

FY2009 Work Plan

Office of Indian Tribal Governments



Tax Exempt Government Entities Division

October 2008
through
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FY2009
Indian Tribal Governments Work Plan

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Executive Summary

As ITG ends its first decade of existence, it continues to utilize a balanced approach to the development and implementation of its annual work objectives. Employee input, customer feedback, and data-driven analysis of tax and economic data serve as the foundation for determining the specific areas of focus.

FY2009 will represent a continuation of many programs, and the initiation of one new one. ITG will continue to provide outreach and education to its customers, where such actions are the optimal method to improve compliance and share critical information. This will include large scale outreach events for regional and national tribal groups, intensive hands-on training where ITG must enable compliance, and the continuation of the use of the web site and the 9 editions of ITG News for the distinct regional audiences. One specific initiative will result in a repeat of ITG's targeted Outreach efforts for Alaska Tribal Villages and the Navajo Chapters, which were piloted in FY 2006 and FY 2007 respectively.

ITG will continue its Compliance Check program, and work to increase participation in the tribal self compliance-check program.

ITG will maintain an examination focus on the issues where noncompliance is a major concern. A focus will remain on the use of gaming revenues, continuing the Gaming Initiative that began in FY2005. Many of these examinations will involve Forms 945 and Information Reporting, since historic data has disclosed the lowest level of voluntary compliance is within that area. Some resources will be applied to traditional Employment tax issues, particularly in those areas where data shows ongoing problems, with an additional emphasis on smaller entities that have exhibited continuing noncompliance. ITG will also continue to pursue wagering excise tax cases, in order to ensure that horizontal equity exists with this issue. ITG will also continue its Bank Secrecy Act Compliance Check program begun in FY2007 to assist tribes in assessing BSA compliance, and in effecting improvements in BSA compliance programs. An improved partnership with the BSA staff in SBSE will be utilized to better focus this effort.

ITG will undertake one new initiative in FY2009, which will focus on Form 1042 compliance. ITG will conduct targeted education and enforcement in regard to the special tax rules where a payment is made to a foreign patron or vendor.

In addition, ITG will undertake extensive outreach and education efforts to assist in the implementation of pension legislation enacted in 2006, and in the rule on "essential government services" in regard to tax-exempt bonds that is currently under consideration by Counsel.

ITG will continue its extensive use of data to analyze compliance levels and trends, adjust workload selection formulas, and measure customer satisfaction.

The analysis will continue to be used to determine program direction, develop targeted compliance improvement products, and assess the impact of ITG efforts.

PLANNING PROCESS

Overview of ITG

The office of Indian Tribal Governments was established in FY 2001 as part of the Service's modernization process. The office is responsible for federal tax administration issues relating to the 562 federally recognized Indian tribes. This includes various employment taxes, excise taxes, anti-money laundering statutes, income taxes, and information reporting. ITG is also responsible for ensuring that the Service is in compliance with the provisions of various treaty-based rights of Indian tribes and various Executive Orders that outline the government-to-government relationship that is required for all interactions.

FY2009 will mark a continuation of the balance between outreach and examinations that ITG has utilized in recent years.

For FY2009, ITG continued its comprehensive planning process to ensure that the Work Plan reflected input from IRS data, customers, and employees. Responsibility for the implementation of the Annual Work Plan is vested with the ITG Director and the Compliance and Program Management Manager.

At the start of FY2009, ITG will be staffed at 90% of planned staffing. ITG anticipates significant attrition losses during FY 2009, but is scheduled to receive very limited attrition hiring. As a result, ITG projects that it will complete FY2009 at only 86% of planned staffing.

Although there are only 562 federally recognized Indian tribes, the continuing emergence and growth of tribal economies, largely fueled by gaming, requires ITG to interact with over 2500 current tribal entities. Indian tribal governments represent one of the fastest growing segments of the economy, with employment continuing to grow at a steady rate.

