be configured within Oracle Enterprise Taxation Management.

Should the taxpayer requesting a refund have outstanding debts the system can also automatically offset the overpayment to these liabilities and issue a check for the remaining balance, if one exists. The offset process is also configurable and includes identifying refund interest as off settable or non-off settable. Approvals can also be used to control refund processing to facilitate compliance with tax authority policies. The tax authority can dictate how often the process runs (regular intervals throughout the day, overnight, only prior to refund issuance, etc.) as well as the rules that govern when offsets are permitted. For example, a tax authority can decide if offsets across all tax types will be permitted, or if offsets are to occur between periods of the same tax type only. In addition, the system is capable of being configured for performing external offsets should an interface with other government authorities exist.

The Oracle Enterprise Taxation Management solution goes beyond refunds and offsets through improved automated handling of carry forward amounts, minimum balance write-off, off settable and non-off settable refund interest and taxpayer contributions.
Forms and Payment Processing (Submissions)

Taxpayer Forms Processing

The Oracle Enterprise Taxation Management solution provides base tax forms and registration forms.

Form Types

The Oracle Enterprise Taxation Management solution provides base tax forms and taxpayer registration forms. Tax forms result in a taxpayer obligation, or liability, while registration forms are utilized to create and maintain the taxpayer information including contact information, account information and tax roles.

The solution supports both automatic and manual taxpayer registration through forms processing, at which point the application creates the taxpayer, account and tax role for the taxpayer, if applicable. If a form passes the validation, it is set to a final status and any financial transactions derived from the form post to the taxpayer’s account. If a form fails validation it is stored in a suspended status. As suspended forms are worked, the Oracle Enterprise Taxation Management solution stores related information on an issues list and the ToDo created.

Lastly, Oracle Enterprise Taxation Management forms are configurable, so that tax form versions and changes can be made in response to changes in policy. Configuration specialists can define individual line items on the form and the validation rules associated with them. While you can configure rules with scripting, the Oracle Enterprise Taxation Management solution also supports the use of Java programming for implementation of complex custom rules.

Forms Lifecycle

Regardless of the form type, all forms created within Oracle Enterprise Taxation Management will have a configurable lifecycle. This lifecycle enhances the tax authority’s ability to build business and validation rules into the forms process. The lifecycle controls how and when the form moves through the various business process steps. Approvals are also included within the lifecycle allowing tax authorities complete control over forms processing. Transactions that fail business rule validation are sent to exception management suspense queues for user review and correction.

User Interface Maps

Oracle Enterprise Taxation Management has user interface (UI) map functionality allowing tax authorities’ configuration specialists to tailor the form UI’s. The solution provides a map generation tool to produce generic UI maps. Tax authorities can further customize the UI’s to suit their specific look and feel requirements, if so desired, utilizing readily available HTML skill sets.
Advanced Form Search

Advanced form search within Oracle Enterprise Taxation Management will allow users to quickly find an existing taxpayer form within the system. Some of the search criteria available within this feature include; the document ID, taxpayer name, taxpayer ID and taxpayer address.

Inheritance

The Oracle Enterprise Taxation Management solution offers an advanced configuration feature to allow tax authorities to create new forms based on inheriting configuration from an existing form. This feature allows for reuse and development of new forms, cutting cost and time to implement when policy or tax law dictate a change to the existing forms.

Taxpayer Payment Processing

Payment processing begins when a payment is received by the tax authority from an input source. The Oracle Enterprise Taxation Management solution provides the flexibility to configure payment distribution rules for posting payments based on a number of factors such as taxpayer type, tax year and age of liability.

The Oracle Enterprise Taxation Management solution can manage payments from a number of sources: mailed-in payments, walk-in payments, payment processors, wire transfers, and so on. Data is loaded into payment staging tables. The system then creates the payment using the configured distribution rules to identify and prioritize obligations and applies the payment amount and creates the applicable accounting entries.

The following list details features that are configured to support payment processing:

- Allocation of a single collection payment received to cover multiple taxpayer accounts.
- Prohibit the posting of transactions to prior year estimated tax transactions as defined in the user-defined/entered business rules.
- Allowing for multiple tenders to be used to pay multiple accounts. The system will track the source of the collection payments.
- Ability to manually distribute a payment when a taxpayer directs a payment to specific obligation(s), if necessary.
- The system can support suspense type accounts and allow for the posting of transactions to suspense type accounts, allowing the tax authority to account for and record the payment then determining the correct taxpayer to apply the payment to.
- Tracking the source of the collection payment. For example, trustee, taxpayer, third party.
- If the tax due amount is not the same as the amount posted, the user may flag the account and enter the amount of the check.
• If a voucher is not attached to the tender, the user may look-up the taxpayer voucher information, update the system, and associate it to the tendered amount. The system also provides the ability to identify each payment transaction by form of payment – tender type.

In situations where a taxpayer sends in a single payment to cover multiple liabilities, or the taxpayer does not specify which liability to cover with which payment, the system can be configured to enact a pre-defined script to walk an end-user through the process of correctly applying the payment. The user only needs to specify the business conditions and the system can automatically enforce the tax authority business rules.

In the case of a payment processing exception, a ToDo work item can be configured with the relevant data to be sent to the appropriate work queue for resolution. For example, in the case when the taxpayer and/or the tax-period, tax type cannot be identified, the system can be configured such that the payment is registered and posted to a suspended payment account and a ToDo sent to the payment exception processing work queue for resolution.

The Oracle Enterprise Taxation Management solution provides tax authorities with a number of possible payment rules that can be constructed based upon authority requirements.

Batch Payments

The Oracle Enterprise Taxation Management solution supports batch processing of payments through staging tables, permitting the creation of payments in the system from an input source. Batch payments that fail validation are stored for user correction online.

Automatic Payments (Direct Debit)

The Oracle Enterprise Taxation Management solution supports standard automatic payments, including Electronic Funds Transfers (EFT), direct debits, and credit card payments. Batch processing functions manage all notifications and ongoing direct debit requests. Auto-payments can be configured to be created at the time of billing, or delayed until the date they are to be extracted.

Pay plans can be set up under automatic payment provisions. A maximum amount for withdrawal can be specified, to provide extra security for the taxpayer.

