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REPORT TO THE CONGRESS



What Is Being Done About Individuals Who Fail To File A District Income Tax Return?

District of Columbia Government

**BY THE COMPTROLLER GENERAL
OF THE UNITED STATES**

GGD-75-8

MARCH 20, 1975

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COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

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To the President of the Senate and the
Speaker of the House of Representatives

This is our report on what is being done about individuals who fail to file a District of Columbia income tax return.

We made our review pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53), and the Accounting and Auditing Act of 1950 (31 U.S.C. 67). The report is submitted in accordance with section 736 of the District of Columbia Self-Government and Governmental Reorganization Act, approved December 24, 1973 (Public Law 93-198, 87 Stat. 774).

We are sending copies of this report to the Director, Office of Management and Budget; the Mayor of the District of Columbia; and the Chairman of the District of Columbia Council.

James P. Stacks

Comptroller General
of the United States

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ABBREVIATIONS

DFR Department of Finance and Revenue
GAO General Accounting Office
IRS Internal Revenue Service
TEP Federal-State Tape Exchange Program

COMPTROLLER GENERAL'S
REPORT TO THE CONGRESS

WHAT IS BEING DONE ABOUT
INDIVIDUALS WHO FAIL TO FILE
A DISTRICT INCOME TAX RETURN?
District of Columbia Government

D I G E S T

WHY THE REVIEW WAS MADE

The individual income tax is one of the major sources of revenue for the District of Columbia. In fiscal year 1974 the District collected 26 percent--about \$138 million--of its total tax revenues from individual income tax.

GAO wanted to know if individual compliance with the District of Columbia's income tax laws could be increased. Findings in this report may also apply to States which levy individual income taxes.

FINDINGS AND CONCLUSIONS

The District government did not:

- Follow up on all individuals who filed Federal tax returns from District addresses but did not file District returns.
- Take advantage of an Internal Revenue Service program to assist in contacting individuals who failed to respond to followup inquiries.
- Have a program to exchange information with States on individuals contacted who claimed residence in other taxing jurisdictions.

Had the District followed up on all identified potential nonfilers and used Internal Revenue Service assistance in contacting them, GAO estimates that about 80,000 nonfilers would have been found liable for District income taxes for tax years 1966 through 1971. Following up on all potential nonfilers for tax year 1971 alone could have resulted in about \$2 million in additional assessments. (See p. 4.)

Also, the necessary exchange of followup information between taxing jurisdictions would have disclosed other nonfilers and would have increased assessments. The Internal Revenue Service provides Federal filing data to the District and States on the basis of addresses from which taxpayers filed their Federal returns; however, these addresses are not always representative of the States to which individuals are liable for income taxes. (See p. 5.)

There are other ways the District can detect nonfilers and individuals who file but fail to report all income. Of particular concern in this area is income, such as interest, dividends, annuities, self-employment, and sale of real estate, that is not subject to either Federal or District withholding.

The District had data available for testing compliance by individuals receiving such income;

however, a program had not been established to do so.

A limited test made by the District at GAO's request indicated that there could be potential for improving voluntary reporting and increasing tax revenue. (See p. 8.)

District tax officials said that a followup to identify all individuals not filing returns and a program to check on filing and reporting on income not subject to withholding would have required additional staff. GAO believes that staff should be provided as needed. GAO believes that the cost of providing such staff is substantially less than the benefits to be derived.

The District individual income tax system relies basically on voluntary compliance with the law, but voluntary compliance cannot be maintained without vigorous enforcement actions against those who fail to meet their obligations. Such actions are particularly necessary when an individual fails to file a return or to report all income.

Voluntary compliance could be improved and followup on those not filing could be made more efficient if

--individuals were required to designate on their Federal tax returns the

State(s) with which they filed or planned to file income tax returns and

--these designations were used to prepare and provide Federal filing data to States.

Internal Revenue officials have said that adding a question to the Federal tax return is not a step to be taken lightly and that without specific statutory authority the Service cannot do it.

GAO does not have access to State tax data needed to make a judgment. Therefore, the District and the States will have to consider whether there is sufficient justification to propose the action to the Internal Revenue Service. (See p. 6.)

RECOMMENDATIONS

GAO recommends that the Mayor of the District of Columbia assign the necessary resources to:

--Initiate prompt inquiries on all potential nonfilers.

