



*Customer Account Data Engine Release 3
Successfully Processes Individual
Tax Return and Tax Account Information*

October 24, 2008

Reference Number: 2009-20-001

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.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

October 24, 2008

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION

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

SUBJECT: Final Audit Report – Customer Account Data Engine Release 3
Successfully Processes Individual Tax Return and Tax Account
Information (Audit # 200820009)

This report presents the results of our review to determine whether Customer Account Data Engine (CADE) Release 3¹ accurately processed tax return information. The overall objective of this review was to determine whether CADE Release 3 met user requirements and is performing as expected. This report is the fifth in a series of ongoing reviews of production releases of the CADE. These reviews are meant to determine whether the deployed production versions of the CADE are working as designed. This review was part of the Treasury Inspector General for Tax Administration Fiscal Year 2008 Annual Audit Plan coverage under the major management challenge of Modernization of the Internal Revenue Service (IRS).

Impact on the Taxpayer

The IRS has developed a strategy for a phased replacement of its computer systems to better support today's tax laws, policies, and taxpayer needs. The CADE is an essential project in this strategy and is considered the centerpiece of the IRS modernization program. The modernized CADE database will allow the IRS to update taxpayer accounts, support account settlement and maintenance, and process refunds daily, which will contribute to improved service to taxpayers. Based on our review, CADE Release 3 is operating effectively to help the IRS provide these improved services to taxpayers.

¹ See Appendix V for a glossary of terms.



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Synopsis

The CADE is being implemented in a series of bi-annual releases over several years. The first CADE release began posting the simplest individual tax returns in July 2004. The subject of this review, Release 3, began processing tax returns in August 2007. In addition to new tax law changes, several new tax return schedules were added to the CADE, including Earned Income Credit (Schedule EIC), Child and Dependent Care Expenses (Form 2441), Child and Dependent Care Expenses for Form 1040A Filers (Schedule 2), and Direct Deposit of Refund to More Than One Account (Form 8888). Additional improvements include the enhanced ability to process taxpayer address changes, and for the first time, the CADE is now processing two math error notices and an Earned Income Tax Credit informational notice.

In Calendar Year 2008, the CADE processed more than 30 million tax returns and generated more than \$44 billion in refunds.

The Economic Stimulus Act of 2008,² signed by the President on February 13, 2008, was enacted to put money in the hands of American workers and businesses and to provide a boost to a slowing economy. The IRS developed a program to identify taxpayers qualified to receive the economic stimulus payments. This program was deployed to the CADE in a timely manner, and the IRS began sending payments to taxpayers on April 28, 2008.

We sampled tax accounts processed using Release 3 capabilities and found that the CADE successfully incorporated new requirements to accept and process tax return and tax account information. As of July 25, 2008, the CADE had processed more than 30 million tax returns (approximately 21 percent of all individual tax returns filed) and generated more than \$44 billion in refunds in Calendar Year 2008. This is a significant increase over the 11.2 million tax returns processed in Calendar Year 2007. In addition, the CADE accurately processed almost 24 million economic stimulus payments totaling more than \$18 billion during this same period in Calendar Year 2008.

Recommendations

We made no recommendations in this report.

² Pub. L. No. 110-185, 122 Stat. 613.



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Response

In an email to us, IRS management concurred with the contents of an advance copy of the draft report. Because the IRS concurred with the report contents and the report contained 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 Margaret E. Begg, Assistant Inspector General for Audit (Security and Information Technology Services), at (202) 622-8510.



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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 centerpiece of the Internal Revenue Services' (IRS) modernization program. The CADE consists of current and planned databases and related applications that will eventually replace the IRS Master File¹ system as the official repository of taxpayer account information. When fully operational, the CADE will house tax information for more than 200 million individual and business taxpayers.

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.

Both paper and electronic tax returns 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 math errors. After the tax return information has been validated and errors have been corrected, the sites send the information to the IRS Computing Centers for posting to the taxpayers' accounts. In the past, this account information was posted to the Master File.