Cashiering

Cashiering permits support for payment center operations. This includes adding and viewing payments online and managing and balancing individual cash drawers. The system supports multiple types of payments all linked to a single payment event. Payments can be reconciled based upon type, source, and date. Online transfer of payments between accounts is also supported, to facilitate error correction.

The system automatically produces summary totals for day processing, type processing, and batch processing. Where a discrepancy is identified, the user is able to use the online tools to list all transactions belonging to a particular source, type or batch.
Bank deposits can be managed and balanced, providing a cash management solution. The system allows reconciliation to be performed against multiple banks and deposit controls at the same time.

The Oracle Enterprise Taxation Management solution provides pop-up messages alerting users to excess cash in a drawer while permitting them to continue to accept transactions if necessary. This functionality improves taxpayer service during busy periods. Back office cash-drawer monitoring can increase security.

Payment Can Stop Collections
If a payment is received for a delinquent account and it meets the payoff criteria, ongoing overdue processing can be halted.

Payment Cancellation
While payments may not be deleted, they can be cancelled. Online (real-time) payment cancellation is available, which causes reinstatement of relieved arrearage. In addition, automatic fees can be levied with an adjustment for transactions backed by insufficient funds (bounced checks).

Advanced Payment Search
An advanced payment search function allows users to specify a variety of criteria in order to find a particular payment. The full set of search criteria includes: account (by name or ID), amount (with a range allowed), payer account (by name or ID), taxpayer ID, payment tender amount, tender source and payment date range. Different sets of criteria are made available depending on the type of search being performed. Drill down is available from the search results to the detailed payment or tender record.

Taxpayer Self-Service
The Oracle Enterprise Taxation Management solution architecture allows a tax authority to deploy web-services to integrate with external applications, including taxpayer web self-service applications. Included is a starter web self-service (WSS) application, along with documentation on its architecture and use of the XML Application Integration (XAI) toolset, which provides the ability to expose all ETM services as web-services. The self-service starter application can serve as a model for integration into a tax authority’s unique taxpayer-facing web site.

Tracking Cases with ToDo Entries
By utilizing standard ToDo work item functionality with cases, users responsible for open cases can manage their workload. A tracking entry can be assigned to the responsible user for the life of the case. In addition, actionable ToDo’s can be created at specific points in the case lifecycle, when other employees are responsible for completing a task that contributes to the eventual resolution of the case.
**Escalation**

Using the automatic state transition rules the case can be escalated to a supervisory user. The case type can define a state that creates a ToDo entry addressed to supervisors, notifying them that the case has been escalated. This function may be particularly useful when the case is being used to handle a mandated service level agreement that assesses penalties if resolutions are not timely.

For the Head of Compliance Enforcement

**Compliance Officer Support (Audit, Collections, Appeals and others)**

The Oracle Enterprise Taxation Management solution provides robust support for taxpayer compliance case management.

Taxpayer and third party filing obligations are fundamental to achieving the goal of voluntary compliance. Another goal of this process area is to promote fairness by stabilizing traditional compliance activities in audit, collection, and enforcement.

The system can help track a case through the entire life cycle. The following list highlights some of the features that can be configured to support compliance activities:

- Allows for implementation specific defined criteria in the identification of potential taxpayer audit candidates.
- Alert a potential audit candidate, forward the account to an auditors work queue, and open up a ToDo activity for the auditor.
- Prioritize audit case activities based upon tax types, tax liability, etc.
- Monitor all case activities including but not limited to: cases under review, cases on alert, audit case progression, status, etc.
- Allows system users to enter details about the case to the taxpayer account.

**Collection**

The Oracle Enterprise Taxation Management solution periodically monitors how much taxpayers owe to check that they have not violated payment obligations and agreements. Users can create a number of taxpayer profiles for establishing tolerances and overrides for special cases, such as taxpayers working in combat or life-support roles can be configured.

**Flexibility of Collection Rules and Treatment Streams**

Tax overdue processing is triggered systematically by an Account Monitor for taxpayer accounts and the automatic creation of collection cases based on tax authority rules. Rules can be configured and tailored to conform to specific regulatory requirements and authority needs.
User-defined time periods may be calculated as workdays or as calendar days, and late payment penalties can be automatically generated and applied to the account balance.

The Oracle Enterprise Taxation Management solution monitors compliance automatically. Additionally the system allows for the manual creation and manual triggering of events for accounts.

Encouraging Taxpayers to Pay

The Oracle Enterprise Taxation Management solution regularly monitors how much taxpayers owe to validate they have not violated pay plan tolerances. These tolerances are configured by administrative users and can be organized into an unlimited number of taxpayer profiles based on tax type, tax year, etc. In addition, tolerance overrides are included to account for special cases like natural disaster relief where filing deadlines are extended and/or penalties are waived.

When a filing or payment obligation violation is detected the system triggers a series of ordered tasks to guide users in resolving the underlying issues. Tasks are processed via background monitors and/or manually executed based on the authorities business needs. In addition, the system provides the flexibility to allow debts to be cancelled on receipt of either full or partial payment.

Initial collection events in the Oracle Enterprise Taxation Management solution are intended to encourage a taxpayer to pay the delinquent tax liability. These events include generation of collection notices, letters, or ToDo’s, all on user-defined schedules. Each collection process is linked to a specific tax account or a set of related tax accounts that contributed to the delinquent debt. The system can collect on debt by any level of granularity defined by the authority including: individual account periods, groups of account periods under a specific account, or groups of accounts.

Pay Plans

Oracle Enterprise Taxation Management provides a robust pay plan user interface. A pay plan is an agreement with specifically scheduled payments to meet tax obligations. System users can configure parameters that define the pay plan options, including: covered obligations, type of pay plan (fixed amount or fixed duration), interest rate and penalties to charge the taxpayer, and total number of installment payments. In addition, the system can be configured to issue regular reminder letters prompting the taxpayer for payment and regularly monitors the plan for default. If the taxpayer defaults, the automated process can be configured to trigger immediate follow-up actions as defined by the authority's business practices.

Taxpayer Case Management

While many taxpayer issues can be resolved through web self-service or through a short taxpayer service phone call, there are other situations that call for cases of a longer duration. In the Oracle Enterprise Taxation Management solution, case management provides the features needed for
tracking and managing these issues, capturing data as the case is worked to track service levels and create resolution statistics.

