



*The Customer Account Data Engine Release  
2.1 Generally Posted Tax Return  
Information Accurately*

**August 10, 2007**

**Reference Number: 2007-40-131**

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

August 10, 2007

**MEMORANDUM FOR** COMMISSIONER, WAGE AND INVESTMENT DIVISION

**FROM:**

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

**SUBJECT:**

Final Audit Report – The Customer Account Data Engine Release 2.1  
Generally Posted Tax Return Information Accurately  
(Audit # 200740009)

This report presents the results of our review to determine whether Customer Account Data Engine (CADE) Release 2.1 accurately posted tax return information, focusing on functionality not included in prior releases. We also evaluated certain CADE functions from prior releases that were not previously reviewed. This report is the third from a series of ongoing reviews<sup>1</sup> of production releases of the CADE. These reviews are meant to determine if the deployed production versions of the CADE are working as designed.

*Impact on the Taxpayer*

The CADE is a new computer system designed to house the tax account information for taxpayers, and it will replace the current aging Master File system.<sup>2</sup> The Release 2.1 version of the CADE generally posted accurate tax return information to taxpayer accounts. It is essential that the information posted to the CADE accurately reflects taxpayers' tax return information because inaccurate information could affect subsequent activities or adjustments to taxpayer accounts.

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<sup>1</sup> Prior reports were *Individual Income Tax Return Information Was Accurately and Timely Posted to the Customer Account Data Engine* (Reference Number 2005-40-109, dated July 2005) and *Individual Income Tax Return Information Was Successfully Posted to the Latest Release of the Customer Account Data Engine* (Reference Number 2006-40-134, dated August 29, 2006).

<sup>2</sup> The Internal Revenue Service database that stores various types of taxpayer account information. This database includes individual, business, and employee plans and exempt organizations data.



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### Synopsis

The CADE consists of current and planned databases and related applications that will eventually replace the Internal Revenue Service (IRS) Master File system. It is a critical building block in the IRS' modernization program that will enable the development of subsequent modernized systems to improve customer service and compliance. The CADE is designed to post information to taxpayers' accounts on a daily rather than weekly basis, which will facilitate faster refunds to taxpayers and allow IRS employees to provide improved service to taxpayers because the employees will have up-to-date, accurate account information available.

The CADE is being implemented in a series of biannual releases over several years. The first CADE Release began posting the simplest individual tax returns<sup>3</sup> in July 2004. The subject of this review, Release 2.1, began posting returns in September 2006. It contained significant additional functionality over prior releases, including the ability to post tax returns with the Head of Household filing status and the most common tax schedules.

Approximately 16,000 tax returns were posted to Release 2.1 from September through December 2006, the period that Release 2.1 was in effect. The volumes were extremely low because the Release was implemented after completion of the IRS' main filing season,<sup>4</sup> which is normal for a mid-year release. Overall, we determined tax return information was accepted and generally posted accurately to CADE accounts. We reviewed returns filed with Itemized Deductions (Schedule A), Interest and Ordinary Dividends (Schedule B), and Credit for the Elderly or the Disabled (Schedule R) and/or the Head of Household filing status and determined the majority of information from the returns was posted accurately. In addition, name and address changes were posted accurately, and a condition related to long addresses being cut off that we had previously reported was corrected. Finally, the process used to determine the audit potential of returns posting to the CADE was adequately tested.

Although the majority of information was posted accurately, we did identify programming problems affecting the accurate posting of Itemized Deductions, Adjusted Gross Income, and Taxable Income amounts. Returns filed with a Schedule A had the itemized deduction amount inflated when they were posted to the taxpayers' accounts. We reported this issue to the IRS and it immediately corrected the problem. There were 109 returns posted with inflated amounts before the condition was corrected.

Also, in some specific circumstances incorrect Adjusted Gross Income and/or Taxable Income amounts were posted to taxpayers' accounts. When a return is corrected during processing, the corrected figures should be posted to the account; however, the CADE posted the original, uncorrected values. We reported this issue to the IRS and it promptly corrected the

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<sup>3</sup> Income Tax Return for Single and Joint Filers With No Dependents (Form 1040EZ).

<sup>4</sup> The period from January through mid-April is when most individual income tax returns are filed.



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programming on February 2, 2007. Returns posted after this date were posted with accurate information. In addition, the accounts with previously posted erroneous amounts were corrected on June 14, 2007. There were approximately 49,000 returns posted to the CADE with erroneous Adjusted Gross Income amounts and approximately 71,000 returns posted with erroneous Taxable Income amounts during Calendar Year 2006.

