United States General Accounting Office

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High-Risk Series

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Internal Revenue Service Receivables

GAO/HR-95-6

GAO **United States**
General Accounting Office
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Comptroller General
of the United States

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The President of the Senate
The Speaker of the House of Representatives

In 1990, the General Accounting Office began a special effort to review and report on the federal program areas we considered high risk because they were especially vulnerable to waste, fraud, abuse, and mismanagement. This effort, which has been strongly supported by the Senate Committee on Governmental Affairs and the House Committee on Government Reform and Oversight, brought much needed focus to problems that were costing the government billions of dollars.

In December 1992, we issued a series of reports on the fundamental causes of problems in designated high-risk areas. We are updating the status of our high-risk program in this second series. Our Overview report (GAO/HR-95-1) discusses progress made in many areas, stresses the need for further action to address remaining critical problems, and introduces newly designated high-risk areas. This second series also includes a Quick Reference Guide (GAO/HR-95-2) that covers all 18 high-risk areas we have tracked over the past few years, and separate reports that detail continuing significant problems and resolution actions needed in 10 areas.

This report discusses our continuing concerns about the Internal Revenue Service's (IRS) management of accounts receivable. While IRS has undertaken many individual initiatives, in some respects, the accounts receivable problem is worse today than 5 years ago. IRS has yet to clearly demonstrate that the efforts it has underway have sufficient institutional focus to effectively deal with the underlying causes of the problem—causes that cut across the agency and across lines of managerial authority and responsibility.

Copies of this report series are being sent to the President, the Republican and Democratic leadership of the Congress, congressional committee chairs and ranking minority members, all other members of the Congress, the Director of the Office of Management and Budget, the Secretary of the Treasury, and the Commissioner of Internal Revenue.

Charles A. Bowsher
Comptroller General
of the United States

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Overview

As the government's primary tax collection agency, the Internal Revenue Service (IRS) routinely collects over a trillion dollars each year. But, its efforts to collect tens of billions of dollars taxpayers owe in delinquent taxes have been inefficient and unbalanced. Because of this, IRS' management of accounts receivable has been recognized by GAO, the Office of Management and Budget (OMB), and IRS management as a high-risk area.

The Problem

IRS' poor performance in resolving tens of billions of dollars in outstanding tax delinquencies has not only lessened the revenues immediately available to support government operations but could also jeopardize future taxpayer compliance by leaving the impression that IRS is neither fair nor serious about collecting overdue taxes.

Progress

In response to these concerns, IRS has undertaken many initiatives to "fix" the accounts receivable problem. The initiatives included correcting errors in masterfile records of tax receivables, estimating the size of the receivables inventory using statistical sampling approaches, resolving high dollar cases, developing a research system to identify characteristics of delinquent taxpayers, and settling tax debts for less than what taxpayers owe. Through such initiatives, IRS was trying to (1) improve the accuracy of its delinquent accounts inventory, (2) slow the growth in accounts receivable, and (3) accelerate and increase the collection of overdue taxes.

Despite IRS' efforts, negligible progress has been made in achieving the three objectives. First, IRS has not yet developed an accounting system that identifies valid and collectible receivables and those that are not, thereby complicating the job of collection personnel in trying to resolve individual accounts. Second, over the period 1990 through 1994, the gross inventory of tax debt,[1] which includes accounts receivable, grew about 80 percent—from $87 billion to $156 billion. Third, by 1994, annual collections of delinquent taxes had declined from $25.5 billion to $23.5 billion—a decline of about 8 percent since 1990—with IRS either writing off or suspending collection action on about $2 of receivables for each $1 it collected. While collections in 1994 were higher than in 1993, the overall statistics

[1]The inventory of tax debt includes all outstanding debts owed by taxpayers that are in IRS' detailed accounting records, even though many are invalid. IRS currently cannot differentiate valid from invalid accounts in this inventory.

suggest that, despite IRS' many initiatives, the accounts receivable problem is, in some respects, worse today than it was 5 years ago.

Outlook for the Future

These disappointing results should not be interpreted as indicating either that the problem is intractable or that IRS is incapable of correcting the problem. Rather, the results are indicative of the (1) pervasiveness of problems throughout IRS' processes that cumulate in the inventory and (2) difficulty in coming to grips with the interrelationship of the following five underlying causes.