Cases are established on the basis of taxpayer inquiries, problems or issues that require follow-up to resolve. The system solution can be configured to provide support for the following:

• One or more tasks that need to be performed.
• Multiple possible outcomes.
• Capture of information related to the case.
• Links to associated documents and objects.
• Checkpoints to validate regular progress.
• Escalation and service level targets.

Case management is a general-purpose tool that can provide value and become a productivity enhancer for the enterprise.

Just a few of the possible uses of case management that can be configured for include:

• High tax bill notification inquiries that require research.
• Taxpayer appeals or complaints.
• Tracking liens and bankruptcies.
• Tracking of taxpayer exempt status permit processing.

Tax Authority-defined Case Types
Case types can be created for each typical case pattern and can reflect virtually any business process flow using the following techniques:

• Flexible state transition rules are limited only in requiring an initial state and one or more final states. Possible transition values appear to users as separate action buttons on the case maintenance transaction.

• Automatic state transitions monitor the case on a regular basis to determine whether the status should be changed because certain criteria have been met. A common example is to monitor for the passage of a given number of hours.

• Configurable business rules on the case type - there are several methods for specifying the rules for the case. A case can have an unlimited number of data attributes, stored as characteristics. Characteristic types can be set as optional or required for the case, and default values can be defined on the case type to speed entry. If a user attempts to save a case without all the required characteristics, a system error will be generated.
Case Logs
Each case has a log file, which consists of a combination of automatic system entries and manually entered comments. Each time the state of the case is changed, a log entry will indicate the date and time of the change and the user who made it. Manual log entries can contain user comments on the case providing a full history of the lifecycle of the case.

The logs are an important feature for a user who is new to the case and who needs to understand the case history to date.

Quick Creation of Cases
Users can create a new case that is linked to the current taxpayer. Scripts can be configured and can then be used to speed the entry of additional data onto the case, particularly for common scenarios.

Compliance Analytics
Champion/Challenger
Champion/challenger functionality provides the ability for an authority to identify the current approach to a business problem or process as a “champion” – documenting the business rules and analytic models that together represent your best approach to a given decision. "Challenger" approaches are then developed. A "challenger" collection or overdue process template can be configured and used instead of a "champion" process template. This allows for comparative analysis to improve the effectiveness of business practices through the use of alternate types of business process templates. Reports can be configured to compare the effectiveness of each template in terms of duration and amount of outstanding debt that is collected.

Taxpayer Compliance Ratings
The Oracle Enterprise Taxation Management solution can be configured to maintain an internal compliance risk rating on each account that is configured to adjust based on specified financial events. For example, if a taxpayer makes a late payment or if a payment is returned for insufficient funds, a “risk-rating event” is created and linked to the account. A taxpayer's risk rating represents a user-configured compilation of these events. Configuration specialists can define both how long each event impacts a rating and how the rating impacts future collection actions. This allows tax authorities to vary compliance and collection actions based on a taxpayer's filing and payment history.

For the Chief Financial Officer
Revenue Accounting
Revenue accounting is the business process by which the tax authority accounts for taxes assessed and collected and provides reports on revenue distribution as required. Data generated
in the revenue accounting process provides the basis for making managerial decisions, for evaluating the relative performance of branch offices, for determining revenue available for distribution, and measuring the operational performance of the authority.

Taxpayer Accounting

The Oracle Enterprise Taxation Management solution taxpayer accounting feature provides an accurate and up-to-date reflection of each taxpayer’s financial position with the tax authority. Financial transactions derived from assessments, payments and other sources are posted to appropriate taxpayer accounts and form the basis for further tax administration processes.

Penalty and Interest (P&I)

The Oracle Enterprise Taxation Management solution supports complex penalty and interest assessments with its powerful rate calculation engine. The solution provides for configurable penalty and interest rules and controls by obligation type, allowing the tax authorities complete flexibility in applying specific P&I policies. The penalty and interest rate function breaks down tax rate structures into step-by-step calculations (or rate components). Each rate component can be set up as a flat charge, minimum or maximum charge, or a quantity-based charge. In addition, each component can have its own general ledger (GL) distribution rules as well as a series of user-defined criteria that define the situations in which the component is not applicable and will not be calculated. Once amounts are calculated, the system itemizes and displays the calculated amounts for each rate component so users can understand how the calculation was performed. In addition, the Oracle Enterprise Taxation Management solution provides users with the flexibility to perform full or partial cancellations of the amounts calculated through the waiver feature. Penalties and interest are normally automatically accrued and posted to the account when payments are applied to a taxpayer account. Oracle Enterprise Taxation Management can be configured to allow waivers to be used to exclude penalties and interest as a one-time occurrence or can be configured to be an on-going exclusion for a specific obligation charge.

Dynamic Credit Allocation

The dynamic credit allocation feature in Oracle Enterprise Taxation Management automatically assigns credit distributions against debits based on user-defined configuration rules and allows a user to investigate the detail for how a balance was created. The tax authority user can quickly view the financial transactions and allocated amounts included within the specific penalty and interest debt categories for a specific taxpayer.

Financial Transaction Accounting

All taxpayer financial transactions are stand-alone financial entities within the system, so each has a corresponding balanced set of debits and credits. These entities are the basis for supporting both the tax authorities internal accounting procedures and its external financial reporting requirements.
Individual transactions cannot be deleted or modified within the system. Instead, offsetting transactions are used to capture modifications or reversals. Each financial transaction has a corresponding audit trail record with user and timestamp designation.

Each transaction has balancing debits/credits and general ledger (GL) distribution rules that provide precision accounting.

**Create Revenue Accounting Transactions**

To properly account for the financial impacts of revenue assessment and collection, the system posts debit and credit transactions to the correct revenue accounts. To support the integrity of the accounting entries, the system verifies that none of the transactions fail in the posting process, and recovers consistently in case of a failure.

Taxpayer accounting transactions are created at the time payment, form, adjustment, refund, offset and other financial transactions are processed. The taxpayer accounts act as subsidiary ledger to the general ledger representation for revenue accounting.

**Charts of Accounts**

The Oracle Enterprise Taxation Management solution provides a user configurable chart of accounts that is tied to the financial events and transactions appearing in the taxpayer accounts.

There is no practical limit to the number and type of financial accounts that can be defined and supported by the system. Therefore, tax authority accounting requirements can be automatically supported once the system is configured. Authorized users have the flexibility to define the chart fields in the application. The system:

- Supports and applies a single, user-defined chart of accounts.
- Creates a corresponding GL entry, as defined within the user-defined chart of accounts, for applicable intercept transactions.
- Creates a corresponding GL entry, as defined within the user-defined chart of accounts, for applicable offset transactions.

