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Description of document:	Internal Revenue Service (IRS) report showing Federal Employee and Retiree Tax Delinquencies, 2010
Requested date:	12-January-2013
Released date:	05-April-2013
Posted date:	30-September-2013
Title of document	Annual Report Federal Employee/Retiree Delinquency Initiative (FERDI) 2010
Source of document:	IRS FOIA Request HQ FOIA Stop 211 2980 Brandywine Road Chamblee, GA 30341

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PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

April 5, 2013

I am responding to your Freedom of Information Act (FOIA) request dated January 12, 2013, that we received on January 16, 2013.

You requested copies of the following:

- A copy of the most recent chart listing federal agencies and the number of workers who are delinquent on their taxes, the total balance owed to the IRS in aggregate for that agency, and the delinquency rate (in percent).
- A copy of a comparable chart for each of the last five years.

I am enclosing a copy of the 2010 Federal Employee and Retiree Delinquency Initiative (FERDI) report, which is the most recent report available. As for a copy of a comparable chart for each of the last five years, I found no documents specifically responsive to this portion of your request.

I have enclosed Notice 393 explaining your appeal rights.

If you have any questions please call Tax Law Specialist Robert Thomas, ID # 860636, by phone at 704.548.4406 or write to: Internal Revenue Service, HQ Disclosure, 2980 Brandywine Road, Stop 211, Chamblee, GA 30341. Please refer to case number F13016-0134.

Sincerely,

Bertrand Tzeng
Disclosure Manager
HQ Disclosure FOIA and Program Operations

Enclosures
Responsive record(s) (5)
Notice 393

CIVILIAN / MILITARY / RETIREE SUMMARY REPORT

Category	Population ¹			FERDI Taxpayer Count ² (Excluding Installment Agreements)			Balance Owed (Excluding Installment Agreements)			Delinquency Rate ³	
	2010	2009	% Change	2010	2009	% Change	2010	2009	% Change	2010	2009
CIVILIAN EMPLOYEES ⁴	2,952,005	2,958,496	-0.2%	98,291	99,036	-0.75%	\$ 1,034,384,138	\$ 1,002,549,851	3.18%	3.33%	3.35%
CIVILIAN - RETIRED	1,883,846	1,878,255	0.3%	37,258	40,000	-6.86%	\$ 469,896,027	\$ 454,938,448	3.29%	1.98%	2.13%
MILITARY - ACTIVE DUTY	1,473,343	1,462,170	0.8%	29,482	28,853	2.18%	\$ 111,027,905	\$ 109,557,536	1.34%	2.00%	1.97%
MILITARY RESERVE/ GUARD	1,319,695	1,326,080	-0.5%	31,299	30,631	2.18%	\$ 228,836,638	\$ 219,525,138	4.24%	2.37%	2.31%
MILITARY - RETIRED	2,167,934	2,158,016	0.5%	83,051	84,034	-1.17%	\$ 1,576,023,976	\$ 1,525,688,378	3.30%	3.83%	3.89%
TOTAL:	9,796,823	9,783,017	0.1%	279,381	282,554	-1.12%	\$ 3,420,168,684	\$ 3,312,259,351	3.26%	2.85%	2.89%

Notes:¹Population Data Sources:

Civilian: OPM Employment and Trends, Table 9 - Federal Civilian Employment and Payroll by Branch, Selected Agency, Dec. 2009 and DMDC Non-Appropriated Funds (NAF) Organization Report, Sept. 2010

Reserve/Guard: DoD DMDC Guard & Reserves Summary Strength Report, Sept. 2010

Retired Military: DoD DMDC, Sept. 2010

Civil Service Retirement: OPM Ret & Ins Svc, Budget & Admin Svcs Div, 10/1/10

²For the purpose of this table, an employee is considered delinquent if he has an unresolved federal income tax delinquency in the form of a balance owed and/or an unfiled tax return. **Accounts in currently not collectible, combat zone, offer in compromise, or bankruptcy/litigation status are included. Employees in installment agreements are excluded.**³Number of delinquent employees / total workforce.⁴Civilian and DoD NAF employees