--Use Internal Revenue Service information to contact nonfilers failing to respond to inquiries.

--Exchange followup data with States.

--Check filing and reporting on income not subject to withholding.

GAO also recommends that the Mayor adequately publicize

results to improve voluntary compliance and contact States using Federal filing data to determine whether nationwide justification exists for proposing to the Internal Revenue Service that individuals be required to designate on Federal tax returns the State(s) with which they filed or plan to file income tax returns. (See p. 10.)

AGENCY ACTIONS AND UNRESOLVED ISSUES

The Mayor concurred with GAO's recommendations. He indicated that funds for any additional resources deemed necessary to implement them would be included in the fiscal year 1976 budget. In the meantime the District will be evaluating the potential for reallocating existing resources. (See p. 11.)

The District has:

- Obtained agreements for exchanging followup data with States. (See p. 6.)
- Arranged to use the Internal Revenue Service taxpayer address program to assist in contacting nonfilers who fail to respond to followup inquiries. (See p. 5.)
- Obtained agreement for an association of State tax

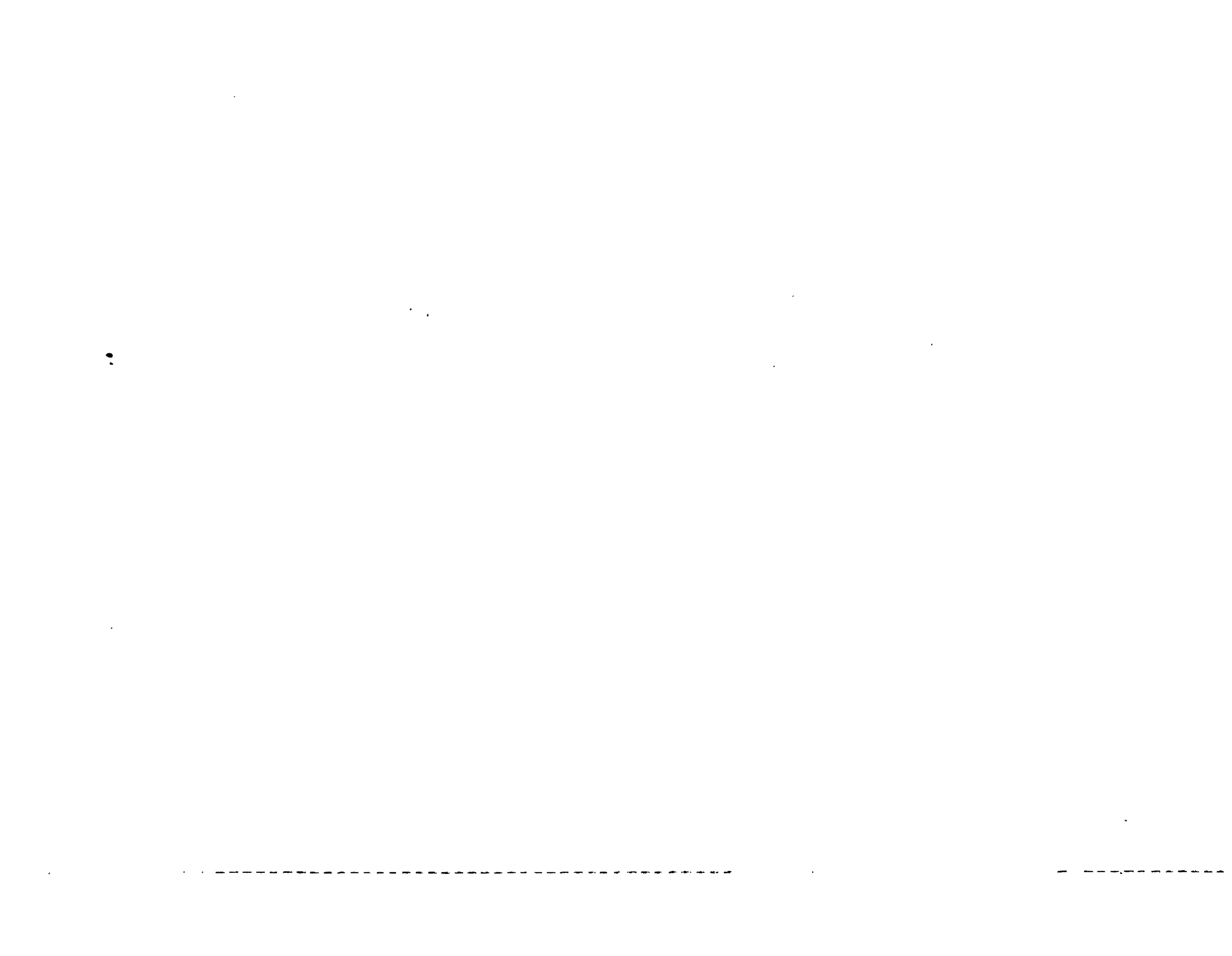
administrators to study the suggestion to require individuals to show on their Federal returns where they would file State returns. (See p. 11.)