- First, the agency's records are inaccurate and insufficient for making strategic planning or collection case management decisions. IRS does not know how many accounts are valid or collectible, which accounts are valid, or which collection tools work best.
- Second, the collection process is lengthy, antiquated, rigid, and inefficient. The first step in the process alone may take 6 months, whereas delinquencies in the private sector are usually resolved in 6 months.
- Third, IRS has had difficulty in balancing collection efforts with the need to protect taxpayer rights—an objective embodied in

legal restrictions on IRS' efforts. We are concerned that IRS may be sending the wrong message to its employees because recent policies have tended to emphasize practices that generate less revenues (for example, settling tax debts for less than is owed) while not emphasizing the need to collect delinquent taxes when the debtors have sizable incomes.

- Fourth, IRS' decentralized structure tends to blur lines of responsibility and accountability. There is not an inherently clear focus on solving problems that cut across the agency, such as the passing on of invalid and uncollectible accounts from one function to another.
- And fifth, IRS does not have enough information to determine the optimum size and mix of staff for collections.

We recognize that IRS has numerous initiatives underway which relate to various aspects of the underlying causes. However, IRS has yet to clearly demonstrate that these efforts will effectively deal with the underlying causes—causes that cut across the agency and across lines of managerial authority and responsibility and whose resolution, thus, requires an institution-wide focus.

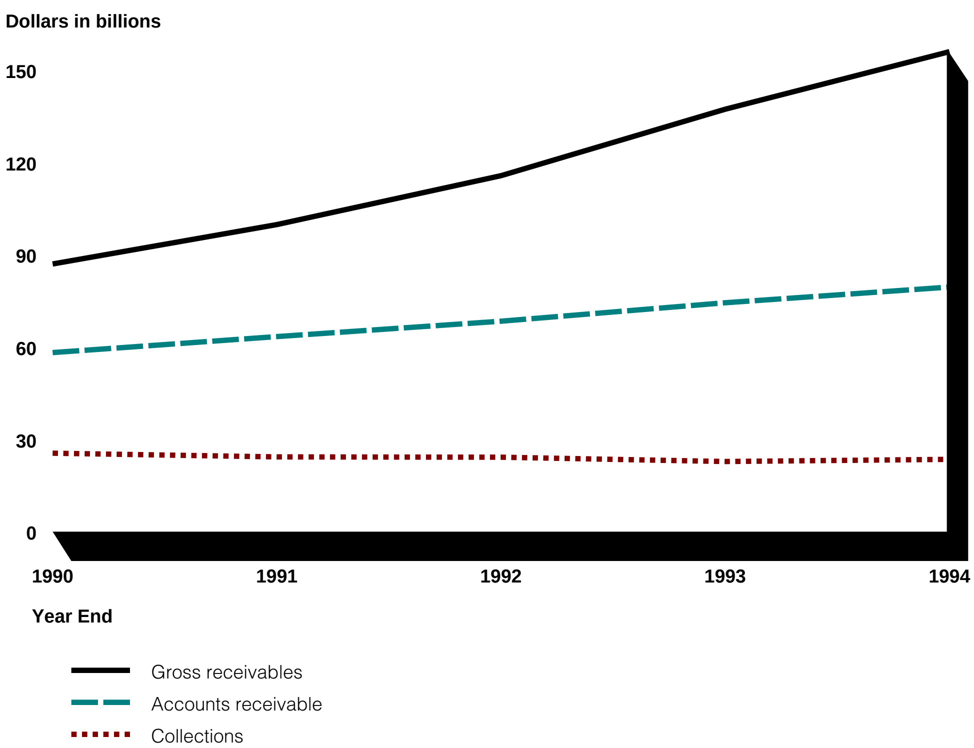
Background: Challenges Facing IRS' Accounts Receivable

IRS' inability to collect a significant portion of tax delinquencies prompted the identification of accounts receivable as a high-risk area in 1988. The outstanding inventory of tax debt at that time was about $76 billion, including $22 billion of reported receivables classified as currently not collectible, while collections were about $23 billion a year. And the outstanding debt was increasing each year, but collections were not keeping pace. Our concerns were that such seemingly poor collection performance not only lessened the revenues immediately available to support government operations but could also jeopardize future taxpayer compliance by leaving the impression that IRS is neither fair nor serious about collecting overdue taxes.

