Internal Revenue Service
Data Book, 2008

This report describes activities conducted by the Internal Revenue Service during Fiscal Year 2008 (October 1, 2007, through September 30, 2008). It provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities.

NOTE: When using information from this report, cite the *Internal Revenue Service Data Book, 2008* as follows—

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The *Internal Revenue Service Data Book* Online

The *Internal Revenue Service Data Book* tables for the current year and 13 previous years may be found on the IRS Internet site. The World Wide Web address is: **www.irs.gov/taxstats**. From the Web site, select "IRS Data Books" in the "Products, Publications, & Papers" section.

For additional information, contact Statistical Information Services at **202-874-0410** or e-mail **sis@irs.gov**.

Revisions to Fiscal Years 2005, 2006, and 2007 *Internal Revenue Service Data Books*

Examination data for individual income tax returns have been revised in the Fiscal Years 2005, 2006, and 2007 *IRS Data Books*. Examination data are reported in Tables 10-13 in the 2005 *IRS Data Book* and in Tables 9-12 in the 2006 and 2007 *IRS Data Books*.

In addition, counts of individual income tax returns filed, reported in Table 9 in the Fiscal Year 2006 *IRS Data Book*, will be revised.

These corrected examination tables will be available at **www.irs.gov/taxstats**. From the Web site, select "IRS Data Books" in the "Products, Publications, & Papers" section.

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Returns Filed, Taxes Collected, and Refunds Issued

Tables 1 and 2 provide a broad overview of the main functions performed by the IRS: processing Federal tax returns and collecting revenue. During Fiscal Year (FY) 2008, the IRS collected more than $2.3 trillion in tax, net of refunds, 45.8 percent of which was attributable to the individual income tax.

Tables 3 through 6 provide additional detail on gross collections and returns filed by State, over time, and for different types of electronic returns. More than 101.5 million returns, including 58.0 percent of individual income tax returns, were filed electronically in FY 2008.

Tables 7 and 8 provide information on tax refunds by State and type of tax. During FY 2008, individual income tax return filers received tax refunds totaling nearly $270.4 billion and more than $95.7 billion in economic stimulus payments associated with the Economic Stimulus Act of 2008.

Table 1. Internal Revenue Collections and Refunds, by Type of Tax, Fiscal Years 2007 and 2008

[Money amounts are in thousands of dollars.]

Type of tax	Gross collections [1]			Refunds [1, 2]	Net collections [1]	
	2007	2008	Percentage of 2008 total	2008	2008	Percentage of 2008 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**2,691,537,557**	**2,745,035,410**	**100.0**	**428,838,202**	**2,316,197,206**	**100.0**
Corporation income tax	**395,535,825**	**354,315,825**	**12.9**	**53,569,392**	**300,746,433**	**13.0**
Regular	394,666,355	353,548,654	12.9	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	869,471	767,171	[3]	n.a.	n.a.	n.a.
Individual income tax [4, 5]	**1,366,241,437**	**1,425,990,183**	**52.0**	**[6] 366,132,092**	**1,059,858,091**	**45.8**
Income tax withheld	928,632,327	970,654,194	35.4	n.a.	n.a.	n.a.
Other [7]	437,609,110	455,335,989	16.6	n.a.	n.a.	n.a.
Employment taxes	**849,732,729**	**883,197,626**	**32.2**	**5,713,515**	**877,484,111**	**37.9**
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	837,598,094	870,927,700	31.7	5,600,900	865,326,800	37.4
Federal Insurance Contributions Act (FICA)	787,759,756	817,677,221	29.8	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	49,838,338	53,250,479	1.9	n.a.	n.a.	n.a.
Unemployment insurance	7,416,738	7,331,036	0.3	119,336	7,211,700	0.3
Railroad retirement	4,717,897	4,938,890	0.2	-6,721	4,945,611	0.2
Estate and gift taxes	**26,977,953**	**29,823,935**	**1.1**	**1,021,742**	**28,802,193**	**1.2**
Estate	24,557,815	26,543,433	1.0	963,209	25,580,224	1.1
Gift	2,420,138	3,280,502	0.1	58,533	3,221,969	0.1
Excise taxes	**53,049,612**	**51,707,840**	**1.9**	**2,401,462**	**49,306,378**	**2.1**

n.a.—Not available.

[1] Includes adjustments and credits. Gross collections exclude excise taxes paid to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau. Because refunds of such taxes are recorded by the IRS, they are shown in this table.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable earned income tax credits, refundable child tax credits, and other refunds required by law. Also includes $4.4 billion in interest, of which $3.5 billion were paid to corporations, and $0.9 billion were paid to all others (related to individual, employment, estate, gift, and excise tax returns).

[3] Less than 0.05 percent.

[4] Collections include Presidential Election Campaign Fund contributions of $49.8 million in Fiscal Year 2007 and $49.5 million in Fiscal Year 2008. Refunds include $95.7 billion of economic stimulus payments associated with the Economic Stimulus Act of 2008.

[5] Collections of individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA), and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and other income tax were derived by subtracting the FICA and SECA tax estimates from total tax withheld and other taxes paid. Refund estimates and, thus, net collections estimates were not made for the components of income and OASDHI taxes.

[6] Includes $2.4 billion (including interest of $36.5 million) in estate and trust income tax refunds.

[7] Includes estate and trust income tax collections of $21.5 billion in Fiscal Year 2007 and $25.6 billion in Fiscal Year 2008.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 2. Number of Returns Filed, by Type of Return, Fiscal Years 2007 and 2008

[Numbers are in thousands. For FY 2008 detail by State, see Table 3.]