In our opinion, these problems did not materially affect tax administration. Before the tax returns were posted to the CADE, the processing of the tax returns had already been completed using the correct information; therefore, the Itemized Deduction, Adjusted Gross Income, and Taxable Income amounts did not affect the taxes due or refund amounts. However, as the CADE is meant to be the repository of tax information, it must accurately reflect the information from tax returns. Inaccurate information on the CADE could affect subsequent activities or adjustments to taxpayer accounts.

### *Recommendations*

We made no recommendations in this report because IRS management took appropriate corrective actions to our findings during the course of the audit.

### *Response*

In an email to us, IRS management concurred with the contents of an advance copy of the draft report. Because the IRS concurred and the report had no recommendations, the IRS was not required to and did not provide a formal response.

Copies of this report are also being sent to the IRS managers affected by the report results. 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*

CADE	Customer Account Data Engine
IRS	Internal Revenue Service



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## *Background*

The Customer Account Data Engine (CADE) is the foundation for managing taxpayer accounts in the Internal Revenue Service's (IRS) modernization plan. The CADE consists of current and planned databases and related applications that will eventually replace the IRS Master File system.<sup>1</sup> The CADE is a critical building block in the IRS' modernization program that will enable the development of subsequent modernized systems to improve customer service and compliance. When fully operational, the CADE will house tax information for more than 200 million individual and business taxpayers.

Tax returns, both paper and electronic, are received by the IRS at various Submission Processing sites across the country. At these sites, the tax return information is input to the IRS return processing computer system, which validates certain taxpayer identifying information and checks the tax returns for mathematical errors. After the tax return information has been validated and errors have been corrected, the sites send the information to the IRS Computing Centers<sup>2</sup> to be posted to the taxpayers' accounts. In the past, this account information was posted to the Master File database, the official repository for all tax accounts.

The age and complexity of the Master File system cause inaccuracies and delays in providing service to taxpayers. Updates to taxpayers' account information on the Master File<sup>3</sup> occur on a weekly basis, and some updates require multiple weeks to complete. Because current data are not available to IRS employees, taxpayers requesting help with their accounts may be given outdated information. In contrast, the CADE is designed to post information to taxpayers' accounts on a daily rather than a weekly basis. Taxpayers should receive refunds faster, and IRS employees should be able to provide improved service to taxpayers because the employees will have up-to-date, accurate account information available.

The first phase of the CADE, which is for individual taxpayer accounts, is being implemented in a series of releases over several years. The simplest taxpayer accounts were moved to the CADE first, and each successive release adds a more complex segment of taxpayer accounts. The first CADE Release began posting the simplest individual tax returns<sup>4</sup> in July 2004. Subsequent releases have added new functionality and form types. The subject of this review, Release 2.1, began posting returns in September 2006 and contained significant additions over the prior

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<sup>1</sup> The IRS database that stores various types of taxpayer account information. This database includes individual, business, and employee plans and exempt organizations data.

<sup>2</sup> IRS Computing Centers support tax processing and information management through a data processing and telecommunications infrastructure.

<sup>3</sup> For example, posting return information and payments.

<sup>4</sup> Income Tax Return for Single and Joint Filers With No Dependents (Form 1040EZ).



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releases. In addition to the prior capability to post information from simple U.S. Individual Income Tax Returns (Form 1040 and Form 1040A) and Income Tax Returns for Single and Joint Filers With No Dependents (Form 1040EZ) with a filing status of single, it accepted tax returns with Head of Household filing status and the most common tax schedules.<sup>5</sup> Figure 1 outlines the basic additions to Release 2.

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<sup>5</sup> Itemized Deductions (Schedule A), Interest and Ordinary Dividends (Schedule B), and Credit for the Elderly or the Disabled (Schedule R), along with their Form 1040A equivalents.