The age and complexity of the Master File cause inaccuracies and delays in providing service to taxpayers. Updates to taxpayers' account information on the Master File (e.g., posting return information and payments) occur weekly, and some updates require multiple weeks to complete. Because current data are not available to IRS employees, taxpayers requesting help with their accounts might be given outdated information. In contrast, the CADE is designed to post information to taxpayers' accounts daily rather than weekly. 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, the Income Tax Return for Single and Joint Filers With No Dependents (Form 1040EZ), in July 2004. Subsequent releases have added new capabilities and tax forms. The subject of this review, CADE Release 3, began posting returns in August 2007 and contained significant additions over the prior releases.

This review was performed in the Wage and Investment Division CADE Project Office in New Carrollton, Maryland, during the period February 2008 through August 2008. We

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conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objective. This review was part of the Treasury Inspector General for Tax Administration Fiscal Year 2008 Annual Audit Plan coverage under the major management challenge of Modernization of the IRS. 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 Customer Account Data Engine Release 3 Accurately Processes and Records Tax Return and Tax Account Information

The IRS completed CADE Release 3.1 in October 2007 and Release 3.2 in February 2008. In addition to new tax law changes, several new tax return schedules were added to the CADE, including Earned Income Credit (Schedule EIC), Child and Dependent Care Expenses (Form 2441), Child and Dependent Care Expenses for Form 1040A Filers (Schedule 2), and Direct Deposit of Refund to More Than One Account (Form 8888). Additional improvements include the enhanced ability to process taxpayer address changes using the Enterprise Application Integration Broker, and for the first time, the CADE is now processing two math error notices and an Earned Income Tax Credit informational notice. Appendix IV provides an overview of the capabilities delivered in each of the CADE releases.

As of July 25, 2008, the CADE had processed more than 30 million tax returns (approximately 21 percent of all individual tax returns filed) and generated more than \$44 billion in refunds in Calendar Year 2008. This is a significant increase over the 11.2 million tax returns processed in Calendar Year 2007. In addition, the CADE accurately processed almost 24 million Economic Stimulus Act of 2008² payments totaling more than \$18 billion during this same period in Calendar Year 2008.

In Calendar Year 2008, the CADE processed more than 30 million tax returns and generated more than \$44 billion in refunds.

Release 3.1 capabilities enable the CADE to accurately record more tax return account information

The major capabilities added to CADE Release 3.1 included the Disaster Area Designation, the ability to accept address changes from the Enterprise Application Integration Broker, and the Legacy Account Formatted File Online entity “in-transit” indicator.

- The Disaster Area Designation is applied to taxpayer accounts affected by a disaster (e.g., Hurricane Katrina’s destruction of New Orleans) and allows an extension for filing tax returns. The Disaster Area Designation transaction prevents the issuance of any delinquency notices to affected taxpayers until the disaster time period has expired. We

² Pub. L. No. 110-185, 122 Stat. 613.



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determined that taxpayer accounts were appropriately marked with the Disaster Area Designation.

- The Enterprise Application Integration Broker enables data communication and transformation among systems and applications. Release 3.1 successfully implemented the capability to enable the CADE to accept taxpayer address changes using the Enterprise Application Integration Broker.
- The Legacy Account Formatted File Online entity “in-transit” indicator identifies taxpayer accounts that do not qualify for CADE processing and are returning to the Individual Master File for account control. We determined that tax returns with the Legacy Account Formatted File Online entity indicator were successfully returned and posted to the Individual Master File.

Release 3.1 also added a tax period balance validation process to the CADE. If the validation process detects an out-of-balance amount, the CADE will trigger an error message requiring resolution of the error before the tax period balance can be updated to the Legacy Account Formatted File Online. We attempted to identify out-of-balance error conditions requiring resolution by the CADE. The IRS reported that it has resolved out-of-balance conditions between the CADE and the Legacy Account Formatted File Online through automated error resolution processes.