Type of return	Fiscal Year 2007	Fiscal Year 2008	Percentage change
	(1)	(2)	(3)
United States, total [1]	**235,438**	**250,379**	**6.3**
Income tax	**183,091**	**197,409**	**7.8**
Individual [2]	**138,894**	**154,346**	**11.1**
Forms 1040, 1040A, 1040EZ, 1040EZ-T	138,131	153,308	11.0
Forms 1040NR, 1040NR-EZ, 1040PR, 1040-SS, 1040C	763	1,038	36.0
Individual estimated tax, Form 1040-ES	**29,996**	**28,782**	**-4.0**
Estate and trust, Form 1041	**3,718**	**3,075**	**-17.3**
Estate and trust estimated tax, Form 1041-ES	**780**	**922**	**18.2**
Partnership, Form 1065	**3,097**	**3,307**	**6.8**
S corporation, Form 1120-S	**4,099**	**4,440**	**8.3**
C or other corporation [3]	**2,508**	**2,538**	**1.2**
Estate tax [4]	**50**	**46**	**-8.0**
Gift tax, Form 709	**253**	**252**	**-0.4**
Employment taxes [5]	**30,740**	**30,683**	**-0.2**
Tax-exempt organizations [6]	**901**	**901**	**0.0**
Excise taxes [7]	**907**	**865**	**-4.6**
Supplemental documents [8]	**19,496**	**20,221**	**3.7**

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328); and employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040A (individual income tax return-short form); 1040EZ (individual income tax return for single and joint filers with no dependents); 1040EZ-T (telephone excise tax refund return); 1040NR and 1040NR-EZ (nonresident alien income tax return); 1040PR (self-employment income tax return for Puerto Rico residents); 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 1040C (income tax return for departing aliens). Form 1040X (amended individual income tax return) is included with supplemental documents in this table.

The one-time economic stimulus payments associated with the Economic Stimulus Act of 2008 resulted in an increase in the number of individual income tax returns filed in Fiscal Year 2008. Some taxpayers, who did not otherwise have a filing requirement, filed a form from the 1040 series to claim an economic stimulus payment. Similarly, the one-time telephone excise tax refund (available on Tax Year 2006 returns) also contributed to the increased number of individual income tax returns filed, although its effect was smaller in Fiscal Year 2008 than in Fiscal Year 2007. Some taxpayers, who did not otherwise have a filing requirement, filed Form 1040EZ-T (telephone excise tax refund), while others filed Forms 1040, 1040A, or 1040EZ to claim the telephone excise tax refund.

[3] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return-short form); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance companies); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120X (amended income tax return) is included with supplemental documents in this table.

Excludes Forms 1120-IC-DISC (interest charge domestic international sales corporation return) and 990-T (tax-exempt organization business income tax return). Form 990-T is included under tax-exempt organizations, although the tax collected on these returns is included under corporation income tax in other tables.

[4] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[5] Includes the Form 940 series as follows: 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return-short form); 940PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 945 (tax return of withheld income tax from nonpayroll distributions); and Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); CT-1 (railroad retirement tax return); and CT-2 (employee representatives' railroad retirement tax return).

[6] Includes the Form 990 series as follows: 990 (tax-exempt organization except private foundation return-long form); 990-EZ (tax-exempt organization except private foundation return-short form); 990-C (farmers' cooperative return); 990-PF (private foundation return); 990-T (tax-exempt organization unrelated business income tax return); and Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (excise tax return); 730 (tax return on wagering); 2290 (heavy highway vehicle use tax return); 11-C (occupational tax and registration for wagering return); and 5330 (return of excise taxes related to employee benefit plans). Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

Table 2. Number of Returns Filed, by Type of Return, Fiscal Years 2007 and 2008—Continued

Footnotes—Continued

[8] Includes Forms 1040X (amended individual income tax return); 1041A (return of charitable contribution deductions by certain trusts); 1120X (amended corporation income tax return); 2688 (additional filing extension for individuals); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); and 8868 (automatic filing extension for tax-exempt organizations).

NOTES: For Fiscal Year 2008, additional forms have been added that were not included in prior editions of the *IRS Data Book*. These forms include: 944PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 5330 (return of excise taxes related to employee benefit plans); 5558 (filing extension for certain employee plan returns); 8868 (automatic filing extension for tax-exempt organizations); and 8872 (political organization report of contributions and expenditures).
Detail may not add to totals because of rounding.

