

June 2000

IRS' 2000 TAX FILING SEASON

IRS Measures Show Tax Processing Systems Performed Slightly Better Than in 1999



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United States General Accounting Office
Washington, D.C. 20548

General Government Division

B-284658

June 16, 2000

The Honorable Amo Houghton
Chairman, Subcommittee on Oversight
Committee on Ways and Means
House of Representatives

Dear Mr. Chairman:

This filing season, the Internal Revenue Service (IRS) estimated its information systems would process about 127 million individual income tax returns and issue about 95 million refunds to individual taxpayers. The performance of the information systems that IRS uses for processing tax returns and issuing refunds was of particular interest this year because of the massive changes that IRS made to help ensure that its systems were Year 2000 compliant. Completing these changes involved correcting millions of lines of application software and upgrading or replacing thousands of computer hardware and software products. Although it performed extensive testing of these changes, IRS anticipated that unexpected system-related problems might occur during the 2000 filing season that could affect service to taxpayers.

This report discusses one of several aspects of the 2000 filing season that you requested we review, specifically, the performance of the information systems that IRS uses to process tax returns for individual taxpayers.¹ The objective of this report is to compare IRS' tax processing systems performance in the 2000 filing season as reported by IRS to that of the 1999 filing season.² To the extent that IRS reported problems affecting individual taxpayers, we identified whether IRS had taken actions to address those problems.

Results in Brief

According to IRS performance data and comments from IRS officials and representatives of large tax practitioners, IRS' tax processing systems performed slightly better in the 2000 filing season than in the 1999 filing

¹You also requested that we review IRS' efforts to (1) to improve the level of toll-free telephone service, (2) provide walk-in assistance, and (3) increase the use of electronic filing. Later in the year, we plan to issue reports on these areas.

²Tax processing systems are the information systems IRS uses to input, verify, correct, and record taxpayer information.

season.³ For example, as of mid-April 2000, IRS reported that it had experienced fewer work stoppages caused by critical system-related problems and had fewer such problems that remained unresolved for over 24 hours. Also, IRS reported that it processed paper returns faster than in the 1999 filing season.

While IRS' data indicate that tax processing systems performed slightly better than last filing season, IRS reported that as of May 2, 2000, it had experienced four minor system-related problems that affected relatively small numbers of individual taxpayers (see pp. 6-9); for example, IRS sent some refunds to the wrong individuals. According to IRS, it had (1) corrected all the system-related problems, (2) already taken or was taking action to mitigate their effects on taxpayers, and (3) notified individuals affected by two of the four problems. For the other two problems that resulted in IRS sending refunds to the wrong individuals, we were concerned that IRS did not notify them.

In commenting on a draft of this report, the Commissioner of Internal Revenue generally agreed with the findings and provided additional information that either mitigated our concern or made it apparent that notifying affected individuals now would not be meaningful. Thus, we are not making any recommendations. We plan to follow up on the reasons IRS officials provided for why earlier notification was not possible and whether IRS' planned business and systems modernization efforts may help in this regard.

Background

Different IRS organizational units have various methods for monitoring the performance of IRS' tax processing systems during the filing season. The Information Systems (IS) Division, which is responsible for managing and maintaining IRS' information systems, uses "corporate systems" performance measures and a problem-reporting system. IRS' 10 service centers use various performance measures to monitor and track their tax return workload.⁴ Also, IRS tracks performance vis-a-vis certain management-level goals that focus on tax return processing.

The IS Division uses three corporate systems performance measures that relate to tax return processing. Two of the measures focus on the percent

³In the 1999 filing season, IRS reported that tax processing systems performed without any major disruptions.

⁴IRS' 10 service centers are responsible for processing paper and electronic submissions, correcting errors, and forwarding the data through a data processing and telecommunications infrastructure to two computing centers. The computing centers are responsible for maintaining the Master Files—IRS' primary taxpayer account databases.

of time that two critical information systems, the Integrated Data Retrieval System (IDRS) and Corporate Files on Line (CFOL), are available to frontline employees. Both of these systems provide access to certain taxpayer account information that frontline employees use for correcting errors in taxpayers' returns. The third corporate systems performance measure tracks the timeliness of IRS' two primary computing centers in processing weekly updates of taxpayer accounts with the latest tax return information.

