



*The Internal Revenue Service Provides  
Valuable Assistance in Locating  
Missing Children*

**February 20, 2007**

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This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

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TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

February 20, 2007

**MEMORANDUM FOR** COMMISSIONER, INTERNAL REVENUE SERVICE

**FROM:** *Michael R. Phillips*  
Michael R. Phillips  
Deputy Inspector General for Audit

**SUBJECT:** Final Audit Report – The Internal Revenue Service Provides Valuable Assistance in Locating Missing Children (Audit # 200640012)

This report presents the results of our review to determine whether opportunities exist to improve the efficiency and effectiveness of the Internal Revenue Service (IRS) Picture Them Home Program.

*Impact on the Taxpayer*

The IRS provides assistance in locating missing children by placing their photographs in printed instructions and publications. From January 2001 through July 2006,<sup>1</sup> the IRS publicized 2,493 pictures of missing children. Our analysis indicates that IRS data may provide useful leads for Federal Government law enforcement to locate missing children.

*Synopsis*

Since 2000, the IRS has partnered with the National Center for Missing and Exploited Children (NCMEC) to help locate missing children by publishing their pictures in printed instructions and publications. The NCMEC has received 587 leads relating to 259 children whose pictures have been printed in IRS instructions and publications; 87 of these children have been recovered. In addition, the IRS includes important tax information in its instructions and publications to assist families of missing children, such as information on filing status,

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<sup>1</sup> The IRS did not maintain statistical information for Calendar Year 2000, the first year in which pictures of missing children were published in printed IRS instructions and publications.



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dependency exemption, the Child Tax Credit, and the Earned Income Tax Credit. Information is also available on the IRS' public Internet web site (IRS.gov).

Enhancements can be made to the Picture Them Home Program. Improving the process the IRS uses to publish the pictures of the missing children would allow it to include more pictures in its printed instructions and publications. Quarterly, the IRS provides the NCMEC with a list that shows which instructions and publications include which missing children. The lists provided to the NCMEC are compiled from Picture Them Home Program management information. This management information is also used to compile Program accomplishments, including the number of pictures used and the number of instructions and publications that included these pictures. However, this information is not always accurate.

Of additional significance is the value IRS data could provide if the data were used to help locate missing children and/or their alleged abductors. Internal Revenue Code Section 6103 restricts the IRS from sharing taxpayer tax returns or return information.<sup>2</sup> The law provides that tax return information is confidential and may not be disclosed by the IRS, other Federal Government and State Government employees, and certain others having access to the information, except as provided in Section 6103. However, disclosure of tax return information to Federal Government officers or employees for use in criminal investigations is an exception provided by Section 6103 (i). Generally, tax return information for specified tax period(s), pursuant to and upon the grant of an ex parte order by a Federal Government district court judge or magistrate, shall be open to inspection by or disclosure to officers and employees of any Federal Government agency who are personally and directly engaged in the criminal proceedings.

***IRS data contain address information that could lead to the recovery of missing children.***

An analysis of those NCMEC cases that contained Social Security Numbers for missing children and/or alleged abductors identified new addresses (i.e., addresses different from those where the children and/or alleged abductors lived at the time of the abductions). We identified new addresses for 237 (46 percent) of 520 missing children and 104 (34 percent) of 305 alleged abductors.

The Federal Bureau of Investigation has jurisdiction and investigative responsibilities over crimes against children, including violations of Federal Government statutes relating to kidnappings such as child abductions and domestic and international parental kidnappings. Section 6103(i) authorizes disclosure of tax returns and return information to Federal Government law enforcement personnel such as the Federal Bureau of Investigation if an ex parte order is granted by a Federal district court judge or magistrate. The information, such as

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<sup>2</sup> Internal Revenue Code Section 6103 (2006).



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taxpayer identifying information and the sources of income and deductions, could provide leads to help locate missing children and/or the alleged abductors.