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R

Table 3. Number of Returns Filed, by Type of Return and State, Fiscal Year 2008

State	Total returns [1]	Individual income tax [2]	Estimated individual income tax	Estate and trust income tax	Estimated estate and trust income tax	Partnership	S corporation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**250,378,521**	**154,345,853**	**28,781,817**	**3,074,537**	**921,916**	**3,307,344**	**4,440,001**
Alabama	3,495,270	2,347,362	346,934	28,554	8,524	43,153	51,325
Alaska	602,540	370,060	59,186	3,544	1,375	6,669	8,275
Arizona	4,729,353	2,896,610	572,551	42,870	13,254	80,884	82,118
Arkansas	2,163,060	1,389,962	219,429	16,251	5,319	26,169	40,316
California	29,627,618	17,563,412	3,939,913	320,926	114,467	359,582	390,370
Colorado	4,410,907	2,453,848	559,214	42,560	16,493	89,263	114,493
Connecticut	3,189,786	1,859,368	500,647	48,842	19,866	62,007	28,049
Delaware	787,867	452,717	97,256	25,770	5,292	13,297	15,250
District of Columbia	556,271	313,634	69,636	10,662	3,760	8,592	5,104
Florida	16,844,774	9,664,265	1,987,198	167,508	57,378	179,571	609,629
Georgia	7,159,198	4,549,608	629,048	45,939	17,602	86,442	171,876
Hawaii	1,160,161	689,759	169,709	13,327	4,686	10,680	13,575
Idaho	1,243,122	722,832	141,442	8,447	2,536	24,158	27,211
Illinois	10,686,433	6,535,199	1,318,008	205,085	49,468	107,082	221,594
Indiana	4,989,461	3,236,586	612,083	43,784	13,392	52,327	95,395
Iowa	2,538,208	1,532,064	386,476	31,380	5,774	31,969	37,428
Kansas	2,335,588	1,399,792	320,929	27,496	9,965	31,443	33,243
Kentucky	3,185,464	2,127,944	337,706	25,089	8,272	38,873	51,778
Louisiana	3,386,737	2,157,640	311,389	20,636	7,274	53,575	56,061
Maine	1,221,938	727,153	155,263	26,151	5,026	11,172	23,164
Maryland	4,813,492	2,931,023	644,609	51,892	22,806	64,012	76,624
Massachusetts	5,880,244	3,438,640	865,327	151,521	42,337	63,226	89,553
Michigan	7,813,139	5,002,295	887,079	74,647	25,071	101,897	133,658
Minnesota	4,569,416	2,728,350	602,436	52,780	12,367	58,384	97,815
Mississippi	2,103,766	1,446,455	173,861	10,493	3,944	24,281	28,963
Missouri	4,826,785	3,004,744	605,772	77,795	18,748	62,771	67,517
Montana	966,281	512,911	132,524	8,156	2,650	16,564	23,224
Nebraska	1,541,450	916,204	205,108	21,485	4,757	21,194	29,335
Nevada	2,186,103	1,348,460	205,529	16,166	5,941	47,321	45,761
New Hampshire	1,201,306	722,069	173,736	14,683	6,288	15,373	12,508
New Jersey	7,175,962	4,564,278	414,595	138,986	32,518	136,618	131,268
New Mexico	1,542,492	978,795	185,404	10,694	4,296	18,520	20,748
New York	16,550,328	9,855,141	1,921,713	292,542	70,882	222,233	373,099
North Carolina	7,170,653	4,586,300	791,674	71,780	16,457	88,792	132,934
North Dakota	607,359	342,402	93,878	6,130	1,417	9,428	9,069
Ohio	9,347,647	6,100,438	1,055,602	146,359	28,614	109,523	124,189
Oklahoma	2,856,468	1,762,605	321,038	26,852	8,947	38,919	50,184
Oregon	3,323,198	1,908,694	468,462	35,583	10,221	45,788	56,665
Pennsylvania	9,614,798	6,673,972	542,350	167,400	37,694	114,671	153,316
Rhode Island	942,093	565,076	110,483	30,523	4,086	10,381	19,164
South Carolina	3,435,333	2,250,363	357,608	21,215	7,670	44,266	60,133
South Dakota	740,090	416,152	107,716	10,728	3,243	11,353	13,122
Tennessee	4,668,201	3,153,675	487,698	38,901	16,806	63,976	35,877
Texas	17,915,834	11,319,150	1,704,305	195,238	88,872	286,137	227,600
Utah	2,030,430	1,188,237	177,337	15,174	4,269	61,076	54,916
Vermont	623,037	344,386	102,269	9,316	2,956	6,036	11,796
Virginia	6,430,981	4,001,212	827,358	71,396	22,782	77,122	106,563
Washington	5,739,121	3,363,742	773,364	62,206	22,439	74,354	93,837
West Virginia	1,346,688	921,661	145,966	13,958	3,080	12,842	11,878
Wisconsin	4,738,514	2,952,500	657,570	65,228	15,799	60,332	59,313
Wyoming	534,288	284,305	74,126	6,198	3,152	11,653	11,806
Other	2,829,268	1,771,803	231,303	3,691	1,084	11,393	1,312

Footnotes at end of table.

Table 3. Number of Returns Filed, by Type of Return and State, Fiscal Year 2008—Continued