**Bank Reconciliation**

The Oracle Enterprise Taxation Management solution may be configured to create reports that tax authorities use to reconcile tax deposit transactions recorded in the system for fund distribution.

Tax authority users can search the data using various search criteria (deposit level, payment level, tax class, or tax type) to research any discrepancies and reconcile the deposit data with the bank’s reported amount.

- Tax authority users with appropriate system authority can adjust payment amounts to resolve reconciliation issues through an adjusting entry. If an adjustment must be made, the tax
authority may adjust the original transaction, record the reason for the adjustment as a note to
the account and create the proper revenue accounting transactions.

Financial Integration

The Oracle Enterprise Taxation Management solution offers AIA based direct integration to
Oracle E-Business Suite and PeopleSoft for General Ledger and Accounts Payable modules.
These direct integrations offer the tax authority a configurable solution to implement integration
for moving taxpayer financial transactions into the authority’s core financial management system.
This approach provides the tax authority with the capability of integrating with the core financial
system simply and easily, reducing costs associated with integration.

Revenue Accounting Exceptions

If a taxpayer accounting transaction is unable to be translated into a revenue accounting
transaction, the transaction can be sent to an exception processing work list to be analyzed and
addressed by an Oracle Enterprise Taxation Management user.

For the Chief Technology Officer

Security and Privacy

Application Security

The Oracle Enterprise Taxation Management solution contains four layers of security, each one
providing the tax authority with the tools needed to secure its data within the application.
Transaction security - limits the ability to perform system functions based on configured user
roles and groups. Every transaction web page (portal with corresponding zones) has a matching
security service. When you link a user group to a security service, you are granting all users in the
group access to the matching portal page. Special granted permissions allow you define actions
the users can take on a page (add, change, etc.).

Zone security - a zone represents the grouping of business data in a portal, and there can be one
or more zones that comprise a portal. The Oracle Enterprise Taxation Management solution can
restrict access to specific zones, adding an extra level of granularity to transaction-based security.
Each zone within a portal can be secured separately, allowing different users to access different
zones within the same portal. In other words, restricted users can still access a particular
function, but are restricted from accessing certain data within that function.

Field-level security – field level security logic is added with some programming, examples of
coding are provided within the product documentation, required by a configuration specialist and
gives the greatest amount of flexibility and detail for application security since it allows tax
authorities to restrict access to any individual data object (or field) within the system. For
example, an authority can configure field-level security that only allows collection supervisors to
change the status field of a payment agreement. Furthermore, the Oracle Enterprise Taxation Management solution provides the flexibility to allow field-level security to be defined based on business logic or a range of values in the field. This could be reflected by a rule such as, “user group A can authorize refunds less than $500, user group B can authorize refunds less than $10,000 and user group C can authorize any refund.”

Account security - restricts access to specific taxpayers or taxpayer accounts. This is helpful in managing high profile or sensitive taxpayers, defining security based on geographic region (for example, users only work accounts in certain zip codes), or limiting access to more complicated taxpayers based on user experience level or area of expertise. Account security is set up using data access groups and data access roles. A data access group defines a group of accounts that have the same type of security restrictions. A data access role defines a group of users that have the same access rights of account access. So when a role is granted access to a group, all the users in the role have rights to all accounts in the group. And once this account security is established, restricted accounts are effectively invisible to roles that do not have authority to the group.

Audit Trails

The Oracle Enterprise Taxation Management solution supports the auditing of data changes by users on particular fields, characteristics, or transactions. When a change is made to an audited field, the system captures the user, the date/time, the primary key of the row, the before/after images of the field value, and the database action performed. Audit trails are also user configurable. Authorized system administrators have the ability to dictate which fields will be included in the audit trail log by simply clicking a checkbox and specifying the audit table and program that will populate the audit detail.

The system also supports audit queries based on users or tables, fields, and keys. Depending on specification, users may view audited changes to:

- A table.
- A row in a table (for instance, an account).
- A field in a table (for instance, all taxpayers’ rates).
- A given field on a specific row (for instance, a specific taxpayers bill cycle).

Auditing for a field can be activated purely with changes to the metadata; no code compilation is required.

Authentication and Authorization

The Oracle Enterprise Taxation Management solution assigns users to roles and groups with specific levels of access to the system. Users may be assigned to multiple roles, and they automatically receive the highest level of access that any of the roles provide to a particular service.
The application maintains security at the following levels:

- **Action level** - which permits security administrators to define which actions user groups may execute for each transaction.

- **Field level** - which uses system security tables to define and enter field level security privileges to specific user groups and transactions. Users are assigned codes that are tracked when users exit a transaction. The system automatically rejects invalid updates to the specified fields.

- **Account level** - which restricts access to specific accounts. This is useful in protecting important accounts from accidental update by unauthorized users and in convergent billing applications.

**LDAP Integration**

Many organizations utilize Lightweight Directory Access Protocol (LDAP) for defining user security. This integration feature allows an import of existing LDAP users and groups to the system. Once imported, all Oracle Enterprise Taxation Management user and group functions are available. This integration includes group level security and updates for new users and groups.

**Data Masking**

The Oracle Enterprise Taxation Management solution provides tax authorities with the ability to mask certain data fields within the system allowing only specified users to view sensitive information such as personal identification numbers. This feature is controlled at a user level and provides flexible configuration to mask the entire data record or some portion of the data field.

**Application Development and End User Support**

**Revision Control**

Oracle Enterprise Taxation Management provides a revision control feature to allow tax authorities the ability to control changes to system objects. The revision control feature can be turned on during installation and when active, developers must check out a development object before being able to make any programming changes. This feature allows developers to check in the changed object and/or revert back to the original, reinstate an older version of a development object and recover deleted objects allowing for greater control over the integrity of configuration objects.

**Import and Export Bundles**

Another feature within the Oracle Enterprise Taxation Management solution is a system object bundling feature that will allow implementations to group system entities together and export and import these bundles between environments. This feature reduces the effort required in moving tax authority specific configurations from development environments into QA, Testing and Production environments. Bundles are created by an authorized administrative user.
searching for and selecting desired system objects to be moved. Once selected the objects are stored within an XML file that can then easily be exported from one instance and imported into another instance.

