

GAO

Testimony

Before the Subcommittee on Oversight,  
Committee on Ways and Means  
House of Representatives

For Release on Delivery  
Expected at  
2:00 p.m.  
Tuesday  
March 17, 1992

TAX ADMINISTRATION:

Federal Contractor Tax  
Delinquencies and Status of  
the 1992 Tax Return Filing  
Season

Statement of  
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FEDERAL CONTRACTOR TAX DELINQUENCIES  
AND THE 1992 FILING SEASON

SUMMARY OF STATEMENT BY  
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Over one-quarter of 26,000 federal contractors GAO reviewed were delinquent on IRS' records for either the payment of taxes or the filing of tax returns. IRS' records showed that the contractors owed \$773 million as of July 1991.

The 1986 Tax Reform Act required federal agencies to report information on federal contracts starting in 1987. But Treasury regulations were not finalized until December 1989, and the first submission of usable information was not until July 1991. IRS has yet to develop procedures to fully use the information received and has no procedure to ensure that all required information is properly reported.

GAO found that IRS has not fully used contract payments as a means to collect delinquent taxes. In those cases in which IRS used contract information, IRS either administratively offset contract payments or levied the payments due the contractor. IRS prefers the administrative offset because it remains in effect until the delinquency is satisfied whereas a levy only applies to the amount due the contractor at the time the levy is received. A levy has to be reissued to remain in effect. It is unclear whether IRS has the authority to administratively offset contractual payments. Congress should consider clarifying this issue by expressly authorizing administrative offsets of contractual payments.

A potential tax delinquency prevention and collection tool that cannot be used under current law is making tax compliance a prerequisite for awarding federal contracts. Current procurement and tax laws preclude denying a contract solely because the contractor has a tax delinquency, and tax law precludes IRS providing tax compliance information to the contracting agency.

GAO's monitoring of the 1992 filing season shows that

- The accuracy of telephone assistance is higher--87 percent as of March 7--but taxpayers are experiencing problems reaching an assistor. Less than 3 of 10 calls are answered.
- Getting forms and publications is harder this year. For example, GAO received less than half of the items it ordered by mail and telephone within the 14 days IRS tells taxpayers to expect delivery.
- IRS is doing a good job processing returns; but the Earned Income Credit continues to cause problems.

Mr. Chairman and Members of the Subcommittee:

I am pleased to be here today to assist the Subcommittee in its continuing oversight of the Internal Revenue Service's (IRS) accounts receivable and filing season activities. My testimony today focuses on (1) a component of the accounts receivable inventory--tax delinquencies of federal contractors--and (2) IRS' ability to provide taxpayers timely, accurate service as they file their 1991 tax returns.

#### TAX DELINQUENCIES OF FEDERAL CONTRACTORS

I will first discuss federal contractor tax delinquencies. I have four major points. First, according to IRS records, a large number of federal contractors are delinquent in paying their taxes. Second, IRS has not fully used payments to contractors as sources of funds from which to collect delinquent taxes. Third, IRS does not have clear legal authority to use one of the collection tools it has been using. Finally, making tax compliance a prerequisite for awarding federal contracts is a potential tax delinquency prevention and collection tool that cannot currently be used.

The Tax Reform Act of 1986 requires that the head of each federal executive agency file an information return containing the name, address, and taxpayer identification number of each contractor

having contract actions<sup>1</sup> after December 31, 1986, and any other information required by the Secretary of the Treasury. Congress intended that the information returns inform IRS about potential sources from which to collect delinquent taxes. Treasury regulations, which were not finalized until December 1989, specify exceptions to this general reporting requirement. For example, contract actions under \$25,000 do not have to be reported. Treasury regulations also give each agency the option of filing its information returns directly with IRS or providing the information to the General Services Administration's Federal Procurement Data Center (FPDC), which files the information return with IRS on behalf of the agency. Most agencies have elected to have FPDC file on their behalf. FPDC made its first submission, which included fiscal years 1989 and 1990 contract actions, to IRS in February 1991.

### Extent of Federal Contractor Delinquencies

To determine the extent to which federal contractors were delinquent in paying their taxes, we compared contract information with delinquency information extracted from IRS' business master file on July 31, 1991. According to FPDC records, 26,000 businesses had federal contract actions over

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<sup>1</sup>A contract action is any obligation or deobligation of funds for supplies, services, or construction. For example, it can reflect an original contract or a subsequent contract amendment. Individual contracts often have multiple contract actions.

\$25,000. According to IRS' records, twenty-two percent, or more than 5,700, of these federal contractors owed \$773 million in delinquent taxes, interest, and penalties on July 31, 1991, and another four percent, or almost 1,100, were under investigation for not filing tax returns.

To learn more about the characteristics of these federal contractor delinquencies, we focused our attention on contractors that had delinquencies over \$1,000 in the second and third stages of IRS' three-stage collection process. Being in either the second or third stage meant that IRS had already sent these contractors several written notices requesting payment and was intensifying its collection efforts by calling or visiting the contractors. According to IRS records, 536 contractors had delinquencies in these last two collection stages on July 31, 1991. They owed nearly \$90 million in taxes, interest, and penalties. It is interesting to note that \$75 million, or 83 percent of this amount, represented delinquent employment taxes. Individual contractors had delinquencies that ranged from a low of \$1,040 to a high of \$7.6 million. These 536 delinquent contractors had federal contracts totalling \$1 billion with individual contracts ranging from a low of \$26,000 to a high of \$270 million. (See appendix.)

From the 536 delinquent federal contractors, we randomly selected 100 contractors that had delinquencies of over \$1,000 and added

the 10 remaining contractors that had delinquencies over \$1 million each. These 110 delinquent contractors owed \$47 million in delinquent taxes, interest, and penalties. For the delinquencies of these 110 contractors, we obtained information from IRS' business master file as of February 27, 1992, and requested information about the nature and results of collection efforts from IRS staff who were handling the cases. As of March 13, 1992, we had received information on 108 of the 110 contractors in our sample.

Use of Federal Contract Payments As Sources  
of Funds for Delinquency Collections

Of the 108 cases, we determined that IRS could have attempted to use contract payments to collect delinquencies in 73, or 68 percent, of them. In the remaining 35 cases, using contract payments may not have been appropriate because the delinquencies were in dispute, invalid, or the taxpayer was in bankruptcy. However, IRS only attempted to use contract payments in 12, or 16 percent, of the cases in which they could have been used. The following are examples of cases in which we believe IRS could have but did not use contract payments to collect delinquencies from federal contractors.

Taxpayer "A" owes \$270,000 in employment taxes for the period September 1988 through March 1990. IRS began

intensified collection action in July 1989 and in January 1991 classified the amounts as currently not collectible because the taxpayer was out of business. FPDC information showed that this taxpayer had two contracts totaling \$299,000 between February 1990 and March 1991.

Taxpayer "B" owes over \$52,000 in unpaid employment taxes for the period September 1987 through March 1990. IRS started intensified collection action in September 1989 and classified the amounts as currently not collectible because the taxpayer was out of business. FPDC information showed that this taxpayer had three contracts totaling \$228,000 between September 1990 and July 1991.

Taxpayer "C" owes \$7,000 in unpaid employment taxes for various periods between December 1987 and December 1990. IRS started intensified collection action in March 1990, and the case is currently in the queue--suspended status--because of higher priority work. FPDC contract information showed that this taxpayer had a contract for \$239,000 between June 1990 and December 1991.

Taxpayer "D" owes \$2,000 for unpaid employment taxes in 1985. The case has been put in the queue because of the low dollar amount, and no contact has been made with the taxpayer since the end of 1989. FPDC contract

information showed that this taxpayer had a contract for \$495,000 between February 1990 and November 1990.

