

GAO

Report to the Assistant Commissioner
(Examination), Internal Revenue
Service

September 1990

INFORMATION
RETURNS

Administration of
Selected Filing Penalty
Cases at Austin
Service Center



142539

286

General Government Division

B-240349

September 28, 1990

David G. Blattner
Assistant Commissioner (Examination)
Internal Revenue Service

Dear Mr. Blattner:

In February 1989, we initiated a review of the Internal Revenue Service's (IRS) administration of the information return filing penalty which is to be assessed when a return is filed late, not filed on magnetic media when required, or filed in an improper format. The objective of this effort was to evaluate whether IRS is assessing and abating the penalty in accordance with the Internal Revenue Code (Code) and IRS' assessment and abatement criteria.

During 1988, IRS assessed 39,569 information return filing penalties against 27,986 filers. Abatements were granted to 22,829 filers for 35,261 penalties during the same time period. The dollar value of the assessments and abatements was \$1.1 billion and \$.99 billion respectively.

As a part of our review, we analyzed 295 information return filing penalty assessment and abatement case files from the Austin Service Center. While the results of our review are directly applicable only to the case files we analyzed, the results provide insights into problems facing the Austin Service Center and potentially other IRS service centers in administering the information return filing penalty. We briefed IRS National Office and Austin Service Center program officials on April 17, 1990, regarding the results of our case file review. These officials said our information was useful in assessing program operations. Therefore, we have summarized the information provided to these officials in this report for your use as IRS makes anticipated changes to the information returns filing civil penalty program to increase its efficiency and effectiveness.

Results in Brief

In general, we found that while the vast majority of the computer-generated penalty assessments we reviewed at the Austin Service Center were appropriate based on IRS' assessment and abatement criteria, in the cases we reviewed problems frequently occurred when IRS staff manually assessed the penalty or made penalty abatements. Over half of the 68 manual assessments we reviewed were erroneous according to IRS' guidelines, including 26 cases where the penalty was not warranted and

another 10 where other errors were made, such as, miscalculation of the penalty amount.

IRS also erroneously granted abatements to some taxpayers, while other taxpayers needlessly paid a penalty because they failed to request an abatement that they were entitled to. Specifically, of the 221 abatements we reviewed, more than half were erroneous including 67 where no abatement should have been granted for the taxpayer. On the other hand, 78 percent of the unabated penalty assessments had an abatement request that was either erroneously denied or could have been abated if taxpayers had requested this action; instead, most of them paid the penalty.

The Omnibus Budget Reconciliation Act of 1989 modified the information returns filing penalty. Changes included varying the penalty rate to reflect different degrees of lateness and establishing a consistent abatement criteria for all types of information returns. While these events do not specifically address the issues covered in our review, actions taken by an IRS task force established to implement the 1989 Act provide IRS with an opportunity to improve the efficiency and effectiveness of the Information Returns Program, including the penalty administration problems we identified.

Background

Payors of wages, interest, dividends, and certain other types of income are required to file information returns annually with IRS to report these payments. Over one billion information returns are filed each year reporting income paid exceeding \$500 billion dollars. In the Information Returns Program (IRP), IRS computers match income reported as paid on information returns against income tax returns to identify taxpayers who have potentially underreported their income or who have potentially failed to file. Timely, accurate, and properly formatted information returns are critical to the success of this program.

Information Return Filing Penalty

To support the IRP, Congress has enacted information return civil penalties, including a \$50 per return filing penalty that can be assessed if the return is late, not filed on magnetic-media if required, or not filed in the proper format. Under the Code, for tax year 1988, the penalty could be abated on returns reporting interest and dividend income if the payor

could demonstrate due diligence. For all other information returns the abatement standard was reasonable cause.¹

While the information return filing penalty can be assessed against returns filed on magnetic-media as well as on paper, in 1988 due to computer processing problems, IRS did not assess any penalties against magnetic-media returns. All of the reported penalties were assessed against paper returns which represented less than 10 percent of the total returns filed.

