United States General Accounting Office

GAO

Report to the Chairman, Subcommittee on Oversight, Committee on Ways and Means, House of Representatives

May 1993

TAX ADMINISTRATION

Improved Staffing of IRS' Collection Function Would Increase Productivity

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GAO

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General Accounting Office
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General Government Division

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The Honorable J. J. Pickle
Chairman, Subcommittee on Oversight
Committee on Ways and Means
House of Representatives

Dear Mr. Chairman:

This report is one in a series that you requested because of your continuing interest in the Internal Revenue Service's (IRS) collection of its accounts receivable.[1] It discusses IRS' Collection workload, staffing, and productivity. Specifically, the report discusses the growth of the delinquent account and delinquent return workload, how IRS has deployed its Collection staff to meet this workload, and the results of Collection function activities by location. This report concentrates on the Collection field function in IRS district offices, which accounts for about two-thirds of IRS' Collection staff.

IRS' mission is to collect the proper amount of tax revenue at the least cost to the public and in a manner that warrants the highest degree of public confidence in IRS' integrity, efficiency, and fairness. Collection's goal is to maximize the collection of delinquent taxes in a manner that is fair and equitable to all taxpayers.

IRS is in the process of changing the way it does business, and it has numerous projects under way that may affect the underlying workload and staffing needs of the Collection function. Reducing invalid accounts—a major portion of the Collection workload—is one part of IRS' three-part accounts receivable strategy. Accelerating collections and slowing the growth of accounts receivable are the other parts of the strategy.

While IRS is addressing its accounts receivable problem, it is also in the midst of modernizing its computer systems and reassessing its organizational structure. Over the long term, the reduction in the number of invalid accounts, the modernization of IRS' computer systems, and the potential reorganization may result in a restructuring of the collection process and changes in the desired mix, number, and location of Collection staff. The baseline information presented in this report should be helpful in these projects and in evaluating future budgetary needs.

[1]Delinquencies included in IRS' accounts receivable totaled $111 billion at the end of fiscal year 1991. IRS estimated that about $29 billion was collectible. The rest represented money that was not actually owed or money that IRS would not be able to collect because IRS could not locate the taxpayers or taxpayers could not pay.

Results in Brief

IRS has been faced with a continually growing workload of delinquent taxpayers but has not allocated its Collection field staff to maximize collections by ensuring that each field office has the appropriate number of staff. Productivity has varied greatly over time and among IRS offices. For example, dollars collected per staff year ranged from a low of about $136,000 to a high of over $836,000 during the 5 years ending September 30, 1991. In addition, some field offices have had almost no backlog of delinquent cases, while others individually had over 60,000 delinquent accounts not being worked at the end of fiscal year 1991 because of insufficient staff.

IRS recognizes that some offices have staffing imbalances—differences between the actual number of staff and the number that should be, given the anticipated workload—but it has not identified the full extent of the imbalances. This is because it has not used staff productivity measures in determining the most appropriate allocation of staff. Economic principles suggest that to be efficient, the allocation of staff should result in equal marginal productivity at each location. That is, the increase in productivity achieved by adding the next staff person should be the same for each location. In addition to not using staff productivity measures, IRS' staff allocation methodology does not take into account future economic conditions that could affect workload.

IRS has not been able to rectify staffing imbalances because of its informal policies of (1) providing each field office with at least sufficient staff years to maintain its current staff level less the estimated attrition and (2) not transferring Collection staff among field offices. The massive efforts under way to modernize systems and change the way IRS does business could require changes in job descriptions and major realignments of staff. Thus, it is imperative that IRS develop a staffing methodology that will accurately determine appropriate staffing levels and eliminate staffing imbalances.

Accordingly, we believe IRS should develop a Collection staffing plan that includes the use of marginal productivity indicators and multiyear economic forecasts in determining the number of staff needed. We also believe that IRS should reconsider its decision not to transfer Collection staff among field offices.

Background

IRS' mission is to collect the proper amount of tax at the least cost to the federal government in a manner that warrants confidence in IRS' integrity, efficiency, and fairness. IRS carries out its mission through its National

Office, 7 regional offices, 10 service centers, 22 collection call sites, 63 district offices, and various overseas locations.[2]

IRS uses a three-step process to collect delinquent tax payments and obtain required tax returns from taxpayers who have not filed returns. In the first step, IRS service centers mail delinquent taxpayers a series of computer-generated notices. Collection staff at the service centers are responsible for responding to taxpayer inquiries and notice responses, supporting other Collection staff in the second and third steps of the collection process, and preparing certain tax returns for taxpayers who have not filed.

Taxpayers whose cases are not resolved at the service centers and whose actual or potential liability exceeds certain dollar thresholds are transferred to the Automated Collection System (ACS), the second step. ACS staff are responsible for collecting delinquent taxes, obtaining unfiled returns by telephoning taxpayers, and issuing levies against delinquent taxpayers' previously identified assets.[3]

In step three, taxpayers whose accounts are not resolved through ACS are assigned to IRS district offices. At this step, delinquent cases are put in a workload management queue and are assigned to revenue officers on the basis of predetermined scores.[4] Revenue officers attempt to collect back taxes and obtain delinquent returns through telephone or face-to-face contact, issuance of levies, and seizures of taxpayers' physical assets. Delinquencies that do not meet the district offices' cutoff scores are held in the workload management queue.

Collection Staff Allocations

IRS' Assistant Commissioner (Collection) in the National Office allocates Collection staff to the regional offices. Each regional office, in turn, distributes its staff allocation to its operations and the service centers, call

[2]The information discussed later in the report refers to 20 call sites. Two new call sites were formed from two existing call sites during the period covered in this report. In each instance, we combined information on the new and previously existing call site for comparison purposes.

[3]Levies are the seizures of taxpayers' liquid assets, such as wages and bank accounts, in the possession of employers and financial institutions.

[4]Because of growing workloads, IRS established the Resource and Workload Management System (RWMS) to maximize collections. RWMS is a workload prioritization system that assigns each delinquent account a score based primarily on its dollar amount and probability of collection. Generally, cases with higher scores are worked before cases with lower scores and cases with scores that are below the cutoff score are held in the queue until staff are available. See our report Tax Administration: IRS' System Used in Prioritizing Taxpayer Delinquencies Can Be Improved (GAO/GGD-92-6, Mar. 26, 1992) for more information.

sites, and district offices within its boundaries. In determining regional office staff allocations, the National Office first considers staff needs for service centers and ACS call sites based on expected workloads and workload disposition rates. Generally, about one-third of the Collection staff years are allocated for service centers and call sites. After considering service center and call site needs, the National Office then considers district office needs based on each office's proportional share of the estimated workload for the next year.[5] If the workload-based regional office allocations do not provide sufficient staff years to maintain each district office's existing staff level less estimated attrition, the National Office adjusts allocations to provide the additional staff years needed to cover any shortfalls. Regional offices generally use National Office determinations of staff year needs to distribute staff years but may make adjustments among districts, call sites, and service centers to recognize local needs.

For staff allocation purposes, a field office's estimated workload is the actual workload for the preceding fiscal year adjusted for any estimated change in the number of returns expected to be filed. IRS does not consider local or regional economic trends that could affect the next fiscal year's delinquent taxpayer workload.

Total staff years used for Collection activities increased about 13 percent, from 15,853 to 17,950, from fiscal year 1987 through fiscal year 1991.[6] (See table 1.) Staff year increases occurred primarily as a result of revenue initiatives enacted by Congress for fiscal years 1988 and 1991.

[5]Before fiscal year 1991, the National Office considered district offices' total workload. It now only considers the portion of the workload that has high RWMS scores.

[6]Our analysis of collection staff years was based upon information reported by service centers, ACS call sites, and district offices. Our information did not include staff years spent by the National Office and regional offices in managing the overall collection program. Therefore, the information in this report may not reconcile with total staffing information reported by IRS.

Table 1: Collection Staff Year Usage, Fiscal Years 1987-1991

Collection staff years used by	Fiscal year 1987	1988	1989	1990	1991
Service centers	2,832	3,539	3,195	3,331	3,512
Automated Collection System	2,181	2,435	2,403	2,501	2,790
Field offices	10,840	11,931	11,836	11,197	11,648
Total	**15,853**	**17,905**	**17,434**	**17,029**	**17,950**

Source: IRS data.

Field office staff years were about 65 percent of all Collection staff years in fiscal year 1991, with call site staff years 15 percent of the total and service center staff years 20 percent.

Field Office Workload

Field office workload increased 40 percent, or about 12 percent annually, from 1.37 million taxpayers in fiscal year 1988 to 1.92 million taxpayers in fiscal year 1991.[7] Workload includes all delinquent taxpayers assigned to field offices, including those held in the queue waiting assignment to revenue officers. As shown in table 2, almost all of the growth was in the queue. The number of delinquent taxpayers assigned to revenue officers was virtually the same in fiscal year 1991 as it was in 1988.

Table 2: Taxpayers Subject to Collection Action, Fiscal Years 1988-1991

Fiscal year	Taxpayers subject to collection action: Active	Queue	Total
1988	958,900	407,200	**1,366,100**
1989	944,800	622,400	**1,567,200**
1990	912,100	797,100	**1,709,200**
1991	965,500	949,800	**1,915,300**

Source: IRS data.

Objectives, Scope, and Methodology

In response to your request, our objectives were to determine whether

- there have been differences among IRS' Collection field offices during fiscal years 1987 through 1991 in (1) the relationship between the workload and the staff available to handle the workload and (2) productivity and

[7]We were unable to calculate the number of taxpayers subject to collection action for fiscal year 1987 because the necessary data, on a taxpayer basis, were not available from IRS reports.

- IRS' Collection staffing policies and procedures maximize collections.

To achieve the first objective we reviewed and analyzed information from Collection management reports generated by field offices, call sites, service centers, and the National Office. Using available information for the most recent 5 years at the time we began our review—fiscal years 1987[8] through 1991—we developed a series of workload and productivity indicators for IRS' 63 district offices and 20 call sites.[9] Our workload and productivity indicators did not take into account the differences in locations' workload characteristics—complexity of cases, size of delinquencies, types of taxpayers—because consistent data on these were not available for the entire period.