Taxpayer "E" owes \$184,000 in employment taxes for 1990 and 1991. IRS began intensified collection action in November 1990, and the case is still open. FPDC information showed that this taxpayer had a \$115,000 contract between March 1991 and November 1991. The IRS employee currently working the case stated he was unaware that the taxpayer had a government contract.

Taxpayer "F" owes a total of \$127,000 in employment taxes. The taxpayer was delinquent for 1985 and 1986 taxes and then again for 1990 taxes. The 1985 and 1986 delinquencies were classified as currently not collectible in 1987 because the taxpayer was out of business. However, the business apparently reopened in 1990. FPDC information showed that this taxpayer had a federal contract for \$62,000 between October 1990 and September 1991.

Taxpayer "G" owes over \$55,000 in unpaid employment taxes for 1988 and 1989. IRS began more intensified collection action in October 1989 and in November 1990 classified the amounts as currently not collectible because the taxpayer claimed he went out of business in November 1989. FPDC



federal contract information showed that this taxpayer had a contract for \$78,000 between August and December 1990.

### Obstacles to More Fully Using

### Federal Contract Payments

IRS may use several tools in its efforts to collect delinquent taxes. Two tools are particularly relevant to our discussion today--the levy and the administrative offset. A levy is a seizure of a delinquent taxpayer's liquid assets in the possession of a third party. Under levy procedures, IRS would seize any payment due a delinquent contractor at the time the agency receives the levy. In an administrative offset, IRS directs a federal agency to pay IRS all amounts owed to a contractor until the contractor's tax delinquency is satisfied. The primary difference between a levy and an administrative offset is that an administrative offset remains in effect until the delinquency is satisfied whereas a levy can only result in the seizure of assets in the possession of the third party at the time the levy is received. A levy has to be reissued if the delinquency is not satisfied. For this reason, IRS would prefer to use the administrative offset.

To use either the levy or the administrative offset as a tool for collecting federal contract delinquencies, IRS needs contractors' taxpayer identification numbers (TIN). Federal agencies may not

be providing IRS all the TINs required. Only 23 percent of the contract actions in FPDC's initial submission to IRS included the required TINs. As a result, IRS rejected the submission. In July 1991, FPDC resubmitted the contract information, but, in the second submission, FPDC deleted all contract actions that did not have TINs. According to FPDC, the percentage of contract actions with the required TINs has improved for subsequent submissions. However, an FPDC official told us that, for the third quarter of fiscal year 1991, FPDC did not have TINs for 40 percent of the contract actions FPDC believed should have been reported to IRS.

We asked 13 federal agencies to explain why TIN reporting was so low. Ten agencies responded to our request. Two of them acknowledged that they were not in full compliance and said they were working toward correcting the situation. Eight believed they were in full compliance with the requirements for reporting TINs to FPDC. They stated that they send their contract actions to FPDC and rely on FPDC to determine which contract actions should be reported to IRS. It is possible that agencies are reporting contract actions to FPDC without TINs because the agencies believe the contract actions are excluded from IRS reporting requirements while FPDC believes the contract actions should be reported to IRS. However, neither the agencies nor FPDC could provide us with any documented assurances that they were in compliance with reporting requirements. In addition, IRS

has no procedure to insure that all contract actions are properly reported.

Agencies' failure to name a person within the agency to whom requests for administrative offsets can be directed have placed an additional limitation on IRS' ability to use federal contract payments to satisfy delinquencies. As of the third quarter of fiscal year 1991, 14 small agencies had not provided the name of such a person. At IRS' request, FPDC does not report contract actions to IRS for these 14 agencies.

A third limitation stems from the design of IRS' computer files. According to IRS, the Department of Defense (DOD) cannot comply with administrative offset or levy requests without DOD-assigned contract numbers to identify specific contracts. According to IRS, it cannot provide DOD contract numbers in requesting administrative offsets or levies because the computer files are not designed to accommodate the contract numbers. This situation is a serious deterrent to IRS' fully realizing the benefits of using federal contract payments as sources of funds for satisfying delinquencies because DOD accounts for about three-fourths of the dollars awarded for federal contracts. IRS and DOD need to explore ways of solving this problem.

We also noted a fourth obstacle to IRS' ability to fully take advantage of federal contract payments as sources of funds for

delinquency collections. IRS does not have procedures that ensure that its collection staff will consider federal contract payments as sources of such funds. That could be one reason that IRS only attempted to use levies or administrative offsets to collect from 12 contractors in our sample. IRS officials have told us that IRS is currently revising its procedures manual to provide guidance on how to use federal contract information to collect delinquent taxes from contractors.

#### IRS' Authority to Use

##### Administrative Offset

It is unclear whether IRS may use administrative offset in lieu of following the levy procedures found in the Internal Revenue Code. Although IRS believes it has a common law right to use administrative offset, we question this assertion on the basis of (1) the exclusion of IRS from the provisions of the Debt Collection Act of 1982, which gave administrative offset authority to other federal agencies, and (2) a recent court decision.

The Debt Collection Act of 1982 authorizes the use of administrative offset by most federal agencies and provides procedural protections for its use. However, the act specifically excluded IRS from these provisions. The legislative history does not state why IRS was excluded. Also, in Arford v.

United States, the Ninth Circuit Court held that when the IRS relies on an interagency transfer of funds to satisfy a tax debt, it must comply with the levy procedures found in section 6331 of the Internal Revenue Code. The court held that the IRS could not use offset procedures in lieu of following these levy procedures.

Tax Compliance as a Prerequisite  
to Awarding Federal Contracts

We would like to make one final point. Making tax compliance a prerequisite for awarding federal contracts is a potential tax delinquency prevention and collection tool that cannot be used under current law. Although federal agencies can currently consider tax delinquencies in their contract award decisions, procurement law precludes them from denying a contract solely because the contractor has tax delinquencies. In addition, because tax law precludes IRS from disclosing tax delinquencies to federal agencies for this purpose, the contracting agency would not know about a delinquency unless the contractor provided the information.

There are usually multiple public policy goals involved when the government contracts for goods and services. One goal, from our perspective today, should be to better ensure that businesses contracting with the government are not delinquent in their taxes. Exactly how this goal should be balanced against others

is a matter that needs to be worked out, but to ignore it would not be prudent.

### Conclusions and Recommendations

A large number of federal contractors owe delinquent taxes and not enough has been done to rectify this situation. It has taken IRS a long time to begin using the information Congress authorized in the 1986 Tax Reform Act, and no other action has been taken on a government-wide basis to address this issue. We hope that, as a result of your hearings today, this situation will change.

To that end, we believe that IRS should establish a mechanism to ensure that federal agencies and FPDC report all required information on federal contract actions. IRS should also work with the other federal agencies, including DOD, to ensure that all required information is shared. Finally, IRS should complete the project it has underway to provide guidance to its own staff on how to use federal contract information.

To ensure IRS' access to the more efficient collection tool, Congress should also clarify the law by expressly authorizing IRS to use administrative offsets. Congress may also want to specify the procedural protections to be afforded taxpayers when IRS uses the offset mechanism.

We believe the last issue we raised--whether tax compliance should be a prerequisite to awarding a federal contract--also deserves consideration. In considering this issue, the goal of ensuring that federal contractors comply with tax laws must be balanced against other national goals. Before acting to change both procurement and tax laws, the Congress would need to understand the public policy implications.

#### 1992 TAX RETURN FILING SEASON

At your request, we have been monitoring the 1992 tax return filing season. We are focusing on the quality and accessibility of telephone assistance; the availability of tax forms and publications; and IRS' performance in processing returns, with particular attention to IRS' handling of the Earned Income Credit.

#### Telephone Assistance

IRS statistics show that the accuracy of IRS' telephone assistance is continuing to improve. At the same time, however, taxpayers continue to experience problems reaching an assistor.