In our view, the primary task now, as then, is two-fold: collect more delinquent taxes and stem the growth in outstanding debts. The first part of the task requires greater efficiency and productivity in the collection process. The second requires changes in other IRS components to prevent delinquencies and minimize cluttering-up the collection process with invalid and uncollectible accounts.

Over the past 4 years, the inventory of tax debt has continued to increase, while delinquent tax collections have declined. As depicted in figure 1, the inventory has grown almost 80 percent, while collections have declined about 8 percent over the period 1990 through 1994.

Figure 1: Inventory of Tax Debt, 1990 Through 1994



Note 1: Gross receivables include accounts categorized as currently not collectible. Receivables data represent year-end balances, while collections data represent annual totals.

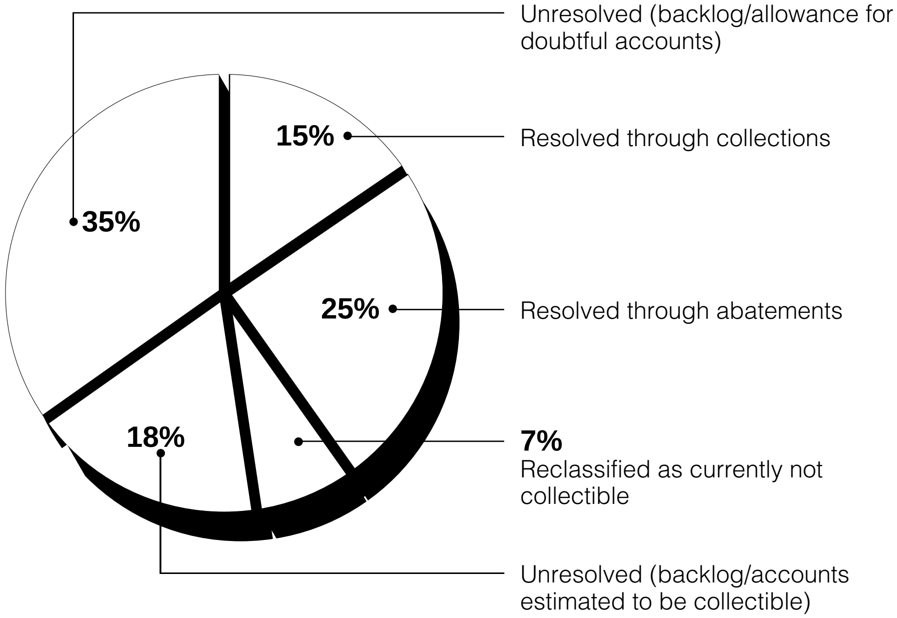
Note 2: Effective November 1990, Public Law 101-508 extended the statutory time limit on collections from 6 years to 10 years.

Source: IRS.

In part, the increase in the inventory of tax debt is attributable to:

- The inflow of new accounts receivable, up 8 percent annually in recent years; and
- IRS' disposition of its annual workload, for example, for 1994, IRS retained 53 percent in working inventory and added 7 percent to the currently not collectible inventory. (See figure 2.)

Figure 2: Accounts Receivable Dispositions, Fiscal Year 1994



Note 1: Data reflect the disposition of accounts receivable in working inventory at the beginning of the year and new receivables established during the year.

Note 2: Collectibility amounts are IRS estimates based on Research Division analysis of the accounts receivable inventory.

Source: IRS

In its efforts to resolve and manage the current inventory, IRS has been abating or suspending active collection efforts on about $2 of receivables for each $1 it collects. (See figure 2.) For example, during fiscal year 1994, IRS abated about $37.5 billion of its receivables indicating that a significant portion of the accounts receivable inventory should not have been established in the first place. IRS also suspended about $11.3 billion of receivables it classified as "currently not collectible." In contrast, collections in fiscal year 1994 amounted to about $23.5 billion. Also, IRS expects to abate or suspend active collection efforts on about two-thirds of the $79.5 billion of accounts in working inventory (backlog) at the end of fiscal year 1994, based on IRS' estimates that these accounts are of doubtful collectibility.

Such a significant amount of unproductive accounts receivable demands changing the manner in which other IRS components (for example, compliance, returns processing, and taxpayer service) go about their business. Presently, accounts receivable reflect not just valid tax debts needing collection action but also many breakdowns or inefficiencies in other IRS programs. For example:

- the failure of returns processing to correctly account for a taxpayer's payment may result in the creation of an account receivable for collection personnel to resolve;
- the failure of taxpayer service to promptly resolve a taxpayer's inquiry about an overdue account may perpetuate the receivable and generate subsequent action by collection personnel; and
- the establishment of a receivable as a result of an IRS compliance effort which overstates a taxpayer's liability makes additional work for collection personnel with no guarantee of revenue generation.