In addition to the corporate systems performance measures, the IS Division uses a problem-reporting system across IRS to identify, correct, and track system-related problems. IRS designates a problem as critical and assigns it a priority 1 (hereafter referred to as critical) if it causes a work stoppage that results in a severe disruption to normal processing, thus requiring National Office attention and immediate correction. According to an IRS official, the agency considers the resolution of a critical problem to be overdue if the problem remains unresolved for over 24 hours. All problems are to be continually monitored, and overdue problems are to receive increased scrutiny by IRS officials. IRS uses the same process and assigns a lesser priority to other problems, including those not requiring immediate responses.⁵

In addition to the IS measures, each of IRS' 10 service centers tracks various performance measures related to tax return workload. These measures capture the performance of IRS' tax processing systems as well as employee productivity. An example of this type of measure is cycle time (i.e., the number of days it takes to process a paper return).

Finally, IRS uses data from all of the service centers to track performance on certain management-level goals, such as refund timeliness. These goals are included in IRS' performance plans for purposes of reporting on the Government Performance and Results Act and, thus, are intended to reflect IRS' performance on certain aspects of its mission.

⁵Priority 2 problems do not involve a work stoppage but require support from IRS' National Office. Priorities 3 to 5 are assigned to problems that can be corrected by the field offices.

IRS Measures Show Systems Performed Slightly Better Than in 1999, With a Few Minor Problems Affecting Taxpayers

IRS' tax processing systems performed slightly better than in 1999, according to various sources. Every filing season, IRS anticipates that some system-related problems might occur. At the time we completed our work, IRS reported that for the 2000 filing season, it had experienced four problems with its tax processing systems that it considered minor and that affected small numbers of individual taxpayers.

Measures Show Tax Processing Systems Performed Slightly Better Than in 1999

Various performance data, IRS officials, and representatives of large tax practitioners indicated that the tax processing systems performed slightly better in the 2000 filing season than in 1999. According to IS Division corporate systems performance measures, shown in table 1, in both 1999 and 2000, IRS reported that frontline employees had IDRS and CFOL available to them virtually 100 percent of the time, with about a half a percentage point improvement in 2000. As we said earlier, IRS frontline employees use these two systems to help resolve errors in taxpayers' returns. Also, as shown in table 1, computing centers exceeded their timeliness goal for fiscal year 2000.

Table 1: Corporate Systems Performance Measures

| Measure: Percent of time | Fiscal year 1999 | | Fiscal year 2000 | |
|-----------------------------------------------------------------------------|------------------|-----------------------------|------------------|-----------------------------|
| | Goal | Accomplishment ^a | Goal | Accomplishment ^b |
| CFOL was available to frontline employees | 99% | 99.3% | 99% | 99.8% |
| IDRS was available to frontline employees | 99 | 99.1 | 99 | 99.5 |
| Computing center schedules were met for weekly updates to taxpayer accounts | 97 | 98.7 | 97 | 98.9 |

^aData as of March 31, 1999.

^bData as of March 31, 2000.

Source: IRS data.

Another measure of system performance is the number of critical system-related problems reported during the filing season. The IS Division reported that as of April 22, 2000, the number of critical system-related problems had declined by 23 percent—from 757 to 584—from the 1999 to the 2000 filing season. Also, the number of critical problems whose resolution was considered to be overdue was consistently below the number in the 1999 filing season—anywhere from 38 to 77 percent lower each week through April 22, 2000.

We recognize that the number of critical and overdue problems has some limitations as a measure of performance because they vary in terms of

their complexity. But under IRS' definition of critical problems—those that cause a work stoppage and require National Office attention—we believe including the number as a measure of system performance is appropriate.

Indirect measures of system performance, such as the number of days required to process tax returns and refund timeliness, also showed some improvement. As shown in table 2, as of April 21, 2000, IRS had processed all types of paper form 1040s faster in the 2000 filing season than in the corresponding period in 1999.⁶

Table 2: Number of Days Required to Process Various Types of Form 1040 Paper Returns

| Tax return | Days | | Percentage change |
|---------------------------------------|-------------------|-------------------|-------------------|
| | 1999 ^a | 2000 ^b | |
| Form 1040 (manual entry) | 7 | 6 | -14% |
| Form 1040A (manual entry) | 7 | 5 | -29 |
| Form 1040 EZ (electronically scanned) | 5 | 4 | -20 |
| Form 1040 EZ (manual entry) | 8 | 5 | -38 |

^aData as of April 16, 1999.

^bData as of April 21, 2000.

Source: GAO analysis of IRS data.