As of March 7, 1992, telephone assistors were answering tax law questions accurately about 87 percent of the time, according to IRS' Integrated Test Call Survey System. This rate is higher

than the 81 percent rate at the same time last year and 2 points above the 85 percent goal IRS set for the 1992 filing season. Because we assured ourselves in past years about the reliability of this System, we did not independently check assistor accuracy. We did check to make sure that IRS did not make any changes to the System this year that would affect the reliability of national accuracy rates generated by the System; and, as in past years, we reviewed the test questions IRS developed.

Although taxpayers are more likely to receive accurate answers to tax law questions than at any time in the past few years, they are probably having more difficulty getting through to IRS to ask those questions. According to IRS' data, assistors answered about 9.8 million tax law, procedural, and account-related calls through March 7, 1992--about 260,000 more than at a comparable time last year. However, the number of calls received during that period increased about 13 million compared to last year. Relating the number of calls answered to the number of calls received, we computed an answer rate of 27 percent--a considerable drop from the 42 percent answer rate last year. As far as we know, this is an all-time low. Other callers received a busy signal or hung up while on hold before an assistor got on the line. In that regard, IRS statistics show that the number of busy signals has more than doubled this year.



One factor affecting accessibility is that IRS planned for a much smaller increase in the number of calls than is being experienced. As of March 7, 1992, demand was up about 22 percent over last year. IRS information shows, however, that IRS was only expecting an increase of about 2 percent.

### Tax Materials

IRS struggled early in the filing season to make tax materials available to taxpayers. The situation has since improved.

From January 21 through 24, 1992, we visited 10 walk-in sites in 6 states and the District of Columbia to determine whether they had the 92 tax forms and publications that all sites are required to stock this filing season. Each of the sites was missing items. Two sites were missing 2 items each, 3 sites were missing 3 to 5 items, 4 sites were missing 7 to 10 items, and 1 site was missing 12 items.

Two items (Publications 505 and 919) were missing at all 10 sites because they had not yet been printed. Printing was delayed because legislation affecting estimated taxes (The Federal Supplemental Compensation Act of 1991) was passed late in 1991. Other items were missing because many of the sites had not received their initial shipments from IRS' distribution centers.

We revisited the 10 sites on February 24 and 25, 1992. Many more of the required items were in stock but 1 to 4 items were still missing at each site. Publication 505 was still unavailable at all sites because of an error in the publication that had to be corrected. These results are less favorable than last year's when we visited the same sites between February 21 and March 1, 1991. At that time, 6 sites had all 87 required items, 3 sites were missing 1 item each, and 1 site was missing 2 items.

IRS' ability to have tax materials available early in the filing season was also affected by a computer problem at the distribution centers during a 3-week period in late December and early January. The problem caused parts of many orders from walk-in sites to go unfilled. Once the problem was detected, it took IRS several weeks to fill the remaining items on those orders.

We are also testing how well IRS fills mail and phone orders from the public. Between February 11 and 27, 1992, we placed 19 orders for tax materials from 2 of IRS' 3 distribution centers. Each order was for 4 items randomly selected from IRS' list of 92 mandatory items. As of March 12, 1992, we had received 55, or 72 percent, of the items ordered. We received 28 percent of our mail-ordered items and 48 percent of our phone-ordered items within the 14 days that IRS tells taxpayers to expect delivery. Another 38 percent of our mail-ordered items was received within

15 days. We will be continuing this test through the end of the filing season.

### Returns Processing

IRS indicators show that IRS is doing a good job processing returns this year, although the Earned Income Credit continues to cause problems.

By March 6, 1992, IRS had received 47.1 million tax returns, up 4.5 percent from the same period last year, and had processed about 72 percent of them, the same rate as last year. However, for those returns filed the traditional way--on paper--the percent processed is down from about 68 percent last year to about 65 percent this year.

An increasing number of taxpayers are filing returns in ways other than the traditional paper way. As of March 6, 1992, for example, IRS received about 8.7 million electronically filed returns--47 percent more than the same period last year.

Persons filing electronically can arrange for commercial loans, called refund anticipation loans, based on the amount of their refund. The loan is repaid through direct deposit of the refund to the lender. This year IRS had a computer problem that affected some of those loans. When an electronic return is

filed, IRS checks its Debtor Master File to see if the taxpayer has an outstanding debt that needs to be offset against the taxpayer's refund. If there is an offset, IRS advises the transmitter of the electronic return that a refund will not be directly deposited and, thus, the lender has no basis for providing a refund anticipation loan. From January 10 through January 27, 1992, however, a problem with IRS' computer match caused some offsets to go unidentified. As a result, lenders were making loans anticipating direct deposit repayments that were sometimes not forthcoming. IRS has since corrected the problem.

This year IRS is testing another filing alternative called TeleFile. Under that test, certain Ohio taxpayers who are eligible to file a 1040EZ are able to call a special toll-free number and file their tax return directly with IRS computers over a touch tone phone. Telefile returns are processed just like electronic returns, thus allowing refunds to be issued in about 3 weeks. As of March 6, 1992, IRS had processed about 108,000 Telefile returns.

As part of our assessment of IRS' filing season performance, we have also been monitoring various inventories. As of March 6, 1992, the number of receipts into one of those inventories--unpostables--had increased by 26 percent over the same period last year. IRS attributed the increase, in part, to

circumstances that do not affect the processing of tax returns and, in part, to a 3-week delay in the nationwide implementation of a new system (On Line Entity) that is intended to reduce the number of unpostables.

### Earned Income Credit

In the past, IRS has found more errors with the Earned Income Credit than with any other line item on the individual income tax return. IRS has always been faced with the dilemma of trying to ensure that everyone entitled to the credit, and only those entitled to the credit, receives it. IRS' dilemma has been compounded this year by recent changes to the credit and by the form IRS developed for taxpayers to use in claiming the credit.

The Omnibus Budget Reconciliation Act of 1990 simplified the earned income credit by eliminating certain eligibility requirements. At the same time, however, the act added complications by increasing the credit for households with more than one child and by establishing two new supplemental credits for (1) households with children under 1 year old and (2) households that purchase health insurance for a qualifying child. Also, we testified in September 1991 that some eligible

taxpayers might be dissuaded from claiming the credit because the form IRS developed for that purpose is too confusing.<sup>2</sup>

In past years, IRS, using information reported on the tax return, calculated the earned income credit for taxpayers who appeared to qualify for the credit but failed to claim it. This year, IRS may or may not calculate the credit depending on the circumstances:

-- If a taxpayer claims the credit but does not submit a completed Earned Income Credit Schedule, IRS will not calculate the credit but, instead, will send the return back to the taxpayer. In these cases, IRS will withhold any refund until the taxpayer resubmits the return.

-- If a taxpayer does not claim the credit but information on the tax return indicates eligibility, IRS will calculate the basic credit if the return was not prepared by a tax practitioner; notify the taxpayer of the change; and ask for additional information if the taxpayer thinks he or she is eligible for one or both of the supplemental credits. In these cases, IRS will not hold up issuing the refund.

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<sup>2</sup>The New Earned Income Credit Form Is Complex and May Not Be Needed (GAO/T-GGD-91-68; Sept. 17, 1991).

-- For returns prepared by practitioners, where information on the tax return indicates taxpayer eligibility, IRS' 10 service centers have been instructed to not compute the credit but, instead, to send a notice asking taxpayers to provide additional information if they think they are entitled to the credit. IRS adopted this approach in mid-February after contacting tax practitioners who did not claim the credit for their clients when it appeared to IRS that the taxpayers were eligible. After talking to the practitioners, IRS decided that it would have been in error about 50 percent of the time if it had decided to give the taxpayer the credit. Before mid-February, IRS had treated these returns like those prepared by the taxpayers and gave the taxpayers the credit if it appeared they were eligible.