Methodology

ITG has continued to identify Trends, Issues, and Problems (TIPs) as part of its planning process. The ITG office recognizes that an accurate Work Plan requires a data-driven approach to help refine the TIP areas into specific areas of focus. This approach provides additional information on which to actually plan critical work.

To accomplish this objective, ITG embarked on a multiple-stage data collection process, including:

- ✓ a formal analysis of compliance,
- ✓ customer feedback, and
- ✓ environmental scanning by the field employees.

A Compliance Initiative was initiated in FY 2001, which utilized generally accepted research methodology to analyze federal tax compliance by Indian tribal governments. A major component of this effort was an analysis of Master File information and external data that would assist in determining compliance issues that exist on a national scale. This work has been repeated in each subsequent fiscal year, and it assisted in determining issues for the FY2009 Work Plan. It also is used to create new measures that can be contrasted to data from the prior analyses to determine compliance trends over time. The latest analysis reflected the following issues as being present on a regional or national scale:

- ✓ Anti-Money Laundering Requirements
- ✓ Information Reporting (including withholding on Forms W-2G and per capita distributions from gaming)
- ✓ Tip Reporting Compliance
- ✓ Employment tax filing and payment compliance

ITG attended and participated in numerous meetings during FY2008 with tribal groups and trade associations. The areas of concern identified through this process include:

- ✓ Anti-Money Laundering Requirements (with added focus on Suspicious Activity Reporting)
- ✓ Tip Reporting Compliance
- ✓ Communication mechanisms with tribes
- ✓ Tax Exempt Bonds
- ✓ Pension Plans
- ✓ FICA and Federal withholding on Tribal Council pay (Revenue Ruling 59-354)
- ✓ Employment taxes for Board and Committee Members

ITG conducts a Customer Satisfaction Survey each year, which identifies areas of strength where ITG needs to maintain its current efforts, as well as areas for improvement. The FY2009 Work Plan includes continuing actions designed to address the needs that surfaced in prior surveys, including improved communication mechanisms and products/services to assist with tribal member tax issues. These actions are further supported by feedback secured during Listening Meetings held under the auspices of the ITG Consultation process.

Employee feedback secured through the field groups helped to identify issues/customer needs, including:

- ✓ Tip Reporting compliance
- ✓ Employment Tax assistance, with an emphasis on penalty administration
- ✓ Per capita distributions (minor trusts, need-based payments, information reporting)
- ✓ Title 31

- ✓ Gaming issues, with a focus on classification of games in regard to reporting and withholding requirements

In addition to the issues surfaced through data analysis, customer feedback, and employee input, ITG will devote FY2009 resources to address abusive issues surfacing within Indian tribal enterprises. We will continue to seek to partner with tribes to address issues regarding promotion of tax schemes, as well as to address internal abuses that harm tribal finances.

Thus, the foundation for the formulation of the FY2009 ITG Work Plan is based on the TIP area, but refined to specific issues through the analysis of IRS data, customer input, employee input, and environmental scanning. These issues form the basis for the compliance activities to be undertaken in FY2009. The major areas of emphasis are those that were reflected in the analysis of compliance, and reinforced through customer and employee input. These include Tip Reporting Compliance, Employment Tax accuracy (including deposits and penalties), Anti-Money Laundering, Non-Filing, and Information Reporting.

Each manager was provided a summary of the information and then was given the responsibility to determine the resources required to address relevant issues with their impacted tribes in FY2009. The managers determined the extent of relevancy for each issue in their area, and estimated their resource needs by issue. Each manager was also asked to provide projections for administrative time, leave, training, etc., and to provide support for their time allocations. The resultant input was compiled and the results were reviewed. The management team worked to align the Work Plan with all of the data.

The data validated the TIPs that had been projected for FY2009. The data-driven approach allowed ITG to pinpoint specific issues and ensure a balanced approach between outreach and compliance activities.