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**Figure 1: Functionality Added to Release 2**

<b>Return Characteristics</b>	<b>Prior Releases</b>	<b>Release 2.1 Implemented September 2006</b>	<b>Release 2.2 Implemented March 2007</b>
<b>Tax Return Forms</b>	Forms 1040EZ, 1040A, and 1040	Same as prior releases	Form 1040EZ-T <sup>6</sup>
<b>Filing Status</b>	Single only	Single, Head of Household without dependents	Single, Married Filing Jointly, Married Filing Separately, Head of Household
<b>Dependents</b>	No dependents	No dependents	Limited dependents
<b>Schedules</b>	No Schedules	Schedules A, B, & R	Schedules C, D, E, F, & SE <sup>7</sup>
<b>Tax Credits</b>	Withholding Credit	Withholding Credit	Withholding Credit Credit for Federal Telephone Excise Tax Paid
<b>Name Changes</b>	No name changes	Limited name changes	Same as Release 2.1
<b>Address Changes</b>	Address changes on return	Address changes on return United States Postal Service address change updates	Same as Release 2.1

Source: CADE Release Content Master Plan dated October 18, 2005.

<sup>6</sup> Request for Refund of Federal Telephone Excise Tax.

<sup>7</sup> Profit or Loss From Business (Schedule C), Capital Gains and Losses (Schedule D), Supplemental Income and Loss (Schedule E), Profit or Loss From Farming (Schedule F), and Self-Employment Tax (Schedule SE).



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We had originally planned to review and report on both Release 2.1 and Release 2.2; however, implementation of Release 2.2 was delayed from January to March 2007, so the IRS could make required performance improvements and complete filing season updates. Accordingly, we are reporting only the results of our review of Release 2.1 at this time. We will issue a separate report on Release 2.2 later this year.

This review was performed at the CADE Project Office in New Carrollton, Maryland, and at the Fresno, California, Submission Processing Site during the period September 2006 through March 2007. The audit was conducted in accordance with *Government Auditing Standards*. Detailed information on our audit objectives, 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*

### ***Most Tax Return Information Was Posted Accurately to the Customer Account Data Engine Release 2.1***

The IRS successfully posted approximately 16,000 tax returns to the CADE and generated approximately \$6 million in refunds from September through December 2006, the period that Release 2.1 was in effect. The volumes posted by Release 2.1 were extremely low because the Release was implemented after completion of the IRS' main filing season.<sup>8</sup> Generally, the IRS uses a biannual release approach – one release mid-year adding complex capabilities and another release in January each year that includes filing season updates. Release 2.1 was a mid-year release, which have much lower volumes. In comparison, there were more than 7.3 million returns posted by the previous CADE release in the first 8 months of Calendar Year 2006 with refunds totaling about \$3.4 billion.

Tax return information was accepted and generally posted accurately to CADE accounts. We reviewed returns with a Schedule A, B, or R and/or the Head of Household filing status that were posted to the CADE from September 3 through October 28, 2006.<sup>9</sup> Release 2.1 accepted all three types of individual tax returns (Forms 1040, 1040A, and 1040EZ), the three schedules mentioned above (along with their 1040A equivalents), and the Head of Household filing status for posting. We also verified the Adjusted Gross Income, Taxable Income, tax, withholding, Earned Income Tax Credit, and refund amounts and determined that, generally, tax return information posted to taxpayers' accounts accurately.

The CADE Release 2.1 also included other functionality not directly related to the information on a taxpayer's account. One of these items was an expanded scoring process used to determine the audit potential of the returns being posted. This process has always been performed by the various releases of the CADE, but the addition of a new filing status and new schedules by Release 2.1 created the need for the process to be revised to incorporate the new return information.

Because the IRS tested this expanded process extensively, we validated its test methodology and results rather than performing detailed testing of the process. Our validation showed the IRS

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<sup>8</sup> The period from January through mid-April is when most individual income tax returns are filed.

<sup>9</sup> Because of the higher volume of returns with a Schedule A, we selected those returns for only 6 weeks (September 3 through October 14, 2006). We reviewed all 132 returns with a Schedule A, all 38 returns with a Schedule B, and all 8 returns with a Schedule R. We also reviewed all seven returns with a Head of Household filing status.



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testing methodology to be comprehensive. The test results appear to be accurate and support the IRS' conclusion that the expanded audit scoring process worked as intended.

The CADE Release 2.1 also included the ability to post limited name changes on the return, as well as address changes. The address changes now accepted are those supplied to the IRS via a computer file from the United States Postal Service. We evaluated 58 returns with name changes posted to the CADE from September 5 through September 25, 2006, and determined that all changes posted to the taxpayers' accounts accurately. In addition, we reviewed a sample of 50 accounts with address changes and determined they also posted accurately.