We developed information on four productivity indicators: dollars collected per staff year, dollars assessed on delinquent returns per staff year, active case dispositions per staff year,[10] and the active inventory turnover period.[11] Dollars collected and dollars assessed on delinquent returns per staff year are intended to measure how well Collection is using its resources to meet some of its primary responsibilities—collecting revenue and identifying delinquent returns and assessing the taxes due on them. Active dispositions per staff year and the active inventory turnover period are intended to measure the speed with which Collection offices process their active taxpayer workload. We do not believe that the active inventory turnover period is as good a measure of productivity as the other indicators because it reflects transfers to the queue as well as dispositions. However, we have included it because both IRS and the Office of Management and Budget have agreed to use the inventory turnover

[8]Because information was not available to calculate the number of delinquent taxpayers subject to collection action for fiscal year 1987, some of the workload indicators are shown from fiscal year 1988 through fiscal year 1991.

[9]Although our report concentrates on district office workload and productivity, we also calculated workload and productivity indicators for the call sites. We did not calculate trend information for the service center Collection branch because IRS had not developed consistent indicators for the Collection branch's functions.

[10]A disposition occurs when (1) Collection staff close a delinquent account due to payment or abatement of the account balance, (2) the taxpayer agrees to pay the amount owed in installments, (3) Collection staff classify the account as currently not collectible because of the taxpayer's financial situation or because IRS cannot locate or contact the taxpayer, (4) Collection staff suspend collection action because of taxpayer litigation or bankruptcy, or (5) IRS secures a delinquent tax return or determines that the taxpayer did not have to file a return.

[11]The active inventory turnover period reflects the number of months it takes for district office collection staff to dispose of or transfer to the queue the average number of cases in the district office's active inventory. For example, an active inventory turnover period of 6 months means that it takes that long for a Collection location to work its average inventory.

period in tracking IRS accounts receivable. The workload and productivity indicators are in appendix I.

Collection employees reviewed our indicators and agreed that we constructed the indicators appropriately using the information they provided. We did not verify the underlying information or do an independent reliability assessment. However, we did discuss the reliability of the data with the IRS officials responsible for generating the reports and management representatives in one IRS regional office, who said that the reports contained valid information and pointed out that this was the only information available.

To achieve the second objective, we reviewed IRS policy documents and Collection staff allocation records to identify relevant IRS and Collection staffing policies and procedures and ascertain the resulting staff allocations. We limited our detailed analysis of IRS' staff allocation methodology to the methods used to allocate staff for district offices. We discussed the policies, procedures, and resulting staff allocations with National Office human resource and Collection officials in the North Atlantic and Midwest regional offices. Staff years for each call site and field office are in appendix II.

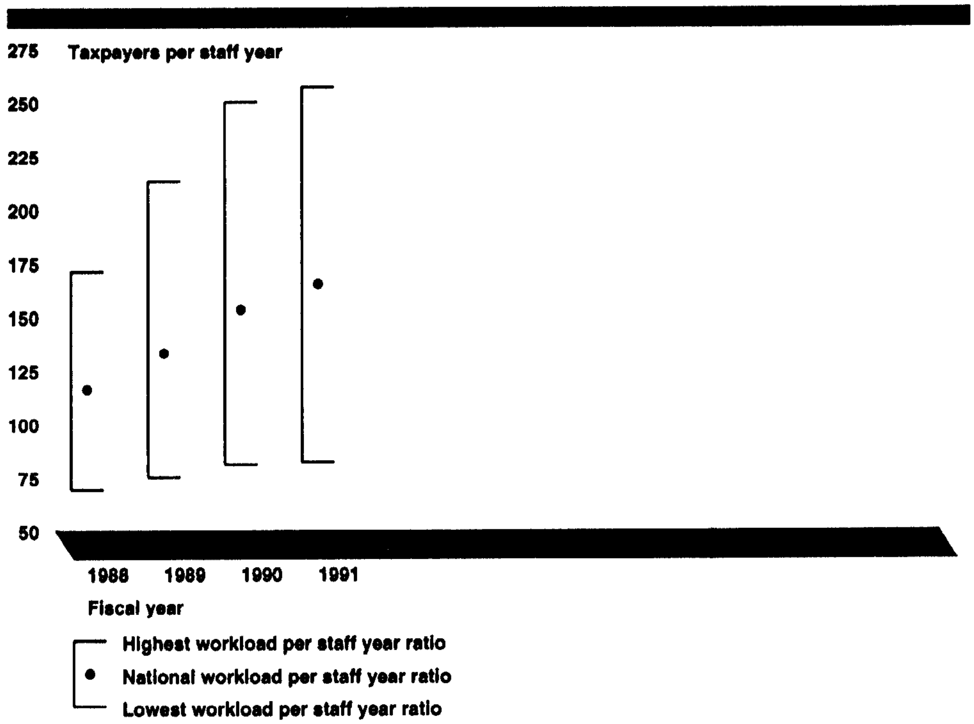
We did our work between April and December 1992 in accordance with generally accepted government auditing standards.

Workload and Staffing Imbalances

IRS' inability to balance its Collection field staffing with its workload has resulted in large variations among field offices in the workload per staff year, the percentage of the workload actively pursued, and the dollar amounts of the delinquencies pursued. The number of taxpayers subject to collection action per staff year, for fiscal year 1991, ranged from a low of 82 in 3 field offices to a high of 257 in 1 office (see table I.3 in app. I). The percentage of total workload actively pursued ranged from 27 percent to 100 percent. In addition, the highest field office queue cut-off score at the end of fiscal year 1991 was more than 10 times higher than the lowest cut-off score, indicating a large difference in the dollar amounts of the delinquencies being pursued.

These disparities have developed over time, as the growth of the delinquent taxpayer workload and changes in the staff available to handle the workload have occurred at different rates among IRS' field offices. See table II.1 in appendix II for changes in staff years realized and table I.1 in appendix I for changes in workload by field office between fiscal years 1988 and 1991. Figure 1 shows the increase in overall workload per staff year as well as the widening gap between the offices with the lowest and highest workload per staff year ratios from fiscal year 1988 through fiscal year 1991.

Figure 1: Range of Workload Per Staff Year, IRS District Offices, Fiscal Years 1988-1991



Source: GAO Analysis of IRS data.

From fiscal year 1988 through fiscal year 1991, workload per staff year increased by more than 50 percent in 17 of the 63 field offices, increased more than 75 percent in 6 field offices, and only decreased in 2 field offices. In 1988, 27 offices were actively pursuing more than 75 percent of their workload, and every office was pursuing more than 50 percent. By 1991, only 11 offices were pursuing more than 75 percent of their total workload, and 26 were pursuing less than 50 percent.

IRS could not provide information on queue cut-off scores dating back to fiscal year 1987. However, at the end of fiscal year 1991, the highest queue cut-off score, used at 2 offices, was at least 5 times higher than the score used at 20 offices and at least 10 times higher than the score used at 7 offices.

Nationally, taxpayers in the queue increased from about 39 percent of year-end taxpayer inventory for fiscal year 1987 to more than 66 percent for fiscal year 1991. In other words, the percentage of taxpayers in the year-end inventory that IRS was actively pursuing decreased from 61 percent to under 34 percent. While at the end of fiscal year 1987, 58 of the 63 field offices held less than 50 percent of their taxpayer inventory in the queue, by the end of fiscal year 1991, only 16 of the offices held less than 50 percent of their taxpayer inventory in the queue and 10 offices had over 75 percent of their inventory in the queue (see table I.5 in app. I for the percentage of the delinquent taxpayer inventory in the queue by field location at the end of fiscal years 1987 through 1991).

Nationally, the value of cases held in the queue increased from 6 percent of the value of the year-end delinquency inventory for 1987 to 12 percent for 1991. To illustrate, for 1987, 59 of 63 field offices had queue cases that in total were valued at less than 10 percent of the dollar value of their total year-end delinquent cases. By 1991, only 31 of the offices still had queue cases valued in total at less than 10 percent of the dollar value of their total year-end delinquencies. Five field offices had more than 20 percent of the dollar value of their delinquent cases in the queue at the end of 1991.

The variations among field offices are further illustrated by a comparison of two field offices—the Newark and Pittsburgh district offices—in the same region. Between 1988 and 1991, the Newark District Office's workload more than doubled, from 102 to 220 taxpayers per staff year, while the Pittsburgh District Office's workload increased by about one-third, from 92 to 122 taxpayers per staff year. In fiscal year 1991, the Newark District Office actively pursued about 35 percent of its total workload, while the Pittsburgh District Office pursued about 65 percent of its workload. Finally, at the end of fiscal year 1991, the Newark District Office's queue cut-off score was almost four times higher than that of the Pittsburgh District Office.

Productivity

Large differences existed in the productivity achieved by field offices. In fiscal year 1991, field office collections per staff year ranged from $175,000 to $775,000, and active case dispositions ranged from 21 to 60 per staff year. Assessments for delinquent returns ranged from $60,000 to $370,000 per staff year in fiscal year 1991.

Large differences also existed in the productivity achieved by field offices over time. In addition, field office productivity trends often differed from national productivity trends. For example, there was virtually no change between fiscal years 1987 and 1991 in collections per staff year on a national basis. However, during that same period, collections per staff year increased by more than 10 percent for 18 field offices and by more than 25 percent for 9 offices. At the same time, dollars collected per staff year decreased by more than 10 percent for 17 field offices and by more than 25 percent for 3 offices. (See table I.7 in app. I for the dollars collected per staff year by field office for fiscal years 1987 through 1991.)

Furthermore, on a national basis, dollars assessed on delinquent returns per staff year increased 34 percent between fiscal year 1987 and fiscal year 1991. At the same time, dollars assessed per staff year increased more than 50 percent for 22 of the 63 offices and by more than 75 percent for 12 of the offices. Assessments per staff year decreased by more than 20 percent at 5 field offices. (See table I.11 in app. I for dollars assessed per staff year by field office for fiscal years 1987 through 1991.)

Productivity is influenced by a number of factors, including workload and staffing. While IRS did not have the information we would need to determine the reasons for the productivity variations over time and among field offices, Collection officials provided possible explanations for some of the variations. Among the explanations cited were differences in the experience level of Collection staff, managerial philosophy and decisions underlying each office's approach to its workload, and characteristics of delinquency cases or the geographical area.

In fiscal years 1988 and 1991, IRS had two major hiring efforts. Productivity usually decreases as newly hired staff join the workforce and experienced staff are used to train them rather than to pursue delinquent taxes. IRS expects each large staffing increase to reduce overall productivity for about 2 years. The effect of a staffing increase on the productivity of specific field offices depends on the extent to which the offices gain staff.