The following sections discuss the actions IRS has taken and needs to take with respect to the five problem areas that we previously reported[2] and that perpetuate accounts receivable as a high-risk area.

[2]High-Risk Series: Internal Revenue Service Receivables (GAO/HR-93-13, Dec. 1992).

Lack of Information Still a Major Problem

Accurate and reliable information on which to guide collection efforts is a must, as is the sustained commitment from top management to provide the resources needed to ensure the success of those efforts. Historically, IRS has not emphasized the importance of this information, and the progress made to date in developing accurate and reliable information has been very slow. Probably the most significant accomplishment in this area has been IRS' recognition that more accurate financial and management information on the makeup and characteristics of delinquent taxpayers would assist in identifying and ultimately resolving problem areas.

Efforts are under way to determine the valid and invalid segments of the inventory of tax debts, and some interim progress has been made in determining the value of the inventory. There are also ongoing efforts to determine those market segments, that is, industries, occupations, geographic areas, taxpayers with common characteristics, or internal compliance activities that identify tax debts, so that collection efforts (including prevention activities) can be better focused toward resolving tax debts.

However, little has been done to utilize available information or generate the additional information needed to evaluate the effectiveness of numerous IRS collection tools and programs. Such evaluations would help IRS improve the efficiency and productivity of the collection process.

Valid and Collectible Accounts

IRS is now able to estimate the total value of its valid receivables based on statistical samples selected from its inventory of tax debts. As of September 30, 1993, IRS estimated that its valid receivables total $71 billion, of which about $29 billion was believed to be collectible. While these estimates provide a much clearer picture of the amount of tax revenue that could be realized and are a vast improvement over the information IRS had in the past, they are just an interim step.

IRS needs to produce more reliable information on the validity and collectibility of each account in the inventory. In response to one of our past recommendations, IRS is working to develop systems for categorizing the validity and collectibility of each account in the inventory, but it will be several years before the systems are operational and can produce the needed information.[3]

IRS also needs to work toward correcting the underlying account information to ensure that the information used to develop its systems is accurate. We found some problems with the underlying account information on credit balances and in-process revenue transactions during our audit of IRS' fiscal year 1993 financial statements.

Until accurate and reliable information on the validity and collectibility of the inventory of tax debts is available, IRS will continue to waste time pursuing debts that are not real and will not generate revenue. Moreover, the taxpayers contacted about such nonexistent debt may feel harassed and lose confidence in IRS' competence and fairness. In addition, available summary information on tax debts may be misleading in allocating staff and developing collection strategies because they include both valid and invalid accounts.

Market Segment Characteristics

As part of an initiative called "Compliance 2000," IRS intends to analyze information

[3] Financial Audit: IRS Significantly Overstated Its Accounts Receivable Balance (GAO/AFMD-93-42, May 6, 1993).

from various internal and external databases to identify tax debtors possessing similar characteristics so that it can design strategies to bring them into compliance. These strategies could range from up-front prevention to tailored collection efforts. And IRS expects the research results to improve the way in which it prioritizes tax debt cases for collection.

We believe this concept could potentially have a major impact on how IRS deals with tax debts, particularly in developing the much needed prevention programs to keep accounts from becoming delinquent in the first place. However, it is too early to determine whether IRS' research results will meet expectations. IRS does not expect the entire base-line of analytical data to be available until 1997.

Even then, substantive collection results would take years longer. After identifying market segments generating valid tax debts, IRS would need to determine the causes of those debts and develop, test, and implement courses of action to deal with the causes. Once those actions are completed, it will take some time before full results materialize.

Which Programs and Tools Work Best

Although we have been pointing out the need for better information to manage and evaluate collection programs and tools since the 1970s, little has been done. Without this type of information, IRS has no empirical basis for selecting a cost-effective mix of collection tools and programs. With this type of information, IRS could develop an overall strategy to better assure that it is recovering the most revenue at the lowest cost.