**FEDERAL CONTRACTOR TAX DELINQUENCIES AND  
OBLIGATED CONTRACT ACTION DOLLAR VALUES**

| <u>Taxpayer<br/>record<br/>number</u> | <u>Delinquent<br/>tax dollars</u> | <u>Contract actions<br/>obligated dollars</u> |
|---------------------------------------|-----------------------------------|---|
| 1                                     | \$ 14,682.35                      | \$ 363,000.00                                 |
| 2                                     | 295,600.76                        | 32,042,000.00                                 |
| 3                                     | 5,816,498.86                      | 604,000.00                                    |
| 4                                     | 8,423.79                          | 200,000.00                                    |
| 5                                     | 371,351.31                        | 123,000.00                                    |
| 6                                     | 128,996.15                        | 558,000.00                                    |
| 7                                     | 7,552,534.11                      | 4,174,000.00                                  |
| 8                                     | 161,947.50                        | 75,000.00                                     |
| 9                                     | 6,333.55                          | 242,000.00                                    |
| 10                                    | 1,039.94                          | 547,000.00                                    |
| 11                                    | 3,852.47                          | 165,000.00                                    |
| 12                                    | 74,034.90                         | 290,000.00                                    |
| 13                                    | 44,244.00                         | 66,000.00                                     |
| 14                                    | 271,136.15                        | 128,000.00                                    |
| 15                                    | 74,848.12                         | 421,000.00                                    |
| 16                                    | 13,912.49                         | 37,000.00                                     |
| 17                                    | 54,381.67                         | 50,000.00                                     |
| 18                                    | 178,989.14                        | 281,000.00                                    |
| 19                                    | 68,421.16                         | 9,554,000.00                                  |
| 20                                    | 166,899.87                        | 608,000.00                                    |
| 21                                    | 17,350.65                         | 785,000.00                                    |
| 22                                    | 326,260.31                        | 298,000.00                                    |
| 23                                    | 328,706.84                        | 259,000.00                                    |
| 24                                    | 58,533.12                         | 30,000.00                                     |
| 25                                    | 17,072.02                         | 362,000.00                                    |
| 26                                    | 882,481.38                        | 29,000.00                                     |
| 27                                    | 27,362.45                         | 447,000.00                                    |
| 28                                    | 152,287.03                        | 190,000.00                                    |
| 29                                    | 14,543.43                         | 273,000.00                                    |
| 30                                    | 414,729.67                        | 275,000.00                                    |
| 31                                    | 8,717.46                          | 58,000.00                                     |
| 32                                    | 96,493.57                         | 62,000.00                                     |
| 33                                    | 1,475.88                          | 56,000.00                                     |
| 34                                    | 28,454.44                         | 1,154,000.00                                  |
| 35                                    | 344,793.04                        | 1,410,000.00                                  |
| 36                                    | 6,075.04                          | 30,000.00                                     |
| 37                                    | 22,656.47                         | 1,278,000.00                                  |
| 38                                    | 74,205.54                         | 873,000.00                                    |
| 39                                    | 1,180.82                          | 253,000.00                                    |
| 40                                    | 51,730.79                         | 42,000.00                                     |
| 41                                    | 5,840.32                          | 892,000.00                                    |
| 42                                    | 5,169.11                          | 7,923,000.00                                  |
| 43                                    | 5,581.46                          | 31,000.00                                     |



| <u>Taxpayer<br/>record<br/>number</u> | <u>Delinquent<br/>tax dollars</u> | <u>Contract actions<br/>obligated dollars</u> |
|---------------------------------------|-----------------------------------|---|
| 44                                    | \$ 134,698.97                     | \$ 19,447,000.00                              |
| 45                                    | 109,860.26                        | 93,000.00                                     |
| 46                                    | 14,647.01                         | 15,873,000.00                                 |
| 47                                    | 3,943.94                          | 1,280,000.00                                  |
| 48                                    | 17,311.79                         | 233,000.00                                    |
| 49                                    | 218,544.70                        | 164,000.00                                    |
| 50                                    | 30,905.10                         | 2,366,000.00                                  |
| 51                                    | 97,239.71                         | 7,493,000.00                                  |
| 52                                    | 59,520.89                         | 594,000.00                                    |
| 53                                    | 41,634.98                         | 377,000.00                                    |
| 54                                    | 15,840.11                         | 216,000.00                                    |
| 55                                    | 33,789.57                         | 305,000.00                                    |
| 56                                    | 154,868.01                        | 4,534,000.00                                  |
| 57                                    | 72,318.46                         | 45,000.00                                     |
| 58                                    | 22,228.10                         | 183,000.00                                    |
| 59                                    | 53,847.07                         | 44,000.00                                     |
| 60                                    | 130,806.43                        | 30,134,000.00                                 |
| 61                                    | 135,272.41                        | 139,000.00                                    |
| 62                                    | 11,979.55                         | 4,079,000.00                                  |
| 63                                    | 7,822.86                          | 310,000.00                                    |
| 64                                    | 45,177.65                         | 167,000.00                                    |
| 65                                    | 2,684.15                          | 820,000.00                                    |
| 66                                    | 601,046.16                        | 85,000.00                                     |
| 67                                    | 5,283.20                          | 239,000.00                                    |
| 68                                    | 21,672.28                         | 126,000.00                                    |
| 69                                    | 409,290.37                        | 1,129,000.00                                  |
| 70                                    | 49,934.79                         | 701,000.00                                    |
| 71                                    | 7,359.89                          | 132,000.00                                    |
| 72                                    | 1,121.20                          | 50,000.00                                     |
| 73                                    | 2,608,240.06                      | 395,000.00                                    |
| 74                                    | 72,789.52                         | 2,638,000.00                                  |
| 75                                    | 408,876.04                        | 59,000.00                                     |
| 76                                    | 31,753.78                         | 166,000.00                                    |
| 77                                    | 272,411.42                        | 134,000.00                                    |
| 78                                    | 187,515.54                        | 228,000.00                                    |
| 79                                    | 21,752.26                         | 317,000.00                                    |
| 80                                    | 52,411.12                         | 566,000.00                                    |
| 81                                    | 13,778.33                         | 312,000.00                                    |
| 82                                    | 92,689.21                         | 189,000.00                                    |
| 83                                    | 135,047.70                        | 75,000.00                                     |
| 84                                    | 239,647.80                        | 9,230,000.00                                  |
| 85                                    | 3,645.53                          | 157,000.00                                    |
| 86                                    | 750,793.97                        | 31,221,000.00                                 |
| 87                                    | 12,517.35                         | 208,000.00                                    |
| 88                                    | 175,914.14                        | 30,000.00                                     |
| 89                                    | 34,620.93                         | 37,000.00                                     |
| 90                                    | 137,057.75                        | 102,000.00                                    |

