Fiscal Year 2012 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations

June 20, 2012

Reference Number: 2012-30-066

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.

Redaction Legend:
1 = Tax Return/Return Information
HIGHLIGHTS

FISCAL YEAR 2012 STATUTORY AUDIT OF COMPLIANCE WITH LEGAL GUIDELINES PROHIBITING THE USE OF ILLEGAL TAX PROTESTER AND SIMILAR DESIGNATIONS

Highlights

Final Report issued on June 20, 2012

Highlights of Reference Number: 2012-30-066 to the Internal Revenue Service Deputy Commissioner for Services and Enforcement and Deputy Commissioner for Operations Support.

IMPACT ON TAXPAYERS

Congress enacted the IRS Restructuring and Reform Act of 1998 (RRA 98) Section 3707 to prohibit the IRS from labeling taxpayers as Illegal Tax Protesters or any similar designations. However, a few IRS employees continue to refer to taxpayers by these designations in case narratives. Using Illegal Tax Protester or other similar designations may stigmatize taxpayers and may cause employee bias in future contacts with these taxpayers.

WHY TIGTA DID THE AUDIT

This audit was initiated because TIGTA is required to annually evaluate compliance with the prohibition against using Illegal Tax Protester or similar designations. Prior to enactment of the RRA 98, the IRS used the Illegal Tax Protester Program to identify individuals and businesses using methods that were not legally valid to protest the tax laws. IRS employees referred taxpayers to the Illegal Tax Protester Program when their returns or correspondence contained specific indicators of noncompliance with the tax law, such as the use of arguments that had been repeatedly rejected by the courts.

The purpose of our audit was to determine whether the IRS complied with RRA 98 Section 3707 and internal guidelines that prohibit officers and employees from referring to taxpayers as Illegal Tax Protester and similar designations. Congress enacted the prohibition against Illegal Tax Protester designations because it was concerned that some taxpayers were being permanently labeled as Illegal Tax Protesters even though they had subsequently become compliant with the tax laws. The label could bias IRS employees and result in unfair treatment.

WHAT TIGTA FOUND

The IRS has not reintroduced past Illegal Tax Protester codes or similar designations on taxpayer accounts. However, TIGTA found that out of approximately 4.2 million records, there were 16 instances in which 16 employees had referred to taxpayers as “Tax Protester,” “Constitutionally Challenged,” or other similar designations in case narratives on the computer systems analyzed.

WHAT TIGTA RECOMMENDED

TIGTA made no recommendations in this report because the IRS has long disagreed with our determination that in order to comply with RRA 98 Section 3707, IRS employees should not designate taxpayers as Illegal Tax Protesters or similar designations in case histories. Moreover, TIGTA has previously elevated this disagreement to the Assistant Secretary for Management and Chief Financial Officer of the Department of the Treasury, but it has yet to be resolved.

Although TIGTA made no recommendations in this report, IRS officials were provided with an opportunity to review the draft report. IRS management did not provide any report comments.
MEMORANDUM FOR DEPUTY COMMISSIONER FOR SERVICES AND ENFORCEMENT
DEPUTY COMMISSIONER FOR OPERATIONS SUPPORT

FROM: Michael E. McKenney
Acting Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Fiscal Year 2012 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations (Audit # 201230008)

This report presents the results of our review to determine whether the Internal Revenue Service (IRS) complied with the IRS Restructuring and Reform Act of 1998 (RRA 98)\(^1\) Section 3707 and its own internal guidelines that prohibit IRS officers and employees from referring to taxpayers as Illegal Tax Protesters or any similar designations. The Treasury Inspector General for Tax Administration is required under Internal Revenue Code Section 7803(d)(1)(A)(v) to annually evaluate the IRS’s compliance with the provisions of RRA 98 Section 3707. The review is part of our Fiscal Year 2012 annual audit plan and addresses the major management challenge of Taxpayer Protection and Rights.

Although we made no recommendations in this report, we did provide IRS officials with an opportunity to review the draft report. IRS management did not provide us with any report comments.