Release 3.2 successfully incorporated new requirements to accept and process tax return information

New requirements for CADE Release 3.2 included the ability to accept tax returns with math errors and to initiate math error notices, to accept claims for child and dependent care credits, and to accept claims for the Earned Income Tax Credit. Release 3.2 also allowed the CADE to interface with the Dependent Database to help verify taxpayer dependent and Earned Income Tax Credit claims and to provide taxpayers with the ability to deposit their electronic tax return refunds into multiple checking, savings, and/or retirement accounts.

- Some taxpayers file tax returns with math errors. The IRS has processes to accept tax returns containing math errors, correct the errors during processing, and issue math error notices explaining the corrections to the affected taxpayers. We determined that the CADE successfully accepted the U.S. Individual Income Tax Returns (Forms 1040 and 1040A) and Forms 1040EZ containing math errors and generated notices advising the affected taxpayers about the corrections made to their tax returns.
- Tax law provisions allow some taxpayers to claim credits for child and dependent care expenses. We determined that the CADE successfully accepted individual tax returns claiming child and dependent care expenses.



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- The Earned Income Tax Credit is allowed for taxpayers with income under certain thresholds. We determined that the CADE 1) has the ability to accept tax returns with an Earned Income Tax Credit and 2) appropriately issues low-income taxpayers notices regarding their eligibility to claim the Earned Income Tax Credit.
- We determined that the CADE effectively interfaces Forms 1040 and 1040A with the Dependent Database to verify taxpayer dependent and Earned Income Tax Credit claims.
- The IRS provided taxpayers with the option of depositing their electronic tax return refunds into multiple checking, savings, and/or retirement accounts. We determined that tax returns processed by the CADE accurately direct the tax refunds to appropriate accounts for deposit, as requested by the taxpayers.

The CADE effectively processed economic stimulus payments

The Economic Stimulus Act of 2008, signed by the President on February 13, 2008, was enacted to put money in the hands of American workers and businesses and to provide a boost to a slowing economy. The IRS developed a program to identify taxpayers qualified to receive the economic stimulus payments. This program was deployed to the CADE in a timely manner on April 21, 2008, and the IRS began sending payments to taxpayers on April 28, 2008. As of July 25, 2008, the CADE had processed more than \$18 billion in payments to almost 24 million taxpayers. We determined that the CADE accurately processed the economic stimulus payments.

The CADE processed more than \$18 billion in economic stimulus payments to almost 24 million taxpayers.



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Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this audit was to determine whether CADE Release 3¹ met user requirements and performs as expected. To accomplish our overall objective, we:

- I. Determined whether new requirements included in Release 3.1 accurately posted tax return information to the CADE.
- II. Determined whether new requirements included in Release 3.2 accurately posted tax return information to the CADE. Specifically, we determined whether the CADE:
 - A. Accepted accounts with math errors and initiated math error notices.
 - B. Accepted tax returns that claim a credit for child and dependent care.
 - C. Accepted tax returns with an Earned Income Tax Credit or initiated notices to appropriate taxpayers of their eligibility to claim this Credit.
 - D. Interfaced with the Dependent Database to help verify the dependent and Earned Income Tax Credit claims.
 - E. Provides taxpayers with the ability to deposit their electronic refunds from tax returns into multiple checking, savings, and/or retirement accounts.
- III. Determined whether the CADE efficiently and effectively processed economic stimulus payments required with enactment of the Economic Stimulus Act of 2008.²
 - A. Determined whether the CADE processed payments and avoided returning CADE accounts to the Individual Master File to process the payments.
 - B. Determined whether the payments processed by the CADE were accurate.
 - C. Determined whether the payments were issued in a timely manner.

¹ See Appendix V for a glossary of terms.

