

Washington, DC 20226 (phone, 202-927-8940). In addition, it has a satellite operation located at Artesia, NM 88210 (phone, 505-748-8000).

The Center is an interagency training facility serving over 70 Federal law enforcement organizations. The major training effort is in the area of basic programs to teach common areas of law enforcement skills to police and investigative personnel. The Center also conducts advanced programs in areas of common need, such as antiterrorism, the use of microcomputers as an investigative tool, advanced law enforcement photography, continuing legal education, marine law enforcement, and several instructor training courses. In addition to the basic

and common advanced programs, the Center provides the facilities and support services for participating organizations to conduct advanced training for their own law enforcement personnel. The Center offers selective, highly specialized training programs to State and local officers as well as international law enforcement officers as an aid in deterring crime and furthering U.S. interests overseas. These programs include a variety of areas such as fraud and financial investigations, small-town and rural law enforcement, advanced medical fraud training, international banking/money laundering, and archeological resources protection training.

For further information, contact the Public Affairs Office, Federal Law Enforcement Training Center, Department of the Treasury, Glynco, GA 31524. Phone, 912-267-2447. Internet, www.ustreas.gov/fletc.

Financial Management Service

The mission of the Financial Management Service (FMS) is to develop and manage Federal financial systems to move the Government's cash flows efficiently, effectively, and securely. It supports other Federal agencies by serving as the Government's primary disbursing agent; collections agent; accountant and reporter of financial information; and collector of delinquent Federal debt.

Accounting and Reporting The Service maintains a central system that accounts for the monetary assets and liabilities of the Treasury and tracks Government collection and payment operations. Periodic reports are prepared to show budget results, the Government's overall financial status, and other financial operations.

Collections FMS is responsible for administering the world's largest collections system, gathering more than \$2 trillion annually. The Service is working with all Federal agencies to improve the availability of collected funds and the reporting of collection information to Treasury. FMS also retains

the services of private debt collection agencies and utilizes standard private sector techniques to collect delinquent debts on behalf of agencies. The Treasury Offset Program is one of the methods used to collect delinquent debt. FMS uses the program to withhold Federal payments, such as Federal income tax refunds, Federal salary payments, and Social Security benefits, to recipients with delinquent debts, including past-due child support obligations and Federal income tax debt.

Payments The Service issues nearly 880 non-Defense payments to a wide variety of recipients, pays all Treasury checks and reconciles them against the accounts of Government disbursing officers, receives and examines claims for checks that are cashed under forged endorsements or that are lost, stolen, or destroyed, and issues new checks on approved claims. The Service uses two electronic funds-transfer methods: automated clearinghouses and wire transfers. Additionally, FMS is testing new payment and collection technologies through its Electronic

Money Program, including Internet and card technology, digital signatures, and biometrics.

Working Capital Management The Service is responsible for programs to improve cash management, credit management, debt collection, and financial management systems

Governmentwide. To this end, it issues guidelines and regulations and assists other agencies in managing activities and programs. The Service is currently assisting agencies to develop programs to take advantage of new automation technology.

Regional Financial Centers—Financial Management Service

Center/Address	Director
Austin, TX (P.O. Box 149058, 78741)	Gordon Hickam
Chicago, IL (P.O. Box 8670, 60680)	Peter Bishop, <i>Acting</i>
Kansas City, MO (P.O. Box 12599, 64116)	Jack Adams
Philadelphia, PA (P.O. Box 8676, 19101)	Michael Colarusso
San Francisco, CA (P.O. Box 193858, 94119)	Philip Belisle

For further information, contact the Office of Legislative and Public Affairs, Financial Management Service, Department of the Treasury, Room 555, 401 Fourteenth Street SW., Washington, DC 20227. Phone, 202-874-6740. Internet, www.fms.treas.gov.

Internal Revenue Service

The Office of the Commissioner of Internal Revenue was established by act of July 1, 1862 (26 U.S.C. 7802). The Internal Revenue Service (IRS) is responsible for administering and enforcing the internal revenue laws and related statutes, except those relating to alcohol, tobacco, firearms, and explosives. Its mission is to collect the proper amount of tax revenue at the least cost to the public, and in a manner that warrants the highest degree of public confidence in the Service's integrity, efficiency, and fairness. To achieve that purpose, the Service:

- strives to achieve the highest possible degree of voluntary compliance in accordance with the tax laws and regulations;
- advises the public of their rights and responsibilities;
- determines the extent of compliance and the causes of noncompliance;
- properly administers and enforces the tax laws; and

—continually searches for and implements new, more efficient ways of accomplishing its mission.

- Basic activities include:
- ensuring satisfactory resolution of taxpayer complaints, providing taxpayer service and education;
 - determining, assessing, and collecting internal revenue taxes;
 - determining pension plan qualifications and exempt organization status; and
 - preparing and issuing rulings and regulations to supplement the provisions of the Internal Revenue Code.

The source of most revenues collected is the individual income tax and the social insurance and retirement taxes, with other major sources being the corporation income, excise, estate, and gift taxes. Congress first received authority to levy taxes on the income of individuals and corporations in 1913, pursuant to the 16th amendment of the Constitution.

For further information, contact any District Office or the Internal Revenue Service Headquarters, Department of the Treasury, 1111 Constitution Avenue NW., Washington, DC 20224. Phone, 202-622-5000.