We had previously reported a problem with long addresses being cut off when posted to a CADE account.<sup>10</sup> This problem caused addresses on accounts to be incorrect and some undeliverable refunds to be issued. The IRS informed us it had corrected this problem, so we performed additional work to verify whether the corrective actions were adequate. We identified 29 accounts with an address change between June 1 and September 27, 2006, with the conditions that would have caused it to be cut off if the programming was not corrected. All of these addresses posted accurately on the CADE.

Although the majority of tax information from the returns was posted accurately, we identified programming problems affecting the accurate posting of Itemized Deductions, Adjusted Gross Income, and Taxable Income amounts. The problems we identified were not widespread but would have an adverse effect on the reliability of information on the CADE. IRS management took immediate actions to correct the problems when we brought them to their attention.

### ***Itemized Deduction Information Was Erroneously Inflated During Posting***

Each year millions of taxpayers choose to file a Schedule A to itemize their tax deductions rather than using the standard deduction when filing their tax returns. We found the itemized deduction amount posted to CADE accounts was erroneously inflated by two decimal places. For example, an itemized deduction amount of \$12,050 would have been posted as \$1,205,000. We identified 109 returns<sup>11</sup> that were posted to the CADE with an erroneous itemized deduction amount. Because the returns had already been processed, the amounts posted to the CADE did not affect the tax due or refund amounts. However, a taxpayer's account must accurately reflect the information from the tax return. Inaccurate information on the CADE could affect subsequent activities or adjustments to taxpayer accounts.

The inflated itemized deduction amounts were the result of a programming error. The data from the tax return were in dollars and cents format, but the field on the CADE database was

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<sup>10</sup> *Individual Income Tax Return Information Was Successfully Posted to the Latest Release of the Customer Account Data Engine* (Reference Number 2006-40-134, dated August 29, 2006).

<sup>11</sup> All of the returns posted with a Schedule A before the problem was identified and corrected.



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formatted for dollars only, so the decimal point was dropped when the data were posted. This problem was not identified during the testing of the programming.

**Management Action:** We reported this problem to the CADE project office, and it took immediate corrective action. On October 10, 2006, it implemented programming changes to correct the problem for future return postings, and we validated the accuracy of this corrective action from our sample returns. In addition, the CADE project office issued an alert to employees in the field to make them aware that some accounts were incorrect, and the testing function updated its procedures to help prevent this problem in the future. Furthermore, the CADE project office manually corrected the erroneous accounts we identified.

In our opinion, this problem did not materially affect tax administration. Although future returns filed with a Schedule A would have been affected if this condition had not been identified and corrected, the number of accounts actually affected was minimal.

### ***Some Income Amounts Were Incorrectly Posted***

In some specific circumstances, incorrect Adjusted Gross Income and/or Taxable Income amounts were being posted to CADE accounts. Some return amounts are corrected during processing and both the original and corrected values are stored by the return processing system. When the processing of the return is complete, the data are sent to be posted to the taxpayer's account. If a value has been changed, the corrected amount should be posted to the account. However, the CADE posted the original return amounts for Adjusted Gross Income and/or Taxable Income instead of the corrected amount. This problem was also present in the previous release of the CADE, and we identified approximately 49,000 returns posted to the CADE with erroneous Adjusted Gross Income amounts and approximately 71,000 returns with erroneous Taxable Income amounts during Calendar Year 2006.<sup>12</sup> Future returns would also have been affected if this condition was not corrected. Again, this information is on the account for information only, and it does not affect the tax or refund amounts. However, the taxpayer's account should accurately reflect the information from the tax return. Inaccurate information on the CADE could affect subsequent activities or adjustments to taxpayer accounts.

**Management Action:** We reported this problem to management in the CADE project office on January 10, 2007, and they agreed the posted amounts were incorrect. The programming was promptly corrected on February 2, 2007, and returns posted after this date were posted with accurate information. In addition, the accounts with previously posted erroneous amounts were

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<sup>12</sup> Almost 17,000 of these returns had both erroneous Adjusted Gross Income and Taxable Income amounts. Accordingly, these returns are included in both totals.



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corrected on June 14, 2007. Also, management stated they will verify that all other values taken from the return processing system are the corrected amounts rather than the original amounts.