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Validity and reliability of data from computer-based systems

We obtained individual tax return data processed by the CADE and stored on the Modernized Tax Return Database. We compared these data to information processed and stored in the Individual Master File. We used the tax return identification number as the control to validate the accuracy of the matching of the tax return information stored on the Modernized Tax Return Database and the Individual Master File. The data were sufficiently reliable to perform our audit analyses.

Analysis of CADE tax return samples

Tables 1 through 3 present the tax return populations and samples we used to analyze CADE Releases 3.1 and 3.2 capabilities and the processing of payments related to the Economic Stimulus Act of 2008. Our reviews involved analyses of Calendar Years 2006 and 2007 U.S. Individual Income Tax Returns (Forms 1040 and 1040A) and Income Tax Returns for Single and Joint Filers With No Dependents (Form 1040EZ) filed and recorded to the CADE from August 2007 through July 2008. We used random sampling to ensure that each account had an equal chance of being selected, which enabled us to obtain sufficient evidence to support our results.

**Table 1: Sample Selection of CADE Release 3.1
Forms 1040, 1040A, and 1040EZ Filed
From August 2007 Through December 2007**

<u>CADE Release 3.1 Capability Tested</u>	<u>Population</u>	<u>Sample Size</u>
Disaster Area Designation	1,792,321	30
Enterprise Application Integration Broker System Address Change Requests	1,376	10
Legacy Account Formatted File Online Entity Account "In Transit" Indicator	27,957	10
Account Balance Validation and Identification	None identified	0

Source: Treasury Inspector General for Tax Administration extract of tax return account data from the CADE and the Individual Master File for the period August 2007 through December 2007.



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Detailed Sample Parameters:

- **Disaster Area Designation Tax Returns** – We selected 30 individual income tax returns that had posted to the CADE with a Disaster Area Designation between August 2007 and November 2007.
- **Enterprise Application Integration Broker System Address Change Requests** – We selected 10 individual income tax returns with address changes processed by the CADE that were submitted by the Enterprise Application Integration Broker system between September 2007 and December 2007.
- **Legacy Account Formatted File Online Entity Account “In Transit” Indicator** – We selected 10 individual income tax returns with an “in transit” indicator required to identify which CADE accounts were sent to the Individual Master File as of December 31, 2007.
- **Account Balance Validation and Identification** – There were no instances of out-of-balance conditions identified.



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**Table 2: Sample Selection of CADE Release 3.2
Forms 1040, 1040A, and 1040EZ Filed
From January 2008 Through July 2008**

CADE Release 3.2 Capability Tested	Form 1040 Population/ Sample Size	Form 1040A Population/ Sample Size	Form 1040EZ Population/ Sample Size	Totals for Forms 1040/1040A/ 1040EZ Populations/ Sample Sizes
Issuance of Non-Balance-Due Math Error Notices	6,953 15	3,816 15	14,085 15	24,854 45
Child and Dependent Care Expenses (Form 2441) Credit	792,845 30	33,861 30	Not Applicable Not Applicable	826,706 60
Earned Income Credit (Schedule EIC)	478,069 30	388,503 30	Not Applicable Not Applicable	866,572 60
Earned Income Tax Credit Notices	15,256 10	10,756 10	32,314 20	58,326 40
Dependent Database Interface	3,769 10	2,078 10	20 10	5,867 30
Split Refunds	8,793 10	1,585 10	1,784 10	12,162 30

Source: Treasury Inspector General for Tax Administration extracts of tax return account data from the CADE and the Individual Master File for the period January 2008 through July 2008.

Detailed Sample Parameters:

- **Issuance of Non-Balance-Due Math Error Notices** – We selected 45 individual income tax returns that had posted to the CADE between April and July 2008 and were issued non-balance-due math error notices.
- **Child and Dependent Care Expenses (Form 2441) Credit** – We selected 60 individual income tax returns that claimed a tax credit for child and dependent care expenses and had posted to the CADE between February and May 2008.
- **Earned Income Credit (Schedule EIC)** – We selected 60 individual income tax returns that claimed the Earned Income Tax Credit and had posted to the CADE between February and May 2008.