Finally, as shown in table 3, IRS exceeded the management-level goals for refund timeliness for fiscal year 2000 for returns filed either on paper or electronically, and exceeded its fiscal year 1999 accomplishments for returns filed on paper.

Table 3: Refund Timeliness Performance Measures

| Measure: | Fiscal year 1999 | | Fiscal year 2000 | |
|------------------------------------------|-------------------------------------------|-----------------------------------------------|-------------------------------------------|-----------------------------------------------|
| | Goal | Accomplishment ^b | Goal | Accomplishment ^c |
| Timeliness of refunds filed ^a | | | | |
| On paper | Baseline year for establishing a goal | Processed 84.7% of refunds in 40 days or less | Process 85% of refunds in 40 days or less | Processed 95.5% of refunds in 40 days or less |
| Electronically | Process 98% of refunds in 21 days or less | Processed 100% of refunds in 21 days or less | Process 99% of refunds in 21 days or less | Processed 99.9% of refunds in 21 days or less |

^aFor individual income tax returns.

^bData as of March 13, 1999.

^cData as of March 11, 2000, which were the most current data at the time we prepared this report.

Source: Tax Administration: IRS' 1999 Tax Filing Season (GAO/GGD-00-37) and IRS data.

IRS officials and representatives of tax practitioners confirmed that tax systems performed slightly better in the 2000 filing season than in 1999.

⁶According to IRS officials, they do not track processing times for returns filed electronically because those returns are processed so quickly that the measurement would not be considered meaningful.

The Commissioner of Internal Revenue recently noted that the first 3 months of the 2000 filing season were smooth and “almost error free.” Cognizant National Office officials and Kansas City and Atlanta Service Center officials said that few system-related problems affected taxpayers in the 2000 filing season, and overall, tax processing system performance was better than in 1999. Likewise, in March 2000, representatives from tax practitioners said that IRS’ tax processing systems, including those used for electronic filing, appeared to be performing without significant disruptions.

The Commissioner attributed the success of the 2000 filing season to the thorough Year 2000 planning and preparation that was done over the last 3 years. For example, the Commissioner established and participated in an executive steering committee between November 1997 and January 2000 that was, in part, to identify and mitigate potential risks for the filing season and IRS’ Year 2000 effort.⁷ Also, to accommodate the need to conduct extensive testing of the Year 2000 system changes in advance of the 2000 filing season, IRS compressed its normal schedules to implement and test the Year 2000 system changes by 3 months. In December 1999, IRS completed that testing and reported having identified and corrected 57 critical problems before the 2000 filing season began. According to IRS officials, if these problems had not been corrected, significant disruptions might have occurred during the 2000 filing season.

IRS Reported Four Minor Problems That Affected Small Numbers of Taxpayers

Given its tremendous workload, IRS anticipates it will have some system-related problems every filing season—some that directly affect taxpayers, others that do not. As of May 2, 2000, IRS reported it had experienced four problems that it considered minor and that affected small numbers of taxpayers. IRS officials said they had (1) corrected all four system-related problems, (2) already taken or were taking action to mitigate the effects on taxpayers, and (3) notified individuals affected by two of the four problems. Because the other two problems resulted in refunds going to the wrong individuals, we were concerned that IRS officials had not notified affected individuals. In commenting on a draft of this report, the Commissioner provided information that mitigated our concern or made it apparent that notifying them now would not be meaningful.

The first minor problem involved IRS issuing 440 balance-due notices with erroneous due dates. The notices were sent to taxpayers who owed more

⁷For the last several years, IRS has undertaken efforts to coordinate and monitor filing season activities, particularly to assess filing season readiness at the 10 service centers. However, past efforts did not include the Commissioner and other high-level executives who routinely participated in the Year 2000 Executive Steering Committee.

than \$100,000 and accounted for less than 1 percent of the balance-due notices issued that week. IRS reported that it had corrected the problem, contacted all affected taxpayers, and provided the correct payment dates.

The second problem involved IRS' electronic filing system, which improperly rejected about 40,000 individual returns that claimed a child care credit or reported dependent care benefits from an employer. IRS reported that the problem began in mid-January and was corrected by mid-February. IRS posted a notification to taxpayers and practitioners about this problem on its Web site. According to a representative of the largest tax practitioner, most of its clients simply resubmitted their return electronically or filed a paper return.

