GAO

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

General Government Division

B-276896

July 3, 1997

The Honorable Carl Levin
United States Senate

Subject: Internal Revenue Service: IRS' Field Office Restructuring in Michigan

Dear Senator Levin:

This letter responds to your request for information on the Internal Revenue Service's (IRS) most recent field office restructuring effort, especially as it relates to Michigan. IRS announced in August 1996 that it would eliminate more than 1,000 positions in its field offices, including some in Michigan. As agreed with your office, we addressed the following questions: (1) How do IRS' field restructuring plans affect Michigan? (2) What have been some of the impacts in Michigan as IRS transitions to its new structure, and are they likely to continue after the consolidation is complete? (3) What savings, if any, will IRS achieve from its field office restructuring?

BACKGROUND

IRS announced in August 1996 that it planned to eliminate more than 1,000 positions in its field offices. In October 1996, IRS prepared final listings of the positions to be eliminated and added in field offices as a result of various restructuring initiatives.[1] The net loss of positions nationwide was 1,059, which

[1]The Conference Report on IRS' fiscal year 1997 appropriation called for reducing IRS' Information Systems staffing by over 900. During IRS' budget allocation process, IRS developed a staffing reduction target of 819. A portion of the reduction, 70 positions, was allocated to the Detroit Computing Center, 1 of IRS' 3 computing centers. Those 70 positions were not included in IRS' October 1996 listing of positions to be eliminated. According to IRS officials, because of higher-than-expected attrition in IRS' Information Systems functional area, IRS does not plan to eliminate any Information Systems positions at the Detroit Computing Center. Currently, it plans to eliminate only certain Information Systems positions in district and regional offices, 258 of which were included in the October 1996 listing of positions to be eliminated. These 258 positions are to be offset by 175 positions to be added, for a net reduction of 83 positions.

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includes 2,371 positions that are to be eliminated and 1,312 positions that are to be added. The added positions were not necessarily new positions requiring new skills, but they reflected the fact that IRS' existing geographic allocation of staff was not yet aligned with its revised structure.[2]

One of IRS' field office restructuring initiatives, which was announced in December 1993, involved consolidating its telephone-based customer service operation from 70 sites to 23 sites. The customer service sites are to absorb the functions of (1) toll-free taxpayer service (TPS) sites, which answer calls about tax law and procedures, taxpayer accounts, and notices that taxpayers receive from IRS; (2) automated collection system (ACS) sites, which contact taxpayers to secure delinquent tax returns and payments and answer calls from taxpayers who are the subject of collection actions; and (3) forms distribution centers, which handle requests for tax forms and publications.

Other field office restructuring initiatives included centralizing various support functions that had previously been done by each district office. Specifically, the Support Services function, which handles personnel, facilities management, and training, is being reduced from 84 sites in 70 locations to 21 host sites, 1 of which will be located at the Detroit Computing Center. IRS is also centralizing functions of its Field Information System Organization (FISO) at the regional office. Traditionally, district office management had oversight over information systems support, which included technical support for computer and telecommunications resources, computer security, customer support, and finance and inventory management. The FISO reorganization, among other things, is to eliminate the district office management structure for these activities, with one exception. Each district office is to have an on-site support manager to supervise on-site support staff. The district office on-site support manager is to report to the customer service support manager in the regional office.

IRS is also planning to consolidate some of its district office compliance support as a result of its decision to consolidate its 63 district offices into 33 districts. However, this district office consolidation will not affect Michigan. Before this consolidation Michigan had only one district office located in Detroit. Under the 33 district office structure, Detroit retains its district office status.

RESULTS IN BRIEF

IRS' current restructuring plans for Michigan would result in fewer positions being eliminated in 1997 than originally anticipated, with additional positions scheduled for

[2]For example, assume that before consolidating a particular function in one city, IRS had five persons performing that function in each of two cities. After consolidating that function, IRS would have eliminated the five positions in the losing city but might add two positions in the gaining city so that it had enough staff to handle the consolidated workload.

elimination in 1999. IRS' October 1996 listing of positions to be eliminated included 90 positions in Michigan, all of which were in Detroit. Of the 90 positions to be eliminated, 84 were at the TPS site that closed in September 1996. However, 60 of those employees were transferred to Detroit's ACS site to fill attrition vacancies. In addition, Detroit is to gain a total of 29 positions as a result of Support Services and FISO reorganizations. Thus, the expected result is a loss of 1 position (90 losses offset by 60 transfers and 29 new positions) in 1997. However, Detroit's ACS site is scheduled to close in 1999, which, given staffing levels as of January 1997, may result in the elimination of 112 positions.

