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June 2021

## Letter to Firms and Practitioners Re: Questionnaire Covering the Field Administration of the Internal Revenue Service

American Institute of Accountants. Committee on Federal Taxation. Subcommittee on tax Administration

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# American Institute of Accountants

THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

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ARTHUR O. PALM  
JAMES F. PITT

270 MADISON AVENUE, NEW YORK 16, N. Y.

April 30, 1956

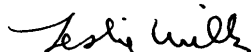
To the Firms and Practitioners of  
The American Institute of Accountants

On January 12, 1956 a questionnaire was mailed to you covering the field administration of the Internal Revenue Service. Replies to the questionnaire totaled 1,523.

These replies have been tabulated according to Internal Revenue region, and the results of the survey have been submitted to the Commissioner of Internal Revenue. The following pages contain the statistical results obtained from these replies to the questionnaire and the covering letter which transmitted these results to the Commissioner of Internal Revenue.

Your cooperation is solicited in similar surveys which will be conducted under the auspices of the committee on federal taxation in the future.

Yours very truly,



Leslie Mills, Chairman  
Subcommittee on Tax Administration  
Committee on Federal Taxation

LM:C:f



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270 MADISON AVENUE, NEW YORK 16, N. Y.

March 22, 1956

Honorable Russell C. Harrington  
Commissioner of Internal Revenue  
Treasury Department  
Washington 25, D. C.

Dear Mr. Commissioner:

Our committee conducted a questionnaire survey in January, 1956 regarding certain features of federal income tax administration. Questionnaires were distributed to member CPA practitioners and firms throughout the country. To insure ease of reply, the questionnaires did not request responders to identify themselves other than to designate the region and district office to which the reply applied.

Over 1500 replies were received. The largest number (288) came from San Francisco; the smallest from Boston (87).

Enclosed is the questionnaire and a tabulation, over-all and by regions, of the replies and comments received. The tabulation is scheduled for early publication by the Institute. You are invited to comment on any phase of the enclosures, if you wish. We would also be glad to meet with you, or your associates, and discuss our methods and procedures since we plan additional surveys from time to time.

On the basis of the prevailing over-all vote, these conclusions are indicated for the 29 items covered in the questionnaire:

(1) Not many cases are assigned for office audit that should be audited in the field (except in Atlanta).

(2) Not many cases are assigned for field audit that should be audited in the office.

(3) Agents do not generally make less careful examinations where the taxpayer has incomplete records, than when the records are complete.

(4) Examinations by agents of inventories are generally inadequate.

(5) Surprise visits by group supervisors to agents working in the field are not generally a desirable procedure.

(6) Agents are generally more intent on a "change" case than a complete examination.

(7) New revenue agents generally require greater substantiating evidence than necessary, but not so with experienced agents.

(8) New revenue agents generally have a tendency to "split hairs," but not so with experienced agents.

(9) Agents generally view the particular period under examination without regard to the offsetting effects in the surrounding years.

(10) Pressure or threats by agents are not generally experienced in connection with requests for waivers.

(11) Compared with a year ago, agents' examinations are generally not more effective.

(12) Because of group supervisors' procedures, agents generally have been deprived of the discretion they used to have to settle cases (except in New York and Philadelphia).

(13) Pressure by agents to agree with their findings, through threats of penalties, disallowance of deductions, etc. is generally not experienced.

(14) Agents are generally inclined not to make decisions for themselves but rather to leave the decision to a higher authority.

(15) Compared with a year ago, it is generally not easier to settle issues with agents.

(16) The Service generally endeavors to settle individual tax issues at the lowest possible level, rather than an "all or nothing" affair for all issues.

(17) The group supervisor conference is generally not in reality an independent review, because the group supervisor has prejudged the issues.

(18) Group supervisors are generally not inclined to send cases to the Appellate Division merely because the Appellate Division has an insufficient volume of cases.

(19) Compared with a year ago, the group supervisor conference is generally not more effective in disposing of disputed items.

(20) Unreasonable delay is generally not experienced in obtaining a conference with the Appellate Division.

(21) The Appellate Division generally does not raise new issues instead of confining conferences to those presented to it.

(22) Compared with a year ago, the Appellate Division generally is not more effective in settling disputed items.

(23) The sending of bills to taxpayers for installments on estimated returns is generally not unduly delayed.