*Recommendations*

To further increase the value of the Picture Them Home Program, the Commissioner, Wage and Investment Division, should (1) ensure available blank space is consistently identified and considered for picture placement in all instructions and publications and (2) develop a process to ensure management information accurately reflects which instructions and publications include which missing children.

*Response*

IRS management agreed with our recommendations. Management is emphasizing the proper use of the OK-to-Print-Authorization (Form 9589) to ensure employees properly identify the location of blank spaces and the names of missing children whose pictures are to be included. Permission has been obtained from the NCMEC to include pictures of missing children in printed continuous-use instructions and publications. Management will revise procedures to ensure the accuracy of management information, including the data provided to the NCMEC that lists which printed instructions and publications include which missing children. Management's complete response to the draft report is included as Appendix V.

Please contact me at (202) 622-6510 if you have questions or Michael E. McKenney, Assistant Inspector General for Audit (Wage and Investment Income Programs), at (202) 622-5916.



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## *Abbreviations*

IRS	Internal Revenue Service
NCMEC	National Center for Missing and Exploited Children
U.S.	United States



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## *Background*

Since 2000, the Internal Revenue Service (IRS) has partnered with the National Center for Missing and Exploited Children (NCMEC) to help locate missing children by publishing their pictures in printed instructions and publications. The NCMEC was established in 1984 as a private, nonprofit organization to provide services for families and professionals in the prevention of abducted, endangered, and sexually exploited children. When the NCMEC was established, former President Ronald Reagan described the NCMEC as a “public/private partnership” and encouraged the Federal Government and private sectors to assist in efforts to reunite missing children with their families.



The mission of the NCMEC is to help prevent child abduction and sexual exploitation;<sup>1</sup> help find missing children; and assist victims of child abduction and sexual exploitation, their families, and law enforcement personnel. The NCMEC has assisted law enforcement personnel with more than 122,600 missing child cases, resulting in recovery of more than 104,900 missing children. In addition, it has trained more than 218,700 police and other professionals, handled more than 401,200 reports of child sexual exploitation, distributed more than 40 million free publications, and handled more than 2 million telephone calls through its national toll-free telephone line.

***The NCMEC assists families in locating missing children. As of October 2006, the NCMEC was working 3,943 missing child cases.***

Appendix IV provides a list of Federal Government agencies that currently partner with the NCMEC. The NCMEC is unique in that it is the only child protection nonprofit organization provided access to the following:

- Federal Bureau of Investigation National Crime Information Center Missing Person, Wanted Person, and Unidentified Person Files. These Files form a nationwide database of documented criminal justice information maintained by the Federal Bureau of Investigation, which provides criminal justice officials data-sharing capability to support efforts to locate missing and other persons.
- National Law Enforcement Telecommunications System. This is a network of representatives of law enforcement agencies from around the United States (U.S.) and

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<sup>1</sup> Sexual exploitation is a form of child abuse that can involve the molesting of a child, prostituting of a child, and/or use of a child to create pornographic images for sexual and financial purposes.



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Canada that facilitates interstate communications among law enforcement, criminal justice, and other agencies involved in law enforcement.

- **Federal Parent Locator Service.** This is a data-collection service that derives its information from a network of Government computer systems including records of the IRS, the Social Security Administration, the National Personnel Records Center, the Department of Veterans Affairs, and State Government employment security agencies.

The IRS and the NCMEC entered into a partnership to place photographs of missing children in IRS printed instructions and publications. In 2000, the NCMEC recognized how instrumental the Chief, Technical Publications Branch, Media and Publications office, was in the IRS' decision to participate in this Program and awarded the Chief with the National Missing and Exploited Children Award. The first pictures of missing children were included in printed instructions and publications distributed in Calendar Year 2000. The NCMEC President commented that "one in six missing children is found as a direct result of someone recognizing their photos, and we count ourselves extremely fortunate to have the IRS as a powerful new partner in our *Picture Them Home* campaign."