WORK PLAN AREAS

ITG will support the Tax Exempt and Government Entities (TEGE) Division major strategies and operating priorities for FY2009. These strategies address key challenges we face in delivering top quality service to each customer, top quality service to all customers, and productivity through a quality work environment. These include actions to:

- Understand and Improve Compliance – as detailed below, ITG will continue to utilize employee input, customer input, data analysis, and environmental scanning, to secure a comprehensive knowledge of key compliance issues and causes of noncompliance.
- Meet Customer Needs – as detailed below, ITG will work closely with customers through focus groups and it's Customer Satisfaction Survey, to

ascertain their needs, as well as to design and deliver mutually agreeable remedies to identified compliance concerns and problems whenever possible.

- Improve Organizational Performance – as detailed below, ITG will utilize balanced measures and analyze the results to enhance operations and improve performance.
- Improve Knowledge and information Management – as detailed below, ITG will expand its use of data, and continue to use it to identify, track, and measure the impact of all field activities. ITG will continue to support the development and implementation of TREES as its primary work platform.
- Build a Highly Qualified and Satisfied Workforce – as detailed below, ITG will continue to train its workforce so that employees have the skills necessary to meet customer needs. ITG will also continue its Knowledge Sharing process to expand technical skills of the ITG workforce, and will continue its use of the employee survey and ITG employee focus groups to identify opportunities for improvements in employee satisfaction.

Budget Activity Code 52, PAC TT

This area represents the resources devoted to Pre-filing Education and Assistance, which includes customer education and outreach, direct and indirect assistance, and coordination of assistance actions between ITG and other functions.

Customer Focus Groups

ITG will continue to utilize a data-driven approach to identify compliance needs. This approach includes the continuation of employee input, customer focus groups, and compliance data analysis. Customer groups will include a minimum of four Consultation listening meetings for FY2009, currently projected to be held in Anchorage, Washington, D.C., Tulsa, and Albuquerque. Due to concerns with the impact of the Bank Secrecy Act on tribes, ITG will ensure participation in these meetings by BSA examination staff from the Small Business/Self Employed Division. To meet the focus group needs in this area, ITG will devote resources to Activity Code 127.

Customer Education and Outreach

ITG will undertake a series of activities that focus on addressing key areas of noncompliance through a combination of targeted outreach, new educational products and processes, and field compliance activities. While focus will be placed on the national and regional issues identified through research, environmental scanning, and focus groups, local actions will also be supported.

Outreach will focus on key areas such as anti money laundering requirements (a continuing area of national emphasis in all customer segments), employment tax and information reporting requirements, and tip reporting requirements. ITG will also expend outreach and education resources to assist tribes with changes required by the enactment of new pension legislation in 2006 and clarification of the definition of “essential government services” for tax exempt bonds.

ITG will undertake these efforts with individual tribes, trade organizations, and stakeholder groups. ITG will also continue the issuance of nine regional quarterly newsletters during FY2009. These newsletters will again be used to provide additional customer education on technical issues and to disseminate information on meetings and seminars. The regional approach to these newsletters allows us to meet the diverse needs of our customers, which often vary by geographic area.

ITG will partner with the Wage and Investment Division to create training materials on Tribal Member Tax Issues, that can be used by tribes and VITA volunteers to address the unique applicable federal tax issues.

For FY2009, ITG will repeat an initiative begun in prior years that is designed to provide targeted outreach to Alaska tribal villages and Navajo Chapters in regard to employment tax and information reporting responsibilities.

Our direct Outreach goals for FY2009 are:

Customer Education & Outreach	FY2009
ITG PAC 1C FTE	5.8
ITG Outreach Events	100
x Average expected attendance	35
ITG Customers Reached	3,500

ITG will also continue to upgrade its portion of the www.irs.gov web site, and make further enhancements to information that will assist tribes in the self-determination of compliance problems.

Time expended in this area will be charged to Activity Codes 121, 122, 123, 124, 125, 126, and 591.

Stakeholder Relationship Management

ITG will continue to identify the optimal partners for joint activities. Stakeholder relationships will be fostered as a mechanism to involve customers in the development of outreach products and to leverage resources to maximize the benefit of customer education efforts.

Other Actions

ITG will continue three major activities during FY2009 that are designed to effect operational improvements.

