

Taxpayer Rights and Service Assessment: IRS Performance Measures and Data Relating to Taxpayer Rights and Service

The Taxpayer Rights and Service Assessment has provided the IRS, Congress, and other stakeholders with a “report card” to measure how the agency is doing in protecting and furthering taxpayer rights and service while driving voluntary compliance. This report card can become an integral part of the IRS’s ongoing implementation of the Taxpayer Bill of Rights (TBOR), which organizes the multitude of taxpayer rights provided by the IRC into a list of ten fundamental rights. This report card may also be used to indicate areas where decreasing resources might impact the IRS’s ability to maintain a robust adherence to the TBOR in practice or provide the appropriate level of service. Following the IRS’s adoption of the TBOR, Congress added it to the IRC and created a commitment for the Commissioner of the IRS to “ensure that employees of the Internal Revenue Service are familiar with and act in accord with taxpayer rights as afforded by other provisions of this title, including — [the ten taxpayer rights comprising the TBOR].”¹ This statutory language shows Congress’s intent not just to articulate the fundamental taxpayer rights, but also to hold the IRS accountable for putting them into practice. Without measures, the IRS and Congress face difficulty in determining whether the IRS is meeting its obligation.

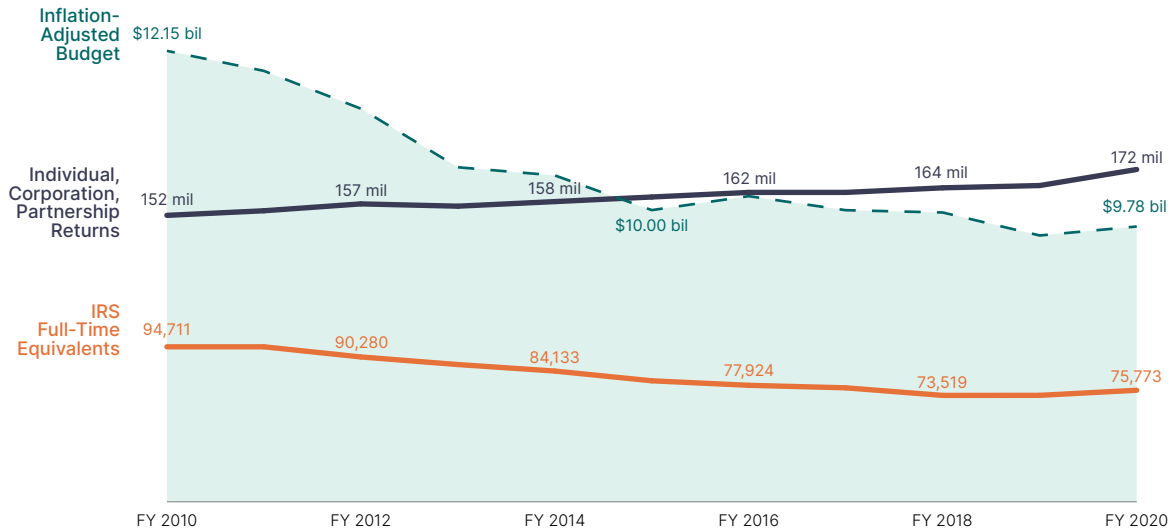
The Taxpayer First Act (TFA), passed in 2019, requires the IRS to include in its written comprehensive customer service strategy “identified metrics and benchmarks for quantitatively measuring the progress of the Internal Revenue Service in implementing such strategy.”² Taxpayer customer service and taxpayer rights are inextricably linked, as evidenced by the *right to quality service*. The Taxpayer Rights Assessment will allow the IRS to identify areas where it must improve and measure the success of specific changes by comparing data before and after implementing the new customer service strategy. TAS looks forward to working with the IRS on the TFA implementation and future measures.