(24) Taxpayers generally have difficulty in understanding the bills they get from the Service for amounts due on quarterly installments.

(25) Generally, not many errors in the District Director's records are experienced regarding taxpayers' accounts (except in Chicago).

(26) Generally, there is no abuse in the use of jeopardy assessments for "ordinary" cases.

(27) These factors are generally at work in adversely affecting morale of Service personnel: slowness of promotions (except in Omaha), promotions without regard to merit (except in Omaha), use of examiners for clerical work, continued reorganization of various departments, and insufficient or inadequate mechanical equipment. These factors are generally not at work in affecting morale of Service personnel: delay in getting credit for production because of the time cases are held for review (except in Boston and Philadelphia), and lack of respect for the quality of supervisors.

(28) Inordinate delays are generally not experienced in receiving rulings from Washington in respect to partnership fiscal years, changes of accounting method, exempt organizations (except in Boston), and technical rulings (except in Boston, Chicago and New York).

(29) If revenue agents were freed from helping taxpayers prepare returns during the rush period, the accountants in turn would not generally be free to work with the revenue agents on their audits in the regular way.

(30) The accountants are generally not in favor of restoring March 15 as the due date for returns of individuals.

While these conclusions stem from the "box score" vote, the extent of contrary indication in some of these categories is significant. For example, on Item 10, the box score showed 977 reporting that they do not experience pressure or threats by agents in connection with requests for waivers. However, 411 reported the opposite. The fact that there should be any opposite experience will undoubtedly enlist your attention.

Other areas of this sort are in Items 13, 16, 21, 23, 25, 27 and 28. In Item 13, for example, 563 reported that they *do* experience pressure by agents to agree with their findings, through threats of penalties, disallowance of deductions, etc. (855 said the opposite.)

In Item 16, 409 reported that the Service does *not* endeavor to settle individual tax issues at the lowest possible level but insists on an all-or-nothing affair for all issues. (776 said the opposite.)

In Item 21, 214 declared that the Appellate Division *does* raise new issues instead of confining conferences to the issues presented to it. (505 said the opposite.)

In Item 23, 412 reported that the sending of bills to taxpayers for installments on estimated returns *is* unduly delayed. (945 said the opposite.)

In Item 25, 574 reported that many errors in the District Director's

records *are* found regarding taxpayers' accounts. (845 said the opposite.)

In Item 27, 260 reported that morale of Service personnel *is* adversely affected because of lack of respect for the quality of supervisors. (431 said the opposite.)

In Item 28, though the total vote was the other way, 110 reported that they *do* experience inordinate delays in receiving rulings from Washington on partnership fiscal years; 146 reported similarly in respect to ruling requests on change of accounting method; 174 in respect to exempt organizations; and 236 in respect to technical rulings.

Conversely, though 686 reported no improvement in effectiveness of agents' examinations compared with a year ago (Item 11), as many as 450 felt that there *was* such improvement.

Likewise, though 709 felt that revenue agents have been deprived of the discretion that they used to have to settle cases because of group supervisor procedures (Item 12), 553 reported the opposite to be true.

Another close vote was Item 22 where 321 reported that compared with a year ago the Appellate Division is not more effective in settling disputed items; but 196 answered the other way.

Items 27 and 28, dealing with morale factors in the Service and delays in Washington rulings, likewise showed narrow margins in the votes.

On many items there was a high degree of "no opinion." This was particularly true on Items 18 to 22, 27 and 28.

Some of the comments that came with the returned questionnaires should be mentioned. Most of them amplify the responders' views on the items covered in the questionnaire. However, there is also considerable additional territory covered by the comments. There are repeated references to delay or failure on the part of the district offices to answer correspondence. Many comments have to do with difficulties in getting tax forms. Some report that agents are apprehensive of petty adjustments and a narrow attitude by the review section.

There are also comments to the effect that new agents need better indoctrination in that, at present, some approach their work with a "gestapo" attitude as if each case were a fraud case. Some responders make similar comments about attitudes on office audits and the impaired public relations that result.

We hope that the scope of questions here explored, the number of responses, and the collateral comments will provide a comprehensive objective report useful alike to the Service, to taxpayers, and to tax practitioners.

Respectfully,

/s/

JSS:cc  
Enc.