The vast majority of information return penalties are computer-generated at IRS service centers; the penalty can also be assessed manually by IRS service center tax examiners. The reverse is true for abatements. While the penalty can be computer abated, most abatements are done manually by examiners.

Recent Legislative Actions

In December 1989, Congress passed the Omnibus Budget Reconciliation Act of 1989. This act included changes to information return penalties. Changes included making the penalty rate time sensitive to reflect varying degrees of late filing and making all filing penalties on information returns subject to the reasonable cause abatement criteria. The Commissioner has appointed a task force to guide the implementation of the civil penalty reforms contained in the 1989 act.

Objectives, Scope, and Methodology

We reviewed IRS' administration of the information return civil filing penalty assessed against late filed returns, returns not filed on magnetic media when required, or returns not filed in the proper format. Our objective was to determine whether penalty assessments and abatements were appropriate based on the Code and IRS assessment and abatement criteria.

To meet our objective, we had originally planned to analyze information return penalty case files at three IRS Service Centers. Subsequently however, the 1989 IRS Commissioner's Civil Penalty Task Force report proposed changes to the Information Returns Program; also, the Omnibus

¹The due diligence standard requires that the filer take steps that a reasonable and prudent person would take to meet the filing requirements. These steps include such items as having systems in place to provide IRS with timely, correct, and properly formatted returns. The reasonable cause standard allows for forgiveness of non-compliant behavior for good reasons, such as factors beyond the filers control, such as loss of records in a fire. Due diligence is a more stringent standard than reasonable cause.

Budget Reconciliation Act of 1989 revised the information return penalty. To provide IRS with the information we had obtained from our case file review as soon as possible for consideration as changes are contemplated to the Information Returns Program, including civil penalties, we terminated our work after completing a review of 295 of 8,531 fiscal year 1988 penalty case files from the Austin Service Center.

These cases were randomly selected and included cases for 180 penalty assessments from the Individual Master File (IMF) and Business Master File (BMF) and 115 penalty abatements from the BMF made during fiscal year 1988 at the Austin Service Center, Austin, Texas. We selected fiscal year 1988 because it included returns for tax year 1986—the first tax year for which the filing penalty we examined was assessed on all types of returns subject to the penalty.

We selected our sample to assure we reviewed cases reflecting all three penalty conditions (late filing, failure to file on magnetic media, and failure to file in the proper format.) We selected the Austin Service Center because, according to IRS data, it had more information return penalty assessments and abatements in fiscal year 1988 than any of the other nine IRS Service Centers.

Since we terminated our work after doing only a limited number of cases which we did not attempt to estimate to the total universe of cases, our results reflect only the actual penalty decisions we analyzed. They cannot be generalized either to other cases from the Austin Service Center or cases from other service centers. Our review was done in accordance with generally accepted government auditing standards. We did the work from February 1989 through April 1990. Additional information on our methodology is contained in appendix I. Profile data on the filers we reviewed are contained in appendix II.

Manual Assessments and Abatements Problematic for Examiners at the Austin Service Center

Over half of the manual penalty actions—both assessments and abatements—that we reviewed were erroneous in some fashion. In the cases we analyzed, IRS examiners at the Austin Service Center demonstrated difficulties both in determining when a penalty should be assessed and in appropriately applying the abatement criteria.

For assessments, the penalty was not warranted in 38 percent (26 cases) of the 68 manually assessed penalties we reviewed. For example, in 5 of the 26 cases where we determined a penalty was not warranted, the filer had obtained a waiver from the requirement to file on magnetic

media but was still assessed a penalty for not filing on magnetic media for the paper returns submitted.

Penalty assessments were warranted in 15 percent of the cases we received (10 cases) but were erroneous due to some other error. For example, in 6 of the 10 cases, the amount of the penalty was incorrectly calculated. The amount was incorrect in several instances because the examiner miscounted the number of documents that should have been penalized. Additional information on the assessment decisions we reviewed is provided in appendixes III and IV.