IRS and National Treasury Employees Union (NTEU) officials in Detroit felt that closing Detroit's TPS site had not adversely affected Michigan taxpayers, because telephone calls were being rerouted to other sites as IRS implements its phased consolidation of telephone-based customer services. Similarly, Michigan taxpayers are unlikely to notice any change when IRS closes its ACS site in Detroit because of a networking capability that enables ACS staff anywhere in the country to handle a taxpayer's call.

In its March 27, 1997, report to Congress on the restructuring of its field support functions, IRS said that it expects to save $138 million in personnel costs as a result of eliminating 1,059 field office jobs. For the most part, IRS' methodology for computing the savings is consistent with the methodology that we have used in computing personnel savings associated with buyouts versus reductions in force.[3] Although IRS is projecting savings in personnel costs, it does not intend to reduce its overall staffing by the net number of field positions it plans to eliminate. Instead, IRS plans to redirect the $138 million to fund additional front-line customer service and compliance positions.

We recognize that if (1) the redirection of resources allows IRS to process more front-line work (e.g., examine more tax returns, collect more delinquent taxes, and answer more telephone calls) than is currently the case and (2) staff in the headquarters of consolidated districts can handle all of the consolidated workload without adversely affecting cycle time or work quality, IRS could achieve some efficiencies from its field office restructuring. However, it is unclear whether the consolidation might also involve some operational costs, such as increases in cycle time and reductions in work quality that may offset some of those benefits. Because IRS' staffing levels are likely to fluctuate from their current levels, without a baseline ratio of front-line compliance and customer service staff to support staff before field office restructuring, it will be difficult to attribute changes in outputs to IRS' field office restructuring. Without information on the operational costs of restructuring and a baseline ratio of front-line staff to support staff, it will be difficult to fully assess the net costs and benefits of IRS' field office restructuring.

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[3] Federal Downsizing: The Costs and Savings of Buyouts Versus Reductions in Force (GAO/GGD-96-63, May 14, 1996).

MICHIGAN IS SCHEDULED TO LOSE 1 POSITION IN 1997 BUT MAY LOSE ABOUT 112 POSITIONS IN 1999

Michigan is now scheduled to lose only one position in 1997. IRS' October 1996 listing of positions to be eliminated included 90 positions for Michigan. That loss is being offset by (1) IRS' decision to transfer 60 TPS staff to its ACS site; and (2) the Support Services and FISO consolidations, which are scheduled to result in a gain of 29 positions. However, further cutbacks are expected when the ACS site closes–currently scheduled for 1999.

Of the 90 positions scheduled for elimination, 84 were at Detroit's TPS site that closed in September 1996.[4] In December 1993, IRS announced that it was consolidating its telephone-based customer service operation from 70 sites to 23 sites. Detroit had two sites (a TPS site and an ACS site) before IRS announced this consolidation. Enclosure I shows the locations where customer service sites have closed as of June 18, 1997, are to close, and are to continue operating. Enclosure II describes the process IRS used to identify the number of customer service sites it would need and their geographic locations. As described in that enclosure, IRS decided on having 23 sites and the locations for those sites through use of (1) a model that factored in primarily cost and quality/productivity data, (2) certain self-imposed constraints, and (3) management discretion. Use of the cost and quality/productivity data alone would have placed Detroit among the 23 locations; however, Detroit was not selected, because IRS decided that it had to maintain an employment presence at each of its 10 service centers. As a result, IRS selected the Andover, MA, and Brookhaven, NY, Service Centers in lieu of two district offices (Detroit and Chicago) that had placed higher in the rankings.

Initially, both Detroit call sites were scheduled to close in October 1999. According to district officials, however, extensive attrition at both sites necessitated closing the TPS site in September 1996. After IRS accelerated the closure of the TPS site, the district director proposed filling 60 vacant ACS jobs with displaced TPS staff.