IRS is working on developing overall cost information on major collection processes, but it does not capture enough information on the use of some specific collection tools or programs to evaluate their effectiveness. For example, IRS does not capture account related information to evaluate its use of levies—garnishing wages or levying bank accounts. Nor does IRS know whether the tools it has to apply to collecting employment taxes (employee wages withheld for social security and income taxes as well as the employer's share of social security) are used, much less whether they are effective. Both these issues were reported in our last high-risk report. This past year we also reported that IRS had not developed a means to evaluate the use of its offers in compromise to settle tax debts—a program that has received renewed emphasis in recent years.

Inefficient Collection Process

Although IRS is considering some changes to parts of the collection process, the process still remains outdated, costly, and inefficient. We have pointed out a number of private sector and state collection techniques IRS could adopt to enhance its collection process.[4] IRS plans to initiate one of these—early telephone contact with delinquent taxpayers—in 1995 and is also developing information that should assist in tailoring collection actions. While these efforts are in the right direction, IRS continues to rely heavily on field collections—personal visits by collection employees. This is very costly and an approach avoided in the private sector.

The first stage of IRS' three stage collection process, introduced decades ago, relies on computer generated notices and bills and could take as long as 6 months before the account moves to the second stage where telephone contact is attempted. IRS is testing a program in two locations for certain taxpayers where it attempts telephone contact earlier in the process—after 2 to 3 months—and plans to expand this program to all delinquent taxpayers in 1995. However, this is still later in the collection process

[4]Tax Administration: New Delinquent Tax Collection Methods for IRS (GAO/GGD-93-67, May 11, 1993).

than in the private sector, where telephone contact is the primary tool.

This expansion appears to be prompted by our prior recommendation and at the direction of the House and Senate appropriations committees. Recently, both committees recognized the disparity in IRS' use of personal visits versus the telephone to collect delinquent taxes. And they directed IRS to shift its emphasis so that contacting taxpayers by telephone is used to a greater extent.

The large number of invalid accounts that enter the inventory of tax debts each year continues to compound collection problems by increasing the workload. IRS' antiquated computer systems also contribute to the problem because of the slowness in which employees are able to get timely and accurate information. IRS' massive computer modernization effort should help relieve these problems, but this is a long-term effort and there does not appear to be any significant relief in the short term. Similarly, IRS' research efforts may yield new methods for resolving tax debts but they, too, are a long-term endeavor.

Balancing Collection Efforts With Taxpayer Protections

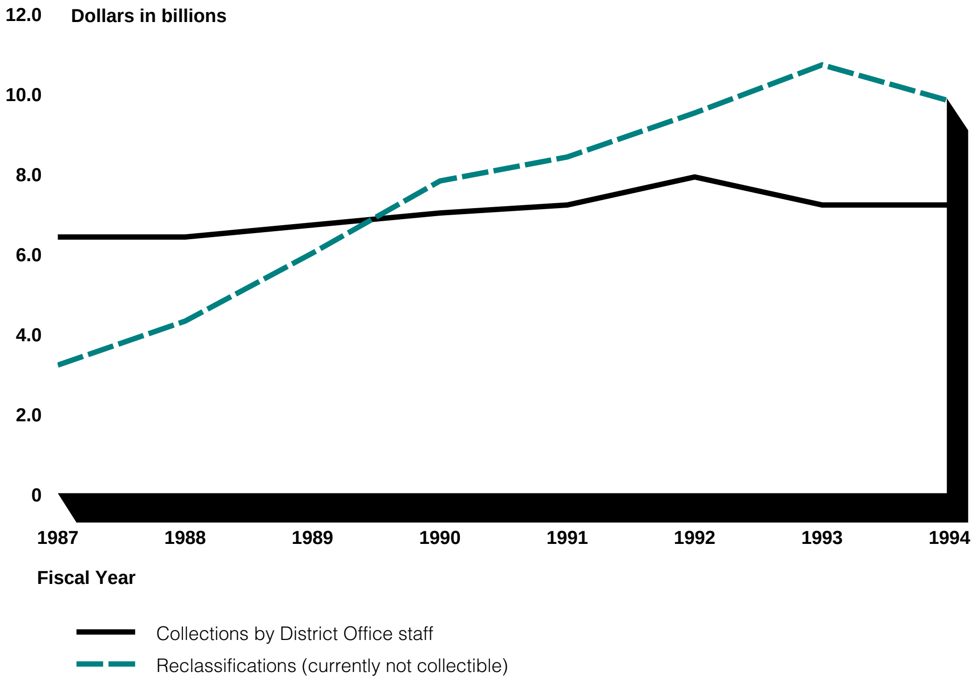
The Congress has authorized IRS to take drastic measures in collecting delinquent taxes. For example, IRS can seize and sell an individual taxpayer's car or home or a business taxpayer's equipment, inventory, or physical plant to satisfy tax debts.