Action is being taken to insure that within the District government all sources of information which might be used for tax administration purposes are available for such use. The District is planning to match data on income not subject to withholding with data from tax returns to collect taxes on unreported income. Improved voluntary taxpayer compliance should result. (See p. 11.)

MATTERS FOR CONSIDERATION BY THE CONGRESS

GAO's review was limited because it was denied access to individual tax returns and related data pursuant to D.C. Code 47-1564. Legislation authorizing GAO access to the District's detailed tax information and tax returns will be required if GAO is to make unrestricted reviews of the District's tax administration programs. (See p. 12.)

This report should assist the Congress in reviewing the District's appropriation requests and revenue proposals and in considering any proposals the District and the States may make for legislation to modify the Federal individual income tax forms. (See p. 10.)



CHAPTER 1

INTRODUCTION

The individual income tax is one of the major sources of revenue for the District of Columbia and many States. In fiscal year 1974 States collected 23 percent, or \$17 billion, of \$74 billion in total tax revenues from individual income taxes. The same year the District collected 26 percent, or \$138 million, of \$524 million in total tax revenue from individual income taxes. As of January 1, 1974, 44 States taxed individual income.

To encourage voluntary compliance with the individual income tax, the District must communicate its tax law requirements to the public, identify and follow up on individuals who do not file returns or do not report all their income, audit tax returns, and collect delinquent taxes.

This report deals with the identification and followup on individuals who do not file returns or do not report all their income.

INDIVIDUAL INCOME TAX ADMINISTRATION

The Director of the Department of Finance and Revenue (DFR) is responsible to the Mayor of the District of Columbia for administering District tax laws. The DFR Tax Compliance and Registration Division is responsible for enforcing individual income tax filing requirements.

For fiscal year 1974 DFR had a budget of about \$8.5 million and 533 authorized full-time positions. The Tax Compliance and Registration Division had 34 revenue officer positions. Officers in 11 of these positions were assigned to individual income tax compliance activities.

CHAPTER 2

TECHNIQUES FOR ENCOURAGING INDIVIDUALS TO

FILE TAX RETURNS AND REPORT ALL INCOME

The Federal, State, and District governments have adopted techniques to encourage individuals to file tax returns and report all income.

TAX WITHHOLDING

In 1943 the Congress enacted legislation requiring employers to withhold Federal income tax from their employees' salaries and wages. Since that time the District and most States levying individual income taxes have also adopted withholding requirements. Withholding has been credited with increasing tax revenues by as much as 25 percent. Withholding also makes it easier for taxpayers to meet their tax obligations.

Employers must withhold Federal income tax, but they do not always have to withhold District or State taxes. Many individuals who reside in one jurisdiction and work in another may be liable for tax in the jurisdiction where they live, but their employers are not required to withhold that tax. Also, Federal tax withholding is required for members of the Armed Forces, but State and District tax withholding is not.

QUARTERLY PAYMENTS OF ESTIMATED TAX NOT COVERED BY WITHHOLDING

Federal, District, and many State income tax laws require individuals who have income not covered by tax withholding to estimate their liabilities at the beginning of each year so they can make quarterly payments. Such payments make it easier for taxpayers to meet their tax obligations. These payments are often necessary for individuals receiving income from sources such as self-employment, interest, dividends, or annuities.