State	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	**2,537,825**	**46,251**	**252,286**	**30,683,140**	**901,171**	**865,216**	**20,221,164**
Alabama	22,627	371	2,633	385,107	8,984	15,309	234,387
Alaska	4,144	58	400	78,267	3,065	3,329	64,168
Arizona	42,657	713	3,671	544,763	12,308	8,160	428,794
Arkansas	17,059	219	1,251	259,004	6,184	13,219	168,678
California	357,877	8,528	24,785	3,598,564	99,414	78,385	2,771,395
Colorado	42,744	683	4,536	636,454	16,299	12,306	422,014
Connecticut	28,314	837	7,895	373,096	13,265	6,290	241,310
Delaware	10,217	139	912	96,197	4,870	2,041	63,909
District of Columbia	11,176	149	759	68,711	8,583	320	55,185
Florida	217,713	3,341	21,582	2,137,637	39,462	41,023	1,718,467
Georgia	66,211	1,015	5,945	895,212	18,923	25,048	646,329
Hawaii	15,492	294	1,480	127,946	4,210	1,249	107,754
Idaho	9,688	144	851	195,290	3,733	7,703	99,087
Illinois	114,846	1,987	10,691	1,325,242	37,268	43,287	716,676
Indiana	25,679	529	4,130	567,969	20,000	26,198	291,389
Iowa	25,087	424	1,975	325,984	11,135	20,873	127,639
Kansas	20,730	357	2,254	310,259	9,042	14,270	155,808
Kentucky	18,445	377	2,770	350,996	9,093	15,892	198,229
Louisiana	35,484	370	1,591	407,469	8,470	14,082	312,696
Maine	9,185	219	1,450	170,048	5,444	5,107	82,556
Maryland	55,066	1,004	5,580	549,386	16,933	9,934	384,623
Massachusetts	59,900	1,438	9,625	707,948	30,514	9,546	410,669
Michigan	76,636	957	6,102	941,392	25,926	24,488	512,991
Minnesota	37,142	814	6,295	617,179	21,227	31,203	303,424
Mississippi	15,986	168	1,104	229,770	5,092	10,664	152,985
Missouri	41,472	682	4,641	615,440	19,326	21,686	286,191
Montana	10,819	172	1,150	159,839	4,294	7,012	86,966
Nebraska	14,553	230	1,622	213,393	7,097	17,521	88,951
Nevada	37,544	325	1,621	236,917	4,317	8,295	227,906
New Hampshire	12,055	226	1,701	151,468	5,021	3,801	82,377
New Jersey	88,476	2,113	9,721	1,025,849	57,814	17,791	555,935
New Mexico	11,016	187	975	179,812	5,122	6,031	120,892
New York	232,985	4,135	20,527	2,211,969	65,783	23,524	1,255,795
North Carolina	61,876	1,106	6,448	863,194	26,031	26,438	497,623
North Dakota	5,038	66	833	91,707	2,758	12,494	32,139
Ohio	70,348	1,180	8,706	1,009,262	37,219	31,468	624,739
Oklahoma	22,958	355	1,873	361,367	8,482	11,827	241,061
Oregon	25,996	655	3,152	449,969	13,404	11,648	292,961
Pennsylvania	67,904	1,632	11,106	1,186,228	46,092	32,390	580,043
Rhode Island	7,351	260	1,101	124,494	6,909	1,766	60,499
South Carolina	28,901	434	2,971	403,349	8,709	12,422	237,292
South Dakota	5,327	113	857	109,253	3,037	11,279	47,910
Tennessee	36,310	728	3,710	494,404	13,247	16,976	305,893
Texas	189,092	2,309	16,765	1,956,032	46,274	66,036	1,818,024
Utah	17,946	171	1,034	296,885	5,676	6,345	201,364
Vermont	5,593	97	703	93,058	3,828	2,620	40,379
Virginia	60,563	1,174	6,732	750,679	22,975	15,966	466,459
Washington	47,232	948	5,650	738,200	19,151	24,683	513,315
West Virginia	9,836	106	823	149,603	4,596	5,578	66,761
Wisconsin	39,884	935	5,831	576,928	20,521	19,917	263,756
Wyoming	5,314	92	956	86,144	2,411	3,373	44,758
Other	41,331	685	810	247,807	1,633	6,403	510,013

Footnotes at end of table.

Table 3. Number of Returns Filed, by Type of Return and State, Fiscal Year 2008—Continued

Footnotes

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328); and employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040A (individual income tax return-short form); 1040EZ (individual income tax return for single and joint filers with no dependents); 1040EZ-T (telephone excise tax refund return); 1040NR and 1040NR-EZ (nonresident alien income tax return); 1040PR (self-employment income tax return for Puerto Rico residents); 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 1040C (income tax return for departing aliens). Form 1040X (amended individual income tax return) is included with supplemental documents in this table.

The one-time economic stimulus payments associated with the Economic Stimulus Act of 2008 resulted in an increase in the number of individual income tax returns filed in Fiscal Year 2008. Some taxpayers, who did not otherwise have a filing requirement, filed a form from the 1040 series to claim an economic stimulus payment. Similarly, the one-time telephone excise tax refund (available on Tax Year 2006 returns) also contributed to the increased number of individual income tax returns filed, although its effect was smaller in Fiscal Year 2008 than in Fiscal Year 2007. Some taxpayers, who did not otherwise have a filing requirement, filed Form 1040EZ-T (telephone excise tax refund), while others filed Forms 1040, 1040A, or 1040EZ to claim the telephone excise tax refund.

[3] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return-short form); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance companies); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120X (amended income tax return) is included with supplemental documents in this table.

Excludes Forms 1120-IC-DISC (interest charge domestic international sales corporation return) and 990-T (tax-exempt organization business income tax return). Form 990-T is included under tax-exempt organizations, although the tax collected on these returns is included under corporation income tax in other tables.

[4] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[5] Includes the Form 940 series as follows: 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return-short form); 940PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 945 (tax return of withheld income tax from nonpayroll distributions); and Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); CT-1 (railroad retirement tax return); and CT-2 (employee representatives' railroad retirement tax return).

[6] Includes the Form 990 series as follows: 990 (tax-exempt organization except private foundation return-long form); 990-EZ (tax-exempt organization except private foundation return-short form); 990-C (farmers' cooperative return); 990-PF (private foundation return); 990-T (tax-exempt organization unrelated business income tax return); and Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (excise tax return); 730 (tax return on wagering); 2290 (heavy highway vehicle use tax return); 11-C (occupational tax and registration for wagering return); and 5330 (return of excise taxes related to employee benefit plans). Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax return); 1041A (return of charitable contribution deductions by certain trusts); 1120X (amended corporation income tax return); 2688 (additional filing extension for individuals); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); and 8868 (automatic filing extension for tax-exempt organizations).

NOTES: For Fiscal Year 2008, additional forms have been added that were not included in prior editions of the *IRS Data Book*. These forms include: 944PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 5330 (return of excise taxes related to employee benefit plans); 5558 (filing extension for certain employee plan returns); 8868 (automatic filing extension for tax-exempt organizations); and 8872 (political organization report of contributions and expenditures).

Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R

Table 4. Number of Returns Filed Electronically, by Type of Return and State, Fiscal Year 2008

State	Total returns [1]	Individual income tax			Estate and trust income tax
		Total [2]	Online [3]	Practitioner [4]	
	(1)	(2)	(3)	(4)	(5)
United States, total	**101,502,861**	**89,527,883**	**26,847,390**	**62,680,493**	**753,386**
Alabama	1,572,746	1,481,437	355,453	1,125,984	6,357
Alaska	238,965	211,738	87,405	124,333	252
Arizona	1,924,213	1,674,060	565,251	1,108,809	4,778
Arkansas	915,669	853,168	204,645	648,523	881
California	12,704,464	10,627,378	2,280,713	8,346,665	19,963
Colorado	1,543,751	1,312,499	511,742	800,757	2,513
Connecticut	1,323,765	1,133,319	304,511	828,808	3,442
Delaware	314,464	261,020	92,795	168,225	11,625
District of Columbia	214,802	168,061	64,050	104,011	3,319
Florida	6,125,679	5,384,344	1,840,575	3,543,769	31,665
Georgia	3,090,437	2,829,776	904,783	1,924,993	2,351
Hawaii	373,496	334,559	103,651	230,908	1,627
Idaho	507,075	462,657	150,267	312,390	499
Illinois	3,914,302	3,494,421	1,098,396	2,396,025	75,209
Indiana	2,203,971	2,059,973	635,861	1,424,112	8,562
Iowa	1,136,878	1,076,775	255,040	821,735	2,354
Kansas	949,844	874,743	265,259	609,484	4,385
Kentucky	1,360,781	1,292,217	331,812	960,405	3,909
Louisiana	1,341,676	1,229,796	351,607	878,189	1,008
Maine	422,583	357,450	135,763	221,687	923
Maryland	1,746,734	1,512,468	547,817	964,651	2,609
Massachusetts	2,725,639	2,076,962	593,298	1,483,664	73,483
Michigan	3,732,268	3,345,212	914,772	2,430,440	19,366
Minnesota	2,129,183	1,899,224	528,022	1,371,202	14,290
Mississippi	928,328	878,671	205,286	673,385	904
Missouri	1,917,836	1,773,038	515,507	1,257,531	13,573
Montana	364,567	321,602	87,161	234,441	943
Nebraska	637,761	580,424	180,120	400,304	5,367
Nevada	913,412	786,752	253,785	532,967	1,542
New Hampshire	456,939	390,802	163,138	227,664	1,573
New Jersey	3,170,385	2,573,454	550,197	2,023,257	58,277
New Mexico	634,406	586,068	191,438	394,630	914
New York	6,619,964	5,605,658	1,113,376	4,492,282	114,573
North Carolina	2,875,374	2,681,465	834,556	1,846,909	21,695
North Dakota	232,452	216,523	57,903	158,620	951
Ohio	3,792,324	3,416,268	1,228,890	2,187,378	63,046
Oklahoma	1,183,380	1,081,373	335,710	745,663	2,446
Oregon	1,302,668	1,101,000	377,049	723,951	6,033
Pennsylvania	3,874,831	3,409,357	1,199,648	2,209,709	57,150
Rhode Island	401,268	309,845	75,917	233,928	16,338
South Carolina	1,543,502	1,465,368	375,268	1,090,100	1,591
South Dakota	285,402	256,751	78,880	177,871	3,760
Tennessee	1,988,625	1,886,347	601,696	1,284,651	4,757
Texas	7,000,171	6,302,694	2,327,150	3,975,544	22,323
Utah	852,601	735,225	269,456	465,769	1,607
Vermont	206,630	181,181	62,587	118,594	2,337
Virginia	2,487,370	2,213,971	900,270	1,313,701	20,501
Washington	2,149,567	1,892,070	827,109	1,064,961	8,204
West Virginia	527,577	507,529	163,656	343,873	6,514
Wisconsin	2,162,369	1,982,131	598,298	1,383,833	20,250
Wyoming	193,391	172,030	56,039	115,991	793
Other	286,376	267,029	93,812	173,217	54

Footnotes at end of table.

Table 4. Number of Returns Filed Electronically, by Type of Return and State, Fiscal Year 2008—Continued