The third problem related to taxpayers that had designated a power of attorney to allow a third-party representative to handle their tax matters. One of IRS' information systems mistakenly removed a "flag" on certain taxpayer accounts that had designated a power of attorney. As a result, IRS officials said that in January and February, 322 refunds were mailed directly to the taxpayer instead of the third-party representative. Also, nearly 34,000 notices relating primarily to current tax year matters were delayed in being sent to third-party representatives, and an undetermined number of notices relating primarily to past years' tax matters were not sent to the third-party representatives. As we reported in March, IRS said it had corrected this problem.⁸

With respect to the refunds that were mistakenly sent to the taxpayer, the Office of Taxpayer Advocate⁹ was aware of this problem in February and had requested that IRS contact the third-party representatives. At the time, IRS estimated that only 11 refunds were affected by this problem, but needed to (1) confirm the actual number of taxpayer accounts involved, (2) identify which taxpayer accounts were involved, and (3) identify the cognizant third-party representatives. These actions took about 2 months. In commenting on a draft of this report, the Commissioner noted that IRS decided not to notify the third-party representatives because the (1) number of taxpayer accounts involved increased to 322, thus increasing the staff costs associated with notification, and (2) 2-month time lag raised questions about the meaningfulness of such notification.

⁸Tax Administration: IRS' 2000 Tax Filing Season and Fiscal Year 2001 Budget Request (GAO/T-GGD/AIMD-00-133, Mar. 28, 2000).

⁹The Office of the Taxpayer Advocate provides an independent advocate within IRS that, among other things, is to resolve taxpayers' problems through prompt identification and settlement.

In his comments, the Commissioner provided other information that mitigated our concerns about the lack of notification. First, the Commissioner said that in most instances, the taxpayer was required to endorse the refund check although it was to be sent to the third-party representative. Second, the Commissioner said that upon further research, IRS determined that these were either small business or self-employed taxpayers, thus allaying our concern that these were individual taxpayers who were unable to handle their tax matters because of competency issues. Finally, the Commissioner also said that the Office of the Taxpayer Advocate had been told of the decision not to notify the affected taxpayers.

Regarding the nearly 34,000 notices, IRS officials said they mailed copies to the third-party representatives anywhere from several days to several weeks later than copies sent directly to the taxpayer. According to IRS officials, in the event the notices related to unpaid tax liabilities and those tax liabilities were not paid on time, certain penalties might need to be abated. In commenting on a draft of this report, the Commissioner said that IRS provided the service centers with instructions for doing so. For notices that primarily related to past years' tax matters, IRS planned to rely on subsequent mailings to inform the third-party representatives.

IRS identified a fourth problem in March, which related to the direct deposit of refunds, and corrected it in April 2000. As a result of this problem, 3,463 individual taxpayers did not receive refunds via direct deposit to which they were entitled, and IRS misdirected these refunds to 3,180 other taxpayer accounts.¹⁰ According to IRS, about \$4.3 million in refunds were erroneously issued. This represents a small fraction of IRS' direct deposit activity. As of May 12, 2000, IRS reported that it had made almost 29 million direct deposits to individual taxpayers totaling almost \$60 billion.

As with the problem related to the third-party representatives, IRS needed time to identify which taxpayers were affected. For those taxpayers that mistakenly received a refund, the service centers were taking steps to retrieve the refunds made in error, and as of April 28, 2000, IRS officials reported they had recovered \$1.3 million. For taxpayers who did not receive refunds to which they were entitled, IRS officials said the service

¹⁰IRS told us that the number of taxpayer accounts that received refunds in error is less than the number of taxpayers who should have received refunds because some taxpayer accounts received as many as five erroneous direct deposits and some taxpayers used joint accounts. For these reasons, IRS provided the number of taxpayer accounts but not the exact number of taxpayers that received refunds that were not entitled to them.

centers were taking steps to mail refunds as soon as possible, and as of April 28, 2000, had issued refunds to 2,784 of the 3,463—or about 80 percent—of those taxpayers. However, IRS officials said they had not notified those taxpayers that they changed the method of payment from a direct deposit to a check sent in the mail. According to IRS officials, they could not easily inform taxpayers about this change, in part because IRS could not quickly generate a notice or letter to address this problem. Further, they said they thought it would serve taxpayers more effectively to have staff focus on issuing refunds rather than on sending letters or calling them.

Conclusions

Although, according to various sources, IRS' tax processing systems performed slightly better than in 1999, we were concerned that IRS did not notify individuals about the two problems that resulted in, among other things, IRS sending refunds to the wrong individuals. In commenting on a draft of this report, the Commissioner of Internal Revenue provided additional information about the circumstances that either mitigated our concern or made it apparent that notifying them now would not be meaningful. Thus, we are not making any recommendations. We plan to follow up on the reasons IRS officials provided for why earlier notification was not possible and whether IRS' planned business and systems modernization efforts may help in this regard.