Service Oriented Architecture Ready

**XML-based Application Integration (XAI)**

Oracle has developed an XML-based Application Integration (XAI) tool that facilitates the integration of the Oracle Enterprise Taxation Management solution with other systems, using SOA principles and standards. The XAI functionality exposes any Oracle Enterprise Taxation Management business object as a web services-based message service. This allows for tremendous flexibility and adaptability for tax authorities as they integrate both internal processes and with business partners and other government organizations.

The XAI feature includes a schema editor that provides a graphical environment that allowing organizations to create, import, and maintain site specific XML data mappings and web service description documents. The schema editor also includes wizards to assist in imports from other sources, including Enterprise Java Bean (EJB) services and Open Database Connectivity (ODBC) data services.

XML Application Integration (XAI) assists in integrating the system with other applications, between businesses and business processes, and across organizational boundaries regardless of the platforms or operating systems used. XAI provides an integration platform to:

- Integrate Oracle Enterprise Taxation Management with other taxpayer relationship management systems.
- Provide information feeds for web-based taxpayer portals.
- Fit seamlessly with web based applications.
- Facilitate fast implementation of batch interfaces.
- Integrate with other XML compliant enterprise applications, including other Oracle solutions such as Siebel, Oracle e-Business Suite, PeopleSoft and others.

XAI exposes the Oracle Enterprise Taxation Management business logic and data as a set of web services. These services can be invoked by different transport methods, e.g., Hypertext Transfer Protocol (HTTP) or Java Message Service (JMS). An application or tool that can send and receive XML documents can access the rich set of Oracle Enterprise Taxation Management business objects. With XAI, Business-to-Business (B2B) or Business-to-Citizen (B2C) integration with other enterprise applications as well as the setup of web portals is simple and straightforward.
**Portal and Zone Architecture**

The user interface of the Oracle Enterprise Taxation Management solution is created with “portals” and “zones” built using Ajax programming to optimize performance. Portals are gateways or specific views of the business. Portals can be configured to group various data views that display billing graphs, financial summaries, activity histories, a timeline of all taxpayer activity, etc. Portals can also be created to help manage and administer the system itself.

Zones are displays and contain information in support of a portal. Every portal will have one or many zones. Each zone can present information in a format that best suits the business process or portal objective. Portals give extra configurability in the data presentation, so that users can see the most useful information possible in the order that is easiest to use. The Oracle Enterprise Taxation Management solution provides the flexibility to restrict portal configuration to system administrators that can configure portals based on user groups. This method provides consistency of the interface among users performing similar job functions.

Configuration of portals is managed by choosing which zones appear in each portal and the order in which those zones appear. Zones can also be comprised of grids. Sortable data grids are used to display rows of user-defined characteristics. Both the characteristics that comprise the grids and the grids themselves are fully configurable. This means that a user can specify not only what taxpayer information is saved, but also how that data is displayed. Additionally, users can download data into Excel from within a zone in order to view and analyze the data offline. The Oracle Enterprise Taxation Management solution supports both broadcasting and hyperlinks from within zones. Broadcasting allows users to expand upon data by broadcasting information into other zones. This allows for easy drill-down into underlying data elements. Hyperlinks can provide users with additional information by navigating to other portals or zones.

The strength of this model is that it supports configuration and design with information architecture best practices. The goal of information architecture is to build the user interface around the needs and capabilities of the systems intended audience. With the Oracle Enterprise Taxation Management solution, tax and revenue authorities can take full advantage of user centered design principles.

**UI Maps (HTML)**

A UI map is a meta-data object that holds the HTML that appears in map zones to provide a more aesthetically pleasing user experience. The Oracle Enterprise Taxation Management solution provides UI map features with easy to use configuration tools to personalize the user interfaces specific to implementing organizations. These features include map zones for display only information and information zones to hold grids of information related to the object being displayed in a portal. HTML is used to define the structure of the page, CSS is used to define the look of the page and JavaScript is used to enable actions against HTML elements or data on the page.
Business Process Management Features

The Oracle Enterprise Taxation Management solution provides a number of tools to define tax administration business processes and help users execute these processes in an efficient and effective manner.

**Business Process Assistant (BPA)**

The Business Process Assistant (BPA) is an interactive tool that both documents business processes and navigates users through the process steps. Each BPA “script” covers a single specific process, such as “Establish New Obligation” or “Correct Tax Form”, and is configurable by business analysts.

A Business Process Assistant (BPA) script validates the correct and efficient completion of business processes by presenting the user with predefined steps that can expand and branch depending upon user input. The BPA allows the Oracle Enterprise Taxation Management user experience to be tailored around the business processes, rather than system functions. The BPA has many capabilities including automatic navigation to the appropriate transaction point. With this capability, tax authorities can maximize policy and procedure standardization and the effectiveness of end-user training.

The individual steps that comprise BPA scripts can also vary greatly in complexity and depth, prompting for simple yes or no questions, making conditional decisions, and executing business functions that perform multiple automated tasks.

The Oracle Enterprise Taxation Management solution provides sample BPA templates and scripts to allow authorities to get a fast start with this powerful user productivity tool.

**Business Process Assistant Step Types**

BPA step types include the following:

- **Display text** – a text string displayed to the system user. This step type provides the user with guidance when manual actions are necessary. In addition, they can be used to confirm the completion of tasks.

- **Prompt user** - present the user with a drop-down or button-based menu of options. Prompt steps can also pause a script while the user performs a manual function, permitting the user to continue with the script by clicking a prompt button.

- **Input data** - prompt the user to populate an input field in the script area. The input value can be saved in a field on a page or in temporary storage. Users continue with the script by clicking a continue button adjacent to the input field.

- **Press a button** - simulate the click of a button in the screen’s object display area or button bar, in order to automate a button action. For example, a step might click on the "add new row" button in the grid that contains a person’s characteristics so that the script could subsequently...
use a move data step to populate the newly added row with a given characteristic type and value.

- Navigate to a page - causes a new page (or tab within the existing page) to be displayed in the object display area. This step type is a precursor to doing anything on a specific page.

- Set focus to a field - place the cursor in a specific field on a page. In addition, a continue button appears in the script area. The user clicks the continue button to continue the script.

- Conditional branch - conditionally jump to a different step based on logical criteria. For example, the script will go to different steps in a script for the registration of residential and commercial taxpayers.