- Balanced Measures - ITG will utilize Balanced Measures to determine Employee Satisfaction, Customer Satisfaction, and Business Results. Data from these measures will assist ITG to ensure that actions undertaken do not adversely impact any of the three areas, and will also assist ITG to identify areas in need of operational improvements in subsequent years.

As part of this process, ITG will continue the structured review of all examinations and compliance checks. Time spent in this area will be charged to Activity Code 641.

While the measures being utilized for Employee Satisfaction and Business Results are somewhat consistent with measures used by other functions, ITG will continue its Customer Satisfaction Survey, which is unique since it is primarily a relational survey. FY2009 will be the sixth year for an annual survey of all federally recognized tribes to ascertain their level of satisfaction with their relationship with the Service. The Compliance and Program Management staff will administer the actual survey. Data collected in prior surveys will continue to serve as a baseline, and FY2009 data will be analyzed to determine any change. As in past years, ITG will publish the results, as well as detail any remedial actions to be undertaken. A continuing objective of the survey will be the determination of opportunities for any reduction in taxpayer burden.

- Knowledge Sharing – ITG will continue its Knowledge Sharing process that focuses on enhancing employee technical knowledge. For FY2009, ITG will modify the existing knowledge-sharing process to mitigate the impact of the significant attrition of staff that is anticipated. This effort concentrates on the transfer of specialized technical knowledge between employees to improve both employee and customer satisfaction. Project codes 4275-4281 will be utilized to track the resources expended on activities where KSG processes are employed.
- Consultation Policy – During FY2009, ITG will continue to institutionalize a Consultation process within the IRS. In addition, four Consultation listening meetings will be held, with notifications to be made by mail and web site postings. ITG plans to hold these meetings in FY2009 in Anchorage, Washington D.C., Tulsa, and Albuquerque.

Budget Activity Code 64, PAC EF

This area represents the resources devoted to Field Compliance Services, which includes compliance checks, return examinations, anti money laundering oversight, research, and requisite support work.

Workload Selection

ITG will continue to refine the workload selection criteria utilized in prior years. In addition, through various Memoranda of Understanding and Internal Revenue Manual provisions, ITG will partner with internal stakeholders to assist in workload identification in areas such as excise tax, and Bank Secrecy Act examinations.

Workload selection will be monitored to ensure that key areas identified through environmental scanning, research, and focus groups are addressed, and that the actions being assigned represent the optimal approach to the identified issue. ITG will continue to undertake Compliance Checks as a mechanism to better understand customer needs and identify appropriate remedies to compliance issues. During FY2009, ITG will continue work regarding non-filers, as part of a national non-filer strategy.

Research

ITG will continue its annual analysis of federal tax compliance and will expend resources in Activity Codes 160 and 183 to complete the necessary actions.

Compliance Focus Areas

ITG field compliance workload includes the following key areas:

- Employment Tax

ITG will address employee vs. independent contractor issues that are identified through the filing of Forms SS-8, compliance checks, or regular workload selection. Time expended in this area will be charged to Activity Codes 587, 463, and 465.

ITG will place a significant emphasis on tip income compliance issues within tribal gaming and food service entities for FY2009. This includes solicitation and maintenance of Tip Rate Determination Agreements (TRDA) and Gaming Industry Tip Compliance Agreements (GITCA), as well as necessary examinations where there is a likelihood of noncompliance. ITG will also coordinate activities regarding nonparticipating employees, or employees of entities with unreported tip income, to ensure that the Wage and Investment

Division has necessary information to make proper income tax and FICA assessments. Time expended in this area will be charged to Activity Codes 575 and 463.

- Anti-Money Laundering

ITG, in concert with the Bank Secrecy Act (BSA) staff in SBSE, will undertake actions to ensure that Indian tribal governmental entities subject to the BSA are properly identified and are fully aware of the requirements of the BSA. ITG will also provide assistance to SBSE as required, in the conduct of any BSA examinations involving tribal entities.