This strategy was different from the one the regional office had proposed. Initially, the regional office had directed the district to fill the ACS vacancies with higher graded revenue officers, because ACS staff generate more revenue per staff year than

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[4]The six other positions scheduled to be eliminated included five in procurement and one in Support Services located at the Detroit Computing Center.

revenue officers.[5] However, the district director's proposal was premised on the fact that the displaced TPS staff were already experienced in dealing with taxpayers via the telephone and could generate additional ACS revenue without IRS having to transfer revenue officers. The regional office accepted the director's proposal, and 60 of the TPS staff were transferred to the ACS site.[6] However, that site is scheduled to close in October 1999, so those 60 positions, and another 52 positions that were occupied as of January 1997, may eventually be eliminated.

In addition to being able to fill the 60 attrition vacancies for the ACS site, Michigan is scheduled to gain 6 FISO staff and 23 Support Services staff. Thus, the expected net result in Michigan in 1997 is a loss of 1 position (90 losses offset by 60 transfers and 29 new positions).

MICHIGAN TAXPAYERS ARE NOT LIKELY TO NOTICE ANY IMPACT FROM THE CONSOLIDATION OF CUSTOMER SERVICE CALL SITES

District and local NTEU officials felt that services to Michigan taxpayers had not declined with the loss of Detroit's TPS call site. Given that IRS telephone accessibility levels increased during the 1997 filing season--after the Detroit TPS site was closed--Michigan taxpayers were unlikely to have experienced any deterioration in service, because their calls were to be rerouted to other call sites.[7] In fact, they may have noticed an improvement.

Furthermore, once IRS closes the Detroit ACS site, it is unlikely that Michigan taxpayers will find it more difficult to resolve account issues. In 1995, IRS implemented a networking capability so that IRS customer service representatives could access certain taxpayer account information nationwide. As a result, taxpayers

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[5]The collection of delinquent taxes is a three-stage process, with a different organizational unit responsible for each stage. At the first stage, the taxpayer receives a series of notices from one of IRS' 10 service centers. If the case is not resolved at this stage, it is sent to ACS. If the case is still not resolved after ACS action and meets a certain dollar threshold, it is transferred to a revenue officer in one of IRS' district offices. Revenue officers make personal visits to attempt to collect delinquent taxes.

[6]Of the 60 employees transferred from the TPS site to the ACS site, 54 were assigned to answer the telephone--generally a GS-7 position. Of those 54 employees, 17 were higher graded than a GS-7 and were involuntarily reassigned to answer the telephone; they will be eligible for priority placement in other jobs at their prior grade level. The remaining six transferees were assigned to other jobs.

[7]From January 1 through April 26, 1997, IRS had answered 51.2 percent of the calls made nationwide to its toll-free telephone assistance lines compared with 20.5 percent for the same time period in 1996. However, we could not determine the accessibility for Michigan taxpayers, because IRS does not track accessibility by state.

no longer need to reach a local IRS customer service representative to handle account issues.

Although IRS' restructuring should have no negative impact on IRS' service to Michigan taxpayers, local NTEU officials expressed some concern that Support Services had reduced service to IRS employees in field offices. The NTEU officials said that after the Support Services consolidation, support staff were not as timely in responding to requests for services as they were when they reported directly to the district office. The Regional Director of Support Services agreed that staff may see a decline in the level of service. However, he said that IRS management decided to provide a slightly lower, but adequate, level of service in order to achieve staff savings. Local NTEU officials did not express any concerns about the response time of FISO support.

DETERMINING THE AMOUNT OF NET SAVINGS FROM IRS' FIELD OFFICE RESTRUCTURING WILL BE DIFFICULT

Congress directed IRS, in its fiscal year 1997 appropriation act, to report to the House and Senate Committees on Appropriations, no earlier than March 1, 1997, on the impact of its reorganization including, among other things, the overall costs and benefits of the proposed field office restructuring. In its report, which was delivered on March 27, 1997, IRS said that the restructuring would generate personnel cost savings of $138 million from fiscal years 1997 through 2001. As shown in table 1, the reported savings are the net of (1) salary savings from eliminating 2,371 positions; (2) costs associated with filling 1,312 needed positions; and (3) transition costs, such as buyouts, associated with the reorganization.