Scope and Methodology

To compare the performance of IRS' tax processing systems used in the 2000 filing season with that of 1999 for processing individual income tax returns, we

- attended weekly meetings at which all reported critical system-related performance problems were discussed, and obtained and analyzed the relevant data discussed during those meetings;
- reviewed IRS' Web page, which posts information notifying taxpayers of tax return processing problems;
- interviewed cognizant IRS National Office and field officials to discuss (1) system performance and any problems reported by IRS this year, (2) variances in system performance between the 1999 and 2000 filing seasons, and (3) reasons for the problems and variances;
- interviewed a representative of the largest tax practitioner to solicit his views regarding the performance of IRS' electronic filing system and how that performance compared with 1999 performance;
- reviewed the March 28, 2000, congressional testimonies of other large tax practitioners; and
- obtained and analyzed certain service center performance measurement data for the 1999 and 2000 filing seasons.

To the extent that IRS reported problems affecting individual taxpayers, we discussed the types of actions IRS took to address those problems with National Office and field officials.

We relied on IRS' performance measurement data in comparing system performance in the 1999 and 2000 filing season. For IS performance measures, we obtained data on corporate systems measures and did not review performance measures for each individual tax processing system. We also reviewed only those management-level goals that would be directly impacted by systems performance. Where warranted, we discussed reported system performance problems with users at the Kansas City and Atlanta Service Centers.

Although the due date for filing individual tax returns for the 2000 filing season was April 17, 2000, IRS continued to process tax returns for several weeks afterward. Therefore, we continued to monitor the performance and problems of IRS' tax processing systems during this period. We conducted our work at IRS' National Office and the Kansas City and Atlanta Service Centers between January and May 2000. We conducted our work in accordance with generally accepted government auditing standards.

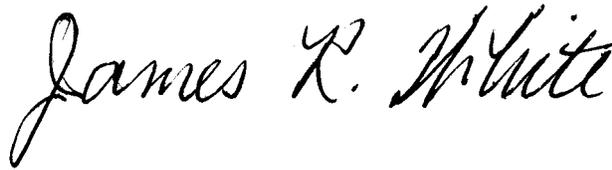
Agency Comments and Our Evaluation

On June 6, 2000, we met with IRS officials to obtain their comments on a draft of this report. The Commissioner of Internal Revenue subsequently provided written comments on June 12, 2000. The Commissioner generally agreed with our report and provided technical clarifications that we have incorporated where appropriate. (See the appendix for a copy of the letter).

We are sending copies of this report to Senator William V. Roth, Jr., Chairman, and Senator Daniel P. Moynihan, Ranking Minority Member, Senate Committee on Finance; Representative Bill Archer, Chairman, House Committee on Ways and Means; Representative Charles B. Rangel, Ranking Minority Member, House Committee on Ways and Means; and Representative William J. Coyne, Ranking Minority Member, Subcommittee on Oversight, House Committee on Ways and Means. We are also sending copies to the Honorable Lawrence H. Summers, Secretary of the Treasury; the Honorable Charles O. Rossotti, Commissioner of Internal Revenue; the Honorable Jacob J. Lew, Director, Office of Management and Budget; and other interested parties. Copies of this report will be made available to others upon request.

If you have any questions regarding this report, please contact me or Sherrie L. Russ at (202) 512-9110. Key contributors to this assignment were Joanna Stamatiades, Doris Hynes, Linda Standau, and Bradley Terry.

Sincerely yours,

A handwritten signature in black ink that reads "James R. White". The signature is written in a cursive style with a large, prominent initial "J".

James R. White
Director, Tax Policy and
Administration Issues

Comments From the Internal Revenue Service



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

COMMISSIONER

June 12, 2000

Mr. James R. White
Director
Tax Policy and Administration Issues
U. S. General Accounting Office
Washington, D.C. 20548

Dear Mr. White:

Thank you for the opportunity to review and comment on GAO's draft report, "IRS' 2000 Tax Filing Season: IRS Measures Show Tax Processing Systems Performed Slightly Better Than in 1999" (Job Code 268905). We appreciate your staff's cooperation in assessing and correcting problems taxpayers encountered with our tax processing systems. We are pleased with the constructive nature of your findings as IRS conducted one of the smoothest filing seasons ever. In addition to lessons learned from the successful Century Date Change Project, the Operations and Information Systems organizations gained insights about future business requirements to improve program management at IRS.