The Office of the Taxpayer Advocate published the Taxpayer Rights Assessment in 2014, following the IRS’s adoption of the TBOR. While the assessment has grown in terms of data captured, it is still a work in progress. This year, we are restructuring and refining the presentation of measures to reflect Congress’s interest in IRS customer service while noting that reductions in budget and staffing may present difficulties to the IRS’s expansion of taxpayer-centric service delivery.³ Traditionally, IRS metrics have focused on “efficiency” — no change rates, cycle time, etc. If the IRS is to evolve in the customer experience arena, it will require new metrics, and we look forward to working with the IRS on its TFA customer service strategy and metrics.

In this report, we highlight IRS challenges as its inflation-adjusted budget appropriation has declined by about 20 percent since fiscal year (FY) 2010,⁴ even as its workload has increased. Analogously, IRS staffing levels have fallen by nearly 20 percent over the same period as shown in Figure 0.2.1 while the number of tax returns has increased by 13 percent.⁵ It’s worth noting the IRS also experienced a 2011-2018 hiring freeze,⁶ and continues to fight an uphill battle to improve the quality of its taxpayer customer service when the number of employees available to assist taxpayers has fallen so dramatically while tax filings increase. Taxpayers cannot receive the quality of service all Americans are entitled to when the IRS continues to face tough choices allocating reduced staffing and resources among the tax administrative requirements in the face of rising workloads.

FIGURE 0.2.17

Comparison of IRS Full-Time Equivalents; Individual, Corporation, and Partnership Returns; and Inflation-Adjusted Budget, FYs 2010-2020



TAXPAYER SERVICE: Tax Return Processing⁸

Tax return processing is a primary IRS function, and return filing metrics speak as a fundamental measure of IRS workload. Rising return inventories coupled with diminishing resources influence the quality of customer service taxpayers receive, and disruptions to this essential function negatively impact taxpayer rights.⁹ The number of returns filed each year is on the rise,¹⁰ and while a majority of taxpayers opt to file electronically either by choice or necessity, millions of tax returns are still filed on paper. The IRS must devote staffing and resources to process these paper submissions, while investing in the maintenance and upgrade of its systems to successfully manage a high volume of electronically-filed returns.

Measure/Indicator	FY 2018	FY 2019	FY 2020
Number of Returns Filed (Projected, All Types) ¹¹	254,001,709	255,249,983	259,995,800
Total Individual Income Tax Returns ¹²	152,937,949	154,094,555	160,423,600
Total Individual Income Tax Returns Filed on Paper ¹³	17,673,132	15,927,227	15,029,800
Total Individual Income Tax Returns Filed Electronically ¹⁴	134,261,551	137,203,455	144,413,200
Free File Consortium (Tax Year) ¹⁵	2,361,591	2,528,639	4,018,163
Fillable Forms (Tax Year) ¹⁶	294,723	283,244	519,133
Total Corporation Income Tax Returns ¹⁷	7,209,185	7,288,019	7,119,800
Total Corporation Income Tax Returns Filed on Paper ¹⁸	1,430,754	1,325,429	1,155,900
Total Corporation Income Tax Returns Filed Electronically ¹⁹	5,778,431	5,962,590	5,963,900

TAXPAYER SERVICE: Examination and Collection²⁰

Examination and collection action can raise taxpayer anxieties, which may be exacerbated if the process is perceived as unnecessarily prolonged or inequitable. Declining IRS staffing levels and high case inventory volumes pose challenges to maintaining acceptable levels of taxpayer customer service. In particular, the strategic allocation of limited workforce resources is challenging yet vital to ensuring equitable treatment across all taxpayer populations, while attention to closed case resolutions can indicate whether resources are being applied appropriately and promote a sense of parity. A higher rate of no-response audit²¹ closures in the lower income taxpayer category, for example, may warrant consideration for adjustment in approach. Rising no change audit²² closures might suggest resources may be better targeted toward areas of greater non-compliance. The quality of customer service provided must always respect the taxpayer's *rights to be informed, to quality service, to pay no more than the correct amount of tax, and to a fair and just tax system.*