- Mathematical operation - execute simple math functions on numbers and dates. For example, a step of this type can calculate a date 7 days in the future and then use this value as the taxpayer’s next review date.

- Subscripts can be created for steps that are common and used frequently across many Business Process Assistant scripts (such as finding a taxpayer). A single maintenance update would then update the processing for every script using that subscript.

- Control can be transferred from one script to another script. Control returns to the calling script once the invoked script has completed.

**Case and Workflow Tools**

The Oracle Enterprise Taxation Management solution automates many back office processes, including those of long duration, with built in case tools. These tools are configurable, allowing you to design the individual steps and ordering for each case process.

**Case and Workflow Processing**

A variety of system events can trigger the creation of a workflow process instance. Oracle Enterprise Taxation Management calls each a Case. These process instances contain lifecycle activities, which are a particular tasks performed by the system or by people to complete the Case.

The Oracle Enterprise Taxation Management solution activates tasks in a process based on specific event conditions such as dates, receipt of inbound correspondence, or other user-defined or user triggered business events. When steps in the lifecycle are completed, the Oracle Enterprise Taxation Management solution automatically transitions to the next step in the lifecycle, according to configured case flow rules.

The Oracle Enterprise Taxation Management solution automated case processing can be leveraged by a variety of tax administration business groups, such as form exceptions (suspense), collections/audit/bankruptcy (case management), and taxpayer service (taxpayer inquiries, complaints, and appeals).
**ToDo’s and Alerts**

The Oracle Enterprise Taxation Management solution provides ToDo’s and alerts to help users and administrators manage both taxpayer and system oriented tasks that require human intervention. These tools are readily available in The Dashboard for quick reference.

ToDo’s represent the work list for a user or user group. Certain system events that require user resolution, such as tax bills created in error, unapplied payments, suspended forms, or aged cases can be configured to trigger the creation of a ToDo. All outstanding ToDo’s are displayed in the assigned user/user group’s dashboard for quick reference along with a color-coded aging scheme (for example, red equals significantly aged and require immediate attention, yellow equals moderately aged, and green equals recently created).

Alerts are intended to flag critical or special items that require more urgent attention. Like ToDo’s, alerts can be configured to trigger based on an almost unlimited number of system events and conditions. The Oracle Enterprise Taxation Management solution maintains alert information containing information on events or conditions requiring special attention. Alerts can speed taxpayer interactions, since they often pinpoint the reason for a call, and they offer the ability to drill-down to the details of the alert situation. User-defined alerts can easily be added to the standard list.

**ToDo Lists**

ToDo lists are reminder messages that describe workflow tasks requiring human intervention. Numerous events, such as tax bills created in error or unapplied payments can trigger the creation of ToDo lists. Each type of message appears in a unique ToDo list, to be worked by assigned users.

Individual messages that appear in a ToDo list are called ToDo entries, and each entry is assigned a specific ToDo role. The role defines the users who may look at and work on the entry. Entries include features that assist drill-down to the appropriate transactions. Users who activate these drill-down functions are assigned as the person working on the entry.

ToDo entries are assigned a status, such as open, being worked on, or completed. Completed entries do not appear on the ToDo list, but they are retained on the database for audit purposes.

Important taxpayer accounts can be assigned to an account management group, in which case ToDo entries for the account will be redirected to users dedicated to servicing that taxpayer.

**ToDo Log**

Each ToDo entry has an associated ToDo log, which tracks assignment changes to the ToDo and allows for the entry of comments. The log notes the user who made the change, the date and time of the change, and the assignee of the ToDo. Log entries are created automatically at the creation and completion of the ToDo. A user can create a new log entry at any time to add comments to the ToDo. Note that these comments cannot be changed or deleted once saved.
**ToDo Forwarding**

Users can forward a ToDo to either another user or to a role. A popup window captures both the new assignee and details about why the entry is being forwarded, and an automatic log entry captures this information. If a ToDo has been forwarded to a user, that user can return the ToDo after reviewing it and adding information to help resolve the issue. The return action also creates an automatic log entry.

**ToDo Search**

A ToDo search provides enhanced search and display options for ToDo entries. ToDo’s can be listed for a particular characteristic type and value, thus providing a view of all ToDo’s related to an account. Other criteria can be used to further filter the displayed ToDo entries, such as the ToDo entry status, the assigned user, and a date range.

**ToDo Summary Email**

An e-mail attribute enables background processing to create and send e-mail to a user. This feature supports the creation of ToDo summaries that remind users of incomplete ToDo’s and alert them to new entries.

**Quick Data Entry Functions**

The Oracle Enterprise Taxation Management solution provides data replication and merge functions that help to minimize repetitive data entry and reduce typographical errors.

**Business Rule Architecture**

The Oracle Enterprise Taxation Management solution addresses many tax authority business rule requirements through user defined algorithms, or “plug-ins”. The application provides at least one plug-in “spot” or exit point for every function to support commonly needed business logic, and new plug-ins can be written to introduce implementation specific logic as necessary. The Oracle Enterprise Taxation Management developer tool suite provides standards and instructions for developing new plug-ins.

**Plug-ins**

Every tax authority has business rules and needs that are unique to their jurisdiction. Inevitably, each implementation will have some rules that are difficult to express through normal configuration. To facilitate these requirements, the Oracle Enterprise Taxation Management solution offers a “plug-in” architecture that allows custom logic to be plugged into key processing points. Plug-ins are a powerful, modular approach to address core tax authority business rule requirements. The product ships with plug-in business rules for every system processing point. These rules include a number of “soft” parameters that can be changed via configuration. A business rule expressed within a plug-in can be swapped out for a more complex or unique rule where required.
There are two methods of creating plug-ins. Plug-ins may be configured as scripts, with no specialized programming environment required. In addition, plug-ins may be programmed with site-specific code, using either Java or COBOL. Plug-ins via business scripts can utilize existing back-end services. This allows leveraging of multiple back-end services from a single plug-in point, allowing multiple base package functions to be orchestrated without multiple database commits.

A key benefit of the plug-in architecture model is that customizations are created without risking the upgradeability of the core solution.