CIVILIAN / MILITARY / RETIREE DETAIL REPORT -- 2010
(More than 25 Employees)

Dept/Agency/Category	Taxpayer Count ¹	Balance Owed ¹	Workforce ³	Delinquency Rate ⁴
Executive Departments				
Department of Agriculture	2,269	\$ 17,185,736	108,291	2.10%
Department of the Air Force	6,062	\$ 49,522,513	194,623	3.11%
Department of the Army	12,286	\$ 105,478,429	320,478	3.83%
Department of Commerce	1,739	\$ 27,433,827	49,162	3.54%
Department of Defense	4,607	\$ 39,490,022	144,451	3.19%
Department of Education	176	\$ 4,286,496	4,536	3.88%
Department of Energy	322	\$ 4,932,109	16,625	1.94%
Department of Health and Human Services	2,919	\$ 40,697,493	83,202	3.51%
Department of Homeland Security	4,647	\$ 36,984,922	188,983	2.46%
Department of Housing and Urban Development	391	\$ 5,021,404	10,041	3.89%
Department of the Interior	1,923	\$ 13,301,234	79,048	2.43%
Department of Justice	2,069	\$ 17,662,076	116,901	1.77%
Department of Labor	457	\$ 7,141,207	16,640	2.75%
Department of the Navy	7,341	\$ 70,882,416	240,993	3.05%
Department of State	349	\$ 3,958,293	11,890	2.94%
Department of Transportation	1,236	\$ 16,139,290	57,947	2.13%
Department of the Treasury	1,181	\$ 9,303,278	123,094	0.96%
Department of Veterans Affairs	11,659	\$ 151,082,033	308,814	3.78%
Independent Agencies and Other Offices				
Administrative Office of the U.S. Courts	742	\$ 13,066,643	33,756	2.20%
Advisory Council on Historic Preservation	5	\$ 18,218	53	9.43%
American Battle Monuments Commission	X	X	40	X
Armed Forces Retirement Home	14	\$ 85,476	268	5.22%
Broadcasting Board of Governors	62	\$ 728,848	1,772	3.50%
Committee for Purchase from People Who Are Blind or Severely Disabled	X	X	29	X
Commodity Futures Trading Commission	19	\$ 243,644	699	2.72%
Consumer Product Safety Commission	13	\$ 89,441	510	2.55%
Corporation for National and Community Service	13	\$ 59,911	632	2.06%
Court Services and Offender Supervision Agency	58	\$ 413,427	1,252	4.63%
Defense Nuclear Facilities SafetyBoard	X	X	104	X
Environmental Protection Agency	413	\$ 19,473,477	18,742	2.20%

CIVILIAN / MILITARY / RETIREE DETAIL REPORT -- 2010
(More than 25 Employees)

Dept/Agency/Category	Taxpayer Count ¹	Balance Owed ¹	Workforce ³	Delinquency Rate ⁴
Executive Office of the President	36	\$ 833,970	1,794	2.01%
Export-Import Bank of the United States	8	\$ 168,907	381	2.10%
Farm Credit Administration	6	\$ 10,917	287	2.09%
Federal Communications Commission	71	\$ 1,084,544	1,832	3.88%
Federal Deposit Insurance Corporation	185	\$ 3,155,313	8,149	2.27%
Federal Election Commission	11	\$ 97,354	349	3.15%
Federal Housing Finance Agency	11	\$ 249,316	453	2.43%
Federal Labor Relations Authority	7	\$ 1,439	142	4.93%
Federal Maritime Commission	5	\$ 32,126	128	3.91%
Federal Mediation and Conciliation Service	4	\$ 38,849	244	1.64%
Federal Mine Safety and Health Review Commission	3	X	70	4.29%
Federal Reserve System - Board of Governors	91	\$ 1,265,152	1,873	4.86%
Federal Retirement Thrift Investment Board	5	\$ 66,707	95	5.26%
Federal Trade Commission	26	\$ 262,677	1,189	2.19%
Financial Crisis Inquiry Board	3	\$ 634,138	56	5.36%
General Services Administration	424	\$ 4,286,658	12,893	3.29%
Government Accountability Office	65	\$ 788,873	3,191	2.04%
Government Printing Office	156	\$ 2,122,322	2,290	6.81%
Institute of Museum and Library Services	7	\$ 17,201	86	8.14%
Inter-American Foundation	3	\$ 9	40	7.50%
Int'l Boundary and Water Comm: U.S. and Mexico	9	\$ 216,749	270	3.33%
Medicare Payment Advisory Commission	3	\$ 6,181	52	5.77%
Merit Systems Protection Board	8	\$ 140,716	219	3.65%
Millennium Challenge Corporation	13	\$ 28,484	292	4.45%
Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation	X	X	63	X
National Aeronautics and Space Administration	313	\$ 4,405,790	18,671	1.68%
National Archives and Records Administration	99	\$ 328,768	3,529	2.81%
National Capital Planning Commission	X	X	46	X
National Credit Union Administration	12	\$ 66,144	1,079	1.11%
National Endowment for the Arts	5	\$ 31,411	179	2.79%
National Endowment for the Humanities	4	\$ 96,152	190	2.11%
National Labor Relations Board	47	\$ 524,931	1,714	2.74%