Table 1: IRS' Estimate of Savings From Field Office Restructuring

(Dollars in millions)

Fiscal year	Transition costs[a]	Costs of filling 1,312 new positions[b]	Salary savings from eliminating 2,371 positions	Net savings
1997	($33.8)	($24.0)	$38.3	($19.5)
1998	(10.2)	(49.9)	90.8	30.7
1999	0	(53.6)	97.0	43.4
2000	0	(54.7)	97.0	42.3
2001	0	(55.9)	97.0	41.1
Total	**($44.0)**	**($238.1)**	**$420.1**	**$138.0**

[a]Transition costs include the costs of buyouts, moves, and reductions in force.

[b]The cost of new positions includes salaries and training costs.

Source: Report On the Internal Revenue Service Field Support Reorganization, March 27, 1997.

IRS' methodology for estimating the costs and benefits of its field office restructuring was generally consistent with the methodology that we have used in estimating the costs and savings of buyouts versus reductions in force.[8] In cases where IRS' methodology differed from our methodology, we determined that those differences would tend to overstate the costs of IRS' restructuring and thus understate the potential savings.

Although IRS is projecting savings in personnel costs, it does not intend to reduce its overall staffing by the net number of field positions it plans to eliminate. Instead, as noted in its report, IRS plans to redirect these resources to front-line customer service and compliance operations in the field offices. Therefore, IRS will not be achieving any personnel cost savings as a result of field office restructuring. IRS' report states that the redirection of resources will enable it to maintain stable levels of service and compliance in fiscal year 1998 and help compensate for out-year budget projections through 2002 that are essentially flat.

IRS' Chief Management and Administration said IRS fully expects to achieve operational efficiencies as a result of IRS' field office restructuring. Specifically, he said that by redirecting resources from support positions to front-line compliance and customer service positions, there will be a higher ratio of front-line staff to support

[8]GAO/GGD-96-63.

staff than is currently the case. As a result, he expects that IRS will be able to answer more calls from taxpayers and collect more revenue than would have been the case without the reorganization. He said that IRS did not develop any estimates about these expected benefits for its report to Congress, because the appropriation language did not require IRS to do so.

We recognize that if (1) the redirection of resources allows IRS to process more front-line work (e.g., examine more tax returns, collect more delinquent taxes, and answer more telephone calls) than is currently the case; and (2) staff in the headquarters of consolidated districts can handle all of the consolidated workload without adversely affecting cycle time or work quality, IRS could achieve some efficiencies from its field office restructuring. However, it is unclear whether the consolidation might also involve some operational costs, such as increases in cycle time and reductions in work quality, that may offset some of those benefits. Given that IRS' staffing levels are likely to fluctuate from their current levels, without a baseline ratio of front-line compliance and customer service staff to support staff before field office restructuring, it will be difficult to attribute changes in outputs to IRS' field office restructuring. Without information on the operational costs of restructuring and a baseline ratio of front-line staff to support staff, it will be difficult to fully assess the net costs and benefits of IRS' field office restructuring.

AGENCY COMMENTS AND OUR EVALUATION

We requested comments on a draft of this letter from the Acting Commissioner of Internal Revenue or his designee. On June 18, 1997, we obtained comments from the Chief Management and Administration. He generally agreed with the facts and provided some technical clarifications and updated information, which we considered and made changes where appropriate. However, he disagreed with our assessment of the likelihood of savings from IRS' field office restructuring.

Our letter states that IRS may achieve some efficiencies, whereas he believes IRS will in fact achieve savings from field office restructuring. We revised the letter in an attempt to recognize IRS' overall expectations, but, as we note in that revision, there are factors that will make it difficult to quantify net savings from the restructuring.

The Chief Management and Administration also asked that we point out that IRS' total staffing has declined from 112,069 full-time equivalents in fiscal year 1995 to an estimated 102,926 full-time equivalents in fiscal year 1997. During this time, while IRS base-level staffing has declined, IRS has been redirecting resources that were doing non-front-line work to front-line compliance and customer service work. One example he cited was the elimination of positions in three regional offices that closed in October 1995. According to the Chief Management and Administration, some of those staff have been redirected to front-line compliance or customer service work.