| <u>Taxpayer<br/>record<br/>number</u> | <u>Delinquent<br/>tax dollars</u> | <u>Contract actions<br/>obligated dollars</u> |
|---------------------------------------|-----------------------------------|---|
| 91                                    | \$ 3,133.76                       | \$ 39,000.00                                  |
| 92                                    | 15,022.73                         | 692,000.00                                    |
| 93                                    | 24,077.96                         | 522,000.00                                    |
| 94                                    | 18,005.35                         | 246,000.00                                    |
| 95                                    | 438,072.65                        | 87,000.00                                     |
| 96                                    | 1,724,351.73                      | 2,056,000.00                                  |
| 97                                    | 34,253.59                         | 28,000.00                                     |
| 98                                    | 370,287.55                        | 251,000.00                                    |
| 99                                    | 38,193.17                         | 496,000.00                                    |
| 100                                   | 128,373.53                        | 1,873,000.00                                  |
| 101                                   | 118,154.18                        | 62,000.00                                     |
| 102                                   | 11,103.49                         | 96,000.00                                     |
| 103                                   | 42,279.05                         | 27,000.00                                     |
| 104                                   | 94,197.26                         | 98,000.00                                     |
| 105                                   | 129,841.52                        | 206,000.00                                    |
| 106                                   | 7,951.92                          | 334,000.00                                    |
| 107                                   | 40,004.35                         | 42,000.00                                     |
| 108                                   | 4,278.91                          | 60,000.00                                     |
| 109                                   | 9,881.17                          | 3,777,000.00                                  |
| 110                                   | 17,729.38                         | 247,000.00                                    |
| 111                                   | 125,504.19                        | 36,000.00                                     |
| 112                                   | 55,709.45                         | 104,000.00                                    |
| 113                                   | 329,708.46                        | 949,000.00                                    |
| 114                                   | 24,924.56                         | 1,556,000.00                                  |
| 115                                   | 555,163.31                        | 36,000.00                                     |
| 116                                   | 12,700.47                         | 44,000.00                                     |
| 117                                   | 2,205.29                          | 251,000.00                                    |
| 118                                   | 418,773.56                        | 152,000.00                                    |
| 119                                   | 220,376.24                        | 83,000.00                                     |
| 120                                   | 4,077.13                          | 594,000.00                                    |
| 121                                   | 170,860.35                        | 301,000.00                                    |
| 122                                   | 1,158,319.35                      | 5,750,000.00                                  |
| 123                                   | 275,038.93                        | 1,836,000.00                                  |
| 124                                   | 204,890.31                        | 427,000.00                                    |
| 125                                   | 2,560.21                          | 35,000.00                                     |
| 126                                   | 75,014.87                         | 72,000.00                                     |
| 127                                   | 4,045.31                          | 2,097,000.00                                  |
| 128                                   | 56,865.00                         | 395,000.00                                    |
| 129                                   | 267,018.12                        | 139,000.00                                    |
| 130                                   | 38,619.98                         | 37,000.00                                     |
| 131                                   | 82,729.85                         | 427,000.00                                    |
| 132                                   | 11,056.76                         | 221,000.00                                    |
| 133                                   | 3,012.17                          | 249,000.00                                    |
| 134                                   | 41,428.74                         | 440,000.00                                    |
| 135                                   | 30,429.67                         | 46,000.00                                     |
| 136                                   | 2,052,950.93                      | 26,000.00                                     |
| 137                                   | 1,796.75                          | 61,000.00                                     |

| <u>Taxpayer<br/>record<br/>number</u> | <u>Delinquent<br/>tax dollars</u> | <u>Contract actions<br/>obligated dollars</u> |
|---------------------------------------|-----------------------------------|---|
| 138                                   | \$ 2,352.16                       | \$ 245,000.00                                 |
| 139                                   | 5,454.28                          | 288,000.00                                    |
| 140                                   | 22,662.72                         | 127,000.00                                    |
| 141                                   | 7,764.75                          | 79,000.00                                     |
| 142                                   | 109,182.33                        | 562,000.00                                    |
| 143                                   | 4,073,820.03                      | 4,459,000.00                                  |
| 144                                   | 3,323.05                          | 525,000.00                                    |
| 145                                   | 659,812.54                        | 218,000.00                                    |
| 146                                   | 8,261.92                          | 20,775,000.00                                 |
| 147                                   | 2,196.95                          | 500,000.00                                    |
| 148                                   | 72,445.21                         | 263,000.00                                    |
| 149                                   | 99,626.41                         | 213,000.00                                    |
| 150                                   | 777,209.27                        | 36,092,000.00                                 |
| 151                                   | 70,337.22                         | 45,000.00                                     |
| 152                                   | 12,475.15                         | 49,000.00                                     |
| 153                                   | 1,936.71                          | 495,000.00                                    |
| 154                                   | 22,896.19                         | 1,868,000.00                                  |
| 155                                   | 1,881.68                          | 299,000.00                                    |
| 156                                   | 150,704.84                        | 1,052,000.00                                  |
| 157                                   | 2,387.91                          | 78,000.00                                     |
| 158                                   | 820,518.90                        | 123,000.00                                    |
| 159                                   | 7,982.72                          | 171,000.00                                    |
| 160                                   | 176,795.82                        | 109,000.00                                    |
| 161                                   | 28,310.36                         | 374,000.00                                    |
| 162                                   | 11,022.14                         | 176,000.00                                    |
| 163                                   | 9,028.94                          | 488,000.00                                    |
| 164                                   | 4,379.84                          | 104,000.00                                    |
| 165                                   | 20,546.71                         | 58,000.00                                     |
| 166                                   | 29,987.09                         | 587,000.00                                    |
| 167                                   | 698,527.78                        | 488,000.00                                    |
| 168                                   | 164,203.69                        | 115,000.00                                    |
| 169                                   | 9,211.34                          | 144,000.00                                    |
| 170                                   | 31,452.41                         | 437,000.00                                    |
| 171                                   | 145,333.16                        | 91,000.00                                     |
| 172                                   | 14,592.28                         | 116,000.00                                    |
| 173                                   | 365,989.23                        | 693,000.00                                    |
| 174                                   | 16,663.20                         | 58,000.00                                     |
| 175                                   | 115,101.63                        | 42,000.00                                     |
| 176                                   | 9,875.83                          | 645,000.00                                    |
| 177                                   | 253,878.56                        | 261,000.00                                    |
| 178                                   | 137,716.72                        | 223,000.00                                    |
| 179                                   | 10,690.28                         | 130,000.00                                    |
| 180                                   | 27,440.31                         | 90,000.00                                     |
| 181                                   | 927,050.99                        | 11,886,000.00                                 |
| 182                                   | 2,564.67                          | 117,000.00                                    |
| 183                                   | 838,138.40                        | 62,000.00                                     |
| 184                                   | 3,246.26                          | 193,000.00                                    |

| <u>Taxpayer<br/>record<br/>number</u> | <u>Delinquent<br/>tax dollars</u> | <u>Contract actions<br/>obligated dollars</u> |
|---------------------------------------|-----------------------------------|---|
| 185                                   | \$ 8,217.38                       | \$ 98,970,000.00                              |
| 186                                   | 8,270.00                          | 29,000.00                                     |
| 187                                   | 68,590.77                         | 41,000.00                                     |
| 188                                   | 81,483.41                         | 31,000.00                                     |
| 189                                   | 155,266.02                        | 11,789,000.00                                 |
| 190                                   | 7,429.78                          | 95,000.00                                     |
| 191                                   | 372,867.71                        | 40,000.00                                     |
| 192                                   | 55,333.49                         | 30,000.00                                     |
| 193                                   | 98,224.12                         | 129,000.00                                    |
| 194                                   | 10,132.17                         | 53,000.00                                     |
| 195                                   | 14,820.03                         | 49,000.00                                     |
| 196                                   | 1,414.66                          | 127,000.00                                    |
| 197                                   | 192,868.92                        | 77,000.00                                     |
| 198                                   | 4,435.84                          | 296,000.00                                    |
| 199                                   | 23,123.61                         | 105,000.00                                    |
| 200                                   | 115,314.91                        | 165,000.00                                    |
| 201                                   | 86,247.65                         | 33,000.00                                     |
| 202                                   | 15,512.07                         | 270,000.00                                    |
| 203                                   | 5,386.79                          | 743,000.00                                    |
| 204                                   | 2,775.72                          | 357,000.00                                    |
| 205                                   | 1,989,514.28                      | 1,454,000.00                                  |
| 206                                   | 5,352.22                          | 35,000.00                                     |
| 207                                   | 272,293.58                        | 5,038,000.00                                  |
| 208                                   | 358,406.14                        | 2,479,000.00                                  |
| 209                                   | 2,281.34                          | 3,296,000.00                                  |
| 210                                   | 2,484.13                          | 224,000.00                                    |
| 211                                   | 1,335.66                          | 138,000.00                                    |
| 212                                   | 167,379.83                        | 182,000.00                                    |
| 213                                   | 21,891.92                         | 37,000.00                                     |
| 214                                   | 75,677.01                         | 563,000.00                                    |
| 215                                   | 70,271.62                         | 163,000.00                                    |
| 216                                   | 95,221.72                         | 2,469,000.00                                  |
| 217                                   | 11,717.01                         | 35,000.00                                     |
| 218                                   | 75,842.29                         | 534,000.00                                    |
| 219                                   | 3,552.80                          | 593,000.00                                    |
| 220                                   | 16,985.38                         | 760,000.00                                    |
| 221                                   | 134,654.90                        | 316,000.00                                    |
| 222                                   | 4,972.17                          | 31,000.00                                     |
| 223                                   | 15,762.80                         | 167,000.00                                    |
| 224                                   | 27,235.73                         | 84,000.00                                     |
| 225                                   | 363,684.47                        | 301,000.00                                    |
| 226                                   | 10,401.58                         | 43,000.00                                     |
| 227                                   | 8,813.35                          | 75,000.00                                     |
| 228                                   | 71,088.62                         | 128,000.00                                    |
| 229                                   | 38,827.21                         | 100,000.00                                    |
| 230                                   | 175,993.24                        | 725,000.00                                    |
| 231                                   | 535,420.17                        | 897,000.00                                    |