FEDERAL-STATE TAPE EXCHANGE PROGRAM (TEP)

Under TEP--which has been used by 45 States and the District--the Internal Revenue Service (IRS) annually (or less frequently if requested) provides users with magnetic tape data on individuals who filed Federal tax returns. This data is provided on the basis of addresses on Federal tax returns. The TEP users can match the IRS data against data from individual income tax returns to identify persons who did not file State returns (mismatches). Because addresses on Federal tax returns

do not always indicate the jurisdictions to which individuals are liable for income tax, the TEP users must follow up on mismatches to determine liability and to obtain compliance.

USE OF INFORMATION RETURNS AND
OTHER AVAILABLE RECORDS

There are other methods to identify nonfiling and nonreporting of income. The Federal Government, many States, and the District require that organizations file information returns annually on certain payments to individuals on which there was no withholding--for example, interest, dividends, or retirement annuities. The information returns and data from other records such as professional and trade licenses, automobile registrations, voter rolls, and property sales lists are available for use in compliance programs to encourage individuals to file and include all income on their tax returns.

CHAPTER 3

TEP'S POTENTIAL FOR IMPROVING

FILING COMPLIANCE NOT REALIZED

The District did not follow up on all potential nonfilers identified by TEP or take advantage of an IRS program to assist in contacting nonfilers who failed to respond to followup inquiries.

Because the District did not take these steps, thousands of nonfilers were not made to pay income taxes for tax years 1966 through 1971. We estimate that additional assessments of about \$2 million could have been made by following up on all potential nonfilers for tax year 1971 alone. Also, exchange of TEP followup data with States would have increased assessments.

There is additional potential for increasing program efficiency and enhancing voluntary compliance with State and District income taxes by revising the basis for TEP. The revision would require taxpayers to designate on their Federal tax returns the State(s) with which they filed, or planned to file, tax returns and would require IRS to provide individuals' filing data to States on the basis of these designations.

NEED FOR FOLLOWUP ON ALL
POTENTIAL NONFILERS

The District's use of TEP to identify nonfilers began with tax year 1966. TEP disclosed the following mismatches in the District through tax year 1971.

1966	52,000
1967	53,000
1968	a/44,400
1969	43,300
1970	33,800
1971	<u>40,100</u>
Total	<u>266,600</u>

a/ Federal tapes were not used for tax year 1968 because resources were not available to follow up on mismatches. This figure is our estimate based on the average mismatches for the other years shown.

The District contacts potential nonfilers by letter to make them aware of the filing requirements and to advise them to file

returns or to provide information showing why returns were not filed. District tax officials said that staff had not been available to initiate followup on all potential nonfilers each year.

As of June 30, 1974, the District had completed followup on about 62,000 mismatches for tax years 1966-71. These mismatches involved 41,000 individuals, many of whom were mismatches for more than 1 year. Liabilities were established for 47 percent of the 41,000 individuals, and about \$5.3 million in tax, penalty, and interest had been assessed. Followup begun on an additional 11,000 mismatches was not completed because potential nonfilers could not be contacted at the addresses TEP provided.

At June 30, 1974, initiation of followup on TEP mismatches for tax years 1966-71 had been discontinued and followup of mismatches (33,000) for tax year 1972 had begun. We estimate that complete followup of all TEP mismatches for these years would have disclosed liabilities for an additional 80,000 individuals, many liable for 2 or more years. We estimate that, had this been done for tax year 1971 alone, additional assessments of about \$2 million would have been made. We estimate that expenditures of about \$200,000 might have been required to obtain these additional revenues; however, as voluntary compliance improves, the expenditures necessary to enforce filing requirements should decrease.

The District was not using the IRS Taxpayer Address Request Program (Project 719),^{1/} which could have helped it in contacting nonfilers. This program was available to the District under its agreement with IRS for coordination of tax administration. We brought the program to the attention of District tax officials who have now arranged with IRS to use the program.

REVISED BASIS FOR TEP COULD INCREASE
EFFICIENCY AND ENHANCE VOLUNTARY COMPLIANCE

Although TEP has been useful in enforcing the filing requirements for District income taxes, its efficiency has been diminished because the addresses on Federal tax returns do not always indicate the States to which individuals are liable. Many followups involve individuals who are not liable for District income taxes. For example, in fiscal year 1974 more than 3,800 individuals, or about 43 percent of the 8,900 potential nonfilers who responded to District TEP inquiries,

^{1/} Under this program, which was initiated in 1968, IRS, when requested for authorized purposes, provides the latest filing data and/or addresses of individuals from the IRS master file. IRS makes a prescheduled computer run against the master file for this program once each month and charges users \$100 for each 1,000 requests.

were not liable for District income taxes. Some reasons for these individuals not being liable were

- they had moved to the District after the end of the tax year but before filing their Federal returns;
- they were members of the Armed Forces and, pursuant to the Soldiers' and Sailors' Civil Relief Act (50 U.S.C. App. 574), were legal residents of other States; and
- they were residents of other jurisdictions although their Federal returns had been filed from addresses within the District.