***In January 2001, The National Partnership for Reinventing Government awarded a Hammer Award to the IRS for its Picture Them Home Program.***

Oversight of the Picture Them Home Program is the responsibility of the Media and Publications office within the Wage and Investment Division. The Media and Publications office is responsible for determining related policies and procedures, developing training material, and monitoring and managing overall Program activity.

Each year, the NCMEC provides the IRS photographs of missing children with their associated biographical information. This information includes the child's name, the city and State from which the child went missing, the date of the abduction, and contact information to reach the NCMEC. Media and Publications office employees identify available blank space within the printed instructions and publications they are developing and select the particular pictures to be included in the available space.

This review was performed at the Media and Publications office in Washington, D.C., and at the NCMEC office in Alexandria, Virginia, during the period July through October 2006. The audit was conducted in accordance with *Government Auditing Standards*. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.



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*Results of Review*

***The Internal Revenue Service Provides Valuable Assistance in  
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From January 2001 through July 2006,<sup>2</sup> the IRS publicized 2,493 pictures of missing children in its printed instructions and publications. The NCMEC has received 587 leads relating to 259 children whose pictures have been printed in IRS instructions and publications; 87 of these children have been recovered.

The NCMEC considers a photograph one of the most important tools in the search for missing children. It reports that one in six missing children is found as a direct result of someone recognizing a child's photograph. The NCMEC believes that *somebody knows* where each missing child is, and it constantly works to bring photographs to the widest audience possible. For example, a child missing for 7 years was found when an anonymous individual recognized the child from a photograph in an IRS U.S. Individual Income Tax Return (Form 1040) tax package and called the NCMEC.

Figure 1 provides the number of pictures included in instructions and publications and the number of instructions and publications in which these pictures were included.

***Figure 1: Pictures Included in Calendar Year 2001–2006 Instructions and Publications***

	Calendar Year					
	2001	2002	2003	2004	2005	2006
Missing Children Pictures	247	490	448	542	436	330
Instructions and Publications Including Pictures	164	201	203	236	214	81

*Source: IRS management information system for Calendar Years 2001-2006 (as of July 25, 2006).*

In addition, the IRS includes important tax information in its instructions and publications to assist families of missing children, such as information on filing status, dependency exemption, the Child Tax Credit, and the Earned Income Tax Credit. Information is also available on the IRS' public Internet web site (IRS.gov).

<sup>2</sup> The IRS did not maintain statistical information for Calendar Year 2000, the first year in which pictures of missing children were published in printed IRS instructions and publications.



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However, enhancements can be made to the Picture Them Home Program. Improving the process the IRS uses to publish the pictures of the missing children would allow it to include more pictures in its printed instructions and publications.

### ***Enhancements Can Be Made to Increase the Value of the Picture Them Home Program***

The Picture Them Home Program is achieved at minimal cost to the IRS. There are no additional printing costs because the IRS is charged per page regardless of what is included on the page. Media and Publications office employees have integrated the Picture Them Home Program into the development and distribution of over 98 million printed instructions and publication documents. Employees identify available blank space within the instructions and publications they are developing and if appropriate select the particular picture(s) to be included in the available blank space. IRS guidelines remind employees that diversity is important when selecting pictures to include.

#### **Available space needs to be consistently identified**

Consistent identification of available space could increase the value of the Program. When developing IRS instructions and publications, employees should ensure all blank space is being considered for use. Employees use the comments section of the OK-to-Print-Authorization (Form 9589) to document the page number of each blank (and partially blank) page, the size of the picture to be used (i.e., full page, half page or quarter page, depending on the amount of blank space), and the name of the missing child to include in the blank space. However, the comments section is not always completed on these Forms; therefore, not all available blank space is being identified and considered for use.