Further, the increase in dispositions per staff year for field offices in the Southwest region in fiscal years 1990 and 1991 was attributed by Collection officials to the regional office management's emphasis on working accounts in the queue to reduce its size and the availability of staff to work such accounts. The queue generally contains cases that are simpler and easier to close than those in the active inventory.

Also, according to one Collection executive, field offices in the Southeast and Southwest regions generally have lower average dollar receivables, due primarily to the fact that most of their receivables are from individual taxpayers. On the other hand, offices in the Midwest, Central, and North Atlantic regions generally have higher average dollar receivables because they have more receivables from business taxpayers.

While these reasons may explain some of the variations, they may not explain all the variation. We believe some of the variation may be due to staffing imbalances that result in less productive cases being pursued in some districts, while cases with more collection potential sit in the queue in other districts.

Collection Staffing Policies Do Not Maximize Collections

Collection staff have not been allocated among field offices in a manner that would maximize the collection of delinquent taxes. First, the current staff allocation system does not use marginal productivity—the additional productivity achieved with each additional staff year—in allocating staff. As we stated in 1986, IRS needs to consider marginal productivity when allocating its resources to maximize the productivity of those resources.[12] In 1988, Collection began developing a new system called the Collection Resource Database and Information Tracking System (CREDITS). The system is intended to allocate field office staff using estimated workload and marginal productivity factors for case dispositions, collections, and assessments and to develop multiyear revenue projections for budgetary purposes. Although the complete system has not yet been fully documented or tested, preliminary results indicate that large staffing adjustments would be needed to eliminate staffing imbalances identified by CREDITS.

IRS intends to use CREDITS to allocate Collection field office staff years for fiscal year 1994. However, according to Collection officials, before the system can be used to make staff allocations, IRS must determine the minimum staffing levels necessary to provide an effective compliance presence, whether staff will be moved to meet workload requirements, and if so, how. In October 1992, Collection established a steering committee to

[12]Statement of Johnny C. Finch, Senior Associate Director, General Government Division, Before the Subcommittee on Oversight of the House Committee on Ways and Means on the Administration's Fiscal Year 1987 Budget Request for the Internal Revenue Service, May 12, 1986.

address these issues. The committee first met in January 1993 and expects to complete its work by May 1993.

Second, the current staff allocation system does not consider future local or regional economic trends that may affect workload requirements in the next year and beyond. Results of the 1988 hiring initiative demonstrate what can happen when future economic trends are not considered. In 1988, IRS hired over 1,300 new district office Collection staff. The Central and Midwest regional offices, for example, increased their staff by 231 and 134 staff years, respectively. These staff increases were based solely on 1-year projections of workload. However, because of workload shifts due at least partly to changes in economic conditions, both regional offices had more staff in fiscal years 1990 and 1991 than new projections would have allowed. In fact, IRS considered the Central Region overstaffed as early as fiscal year 1989. IRS recognizes the need for multiyear forecasts in financial budgeting, but it has not developed a means of incorporating multiyear economic forecasts in existing or planned staff allocation systems. For example, CREDITS will only be able to develop single-year staff allocations.

Third, Collection's policies of (1) giving each district office sufficient staff years to maintain existing staff levels less estimated attrition and (2) not transferring staff among district offices prevent the correction of staffing imbalances. According to Collection officials, IRS has been relying on staff growth and attrition to address staffing imbalances. However, staff growth and attrition have not been sufficient. In fact, since 1988 relative staff imbalances have increased. Based on IRS' allocation system, field office staffing imbalances—the number of staff years that would have to be reallocated to eliminate staffing imbalances—grew from 17 staff years in fiscal year 1988 to 284 staff years in fiscal year 1991.[13] Our analyses of field office productivity indicators suggested that if IRS had considered marginal productivity, these staffing imbalances would have been much higher.

Collection has chosen not to move staff to address staffing imbalances. IRS' staff redeployment guidelines, established in 1982, contain a commitment to take all reasonable steps to avoid involuntary separations and preclude the use of involuntary reassignments that would require an employee to move. However, the guidelines provide for voluntary transfers of staff with

[13]IRS' identified staffing imbalances are limited to those identified during the initial staff allocation process for each fiscal year. During the course of the year, National Office changes to staff allocations and regional office transfers of staff years between locations may cause the actual imbalances to increase or decrease. The imbalance identified for fiscal year 1991 was based on staff allocations made before allocation of the additional staff authorized by the revenue initiative.

IRS paying the moving cost. According to Collection officials, it would be too costly and ineffective to transfer staff among field offices. Collection bases its position on the cost of moving staff, which it estimated to be $39,000 a person, and its prior undocumented experience with a voluntary transfer program that, according to Collection officials, resulted in many transferred staff eventually returning to their original district offices or quitting. The officials also stated that any movement of staff to address staffing imbalances would have to be negotiated with the National Treasury Employees Union.

While we recognize that immediate large-scale shifts of Collection field staff between offices may be disruptive and may not be achievable, we believe that a revised staff relocation policy could be cost-beneficial in the long term. Until CREDITS is fully developed and tested, neither we nor IRS will be able to estimate the benefits that may result from a change in IRS' relocation policy. However, because of the large differences—over $100,000—that existed in productivity per staff year, we believe the recurring benefits from increased delinquent tax collections and delinquent return assessments would far outweigh the one-time—$39,000—relocation costs that IRS would incur.

IRS has begun to address Collection staffing imbalances. In an August 6, 1992, memorandum, the Assistant Commissioner (Collection) imposed an indefinite hiring freeze for all permanent Collection positions. He stated that after the freeze is lifted, field offices can only fill nonrevenue officer positions with limited-term[14] employees to provide more flexibility. The memorandum also asked the Collection management of overstaffed regions to encourage Collection employees to transfer to other IRS functions within offices where they currently work.

The Future

IRS is undergoing vast technological, strategic, and organizational changes. Tax System Modernization (TSM) is attempting to revamp IRS' entire information system infrastructure. Compliance 2000, a recent initiative, is an IRS-wide, cross-functional strategy to improve voluntary compliance with the tax laws. According to an IRS official, IRS is doing a series of business vision studies that are intended to integrate the Compliance 2000 effort with TSM implementation. IRS has also instituted the One Stop Service concept, which is intended to eventually result in the resolution of 95 percent of all taxpayer inquiries through a single contact between the taxpayer and IRS. Collection is looking at how it can improve its workflow

[14]Limited-term employees are hired for a certain period of time and are not permanent.

and collection processes. In August 1992, Collection began a 2-year study to determine if it should make procedural changes to allow service centers to close some cases that are currently sent to either ACS or field offices. These changes and others may result in changing the way IRS does business and the role of field Collection employees. Many efforts are aimed at preventing delinquencies or at least resolving them earlier in the process and, thus, possibly altering the staffing needs and workload in field offices.

Conclusions

While IRS' delinquent taxpayer workload has continued to grow, productivity has varied greatly both within field offices over time and among field offices. As a result of IRS' staffing policies and procedures, some Collection field offices do not have the appropriate number of staff to pursue the more highly productive cases, while other offices have relatively more staff and are pursuing cases with less collection potential. Thus, IRS has not been able to maximize its collection of delinquent tax debts or effectively stem the growth of its accounts receivable.

If IRS continues to use a staff allocation system that does not consider marginal productivity and uses single-year workload estimates, IRS will not know the complete extent of staffing imbalances. Further, as long as IRS continues to rely on overall staff growth and attrition as the primary means of eliminating field office staffing imbalances, such imbalances are likely to continue, and IRS will be unable to deploy its staff where they can more effectively attack and help gain control over the receivables problem.

IRS has several studies and initiatives under way that may result in (1) a reduction in the number of invalid accounts in the delinquent taxpayer inventory, (2) a redefinition of the Collection function, and (3) the distribution throughout IRS of collection responsibilities that have traditionally been only within the purview of the Collection function. These changes, as they take place, will have an impact on Collection's staffing needs.

Recommendations to the Commissioner of Internal Revenue

We recommend that the Commissioner of Internal Revenue direct the Assistant Commissioner (Collection) to develop a plan for ensuring that the Collection staff in field offices is balanced to maximize the assessment and collection of delinquent taxes. The plan should include the use of marginal productivity indicators and multiyear economic forecasts in the methodology for determining the number of staff each field office should have. This will enable IRS to improve its ability to measure staffing imbalances. Further, the plan should provide a means for Collection to assess the impact of planned future technological, strategic, and organizational changes on Collection staffing needs and, if appropriate, to modify its plan on the basis of that assessment. Finally, the plan should include strategies for transferring Collection employees to other functions as a means of eliminating staffing imbalances.

We also recommend that the Commissioner of Internal Revenue reconsider IRS' decision not to transfer Collection staff among field offices. In doing so, the Commissioner should consider the benefits to the federal government of the additional collections that will result from balancing workload and staffing. This option should only be considered as a last resort to eliminating staffing imbalances deemed unacceptable and, to the extent possible, should be voluntary to avoid potential disruptions to employees.

Agency Comments

We discussed the contents of this report with National Office Collection officials and, when appropriate, incorporated their suggestions into the report. National Office officials agreed that staffing imbalances exist in the field offices and said that such imbalances should be eliminated through modest, consistent staff growth. They also acknowledged that the productivity of Collection staff varies over time and among field offices. They told us that marginal productivity indicators would be used in allocating Collection staff under CREDITS and that technological, strategic, and organizational changes would be considered in determining future allocations of Collection staff.

However, National Office Collection officials still believe that it is too costly to transfer Collection staff among field offices to eliminate staffing imbalances and that additional staff year authorizations from Congress and attrition could enable IRS to eliminate staffing imbalances. Unless IRS pursues other tactics, we do not believe that additional staff year authorizations and attrition will be an effective way for IRS to eliminate staffing imbalances. Despite two large hiring initiatives in the time frame covered by our statistics, IRS did not rectify its imbalances. In fact, imbalances increased. We continue to believe that IRS needs to pursue all reasonable avenues to deploy staff most effectively, including reevaluating its policy of not transferring Collection staff among field offices.

As arranged with the Subcommittee, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days from the date of this letter. At that time, we will send copies to the Commissioner of Internal Revenue and other interested parties. We will make copies available to others upon request.

The major contributors to this report are listed in appendix III. If you have any questions about this report, please call me at (202) 272-7904.