| <u>Taxpayer<br/>record<br/>number</u> | <u>Delinquent<br/>tax dollars</u> | <u>Contract actions<br/>obligated dollars</u> |
|---------------------------------------|-----------------------------------|---|
| 232                                   | \$ 124,947.29                     | \$ 444,000.00                                 |
| 233                                   | 408,932.48                        | 260,000.00                                    |
| 234                                   | 63,213.60                         | 40,000.00                                     |
| 235                                   | 120,962.23                        | 461,000.00                                    |
| 236                                   | 13,802.94                         | 2,809,000.00                                  |
| 237                                   | 24,043.22                         | 91,000.00                                     |
| 238                                   | 52,546.56                         | 98,000.00                                     |
| 239                                   | 24,554.05                         | 4,575,000.00                                  |
| 240                                   | 262,219.83                        | 72,000.00                                     |
| 241                                   | 188,730.48                        | 868,000.00                                    |
| 242                                   | 17,213.52                         | 122,000.00                                    |
| 243                                   | 64,034.29                         | 246,000.00                                    |
| 244                                   | 3,664.95                          | 109,000.00                                    |
| 245                                   | 12,557.26                         | 546,000.00                                    |
| 246                                   | 27,724.96                         | 173,000.00                                    |
| 247                                   | 1,830.44                          | 129,000.00                                    |
| 248                                   | 48,295.17                         | 33,000.00                                     |
| 249                                   | 445,166.96                        | 2,121,000.00                                  |
| 250                                   | 302,266.17                        | 511,000.00                                    |
| 251                                   | 5,975.71                          | 53,000.00                                     |
| 252                                   | 3,308.86                          | 95,000.00                                     |
| 253                                   | 1,960.39                          | 785,000.00                                    |
| 254                                   | 231,284.26                        | 203,000.00                                    |
| 255                                   | 8,557.38                          | 272,000.00                                    |
| 256                                   | 104,573.01                        | 727,000.00                                    |
| 257                                   | 116,076.71                        | 51,000.00                                     |
| 258                                   | 17,090.04                         | 3,073,000.00                                  |
| 259                                   | 8,195.12                          | 205,000.00                                    |
| 260                                   | 1,787.87                          | 517,000.00                                    |
| 261                                   | 6,309.74                          | 546,000.00                                    |
| 262                                   | 10,207.02                         | 28,000.00                                     |
| 263                                   | 6,414.32                          | 3,042,000.00                                  |
| 264                                   | 2,168.79                          | 128,000.00                                    |
| 265                                   | 88,166.67                         | 53,000.00                                     |
| 266                                   | 29,933.08                         | 36,245,000.00                                 |
| 267                                   | 87,552.42                         | 646,000.00                                    |
| 268                                   | 38,338.44                         | 3,880,000.00                                  |
| 269                                   | 4,292.45                          | 323,000.00                                    |
| 270                                   | 8,373.72                          | 67,000.00                                     |
| 271                                   | 19,428.71                         | 100,000.00                                    |
| 272                                   | 13,299.82                         | 45,000.00                                     |
| 273                                   | 101,573.11                        | 144,000.00                                    |
| 274                                   | 175,537.63                        | 1,449,000.00                                  |
| 275                                   | 47,940.26                         | 158,000.00                                    |
| 276                                   | 12,836.78                         | 235,000.00                                    |
| 277                                   | 276,969.69                        | 668,000.00                                    |
| 278                                   | 8,336.99                          | 55,000.00                                     |

| <u>Taxpayer<br/>record<br/>number</u> | <u>Delinquent<br/>tax dollars</u> | <u>Contract actions<br/>obligated dollars</u> |
|---------------------------------------|-----------------------------------|---|
| 279                                   | \$ 29,087.11                      | \$ 424,000.00                                 |
| 280                                   | 23,965.86                         | 2,270,000.00                                  |
| 281                                   | 61,156.18                         | 874,000.00                                    |
| 282                                   | 307,680.52                        | 519,000.00                                    |
| 283                                   | 39,897.12                         | 48,000.00                                     |
| 284                                   | 6,336.71                          | 1,727,000.00                                  |
| 285                                   | 2,293.82                          | 119,000.00                                    |
| 286                                   | 144,976.13                        | 428,000.00                                    |
| 287                                   | 4,325.49                          | 754,000.00                                    |
| 288                                   | 88,027.07                         | 56,000.00                                     |
| 289                                   | 1,424.38                          | 167,000.00                                    |
| 290                                   | 4,487.85                          | 39,000.00                                     |
| 291                                   | 37,450.48                         | 452,000.00                                    |
| 292                                   | 24,480.14                         | 305,000.00                                    |
| 293                                   | 62,825.00                         | 63,000.00                                     |
| 294                                   | 5,607.08                          | 2,028,000.00                                  |
| 295                                   | 16,988.88                         | 50,000.00                                     |
| 296                                   | 11,343.93                         | 600,000.00                                    |
| 297                                   | 68,139.54                         | 157,000.00                                    |
| 298                                   | 59,772.98                         | 141,000.00                                    |
| 299                                   | 23,103.58                         | 160,000.00                                    |
| 300                                   | 18,853.26                         | 238,000.00                                    |
| 301                                   | 211,752.63                        | 3,439,000.00                                  |
| 302                                   | 295,707.95                        | 234,000.00                                    |
| 303                                   | 177,883.03                        | 79,000.00                                     |
| 304                                   | 68,880.08                         | 1,119,000.00                                  |
| 305                                   | 29,915.14                         | 37,000.00                                     |
| 306                                   | 207,760.96                        | 245,000.00                                    |
| 307                                   | 1,919.86                          | 4,984,000.00                                  |
| 308                                   | 20,615.14                         | 30,000.00                                     |
| 309                                   | 56,939.08                         | 301,000.00                                    |
| 310                                   | 13,443.78                         | 671,000.00                                    |
| 311                                   | 36,912.73                         | 151,000.00                                    |
| 312                                   | 12,153.65                         | 46,000.00                                     |
| 313                                   | 188,351.14                        | 59,000.00                                     |
| 314                                   | 18,163.36                         | 38,000.00                                     |
| 315                                   | 3,172.05                          | 364,000.00                                    |
| 316                                   | 42,797.24                         | 1,352,000.00                                  |
| 317                                   | 3,265.45                          | 85,000.00                                     |
| 318                                   | 1,448.11                          | 676,000.00                                    |
| 319                                   | 113,372.08                        | 63,000.00                                     |
| 320                                   | 2,303.81                          | 139,000.00                                    |
| 321                                   | 1,712.55                          | 112,000.00                                    |
| 322                                   | 504,339.64                        | 213,000.00                                    |
| 323                                   | 7,077.08                          | 283,000.00                                    |
| 324                                   | 8,230.01                          | 10,854,000.00                                 |
| 325                                   | 103,070.67                        | 1,124,000.00                                  |