Most of these individuals were probably subject to income tax in some State. However, the States would not have received Federal filing data on these individuals because of the District address on their Federal returns and the District did not have a procedure to inform appropriate States of individuals who claimed to have been residents of their jurisdictions. Similarly, the States using TEP were not informing the District of those individuals who claimed residency in the District.

At our request the District tested 164 cases where individuals contacted under TEP claimed residency elsewhere and found that 47 of the individuals were not on record as having filed tax returns with the States they claimed as legal residence. Therefore, there appears to be potential for the exchange of data among the District and the States, if the exchange is followed up and publicized, to increase compliance. District tax officials have now obtained agreements for exchanging applicable TEP followup data with 33 States.

However, there are still some problems. If the District had fully used TEP for tax years 1966-71 and followed up on all mismatches, it would have contacted about 50,000 individuals who were not liable for District taxes and had voluntarily filed tax returns with other jurisdictions as required. Such contacts are an inconvenience to taxpayers. Although we did not obtain information on the number of mismatches on which States took followup action, tax administrators from several States said a high percentage of the individuals contacted under TEP followup did not have a tax liability in the State taking the followup action.

Unproductive followup and related inconveniencing of taxpayers could be alleviated if (1) taxpayers were required to designate on their Federal returns the State(s) with which they filed, or planned to file, tax returns and (2) IRS provided individuals' filing data to States on the basis of these designations. Addresses on Federal returns could be used for those

individuals who did not designate a State. Such designations might also increase voluntary compliance with State and District income tax filing requirements.

District and IRS tax officials and tax officials in two States agreed that this revision could make TEP more efficient and could increase voluntary compliance with filing requirements. Tax officials in two other States also agreed that requiring the designations could increase voluntary compliance; however, they wanted to continue to receive Federal filing data on all persons giving addresses in their States.

IRS officials have said that adding a question to the Federal tax return is not a step to be taken lightly and that, without specific statutory authority, IRS cannot require taxpayers to answer questions which have no demonstrable relation to their Federal tax responsibilities.

CHAPTER 4

OTHER WAYS THE DISTRICT

CAN DETECT NONFILERS AND INDIVIDUALS

WHO FAIL TO REPORT ALL INCOME

While TEP is useful in identifying individuals who have filed a Federal return but not a District return, it obviously cannot identify those persons who failed to file either. Accordingly, special attention must be given to individuals who receive income from sources, such as interest, dividends, annuities, self-employment, and sale of real estate, which are not subject to either Federal or District withholding. District residents receive hundreds of millions of dollars annually from these sources. Although the District had data available for testing the extent to which individuals receiving such income failed to file tax returns or failed to report income, a program had not been established to do so.

At our request a limited test was made by the District to check filing and reporting by individuals who received income not subject to withholding. Overall the test involved about 400 individuals and indicated noncompliance with filing and reporting requirements in about 15 percent of the cases.^{1/} The amount of additional taxes collected from the test was not available because the District had not completed its followup of the test results. In addition to direct tax collections from the followup, there should be increased revenue realized from its impact on future taxpayer compliance with requirements.

The source documents for the test included information returns, one class of trade licenses, real estate sales records, and information from organizations paying annuities. In the case of annuities, consideration was given, in making test selections, to whether the annuities would be taxable. In the case of trade licenses, consideration was given to supplemental evidence pertaining to whether the individual was actually engaged in the trade.

^{1/} Although selections for each type of income checked were randomly made, they were not based on factors necessary for reliable predictions with respect to the statistical universes of District residents who had income from these sources.

The efficiency with which a program to check filing and reporting on income not subject to withholding can be conducted depends on the availability of readily usable information. The District has taken steps to improve its information system by encouraging organizations to use magnetic-tape reporting (replacing paper information returns) for interest, dividend, and other payments not subject to withholding. This will facilitate the cross-checking of such payments with tax returns.