**Extensible Data Model**

The Oracle Enterprise Taxation Management solution can link user-defined fields (“Characteristics”) to all core entities, including Taxpayer, Account, and Tax Type. This feature allows the data model to expand without base system changes, and it also permits fields that are unique to the business. These characteristic fields can be validated by the system using a list of pre-defined values, a validation algorithm, or a list of valid values in another existing table (e.g., Person). Characteristics can provide site-specific data that can be used in tax processing functions. For example, file location characteristics can be used to specify the URL of a taxpayer related document or site, allowing users to simply launch a browser window to view the related content.

**Business Objects (BO’s)**

Oracle Enterprise Taxation Management has added base business objects, allowing for faster implementations for tax authorities. A Business Object is a logical domain specific object that has a configurable lifecycle, plug-in spots, and allows for extensions and overrides to suit tax authority requirements. These base BO’s can be used as-is, or can be used as foundational objects by a tax authority to create implementation specific BO’s. Utilizing an inheritance feature, new implementation BO’s can be created by inheriting the base BO’s functionality and sharing the same lifecycle.

Implementation specific BO’s can reference existing pre-defined table structures within Oracle Enterprise Taxation Management called maintenance objects, a configurable Fact maintenance object, or a custom, implementation created maintenance object. The Fact maintenance object is a generic entity that can be configured to represent custom entities and support automated workflows for a variety of applications. The Fact object utilizes the power of a business object to quickly adapt the system to a tax authority specific business process without the need to create additional custom objects within the database.

**Business Object (BO) Lifecycle**

In Oracle Enterprise Taxation Management, a Business Object’s functionality is managed through a configurable lifecycle concept. The BO lifecycle includes the status or states of the object as it moves through its business transaction processing. Each business object created in
the system can have a unique lifecycle. The tax authority can define the states of the lifecycle as well as the transitions from state to state. The BO lifecycle can include validations, taxpayer notification, approvals and alerts.

**Configuration through Metadata Changes**

Access is provided to certain portions of the metadata that define system properties and behaviors through a browser based user interface that helps them configure and modify the system, including configuration of the following:

- Menu setup.
- Lookup table data.
- Table/field data for audit trails and multi-language attributes.
- System message category and system messages.
- Audit-table queries.
- Portal zones

**Browser User Interface Exits**

Browser user interface exits override or extend the base user interface behavior. These exits can be used, for example, to perform the following:

- Hide or disable fields based on implementation specific criteria.
- Extend validation of fields.
- Default values into fields.
- Provide other field manipulations.

**Third-Party System-Screen Initiation**

The Oracle Enterprise Taxation Management solution application web pages can be launched from external applications. Implementers can define the location to be accessed (e.g., Account Maintenance) and provide relevant key data so that the application opens with the desired context (e.g., Account Number).

A hyperlink can embed scripts and variables to increase functionality and productivity.

**Server Side User Exits or Change Handlers**

Change Handlers are provided with the Java services to add event driven logic to entities and user exits are provided for COBOL row and page maintenance programs. Server side logic generally is used to perform additional validation or custom business logic from within the delivered application services.
Java™ Framework for Real-time Calls
The Oracle Enterprise Taxation Management solution runs on a web application server framework that provides user exit points where Java™ extensions can be introduced.

Portal Zone Development Tools
Portal zones are dynamically customizable on portal pages, providing extra usability and advanced customization of the Oracle Enterprise Taxation Management solution. The system is delivered with several application interfaces for developers to maintain the metadata related to portal zones. A sample extensible style sheet language (XSL) file is provided that can be further customized for new zones.

Custom Searches
The Oracle Enterprise Taxation Management solution can direct users to a specified search page. The flexible search framework permits implementers to create their own searches or to augment searches without sacrificing future upgrade flexibility.

Implementation Application Launch Buttons
The system can launch external web applications via navigation keys located within the system menu. The application launcher allows data definitions to be passed to the external applications. Typically, this would be context specific information available on the current transaction that might be applicable to the external application, such as an account number.

Software Development Kit
The Oracle Enterprise Taxation Management solution is supplied with the Oracle Enterprise Taxation Management Software Development Kit (SDK), a set of tools, guidelines, standards, and checklists to assist implementers to develop new system functionality, such as new batch jobs, reports, plug-ins, and user interfaces. Developer guides include Java standards, SQL and database design standards, a common routine API and naming standards. The guidelines are used to maintain the compatibility of site-specific extensions and customizations with future system upgrades.

Infrastructure and Operations

Operations Support

Process to Populate Language Tables
A batch process copies language sensitive tables from one language code to another. While this does not provide a complete translation, it does take care of the tedious task of creating the new language records, and it provides default information from which translators can work.
High-Volume Interfaces Using Staging Tables

For common high volume interfaces, such as forms and payment processing, the system supplies staging tables, where data can be validated, flagged, corrected, or restaged prior to updating actual production tables. This approach speeds interface development for the most common interfaces, regardless of the third party system that is being used.

The standard inbound and outbound interfaces that provide staging tables are General Ledger, Payment Upload, Accounts Payable (for refunds), Adjustment Upload, and XML Staging.

Application Viewer

The Application Viewer is an online, interactive tool that shows the details of the system application algorithms and object architecture. It is used primarily to support on-site configuration designers and development teams.

Data Dictionary

The Oracle Enterprise Taxation Management solution provides an interactive data dictionary that describes the database schema and graphically illustrates relationships among tables. The data dictionary lists every table in the system. For each table, the fields are shown, along with a visual representation of the foreign key relationships for the table being displayed. A user may follow a foreign key link by clicking on a child or parent table. Clicking on a field will display the field level attributes, including description, data type and size. Each table’s maintenance program is shown as a hyperlink, which, if selected, transfers the user to the source code viewer. The data dictionary is also linked to the online help documentation, allowing for dynamic reference of a field to the online transaction description of how it is used in the system.

Source-Code Viewer

The source-code viewer is an online tool that lets users browse the source code needed for integration that executes on the application server. This feature is particularly useful when creating new plug-in algorithms or batch processes. The source code viewer supports hyperlinks to other programs and copybooks called from the starting-point program.

The left frame shows the displayed program, facilitating quick navigation within the program. There is also detailed documentation available on each of the standard plug-in algorithms that are provided with the base package software.

Configuration Lab

The Configuration Lab tool in the Oracle Enterprise Taxation Management solution allows the definition of groups of data (both configuration changes and business data) that can be moved from one environment to another. This is a very effective tool for configuration and change management control.