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

Please contact me at (202) 622-6510 if you have questions or Frank J. Dunleavy, Acting Assistant Inspector General for Audit (Compliance and Enforcement Operations), at (213) 894-4470 (Ext. 128).

**Table of Contents**

**Background** .......................................................................................................................... Page 1

**Results of Review** .................................................................................................................. Page 3

  Illegal Tax Protester Codes Were Not Used on the Master File .............................................. Page 3

  In a Few Instances, Employees Used Illegal Tax Protester or Similar Designations in Case Narratives ................................................................. Page 4

  Alternative Methods That Avoid the Need for Illegal Tax Protester Designations Are in Place to Address Tax Compliance Issues ......................... Page 6

**Appendices**

  Appendix I – Detailed Objective, Scope, and Methodology ................................................. Page 8

  Appendix II – Major Contributors to This Report ................................................................. Page 10

  Appendix III – Report Distribution List .............................................................................. Page 11

  Appendix IV – Outcome Measure ....................................................................................... Page 12

  Appendix V – Glossary of Terms ......................................................................................... Page 13
## Abbreviations

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRS</td>
<td>Internal Revenue Service</td>
</tr>
<tr>
<td>RRA 98</td>
<td>Restructuring and Reform Act of 1998</td>
</tr>
<tr>
<td>TIGTA</td>
<td>Treasury Inspector General for Tax Administration</td>
</tr>
</tbody>
</table>
Background

Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98)1
Section (§) 3707 prohibits the IRS from using Illegal Tax Protester or any similar designations. In addition, the law requires the removal of all existing Illegal Tax Protester codes from the Master File2 and instructs IRS employees to disregard any such designation not located on the Individual Master File.

Prior to enactment of the RRA 98, the IRS used the Illegal Tax Protester Program to identify individuals and businesses that were using methods that were not legally valid to protest the tax laws. IRS employees identified taxpayers for referral to the Program when their tax returns or correspondence contained specific indicators of noncompliance with the tax law, such as the use of arguments that had been repeatedly rejected by the courts. There were tax protester coordinators who were responsible for determining whether a taxpayer should be included in the Illegal Tax Protester Program. If a taxpayer was classified as an Illegal Tax Protester, the taxpayer’s record was coded as such on the Master File. Once a taxpayer’s account was coded, certain tax enforcement actions were accelerated. The designation was also intended to alert employees to be cautious so they would not be drawn into confrontations with taxpayers.

Congress was concerned that some taxpayers were being permanently labeled and stigmatized by the Illegal Tax Protester designation. The concern was that this label could bias IRS employees and result in unfair treatment of the taxpayer.

Internal Revenue Code § 7803(d)(1)(A)(v) requires the Treasury Inspector General for Tax Administration (TIGTA) to annually evaluate IRS compliance with the prohibition against using the Illegal Tax Protester or any similar designations. This is our fourteenth review since Fiscal Year 1999. These reviews have identified areas for improvement to help the IRS comply with the Illegal Tax Protester designation prohibition.

This review was performed in the Office of the National Taxpayer Advocate in Washington, D.C.; the Office of Appeals in St. Paul, Minnesota; the Small Business/Self-Employed Division in Florence, Kentucky; and the Wage and Investment Division

2 See Appendix V for a glossary of terms.
Fiscal Year 2012 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations

in Atlanta, Georgia, during the period November 2011 through March 2012. We 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 findings and conclusions based on our audit objective. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.
Results of Review

The TIGTA made no new recommendations in this report because the IRS has long disagreed with our determination that in order to comply with RRA 98 § 3707, IRS employees should not designate taxpayers as Illegal Tax Protesters or similar designations in case histories. Moreover, the TIGTA has previously elevated this disagreement to the Assistant Secretary for Management and Chief Financial Officer of the Department of the Treasury, but it has yet to be resolved.

Based on the steady decline in the use of Illegal Tax Protester or similar designations by IRS employees in recent years, and in the interest of conserving resources, we revised our methodology for evaluating the use of these designations on the multiple computer systems used by IRS employees. We will continue to review the Individual Master File and related systems annually, as required by RRA 98, and will review other IRS systems on a periodic basis. A list of the IRS systems we reviewed is included in Appendix I.