#### **Program guidelines should be modified**

The IRS could further expand the Picture Them Home Program by including pictures of missing children in printed continuous-use instructions and publications instead of limiting them to inclusion in printed annual instructions and publications (those produced each year). A continuous-use tax product is produced and available for multiple years and does not have to be revised annually. Program guidelines exclude the use of continuous-use instructions and publications for the Picture Them Home Program. The IRS' concern is that a child could be recovered yet the child is still pictured as missing in a continuous use tax product which can be in circulation for multiple years.

However, discussions with the NCMEC identified that the potential benefits outweigh the risks. The NCMEC indicated that the IRS could publish pictures of children who have been missing a number of years in continuous-use tax products. Figure 2 provides a breakdown of and distribution volumes for the continuous-use instructions and publications that could include pictures of missing children.



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**Figure 2: Continuous-Use Instructions and Publications Printed in 2001–2006<sup>3</sup>**

<b>Tax Division</b>	<b>Number of Continuous-Use Products</b>	<b>Distribution Volume</b>
Business	49	42.7 million
Individual	9	19.1 million
<b>Totals</b>	<b>58</b>	<b>61.8 million</b>

Source: Media and Publications office.

**The accuracy of Program management information needs to be improved**

Quarterly, the IRS provides the NCMEC with a list that shows which printed instructions and publications include which missing children. The NCMEC can use this information to show the families of missing children the efforts being taken to locate their missing children. Our comparison of Tax Year 2005 instructions and publications to the lists provided to the NCMEC showed this information is not always accurate. The IRS has not developed a process to ensure management information is accurate. The IRS should ensure the lists are accurate so families of missing children are provided with correct information.

The lists provided to the NCMEC are compiled from Picture Them Home Program management information. This management information is also used to compile Program accomplishments, including the number of pictures used and the number of printed instructions and publications that included these pictures. Review of a judgmental sample of 17 Tax Year 2005 instructions and publications along with an analysis of the related management information determined (1) pictures included in instructions and publications were not always reflected in management information and (2) pictures reflected in management information were not always found in the specific instruction or publication. As a result, data on the Program, including the data in Figure 1, may not be completely representative of the Program.

**Recommendations**

To further increase the value of the Picture Them Home Program, the Commissioner, Wage and Investment Division, should:

**Recommendation 1:** Ensure available blank space is consistently identified and considered for picture placement in all printed instructions and publications, including revising guidelines to include those that are continuous-use documents.

<sup>3</sup> Figures represent continuous-use instructions and publications printed during the period March 28, 2001, through September 27, 2006.



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**Management's Response:** IRS management agreed with the recommendation. Management will emphasize the proper use of Form 9589. Management has obtained permission from the NCMEC to use pictures in continuous-use documents. Operating procedures will be revised in Fiscal Year 2007 to formalize the above enhancements to the Program.

**Recommendation 2:** Develop a process to ensure management information, including the lists provided to the NCMEC, accurately reflects which printed instructions and publications include which missing children.

**Management's Response:** IRS management agreed with the recommendation. Management will revise procedures to provide copies of the final proof of tax products to the compiler of the list given to the NCMEC. This will help ensure the list accurately reflects which instructions and publications include which missing children.

### ***Internal Revenue Service Data May Provide Useful Leads for Law Enforcement to Locate Missing Children and/or Their Alleged Abductors***

Of additional significance is the value that IRS data could provide to help locate missing children. IRS data contain information that could lead to the recovery of missing children; however, Internal Revenue Code Section 6103 restricts the IRS from sharing taxpayer tax returns or return information except as authorized.<sup>4</sup> The law provides that this information is confidential and may not be disclosed by the IRS, other Federal Government or State Government employees, and certain others having access to the information except as provided in Section 6103. Section 6103 specifies which agencies (or other entities) may have access to tax return information, the type of information they may access, for what purposes such access may be granted, and under what conditions the information will be received. The NCMEC is not currently provided access to either tax returns or return information.