J. S. Seidman

*Number of Replies by Regions*

<u>Regions</u>	<u>Replies Received</u>
1—Atlanta	151
2—Boston	83
3—Chicago	189
4—Cincinnati	137
5—Dallas	201
6—New York	177
7—Omaha	131
8—Philadelphia	182
9—San Francisco	<u>272</u>
<b>TOTAL</b>	<u><u>1523</u></u>



*Tabulation of Replies*

1. Are there many cases assigned for office audit that you think should be audited in the field?

	Total	1	2	3	4	5	6	7	8	9
Yes	458	61	17	60	37	75	78	31	41	58
No	660	50	43	89	52	84	79	67	94	102
No Opinion	405	40	23	40	48	42	20	33	47	112

2. Are there many cases assigned for field audit that you think should be subjected to office audit?

	Total	1	2	3	4	5	6	7	8	9
Yes	221	29	14	24	29	29	20	23	24	29
No	966	91	49	131	70	137	136	82	125	145
No Opinion	336	31	20	34	38	35	21	26	33	98

3. Do you find that Agents make a less careful examination where the taxpayers have incomplete records than where the records are complete?

	Total	1	2	3	4	5	6	7	8	9
Yes	560	59	29	75	58	72	56	56	68	87
No	754	62	37	84	61	112	98	61	98	141
No Opinion	209	30	17	30	18	17	23	14	16	44

4. In your opinion, are examinations by Agents of inventories adequate?

	Total	1	2	3	4	5	6	7	8	9
Yes	416	43	30	48	36	58	53	34	47	67
No	737	74	34	96	68	103	85	56	96	125
No Opinion	370	34	19	45	33	40	39	41	39	80

5. Do you believe that surprise visits by Group Supervisors to Agents working on field assignments is a desirable procedure?

	Total	1	2	3	4	5	6	7	8	9
Yes	405	48	15	56	41	54	33	26	50	82
No	745	64	50	86	68	84	120	55	102	116
No Opinion	373	39	18	47	28	63	24	50	30	74

6. Do you find that Agents are more intent on a "change case" than a complete examination?

	Total	1	2	3	4	5	6	7	8	9
Yes	864	85	44	116	77	115	109	76	115	127
No	346	34	29	25	27	46	44	29	42	70
No Opinion	313	32	10	48	33	40	24	26	25	75

7. In your opinion, is greater substantiating evidence than necessary required by:

(a) New Agents?

(b) Experienced Agents?

	Total	1	2	3	4	5	6	7	8	9
(a)										
Yes	1133	103	68	132	106	140	145	95	147	197
No	218	27	9	29	14	32	23	19	23	42
No Opinion	172	21	6	28	17	29	9	17	12	33
(b)										
Yes	127	15	5	17	23	20	8	13	10	16
No	1154	110	66	139	92	146	141	100	151	209
No Opinion	242	26	12	33	22	35	28	18	21	47

8. Do you find there is a tendency to "split hairs" by:

(a) New Agents?

(b) Experienced Agents?

	Total	1	2	3	4	5	6	7	8	9
(a)										
Yes	1187	106	70	146	106	149	151	98	149	212
No	191	31	6	25	12	28	19	18	16	36
No Opinion	145	14	7	18	19	24	7	15	17	24
(b)										
Yes	187	20	5	31	47	23	9	17	12	23
No	1118	108	66	129	67	143	140	102	148	215
No Opinion	218	23	12	29	23	35	28	12	22	34

9. Do you find that Agents view the particular year or years under examination without regard to the offsetting effects in the surrounding years?

	Total	1	2	3	4	5	6	7	8	9
Yes	955	95	50	131	85	120	118	80	122	154
No	417	38	26	39	32	66	47	36	48	85
No Opinion	151	18	7	19	20	15	12	15	12	33

10. Do you experience pressure or threats by Agents with their requests for waivers?

	Total	1	2	3	4	5	6	7	8	9
Yes	411	49	14	58	47	56	41	33	39	74
No	977	88	59	121	80	125	126	87	128	163
No Opinion	135	14	10	10	10	20	10	11	15	35

11. As compared with a year ago, do you believe Agents' examinations are more effective?

	Total	1	2	3	4	5	6	7	8	9
Yes	450	45	32	56	31	63	69	21	56	77
No	686	71	34	92	65	97	77	66	84	100
No Opinion	387	35	17	41	41	41	31	44	42	95

12. Do you find that Revenue Agents have been deprived of the discretion they used to have to settle cases because of Group Supervisor procedures?