Illegal Tax Protester Codes Were Not Used on the Master File

Prior to enactment of the RRA 98, the IRS used Illegal Tax Protester indicators on the Master File to accelerate collection activity for taxpayers who were delinquent in filing tax returns or paying their taxes. These indicators were also intended to alert employees that they might encounter problems when dealing with nonfilers and delinquent taxpayers.

Congress was concerned about the use of the Illegal Tax Protester designation because:

- Taxpayers were labeled as Illegal Tax Protesters without regard to their filing obligations or compliance.
- Illegal Tax Protester indicators were not always reversed when taxpayers became compliant with their tax obligations.

RRA 98 § 3707 required the IRS to remove the existing Illegal Tax Protester designations from taxpayers’ accounts on the Master File beginning January 1, 1999.

In prior reviews, we reported the IRS had removed these designation codes from the Master File as required by the law. Based on our analysis of approximately 1.2 million taxpayer records that had been coded for accelerated collection activity, the IRS has not reintroduced Illegal Tax Protester codes on the Master File. The law also prohibits using any designation similar to Illegal Tax Protester. We matched approximately 57,000 taxpayer accounts formerly coded as Illegal Tax Protesters to the Master File and confirmed that the IRS had not input any other type of similar designation on these accounts.
In a Few Instances, Employees Used Illegal Tax Protester or Similar Designations in Case Narratives

During the period October 2010 through September 2011, we found 16 instances, out of approximately 4.2 million records and cases, in which 16 employees had labeled taxpayers as “Tax Protester,” “Constitutionally Challenged,” or other similar designations in case narratives on the following computer systems:

- **Appeals Centralized Database System**: A review of approximately 3.73 million opened/closed Appeals function narrative comment records identified 13 cases in which 13 employees used Illegal Tax Protester or a similar designation when referring to specific taxpayers in the case narratives.

- **Taxpayer Information File**: A review of 356,505 open records identified one case in which specific taxpayers in the case narratives.

- **Taxpayer Advocate Management Information System**: A review of 67,684 open records identified two cases in which two employees used an Illegal Tax Protester designation when referring to a specific taxpayer in the comment narrative field.

We believe the 16 instances identified in the systems previously listed are prohibited by law. Figure 1 contains the number of Illegal Tax Protester or similar designations identified in IRS computer systems’ case narratives during our Fiscal Years 2011 and 2012 reviews.
We also identified 12 case narratives in which 11 employees made references about the taxpayers’ actions (e.g., “…succumbing to a tax shelter/protester scheme”), or the employee begins the narrative stating “Constitutionally Challenged/Frivolous Filer Arguments.” We agree with the IRS that merely making references to a taxpayer’s actions does not constitute a designation prohibited by statute. However, we are concerned these references could become, or be considered, permanent labels that could subsequently stigmatize taxpayers in future contacts with the IRS. We did not include any instances in which employees were only documenting statements made by a taxpayer and/or his or her representative because quoting a taxpayer’s self-designation as an Illegal Tax Protester is not prohibited by the law.

The statute states that “officers and employees of the Internal Revenue Service shall not designate taxpayers as Illegal Tax Protesters (or any similar designation).” It further specifies that existing designations in the Master File must be removed and any other designations made before the effective date of the statute, such as those on paper records that have been archived, must be disregarded. Senate Committee on Finance Report 105-174 (dated April 22, 1998), related to the RRA 98 § 3707 provision, stated the Committee was concerned that taxpayers might be stigmatized by a designation as an “Illegal Tax Protester.” Based upon the language of the statute and the Senate Committee Report, we believe IRS officers and employees should not label taxpayers as Illegal Tax Protesters or similar designations in any records, which include paper and electronic case files. Officers and employees should not designate taxpayers as such because a designation alone contains a negative connotation and appears to label the taxpayer.