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- **Earned Income Tax Credit Notices** – We selected 40 individual income tax returns with Earned Income Tax Credit notices generated by the CADE between April and June 2008.
- **Dependent Database Interface** – We selected 30 individual income tax returns that had posted to the CADE between January and May 2008 and had been identified by the IRS for review of the dependents reported on the tax returns.
- **Split Refunds** – We selected 30 individual income tax returns that had posted to the CADE between March 2008 and July 2008 and included a Direct Deposit of Refund to More Than One Account (Form 8888) to split the refund into separate accounts.

***Table 3: Sample Selection of Economic Stimulus Act of 2008
Payment Program Accounts From April 2008 Through May 2008***

	Payments Processed by the <u>CADE</u>	CADE Payments Processed by the <u>Master File</u>	Total CADE <u>Payments</u>
Economic Stimulus Act of 2008 Payment Program	17,040,368	1,074,661	18,115,029
Sampled Economic Stimulus Act of 2008 Payment Program	50	34	84

Source: Treasury Inspector General for Tax Administration extracts of tax return account data from the CADE and the Individual Master File for the period April 2008 through May 2008.

Detailed Sample Parameters:

- **Economic Stimulus Act of 2008 Payment Program** – We selected 84 individual income tax returns that had posted to the CADE and had been selected by the IRS to receive economic stimulus payments between April 2008 and May 2008.



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Appendix II

Major Contributors to This Report

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Appendix III

Report Distribution List

Commissioner C

Office of the Commissioner – Attn: 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

Chief, Performance Improvement, Wage and Investment Division SE:W:S:PI

Director, Submission Processing, Wage and Investment Division SE:W:CAS:SP

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:

Associate Chief Information Officer, Applications Development OS:CIO:AD

Chief, GAO/TIGTA/Legislative Implementation Branch SE:S:CLD:PSP:GTL

Senior Operations Advisor, Wage and Investment Division SE:W:S



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Appendix IV

Customer Account Data Engine Release Capabilities

The IRS is implementing the CADE in a series of releases¹ over several years. Table 1 describes the capabilities implemented in Releases 1 and 2.

Table 1: CADE Release 1 and Release 2 Capabilities

CADE Release	Start of Processing	Capabilities Added for Each Release
Release 1.1	July 2004	Form 1040EZ for single filers and joint filers with no dependents. Single filing status only.
Release 1.2	January 2005	Tax law changes for filing season.
Release 1.3.2	January 2006	Forms 1040 and 1040A with no dependents and no attachments or schedules. Address changes on returns.
Release 2.1	September 2006	Returns with Head of Household filing status. Returns with Schedules A, B, and R. Returns with limited name changes. United States Postal Service address change updates.
Release 2.2	March 2007	Form 1040EZ-T. Returns with Married Filing Jointly and Married Filing Separately filing statuses. Credit for Federal Telephone Excise Tax paid.

Source: The IRS Applications Development organization.

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

Form 1040EZ-T – Request for Refund of Federal Telephone Excise Tax

Schedule A (Form 1040) – Itemized Deductions

Schedule B (Form 1040) – Interest and Ordinary Dividends

Schedule R (Form 1040) – Credit for the Elderly or the Disabled

¹ See Appendix V for a glossary of terms.



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The IRS initially planned to implement 17 requirements for Release 3 and divided the requirements delivery into 2 sub-releases, Releases 3.1 and 3.2. Table 2 presents the capabilities for Release 3.1, which was completed in October 2007.