State	Partnership	S corporation	C or other corporation income tax [5]	Employment taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	(6)	(7)	(8)	(9)	(10)	(11)
United States, total	**657,376**	**919,558**	**319,169**	**6,296,103**	**62,847**	**2,966,539**
Alabama	5,130	7,104	1,990	33,398	519	36,811
Alaska	1,881	2,865	672	3,729	387	17,441
Arizona	10,262	11,999	3,170	140,132	647	79,165
Arkansas	3,759	6,605	1,857	14,558	369	34,472
California	77,042	99,927	53,749	1,185,274	4,600	636,531
Colorado	14,749	21,754	3,810	105,493	1,263	81,670
Connecticut	9,169	4,724	2,896	129,999	899	39,317
Delaware	2,413	2,538	1,162	25,709	147	9,850
District of Columbia	862	659	425	33,513	1,069	6,894
Florida	30,352	107,788	17,868	398,837	2,507	152,318
Georgia	11,962	28,458	6,465	164,707	1,145	45,573
Hawaii	1,218	1,456	876	21,126	228	12,406
Idaho	5,627	6,354	1,019	8,511	207	22,201
Illinois	13,538	29,436	9,406	247,229	2,070	42,993
Indiana	9,774	17,770	3,113	80,112	1,023	23,644
Iowa	5,805	8,440	3,877	12,623	864	26,140
Kansas	9,189	9,943	4,429	33,176	843	13,136
Kentucky	5,620	7,333	1,735	38,385	578	11,004
Louisiana	8,474	7,427	2,768	44,669	414	47,120
Maine	1,915	3,958	857	40,094	231	17,155
Maryland	9,088	11,675	3,963	149,748	941	56,242
Massachusetts	41,587	65,459	27,510	290,225	4,012	146,401
Michigan	50,740	63,689	28,393	161,297	3,577	59,994
Minnesota	15,452	29,191	6,120	136,665	1,830	26,411
Mississippi	4,605	5,251	1,670	9,943	386	26,898
Missouri	11,198	13,270	4,789	79,487	1,426	21,055
Montana	4,256	6,456	1,668	4,632	518	24,492
Nebraska	5,366	8,748	2,863	14,565	558	19,870
Nevada	11,525	12,291	4,973	55,147	414	40,768
New Hampshire	3,546	3,390	1,943	39,338	279	16,068
New Jersey	31,482	21,955	8,763	375,711	1,735	99,008
New Mexico	4,119	4,594	1,472	12,670	414	24,155
New York	23,835	44,872	15,051	642,178	3,748	170,049
North Carolina	10,648	16,728	5,101	115,409	1,344	22,984
North Dakota	3,027	2,960	1,109	1,963	411	5,508
Ohio	22,580	24,342	10,351	211,901	2,687	41,149
Oklahoma	6,661	8,878	2,641	30,553	479	50,349
Oregon	9,782	13,616	3,918	93,277	1,090	73,952
Pennsylvania	16,943	22,631	7,033	270,410	4,011	87,296
Rhode Island	3,001	5,393	1,195	53,172	347	11,977
South Carolina	7,015	10,214	2,857	42,921	470	13,066
South Dakota	4,360	5,193	1,430	2,737	459	10,712
Tennessee	10,782	6,443	4,118	57,638	930	17,610
Texas	46,550	37,944	20,485	294,397	2,921	272,857
Utah	15,458	14,825	2,583	40,018	442	42,443
Vermont	1,047	2,479	743	13,268	312	5,263
Virginia	12,112	19,207	5,527	135,064	1,572	79,416
Washington	14,662	22,223	6,290	110,562	1,571	93,985
West Virginia	1,620	1,455	657	6,524	256	3,022
Wisconsin	21,227	23,611	10,315	78,127	3,472	23,236
Wyoming	3,796	3,968	900	2,479	186	9,239
Other	565	69	594	2,803	39	15,223

Footnotes at end of table.

Table 4. Number of Returns Filed Electronically, by Type of Return and State, Fiscal Year 2008—Continued

Footnotes

[1] Excludes returns that do not have the option of filing electronically; information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328); and employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. Also excludes excise tax returns, Forms 720 and 2290, which together totaled 13,355.

[2] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040A (individual income tax return-short form); 1040EZ (individual income tax return for single and joint filers with no dependents); 1040EZ-T (telephone excise tax refund return); and 1040NR (nonresident alien income tax return).

The one-time economic stimulus payments associated with the Economic Stimulus Act of 2008 resulted in an increase in the number of individual income tax returns filed in Fiscal Year 2008. Some taxpayers, who did not otherwise have a filing requirement, filed a form from the 1040 series to claim an economic stimulus payment. Similarly, the one-time telephone excise tax refund (available on Tax Year 2006 returns) also contributed to the increased number of individual income tax returns filed, although its effect was smaller in Fiscal Year 2008 than in Fiscal Year 2007. Some taxpayers, who did not otherwise have a filing requirement, filed Form 1040EZ-T (telephone excise tax refund), while others filed Forms 1040, 1040A, or 1040EZ to claim the telephone excise tax refund.

[3] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: users either complete a tax return on a Web site without downloading any software, or users purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[4] Includes cases in which a taxpayer transmits the return via an authorized e-file provider, who, in most cases, is also the preparer of the return.

[5] Includes Form 1120 (corporation income tax return) and 1120-POL (income tax return for certain political associations).

[6] Includes the Form 940 series as follows: 940 (employer's Federal unemployment tax return); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 944 (employer's tax return).

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization except private foundation return-long form); 990-EZ (tax-exempt organization except private foundation return-short form); 990-PF (private foundation return); and 8872 (political organization report of contributions and expenditures).

[8] Includes Forms 2688 (additional filing extension for individuals); 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

NOTES: For Fiscal Year 2008, additional e-filed return counts have been added for forms that were not included in prior editions of the *IRS Data Book.* These forms include: 941PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 1040NR (nonresident alien income tax return); 2688 (additional filing extension for individuals); 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); 8868 (automatic filing extension for tax-exempt organizations); and 8872 (political organization report of contributions and expenditures).

Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R

Table 5. Internal Revenue Gross Collections, by Type of Tax and State, Fiscal Year 2008

[Money amounts are in thousands of dollars.]