Our findings related to abatements were similar. Based on IRS requirements for an abatement, no abatement was warranted in 67 of the 221 cases (30 percent) we analyzed. For example, in several instances an abatement was granted due to hardship without the filer demonstrating the hardship criteria had been met. More troubling, 45 of these 67 cases had been reviewed and approved by supervisors, but the errors were not discovered.

In an additional 51 cases (23 percent), information in the cases file indicated that an abatement was warranted but not for the reasons cited by the examiner. For example, an abatement was granted based on the filer's statement that the returns had been timely filed and therefore the penalty was not justified. In fact, the returns were late filed and a late filing penalty was warranted, but because it was a first time filer, the filer was eligible for an abatement under IRS criteria. Additional information on the abatements we reviewed is provided in appendixes V, VI, and VII.

We found that erroneous abatement decisions by IRS examiners were also frequently missed by IRS internal controls—specifically supervisory reviews. Forty-five or 67 percent of the abatements we determined were not warranted, had been managerially reviewed and the error was still present. The percentage was 66 for cases where an abatement was warranted but other errors were also present. See appendix VIII for more detailed information.

For the 74 assessments in our sample that had not been abated, we determined that in 20 percent (15 cases) the abatement was erroneously denied. In addition, we determined that 58 percent (43 cases) could have been abated had the filer requested such an action. Most of these filers were either filing for the first time or had been historically compliant.

Both of these conditions are grounds for an abatement, based on IRS criteria. In 81 percent of these cases the filer paid the penalty. See appendixes IX and X for additional information.

Recent Changes Will Not Correct Problems

To rectify perceived problems in the administration of the information returns filing penalty, the Omnibus Budget Reconciliation Act of 1989 revised the penalty to make the provisions of the penalty consistent across all types of information returns. However, these changes will not rectify the assessment and abatement problems we noted. For example, many abatements were erroneously granted when IRS examiners did not follow IRS' established abatement criteria in abating a penalty and supervisors in reviewing the examiners work did not identify and correct the problems. Even though the Act established reasonable cause as the abatement criteria for all types of information returns, such changes will not ensure that examiners will follow the reasonable cause criteria set forth in the Internal Revenue Manual or that supervisors' reviews will ensure that decisions are correct. The failure of IRS supervisors to discover the errors in most of the 67 erroneous abatement cases we reviewed suggests the need to address internal controls to better assure successful implementation of the new criteria.

The same is true for changes made in the act to magnetic media filing thresholds. Under the act, all types of information returns must now be filed on magnetic media if the filer files more than 250 returns. Previously, the threshold was 50 for interest and dividend returns and 250 for all other types. Making the filing threshold consistent, while perhaps eliminating some confusion for filers and examiners, will not assure that the examiners obtain the documentation necessary to demonstrate hardship under IRS requirements, before providing a hardship abatement for not filing on magnetic media.

Conclusions

While the scope of our review was limited and our results are directly applicable only to the case files we analyzed, the results provide insights into problems facing the Austin Service Center and, potentially, other IRS Service Centers in administering the information return filing penalty. Whether our findings are symptoms of service-wide problems remains a key question for IRS as it develops guidance for implementing the legislative changes and considers modifications to IRS' processing procedures and internal controls to increase the efficiency and effectiveness of the program.

We appreciate the assistance provided by your staff, particularly those at the Austin Service Center, on this effort. Major contributors to this report are listed in appendix XI. Please contact me on 272-7904 if you have any questions concerning the report.

Sincerely yours,

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Abbreviations

BMF	Business Master File
IMF	Individual Master File
IRP	Information Returns Program
IRS	Internal Revenue Service

Methodology

Our sampling universe was derived from IRS' Business Master File (BMF) and Individual Master File (IMF) Non-Return Civil Penalties Extracts for fiscal year 1988. Table I.1 displays the sample strata which include each of the three penalty conditions and their related universes.