Measure/Indicator	FY 2018	FY 2019	FY 2020
Examination			
Total Number of Closed Examinations – Individual Tax Returns ²³	892,065	680,463	452,510
Total Positive Income (under \$50,000)			
No Change Rate	8.3%	10.1%	11.4%
Agreed Rate ²⁴	21.6%	23.3%	20.6%
Taxpayer Failed to Respond Rate ²⁵	43.2%	39.8%	44.7%
Avg. Days to Audit Completion	253.7	278.7	263.2
Total Exam Time (hours) Correspondence Audits	1.3	1.4	1.4
Total Exam Time (hours) Field Exams	20.0	20.4	25.1
% of Correspondence Audit ²⁶	88.1%	88.1%	90.0%
Total Positive Income (at least \$50,000 and under \$10,000,000)			
No Change Rate	11.6%	12.4%	16.0%
Agreed Rate	44.8%	42.8%	44.6%
Taxpayer Failed to Respond Rate	21.0%	20.0%	17.5%
Avg. Days to Audit Completion	263.7	288.2	301.2
Total Exam Time (hours) Correspondence Audits	1.9	2.1	2.2
Total Exam Time (hours) Field Exams	26.6	28.7	28.5
% of Correspondence Audit ²⁷	68.9%	67.7%	62.0%
Total Positive Income (\$10,000,000 and over)			
No Change Rate	24.6%	21.3%	19.7%
Agreed Rate	50.2%	50.5%	52.2%
Taxpayer Failed to Respond Rate	0.4%	1.8%	0.8%
Avg. Days to Audit Completion	669.4	703.8	994.7
Total Exam Time (hours) Correspondence Audits	7.4	11.2	9.1
Total Exam Time (hours) Field Exams	92.9	117.1	94.3
% of Correspondence Audit ²⁸	46.1%	37.0%	43.3%

Measure/Indicator	FY 2018	FY 2019	FY 2020
Collection			
Offer in Compromise: Number of Offers Submitted ²⁹	59,127	54,225	44,809
Offer in Compromise: Percentage of Offers Accepted ³⁰	39.0%	36.6%	35.4%
Installment Agreements (IAs): Number of Individual & Business IAs ³¹	2,883,035	2,821,134	1,825,378
Percentage of Cases Pending Assignment (in the Queue)(Taxpayers) ³²	16.6%	24.1%	28.1%
Percentage of Cases Pending Assignment (in the Queue)(Modules) ³³	24.6%	33.6%	39.3%
Age of Delinquencies Pending Assignment (in the Queue) ³⁴	4.8 years	4.8 years	4.6 years

TAXPAYER SERVICE: Taxpayer-Facing Communication Channels³⁵

Taxpayers are increasingly reaching out to the IRS through a variety of communication channels, but the IRS is challenged to efficiently and timely address taxpayer contacts when budget and workforce resources are down. Correspondence processing cycle times are up. Overage correspondence percentages are also rising while telephone Level of Service³⁶ measurements are falling. Rises in virtual service contacts are important to note,³⁷ but taxpayers' continued preference and need for face-to-face assistance must always be considered and supported. Taxpayers have the *rights to quality service, to be informed, to pay no more than the correct amount of tax, and to a fair and just tax system.* These rights must come to bear in the standard of service a taxpayer receives when working with the IRS no matter the communication channel.