| <u>Taxpayer<br/>record<br/>number</u> | <u>Delinquent<br/>tax dollars</u> | <u>Contract actions<br/>obligated dollars</u> |
|---------------------------------------|-----------------------------------|---|
| 326                                   | \$ 53,511.69                      | \$ 78,000.00                                  |
| 327                                   | 28,189.13                         | 38,000.00                                     |
| 328                                   | 27,513.19                         | 80,000.00                                     |
| 329                                   | 57,222.43                         | 76,000.00                                     |
| 330                                   | 160,224.98                        | 908,000.00                                    |
| 331                                   | 184,579.79                        | 95,000.00                                     |
| 332                                   | 3,527.70                          | 47,000.00                                     |
| 333                                   | 46,849.23                         | 35,000.00                                     |
| 334                                   | 15,193.72                         | 3,002,000.00                                  |
| 335                                   | 6,686.99                          | 78,000.00                                     |
| 336                                   | 855,729.82                        | 5,225,000.00                                  |
| 337                                   | 23,724.20                         | 653,000.00                                    |
| 338                                   | 9,095.06                          | 71,000.00                                     |
| 339                                   | 116,299.67                        | 73,000.00                                     |
| 340                                   | 5,263.70                          | 99,000.00                                     |
| 341                                   | 125,902.33                        | 212,000.00                                    |
| 342                                   | 42,984.90                         | 228,000.00                                    |
| 343                                   | 105,121.26                        | 136,000.00                                    |
| 344                                   | 2,754.00                          | 388,000.00                                    |
| 345                                   | 38,674.70                         | 87,000.00                                     |
| 346                                   | 1,675.23                          | 123,000.00                                    |
| 347                                   | 184,269.62                        | 125,000.00                                    |
| 348                                   | 4,189,551.75                      | 2,280,000.00                                  |
| 349                                   | 1,052.87                          | 294,000.00                                    |
| 350                                   | 42,030.67                         | 98,000.00                                     |
| 351                                   | 150,741.26                        | 197,000.00                                    |
| 352                                   | 144,948.43                        | 226,000.00                                    |
| 353                                   | 92,094.85                         | 100,000.00                                    |
| 354                                   | 31,601.83                         | 1,290,000.00                                  |
| 355                                   | 57,113.15                         | 145,000.00                                    |
| 356                                   | 9,392.55                          | 39,000.00                                     |
| 357                                   | 20,171.45                         | 29,000.00                                     |
| 358                                   | 82,844.85                         | 88,000.00                                     |
| 359                                   | 74,791.32                         | 967,000.00                                    |
| 360                                   | 3,068.13                          | 34,000.00                                     |
| 361                                   | 1,355.92                          | 135,000.00                                    |
| 362                                   | 183,389.24                        | 165,000.00                                    |
| 363                                   | 77,794.32                         | 178,000.00                                    |
| 364                                   | 178,060.85                        | 162,000.00                                    |
| 365                                   | 578,150.37                        | 46,000.00                                     |
| 366                                   | 24,935.73                         | 76,000.00                                     |
| 367                                   | 90,313.99                         | 178,000.00                                    |
| 368                                   | 135,506.19                        | 156,000.00                                    |
| 369                                   | 1,760.98                          | 94,000.00                                     |
| 370                                   | 12,687.59                         | 323,000.00                                    |
| 371                                   | 12,178.81                         | 30,000.00                                     |
| 372                                   | 2,096.78                          | 26,000.00                                     |

| <u>Taxpayer<br/>record<br/>number</u> | <u>Delinquent<br/>tax dollars</u> | <u>Contract actions<br/>obligated dollars</u> |
|---------------------------------------|-----------------------------------|---|
| 373                                   | \$ 13,916.29                      | \$ 311,000.00                                 |
| 374                                   | 4,333.61                          | 107,000.00                                    |
| 375                                   | 10,804.91                         | 901,000.00                                    |
| 376                                   | 1,323.71                          | 60,000.00                                     |
| 377                                   | 5,186.27                          | 302,000.00                                    |
| 378                                   | 9,167.12                          | 29,000.00                                     |
| 379                                   | 20,299.32                         | 40,000.00                                     |
| 380                                   | 34,646.39                         | 714,000.00                                    |
| 381                                   | 188,325.51                        | 690,000.00                                    |
| 382                                   | 59,802.05                         | 503,000.00                                    |
| 383                                   | 31,651.43                         | 3,038,000.00                                  |
| 384                                   | 158,156.09                        | 906,000.00                                    |
| 385                                   | 44,697.49                         | 76,000.00                                     |
| 386                                   | 1,569,928.44                      | 2,912,000.00                                  |
| 387                                   | 32,731.30                         | 83,000.00                                     |
| 388                                   | 92,499.62                         | 38,000.00                                     |
| 389                                   | 47,242.62                         | 563,000.00                                    |
| 390                                   | 3,201,584.19                      | 5,059,000.00                                  |
| 391                                   | 3,421.07                          | 31,000.00                                     |
| 392                                   | 6,014.71                          | 66,000.00                                     |
| 393                                   | 399,024.92                        | 90,000.00                                     |
| 394                                   | 340,242.34                        | 34,000.00                                     |
| 395                                   | 101,395.74                        | 285,000.00                                    |
| 396                                   | 2,607.97                          | 37,043,000.00                                 |
| 397                                   | 242,953.15                        | 43,000.00                                     |
| 398                                   | 6,602.23                          | 27,810,000.00                                 |
| 399                                   | 25,968.62                         | 546,000.00                                    |
| 400                                   | 124,131.29                        | 530,000.00                                    |
| 401                                   | 2,252.88                          | 1,436,000.00                                  |
| 402                                   | 51,003.87                         | 198,000.00                                    |
| 403                                   | 7,470.66                          | 587,000.00                                    |
| 404                                   | 107,893.82                        | 472,000.00                                    |
| 405                                   | 365,677.46                        | 36,000.00                                     |
| 406                                   | 16,694.14                         | 33,000.00                                     |
| 407                                   | 50,255.72                         | 270,115,000.00                                |
| 408                                   | 342,095.36                        | 6,585,000.00                                  |
| 409                                   | 40,270.21                         | 844,000.00                                    |
| 410                                   | 77,517.86                         | 50,000.00                                     |
| 411                                   | 60,641.57                         | 37,000.00                                     |
| 412                                   | 92,501.68                         | 124,000.00                                    |
| 413                                   | 402,692.25                        | 129,000.00                                    |
| 414                                   | 68,217.48                         | 223,000.00                                    |
| 415                                   | 90,772.20                         | 625,000.00                                    |
| 416                                   | 14,375.88                         | 138,000.00                                    |
| 417                                   | 20,034.68                         | 67,000.00                                     |
| 418                                   | 24,278.12                         | 155,000.00                                    |
| 419                                   | 16,655.27                         | 300,000.00                                    |