To prevent unwarranted use of IRS' collection authority, the Congress has held numerous oversight hearings and established a number of statutory safeguards which have been strengthened over time, most recently in the Taxpayer Bill of Rights in 1988. An unintended result of these congressional actions has been to hamper collections.

As we reported in the 1992 high-risk report, one provision of the 1988 legislation prohibits IRS from evaluating staff on the basis of dollars collected, even though IRS already had a similar policy. But the Congress was concerned that IRS employees, perceiving a "quota" system, were too harsh in their collection efforts. We have consistently stated that we believe that the amount of taxes collected is a reasonable basis on which to judge the performance of employees whose job it is to collect taxes, as long as other criteria, such as fair and courteous treatment of taxpayers, are also evaluated. Few private sector collection managers we talked to believed one could have an effective collection operation if dollars collected could not be used to evaluate performance.

Without the use of dollars collected, IRS' staff evaluation system does not discern a difference between collection actions that essentially write off the current collection of tax debt (for example, reclassifying a collections case as "currently not collectible") and actions to resolve a case by collecting taxes owed—both actions are considered case closings. Such a practice may be one reason why IRS field collection staff have been declaring more tax debts "currently not collectible" each year than they collect. (See figure 3.) Our review of "currently not collectible" cases showed that IRS employees allowed some taxpayers who were earning more than $70,000 a year to pay nothing toward their tax debts.

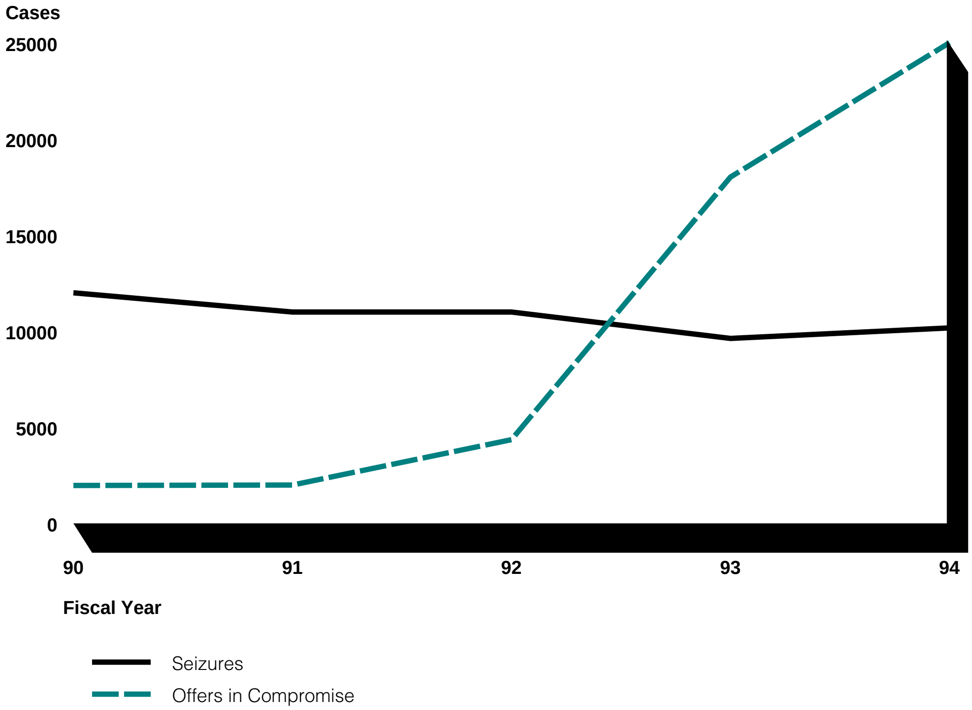
Figure 3: District Office Collection Case Closures—Amounts Collected Vs. Reclassifications to Currently Not Collectible Status



Source: GAO analysis of IRS data.