Congress has expressed interest in using IRS data as an additional tool to locate missing children. In May 2004, legislation was proposed to streamline the way U.S. law enforcement agencies deal with abduction cases, both domestically and internationally.<sup>5</sup> This legislation contained a proposal to amend Internal Revenue Code section 6103 relating to disclosure of taxpayer identity

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<sup>4</sup> Internal Revenue Code Section 6103 (2006). "The term 'return' means any tax or information return, declaration of estimated tax, or claim for refund required by or provided for or permitted under, the provisions of [Title 26] which is filed with the Secretary by, on behalf of, or with respect to any person, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed." The term "return information" includes a taxpayer's identity and the nature, source, or amount of his or her income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments.

<sup>5</sup> International Assistance to Missing and Exploited Children Act of 2004 (H .R. 4347).



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information by allowing disclosure of taxpayer identity information to the NCMEC and the Department of State. The legislation proposed that the mailing address and any business address of any taxpayer or dependents be disclosed to the NCMEC or the Secretary of State for use in locating and recovering missing and exploited children.

In support of the proposed legislation, the Honorable Dennis DeConcini, U.S. Senate (Retired), and Chairman, Board of Directors, NCMEC, testified in June 2004 before the International Relations Committee of the U.S. House of Representatives. He stated that, in 2002, the NCMEC, in conjunction with the IRS, conducted an experiment in which the names of missing children, along with known facts about their cases, were run through the IRS information databases to determine the location of the missing children. According to the testimony, the “results were astounding.” The IRS databases contained information that could lead to the recovery of a missing child in two-thirds of the cases submitted. The legislation was never enacted.

To evaluate whether IRS data could provide a benefit in locating missing children, we obtained current data from the NCMEC and matched the data of 1,731 missing children to data in the IRS’ databases.<sup>6</sup> These cases involve family abductions, which represent the majority of missing children cases. In family abduction cases, a noncustodial family member<sup>7</sup> has taken a child in violation of a custody agreement or did not return a child in compliance with the specified custody order. The NCMEC indicated that alleged abductors in these cases are most likely to resurface in society (e.g., possibly to obtain employment and file tax returns).

From the NCMEC’s list of 1,731 missing children cases, we identified which cases contained Social Security Numbers for the missing children and/or alleged abductors and searched IRS records to determine if tax returns filed during the last 5 years (Processing Years 2002 through 2006) contained these Social Security Numbers. We were unable to match all cases because some cases did not contain Social Security Numbers<sup>8</sup> for the missing children and/or the alleged abductors. Of the 1,731 NCMEC cases:

- Thirty-seven percent (632 of 1,731) had Social Security Numbers for the missing children.
- Twenty-six percent (452 of 1,731) had Social Security Numbers for the alleged abductors.

A match of those cases with Social Security Numbers to IRS data showed Social Security Numbers had been used on tax returns to file or claim exemptions and/or dependents for 520 of the missing children and 305 of the alleged abductors. An analysis of the addresses listed on

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<sup>6</sup> We did not assess the process followed by the NCMEC to compile information provided nor did we perform validity checks to assess the accuracy of the information provided.

<sup>7</sup> A family member is defined as a person related to the child by blood or marriage or designated as the child’s legal guardian.

<sup>8</sup> NCMEC management indicated that despite determined attempts they are often unable to obtain the Social Security Numbers of missing children and/or alleged abductors.



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these tax returns showed new addresses for the children and alleged abductors (i.e., an address subsequent to the abduction different from the address where the child and/or alleged abductor lived at the time of the abduction). Figure 4 quantifies the number of new addresses found for the children and alleged abductors.