ITG will also conduct BSA Compliance Checks, to validate that tribal entities are meeting requirements in regard to training, program oversight, and recordkeeping. ITG will utilize data to determine tribal entities with low filing levels of FinCEN Forms 102 and 103 and will work with approximately 30 of those entities to assess their BSA Compliance Program in an effort to effect improvements. Time expended in this area will be charged to Activity Code 591.

- Information Reporting

ITG will work with tribal governments to resolve questions regarding the taxability of distributions to members, including per capita vs. general welfare distributions.

Reporting compliance in the proper filing of Forms 1099 and W-2G will be addressed through field compliance actions, including both compliance checks and examinations.

Time expended in this area will be charged to Activity Codes 587, 463, 470, and 520.

- Abusive Schemes and Fraud

ITG will utilize data, and also work with tribal governments, external stakeholders, and other IRS operating divisions, to identify promoters of abusive schemes and other activities that lead to violations of federal tax law and the Bank Secrecy Act. ITG will provide expertise required by law enforcement to develop evidence and prosecute those responsible for willful federal tax violations. In addition, ITG will provide expert witnesses as required for criminal prosecution of those responsible for such actions.

Time expended in this area will be charged to the relevant examination Activity Code for the returns being examined, as well as to Activity Codes 155 and 593.

ITG Compliance Check and Examination goals for FY2009 are:

	FY2009
Examination cases closed	
Employment Tax	490
Excise Tax	85
Income Tax/1040	75
Hours per examined return	85
Compliance checks completed	180
Hours per compliance check	25

FY2009 Initiatives

Within this budget and PAC Code, ITG will undertake three specific initiatives during FY2009. All three are designed to address compliance issues within emerging market segments. One will involve gaming and the appropriate information reporting that is required in the utilization of gaming revenues. The second will involve tribal banking, an emerging market segment within tribal economies. The third will involve non-filers, where ITG will aggressively seek delinquent returns from entities that have failed to file specific tax periods as identified from IRS data.

ITG-1 Gaming Initiative

The Gaming Initiative commenced by the office of Indian Tribal Governments in FY2005 will continue into FY2009. Continuing discussions with the Chairman of the National Indian Gaming Commission indicate their extreme interest in ensuring that tribes appropriately use gaming revenues, and properly account for such use. Since they have limited oversight of that issue, it falls upon the IRS to ensure that information reporting requirements are met with regard to the expenditure of such net revenues. With Indian gaming now surpassing \$26 billion in gross revenue for 2007, and expected to grow by over \$2 billion per year, our role and responsibilities will continue to expand. We plan to devote 6 FTEs to this initiative, and our examination goal includes 40 returns from this initiative. Existing structures set up for the initial rollout of the Gaming Initiative in FY2005 will support this initiative. Time expended in this area will focus on Activity Codes 463, 520, and 587. By the conclusion of FY 2009, ITG will conduct an in-depth analysis of the issues surfaced by this initiative, and will issue a written report detailing recommendations for future actions regarding tax compliance.

ITG-2 Form 1042 Initiative

ITG will identify workload where tribal entities may not be in compliance with Form 1042 withholding and reporting requirements. This will include payment to foreign vendors, foreign employees, and foreign patrons. Internal data will be utilized to assist in the identification of workload, but ITG will also partner with Small Business/Self Employed Division staff to identify situation where tribes were notified of 30% withholding requirements on foreign entertainers, but failed to adhere to such requirement. Time expended in this area will be charged to Activity Code 470.

ITG-3 Non-Filer Initiative

ITG will utilize data contained in the RICS system to identify non-filers and stop-filers, and will assign such work for procurement of delinquent returns. Actions undertaken in this initiative will support the national non-filer strategy. We plan to devote 2 FTEs to this initiative in FY2009, and our examination goal includes 75 returns from this initiative. Time expended in this area will be applied to the Activity Code for the specific return types.

TRAINING

Major FY 2009 training will include:

Course Number 4300

Continuing Professional Education is planned for 65 ITG participants at 40 hours each. The course will address technical topics, emerging issues, and work process changes.