State	Total Internal Revenue collections [1]	Corporation income tax [2]	Individual income and employment taxes		
			Total	Income tax not withheld and SECA tax [3, 4]	Income tax withheld and FICA tax [3]
	(1)	(2)	(3)	(4)	(5)
United States, total [5]	**2,742,190,129**	**354,062,546**	**2,306,595,808**	**506,046,269**	**1,788,279,613**
Alabama	24,563,503	2,229,203	21,938,012	4,954,841	16,895,716
Alaska	4,748,628	316,380	4,359,791	1,101,288	3,241,314
Arizona	35,813,663	2,200,364	32,008,838	7,890,157	23,986,978
Arkansas	28,165,013	6,254,333	20,985,443	2,801,192	18,028,164
California	318,083,114	40,440,402	268,461,994	69,551,527	198,058,854
Colorado	48,257,249	4,633,621	41,964,442	8,904,067	32,934,043
Connecticut	54,421,151	6,682,419	46,709,549	12,378,545	34,234,874
Delaware	21,589,039	8,705,946	12,761,439	2,471,174	10,261,524
District of Columbia	19,432,111	1,505,984	17,581,931	1,885,203	15,293,998
Florida	134,337,889	5,977,696	125,089,899	37,445,698	86,523,274
Georgia	69,069,197	8,715,040	57,924,061	10,730,918	46,941,117
Hawaii	8,489,937	735,937	7,500,971	2,022,680	5,452,573
Idaho	8,600,349	391,321	8,083,539	1,913,948	6,127,973
Illinois	134,871,112	18,753,405	110,521,255	24,733,271	85,290,656
Indiana	43,231,402	4,433,185	38,213,422	6,468,862	31,612,876
Iowa	19,683,455	2,300,782	17,166,708	3,379,838	13,716,596
Kansas	22,177,597	2,095,324	18,629,451	3,864,058	14,675,924
Kentucky	24,937,707	1,670,372	22,840,375	3,712,662	19,037,245
Louisiana	35,234,657	2,344,846	32,375,089	5,701,479	26,585,692
Maine	6,736,963	431,929	6,040,922	1,401,508	4,611,627
Maryland	54,131,790	4,344,480	48,907,217	9,688,092	39,071,203
Massachusetts	81,367,437	7,708,521	72,230,278	16,202,988	55,801,424
Michigan	66,618,158	4,895,778	60,809,236	9,615,822	50,896,588
Minnesota	81,025,159	16,202,949	63,161,450	7,533,644	55,360,000
Mississippi	12,697,324	1,610,632	10,766,668	2,243,716	8,476,671
Missouri	48,298,002	5,665,429	41,038,981	6,866,854	33,950,406
Montana	4,713,181	212,189	4,403,646	1,376,675	2,989,025
Nebraska	21,366,643	7,417,558	13,777,188	2,315,678	10,307,164
Nevada	17,753,419	1,608,398	15,847,639	5,720,781	10,066,126
New Hampshire	10,640,725	146,722	10,303,644	2,096,263	8,179,672
New Jersey	122,535,119	19,649,720	101,060,594	17,943,441	82,735,670
New Mexico	9,858,908	817,494	8,897,827	2,237,124	6,624,203
New York	229,647,494	32,710,990	192,567,025	49,413,535	142,451,412
North Carolina	73,917,681	13,017,527	60,045,400	10,065,528	49,747,593
North Dakota	4,149,764	432,439	3,684,185	996,336	2,670,558
Ohio	111,029,042	12,535,213	95,002,155	11,820,356	82,848,131
Oklahoma	30,202,018	6,159,229	19,755,434	5,402,654	14,274,708
Oregon	26,138,979	1,922,975	23,778,334	5,127,715	18,564,591
Pennsylvania	116,554,665	12,901,103	100,087,870	18,010,851	81,687,501
Rhode Island	11,628,434	3,017,092	8,475,354	1,517,470	6,926,257
South Carolina	20,379,879	1,118,940	18,850,001	4,438,272	14,335,532
South Dakota	4,860,642	179,045	4,612,927	1,595,985	2,979,965
Tennessee	49,227,614	4,266,824	43,751,658	7,036,906	36,532,035
Texas	235,676,058	39,971,658	178,761,539	41,561,924	135,675,632
Utah	17,124,954	1,997,580	14,199,560	3,351,553	10,778,101
Vermont	3,721,718	202,432	3,456,136	918,821	2,524,029
Virginia	66,865,525	11,631,016	54,324,275	11,897,170	41,626,865
Washington	66,887,298	11,794,598	53,831,470	13,171,893	40,465,283
West Virginia	6,884,310	505,988	6,183,472	1,305,066	4,856,173
Wisconsin	45,586,757	6,466,352	38,456,081	6,993,677	31,307,281
Wyoming	5,129,559	984,343	3,939,671	1,769,275	2,158,692
U.S. Armed Services overseas and Territories other than Puerto Rico	682,936	2,552	668,722	212,518	453,314
Puerto Rico	3,679,244	32,334	3,645,220	337,193	3,267,252
International	9,007,171	1,619,011	6,961,762	3,872,062	3,082,107
Undistributed [6]	9,758,786	-505,055	9,196,061	8,075,514	1,097,435
Adjustments and credits [7]	2,845,281	253,279	2,592,002	2,540,199	51,803
United States, total including adjustments and credits [7]	**2,745,035,410**	**354,315,825**	**2,309,187,810**	**508,586,468**	**1,788,331,416**

Footnotes at end of table.

Table 5. Internal Revenue Gross Collections, by Type of Tax and State, Fiscal Year 2008—Continued

[Money amounts are in thousands of dollars.]