Measure/Indicator	FY 2018	FY 2019	FY 2020
In-Person Service			
Number of Taxpayer Assistance ("Walk-In") Centers (TACs) ³⁸	359	358	358
Number of Face-to-Face TAC Contacts ³⁹	2.9 million	2.3 million	1.0 million
Correspondence⁴⁰			
Individual Correspondence Volume (Adjustments) ⁴¹	4,485,906	4,134,753	2,765,003
Average Cycle Time to Work Individual Correspondence ⁴² (Master File (IMF))	66 days	74 days	96 days
Inventory Overage ⁴³	37.9%	41.8%	41.6%
Business Correspondence Volume (Adjustments) ⁴⁴	2,595,131	2,717,819	2,038,291
Average Cycle Time to Work Business Correspondence ⁴⁵ (Master File (BMF))	51 days	101 days	149 days
Inventory Overage ⁴⁶	23.5%	57.8%	71.9%
Telephone Service			
Total Calls to IRS ⁴⁷	98,532,231	99,373,456	100,514,299
Number of Calls Answered by IRS Employees ⁴⁸	34,703,578	28,558,862	24,192,386
Percentage of Calls Answered by IRS Employees ⁴⁹	35.2%	28.7%	24.1%
IRS Level of Service (LOS) ⁵⁰	69.0%	56.2%	51.2%
IRS Average Speed of Answer ⁵¹	11.3 minutes	16.2 minutes	18.3 minutes
Practitioner Priority: Percentage of Calls Answered (LOS) ⁵²	84.9%	78.3%	56.3%
Practitioner Priority: Average Speed of Answer ⁵³	7.5 minutes	8.8 minutes	12.7 minutes

Measure/Indicator	FY 2018	FY 2019	FY 2020
Virtual Service			
Number of Visits to IRS.gov ⁵⁴	608,776,283	650,989,560	1,603,938,876
Number of Page Views ⁵⁵	3,219,660,310	3,350,072,964	9,225,312,072
Online Installment Agreements ⁵⁶	714,901	786,505	719,752
Where's My Refund? Inquiries ⁵⁷	309,174,164	368,841,040	505,611,474

TAXPAYER SERVICE: Information Technology

Taxpayers will experience increased frustration and difficulty resolving their IRS issues. Congress must provide an increased funding effort to upgrade the IRS's severely outdated information technology (IT) systems.⁵⁸ Modernization efforts are challenged when a large portion of available funding is required to maintain current operations and legacy systems. The modernization of aging IRS information systems and the requisite application of staffing to maintain that effort is integral to improving IRS customer service and respecting a taxpayer's *right to quality service*.

Measure/Indicator	FY 2018	FY 2019	FY 2020
Percentage of IT Funding Available for Operations and Maintenance ⁵⁹	87.2%	87.5%	89.3%
Percentage of IT Funding Available for Business Systems Modernization ⁶⁰	12.8%	12.5%	10.7%

1 IRC § 7803(a)(3).

2 Taxpayer First Act, Pub. L. No. 116-25, § 1101(a)(5), 133 Stat. 981 (2019).

3 We have omitted metrics with less direct emphasis on customer service and added others for context or greater customer service relevance. We submit the measures here as a sample of indicators and do not intend for them to be read as a comprehensive listing of performance benchmarks.

4 IRS response to TAS fact check (Dec. 14, 2020).

5 IRS response to TAS fact check (Oct. 2, 2019; Nov. 15, 2019). Staffing comparison was prepared on a Full-time Equivalent (FTE) basis. IRS, Pub. 6292, Table 1, Fiscal Year Return Projections for the United States: 2011-2018, Fall 2011 Update, at 6 (showing that taxpayers filed 151.5 million individual, corporation, and partnership returns in FY 2010) (Rev. 8-2011); IRS, Pub. 6292, Table 1, Fiscal Year Return Projections for the United States: 2020-2027, Fall 2020, at 4 (projecting that taxpayers will file 171.8 million individual, corporation, and partnership returns in FY 2020) (Rev. 9-2020), <https://www.irs.gov/pub/irs-pdf/p6292.pdf>.

6 *Hearing Before the H. Subcomm. on Oversight of the H. Comm on Ways and Means*, 116th Cong. (Nov. 20, 2020) (statement of Chuck Rettig, IRS Commissioner).