New Hire Training

ITG will conduct basic Employment Tax, Protocol, Casino Tax Law, TREES, and Tip Compliance training for employees hired during FY2009

Forensic Accounting

ITG will pilot a new Forensic Accounting course for it's Special Enforcement staff.

In addition, ITG plans to revise its existing Protocol training to create an improved product.

Appendix A

Form 5440

FY2009					
IT6 PLANNING ASSUMPTIONS WORKBOOK					
				Technical Time Objectives	
				Planned Staff Days (SDs)	Percentage of Total Planned Staff Days/FTE's
Line	Activity Code	Project Code	Description of Activity		
BAC 21 -OUTREACH AND EDUCATION					
A. EDUCATION					
1	121	0750-0753,0428	Sponsored/Co-Sponsored Events		
2	122	Same as 121	Non-Sponsored Events		
3	123	Same as 121	Exhibiting		
4			Total Education (Lines 1 - 3)		
B. COMMUNICATIONS					
5	124	0428, 1241, 1242, 0999	Websites		
6	125	Same as 121	Newsletters		
7	126	Same as 121	Forms/Publications		
8	127	Same as 121	Customer Partnerships		
9			Total Communications (Lines 5-8)		
C. CUSTOMER ASSISTANCE/VOLUNTARY COMPLIANCE/WALK-IN CAP					
10	100	0428, 4275-4281, 0999	Taxpayer Assistance-Prefiling		
11	741	0428, 4275-4281, 0999	R-Mail		
12	743	0428, 4275-4281, 0999	VITA		
13			Total Projects (Lines 10 - 12)		
D. PROGRAM MANAGEMENT AND DEVELOPMENT					
14	106	0428, 1041-1049, 4275-4281, 0999	Technical/Procedural Guidance (Not Published)		
15	145	0428, 4275-4281, 0999	Congressionals/Telephone/Correspondence		
16	172	0428, 4275-4281, 0999	Legislative Projects		
17			Total Management and Administrative (Lines 14-16)		
18	<i>TOTAL BAC 21 PAC IC (Lines 4+ 9 + 13 + 17)</i>				

BAC 37 - EXAMINATION

PAC 76 - FIELD EXAMINATIONS

A. EXAMINATION CATEGORIES

19	108	0999	Taxpayer Assistance- Postfiling		
20	014	0000, 0080, 0090, 0099, 0150, 0999	Aviation Fuel - Gasoline		
21	059	Same as 014	Gasohol		
22	060	Same as 014	Diesel		
23	077	Same as 014	L.U.S.T. Taxes-Aviation Fuel		
24	078	Same as 014	Dyed Diesel Fuel - Busses Only		
25	197	Same as 014	Form 11-C		
26	198	Same as 014	Form 730		
27	202, 288-290	Same as 014	Form 1120S		
28	203, 209, 213, 215, 217, 219, 221, 223	Same as 014	Form 1120		
29	226-231	Same as 014	Form 1120		
30	241, 259,263,265	Same as 014	Form 1120F		
31	266, 270-281	Same as 014	Forms 1040		
32	394	Same as 014 and 0079	Form 990-T, All Others		
33	462	Same as 014	Form 944		
34	463	Same as 014	Form 945		
35	464	Same as 014	Form 940		
36	465	Same as 014	Form 941		
37	467	Same as 014	Form 943		
38	468	Same as 014	CT-1		
39	469	Same as 014	CT-2		
40	470	Same as 014	Form 1042		
41	473, 481-483	Same as 014	Form 1065		
42	495-498	Same as 014	Form 1041		
43	501	Same as 014	Return Preparer-Negligent Preparation Penalty-Sec. 6694(a)		
44	502	Same as 014	Return Preparer-Willful Attempt to Understate Tax Penalty-Sec. 6694(b)		
45	503	Same as 014	Return Preparer-Endorsing or Negotiating, Tax Refund Check by Preparer		
46	504	Same as 014	Return Preparer-Disclosure Penalties - Sec. 6695(a) to (e)		