The Configuration Lab provides the functionality to safely move data between various Oracle Enterprise Taxation Management solution environments (e.g. between development, test and
production environments). One valuable use of the lab is to experiment with changes to control tables. Users can add and update values in control tables, verify that the system behaves appropriately, and then move the new values into a test or production environment.

An important benefit of this feature is the ability to synchronize an entire set of configuration-table values between two environments, thus facilitating configuration in a test environment and then moving the new values over to a production environment. The Configuration Lab makes use of a set of metadata control tables that define the relationships and rules for moving data. These same structures are also used in archiving.

**Archiving**

The system’s metadata allows for the definition of families of data that can be archived and removed from a production system. The system’s archive engine is configurable and allows for the creation of an archived instance where the data can be viewed through an interface. Views and reports can easily be generated to track and manage archive instances.

A typical data family includes a parent object, and all related child objects. Records older than a given date can be migrated and stored in an archive database, with certain exceptions that must be retained in the production database to retain full referential integrity.

The Oracle Enterprise Taxation Management solution provides sample metadata to define the most common data objects that would be archived. These samples are a starting point, and further refinement can be done to define the criteria under which the object will be chosen for archive.

**Batch Controls and Multi-Threaded Processing**

The Oracle Enterprise Taxation Management solution provides batch-process submission tools that are best suited for ad-hoc batch runs. Tax authorities should use an external batch-scheduling tool for regular and scheduled requests that include multi-threaded job dependencies.

The Oracle Enterprise Taxation Management solution batch processes can run concurrently with any other process or real-time update request. When the system deals with batch processes that have high volumes of data, it runs them in parallel – using multi-threading techniques - to reduce processing time.

The online batch submission page enables running a request for a specific background process. When submitting a background process online, standard system parameters may be overridden and additional parameters may be specified for the selected background process. After submitting the background process, this page displays the status of the submission.

The batch process pages show the execution status of each batch process. For a specified batch control ID and run ID, the tree shows each thread, the run-instances of each thread, and any messages (informational, warnings, and errors) that occurred during the run.
The Oracle Enterprise Taxation Management solution batch processes are re-startable. For example, if a batch process is interrupted unexpectedly, the database is not corrupted, and the job restarts itself at the right point when it is re-executed. These batch processes are also reproducible. Even when data is exported from the system, it is possible to reproduce the interface data so that it can be sent again or used for audit purposes.

**Upgrade Tools**

With the Oracle Enterprise Taxation Management solution, each new release is delivered with the necessary scripts and upgrade instructions. This allows the system to continue to operate seamlessly with the same business logic through the upgrade, minimizing testing time and avoiding disruptions to daily business processes.

**Currency and Language Support**

**Multi-Language**

The Oracle Enterprise Taxation Management solution is a true multi-language solution. The solution allows system configuration teams to design user interfaces that display information in the language of the operator’s choice, including languages that display text from right to left.

For taxpayers, the Oracle Enterprise Taxation Management solution can generate taxpayer bills and letters in the language of the taxpayer’s choice. Information such as line-item bill descriptions, bill messages, and other taxpayer specific labels can be entered in multiple languages.

**Multi-Currency**

A currency table captures all currency and price Display choices associated with a valid system currency. The user interface displays the currency symbol, code and/or description in the operator’s preferred format, as defined on the currency control table.
SUPPORTED LANGUAGES

Oracle Enterprise Taxation Management is currently available in English, Arabic and Latin American Spanish. Language packages of the system metadata for the user interface and the online help documentation for the business processes can be translated as needed. Please contact Oracle Corporation for further details on translating the Oracle Enterprise Taxation Management solution to additional language packages.

TRAINING

Oracle offers an extensive curriculum of training courses. For more information on training, please contact your Oracle Enterprise Taxation Management representative.

SUPPORTED PLATFORMS

The Oracle Enterprise Taxation Management Solution Version 2.2.0 availability release will update the following supported platform components. Certification of platform components not mentioned here are unchanged in Version 2.2.0.

Note: Please check the Oracle.com Support web site for the latest supported platforms as this information can change periodically.

Java Runtime Environment

The Java™ 2 Runtime Environment will be updated to Standard Edition 5.0 for all Web Servers except for Oracle Application Server on Itanium2. Versions for other 3rd party software components may also be changing based on requirements for Java 5.

Web Browser Requirements

The following Operating System / Web Browser software is supported:

- Windows XP SP2 or higher with Internet Explorer 6.0 or higher, or 7.0
- Windows Vista or higher with Internet Explorer 7.0
Operating Systems and Application Servers

The following table details the operating system and application server combinations on which Oracle Enterprise Taxation Management V2.2.0 has been tested and certified.

<table>
<thead>
<tr>
<th>Operating System</th>
<th>Chipset</th>
<th>Oracle WebLogic 10 MP1</th>
<th>Oracle Application Server 10.1.3.1</th>
<th>IBM WebSphere Application Server 6.1.0.21</th>
<th>Tomcat 6.0.13</th>
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<tbody>
<tr>
<td>AIX 5.3 (64-bit) TL6</td>
<td>Power 64-bit</td>
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<td></td>
<td></td>
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<tr>
<td>HP-UX 11.23 (64-bit)</td>
<td>Itanium</td>
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<td>N/A</td>
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<tr>
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<tr>
<td>Oracle Enterprise Linux 5 (64-bit)</td>
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<tr>
<td>Red Hat Enterprise Linux 5 (64-bit)</td>
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<tr>
<td>Solaris 10 (64-bit)</td>
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<td>32-bit version development only</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>No production support</td>
</tr>
<tr>
<td>z/OS 1.9 (64-bit)</td>
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<td>N/A</td>
<td>32-bit version</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

Oracle Database Servers

Oracle Enterprise Taxation Management V2.2.0 has been certified with Oracle Database Server 10.2.0.3 and 11.1.0.6 on all of the operating systems listed above, except z/OS.
Oracle Enterprise Taxation Management V2.2.0 supports Oracle Database Server 10g and 11g on all operating systems on which those servers are available.

The Oracle 11.1.0.6 client is required regardless of the version of the database server. Both Oracle 11g and Oracle 10g database servers require the use of an Oracle 11g client.

Third-Party Database Servers

Oracle Enterprise Taxation Management V2.2.0 has been certified with the following third-party database servers:

- DB2 9.1 on z/OS 1.9
- Microsoft SQL Server 2005 SP2 on Windows 2003 Server R2 SP2

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