SCOPE AND METHODOLOGY

To determine how IRS' field office restructuring plans affected Michigan, we used IRS' October 1996 listings of jobs that were to be eliminated and to be added. We used those listings to identify the functional areas that were to experience significant changes in staffing levels, and we met with those functional area officials in the Michigan District Office. We also reviewed the documentation supporting IRS' customer service site selection decisions. We met with IRS' Chief Management and Administration, other IRS National Office officials, the President of NTEU, and NTEU representatives in Detroit.

The information regarding the operational impacts of IRS' restructuring in Michigan is based primarily on interviews with Michigan District Office officials and NTEU representatives. However, we also used information from our ongoing review of the 1997 filing season to help assess the likely effect of consolidating telephone operations into 23 customer service sites.

To evaluate the methodology that IRS used to calculate the costs and benefits of its field restructuring, we compared that methodology with one we have used to assess the cost and benefits of buyouts versus reductions in force.[9]

We conducted our work from January 1997 to April 1997 in accordance with generally accepted government auditing standards.

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We are sending copies of this letter to the other members of the Michigan congressional delegation, the Secretary of the Treasury, the Commissioner of Internal Revenue, and other interested parties. We will make copies available to others on request.

Major contributors to this letter are listed in enclosure III. If you or your staff have any questions about the information in this letter, please contact me on (202) 512-9110 or David Attianese, Assistant Director, on (202) 512-9029.

Sincerely yours,

Lynda D. Willis

Lynda D. Willis
Director, Tax Policy and
Administration Issues

[9]GAO/GGD-96-63.

LOCATIONS WHERE TELEPHONE CALL SITES HAD CLOSED AS OF JUNE 18,1997, WERE TO CLOSE LATER, AND ARE TO CONTINUE AS CUSTOMER SERVICE SITES

Closed as of 6/18/97	Closing	Continuing
Anchorage, AK	Chicago, IL[a]	Andover, MA[b]
Brooklyn, NY	Boston, MA	Atlanta, GA[b]
Oklahoma City, OK	Detroit, MI[a]	Austin, TX[b]
Phoenix, AZ	Houston, TX[a]	Baltimore, MD
El Monte, CA	Oakland, CA	Brookhaven, NY[b]
Honolulu, HI	Bloomington, IL	Buffalo, NY
Kearny Mesa, CA	Sacramento, CA	Covington, KY[b]
Laguna Niguel, CA		Cleveland, OH
Manhattan, NY		Dallas, TX
Newark, NJ		Denver, CO
Des Moines, IA		Fresno, CA[b]
Milwaukee, WI		Indianapolis, IN
Omaha, NE		Jacksonville, FL
St. Paul, MN		Kansas City, MO[b]
		Memphis, TN[b]
		Nashville, TN
		Ogden, UT[b]
		Philadelphia, PA[b]
		Pittsburgh, PA
		Portland, OR
		Richmond, VA
		St. Louis, MO
		Seattle, WA

Note: San Juan, PR, a present call site, is not considered 1 of the 23 continuing customer service sites, nor does IRS plan to discontinue its telephone operations. It is to be considered a specialized call site working on international tax matters. Although Martinsburg was included as one of IRS' 70 telephone sites, it is not listed above because it will continue to operate as a computing center, not as a customer service site.

[a]Chicago, Detroit, and Houston all had two telephone sites, but one has closed at each location. The respective closing dates for the remaining sites in Chicago, Detroit, and Houston are October 1997, October 1998, and October 1999.

[b]One of IRS' 10 service centers.

Source: IRS.