		RESEARCH CATEGORIES	
47	* See Applicable AC List	4186-4190, 4248, 4261-4269, 4275-4281	* All Applicable Exam AC's
48	505	5051, 5052, 5053	Preparer, Promoter, Section 6707, 6707A, 4956
49	506	0999, 4275-4281	Information Return Penalty
50	520	0999, 4275-4281	Information Returns
51	521	0999, 4275-4281	Excise Compliance
52	575	4183	TIP Compliance Restaurant
53	575	4184	TIP Compliance Gaming
54	575	4185	TIP Compliance Other
55	587	0428, 0999, 4275-4281	Employment Tax Compliance
56	591	4180	Title 31 Compliance Review
57	591	4181	Title 31 Identification
58	591	4182	Title 31 Outreach and Education
59	593	4270-4274	ADAPT
60	545	Same as AC 014	Report of Foreign Bank and Financial Accounts and Compliance Activity
61			Total Examination Categories (Lines 19-60)
B. MARKET SEGMENT PROGRAMS			
62	111-116	0999, 0000, 0079, 0080, 0090, 0428, 4186-4190, 4261-4269, 4275-4281	Voluntary Compliance Programs
63	160	0428, 0999, 4275-4281	Projects and Studies
64	183	0428, 0999, 4275-4281	Compliance Research/Checks
65	184	0428, 0999, 4275-4281	Government to Government Coordination
66	186	0428, 0999, 4275-4281	Other Research
67			Total Research (Lines 62-66)
68	120	0428, 0999, 4275-4281	Strategic/Program Planning
69	152	1522-1529	Automation Activities
70	155	0428, 0999, 4275-4281	Litigation Assistance/Grand Jury
71	164	0999, 4275-4281	Management Assistant Technical Time
72	166	0428, 0999, 4275-4281	Program Management and Management Support
73	187	0428, 0999, 4275-4281	Program Planning/Monitoring and Visitations
74	189	0999	Satisfaction Surveys
75	191	0999, 4275-4281	Recruitment & Hiring
76	313	0428, 0999, 4275-4281	Classification
78	611	0999, 4275-4281, 0428	General Support (Clerical)
79	612	0428, 0999, 4275-4281	Inventory Validation
80	641	6411, 6412, 6414, 6415, 6416, 0428,	Review
81	715	0428, 0999	GAO/TIGTA
82	717	0428, 0999	Management Reviews & Other Program Visits
83			Total Other Operational and Examination Support Activities (Lines 68-82)
84	Total BAC 37 PAC 76 (Lines 61 + 67 + 83)		

A. INDIRECT/ADMINISTRATIVE					
85	610	0999	Non-Case Technical		
86	730	0999	Administrative Duties		
87			Total Indirect/Administrative (Lines 85 + 86)		
B. MANAGEMENT					
88	660	0428, 0999, 1001, 4275-4281	Management		
89	670	0999, 4275-4281, 0428	Executive (SES)		
90	680	0428, 0999, 4275-4281	Case Related Management		
91			Total Management (Lines 88-90)		
C. TRAINING					
92	681	0750-0753, 0428	Formal Training		
93	682	0750-0753, 0428	On-The-Job Training		
94	683	0750-0753, 0428	Other Training		
95	684	0750-0753, 0428	Continuing Professional Education (CPE)		
96			Total Training (Lines 92-95)		
D. Details/Leave					
97	820	0999	Details		
98	830	0831, 0832, 0999	LEAVE		
99	840	0999	DETAILS IN (NEGATIVE ADJUSTMENT)		
100	860	0999	ALTERNATE WORK SCHEDULE		
101			Total Leave (Lines 97-100)		
102	Total Other Operational (Lines 87 + 91 + 96+ 97)				
103	Total Operational (Lines 18 + 84)				
104	TOTAL WORK TIME (102 + 103)				
105	TOTAL FY 2009 TECHNICAL STAFF DAYS (Lines 99 + 100)				