**Figure 4: Results of Matching NCMEC Missing Child Information to IRS Data**

	<b>Cases With Social Security Numbers Matching IRS Data</b>	<b>Cases for Which IRS Data Revealed New Addresses</b>
<b>Missing Children</b>	520	237 (46%)
<b>Alleged Abductors</b>	305	104 (34%)

*Source: Results of our matching of Social Security Numbers provided by the NCMEC to IRS computer data.*

Although the legislation that proposed taxpayers' mailing and businesses addresses be shared with the NCMEC to help locate missing children was not enacted, we believe this source of information could still be of significant benefit. The current law does contain a provision that allows the IRS to provide tax return information to Federal Government law enforcement agencies for use in criminal investigations. Internal Revenue Code Section 6103(i) states:

*. . . any return or return information with respect to any specified taxable period or periods shall, pursuant to and upon the grant of an ex parte order by a Federal district court judge or magistrate. . . , be open (but only to the extent necessary as provided in such order) to inspection by, or disclosure to, officers and employees of any Federal Government agency who are personally and directly engaged in . . . any investigation which may result in [a judicial or administrative proceeding pertaining to the enforcement of a specifically designated Federal criminal statute (not involving tax administration)].*

The Federal Bureau of Investigation has jurisdiction and investigative responsibilities over crimes against children, including violations of Federal Government statutes relating to kidnappings such as child abductions and domestic and international parental kidnappings. Section 6103(i) authorizes disclosure of tax returns and return information to Federal Government law enforcement personnel such as the Federal Bureau of Investigation if an ex parte order is granted by a Federal district court judge or magistrate. The information, such as taxpayer identifying information and the sources of income and deductions, could provide leads to help locate missing children and/or the alleged abductors.



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## **Appendix I**

### *Detailed Objective, Scope, and Methodology*

Our overall objective was to determine whether opportunities exist to improve the efficiency and effectiveness of the IRS Picture Them Home Program. To accomplish this objective, we:

- I. Identified key processes and procedures.
  - A. Discussed with applicable IRS personnel the process followed for identifying, selecting, and publishing pictures of missing children.
  - B. Performed a walk-through of NCMEC operations.
  - C. Selected and analyzed a judgmental sample of 16 Tax Year 2005 instructions and publications to assess whether the OK-to-Print-Authorization (Form 9589) was correctly prepared. Judgmental sampling was used because we did not identify the universe of instructions and publications and the Picture Them Home Program management information was not accurate.
- II. Assessed the accuracy and reliability of management information.
  - A. Obtained an extract of Program management information for Calendar Years 2001 through 2006.
  - B. Determined the process followed by the IRS for reviewing management information.
  - C. Selected and analyzed a judgmental sample of 17 Tax Year 2005 instructions and publications to assess whether pictures included in the products sampled were accurately recorded in IRS management information. Judgmental sampling was used because we did not identify the universe of instructions and publications and Picture Them Home Program management information was not accurate.
- III. Determined actions taken by the IRS to assist families of missing children with tax information.
- IV. Determined the feasibility of using IRS data to assist in locating missing children.
  - A. Identified and attempted to review a prior study performed by the IRS in coordination with the NCMEC and evaluate the methodology and results to assess the merits of using IRS tax return data to assist efforts to locate missing children. The IRS was unable to locate the methodology and/or results from the prior study.
  - B. Identified and reviewed legislative activity that has focused on the use of IRS tax data to locate missing children.



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- C. Determined whether methods, other than amendments to the Internal Revenue Code, exist that could increase the value of the Picture Them Home Program.
- D. Obtained from the NCMEC a listing of 1,731 missing children. These cases involve family abductions, which represent the majority of missing children cases. We did not assess the process followed by the NCMEC to compile information provided nor did we perform validity checks to assess the accuracy of the information provided.
- E. Matched the NCMEC's listing of 1,731 missing children cases that contained Social Security Numbers for the missing children and/or alleged abductors and searched IRS records to determine if tax returns filed during the last 5 years (Processing Years 2002 through 2006) contained these Social Security Numbers. For those with a match, we attempted to identify new addresses for the children and alleged abductors.