Recently, IRS has taken other steps that tend to be more lenient to delinquent taxpayers than in the past—allowing more delinquent taxpayers to compromise their liability (that is, settle their tax debt for something less than what they owe) and to pay their tax debts in installments. An indication of this trend is shown in the drop in the number of cases in which IRS seized property since 1990 and the significant increase in the number of cases where IRS has allowed taxpayers to pay less than what they owed. (See figure 4.) We recognize that such programs could be beneficial—if IRS collects monies that otherwise would not be collected. However, we are concerned that IRS may be sending the wrong message to its collection employees. IRS is also concerned about this and has recently started an internal campaign to emphasize that firmer collection efforts should be used when appropriate.

Figure 4: Comparison of the Use of Two Collection Methods—Seizures and Offers in Compromise



Source: GAO analysis of IRS data.

The struggle to balance the need to protect the rights of taxpayers with the need to collect tax debts is not easy. IRS must be fair;

its employees should follow appropriate laws and procedures and not harass taxpayers. On the other hand, taxpayers must also accept their respective tax obligations because, to the extent they do not, all other taxpayers must bear a disproportionate burden. This is why taxpayers need to know that IRS is serious about collecting taxes. In this regard, in response to one of our past recommendations, IRS has announced its intent to change its offers in compromise program so that taxpayers' lifestyles, among other things, will be considered before their offers to pay less tax than what they owe can be accepted. Taxpayers could be required, depending on where they live and their income levels, to change their lifestyles, for example, sell property, before IRS accepts their offers.

Decentralized Organization Structure

Given IRS' highly decentralized operations and the number of components that may have a role (either directly or indirectly) in dealing with problems that cut across the agency, such as accounts receivable, IRS recognizes that key managers need to know what they are responsible for and to be held accountable for making necessary changes to their operations. Presently, IRS has two ways—the Federal Managers' Financial Integrity Act (FMFIA) and IRS' strategic management planning process—that could be used to focus managers' efforts, but neither specifically address the interrelationship of the underlying causes of the accounts receivable problem.

IRS has traditionally operated through a highly decentralized organizational structure. In IRS' National Office, various Chiefs administer programs that directly or indirectly affect accounts receivable and the collection of tax debts—including processing returns and payments, accounting for the taxes and payments, assisting taxpayers, identifying delinquent taxpayers, and collecting the taxes. However, these officials have no direct line authority over the people who carry out these programs in the field. All 7 regions, 63 districts, and 10 service centers share responsibility for collecting tax debts. Each has a great deal of independence in deciding how to pursue and resolve tax delinquencies.

In 1991, IRS attempted to deal with the decentralized issue by establishing an Accounts Receivable Executive Officer position. This official looked at the problems across functional and geographical boundaries and provided the various responsible officials with information and suggestions for improvement projects. However, under a major reorganization project, the position was abolished at the end of fiscal year 1993 and its responsibilities were turned over to three senior IRS officials—Chief Compliance Officer, Chief Financial Officer, and Chief of Taxpayer Service. These officials have only recently agreed on the distribution of responsibilities involving accounts receivable.

The FMFIA and IRS' strategic planning process provide two ways for senior management officials to reach agreement on what needs to be done to resolve significant problems facing IRS. Under the integrity act process, IRS' senior management officials confer quarterly on progress to eliminate material weaknesses and to resolve high risk matters.

Annually, an overall assessment of progress is made and long-term corrective actions identified. Under the strategic planning process, IRS develops an annual plan designed to help top management set agencywide goals, establish mission priorities, and create a benchmark for measuring progress in achieving objectives.

IRS, however, has yet to fully use either the FMFIA or strategic planning processes to effectively deal with the accounts receivable problem. While the annual plans identify initiatives that could help ameliorate the problem, it is unclear that they reach to all parts of the organization that contribute to the problem or that they will be enough. IRS' decentralized organization requires a clear focus on accounts receivable, with specific goals and measurements for dealing with all the underlying causes of the problem.

Uneven Staffing

As we reported in our December 1992 high-risk report, IRS' solution to dealing with tax debts was to add more staff, particularly field collection staff. This resulted in staffing imbalances among the field offices, allowing staff in some offices to pursue small as well as large debts, while in other offices large debts went uncollected because staff were not available. We pointed out that adding more staff, particularly in the field, was not a long-term solution and would not guarantee that collections would increase. We recommended that any additional staff be allocated to telephone collections rather than field collections until information is available to allow IRS to determine the optimum mix of staff for collections. Telephone collections is a less costly and more productive means of collecting tax debts and more in line with what is done in the private sector.