The District's Office of Municipal Audit and Inspection recently reported that there was a need to increase the flow of information to District tax administrators on certain payments made to residents by District government agencies. The Office recommended that a District-wide system be established to provide such information to DFR.

We agree with this recommendation. Similarly, all District agencies need to be alert to the tax implications of their operations so that, to the extent feasible, they can design their management information systems to facilitate tax administration. For example, District tax compliance officials said they had tried using motor vehicle and voter registration records for compliance purposes but could not do so effectively because the responsible agencies did not maintain registrant lists which included social security numbers. District agencies may be able to modify their information systems to provide more sources of information for District tax administration.

CHAPTER 5

CONCLUSIONS, RECOMMENDATIONS,

AND DISTRICT COMMENTS

Millions of dollars in tax assessments have not been realized because the District has not followed up on all potential nonfilers disclosed by TEP. Also, additional revenues have not been realized because the District has not had a program to check filing and reporting on income not subject to withholding.

The District individual income tax system relies basically on voluntary compliance with the law. Voluntary compliance cannot be maintained without vigorous enforcement actions against those who fail to meet their obligations. Such actions are particularly necessary when there is failure to file a return or to report all income.

District tax officials said these actions would have required additional staff. We believe that staff should be provided as needed.

Voluntary compliance could be enhanced and TEP made more efficient if (1) individuals were required to designate on Federal tax returns the State(s) with which they filed or planned to file income tax returns and (2) these designations were used to prepare and provide filing data to States participating in TEP. Such actions should also alleviate the inconveniencing of individuals who have voluntarily complied with Federal and State tax filing requirements.

On the other hand, IRS officials have said that adding a question to the Federal income tax return is not a step to be taken lightly and that legislative authority would have to be obtained before such action could be taken.

We do not have access to State tax data needed to make a judgment. Therefore the District and the States participating in TEP will have to consider whether there is sufficient justification to propose the action to IRS.

RECOMMENDATIONS

We recommend that the Mayor of the District of Columbia assign the necessary resources to:

- Initiate prompt inquiries on all potential nonfilers disclosed by TEP.

--Use IRS information to contact nonfilers failing to respond to inquiries.

--Exchange TEP followup data with States.

--Check filing and reporting on income not subject to withholding.

We also recommend that (1) to improve voluntary compliance, the Mayor adequately publicize these activities and (2) he contact States participating in TEP to determine whether a nationwide justification exists for proposing to IRS that individuals be required to designate on Federal tax returns the State(s) with which they filed or plan to file income tax returns.

DISTRICT COMMENTS

The Mayor agreed that TEP could be effectively expanded and concurred with our recommendations. He indicated that funds for any additional resources deemed necessary to implement the recommendations would be included in the fiscal year 1976 budget. He said that in the meantime the District would be evaluating the potential for reallocating existing resources to TEP.

The Mayor pointed out that the District had made an official request to the appropriate committee of the National Association of Tax Administrators^{1/} for a study concerning a revised basis for TEP. The chairman of the committee advised the District that the study was warranted and that he hoped it could be completed by June 1975.

The Mayor said that the individual income tax compliance levels achieved in the District have been relatively high but that it was clear that using additional resources in the compliance programs would improve income tax compliance levels. He said the District will continue to give attention to all taxpayer delinquencies to protect the integrity of the system.

DFR is in the process of initiating action to insure that, within the District government, all sources of information which might be used for tax administration purposes are available for such use. DFR plans to use the data from all these sources to check filing and reporting on income not subject to withholding and to use the results in a program to improve voluntary compliance.

^{1/} The objective of the association, of which the District is a member, is to improve State tax administration. The States are represented by officials from their tax departments.

CHAPTER 6

SCOPE OF REVIEW

We made our review to determine if compliance with the District's individual income tax filing and income reporting laws could be increased. The review was made at DFR. To obtain perspective we discussed compliance programs with tax officials from several States and reviewed documents relating to State individual income taxes. We also held discussions with IRS officials.

We reviewed the District's policies, procedures, regulations, and available statistical information on administering the individual income tax and interviewed District tax administrators. At our request the District tested individuals' filing and income reporting practices and provided the results to us in statistical form.