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## **Appendix II**

### *Major Contributors to This Report*

Michael E. McKenney, Assistant Inspector General for Audit (Wage and Investment Income Programs)  
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Jean Bell, Auditor  
Roberta Fuller, Auditor  
James Allen, Information Technology Specialist



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## **Appendix III**

### *Report Distribution List*

Office of the Commissioner – Attn: Chief of Staff C  
Deputy Commissioner for Services and Enforcement SE  
Commissioner, Small Business/Self-Employed Division SE:S  
Commissioner, Wage and Investment Division SE:W  
Director, Customer Assistance, Relationships, and Education, Wage and Investment Division  
SE:W:CAR  
Director, Strategy and Finance, Wage and Investment Division SE:W:S  
Chief, Criminal Investigation SE:CI  
Chief, Performance Improvement, Wage and Investment Division SE:W:S:PI  
Director, Media and Publications, Wage and Investment Division SE:W:CAR:MP  
Director, Tax Forms and Publications, Wage and Investment Division SE:W:CAR:MP:T  
Chief Counsel CC  
National Taxpayer Advocate TA  
Director, Office of Legislative Affairs CL:LA  
Director, Office of Program Evaluation and Risk Analysis RAS:O  
Office of Internal Control OS:CFO:CPIC:IC  
Audit Liaisons:  
    Director, Communications, Liaison, and Disclosure, Small Business/Self-Employed  
    Division SE:S:CLD  
    Senior Operations Advisor, Wage and Investment Division SE:W:S



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## **Appendix IV**

### *Federal Government Agencies That Partner With the National Center for Missing and Exploited Children*

- |   |  |
|---|--|
| - Bureau of Alcohol, Tobacco, Firearms, and Explosives  | - Law Enforcement Online                             |
| - Bureau of Indian Affairs  | - National Law Enforcement Telecommunications System |
| - Criminal Justice Information Services (of the U.S. Department of Justice, for access to the National Crime Information Center database) | - Regional Information Sharing System                |
| - Cyber Crimes Center (at U.S. Immigration and Customs Enforcement)   | - Transportation Security Administration             |
| - Europol   | - U.S. Department of Agriculture                     |
| - Federal Government Air Marshal Service  | - U.S. Department of State                           |
| - Federal Government Bureau of Investigation  | - U.S. Immigration and Customs Enforcement           |
| - Federal Government Parent Locator Service   | - U.S. Marshals Service                              |
| - Financial Crimes Enforcement Network of the U.S. Department of the Treasury   | - U.S. Postal Inspection Service                     |
| - Interpol  | - U.S. Postal Service                                |
| - Interstate Identification Index   | - U.S. Secret Service                                |

*Source: The NCMEC.*



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**Appendix V**

*Management's Response to the Draft Report*



COMMISSIONER  
WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
ATLANTA, GA 30308

January 23, 2007

RECEIVED

JAN 23 2007

MEMORANDUM FOR MICHAEL R. PHILLIPS  
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Richard J. Morgante *Richard J. Morgante*  
Commissioner, Wage and Investment Division

SUBJECT: Draft Audit Report – The Internal Revenue Service  
Provides Valuable Assistance in Locating Missing  
Children (Audit #200640012)

I reviewed the subject draft report on the effectiveness of the Picture Them Home Program and agree with your findings and recommendations. I am pleased your review reflects the IRS provides valuable data that is very useful to law enforcement in locating missing children and/or their alleged abductors.

To enhance efforts to locate missing children, the IRS and National Center for Missing and Exploited Children (NCMEC) entered into a partnership in 2000 to place photographs of missing children in IRS printed instructions and publications. This alliance is directly attributable to the extensive efforts of an IRS manager who recognized the significance of this opportunity to support law enforcement in locating missing children. As noted in your report, the NCMEC considers a photograph one of the most important tools in the search for missing children and views the IRS as a powerful partner in its *Picture Them Home* campaign. The NCMEC reports that one in six missing children is found as a direct result of someone recognizing a child's photograph.