## APPENDIX

## APPENDIX

| <u>Taxpayer<br/>record<br/>number</u> | <u>Delinquent<br/>tax dollars</u> | <u>Contract actions<br/>obligated dollars</u> |
|---------------------------------------|-----------------------------------|---|
| 420                                   | \$ 33,215.02                      | \$ 256,000.00                                 |
| 421                                   | 26,628.24                         | 26,000.00                                     |
| 422                                   | 2,261.07                          | 599,000.00                                    |
| 423                                   | 160,737.80                        | 65,000.00                                     |
| 424                                   | 14,482.84                         | 950,000.00                                    |
| 425                                   | 3,063.73                          | 33,000.00                                     |
| 426                                   | 2,368.33                          | 43,000.00                                     |
| 427                                   | 7,854.83                          | 116,000.00                                    |
| 428                                   | 91,644.00                         | 756,000.00                                    |
| 429                                   | 79,220.77                         | 53,000.00                                     |
| 430                                   | 15,581.65                         | 72,000.00                                     |
| 431                                   | 16,670.66                         | 36,000.00                                     |
| 432                                   | 22,347.29                         | 577,000.00                                    |
| 433                                   | 128,308.12                        | 103,000.00                                    |
| 434                                   | 6,800.31                          | 84,000.00                                     |
| 435                                   | 77,789.91                         | 317,000.00                                    |
| 436                                   | 16,014.59                         | 615,000.00                                    |
| 437                                   | 35,010.82                         | 44,000.00                                     |
| 438                                   | 8,539.49                          | 101,000.00                                    |
| 439                                   | 36,587.08                         | 377,000.00                                    |
| 440                                   | 290,035.85                        | 445,000.00                                    |
| 441                                   | 46,269.35                         | 156,000.00                                    |
| 442                                   | 252,843.14                        | 116,000.00                                    |
| 443                                   | 13,384.60                         | 100,000.00                                    |
| 444                                   | 178,963.74                        | 502,000.00                                    |
| 445                                   | 26,415.54                         | 1,145,000.00                                  |
| 446                                   | 19,232.79                         | 512,000.00                                    |
| 447                                   | 92,446.44                         | 1,601,000.00                                  |
| 448                                   | 181,264.08                        | 35,000.00                                     |
| 449                                   | 72,888.51                         | 244,000.00                                    |
| 450                                   | 32,290.65                         | 29,000.00                                     |
| 451                                   | 14,699.50                         | 281,000.00                                    |
| 452                                   | 4,820.32                          | 117,000.00                                    |
| 453                                   | 11,713.05                         | 753,000.00                                    |
| 454                                   | 12,564.63                         | 519,000.00                                    |
| 455                                   | 240,457.92                        | 299,000.00                                    |
| 456                                   | 25,184.24                         | 237,000.00                                    |
| 457                                   | 24,980.44                         | 74,000.00                                     |
| 458                                   | 41,163.65                         | 106,000.00                                    |
| 459                                   | 29,828.50                         | 322,000.00                                    |
| 460                                   | 13,330.66                         | 2,544,000.00                                  |
| 461                                   | 222,286.27                        | 70,000.00                                     |
| 462                                   | 250,252.19                        | 551,000.00                                    |
| 463                                   | 4,839.68                          | 46,000.00                                     |
| 464                                   | 83,717.25                         | 26,000.00                                     |
| 465                                   | 3,650.69                          | 587,000.00                                    |
| 466                                   | 8,326.65                          | 127,000.00                                    |

| <u>Taxpayer<br/>record<br/>number</u> | <u>Delinquent<br/>tax dollars</u> | <u>Contract actions<br/>obligated dollars</u> |
|---------------------------------------|-----------------------------------|---|
| 467                                   | \$ 15,015.68                      | \$ 190,000.00                                 |
| 468                                   | 754,421.36                        | 732,000.00                                    |
| 469                                   | 20,916.21                         | 66,000.00                                     |
| 470                                   | 132,503.50                        | 394,000.00                                    |
| 471                                   | 24,323.28                         | 274,000.00                                    |
| 472                                   | 15,315.47                         | 1,141,000.00                                  |
| 473                                   | 1,844.83                          | 91,000.00                                     |
| 474                                   | 27,145.50                         | 99,000.00                                     |
| 475                                   | 90,839.27                         | 638,000.00                                    |
| 476                                   | 4,024.20                          | 27,000.00                                     |
| 477                                   | 12,303.04                         | 234,000.00                                    |
| 478                                   | 3,498.25                          | 110,000.00                                    |
| 479                                   | 43,661.89                         | 13,150,000.00                                 |
| 480                                   | 2,708.19                          | 153,000.00                                    |
| 481                                   | 55,079.54                         | 957,000.00                                    |
| 482                                   | 52,342.20                         | 276,000.00                                    |
| 483                                   | 19,778.54                         | 990,000.00                                    |
| 484                                   | 66,161.26                         | 442,000.00                                    |
| 485                                   | 145,684.01                        | 496,000.00                                    |
| 486                                   | 1,086,583.97                      | 159,000.00                                    |
| 487                                   | 441,108.70                        | 450,000.00                                    |
| 488                                   | 227,940.38                        | 1,137,000.00                                  |
| 489                                   | 34,889.83                         | 789,000.00                                    |
| 490                                   | 2,393.47                          | 90,000.00                                     |
| 491                                   | 35,167.81                         | 90,000.00                                     |
| 492                                   | 341,452.83                        | 100,000.00                                    |
| 493                                   | 192,814.91                        | 46,000.00                                     |
| 494                                   | 18,732.46                         | 1,292,000.00                                  |
| 495                                   | 1,790,668.72                      | 3,007,000.00                                  |
| 496                                   | 431,086.70                        | 272,000.00                                    |
| 497                                   | 37,361.37                         | 135,000.00                                    |
| 498                                   | 4,030.45                          | 125,000.00                                    |
| 499                                   | 79,233.96                         | 3,649,000.00                                  |
| 500                                   | 30,903.21                         | 344,000.00                                    |
| 501                                   | 7,459.51                          | 384,000.00                                    |
| 502                                   | 56,211.63                         | 621,000.00                                    |
| 503                                   | 808,437.01                        | 76,000.00                                     |
| 504                                   | 281,196.94                        | 663,000.00                                    |
| 505                                   | 199,406.39                        | 75,000.00                                     |
| 506                                   | 60,245.36                         | 170,000.00                                    |
| 507                                   | 4,886.24                          | 740,000.00                                    |
| 508                                   | 193,768.84                        | 124,000.00                                    |
| 509                                   | 42,490.61                         | 39,000.00                                     |
| 510                                   | 3,500.01                          | 288,000.00                                    |
| 511                                   | 2,988.46                          | 514,000.00                                    |
| 512                                   | 155,550.85                        | 26,000.00                                     |
| 513                                   | 33,931.36                         | 123,000.00                                    |

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| <u>Taxpayer<br/>record<br/>number</u> | <u>Delinquent<br/>tax dollars</u> | <u>Contract actions<br/>obligated dollars</u> |
|---------------------------------------|-----------------------------------|---|
| 514                                   | \$ 3,140.37                       | \$ 27,000.00                                  |
| 515                                   | 87,529.23                         | 248,000.00                                    |
| 516                                   | 27,395.04                         | 38,000.00                                     |
| 517                                   | 1,757,845.63                      | 223,000.00                                    |
| 518                                   | 67,103.75                         | 187,000.00                                    |
| 519                                   | 7,460.12                          | 43,000.00                                     |
| 520                                   | 220,031.06                        | 143,000.00                                    |
| 521                                   | 271,155.79                        | 649,000.00                                    |
| 522                                   | 5,674.59                          | 77,000.00                                     |
| 523                                   | 7,313.67                          | 36,000.00                                     |
| 524                                   | 3,869.69                          | 251,000.00                                    |
| 525                                   | 306,964.08                        | 353,000.00                                    |
| 526                                   | 2,332.08                          | 20,862,000.00                                 |
| 527                                   | 71,348.77                         | 102,000.00                                    |
| 528                                   | 144,744.34                        | 46,000.00                                     |
| 529                                   | 33,651.33                         | 5,829,000.00                                  |
| 530                                   | 17,650.60                         | 91,000.00                                     |
| 531                                   | 140,102.60                        | 67,000.00                                     |
| 532                                   | 3,962.69                          | 71,000.00                                     |
| 533                                   | 40,502.72                         | 105,000.00                                    |
| 534                                   | 2,338.50                          | 203,000.00                                    |
| 535                                   | 26,173.87                         | 311,000.00                                    |
| 536                                   | <u>1,279.52</u>                   | <u>370,000.00</u>                             |
| Total                                 | <u>\$90,402,418.77</u>            | <u>\$1,026,154,000.00</u>                     |

(268508)

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