Sincerely yours,

Hazel E. Edwards
Associate Director, Tax Policy and
Administration Issues

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Figure

Abbreviations

ACS	Automated Collection System
CREDITS	Collection Resources Database and Information Tracking System
IRS	Internal Revenue Service
RWMS	Resource and Workload Management System
TSM	Tax System Modernization

Workload and Productivity Indicators for Collection Field Offices and Call Sites

We reviewed IRS' various performance indicators to identify the ones that best portray collection workload and productivity trends. We also used IRS information to develop additional workload and productivity indicators. We calculated the indicators in this appendix based on our analysis of IRS data. We extracted the information from computer tapes provided by the National Office and used a spreadsheet program to manipulate the data and calculate the indicators. Staff from Collection's offices of operations, planning and management, and evaluation and research reviewed the indicators and provided comments on the way we defined and calculated them. When appropriate, we made changes based on their comments.

Workload Indicators

The workload indicators we selected characterize IRS's potential active and inactive delinquent account and delinquent return district office and ACS workload for fiscal years 1987 through 1991. We sometimes began with fiscal year 1988 because information for fiscal year 1987 was not available.

Taxpayers Subject to Collection Action

Tables I.1 and I.2 show the number of taxpayers subject to collection action, and tables I.3 and I.4 show the number of taxpayers subject to collection action per staff year. Taxpayers that were subject to collection action at the beginning of the fiscal year and those that became subject to such action during the fiscal year are generally included.[1] Taxpayers that had multiple delinquencies are only counted once.

Table I.1: Taxpayers Subject to Collection Action, Field Offices, Fiscal Years 1988-1991

Field offices	FY 88	FY 89	FY 90	FY 91
North Atlantic Region				
Augusta	5,215	6,300	7,111	8,043
Portsmouth	6,224	7,915	9,019	10,359
Burlington	2,894	3,082	3,533	4,582
Boston	33,620	43,042	46,131	51,674
Providence	5,868	6,961	7,282	8,069
Hartford	18,324	19,433	21,531	27,084
Brooklyn	45,059	52,569	68,787	74,024
Manhattan	48,598	57,643	70,219	72,657
Albany	7,852	10,054	11,188	14,501
Buffalo	14,000	16,666	17,620	22,082

(continued)

[1]The numbers include taxpayers who had delinquent accounts or returns that were being actively pursued by collection staff and those who had delinquencies in the queue. Because collection did not have information on the number of accounts and returns entering the queue each fiscal year, the tables reflect year-end queue numbers only.

Field offices	FY 88	FY 89	FY 90	FY 91
Region	187,654	223,665	262,421	293,075
Mid-Atlantic Region				
Newark	35,913	57,168	72,142	78,736
Philadelphia	27,620	38,592	47,153	45,787
Pittsburgh	12,838	15,880	18,803	16,714
Wilmington	3,792	5,822	7,470	6,988
Baltimore	30,315	32,755	44,593	47,237
Richmond	30,186	29,152	37,602	38,133
Region	140,664	179,369	227,763	233,595
Southeast Region				
Greensboro	30,202	36,026	39,954	41,831
Columbia	14,853	17,837	19,220	21,304
Atlanta	42,347	51,359	52,643	57,267
Jacksonville	39,934	50,640	61,397	69,301
Nashville	19,923	22,820	26,974	28,810
Birmingham	17,151	20,082	25,286	26,499
Jackson	10,659	12,994	15,622	17,199
Ft. Lauderdale	46,313	56,116	66,607	78,563
Little Rock	11,138	12,018	13,431	13,795
New Orleans	26,021	29,860	27,151	24,799
Region	258,541	309,752	348,285	379,368
Central Region				
Cincinnati	20,654	22,258	19,924	21,386
Cleveland	26,241	28,865	25,576	29,024
Indianapolis	18,610	18,333	19,914	22,691
Detroit	45,374	50,026	58,688	67,441
Parkersburg	6,588	7,187	6,886	7,267
Louisville	13,201	15,210	16,258	16,134
Region	130,668	141,879	147,246	163,943
Midwest Region				
Chicago	36,620	39,397	36,666	45,520
Springfield	6,461	5,577	6,135	8,284
Milwaukee	13,444	13,705	11,355	12,947
St. Paul	19,334	24,758	24,409	23,599
Des Moines	7,011	7,161	6,521	7,586
St. Louis	17,285	17,220	19,679	26,602
Fargo	2,373	2,385	2,545	2,845
Aberdeen	2,410	2,294	2,280	2,403
Omaha	5,096	5,142	5,301	5,225

(continued)

Field offices	FY 88	FY 89	FY 90	FY 91
Helena	4,499	4,531	4,564	4,633
Region	114,533	122,170	119,455	139,644
Southwest Region				
Wichita	8,328	12,438	13,159	15,153
Oklahoma City	21,507	25,438	24,988	24,098
Austin	36,764	45,388	49,183	46,672
Dallas	65,455	70,760	72,825	73,575
Houston	38,179	45,731	52,217	50,193
Cheyenne	3,367	4,192	4,361	3,037
Denver	23,402	26,573	29,331	27,632
Albuquerque	7,622	9,173	10,154	10,200
Phoenix	22,651	27,007	30,607	28,759
Salt Lake City	11,675	13,961	14,633	13,221
Region	238,950	280,661	301,458	292,540
Western Region				
Laguna Niguel	57,800	67,209	69,000	104,607
Sacramento	35,368	33,500	32,907	39,079
San Jose	36,600	37,765	37,274	50,353
Boise	5,419	4,848	4,834	4,935
Las Vegas	13,693	13,098	13,519	14,222
Seattle	28,329	26,659	26,943	29,804
Anchorage	10,783	8,746	8,894	7,390
Portland	17,146	15,760	14,624	16,692
San Francisco	25,663	27,235	25,113	33,972
Los Angeles	58,398	67,928	63,382	101,810
Honolulu	5,902	6,957	6,055	10,247
Region	295,101	309,705	302,545	413,111
Nation	1,366,111	1,567,201	1,709,173	1,915,276

Source: GAO analysis of IRS data.

Table I.2: Taxpayers Subject to Collection Action, Automated Call Sites, Fiscal Years 1988-1991

Call sites	FY 88	FY 89	FY 90	FY 91
North Atlantic Region				
Boston	196,776	149,872	141,995	156,772
Manhattan	224,113	210,864	252,462	221,977
Buffalo	113,521	115,488	129,593	147,244
Region	534,410	476,224	524,050	525,993
Mid-Atlantic Region				
Newark	120,582	136,179	140,283	146,825
Philadelphia	132,182	134,848	133,583	139,077
Baltimore	94,556	135,378	202,486	216,281
Region	347,320	406,405	476,352	502,183
Southeast Region				
Atlanta	220,227	187,495	178,616	208,751
Jacksonville	250,101	248,597	297,757	317,297
Nashville	155,895	182,992	244,474	279,233
Region	626,223	619,084	720,847	805,281
Central Region				
Cleveland	103,005	99,704	111,056	132,159
Indianapolis	117,250	112,568	145,583	160,217
Detroit	115,898	116,991	130,861	143,451
Region	336,153	329,263	387,500	435,827
Midwest Region				
Chicago	150,318	168,316	202,726	241,051
St. Louis	72,719	98,497	141,595	152,245
Region	223,037	266,813	344,321	393,296
Southwest Region				
Dallas	245,415	223,786	199,295	231,214
Houston	239,024	194,637	161,029	167,871
Denver	222,590	174,268	177,252	183,212
Region	707,029	592,691	537,576	582,297
Western Region				
Laguna Niguel	275,365	271,338	319,626	378,675
Seattle	201,482	215,124	272,992	321,537
San Francisco	247,902	228,372	254,743	311,180
Region	724,749	714,834	847,361	1,011,392
Nation	3,498,921	3,405,314	3,838,007	4,256,269

Source: GAO analysis of IRS data.

Table I.3: Taxpayers Subject to Collection Action Per Staff Year, Field Offices, Fiscal Years 1988-1991

Field offices	FY 88	FY 89	FY 90	FY 91
North Atlantic Region				
Augusta	139	154	179	184
Portsmouth	162	206	245	208
Burlington	116	119	130	150
Boston	171	213	236	239
Providence	156	166	169	146
Hartford	164	176	205	231
Brooklyn	154	173	246	257
Manhattan	163	199	250	251
Albany	100	121	135	153
Buffalo	93	112	121	143
Region	148	174	212	219
Mid-Atlantic Region				
Newark	102	169	228	220
Philadelphia	115	162	209	196
Pittsburgh	92	116	144	122
Wilmington	125	175	251	219
Baltimore	110	124	181	187
Richmond	134	138	185	177
Region	111	147	198	190
Southeast Region				
Greensboro	147	164	186	170
Columbia	130	161	183	181
Atlanta	146	166	175	157
Jacksonville	137	171	212	182
Nashville	120	138	169	155
Birmingham	155	172	228	182
Jackson	124	150	195	188
Ft. Lauderdale	131	161	206	199
Little Rock	141	141	159	148
New Orleans	105	117	120	111
Region	133	155	184	169
Central Region				
Cincinnati	112	113	105	121
Cleveland	119	122	116	135
Indianapolis	94	94	106	122
Detroit	105	108	136	165

(continued)

Field offices	FY 88	FY 89	FY 90	FY 91
Parkersburg	77	81	85	98
Louisville	100	110	120	123
Region	105	107	118	138
Midwest Region				
Chicago	91	103	102	136
Springfield	92	85	95	136
Milwaukee	90	96	88	106
St. Paul	119	156	162	141
Des Moines	79	94	96	113
St. Louis	96	99	116	170
Fargo	69	75	91	111
Aberdeen	79	78	91	92
Omaha	80	78	81	82
Helena	75	79	87	96
Region	92	103	108	130
Southwest Region				
Wichita	85	127	141	160
Oklahoma City	101	122	130	133
Austin	104	143	165	153
Dallas	123	133	137	147
Houston	115	139	160	161
Cheyenne	73	92	105	82
Denver	106	121	137	127
Albuquerque	100	119	133	143
Phoenix	110	140	167	141
Salt Lake City	93	113	122	116
Region	108	131	145	144
Western Region				
Laguna Niguel	97	122	135	183
Sacramento	118	109	117	143
San Jose	108	113	122	158
Boise	87	84	85	89
Las Vegas	97	92	102	116
Seattle	112	112	117	130
Anchorage	101	79	89	82
Portland	127	122	113	129
San Francisco	112	118	119	155
Los Angeles	109	129	134	217
Honolulu	104	124	104	186

(continued)

Field offices	FY 88	FY 89	FY 90	FY 91
Region	107	115	122	163
Nation	115	132	153	164

Source: GAO analysis of IRS data.