CIVILIAN / MILITARY / RETIREE DETAIL REPORT -- 2010
 (More than 25 Employees)

Dept/Agency/Category	Taxpayer Count ¹	Balance Owed ¹	Workforce ³	Delinquency Rate ⁴
National Mediation Board	X	X	46	X
National Science Foundation	51	\$ 512,535	1,483	3.44%
National Transportation Safety Board	8	\$ 78,580	385	2.08%
Occupational Safety and Health Review Commission	X	X	57	X
Office of Personnel Management	155	\$ 1,917,149	6,246	2.48%
Overseas Private Investment Corporation	4	\$ 7,535	210	1.90%
Peace Corps	20	\$ 95,767	933	2.14%
Pension Benefit Guaranty Corporation	35	\$ 291,473	948	3.69%
Presidio Trust	15	\$ 725,633	346	4.34%
Railroad Retirement Board	27	\$ 425,644	983	2.75%
Recovery Act Accountability and Transparency Board	X	X	34	X
Securities and Exchange Commission	98	\$ 1,146,843	3,917	2.50%
Selective Service System	3	\$ 777	179	1.68%
Small Business Administration	216	\$ 3,930,497	4,019	5.37%
Smithsonian Institution	250	\$ 2,434,589	4,975	5.03%
Social Security Administration	2,030	\$ 20,144,559	69,963	2.90%
Tennessee Valley Authority	294	\$ 4,622,722	12,065	2.44%
United States Access Board (Architectural and Transportation Barriers Compliance Board)	3	\$ 36,100	40	7.50%
U.S. Agency for International Development	161	\$ 1,177,829	4,146	3.88%
U.S. Chemical Safety and Hazard Investigation Board	X	X	42	X
U.S. Commission on Civil Rights	X	X	50	X
U.S. Election Assistance Commission	X	X	59	X
U.S. Equal Employment Opportunity Commission	96	\$ 1,579,559	2,543	3.78%
U.S. Holocaust Memorial Museum	9	\$ 93,341	187	4.81%
U.S. House of Representatives	467	\$ 8,535,974	11,017	4.24%
U.S. International Trade Commission	6	\$ 37,534	398	1.51%
U.S. Nuclear Regulatory Commission	60	\$ 801,163	4,211	1.42%
U.S. Office of Government Ethics	5	\$ 22,160	77	6.49%
U.S. Office of Special Counsel	X	X	110	X
U.S. Postal Service	25,640	\$ 269,641,265	667,080	3.84%
U.S. Senate	217	\$ 2,134,501	7,048	3.08%

CIVILIAN / MILITARY / RETIREE DETAIL REPORT -- 2010
(More than 25 Employees)