IRS has started to take actions to address staffing imbalances among its field offices. Based on our recommendations, IRS placed hiring freezes on offices that were relatively overstaffed and allowed understaffed offices to fill positions that arose through attrition. IRS disagreed with our assessment that it should limit the size of the field collection staff and continued to seek additional field staff. The Congress, however, in IRS' fiscal year 1995 appropriations directed IRS to utilize any additional collection staff for telephone collections and not for field collections.

Further Action Needed

We recognize that IRS has numerous initiatives under way that could help to resolve the accounts receivable problem and we support those efforts. But, we also recognize that IRS has pursued many initiatives over the years without bringing about desired change. And, it is not clear that IRS' current efforts will be enough.

In sum, IRS has yet to clearly demonstrate the institutional focus that we believe is necessary to effectively deal with the underlying causes of the problem—causes that cut across the agency and across lines of managerial authority and responsibility. Continued congressional oversight could help assure that IRS moves forward on its efforts and provides the resources necessary for their success.

Equally important is that the strategy address ways to best reengineer IRS' outmoded tax collection processes. Because most of these processes were designed decades ago, they have not kept pace with advances in technology or communications. As a result, IRS' ability to collect taxes has been hampered. IRS has also not taken full advantage of the vast experience that private sector collection companies have in areas such as locating debtors and managing accounts receivable. Testing the use of such companies to locate and contact delinquent taxpayers may be an appropriate step in reengineering IRS' tax collection processes.

The lack of accurate and reliable information continues to be IRS' foremost problem and hinders most of its efforts to effectively deal with tax debts. Priority must be given to this area because so many of IRS' modernization efforts rely heavily on accurate and reliable information. While modernizing IRS' computer systems should help improve its ability to access and process information, IRS cannot wait until that program is completed—sometime after the turn of the century—for accurate and reliable information.

Related GAO Products

Financial Audit: Examination of IRS' Fiscal Year 1993 Financial Statements (GAO/AIMD-94-120, June 15, 1994).

Tax Administration: State Tax Administrators' Views on Delinquent Tax Collection Methods (GAO/GGD-94-59FS, Feb. 2, 1994).

Tax Administration: Changes Needed to Cope With Growth in Offer in Compromise Program (GAO/GGD-94-47, Dec. 23, 1993).

Tax Administration: Collecting Delinquent Taxes and Communicating With Taxpayers (GAO/T-GGD-94-50, Nov. 9, 1993).

Tax Administration: IRS Can Do More to Collect Taxes Labelled "Currently Not Collectible" (GAO/GGD-94-2, Oct. 8, 1993).

Financial Audit: Examination of IRS' Fiscal Year 1992 Financial Statements (GAO/AIMD-93-2, June 30, 1993).

Tax Administration: New Delinquent Tax Collection Methods for IRS (GAO/GGD-93-67, May 11, 1993).

Financial Audit: IRS Significantly Overstated Its Accounts Receivable Balance (GAO/AFMD-93-42, May 6, 1993).

Tax Administration: Improved Staffing of IRS' Collection Function Would Increase Productivity (GAO/GGD-93-97, May 5, 1993).

Tax Administration: Status of Tax Systems Modernization, Tax Delinquencies, and Tax Gap (GAO/T-GGD-93-4, Feb. 3, 1993).

Government Management: Status of Progress in Correcting Selected High-Risk Areas (GAO/T-AFMD-93-1, Feb. 3, 1993).

High-Risk Series: Internal Revenue Service Receivables (GAO/HR-93-13, Dec. 1992).

Tax Administration: An Update on IRS' Progress on Accounts Receivable and Strategic Management (GAO/T-GGD-92-26, Apr. 2, 1992).

Tax Systems Modernization: Progress Mixed in Addressing Critical Success Factors (GAO/IMTEC-92-13, Apr. 2, 1992).

Tax Administration: IRS' System Used in Prioritizing Taxpayer Delinquencies Can Be Improved (GAO/GGD-92-6, Mar. 26, 1992).

Federal Contractor Tax Delinquencies and Status of the 1992 Tax Return Filing Season (GAO/T-GGD-92-23, Mar. 17, 1992).

Tax Administration: Federal Agency Tax Compliance Problems Remain; Improvements Are Planned (GAO/GGD-92-29, Feb. 18, 1992).

Tax Administration: IRS' Implementation of Certain Compliance Initiatives (GAO/GGD-92-45FS, Jan. 30, 1992).

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