Table I.1: Austin Service Center Universe and GAO Sample of Information Return Civil Penalties Assessed and Abated in Fiscal Year 1988

Penalty condition	Universe		Sample	
	Assessed	Abated	Assessed	Abated ^a
Late filing	2,962	1,565	100	50
Failure to file on magnetic media	1,261	1,360	60	50
Filing in improper format	998	385	20	15
Total	5,221	3,310	180	115

^aAbatement sample cases selected from BMF only. Assessment sample and universe counts combine IMF and BMF cases.

Since we terminated our work before completing a representative sample, our results are applicable only to the actual penalty decisions we analyzed. They cannot be generalized either to other cases from the Austin Service Center or cases from other service centers.

While we selected cases separately from the assessment and abatement universes, we analyzed each sample case in its entirety. By reviewing both the assessment and then the related abatement case files, we obtained a better understanding of both decisions. Accordingly, we evaluated 295 assessment decisions—180 from the assessment universe and all 115 from the abatement universe. For abatements, we evaluated 221 abatement decisions—115 from the abatement universe and 106 of the 180 from the assessment sample where the penalty had been abated at the time of our review.

We excluded from the universes penalties assessed and abated against paper submissions of Forms W-2 (Wage and Earnings Statement) for failure to file on magnetic media. In these cases, IRS erroneously assessed duplicate penalties against filers who had submitted both paper documents and a proper magnetic media submission. This resulted in over 21,000 penalties totalling about \$870 million. When IRS discovered the erroneous penalty assessment, IRS used the computer to abate the penalty, even though a penalty on some submissions may have been appropriate because another penalty condition could have existed. Because the penalties were assessed by computer and abated en masse by computer, we believe that detailed examination of those cases would have yielded little or no insight into IRS' penalty administration.

We collected selected data from each penalty case for analysis and discussed questioned cases with Austin Service Center officials. We examined applicable laws, Internal Revenue Code sections and Internal Revenue Manuals for information return abatement criteria and processing and review procedures. We also interviewed Center and Headquarters officials regarding the information return civil penalties program, including interpretations of criteria, changes in returns processing, guidance and training provided to tax examiners, and reviews of the tax examiners' abatement decisions.

Profile of Filers in Sample Penalty Cases

Profile characteristic	Assessed		Abated	
	Cases	Percent	Cases	Percent
Type of returns filed				
1099 MISC	189	64	127	57
1099 INT	50	17	46	21
1099 DIV	23	8	21	10
1098	9	3	6	3
Others	24	8	21	9
Totals	295	100	221	100
Number of returns payor required to file				
1 to 10	40	14	29	13
11 to 25	89	30	51	23
26 to 50	30	10	17	8
51 to 250	47	16	42	19
Over 250	89	30	82	37
Totals	295	100	221	100
Amount of penalty				
\$50 ^a	24	8	13	6
\$100 to \$500	28	10	26	12
\$550 to \$1,250	98	33	57	25
\$1,300 and over	145	49	125	57
Totals	295	100	221	100
Month delinquent returns filed				
April	93	62	b	b
May-July	35	23	b	b
August-December	22	15	b	b
Totals	150^c	100		
Filer historically compliant				
Yes - first time filer	94	32	60	27
Yes - previous filer with no penalties	175	59	143	65
No - filer previously assessed penalty	20	7	13	6
Cannot determine	6	2	5	2
Totals	295	100	221	100

^aThe penalty amount is always a multiple of \$50 because that is the rate per return.

^bThis characteristic does not pertain to abatements.

^cOnly 150 of the 295 assessments decisions we reviewed pertained to a late filing penalty condition.

GAO Evaluation of Assessment Decisions by Assessment Method

GAO evaluation	Total		Method of assessment			
	Cases	Percent	Computer		Manual	
			Cases	Percent	Cases	Percent
Assessment appropriate ^a	237	80	205	90	32	47
Assessment erroneous ^b						
Penalty not warranted	45	15	19	9	26	38
Penalty warranted, but some error present	13	5	3	1	10	15
Totals	295	100	227	100	68	100

^aAppropriate means that the penalty was warranted according to IRS guidelines and the law and all aspects of the assessment were correct.