IRS management disagrees that employee use of Illegal Tax Protester or similar designations in a case narrative is a potential violation of the law. We continue to believe that the use of these designations in case narratives may stigmatize taxpayers and cause employee bias in future contacts with these taxpayers. Electronic case narratives are available to other IRS employees for future reference and may affect the opinions and actions of employees working the taxpayers’ cases.

In its response to our Fiscal Year 2003 report, the IRS disagreed with our determination that to comply with this provision, IRS employees should not designate taxpayers as Illegal Tax Protesters or similar designations in case histories. As a result, we elevated this disagreement to the Assistant Secretary for Management and Chief Financial Officer of the Department of the Treasury, but have not yet received a response. Even though IRS management continues to disagree with our interpretation of the law, they have taken a conservative approach by implementing a policy that prohibits employees from using Illegal Tax Protester or any similar designation. In August 2007, IRS management issued a memorandum to all employees reminding them of this policy. In Fiscal Year 2008, guidance in the form of Alerts and memorandums were issued to employees and portions of the Internal Revenue Manual were updated to reflect the prohibition on using Illegal Tax Protester or any similar designation. IRS management still continues to reinforce its policy by issuing Alerts and ensuring that Internal Revenue Manual updates retain reminders to employees regarding the prohibition on the use of Illegal Tax Protester or similar designations.

**Alternative Methods That Avoid the Need for Illegal Tax Protester Designations Are in Place to Address Tax Compliance Issues**

IRS tax compliance operations have not been significantly affected by the prohibition against using Illegal Tax Protester or similar designations because alternative programs exist to address issues previously handled by the Illegal Tax Protester Program. Examples are:

- The Frivolous Return Program that handles taxpayers who file tax returns based on some type of frivolous argument that justifies payment of little or no income tax. This includes filing a tax return claiming no income because paying taxes is voluntary or claiming to be a citizen of a State but not a citizen of the United States.

- The Nonfiler Program that handles taxpayers who fail to file their required tax returns.

- The Potentially Dangerous Taxpayer/Caution Upon Contact Program that handles taxpayers who have assaulted and/or threatened IRS employees.

---


Each of these programs is set up to address various issues IRS employees may encounter when dealing with taxpayers protesting the legality of paying their income taxes. Unlike the former Illegal Tax Protester Program, each program addresses a specific taxpayer behavior. In addition, taxpayers are not assigned to these individual programs on a permanent basis, as was the case in the Illegal Tax Protester Program.

None of our prior reviews have identified instances in which the Illegal Tax Protester indicator was needed on a taxpayer’s account to either accelerate tax enforcement actions and/or alert IRS employees to be cautious when dealing with the taxpayer. As a result, we believe that prohibiting the use of the Illegal Tax Protester designation has had no negative impact on collection or examination activities.
Detailed Objective, Scope, and Methodology

The objective of this review was to determine whether the IRS complied with RRA 98\(^1\) § 3707 and its own internal guidelines that prohibit IRS officers and employees from referring to taxpayers as Illegal Tax Protesters or any similar designations. The TIGTA is required to annually evaluate compliance with the prohibition against using Illegal Tax Protester or any similar designations. Unless otherwise noted, our limited tests of the reliability of data obtained from various IRS systems did not identify any errors. We tested the reliability of the data by scanning the data received for blank, incomplete, illogical, or improper data. In addition, we traced a judgmental sample for each data set to the source IRS files to ensure accuracy. To accomplish the objective, we:

I. Determined if the Illegal Tax Protester coding on the Master File\(^2\) was removed by reviewing all tax accounts coded for accelerated collection activity as of September 2011 on the Business Master File and Individual Master File. We analyzed 1,222,785 Master File records that had been coded for accelerated collection activity.\(^3\)

We also matched our historic computer extract of approximately 57,000 taxpayers designated as Illegal Tax Protesters before the RRA 98 was enacted to our records that had been coded for accelerated collection activity to determine if any new common codes were being used to classify the taxpayers as Illegal Tax Protesters.