IRS' METHODOLOGY FOR SELECTING THE NUMBER AND LOCATION OF CUSTOMER SERVICE SITES

In December 1993, IRS announced the locations of the 23 customer service sites. To determine the appropriate number of customer service sites, IRS compared its customer service operations with those of the corporations it visited (Citicorp, American Airlines, and Delta Airlines) and analyzed anticipated future workloads. On the basis of these visits and analyses, IRS determined that it could handle its future workload with fewer employees and fewer than 70 sites. However, IRS established two constraints in making consolidation decisions: (1) it needed to follow Policy Statement P-0-112, which stated that "Where employees' jobs will be substantially impacted by the introduction of new technology, it is the policy of IRS to provide all career and career conditional employees appropriate retraining and continued employment which give them the opportunity to maintain their grades";[10] and (2) it decided to maintain some level of employment at each of the 10 service centers (see enc. I for the location of those 10 centers).

IRS considered several possible numbers of customer service sites, ranging from 10 to 44. The decision to maintain some employment presence at the service centers led IRS to establish a lower limit of 10 sites. IRS' workload model indicated that IRS would require fewer staff in the future due to technological advances. The need for fewer staff, coupled with IRS' decision to minimize staff relocation in accordance with Policy Statement P-0-112, led IRS to decide that only current IRS field locations should be selected as customer service sites. Because the 70 existing sites were located in 44 locations, an upper limit of 44 sites was established.[11] Knowing that most corporations handled their customer service operations with fewer sites than the upper limit IRS was considering, coupled with IRS' desire to make use of some of the experienced staff at ACS and TPS sites, IRS determined that the number of sites should be in the 20 to 30 range.

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[10]Although Policy Statement P-0-112 has not been officially rescinded, IRS, on August 23, 1996, terminated its understanding with NTEU that outlined the procedures that gave IRS employees whose jobs were designated as obsolete the opportunity to transfer into new jobs.

[11]IRS' site selection documents state that IRS considered 44 geographic locations as an upper limit for the number of customer service sites. However, data that IRS provided for enclosure I showed 46 locations–those we listed, San Juan and Martinsburg. According to IRS officials, some of the sites in enclosure I are in close proximity and may have been combined to reach a total of 44 sites. However, documentation was not available to indicate which locations those were.

Decisions on the exact number of sites and their locations were primarily based on (1) a model that factored in primarily cost and quality/productivity data and (2) management discretion. IRS examined more than 100 different scenarios based on various combinations of data on cost and quality/productivity. Cost data used in every scenario included costs of labor, office space rent, training, and telecommunications. Cost data for labor, office space rent, and telecommunications were collected for each existing field location and projected to the year 2001. Historic attrition patterns were used to project differences in training costs for each location. The quality/productivity data IRS used varied depending on the type of site–service center, TPS site, or ACS site. The quality data also factored in a site's ability to recruit based on data obtained from the American Chamber of Commerce and the Bureau of the Census on housing, annual salaries, and cost of living.

The final ranking process gave cost data a 75 percent weight and quality/productivity data a 25 percent weight. Under the final ranking process, a constraint was added that only sites with at least 175 employees could be considered. According to IRS officials, because call site telephone equipment, specifically the Automated Call Distributors, are designed for use by blocks of about 200 employees, IRS decided that 175 employees represented a minimum for a viable customer service site in order to properly utilize the equipment. IRS did not want to consider sites that had less than 175 employees because, according to IRS officials, if such a site were selected, it would have to hire staff to achieve the 175-employee minimum while other sites would be reducing staff.

IRS developed an estimate of the number of telephone calls it expected to receive by area code in 2001. IRS' cost model allocated the telephone calls to the most cost-efficient site (i.e., the site that could handle a specific area code at the least cost.) Additional calls would then be routed to the next most cost-efficient site, with overflows going to the next site and the next until all the calls had been handled. The model could allocate calls to up to 25 sites. IRS officials said this was done so that IRS could determine the relative difference between the selected sites and the top nonselected sites.

The final run included 25 sites and showed that 2 nonselected district offices (Detroit and Chicago) outranked the Andover, MA, and Brookhaven, NY, Service Centers. According to IRS officials, the decision to have 23 sites was made before this last run. The former Modernization Executive said that the final number was a management decision made by the Executive Committee. Given that IRS had decided to maintain an employment presence at each of the 10 service centers, the Andover, MA, and Brookhaven, NY, Service Centers were placed ahead of the 2 districts in the ranking. When IRS ran the workload model under this scenario, the model distributed all the customer service work before getting to Detroit. As a result, IRS did not select Detroit as a customer service site.

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