^bAll but seven of the erroneous assessments were abated.

Reasons Why Assessments Were Erroneous

Explanation	Total	Assessment method	
		Computer	Manual
Assessments not warranted per IRS guidelines			
Filer corrected bad format within 30 days	9	0	9
Amended returns incorrectly assessed for lateness	8	1	7
IRS incorrectly prepared Form 1096 caused penalty ^a	8	7	1
Filer had waiver/extension	5	5	0
Transcription error in number of returns filed in Optical Character Reader edit	5	5	0
Penalty incorrectly assessed on liquidation dividends	3	0	3
Wrong filer assessed	3	0	3
Duplicate assessed	2	0	2
Filer uncertain; no requirement to file	1	0	1
Federal agency assessed ^b	1	1	0
Subtotal	45	19	26
Assessments warranted, but some error present			
Penalty amount incorrect	7	1	6
Multiple penalties; late penalty unwarranted	5	2	3
Wrong reference code ^c	1	0	1
Subtotal	13	3	10
Totals	58	22	36

^aForm 1096 is the return transmittal document which the filer usually prepares to accompany the return when filed with IRS.

^bFederal agencies are not subject to penalty assessment.

^cPenalty was assessed for late filing; should have been for not filing on magnetic media.

GAO Evaluation of Abatement Decisions

GAO evaluation	Abatements ^a	
	Cases ^b	Percent
Abatement appropriate ^c	103	47
Abatement Erroneous		
Abatement not warranted	67	30
Abatement warranted, but some error present ^d	51	23
Total	221	100

^aAll penalty abatements were manually processed.

^bExcludes seven partial abatements that we believe could have or should have been fully abated.

^cAppropriate means that the abatement was warranted according to IRS guidelines, and all aspects of the abatement were correct.

^dThis category includes cases such as where the filer was entitled to an abatement but not for reason the examiner cited.

Criteria Cited by IRS for Abatement Decisions

Abatement criteria cited in case file	Total	GAO evaluation of abatement		
		Not warranted ^a	Warranted but some error present ^b	Appropriate
First time/one time filer	28	4	5	19
Erroneous assessment	28	2	1	25
Hardship to file on magnetic media	18	10	2	6
Amended returns/bad format corrections	18	5	5	8
Taxpayer filed timely	15	5	10	0
Late due to reliance on third party	12	7	5	0
Incorrect/untimely help from IRS	10	4	2	4
Paper returns under tolerance	10	2	0	8
No specific criterion stated ^c	9	7	2	0
Did not expect to file > threshold	8	3	0	5
Form 1096 missing/incorrect	7	3	3	1
Unable to obtain records to report	7	2	3	2
Filed within number/time tolerance	7	1	1	5
Taxpayer filed on magnetic media	7	2	0	5
Major problems with computer system	5	1	2	2
Filer bankrupt/liquidated	5	0	4	1
Hazards of litigation - appeals	4	2	0	2
Forms not required to be filed	4	0	0	4
Filer geographically remote	3	2	0	1
Death or serious illness	3	0	1	2
FDIC/FSLIC takeover	3	0	1	2
Other ^d	10	5	4	1
Total	221	67	51	102

^aEvidence in case file did not justify an abatement based on cited criteria or any other criteria. See appendix VII for examples of situations where GAO deemed the abatement to be not warranted.

^bThis category includes cases such as where the filer was entitled to an abatement but not for the reason the examiner cited.

^cIn these cases, the examiner granted an abatement but did not document the IRS criteria under which the abatement was granted.

^dThese included various criteria cited no more than two times.