7 IRS response to TAS fact check (Dec. 14, 2020; Dec. 23, 2020). This figure represents the average number of FTE positions actually used to conduct IRS operations, which excludes FTEs attributable to overtime, terminal leave, and those funded by reimbursable agreements from other federal agencies and private companies for services performed for these external parties. It also excludes positions funded by private debt collection funds. IRS, Pub. 6292, Table 1, Fiscal Year Return Projections for the United States: 2011-2018, Fall 2011 Update, at 6 (Rev. 8-2011), and subsequent annual Fall Pub. 6292 updates through IRS, Pub. 6292, Table 1, Fiscal Year Return Projections for the United States: 2020-2027, Fall 2020, at 4 (Rev. 9-2020). The return volume reported for FY 2020 is a projected number. The budget figures include rescissions and funds provided in the administrative provisions of appropriations bills, but exclude supplemental funds passed outside of the normal appropriations bills. The inflation adjustment is computed using the GDP Index from the President's Budget FY 2021, Historical Tables, Table 10.1.

8 When considering FY 2020 data, it should be noted that core IRS services were suspended or reduced for a portion of FY 2020 due to COVID-19.

9 The IRS encountered a system outage on April 17, 2018 (the 2017 tax return filing deadline), and had to provide taxpayers an additional day to file and pay their taxes. See IRS, *IRS Provides Additional Day to File and Pay for Taxpayers Through Wednesday, April 18*; IRS Processing Systems Back Online, IR-2018-100 (Apr. 17, 2018); Jeff Stein, Damian Paletta & Mike DeBonis, *IRS to Delay Tax Deadline By One Day After Technology Collapse*, WASH. POST, Apr. 17, 2018, https://www.washingtonpost.com/business/economy/irs-electronic-filing-system-breaks-down-hours-before-tax-deadline/2018/04/17/4c05ecae-4255-11e8-ad8f-27a8c409298b_story.html.

10 The rise in FY 2020 filed returns can in part be attributed to returns filed by taxpayers who traditionally are not required to file a return, but who will file solely to receive the Recovery Rebate Credit in advance. IRS, Pub. 6292, Fiscal Year Return Projections for the United States: 2020-2027, at 1 (Sept. 2020).