	Total	1	2	3	4	5	6	7	8	9
Yes	709	61	41	91	79	90	70	73	73	131
No	553	60	22	76	38	88	83	35	74	77
No Opinion	261	30	20	22	20	23	24	23	35	64

13. Do you experience pressure by Agents to agree with their findings through threats of penalties, disallowances of deductions, etc.?

	Total	1	2	3	4	5	6	7	8	9
Yes	563	52	31	76	63	74	71	44	59	93
No	855	84	45	103	65	118	96	76	115	153
No Opinion	105	15	7	10	9	9	10	11	8	26

14. Are the examining Agents more inclined to make decisions for themselves rather than leaving the necessary decision to a higher authority?

	Total	1	2	3	4	5	6	7	8	9
Yes	391	34	16	47	24	62	66	21	61	60
No	903	92	48	108	95	116	87	86	101	170
No Opinion	229	25	19	34	18	23	24	24	20	42

15. As compared with a year ago, do you believe it easier to settle issues with Agents?

	Total	1	2	3	4	5	6	7	8	9
Yes	279	36	8	38	28	55	34	14	38	28
No	928	86	59	115	92	113	107	87	99	170
No Opinion	316	29	16	36	17	33	36	30	45	74

16. Do you find that the Service endeavors to settle individual tax issues at the lowest possible level rather than an "all or nothing" affair for all issues?

	Total	1	2	3	4	5	6	7	8	9
Yes	776	79	40	102	67	120	99	53	100	116
No	409	42	20	51	55	47	33	46	38	77
No Opinion	338	30	23	36	15	34	45	32	44	79

17. Do you find that the Group Supervisor conference is not in reality an independent review because the Group Supervisor has prejudged the issues?

	Total	1	2	3	4	5	6	7	8	9
Yes	824	79	39	107	81	114	88	83	88	145
No	324	35	17	39	37	44	38	22	44	48
No Opinion	375	37	27	43	19	43	51	26	50	79

18. Do you find that Group Supervisors are inclined to send cases to the Appellate Division because the Appellate Division has an insufficient volume of cases?

	Total	1	2	3	4	5	6	7	8	9
Yes	95	10	6	10	12	13	8	8	13	15
No	645	71	24	81	75	95	78	53	72	96
No Opinion	783	70	53	98	50	93	91	70	97	161

19. As compared with a year ago, do you believe the Group Supervisor conference is more effective in disposing of disputed items?

	Total	1	2	3	4	5	6	7	8	9
Yes	289	27	13	37	31	50	34	20	38	39
No	625	65	27	83	72	82	67	58	67	104
No Opinion	609	59	43	69	34	69	76	53	77	129

20. Do you find any unreasonable delay in obtaining conferences with the Appellate Division?

	Total	1	2	3	4	5	6	7	8	9
Yes	112	14	7	16	14	18	15	9	6	13
No	676	63	28	90	67	100	74	63	83	108
No Opinion	735	74	48	83	56	83	88	59	93	151

21. Do you find that the Appellate Division raises new issues instead of confining conferences to those presented to it?

	Total	1	2	3	4	5	6	7	8	9
Yes	214	18	11	36	25	29	24	12	22	37
No	505	49	19	58	48	82	64	52	57	76
No Opinion	804	84	53	95	64	90	89	67	103	159

22. As compared with a year ago, do you believe the Appellate Division is more effective in settling disputed items?.

	Total	1	2	3	4	5	6	7	8	9
Yes	196	18	6	22	19	38	21	20	26	26
No	321	39	15	43	35	44	39	25	32	49
No Opinion	1006	94	62	124	83	119	117	86	124	197

23. Do you find that the sending of bills to taxpayers for installments on estimated returns is unduly delayed?

	Total	1	2	3	4	5	6	7	8	9
Yes	412	26	26	74	45	35	65	24	48	69
No	945	112	45	96	74	143	94	93	113	175
No Opinion	166	13	12	19	18	23	18	14	21	28

24. Do you find that taxpayers have difficulty in understanding the bills they get from the Service for amounts due on quarterly estimates?