Table I.4: Taxpayers Subject to Collection Action Per Staff Year, Automated Call Sites, Fiscal Years 1988-1991

Call sites	FY 88	FY 89	FY 90	FY 91
North Atlantic Region				
Boston	1,726	1,362	1,498	1,361
Manhattan	1,522	1,501	1,823	1,548
Buffalo	1,506	1,591	1,331	1,455
Region	1,587	1,474	1,585	1,462
Mid-Atlantic Region				
Newark	1,355	1,404	1,422	1,485
Philadelphia	1,385	1,401	1,295	1,194
Baltimore	933	978	1,574	1,570
Region	1,216	1,225	1,441	1,422
Southeast Region				
Atlanta	1,624	1,817	1,607	1,792
Jacksonville	1,828	1,715	1,719	1,725
Nashville	1,499	1,517	1,633	1,571
Region	1,664	1,678	1,661	1,684
Central Region				
Cleveland	1,216	1,201	1,366	1,355
Indianapolis	1,457	1,131	1,599	1,681
Detroit	1,227	1,249	1,688	1,534
Region	1,295	1,192	1,551	1,522
Midwest Region				
Chicago	1,536	1,778	1,910	1,830
St. Louis	1,075	1,170	1,349	1,347
Region	1,347	1,492	1,631	1,607
Southwest Region				
Dallas	1,122	1,313	1,192	1,452
Houston	1,442	1,218	1,318	1,337
Denver	1,563	1,462	1,476	1,474
Region	1,342	1,319	1,313	1,423
Western Region				
Laguna Niguel	1,670	1,516	1,477	1,432
Seattle	1,301	1,480	1,681	1,586
San Francisco	1,508	1,520	1,629	1,633
Region	1,497	1,506	1,583	1,538
Nation	1,437	1,417	1,535	1,526

Source: GAO analysis of IRS data.

Workload in the Queue

Table I.5 shows taxpayers who had delinquent accounts or delinquent returns in the queue at the end of fiscal years 1987 through 1991 as a percentage of the taxpayers subject to collection action at year end. Table I.6 shows the dollars in the queue at the end of fiscal years 1987 through 1991 as a percentage of the dollars owed by taxpayers subject to collection action at year end. Both indicators reflect the proportion of district offices' workload that revenue officers had not been able to work.

Table I.5: Delinquent Account and Return Taxpayers in the Queue as a Percentage of Total Taxpayers Subject to Collection Action at the End of Fiscal Years 1987-1991

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
North Atlantic Region					
Augusta	39.00%	65.03%	72.44%	76.77%	75.01%
Portsmouth	42.66	65.96	73.74	82.70	73.30
Burlington	35.71	56.47	61.14	72.81	62.18
Boston	30.69	69.13	81.36	85.31	82.30
Providence	45.56	61.60	70.55	72.42	64.97
Hartford	31.47	66.24	69.39	77.85	77.59
Brooklyn	46.64	54.37	73.03	81.60	82.05
Manhattan	34.02	51.69	69.60	79.29	71.43
Albany	32.26	42.03	58.24	65.88	66.24
Buffalo	26.92	40.10	54.16	63.76	66.44
Region	37.31	57.24	71.54	79.26	76.14
Mid-Atlantic Region					
Newark	39.36	46.73	73.13	81.12	76.41
Philadelphia	39.36	57.76	72.13	81.43	77.10
Pittsburgh	27.17	41.58	56.30	66.13	54.12
Wilmington	47.36	64.29	82.72	86.10	83.84
Baltimore	39.22	52.27	66.88	80.65	77.54
Richmond	46.01	55.81	57.06	71.27	69.22
Region	39.86	52.22	68.53	78.77	74.66
Southeast Region					
Greensboro	43.34	59.86	73.34	79.70	68.09
Columbia	39.32	62.03	73.31	74.73	65.72
Atlanta	35.86	61.27	72.42	74.70	60.65
Jacksonville	36.82	55.79	66.29	75.45	59.98
Nashville	41.35	62.47	72.34	79.67	64.19
Birmingham	35.59	63.98	77.63	83.14	68.19
Jackson	42.69	65.88	70.36	70.43	67.28
Ft. Lauderdale	44.26	46.37	72.51	81.64	74.44
Little Rock	28.22	55.90	65.61	66.00	56.87

(continued)

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
New Orleans	36.58	24.69	37.82	47.99	35.66
Region	39.16	55.30	69.32	76.07	64.63
Central Region					
Cincinnati	41.95	47.06	57.10	42.85	59.19
Cleveland	49.58	53.73	65.65	61.17	60.17
Indianapolis	26.55	38.30	46.43	57.49	56.93
Detroit	38.09	40.89	47.83	59.47	67.29
Parkersburg	31.51	14.67	22.31	26.41	37.50
Louisville	40.54	37.09	28.30	30.25	48.77
Region	39.71	42.93	50.35	53.85	61.08
Midwest Region					
Chicago	46.00	44.84	59.94	65.14	72.03
Springfield	10.12	27.82	39.88	44.62	65.01
Milwaukee	40.85	29.08	34.95	26.99	35.16
St. Paul	51.10	52.75	36.02	66.52	70.27
Des Moines	54.73	42.62	50.65	50.31	58.85
St. Louis	31.03	44.33	54.87	59.80	73.48
Fargo	38.12	7.94	42.81	50.63	58.91
Aberdeen	11.75	30.59	38.06	35.35	30.43
Omaha	36.11	23.69	18.20	30.69	33.63
Helena	28.06	37.28	37.71	39.20	56.35
Region	42.17	41.96	47.97	56.82	66.09
Southwest Region					
Wichita	36.40	26.47	40.47	53.20	55.32
Oklahoma City	36.84	43.90	53.22	37.49	42.45
Austin	48.57	34.09	47.58	51.73	38.59
Dallas	55.23	38.32	47.54	44.42	46.96
Houston	34.18	40.69	40.43	52.85	50.35
Cheyenne	27.12	17.77	0.00	0.00	0.00
Denver	54.79	45.88	45.67	40.11	44.11
Albuquerque	37.72	28.57	40.89	46.97	55.38
Phoenix	36.66	43.96	24.51	39.60	46.52
Salt Lake City	59.89	41.78	34.27	27.45	32.71
Region	46.23	39.25	42.81	45.05	45.55
Western Region					
Laguna Niguel	43.20	38.96	57.54	70.73	72.43
Sacramento	37.39	40.97	48.21	54.42	65.07
San Jose	28.96	36.32	56.98	50.79	68.62
Boise	20.15	21.25	22.73	28.35	37.15

(continued)

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
Las Vegas	17.05	15.88	29.94	37.91	53.89
Seattle	35.90	47.67	52.62	57.78	59.69
Anchorage	25.13	38.14	21.79	29.49	41.98
Portland	18.69	23.87	31.78	37.69	46.49
San Francisco	32.35	37.44	57.69	46.43	67.66
Los Angeles	24.02	39.72	62.65	61.22	78.03
Honolulu	14.96	30.16	63.15	61.46	77.84
Region	31.72	37.62	54.26	57.31	69.60
Nation	39.01%	46.57%	59.14%	66.33%	66.44%

Source: GAO analysis of IRS data.

Table I.6: Dollars in the Queue at the End of Fiscal Years 1987-1991 as a Percentage of Dollars Owed by Taxpayers Subject to Collection Action at Year End

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
North Atlantic Region					
Augusta	4.73%	11.43%	16.03%	23.27%	22.41%
Portsmouth	4.66	10.47	8.76	27.81	28.43
Burlington	3.85	6.65	4.50	14.60	8.76
Boston	3.92	11.04	16.96	22.09	27.57
Providence	6.29	13.29	15.78	16.48	16.35
Hartford	2.21	9.43	10.59	15.79	21.26
Brooklyn	6.12	4.99	13.04	16.49	18.53
Manhattan	1.84	2.61	5.23	10.24	11.45
Albany	1.82	4.98	6.44	10.45	13.80
Buffalo	2.33	5.06	8.13	9.88	12.84
Region	3.59	5.46	9.80	15.11	18.12
Mid-Atlantic Region					
Newark	4.69	6.24	13.49	16.33	20.83
Philadelphia	3.22	6.42	14.56	13.31	17.89
Pittsburgh	4.03	4.48	8.51	10.19	5.32
Wilmington	2.63	6.13	13.94	25.30	12.99
Baltimore	3.36	4.22	9.12	12.09	14.91
Richmond	7.74	10.86	9.76	8.54	16.74
Region	4.49	6.23	11.62	13.56	17.31
Southeast Region					
Greensboro	5.33	10.54	20.35	20.45	13.61
Columbia	4.18	12.15	19.32	19.79	14.96
Atlanta	2.66	16.00	24.27	21.22	18.82
Jacksonville	4.63	11.37	18.28	27.30	15.27

(continued)

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
Nashville	3.95	13.91	16.07	22.29	13.17
Birmingham	4.43	13.65	29.46	26.27	14.59
Jackson	5.57	15.99	25.17	17.82	12.27
Ft. Lauderdale	5.76	9.88	18.03	25.67	18.81
Little Rock	0.59	10.46	11.20	7.90	3.96
New Orleans	3.34	5.12	12.88	9.40	4.01
Region	4.39	11.27	19.24	22.26	14.63
Central Region					
Cincinnati	7.25	9.83	15.00	5.94	12.13
Cleveland	8.09	12.04	16.34	7.53	9.01
Indianapolis	2.87	4.00	5.46	8.27	8.16
Detroit	3.94	6.43	7.41	7.83	9.65
Parkersburg	0.67	0.51	0.85	0.93	2.25
Louisville	5.77	5.48	2.64	3.04	5.17
Region	4.87	7.25	9.34	6.74	8.98
Midwest Region					
Chicago	4.12	3.20	11.43	11.14	15.86
Springfield	0.07	1.91	1.94	2.20	6.44
Milwaukee	5.84	3.35	4.30	2.58	5.43
St. Paul	8.88	9.13	1.24	14.28	18.64
Des Moines	13.79	5.79	7.27	5.63	8.81
St. Louis	2.99	5.76	9.81	9.74	15.52
Fargo	4.43	0.24	5.40	5.91	7.90
Aberdeen	0.25	1.35	1.82	1.81	1.34
Omaha	5.21	2.68	1.65	3.71	3.30
Helena	5.61	7.28	3.84	3.68	10.25
Region	5.10	4.71	6.55	9.00	13.47
Southwest Region					
Wichita	9.70	4.10	3.97	4.77	3.99
Oklahoma City	7.34	10.62	10.37	3.59	3.66
Austin	8.36	2.55	5.05	5.39	0.66
Dallas	15.30	3.58	7.14	4.21	3.81
Houston	1.73	3.98	3.13	5.07	4.36
Cheyenne	5.44	2.10	0.00	0.00	0.00
Denver	12.40	11.82	12.19	8.91	6.78
Albuquerque	6.93	4.36	3.76	3.38	4.89
Phoenix	7.24	11.14	5.93	6.75	7.40
Salt Lake City	26.35	7.15	4.57	3.48	2.67
Region	9.85	5.52	6.43	5.06	3.17