Later this year, GAO plans to issue additional findings on the effectiveness of IRS' telephone service as well as our efforts to provide walk-in assistance and increase use of electronic filing during the 2000 Filing Season. We are continuing to work with you on those subjects under both Job Code 268906, "Expansion of GAO's 6103(f)(4)(A) Review of Telephone Service During the 2000 Filing Season," and Job Code 268907, "Assessment of Various Aspects of the 2000 Filing Season."

Having reviewed this draft report, the Operations and Information Systems organizations have the following comments:

Page 7: Every filing season IRS anticipates some system-related problems. Our tax processing systems performed better in the 2000 filing season than in the 1999 filing season despite some unexpected challenges. Unfortunately, we did have four problems with tax processing systems that affected small numbers of individual taxpayers in relation to the total number of taxpayers served during the filing season.

Page 13: The third problem arose when a processing "flag" was removed by mistake. The flag was meant to show which taxpayers had designated, by IRS Power of Attorney Form 2848, a third-party representative to handle their tax matters, e.g., receiving tax

Now on p. 4.

Now on p. 7.

refund checks. IRS found three results from this mistake occurring in January and February. First, we sent 322 valid refunds directly to taxpayers instead of to their third-party representatives named on Form 2848. We later identified that all recipients were Small Business/Self Employed taxpayers who had filed Form 1040s with a Schedule C or F. That is, the mistake of turning off the Centralized Authorization File (CAF) flag applied only to Small Business/Self Employed Form 1040 filers. This situation was alleviated in most instances because the taxpayers were required to endorse the refund checks even though they were to be sent to the third-party representatives.

Second, we delayed sending nearly 34,000 notices to third-party representatives primarily related to current tax year matters. To relieve the situation where the taxpayer might incur penalties because the third-party representative did not receive a payment due notice as scheduled due to our delay, Customer Service Accounts Resolution Branch sent instructions to field offices about when and how to provide abatement of penalties. Third, despite Form 2848 being on file, we did not send notices to the third-party representatives for an undetermined number of taxpayers, primarily related to past years' tax matters.

Now on p. 7.

Page 14: In January Customer Service believed there were 11 refunds sent to taxpayers instead of to their third-party representatives. Based on that small number, Customer Service intended to call each taxpayer representative from the National Office. However when the Information Systems organization was able to access account information in a subsequent cycle, the correct number was 322 refunds. At that time due to the larger volume and the time lag since the refunds had been sent to the taxpayers, Customer Service decided it would not make the telephone calls. Customer Service has notified the Taxpayer Advocate of that decision.

Now on p. 8.

Page 15: IRS identified a fourth problem in March related to the direct deposit of refunds, and corrected it in April. As a result of the problem, 3,463 individual taxpayers did not receive refunds by direct deposit to which they were entitled. We arrived at the figure 3,463 because the Information Systems organization found, of 3,815 refunds containing the wrong account information, 352 were intercepted before deposit in the taxpayer's account either by the Financial Management Service for non-tax offsets or by IRS' Criminal Investigation function. Due to being intercepted, none of these 352 refunds would have been deposited even if the account numbers had been correct. Consequently, 3,463 individual taxpayers should have received refunds electronically as requested (3,815 less 352). In addition, the Information Systems organization found only 3,180 unique occurrences of account numbers in the misdirected refunds because some taxpayers owned joint accounts and other taxpayers received more than one refund.

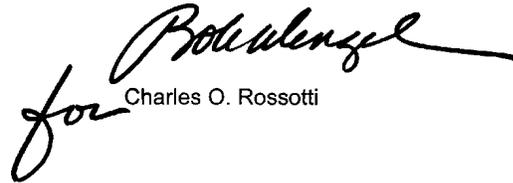
We are pleased the draft report goes beyond the problems taxpayers had with our tax processing systems to include our efforts to resolve them during the 2000 Filing Season. If you have questions or concerns, please call Paul Cosgrave, Chief

Appendix
Comments From the Internal Revenue Service

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Information Officer, at (202) 622-6800, or a member of your staff may call David Junkins, Director, Office of Information Resources Management, at (202) 283-4060, or Barry A. Herrmann, Chief, Office of Program Oversight and Management Controls, at (202) 283-7698.

Sincerely,


for Charles O. Rossotti

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