- 11 IRS Pub. 6292, Fiscal Year Return Projections for the United States: 2019-2026, at 3 (Sept. 2019); IRS Pub. 6292, Fiscal Year Return Projections for the United States: 2020-2027, at 4 (Sept. 2020). The FY 2019 figure has been updated from what we reported in the 2019 Annual Report to Congress to report actual return counts. The FY 2020 figures are projected numbers. The number of returns and related metrics are proxies for IRS workload and provide context for the environment in which taxpayers seek quality service and other rights from the Taxpayer Bill of Rights.
- 12 *Id.* The FY 2019 figure has been updated from what we reported in the 2019 Annual Report to Congress to report actual return counts. The FY 2020 figures are projected numbers.
- 13 *Id.* The FY 2018 figure is a tally of Forms 1040, 1040-A, and 1040-EZ. Beginning in January 2019, a new, streamlined Form 1040 replaced Forms 1040, 1040-A, and 1040-EZ. The FY 2020 figure is a projected number.
- 14 *Id.*
- 15 IRS Compliance Data Warehouse (CDW), Electronic Tax Administration Research and Analysis System Modernized e-File for Individuals for FY 2020 (Nov. 2020). The FY 2018 figures represent tax year (TY) 2017 tax returns. The FY 2019 figures represent TY 2018 tax returns. The FYs 2017 and 2018 numbers have been updated from what we reported in the 2018 Annual Report to Congress. The FY 2020 figures represent TY 2019 tax returns.
- 16 *Id.* The FY 2018 figures represent TY 2017 tax returns. The FY 2019 figures represent TY 2018 tax returns. The FY 2020 figures represent TY 2019 tax returns. The FY 2018 number has been updated from what we reported in the 2018 Annual Report to Congress.
- 17 IRS Pub. 6292, Fiscal Year Return Projections for the United States: 2019-2026 3 (Sept. 2019); IRS Pub. 6292, Fiscal Year Return Projections for the United States: 2020-2027, at 4 (Sept. 2020). The FY 2020 figures are projected numbers.
- 18 *Id.* The FY 2020 figures are projected numbers.
- 19 *Id.*
- 20 When considering FY 2020 data, it should be noted that core IRS services were suspended or reduced for a portion of FY 2020 due to COVID-19.
- 21 A no response audit includes taxpayers with undelivered IRS audit notices or statutory notice of deficiencies; and taxpayers who did not respond to IRS audit notices.
- 22 A no change audit occurs when a taxpayer substantiates all items being reviewed by the audit, resulting in no change to the reported tax.
- 23 IRS, CDW Audit Information Management System (AIMS) Closed Case Database for FYs 2018 to 2019 (Nov. 2020); IRS response to fact check (Dec. 14, 2020). These numbers reflect examination cases closed by the IRS, and do not account for subsequent appeal or litigation.
- 24 An audit is closed as agreed when the IRS proposes changes and the taxpayer understands and agrees with the changes.
- 25 The non-response rate includes taxpayers with undelivered IRS audit notices or statutory notice of deficiencies and taxpayers who did not respond to the IRS audit notices.
- 26 Represents percentage of correspondence audits for taxpayers with total positive income under \$50,000.
- 27 Represents percentage of correspondence audits for taxpayers with total positive income at least \$50,000 and under \$10,000,000.
- 28 Represents percentage of correspondence audits for taxpayers with total positive income \$10,000,000 and over.
- 29 IRS, Small Business/Self-Employed (SB/SE), Collection Activity Report (CAR) No. 5000-108, Monthly Report of Offer in Compromise Activity, cumulative through September, FY 2018 (Oct. 1, 2018), FY 2019 (Sept. 30, 2019), and FY 2020 (Sept. 28, 2020).
- 30 IRS, OIC Executive Summary Reports, FY 2017, 2018, and 2019. These percentages vary slightly from those reported in prior years as the IRS does not include doubt as to liability offers or offers accepted as a result of a Collection Due Process hearing.
- 31 IRS, SB/SE, CAR No. 5000-6, Installment Agreement Cumulative Report, FY 2018 (Sept. 30, 2018), FY 2019 (Sept. 29, 2019), and FY 2020 (Sept. 27, 2020).
- 32 IRS, SB/SE, CAR No. 5000-2, Taxpayer Delinquent Account Cumulative Report, FY 2018 (Sept. 30, 2018), FY 2019 (Sept. 29, 2019), and FY 2020 (Sept. 27, 2020). When taxpayers incur delinquent tax liabilities, the IRS sends them a series of notices during a six-month period during which the taxpayers are in “notice status.” If the taxpayer does not resolve his or her liability during the notice status, the account enters into taxpayer delinquent account status. The IRS then determines whether the case will be referred to the Automated Collection System (ACS), assigned directly for in-person contact by a revenue officer, assigned to the collection queue to await assignment to a revenue officer, or shelved. ACS may also assign cases to the collection queue. The IRS shelves cases prior to assigning the case to a private collection agency.
- 33 *Id.*
- 34 Query by TAS Research of tax delinquent accounts with queue status in IRS CDW, Accounts Receivable Dollar Inventory, Individual Master File, Modules. Age of balance due cases in the collection queue as of cycle 37 of FY 2018 and FY 2019, and cycle 38 of FY 2020. The age of Taxpayer Delinquency Investigations is not considered.
- 35 When considering FY 2020 data, it should be noted that core IRS services were suspended or reduced for a portion of FY 2020 due to COVID-19.
- 36 For a discussion of how the IRS calculates telephone LOS, see Most Serious Problem: *Telephone and In-Person Service: Taxpayers Face Significant Difficulty Reaching IRS Representatives Due to Outdated Information Technology and Insufficient Staffing*, *infra*.
- 37 The IRS shutdown due to COVID-19 and its subsequent directing of taxpayers to IRS.gov should be considered when noting the dramatically elevated rise in FY 2020 virtual visits.
- 38 FY 2018 figure from IRS response to TAS information request (Oct. 24, 2018). The FY 2018 figure was calculated as of Aug. 2018, and does not include 38 face-to-face Virtual Service Delivery sites located at community partner facilities. FY 2019 figure from IRS response to TAS fact check (Nov. 15, 2019). FY 2020 figure from IRS response to TAS information request (Sept. 30, 2020).
- 39 Wage and Investment Division, Business Performance Review, 4th Quarter, FY 2019 2 (Nov. 7, 2019). IRS response to TAS information request (Sept. 30, 2020). The FY 2020 number is calculated through Sept. 12, 2020.
- 40 Correspondence represents Accounts Management inquiries and responses received from taxpayers that do not belong specifically to another area.
- 41 IRS, Joint Operations Center (JOC), Adjustments Inventory Reports: July-September FY Comparison (FY 2019 and FY 2020).
- 42 IRS, Research Analysis and Data (RAD), Accounts Management Reports: Collection Information System (CIS) Closed Case Cycle Time (FY 2019 and FY 2020).