Dept/Agency/Category	Taxpayer Count ¹	Balance Owed ¹	Workforce ³	Delinquency Rate ⁴
U.S. Tax Court	5	\$ 62,508	222	2.25%
Valles Caldera Trust	X	X	59	X
Other ²	3,778	\$ 37,960,267		
Total Civilians:⁵	98,291	\$ 1,034,384,138	2,952,005	3.33%
Military				
ACTIVE DUTY MILITARY	29,482	\$ 111,027,905	1,473,343	2.00%
MILITARY RESERVES/GUARDS	31,299	\$ 228,836,638	1,319,695	2.37%
Retirees				
CIVILIAN RETIRED	37,258	\$ 469,896,027	1,883,846	1.98%
MILITARY RETIRED	83,051	\$ 1,576,023,976	2,167,934	3.83%
Grand Total:	279,381	\$ 3,420,168,684	9,796,823	2.85%

Notes:

¹Includes all balance due and potential nonfiler accounts, excluding those accounts in installment agreement status.

²Includes employees of federal agencies that do not submit workforce information to the OPM Central Personnel Data File (CPDF). Generally includes employees of the legislative branch (other than the Government Printing Office) and intelligence agencies. Data is obtained through an annual match of internal W-2 records, where available.

³For those civilian agencies that make submissions to the OPM CPDF, populations counts are from Sept. 2010. To account for agencies that do not submit to the CPDF, the source for Total Civilians is Office of Personnel Mgmt (OPM) Employment and Trends, Table 9 (Federal Civilian Employment and Payroll by Branch, Selected Agency, and Area, Dec. 2009) plus DoD Defense Manpower Data Center (DMDC) Non-Appropriated Fund (NAF) Organization Report (Sept. 2010). Total federal civilian employment includes Legislative, Judicial and Executive Branches and DoD NAF employees. This figure exceeds the sum of the individual agencies shown since agencies with no delinquent employees and/or 25 or less employees are not shown. Total Treasury is sum of Treasury bureaus (excluding IRS) from CPDF (Sept. 2010) and IRS Staffing by Business Unit as of Sept. 25, 2010, Workforce Information Reports. Military population counts were provided by DMDC. Civilian retired population was provided by OPM Retirement & Insurance Services, Budget & Admin. Services Division.

⁴Delinquency rate equals *Taxpayer Count* divided by *Workforce*.

⁵Total civilians exceeds the sum of the agencies shown because agencies with 25 or less employees are included in the totals

Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 U.S.C. 552

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 35 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

Your appeal **must** be in writing, must be signed by you, and must contain:

Your name and address,
Description of the requested records,
Date of the request (and a copy, if possible),
Identity of the office and contact on the response letter, and
Date of the letter denying the request (and a copy, if possible)

Mail your appeal to: **IRS Appeals**
Attention: FOIA Appeals
M/Stop 55202
5045 E. Butler Ave.
Fresno, California 93727-5136

Judicial Review

If we deny your appeal, or do not address an issue raised in your appeal within 20 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal, you may file a complaint in United States District Court in the district in which (1) you reside; (2) your principal place of business is located; (3) the records are located; or (4) the District of Columbia. A complaint may be filed within 10 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal if your appeal is from an adverse determination of a request for expedited processing. If you choose to file suit before receipt of a final determination by the Appeals office, the administrative appeals process may cease.

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of Civil Procedure 4(i). In addition to service upon the United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A).

The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Exemptions

The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

- (b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order,
- (b)(2) • related solely to the internal personnel rules and practices of an agency,
- (b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute:
 - (A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or
 - (B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

Note: Internal Revenue Code sections 6103 and 6105 are statutes which qualify for exemption 3 treatment. Section 6103 protects the confidentiality of tax returns and information pertaining to a taxpayer collected by the IRS. Section 6105 protects information obtained from a foreign country under a tax treaty.

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- (b)(4) • trade secrets and commercial or financial information obtained from a person and privileged or confidential,
 - (b)(5) • inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency,
 - (b)(6) • personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy,
 - (b)(7) • records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:
 - (A) could reasonably be expected to interfere with enforcement proceedings,
 - (B) would deprive a person of a right to a fair trial or an impartial adjudication,
 - (C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,
 - (D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,
 - (E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or
 - (F) could reasonably be expected to endanger the life or physical safety of any individual.
 - (b)(8) • contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions, or
 - (b)(9) • geological and geophysical information and data, including maps, concerning wells.