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## **Appendix I**

### *Detailed Objectives, Scope, and Methodology*

The overall objective of this review was to determine whether CADE Release 2.1 accurately posted tax return information, focusing on functionality not included in prior releases. We also evaluated certain CADE functions from prior releases that were not previously reviewed. To accomplish our objectives, we:

- I. Determined whether tax return information was accurately posted to the CADE.
  - A. Obtained computer extracts of all returns posted to the CADE from September 3 through October 28, 2006.
  - B. Identified all returns from Step I.A. that had a Schedule A, B, or R<sup>1</sup> attached or that claimed the Head of Household filing status.
  - C. Researched the returns in Step I.B. using the Integrated Data Retrieval System<sup>2</sup> and compared the posted account information with the original tax return information<sup>3</sup> to determine whether the information was accurately posted. The return information verified was name, address, Adjusted Gross Income, Taxable Income, tax, withholding, Earned Income Tax Credit, and refund amounts.
- II. Determined whether name and address changes on CADE returns were posted accurately.
  - A. Identified 58 returns posted to the CADE with a name change from September 3 through September 23, 2006. We determined whether the name change was accurate based on the original return information taken from the Tax Return Database.
  - B. Identified 50 CADE accounts with a systemic address change posted from September 5 through October 27, 2006. We determined whether the address change was accurate by using data from the United States Postal Service web site.
- III. Determined whether long street addresses were correctly posted to the CADE. This was to follow up on a previous audit finding.
  - A. Identified and selected 29 accounts posted from June 1 through September 27, 2006, with a street address that could exceed the previous CADE size limitation.

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<sup>1</sup> Itemized Deductions (Schedule A), Interest and Ordinary Dividends (Schedule B), and Credit for the Elderly or the Disabled (Schedule R), along with their U.S. Individual Income Tax Return (Form 1040A) equivalents.

<sup>2</sup> IRS computer system capable of retrieving or updating stored information; it works in conjunction with a taxpayer's account records.

<sup>3</sup> This was obtained from the Tax Return Database, which contains the original (uncorrected) tax return information.



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- B. Reviewed the address information stored by the CADE to determine whether addresses were still being cut off.
- IV. Determined whether the expanded audit scoring process used by the CADE was comparable to that used currently by the Individual Master File (the IRS database that maintains transactions or records of individual tax accounts).
- A. Discussed with the CADE Project Office the computer processes used to score and select potential returns for examination.
  - B. Obtained and evaluated information on the testing of the CADE scoring process used to determine the audit potential of tax returns.



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## **Appendix II**

### *Major Contributors to This Report*

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Scott A. Macfarlane, Director

Richard J. Calderon, Audit Manager

Steven D. Stephens, Lead Auditor

Karen Fulte, Senior Auditor

Carola Gaylord, Senior Auditor

Arlene Feskanich, Information Technology Specialist



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## **Appendix III**

### *Report Distribution List*

Acting Commissioner C  
Office of the Commissioner – Attn: Acting Chief of Staff C  
Deputy Commissioner for Operations Support OS  
Deputy Commissioner for Services and Enforcement SE  
Chief Information Officer OS:CIO  
Deputy Commissioner, Wage and Investment Division SE:W  
Associate Chief Information Officer, Applications Development OS:CIO:AD  
Director, Customer Account Services, Wage and Investment Division SE:W:CAS  
Director, Strategy and Finance, Wage and Investment Division SE:W:S:PI  
Director, Submission Processing, Wage and Investment Division SE:W:CAS:SP  
Chief, Performance Improvement, Wage and Investment Division SE:W:S:PI  
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:  
    Senior Operations Advisor, Wage and Investment Division SE:W:S  
    Chief, GAO/TIGTA/Legislative Implementation Branch SE:S:CLD:PSP:GTL



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## Appendix IV

### *Outcome Measures*

This appendix presents detailed information on the measurable impact that our findings will have on tax administration. These benefits will be incorporated into our Semiannual Report to Congress.

#### **Type and Value of Outcome Measure:**

- Reliability of Information – Actual; 109 taxpayer accounts had incorrect itemized deduction information (see page 6).

#### **Methodology Used to Measure the Reported Benefit:**

We identified all 132 returns posted to the CADE with Itemized Deductions (Schedule A) from September 3 through October 14, 2006. Shortly after receiving the initial returns for review, we identified the inflated Itemized Deduction condition and informed the IRS. It quickly implemented the programming change to correct this condition, and only 109 returns were actually affected by the problem. Of the remaining 23 returns, 21 were posted after the correction had been implemented and they were posted accurately. The remaining two returns took the standard deduction instead of the itemized deduction.