In further recognition of the IRS' Picture Them Home Program, in January 2001 the National Partnership for Reinventing Government awarded the IRS a Hammer Award. This award is presented to federal employees who have made significant contributions toward reinventing government.

I also appreciate your acknowledgement that the IRS Media and Publications office, which has oversight of the Picture Them Home Program, has integrated this program into the development and distribution of over 98 million printed instructions and



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publications. The number of pictures placed in IRS instructions and publications has almost doubled since 2001.

While the overall results of your review were extremely positive, you also identified opportunities for improvement. Although your report recognizes the efforts employees make in identifying blank spaces within instructions and publications for displaying pictures of missing children, you indicate consistent identification of available space could increase the value of the program. While I agree available space needs to be consistently identified and procedures should be followed early in the process, it is important to note that even when pictures are not initially identified on Form 9589, OK-to-Print-Authorization, IRS Publishing employees often subsequently identify blank pages and request pictures to fill them before the instructions or publications are sent to the printing contractor.

I am pleased to report we have already begun actions to implement your recommendations and to enhance the Picture Them Home Program. Specifically, we are emphasizing the proper use of Form 9589 to ensure our employees properly identify the location of blank spaces and the names of missing children whose pictures are to be included. We have obtained permission from NCMEC to include pictures of missing children in printed continuous-use instructions and publications instead of limiting them to inclusion in annual instructions and publications. We are also revising our procedures to ensure the accuracy of our management information, including the data provided to the NCMEC that lists which printed instructions and publications include which missing children's' pictures.

Finally, your report describes the Federal Parent Locator Service (FPLS) as a data-collection service that derives its information from a network of Government computer systems, including records of the IRS. It should be noted that, due to the restrictions on sharing tax return information that IRC 6103 places upon IRS, while IRS information may be shared with the FPLS, FPLS cannot share IRS data, including mailing addresses, with NCMEC.

Attached are our detailed comments to your recommendations. If you have any questions, please call me at (404) 338-7060, or members of your staff may contact Denise Fayne, Director, Media and Publications, at (202) 622-9375.

Attachment



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Attachment

To further increase the value of the Picture Them Home Program, the Commissioner, Wage and Investment Division, should:

**RECOMMENDATION 1**

Ensure available blank space is consistently identified and considered for picture placement in all printed instructions and publications, including revising guidelines to include those that are continuous-use documents.

**CORRECTIVE ACTION**

We agree with this recommendation and will emphasize the proper use of Form 9589, Ok-to-Print-Authorization. We have already obtained permission from the National Center for Missing and Exploited Children (NCMEC) to use pictures in continuous-use tax products. Effective immediately, as continuous-use products are finalized for printing, pictures of missing children to be used will be noted on Form 9589. The operating procedures for Tax Forms and Publications Division will be revised in 2007 to formalize these enhancements to the program.

**IMPLEMENTATION DATE**

April 15, 2007

**RESPONSIBLE OFFICIAL**

Director, Media and Publications, Wage and Investment Division

**CORRECTIVE ACTION MONITORING PLAN**

We will monitor or update the corrective action as part of our internal management control system.

**RECOMMENDATION 2**

Develop a process to ensure management information, including the lists provided to the NCMEC, accurately reflects which printed instructions and publications include which missing children.

**CORRECTIVE ACTION**

We agree with this recommendation and will revise our procedures to provide copies of the final proof of tax products to the compiler of the listing given to the NCMEC. This will help ensure the listing accurately reflects which instructions and publications include which missing children.

**IMPLEMENTATION DATE**

April 15, 2007

**RESPONSIBLE OFFICIAL**

Director, Media and Publications, Wage and Investment Division



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**CORRECTIVE ACTION MONITORING PLAN**

We will monitor or update the corrective action as part of our internal management control system.