(continued)

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
Western Region					
Laguna Niguel	7.28	5.87	9.07	14.24	18.54
Sacramento	5.64	4.21	6.20	9.08	12.23
San Jose	5.21	6.03	9.61	5.33	12.95
Boise	2.30	1.31	2.10	2.53	3.27
Las Vegas	3.33	3.86	7.04	8.56	11.99
Seattle	6.13	8.45	10.03	13.97	10.60
Anchorage	3.60	6.27	2.24	2.53	4.06
Portland	2.77	2.58	3.80	3.94	5.93
San Francisco	2.65	3.42	9.23	4.01	9.85
Los Angeles	1.52	3.68	8.99	9.21	9.19
Honolulu	0.06	1.27	7.94	5.98	9.37
Region	4.41	4.81	8.37	9.39	12.12
Nation	5.53%	6.50%	10.39%	12.09%	12.15%

Source: GAO analysis of IRS data.

Productivity Indicators

Tables I.7 through I.14 show dollars collected per staff year, active dispositions per staff year, dollars assessed per staff year, and active inventory turnover periods for field offices and ACS call sites.

"Dollars collected per staff year" refers to amounts collected for payment of taxes, penalties, and interest, attributable to either delinquent accounts or delinquent returns, divided by the number of collection staff years used. Amounts collected were received from taxpayers subject to collection action at the time of payment as well as from taxpayers who were no longer subject to collection action at the time of payment for various reasons.[2]

"Active dispositions per staff year" refers to the total number of dispositions of active delinquent account or delinquent return cases divided by the number of collection staff years used. Each delinquent account or delinquent return case included in these calculations pertained to a taxpayer who was subject to collection action at the time of the disposition.

[2]Some delinquent taxpayers are not subject to collection action for any of several reasons, including IRS' determination that they are currently unable to pay their delinquencies or they cannot be located, bankruptcy or other legal proceedings involving the taxpayers, or the taxpayer has agreed to pay the amount owed in installments.

"Dollars assessed per staff year" refers to the total assessments attributable to delinquent returns divided by the number of collection staff years used. In some instances, the assessments were made on the basis of returns that were eventually secured from taxpayers; in other instances, the assessments were based on returns that IRS had prepared for delinquent taxpayers by using the most recent income information available. Assessments included taxes, penalties, and interest.

The "active inventory turnover period" refers to the average number of delinquency cases in the active inventory during the fiscal year divided by the number of case dispositions plus the number of cases transferred to the queue during the fiscal year.[3] The active inventory contains cases that are being pursued by collection staff. IRS collection reports did not contain the information necessary to determine the fiscal year 1987 turnover period.

Table I.7: Dollars Collected Per Staff Year, Field Offices, Fiscal Years 1987-1991

Dollars in thousands

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
North Atlantic Region					
Augusta	$311	$313	$369	$323	$268
Portsmouth	354	443	523	539	287
Burlington	304	336	307	315	246
Boston	514	560	650	621	474
Providence	309	409	416	696	326
Hartford	729	810	644	836	612
Brooklyn	368	406	486	476	449
Manhattan	735	658	784	609	506
Albany	429	402	557	399	776
Buffalo	263	298	343	371	350
Region	496	509	572	543	470
Mid-Atlantic Region					
Newark	502	447	543	485	376
Philadelphia	381	337	443	355	306
Pittsburgh	244	276	327	267	267
Wilmington	214	234	253	252	205
Baltimore	342	334	404	338	336
Richmond	391	343	437	403	337
Region	387	359	443	383	331

(continued)

[3]IRS calculates field office and ACS annual active inventory turnover periods as the averages of monthly turnover periods.

Dollars in thousands

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
Southeast Region					
Greensboro	276	302	345	317	252
Columbia	343	324	353	363	319
Atlanta	290	277	298	284	239
Jacksonville	451	306	398	412	243
Nashville	267	280	322	325	265
Birmingham	337	327	354	312	266
Jackson	242	256	249	310	293
Ft. Lauderdale	249	277	397	390	298
Little Rock	330	298	304	272	285
New Orleans	276	230	245	277	276
Region	306	284	335	335	267
Central Region					
Cincinnati	294	256	337	303	295
Cleveland	352	329	368	353	332
Indianapolis	236	235	386	304	280
Detroit	326	381	350	459	343
Parkersburg	252	235	256	237	255
Louisville	234	262	306	278	283
Region	297	308	346	359	312
Midwest Region					
Chicago	342	301	395	340	437
Springfield	236	250	283	314	621
Milwaukee	338	272	291	296	297
St. Paul	298	222	311	261	259
Des Moines	231	166	237	283	445
St. Louis	376	289	322	314	314
Fargo	167	149	172	243	269
Aberdeen	179	145	168	174	193
Omaha	200	196	206	196	216
Helena	176	188	170	328	174
Region	302	254	311	300	351
Southwest Region					
Wichita	246	183	263	287	279
Oklahoma City	196	196	191	238	275
Austin	300	237	267	305	319
Dallas	256	225	289	287	416
Houston	352	509	306	364	382

(continued)

Dollars in thousands

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
Cheyenne	187	136	180	204	173
Denver	267	221	242	265	255
Albuquerque	296	226	276	302	292
Phoenix	268	206	273	314	290
Salt Lake City	245	157	215	228	256
Region	273	257	264	293	330
Western Region					
Laguna Niguel	359	318	395	640	284
Sacramento	353	292	337	352	382
San Jose	322	289	439	364	301
Boise	231	188	228	220	216
Las Vegas	236	208	227	240	367
Seattle	294	262	332	359	349
Anchorage	255	183	214	210	226
Portland	346	277	336	348	419
San Francisco	343	404	434	394	316
Los Angeles	337	317	390	358	316
Honolulu	355	363	438	337	422
Region	328	298	369	403	321
Nation	$335	$314	$366	$369	$332

Source: GAO analysis of IRS data.

Table I.8: Dollars Collected Per Staff Year, Automated Call Sites, Fiscal Years 1987-1991

Dollars in thousands

Call sites	FY 87	FY 88	FY 89	FY 90	FY 91
North Atlantic Region					
Boston	$1,648	$1,417	$1,183	$1,659	$1,441
Manhattan	2,075	1,734	1,258	1,468	1,645
Buffalo	1,762	1,246	1,186	1,347	1,547
Region	1,853	1,517	1,216	1,487	1,552
Mid-Atlantic Region					
Newark	1,803	1,481	1,246	1,454	1,958
Philadelphia	1,854	1,430	1,216	1,365	1,430
Baltimore	1,508	955	970	1,448	1,650
Region	1,717	1,278	1,122	1,424	1,664
Southeast Region					
Atlanta	1,306	1,118	1,155	1,215	1,434
Jacksonville	1,716	1,253	1,208	1,180	1,481
Nashville	1,417	1,143	1,172	1,370	1,460
Region	1,493	1,174	1,181	1,254	1,462
Central Region					
Cleveland	2,338	1,205	1,199	1,518	1,629
Indianapolis	1,584	1,303	996	1,273	1,487
Detroit	1,560	1,242	1,277	1,797	1,748
Region	1,822	1,249	1,152	1,515	1,620
Midwest Region					
Chicago	1,733	1,451	1,493	1,742	1,664
St. Louis	1,306	1,011	1,066	1,342	1,462
Region	1,575	1,271	1,292	1,543	1,571
Southwest Region					
Dallas	1,255	881	1,030	1,194	1,515
Houston	1,072	917	742	1,032	1,383
Denver	1,137	1,164	1,147	1,301	1,616
Region	1,159	969	958	1,177	1,505
Western Region					
Laguna Niguel	1,787	1,509	1,542	1,518	1,533
Seattle	1,386	1,195	1,416	1,643	1,733
San Francisco	1,714	1,193	1,302	1,518	1,517
Region	1,637	1,301	1,427	1,556	1,590
Nation	$1,567	$1,229	$1,190	$1,410	$1,561

Source: GAO analysis of IRS data.

Table I.9: Active Delinquent Account and Delinquent Return Dispositions Per Staff Year, Field Offices, Fiscal Years 1987-1991

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
North Atlantic Region					
Augusta	51.98	44.07	34.42	33.57	29.37
Portsmouth	43.82	42.00	42.52	34.10	22.99
Burlington	43.45	33.68	27.20	28.38	21.93
Boston	58.03	46.49	44.38	41.30	32.49
Providence	38.49	42.55	47.66	46.79	32.38
Hartford	67.13	47.32	49.45	45.75	39.07
Brooklyn	42.33	37.64	37.93	40.88	33.84
Manhattan	53.33	46.73	40.37	44.54	47.80
Albany	54.49	40.08	41.32	41.49	39.98
Buffalo	47.53	36.13	41.21	35.09	35.86
Region	51.05	42.37	41.21	41.04	36.88
Mid-Atlantic Region					
Newark	39.05	30.24	28.17	32.20	24.49
Philadelphia	41.34	34.77	39.49	36.78	32.58
Pittsburgh	39.64	35.79	38.03	42.94	39.23
Wilmington	32.67	25.89	25.82	29.27	24.73
Baltimore	36.86	28.41	25.27	26.77	20.78
Richmond	46.69	40.08	44.30	49.94	35.35
Region	40.21	32.96	33.59	36.20	28.82
Southeast Region					
Greensboro	47.69	32.39	33.89	38.03	35.44
Columbia	59.46	41.63	41.91	45.27	40.02
Atlanta	37.51	30.83	42.30	42.46	38.90
Jacksonville	84.26	43.87	56.70	55.05	38.47
Nashville	46.21	34.13	34.45	34.26	27.60
Birmingham	51.05	40.58	34.66	35.44	28.31
Jackson	46.77	35.75	39.93	51.14	48.29
Ft. Lauderdale	34.87	44.17	46.54	36.58	29.68
Little Rock	65.74	49.61	54.86	54.02	44.31
New Orleans	61.13	49.99	58.64	58.52	49.28
Region	52.22	40.27	45.66	44.73	36.90
Central Region					
Cincinnati	41.36	37.33	40.09	42.55	34.23
Cleveland	40.93	35.24	39.75	38.55	36.27
Indianapolis	62.79	43.03	44.27	38.71	40.33
Detroit	47.34	38.55	39.34	42.02	36.10
Parkersburg	42.85	30.85	34.46	37.83	33.97