#### **Type and Value of Outcome Measure:**

- Reliability of Information – Actual; approximately 103,000 taxpayer accounts had incorrect Adjusted Gross Income and/or Taxable Income amounts (approximately 32,000 accounts had incorrect Adjusted Gross Income amounts, approximately 54,000 accounts had incorrect Taxable Income amounts, and approximately 17,000 accounts had both conditions) (see page 7).

#### **Methodology Used to Measure the Reported Benefit:**

After identifying this condition in our initial sample, we obtained a data extract from the Treasury Inspector General for Tax Administration Data Center Warehouse to determine the actual number of affected accounts. Discussions with the IRS indicated this condition had been present since the start of the year (prior to Release 2.1 being deployed). Accordingly, we identified, out of the approximately 7.3 million returns posted to the CADE during Calendar Year 2006, all returns with Adjusted Gross Income or Taxable Income amounts that were changed during return processing. For materiality purposes, we excluded all differences less than \$10, leaving us with approximately 32,000 accounts with incorrect Adjusted Gross Income



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amounts, approximately 54,000 accounts with incorrect Taxable Income amounts, and approximately 17,000 accounts with both conditions. The net number of affected accounts totaled 103,000.



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**Appendix V**

*Customer Account Data Engine Release Chart*

Table 1 presents an overview of the development of the CADE. A legend for the tax forms and schedules is presented below Table 1. All tax forms and schedules listed in Table 1 are available at the IRS web site (IRS.gov).

**Table 1: Original CADE Release Schedule**

	RELEASE 1.1/1.2	RELEASE 1.3.1	RELEASE 1.3.2	RELEASE 2.1	RELEASE 2.2	RELEASE 3	RELEASE 4	RELEASE 5
<b>Tax Return Types</b>	Form 1040EZ; Single filing status; refund or even-balance returns	Release 1.1/1.2 plus address change	Release 1.3.1 plus Forms 1040 and 1040A with no schedules	Form 1040EZ; Form 1040 Schedules A, B, and R; Form 1040A Schedules 1 and 3; limited name changes	Release 2.1 plus Form 1040 Schedules C, D, E, F, and SE without an EIN <sup>1</sup> and supporting schedules	All Form 1040 family and supporting forms without an EIN; Form 1040A Schedule 2; refund, deceased refund, or fully paid returns	All Form 1040 family and supporting forms with an EIN; Forms 941, 940, 720; payroll, unemployment, and excise returns for Form 1040 taxpayers; refund, fully paid, balance-due, and even-balance returns	All remaining individual tax returns
<b>Filing Status</b>	Single	Single	Single	Single; Head of Household without dependents	Single; Married; Head of Household, limited dependents	All	All	All
<b>Account Features</b>	No account issues (open or closed)	No account issues (open or closed)	No account issues (open or closed)	No account issues (open or closed)	Married once; no open account issues	No open account issues	Power of Attorney; Centralized Authorization File; <sup>2</sup> no open account issues	All accounts not included in previous Releases
<b>Delivery Date</b>	August 2004	July 2005	January 2006	September 2006	March 2007	To Be Determined	To Be Determined	To Be Determined

Source: CADE Release Content Master Plan, dated October 18, 2005.

<sup>1</sup> EIN - Employer Identification Number.

<sup>2</sup> The Centralized Authorization File contains information about the types of authorizations taxpayers have given their representatives for their tax returns.



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Table Legend

Form 720 – Quarterly Federal Excise Tax Return  
Form 940 – Employer’s Annual Federal Unemployment (FUTA) Tax Return  
Form 941 – Employer’s QUARTERLY Federal Tax Return  
Form 1040 – U.S. Individual Income Tax Return  
Form 1040A – U.S. Individual Income Tax Return  
Form 1040EZ – Income Tax Return for Single and Joint Filers With No Dependents  
Schedule A – Itemized Deductions  
Schedule B – Interest and Ordinary Dividends  
Schedule C – Profit or Loss From Business  
Schedule D – Capital Gains and Losses  
Schedule E – Supplemental Income and Loss  
Schedule F – Profit or Loss From Farming  
Schedule R – Credit for the Elderly or the Disabled  
Schedule SE – Self-Employment Tax  
Schedule 1 – Interest and Ordinary Dividends for Form 1040A Filers  
Schedule 2 – Child and Dependent Care Expenses for Form 1040A Filers  
Schedule 3 – Credit for the Elderly or the Disabled for Form 1040A Filers