II. Determined if employees were using Illegal Tax Protester or any similar designations within the Activity Code field on the Taxpayer Information File by securing a copy of the database and analyzing 356,505 open records with activity between October 2010 and September 2011.

III. Determined if the IRS is using any Frivolous Return Program\(^4\) codes as replacements for Illegal Tax Protester designations by reviewing guidance provided for the Frivolous Return Program and interviewing its Program Coordinator.


\(^2\) See Appendix V for a glossary of terms.

\(^3\) A Transaction Code 148 causes the accelerated issuance of a Taxpayer Delinquent Investigation or Taxpayer Delinquent Account.

\(^4\) The Frivolous Return Program handles taxpayers who file tax returns based on some type of frivolous argument that justifies payment of little or no income tax. This would include filing a tax return claiming no income because paying taxes is voluntary or claiming to be a citizen of a State but not a citizen of the United States.
IV. Determined if there is any relationship between Illegal Tax Protester designations and Potentially Dangerous Taxpayer/Caution Upon Contact indicator use on the Master File by reviewing guidance provided for the Potentially Dangerous Taxpayer/Caution Upon Contact Program and interviewing its Program Coordinator.

V. Determined if the IRS Nonfiler Program is in compliance with the provisions established by RRA 98 § 3707(b) by reviewing guidance provided for the Nonfiler Program and interviewing its Program Coordinators.

VI. Determined if employees were using the Illegal Tax Protester or any similar designations within taxpayer case narratives on the Appeals Centralized Database System by securing a copy of the database as of September 2011 and analyzing 3,734,707 open/closed Appeals function narrative comment records with activity between October 2010 and September 2011.

VII. Determined if employees were using the Illegal Tax Protester or any similar designations within Embedded Quality Review System case narratives between October 2010 and September 2011 by extracting records from the Master File with Potentially Dangerous Taxpayer and Caution Upon Contact indicators between October 2008 and September 2011 and matching them to the Closed Examination database. We matched the resultant records to the Embedded Quality Review System.

VIII. Determined if employees were using the Illegal Tax Protester or any similar designations within taxpayer case narratives on the Taxpayer Advocate Management Information System by securing a copy of the database as of September 2011 and analyzing 67,684 open narrative comment records with activity between October 2010 and September 2011.

**Internal controls methodology**

Internal controls relate to management’s plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined the following internal controls were relevant to our audit objective: controls that ensure the reliability of the data used for our analyses, including input validation. During our review, we tested the validity of the data used for our analyses against the source, but we did not perform any specific testing of data input controls. However, it should be noted that data from these same systems were used during prior audits of Illegal Tax Protester designations and no significant data issues were identified.
Fiscal Year 2012 Statutory Audit of Compliance With Legal Guidelines Prohibiting the Use of Illegal Tax Protester and Similar Designations

Appendix II

Major Contributors to This Report

Margaret E. Begg, Assistant Inspector General for Audit (Compliance and Enforcement Operations)
Frank Dunleavy, Acting Assistant Inspector General for Audit (Compliance and Enforcement Operations)
Robert Jenness, Audit Manager
William Tran, Lead Auditor
Kristi Larson, Senior Auditor
James Allen, Information Technology Specialist
Brian Hattery, Information Technology Specialist
Commissioner  C
Office of the Commissioner – Attn: Chief of Staff  C
Commissioner, Small Business/Self-Employed Division  SE:S
Commissioner, Wage and Investment Division  SE:W
Chief, Appeals  AP
National Taxpayer Advocate  TA
Chief Technology Officer  OS:CTO
Director, Office of Research, Analysis, and Statistics  RAS
Director, Communications and Liaison, National Taxpayer Advocate  TA:CL
Director, Office of Servicewide Policy, Directives, and Electronic Research  RAS:SPDER
Director, Communications, Liaison and Disclosure, Small Business/Self-Employed Division  SE:S:CSO
Director, Strategy and Finance, Wage and Investment Division  SE:W:S
Director, Accounts Management, Wage and Investment Division  SE:W:CAS:AM
Chief, Performance, Evaluation and Improvement, Wage and Investment Division  SE:W:S:PRA:PEI
Chief Counsel  CC
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:
  GAO/TIGTA Liaison, Deputy Commissioner for Operations Support  OS
  GAO/TIGTA Liaison, Deputy Commissioner for Services and Enforcement  SE
  GAO/TIGTA Liaison, National Taxpayer Advocate  TA
  GAO/TIGTA Liaison, Chief Technology Officer  OS:CTO:SM:PO
  Chief, GAO/TIGTA/Implementation Branch  SE:S:CLD:PSP:GTI
  Senior Operations Advisor, Wage and Investment Division  SE:W:S
Appendix IV