- 43 IRS, Weekly Enterprise Adjustments Inventory Report, FY 2019 and FY 2020 (weeks ending Sept. 28, 2019, and Sept. 26, 2020). Certain IRS inventories must be worked within a specific timeframe to be considered timely. If not closed in that timeframe, the inventory item will be classified as “overaged.”
- 44 IRS, JOC, Adjustments Inventory Reports: July-September Fiscal Year Comparison (FY 2019 and FY 2020).
- 45 IRS, RAD, Accounts Management Reports: CIS Closed Case Cycle Time (FY 2018 and FY 2019).
- 46 IRS, Weekly Enterprise Adjustments Inventory Report, FY 2019 and FY 2020 (weeks ending Sept. 28, 2019, and Sept. 26, 2020).
- 47 IRS, JOC, Snapshot Reports: Enterprise Snapshot (weeks ending Sept. 30, 2019, and Sept. 30, 2020).
- 48 *Id.*
- 49 *Id.*
- 50 *Id.*
- 51 IRS, JOC, Snapshot Reports: Enterprise Snapshot (weeks ending Sept. 30, 2019, and Sept. 30, 2020).
- 52 IRS, JOC, Snapshot Reports: Product Line Detail (weeks ending Sept. 30, 2019, and Sept. 30, 2020).
- 53 *Id.*
- 54 IRS.gov Site Traffic Calculator (FY 2018, FY 2019, and FY 2020).
- 55 *Id.*
- 56 IRS, SB/SE, CAR No. 5000-6, Installment Agreement Cumulative Report, FY 2018 (Sept. 30, 2018), FY 2019 (Sept. 29, 2019), and FY 2020 (Sept. 27, 2020).
- 57 IRS Databook (FY 2018 and FY 2019); IRS response to TAS fact check for FY 2020 (Dec. 14, 2020).
- 58 For a discussion of IRS IT modernization, see Most Serious Problem: *Information Technology Modernization: Antiquated Technology Jeopardizes Current and Future Tax Administration, Impairing Both Taxpayer Service and Enforcement Efforts*, *infra*.
- 59 Treasury Inspector General for Tax Administration (TIGTA), Ref. No. 2018-20-083, *Annual Assessment of the Internal Revenue Service's Information Technology Program for Fiscal Year 2018*, at 2 (Sept. 26, 2018); TIGTA, Ref. No. 2019-20-083, *Annual Assessment of the Internal Revenue Service's Information Technology Program for Fiscal Year 2019*, at 1-2 (Sept. 27, 2019); TIGTA, Ref. No. 2021-20-001, *Annual Assessment of the Internal Revenue Service's Information Technology Program for Fiscal Year 2020*, at 1-2 (Oct. 30, 2020). The Operations and Maintenance percentage represents the sum of funding designated as: Applications Development, Cybersecurity, Sustaining Infrastructure/Infrastructure Currency, Other Funds, Enterprise Operations, Enterprise-Program Management Office, Enterprise Services, Office of the Chief Information Officer, Strategy and Planning, and User and Network Services. The FY 2020 percentage additionally includes Operations Support COVID-19 and Taxpayer First Act (User Fees) funding.
- 60 *Id.*