	Total	1	2	3	4	5	6	7	8	9
Yes	979	115	56	92	98	161	97	91	126	143
No	450	32	19	85	37	32	69	33	49	94
No Opinion	94	4	8	12	2	8	11	7	7	35

25. Do you find many errors in the District Directors' records regarding taxpayers' accounts?

	Total	1	2	3	4	5	6	7	8	9
Yes	574	42	38	95	49	77	66	23	79	105
No	845	100	39	83	75	111	101	98	91	147
No Opinion	104	9	6	11	13	13	10	10	12	20

26. Do you find any abuse in the use of jeopardy assessments for "ordinary" cases?

	Total	1	2	3	4	5	6	7	8	9
Yes	108	10	11	12	14	7	14	5	18	17
No	950	96	42	119	84	135	119	84	107	164
No Opinion	465	45	30	58	39	59	44	42	57	91

27. From your observations, are any of these factors at work and adversely affecting morale of Service personnel?

- (a) Slowness of promotions?
- (b) Promotions without regard to merit?
- (c) Use of examiners for clerical work?
- (d) Delay in getting credit for production because of time cases are held for review?
- (e) Lack of respect for the quality of supervisors?
- (f) Continued reorganization of various departments?
- (g) Insufficient or inadequate mechanical equipment?

	Total	1	2	3	4	5	6	7	8	9
(a)										
Yes	416	46	29	50	41	49	59	26	55	61
No	211	18	7	31	14	31	22	31	21	36
No Opinion	896	87	47	108	82	121	96	74	106	175

	Total	1	2	3	4	5	6	7	8	9
(b)										
Yes	353	42	24	44	27	54	41	23	45	53
No	232	25	13	26	21	29	28	28	24	38
No Opinion	938	84	46	119	89	118	108	80	113	181

	Total	1	2	3	4	5	6	7	8	9
(c)										
Yes	587	66	39	79	54	76	72	51	71	79
No	155	15	7	20	11	22	19	15	21	25
No Opinion	781	70	37	90	72	103	86	65	90	168

(d)										
Yes	174	21	12	17	13	15	28	14	26	28
No	232	21	10	26	23	29	34	25	23	41
No Opinion	1117	109	61	146	101	157	115	92	133	203

(e)										
Yes	260	19	15	29	27	39	30	27	33	41
No	431	54	22	57	36	55	49	42	58	58
No Opinion	832	78	46	103	74	107	98	62	91	173

(f)										
Yes	754	70	47	94	72	103	89	75	95	109
No	103	13	3	15	13	13	14	4	9	19
No Opinion	666	68	33	80	52	85	74	52	78	144

(g)										
Yes	422	59	22	41	37	82	34	32	44	71
No	204	20	13	29	21	21	31	24	17	28
No Opinion	897	72	48	119	79	98	112	75	121	173

28. Are you experiencing inordinate delays in receiving rulings from Washington on:

- (a) Partnership fiscal years?
- (b) Changes of accounting method?
- (c) Exempt organizations?
- (d) Technical rulings?

	<u>Total</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>
(a)										
Yes	110	16	3	14	11	17	12	10	10	17
No	323	37	12	42	25	37	35	36	42	57
No Opinion	1090	98	68	133	101	147	130	85	130	198

(b)										
Yes	146	21	8	17	15	15	19	15	16	20
No	390	46	13	49	34	53	39	44	51	61
No Opinion	987	84	62	123	88	133	119	72	115	191

(c)										
Yes	174	27	12	28	15	21	22	11	15	23
No	308	35	10	32	27	39	33	36	44	52
No Opinion	1041	89	61	129	95	141	122	84	123	197

(d)

Yes	236	26	17	37	21	21	33	19	22	40
No	298	34	16	35	23	37	31	32	41	49
No Opinion	989	91	50	117	93	143	113	80	119	183

29. If Revenue Agents were freed from helping taxpayers prepare returns during the rush period, would you in turn be free to work with the Revenue Agents on their audits in the regular way?

	Total	1	2	3	4	5	6	7	8	9
Yes	346	26	16	44	29	56	48	33	40	54
No	1057	115	60	132	98	132	119	85	129	187
No Opinion	120	10	7	13	10	13	10	13	13	31

30. Are you in favor of restoring March 15 as the due date for returns of individuals?

	Total	1	2	3	4	5	6	7	8	9
Yes	306	20	29	53	24	20	58	16	46	40
No	1151	125	50	126	109	175	107	111	126	222
No Opinion	66	6	4	10	4	6	12	4	10	10