Examples of Situations Where GAO Deemed IRS Abatement Not Warranted

IRS Cited Abatement Criteria

Hardship to file on magnetic media—Case file showed that the filer submitted two cost estimates—one above and one below IRS' dollar threshold for economic hardship to file on magnetic media.

Late due to reliance on a third party—The third party cited by the filer was an employee of the filer which according to IRS criteria does not qualify as a third party.

No specific abatement criteria cited—Tax examiner did not document what criteria the filer satisfied for the abatement and the case file contained no evidence that the filer provided sufficient justification why they thought an abatement was justified for any IRS approved reason.

Taxpayer filed timely—Taxpayer submitted a copy of a signed, dated transmittal document which supported his claim for having timely filed. However, IRS files contained another signed and dated transmittal document from the taxpayer for the same information returns which showed the taxpayer had filed late and the transmittal was stamped showing late receipt. IRS accepted the taxpayer's explanation and granted the abatement without reconciling these conflicting documents.

Supervisory Review of Penalty Abatement Cases

GAO evaluation of abatement using IRS' guidelines

Managerial review conducted ^a	Total		Not warranted		Warranted but some error present ^b		Appropriate ^c	
	Cases	Percent	Cases	Percent	Cases	Percent	Cases	Percent
Yes	145	66	45	67	34	66	66	64
No	46	21	9	13	11	22	26	25
Not applicable	30	13	13	20	6	12	11	11
Total	221	100	67	100	51	100	103	100

^aThese reviews are the responsibility of the tax examiner's supervisor, and for the cases in our sample were required on all abatements over \$500. The threshold for required review has since been raised to \$2,600. We were unable to do this type of analysis for assessments as most assessments we reviewed were computer assessed. Computer assessments are not subject to managerial review. Manual assessments are subject to managerial review only on a sample basis.

^bThis category includes cases such as where the filer was entitled to an abatement but not for the reason the examiner cited.

^cAppropriate means that the abatement was warranted according to IRS guidelines, and all aspects of the abatement were correct.

GAO Evaluation of Unabated Assessment Cases

Table IX.1: Cases Which Had Not Been Abated

GAO evaluation	Assessments	
	Cases ^a	Percent
Penalty appropriately should not have been abated ^b	16	22
Should have been abated i.e., filer's request for abatement was erroneously denied	15	20
Could have been abated if requested by filer	43	58
Total	74	100

^aIncludes seven partial abatements that we believe should have or could have been fully abated.

^bCase file contained no evidence showing that abatement was warranted.

Table IX.2: Cases That Should Have or Could Have Been Abated^a

Applicable criteria	Total	Should have been abated	Could have been abated ^b
Filed within number/time tolerances	24	5	19
First time filer	23	1	22
Erroneous assessments	7	7	0
Death/illness of responsible party	2	2	0
Paper returns under tolerance	2	0	2
Totals	58	15	43

^aIncludes seven partial abatements GAO believes should have been or could have been fully abated.

^bIncludes penalties not abated because the filers did not respond in writing to the penalty notices or did not ask for abatement; however, the filers met abatement criteria that IRS could determine without contacting filers.

Comparison of Selected Filer Characteristics in Abated and Unabated Penalty Cases

Filer characteristic	Abated		Unabated	
	Cases	Percent	Cases	Percent
Number of returns filed				
1 to 10	29	13	11	15
11 to 25	51	23	38	51
26 to 50	17	8	13	18
51 to 250	42	19	5	7
Over 250	82	37	7	9
Total	221	100	74	100
Filer historically compliant				
Yes - first time filer	60	27	34	46
Yes - previous filer with no penalties	143	65	32	43
No - filer previously assessed penalty	13	6	7	10
Cannot determine	5	2	1	1
Total	221	100	74	100
Type of response to assessment notice				
Written response	213	96	21	28
No response	7	3	53	72
Cannot determine	1	1	0	0
Total	221	100	74	100
Payment of penalty ^a				
Yes	19	9	60	81
No	202	91	14	19
Total	221	100	74	100

^aPayments were refunded when penalties were abated.

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