(continued)

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
Louisville	53.17	47.00	57.68	66.09	53.87
Region	48.08	38.86	41.85	43.32	38.33
Midwest Region					
Chicago	48.27	33.26	32.99	29.10	25.22
Springfield	59.12	46.91	39.80	46.03	42.54
Milwaukee	64.81	40.31	48.38	42.45	45.91
St. Paul	47.90	31.75	32.66	30.98	26.70
Des Moines	55.55	34.30	37.91	39.61	37.39
St. Louis	47.56	34.76	29.37	28.90	27.81
Fargo	38.61	32.63	26.87	23.98	33.58
Aberdeen	51.31	36.77	32.41	36.67	38.35
Omaha	37.20	36.97	38.59	38.52	35.22
Helena	41.53	29.07	30.33	30.97	26.01
Region	49.89	35.03	34.96	33.19	31.08
Southwest Region					
Wichita	53.73	36.48	44.77	58.18	46.87
Oklahoma City	45.53	35.73	42.59	62.22	53.50
Austin	41.09	36.35	54.48	61.57	60.13
Dallas	36.27	41.27	45.21	57.44	48.57
Houston	69.51	52.85	52.07	66.57	55.78
Cheyenne	30.21	25.94	48.68	59.17	36.79
Denver	43.43	31.46	43.56	58.81	54.73
Albuquerque	52.17	44.83	45.98	53.52	44.70
Phoenix	48.26	29.96	48.40	70.41	50.22
Salt Lake City	35.83	18.16	37.16	51.68	53.20
Region	46.64	37.93	47.11	60.79	52.50
Western Region					
Laguna Niguel	43.56	26.61	24.65	23.36	22.72
Sacramento	45.19	35.09	37.07	34.66	30.32
San Jose	43.53	34.18	31.82	28.27	21.37
Boise	52.65	38.52	41.00	36.99	35.03
Las Vegas	54.36	39.63	32.44	40.44	35.23
Seattle	47.24	39.85	39.75	36.72	34.52
Anchorage	41.80	34.75	36.73	32.38	29.66
Portland	74.52	54.76	56.12	48.29	47.81
San Francisco	42.23	35.78	35.79	37.86	30.11
Los Angeles	41.90	30.32	29.47	26.32	27.15

(continued)

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
Honolulu	54.53	39.66	34.30	26.17	23.96
Region	46.10	34.06	33.18	31.22	28.32
Nation	47.66	37.16	39.86	42.12	36.52

Source: GAO analysis of IRS data.

Table I.10: Active Delinquent Account and Delinquent Return Dispositions Per Staff Year, Automated Call Sites, Fiscal Years 1987-1991

Call sites	FY 87	FY 88	FY 89	FY 90	FY 91
North Atlantic Region					
Boston	491.63	616.90	594.83	699.66	612.45
Manhattan	565.79	484.19	476.72	831.91	739.49
Buffalo	583.31	505.87	630.80	494.91	565.63
Region	542.76	533.99	551.55	694.76	649.93
Mid-Atlantic Region					
Newark	574.56	468.92	446.32	541.18	545.64
Philadelphia	621.87	533.07	553.19	546.13	408.87
Baltimore	417.83	373.58	383.89	598.99	450.53
Region	535.52	456.54	451.27	565.24	463.43
Southeast Region					
Atlanta	606.47	461.67	495.20	530.94	673.07
Jacksonville	634.11	529.27	580.61	608.62	715.92
Nashville	575.83	481.05	524.77	609.41	737.68
Region	608.24	491.59	538.45	589.00	713.57
Central Region					
Cleveland	513.19	434.69	496.75	657.52	678.97
Indianapolis	669.96	550.15	418.11	566.64	583.05
Detroit	546.19	451.92	588.16	840.94	774.92
Region	572.44	476.74	499.43	681.31	678.38
Midwest Region					
Chicago	599.07	466.38	593.34	592.25	537.59
St. Louis	484.00	467.99	533.84	617.18	681.20
Region	556.52	467.04	565.33	604.64	603.92
Southwest Region					
Dallas	535.70	384.87	644.13	542.94	677.40
Houston	584.87	483.75	436.04	590.48	580.84
Denver	563.10	591.51	718.07	712.70	690.37
Region	560.22	471.81	589.75	606.92	651.70
Western Region					
Laguna Niguel	605.62	534.05	507.07	448.33	559.43
Seattle	608.47	522.55	555.51	549.60	659.42
San Francisco	560.05	472.15	567.14	548.75	576.12
Region	591.84	509.36	540.93	508.40	595.08
Nation	569.06	489.34	535.77	596.07	623.43

Source: GAO analysis of IRS data.

Table I.11: Dollars Assessed Per Staff Year, Field Offices, Fiscal Years 1987-1991

Dollars in thousands

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
North Atlantic Region					
Augusta	$107	$151	$221	$212	$186
Portsmouth	196	261	310	315	211
Burlington	162	194	293	234	201
Boston	204	240	314	320	255
Providence	87	191	300	263	206
Hartford	453	224	325	407	351
Brooklyn	148	126	217	296	281
Manhattan	178	137	320	357	304
Albany	223	178	457	322	298
Buffalo	137	107	152	197	174
Region	190	164	280	309	266
Mid Atlantic Region					
Newark	186	179	214	273	279
Philadelphia	132	137	278	225	258
Pittsburgh	113	127	215	228	189
Wilmington	78	68	248	223	220
Baltimore	291	173	254	1,825	272
Richmond	148	131	295	329	310
Region	182	153	250	599	267
Southeast Region					
Greensboro	135	118	160	205	203
Columbia	165	147	195	255	292
Atlanta	112	114	188	239	242
Jacksonville	225	138	225	164	155
Nashville	81	108	122	171	112
Birmingham	143	140	139	200	171
Jackson	111	135	222	218	204
Ft. Lauderdale	98	129	252	249	208
Little Rock	119	112	180	217	174
New Orleans	180	137	153	200	217
Region	139	128	190	212	197
Central Region					
Cincinnati	139	139	196	231	198
Cleveland	135	116	179	205	189
Indianapolis	124	83	138	145	205
Detroit	156	132	191	226	199

(continued)

Dollars in thousands

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
Parkersburg	148	145	194	178	197
Louisville	145	132	192	221	190
Region	144	123	182	207	197
Midwest Region					
Chicago	175	123	167	189	196
Springfield	249	127	165	228	250
Milwaukee	199	153	172	196	186
St. Paul	148	124	138	207	148
Des Moines	128	72	129	161	142
St. Louis	137	120	152	184	188
Fargo	88	78	85	101	107
Aberdeen	95	64	105	99	128
Omaha	81	82	127	145	122
Helena	81	89	85	226	96
Region	155	117	149	187	173
Southwest Region					
Wichita	55	23	157	186	176
Oklahoma City	122	104	121	192	198
Austin	153	143	238	224	186
Dallas	94	112	160	197	181
Houston	209	157	184	206	210
Cheyenne	96	59	109	84	60
Denver	110	76	138	171	172
Albuquerque	169	137	206	279	369
Phoenix	144	90	135	191	172
Salt Lake City	111	73	121	155	169
Region	133	111	165	196	189
Western Region					
Laguna Niguel	160	101	138	153	127
Sacramento	141	122	147	152	159
San Jose	89	90	231	179	148
Boise	100	85	120	118	144
Las Vegas	110	75	89	144	159
Seattle	166	109	154	659	229
Anchorage	149	80	131	133	108
Portland	126	107	176	179	204
San Francisco	174	92	152	141	188
Los Angeles	112	85	145	141	156

(continued)

Dollars in thousands

Field offices	FY 87	FY 88	FY 89	FY 90	FY 91
Honolulu	231	182	182	271	237
Region	136	98	154	202	160
Nation	$150	$123	$188	$254	$201

Source: GAO analysis of IRS data.

Table I.12: Dollars Assessed Per Staff Year, Automated Call Sites, Fiscal Years 1987-1991

Dollars in thousands

Call sites	FY 87	FY 88	FY 89	FY 90	FY 91
North Atlantic Region					
Boston	$602	$674	$1,160	$1,469	$527
Manhattan	446	426	499	459	359
Buffalo	611	641	856	549	445
Region	538	558	804	775	437
Mid-Atlantic Region					
Newark	538	469	820	597	747
Philadelphia	787	446	1,026	505	577
Baltimore	502	488	563	615	573
Region	605	468	773	575	623
Southeast Region					
Atlanta	627	495	414	376	267
Jacksonville	606	615	520	360	243
Nashville	394	366	457	485	263
Region	553	503	470	407	256
Central Region					
Cleveland	666	582	604	1,067	421
Indianapolis	709	518	488	451	348
Detroit	725	437	725	842	554
Region	701	509	603	773	440
Midwest Region					
Chicago	626	201	326	613	452
St. Louis	404	266	444	461	333
Region	544	228	382	537	397
Southwest Region					
Dallas	526	304	594	387	387
Houston	638	395	374	380	293
Denver	465	506	901	519	353
Region	541	387	597	423	348
Western Region					
Laguna Niguel	382	293	475	1,548	330
Seattle	552	402	481	441	401
San Francisco	406	281	409	509	250
Region	444	324	456	908	329
Nation	$546	$428	$586	$635	$388

Source: GAO analysis of IRS data.