Table 2: CADE Release 3.1 Capabilities

<u>Capability</u>	<u>Description</u>	<u>Date Deployed</u>
Disaster Area Designation	Adds the processing necessary to accept Disaster Area transaction. Maintains all information necessary to determine disaster start and end dates and to change business rules as necessary based on requirements gathering.	August 9, 2007
Add Indicator to Legacy Account Formatted File Online Entity to Show Account Is "In Transit"	Adds an indicator to the balance section of the entity on the Legacy Account Formatted File Online showing that an account is "in transit" when it has been sent to the Individual Master File from the CADE.	August 9, 2007
Validate Module Balance When Updating Tax Modules on Legacy Account Formatted File Online	Validates the CADE account balance and updates the Legacy Account Formatted File Online.	August 9, 2007
Enterprise Application Integration Broker	Develops or provides address change services to support online requests originated from the IRS Enterprise Application Integration Broker.	October 1, 2007

Source: The IRS Wage and Investment Division and the Modernization and Information Technology Services Applications Development organization.



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The IRS completed Release 3.2 in February 2008. Table 3 presents the capabilities for Release 3.2.

Table 3: CADE Release 3.2 Capabilities

<u>Capability</u>	<u>Description</u>	<u>Date Deployed</u>
Issuance of Math Error Notices	Sends notifications to taxpayers when discrepancies are found during tax return processing.	January 14, 2008
Child and Dependent Care Expenses (Form 2441) Credit	Processes information from taxpayers who have filed Form 1040/Form 2441 or Form 1040A/Schedule 2 to take the credit for child and dependent care expenses.	February 11, 2008
Earned Income Credit (Schedule EIC)	Processes Form 1040/1040A with Schedule EIC. Uses the Earned Income Tax Credit information to identify those eligible tax returns that have Earned Income Tax Credit-qualifying dependents.	February 11, 2008
Dependent Database Interface	Expands capabilities to allow the CADE to accept all dependents and to process the Earned Income Tax Credit.	February 11, 2008
Split Refunds	Provides taxpayers with the ability to deposit their electronic refunds from tax returns into multiple checking, savings, and/or retirement accounts.	February 25, 2008

Source: The IRS Wage and Investment Division and the Modernization and Information Technology Services Applications Development organization.

On February 13, 2008, the President signed the Economic Stimulus Act of 2008,² which provided taxpayers with payments of up to \$600 for individuals and \$1,200 for couples. This relief was available to everyone with adjusted gross income less than \$75,000 for singles and \$150,000 for married couples filing jointly. The payments were phased out for taxpayers above those income thresholds. Everyone eligible for this relief was also eligible to receive an additional \$300 per child.

² Pub. L. No. 110-185, 122 Stat. 613.



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The IRS added the ability to issue economic stimulus payments through the CADE on April 21, 2008. The first payments through the CADE were issued on April 28, 2008.



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Appendix V

Glossary of Terms

<u>Term</u>	<u>Definition</u>
Computing Centers	Support tax processing and information management through a data processing and telecommunications infrastructure.
Dependent Database	A screening mechanism to score and select incoming tax returns based on questionable dependent claims.
Enterprise Application Integration Broker	A commercial, off-the-shelf solution used to enable communication and data transformations among systems and applications.
Filing Season	The period from January through mid-April when most individual income tax returns are filed.
Forms 1040, 1040A, and 1040EZ	The series of IRS forms that include individual income tax returns.
Individual Master File	The IRS database that maintains transactions or records of individual tax accounts.
Legacy Account Formatted File Online	A database containing CADE-processed tax information.
Master File	The IRS database that stores various types of taxpayer account information. This database includes individual, business, and employee plans and exempt organizations data.
Modernized Tax Return Database	The legal repository for original electronically filed returns received by the IRS through the Modernized e-File system.
Notice	A computer-generated message resulting from an analysis of the taxpayer's account.
Release	A specific edition of software.
Requirement	A formalization of a need and statement of a capability or condition that a system, sub-system, or system component must have or meet to satisfy a contract, standard, or specification.



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Submission Processing Site

Sites located at IRS campuses that process paper and electronic submissions, correct errors, and forward data to the Computing Centers for analysis and posting to taxpayer accounts.