Our review was limited because we were denied access to individual income tax returns and related tax administration records pursuant to D.C. Code 47-1564. While the District's cooperation permitted us to make a limited review, we could not verify information provided or review the efficiency of tax administration involving detailed tax information. Also, making a review under such circumstances generally restricted identification of problem areas to those we could conceptualize without detailed records.

The provisions of D.C. Code 47-1564c provide that it is unlawful to divulge the amount of any income or other information disclosed in any tax return except to an official of the District having a right to know or "to the proper officer of the United States or of any State imposing an income tax" and having reciprocal agreements for tax collection purposes. Publication of statistics is not prohibited if particular reports and the items within are not disclosed.

The District's Corporation Counsel has ruled that we may not be granted access to detailed tax information because D.C. Code 47-1564c restricts Federal employees' access to District income tax returns to the proper officer (the IRS Commissioner or his authorized representatives) responsible for administering Federal income tax laws.

MATTER FOR CONSIDERATION BY THE CONGRESS

If the Congress desires our reviews at the District government to include unrestricted reviews of tax administration, it will be necessary to amend the law to authorize our access to the District's detailed tax information and tax returns.



THE DISTRICT OF COLUMBIA

WALTER E. WASHINGTON
Mayor-Commissioner

WASHINGTON, D.C. 20004

November 27, 1974

Mr. Victor L. Lowe, Director
General Government Division
U. S. General Accounting Office
Washington, D.C.

Dear Mr. Lowe:

I appreciate this opportunity to comment on your draft which concerns improving compliance with the District's individual income tax and income reporting laws.

We concur with the recommendations in the report. We also believe that further increases in equity and yield of individual income tax can be accomplished.

As noted in the draft report, actions have already been initiated by the District in several areas. For example, additional resources in the form of Revenue Officers with clerical support were added to the Federal match program in Fiscal Year 1971 and 1974. These expansions have resulted in more than doubling the available resources from this program. We agree that the Federal match program could be effectively expanded. We are studying the cost/benefit of added resources and will incorporate results in the Fiscal Year 1976 budget process. We will also continue to evaluate the potential for reallocation of existing resources to the Federal match program.

I should also point out that we have made an official request to the appropriate Committee Chairman of the National Association of Tax Administrators that he and his Committee consider the study suggested in the GAO draft report concerning a revised basis for the Federal-State Tape Exchange Program.

I am happy to see that the District and the GAO are in agreement with respect to the principle of self assessment and voluntary compliance upon which the income tax is administered. I can assure you that we will carefully review and take appropriate action with respect to present and future resource requirements in tax administration to protect the integrity and equity of the city's tax system in general.

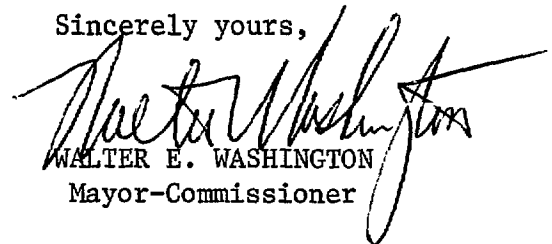
APPENDIX I

We concur with the basic recommendations which were contained in the report of the District's Office of Municipal Audit and Inspection to which the draft GAO report makes reference. We also concur with the general observations and recommendations made in the GAO report to the need for District agencies to be constantly aware of the tax implications of their activities. We agree too that the agencies should endeavor to make their information as useful as may be feasible for income tax information purposes.

In conclusion, I submit that the individual income tax compliance levels achieved in the District are relatively high. It is clear that the application of additional resources in the various compliance programs will achieve improved income tax compliance levels. We will, of course, continue to give attention to all taxpayer delinquencies as they appear to protect the integrity of the system.

I appreciate the opportunity for the District's view of the draft report.

Sincerely yours,



WALTER E. WASHINGTON
Mayor-Commissioner

PRINCIPAL OFFICIALS OF THE DISTRICT OF COLUMBIA
 GOVERNMENT CONCERNED WITH ACTIVITIES
 DISCUSSED IN THIS REPORT

	<u>Tenure of office</u>	
	<u>From</u>	<u>To</u>
MAYOR (note a): Walter E. Washington	Nov. 1967	Present
DIRECTOR, DEPARTMENT OF FINANCE AND REVENUE: Kenneth Back	Mar. 1969	Present

a/ Position was entitled Commissioner until January 2, 1975.

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