Table I.13: Active Inventory Turnover Periods, Field Offices, Fiscal Years 1988-1991

Periods expressed in months

Field offices	FY 88	FY 89	FY 90	FY 91
North Atlantic Region				
Augusta	8.85	11.63	12.00	13.15
Portsmouth	10.46	11.69	9.50	12.80
Burlington	12.06	15.15	12.21	14.43
Boston	8.87	8.95	8.58	9.79
Providence	11.14	9.52	8.50	10.61
Hartford	9.31	9.58	9.80	10.11
Brooklyn	12.12	11.20	10.56	11.19
Manhattan	11.59	10.28	10.28	9.76
Albany	9.31	8.51	9.09	8.24
Buffalo	11.12	9.93	11.12	10.00
Region	10.79	10.17	10.02	10.26
Mid-Atlantic Region				
Newark	12.95	14.87	13.02	14.40
Philadelphia	9.97	10.09	10.20	8.88
Pittsburgh	10.15	10.69	9.46	9.60
Wilmington	13.56	11.60	11.55	13.01
Baltimore	14.20	13.97	11.20	14.52
Richmond	10.80	10.15	8.21	10.26
Region	11.82	12.02	10.50	11.60
Southeast Region				
Greensboro	14.91	11.33	9.52	11.04
Columbia	9.41	9.90	9.14	11.45
Atlanta	12.35	9.64	9.25	9.56
Jacksonville	8.36	7.37	6.63	10.29
Nashville	9.41	9.12	8.63	13.16
Birmingham	10.80	10.80	10.44	13.40
Jackson	10.00	8.55	7.80	6.60
Ft. Lauderdale	9.85	8.76	9.97	12.35
Little Rock	8.05	7.20	6.87	10.12
New Orleans	8.64	7.44	7.46	8.65
Region	10.07	8.74	8.36	10.47
Central Region				
Cincinnati	11.31	10.50	9.70	11.58
Cleveland	11.55	9.90	9.78	11.18
Indianapolis	8.12	8.21	9.22	10.11
Detroit	12.05	12.39	11.84	13.80

(continued)

Periods expressed in months

Field offices	FY 88	FY 89	FY 90	FY 91
Parkersburg	11.13	12.47	11.54	12.00
Louisville	7.87	7.31	6.92	8.09
Region	10.58	10.27	9.99	11.47
Midwest Region				
Chicago	11.75	11.02	10.75	13.53
Springfield	5.55	8.43	6.81	6.80
Milwaukee	9.09	8.24	9.64	8.88
St. Paul	12.49	9.06	9.03	12.49
Des Moines	7.64	9.30	8.67	8.55
St. Louis	9.33	11.39	10.57	9.69
Fargo	9.44	9.23	10.47	9.13
Aberdeen	8.40	8.70	10.19	10.65
Omaha	9.05	9.71	9.60	10.33
Helena	11.53	11.56	12.29	11.02
Region	10.00	9.85	9.78	10.59
Southwest Region				
Wichita	8.79	9.73	8.09	7.93
Oklahoma City	11.10	9.48	7.40	9.51
Austin	11.86	10.13	9.03	9.40
Dallas	8.91	11.60	9.21	10.38
Houston	8.20	10.04	8.84	10.30
Cheyenne	11.60	7.69	7.70	9.00
Denver	12.18	11.06	8.45	8.63
Albuquerque	8.82	10.20	9.17	10.06
Phoenix	13.21	13.47	9.98	10.28
Salt Lake City	16.61	13.82	10.86	10.01
Region	10.25	10.90	8.96	9.76
Western Region				
Laguna Niguel	15.36	13.74	13.82	15.18
Sacramento	13.39	11.01	12.57	13.00
San Jose	14.03	11.41	14.79	19.07
Boise	10.22	9.67	10.53	11.31
Las Vegas	12.36	12.23	9.96	9.80
Seattle	11.21	9.49	10.29	10.67
Anchorage	12.41	10.28	8.73	11.72
Portland	10.58	9.29	9.66	9.60
San Francisco	12.15	10.25	11.01	12.58
Los Angeles	14.90	12.42	14.12	11.67

(continued)

Periods expressed in months

Field offices	FY 88	FY 89	FY 90	FY 91
Honolulu	12.19	9.44	13.48	14.11
Region	13.34	11.42	12.31	12.90
Nation	11.10	10.45	9.87	10.92

Source: GAO analysis of IRS data.

Table I.14: Active Inventory Turnover Periods, Automated Call Sites, Fiscal Years 1988-1991

Periods expressed in months

Call sites	FY 88	FY 89	FY 90	FY 91
North Atlantic Region				
Boston	3.68	3.44	4.48	5.22
Manhattan	5.74	9.85	5.33	5.33
Buffalo	4.54	6.02	8.11	7.30
Region	4.65	6.37	5.66	5.81
Mid-Atlantic Region				
Newark	11.19	7.78	6.28	7.75
Philadelphia	7.34	6.42	5.70	11.09
Baltimore	6.86	12.04	7.84	13.24
Region	8.34	8.29	6.73	10.74
Southeast Region				
Atlanta	6.34	7.23	10.07	9.51
Jacksonville	5.50	7.78	7.39	6.52
Nashville	4.95	9.04	7.72	5.39
Region	5.64	7.92	8.09	6.75
Central Region				
Cleveland	3.63	4.55	6.11	5.21
Indianapolis	3.64	8.77	8.36	9.35
Detroit	4.32	4.63	3.51	2.99
Region	3.86	5.71	5.80	5.57
Midwest Region				
Chicago	6.98	11.49	16.05	14.16
St. Louis	5.61	10.79	7.87	5.46
Region	6.49	11.24	11.82	9.80
Southwest Region				
Dallas	5.99	5.09	5.34	5.11
Houston	6.40	6.46	5.29	5.90
Denver	4.02	5.33	5.42	5.66
Region	5.42	5.60	5.35	5.50
Western Region				
Laguna Niguel	6.64	10.87	12.30	6.89
Seattle	4.95	10.63	12.23	9.48
San Francisco	5.88	7.82	11.34	6.98
Region	5.88	9.69	11.99	7.65
Nation	5.56	7.55	7.77	7.14

Source: GAO analysis of IRS data.

Staff Years Realized for Collection Field Offices and Call Sites

Table II.1: Staff Years Realized, Field Offices, Fiscal Years 1987-1991

Field office	FY 87	FY 88	FY 89	FY 90	FY 91
North Atlantic Region					
Augusta	37	37	41	40	44
Portsmouth	33	38	38	37	50
Burlington	24	25	26	27	31
Boston	194	197	202	195	217
Providence	34	38	42	43	55
Hartford	96	111	110	105	117
Brooklyn	291	293	303	280	288
Manhattan	303	298	289	281	289
Albany	73	78	83	83	95
Buffalo	143	150	149	145	155
Region	1,227	1,267	1,285	1,236	1,340
Mid-Atlantic Region					
Newark	324	353	337	317	357
Philadelphia	240	240	239	226	234
Pittsburgh	134	139	137	131	137
Wilmington	31	30	33	30	32
Baltimore	275	276	263	246	253
Richmond	207	225	211	203	216
Region	1,212	1,264	1,220	1,152	1,228
Southeast Region					
Greensboro	188	205	220	215	246
Columbia	99	115	110	105	118
Atlanta	266	290	309	300	365
Jacksonville	252	293	296	290	380
Nashville	158	166	165	159	186
Birmingham	112	110	117	111	146
Jackson	77	86	87	80	92
Ft. Lauderdale	306	352	348	323	394
Little Rock	72	79	85	84	93
New Orleans	202	247	256	225	224
Region	1,731	1,943	1,993	1,892	2,244
Central Region					
Cincinnati	157	184	197	189	177
Cleveland	192	220	237	220	216
Indianapolis	170	198	196	189	185
Detroit	398	431	463	432	409
Parkersburg	75	86	89	81	74

(continued)

Field office	FY 87	FY 88	FY 89	FY 90	FY 91
Louisville	122	132	138	135	131
Region	1,114	1,250	1,320	1,246	1,192
Midwest Region					
Chicago	359	400	384	358	335
Springfield	69	70	66	65	61
Milwaukee	117	149	143	129	122
St. Paul	128	163	159	150	167
Des Moines	73	88	76	68	67
St. Louis	172	179	175	170	157
Fargo	31	35	32	28	26
Aberdeen	28	30	30	25	26
Omaha	58	64	66	66	63
Helena	62	60	57	53	48
Region	1,095	1,239	1,187	1,110	1,072
Southwest Region					
Wichita	93	98	98	94	95
Oklahoma City	212	214	208	193	181
Austin	274	355	317	298	306
Dallas	450	532	532	530	501
Houston	322	333	328	325	312
Cheyenne	36	46	46	41	37
Denver	196	220	220	214	217
Albuquerque	69	77	77	76	71
Phoenix	184	205	193	183	203
Salt Lake City	98	126	124	120	114
Region	1,933	2,206	2,143	2,075	2,037
Western Region					
Laguna Niguel	503	598	552	510	573
Sacramento	265	301	307	282	274
San Jose	315	340	334	305	318
Boise	56	62	58	57	55
Las Vegas	130	142	142	133	123
Seattle	232	253	238	229	229
Anchorage	95	107	111	99	90
Portland	129	135	129	130	129
San Francisco	213	230	231	211	219
Los Angeles	536	538	528	472	469

(continued)

Field office	FY 87	FY 88	FY 89	FY 90	FY 91
Honolulu	52	57	56	58	55
Region	2,526	2,762	2,686	2,486	2,535
Nation	10,840	11,931	11,836	11,197	11,648

Note: Totals may not add due to rounding.

Source: IRS data.

Table II.2: Staff Years Realized, Automated Collection Call Sites, Fiscal Years 1987-1991

Call sites	FY 87	FY 88	FY 89	FY 90	FY 91
North Atlantic Region					
Boston	119	114	110	95	115
Manhattan	138	147	141	139	143
Buffalo	71	75	73	97	101
Region	327	337	323	331	360
Mid-Atlantic Region					
Newark	81	89	97	99	99
Philadelphia	77	95	96	103	116
Baltimore	84	101	138	129	138
Region	242	286	332	330	353
Southeast Region					
Atlanta	105	136	103	111	117
Jacksonville	119	137	145	173	184
Nashville	89	104	121	150	178
Region	313	376	369	434	478
Central Region					
Cleveland	73	85	83	81	98
Indianapolis	67	80	99	91	95
Detroit	83	94	94	78	94
Region	223	260	276	250	286
Midwest Region					
Chicago	101	98	95	106	132
St. Louis	60	68	84	105	113
Region	161	166	179	211	245
Southwest Region					
Dallas	169	219	170	167	159
Houston	150	166	160	122	126
Denver	160	142	119	120	124
Region	479	527	449	409	409
Western Region					
Laguna Niguel	158	165	179	216	264
Seattle	138	155	145	162	203
San Francisco	141	164	150	156	191
Region	436	484	475	535	658
Nation	2,181	2,435	2,403	2,501	2,790

Note: Totals may not add due to rounding.

Source: IRS data.

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