Outcome Measure

This appendix presents detailed information on the measurable impact that our recommended corrective action will have on tax administration. While no recommendations were made in this report, the TIGTA has made prior recommendations that continue to provide benefits. This benefit will be incorporated into our Semiannual Report to Congress.

Type and Value of Outcome Measure:

- Taxpayer Rights and Entitlements – Actual; 16 taxpayers potentially affected (see page 4).

Methodology Used to Measure the Reported Benefit:

We reviewed:

- From the Appeals Centralized Database System, approximately 3.73 million open/closed Appeals function narrative comment records with history action dates between October 2010 and September 2011 and identified 13 taxpayer cases with narratives that used Illegal Tax Protester or a similar designation.

- From the Taxpayer Information File, 356,505 open records with history action dates between October 2010 and September 2011 and identified **************

- From the Taxpayer Advocate Management Information System, 67,684 open records with history action dates between October 2010 and September 2011 and identified two taxpayer cases that used an Illegal Tax Protester designation in the narrative comment field.

1 See Appendix V for a glossary of terms.
Appendix V

Glossary of Terms

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appeals Centralized Database System</td>
<td>Appeals function database system used by Appeals Officers, Settlement Officers, managers, and technical analysts to track case receipts, record case time, document case actions, and monitor the progress of the Appeals function workload.</td>
</tr>
<tr>
<td>Business Master File</td>
<td>The IRS database that consists of Federal tax-related transactions and accounts for businesses. These include employment taxes, income taxes on businesses, and excise taxes.</td>
</tr>
<tr>
<td>Campus</td>
<td>The data processing arm of the IRS. The campuses process paper and electronic submissions, correct errors, and forward data to the Computing Centers for analysis and posting to taxpayer accounts.</td>
</tr>
<tr>
<td>Embedded Quality Review System</td>
<td>An IRS management tool used to assist managers in identifying areas of strength and need in their employees’ individual performance as it relates to case activities.</td>
</tr>
<tr>
<td>Fiscal Year</td>
<td>A 12-consecutive-month period ending on the last day of any month, except December. The Federal Government’s fiscal year begins on October 1 and ends on September 30.</td>
</tr>
<tr>
<td>Individual Master File</td>
<td>The IRS database that maintains transactions or records of individual tax accounts.</td>
</tr>
<tr>
<td>Internal Revenue Manual</td>
<td>A manual containing the IRS’s internal guidelines.</td>
</tr>
<tr>
<td>Master File</td>
<td>The IRS database that stores various types of taxpayer account information. This database includes individual, business, and employee plans and exempt organizations data.</td>
</tr>
<tr>
<td>Taxpayer Advocate Management Information System</td>
<td>An electronic database and inventory control system used by Taxpayer Advocate Service employees.</td>
</tr>
<tr>
<td>Taxpayer Delinquent Account</td>
<td>A computer-generated printout indicating that the taxpayer’s account has reached a delinquent status.</td>
</tr>
<tr>
<td><strong>Taxpayer Delinquent Investigation</strong></td>
<td>A computer-generated printout indicating that a taxpayer is delinquent filing a return.</td>
</tr>
<tr>
<td>-------------------------------------</td>
<td>-------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td><strong>Taxpayer Information File</strong></td>
<td>A file containing entity and tax data processed at a given campus for all Taxpayer Identification Numbers.</td>
</tr>
</tbody>
</table>