State	Individual income and employment taxes—continued		Estate tax	Gift tax	Excise taxes
	Railroad retirement tax	Unemployment insurance tax			
	(6)	(7)	(8)	(9)	(10)
United States, total [5]	**4,938,890**	**7,331,036**	**26,543,433**	**3,280,502**	**51,707,840**
Alabama	2,650	84,805	228,770	41,431	126,087
Alaska	2,355	14,835	24,038	40	48,379
Arizona	1,857	129,846	335,205	24,197	1,245,059
Arkansas	2,114	153,973	144,733	102,148	678,356
California	11,514	840,100	5,339,566	461,170	3,379,983
Colorado	11,879	114,454	362,881	40,726	1,255,579
Connecticut	4,196	91,934	497,445	104,498	427,240
Delaware	26	28,714	67,051	6,000	48,603
District of Columbia	385,705	17,024	307,142	19,800	17,255
Florida	696,376	424,550	2,214,253	300,883	755,158
Georgia	2,692	249,333	474,879	50,644	1,904,574
Hawaii	[8]	25,719	97,607	30,260	125,161
Idaho	1,012	40,606	93,536	6,239	25,715
Illinois	159,822	337,505	1,238,847	129,961	4,227,644
Indiana	12,753	118,930	246,815	17,025	320,955
Iowa	9,495	60,780	104,801	4,741	106,424
Kansas	18,065	71,405	274,330	12,731	1,165,761
Kentucky	9,192	81,276	165,388	5,359	256,214
Louisiana	5,203	82,714	204,533	10,872	299,317
Maine	3,976	23,811	63,604	18,289	182,218
Maryland	15,833	132,090	674,036	73,252	132,806
Massachusetts	57,594	168,272	731,374	134,064	563,199
Michigan	83,479	213,346	666,576	35,178	211,390
Minnesota	71,540	196,266	240,967	67,950	1,351,844
Mississippi	1,848	44,432	58,170	13,163	248,692
Missouri	71,256	150,465	437,926	72,253	1,083,413
Montana	19,950	17,996	43,768	1,198	52,380
Nebraska	1,108,530	45,816	82,079	15,299	74,518
Nevada	2,197	58,535	166,601	30,015	100,766
New Hampshire	141	27,568	106,889	7,086	76,384
New Jersey	124,217	257,266	760,235	65,424	999,146
New Mexico	221	36,279	110,199	8,009	25,379
New York	322,826	379,253	2,790,090	473,412	1,105,977
North Carolina	5,149	227,131	582,965	41,007	230,782
North Dakota	3,901	13,389	11,422	1,875	19,844
Ohio	25,202	308,466	541,154	63,404	2,887,116
Oklahoma	1,990	76,082	161,527	15,650	4,110,178
Oregon	859	85,169	240,801	22,307	174,562
Pennsylvania	70,957	318,561	1,080,288	84,838	2,400,566
Rhode Island	0	31,628	99,521	27,207	9,260
South Carolina	1,310	74,887	253,872	15,120	141,945
South Dakota	22,709	14,268	30,919	6,731	31,020
Tennessee	1,925	180,793	254,492	21,580	933,059
Texas	933,526	590,457	1,549,767	243,043	15,150,053
Utah	4,357	65,548	108,369	10,367	809,079
Vermont	2,350	10,936	42,827	1,216	19,107
Virginia	631,455	168,784	659,458	39,104	211,672
Washington	5,507	188,787	460,077	170,867	630,286
West Virginia	457	21,777	77,122	6,693	111,036
Wisconsin	5,318	149,804	245,300	77,376	341,648
Wyoming	607	11,097	69,758	23,267	112,519
U.S. Armed Services overseas and Territories other than Puerto Rico	0	2,890	1,488	533	9,641
Puerto Rico	3	40,771	1,133	51	506
International	975	6,618	72,419	13,784	340,196
Undistributed [6]	-183	23,295	644,422	11,168	412,189
Adjustments and credits [7]	0	0	0	0	0
United States, total including adjustments and credits [7]	**4,938,890**	**7,331,036**	**26,543,433**	**3,280,502**	**51,707,840**

Footnotes at end of table.

Table 5. Internal Revenue Gross Collections, by Type of Tax and State, Fiscal Year 2008—Continued

Footnotes

[1] Excludes collections of excise taxes paid to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes tax-exempt organization business income taxes from "unrelated business income" (Form 990-T) and farmers' cooperatives (Form 990-C).

[3] Collections of individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and taxes on self-employment income (under the Self-Employment Insurance Contributions Act or SECA).

[4] Includes estate and trust income tax collections of $25.6 billion.

[5] Excludes adjustments and credits. See footnote 7.

[6] Includes tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

[7] Includes Highway and Airport and Airways Trust funds adjustments totaling $332,078 (thousands), of which $253,279 (thousands) were for corporation income tax, and $78,799 (thousands) were for individual income tax not withheld and SECA tax; $2,461,400 (thousands) for excess Federal Insurance Contributions Act (FICA) credits; and $51,803 (thousands) for advance earned income tax credits.

[8] Less than $500.

NOTES: Collection and refund data by State may not be comparable for a given fiscal year, because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year refunds made in Fiscal Year 2008 may result in negative amounts when such adjustments exceed current-year collections. See Table 8 for refund data.

Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 6. Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1960-2008

[Money amounts are in thousands of dollars.]

Fiscal year	Total Internal Revenue collections [1]	Income taxes: Total	Income taxes: Corporation income tax [2]	Income taxes: Individual income tax [3]	Employment taxes [4]	Estate tax	Gift tax	Excise taxes [5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1960	91,774,803	67,125,126	22,179,414	44,945,711	11,158,589	1,439,259	187,089	11,864,741
1961	94,401,086	67,917,941	21,764,940	46,153,001	12,502,451	1,745,480	170,912	12,064,302
1962	99,440,839	71,945,305	21,295,711	50,649,594	12,708,171	1,796,227	238,960	12,752,176
1963	105,925,395	75,323,714	22,336,134	52,987,581	15,004,486	1,971,614	215,843	13,409,737
1964	112,260,257	78,891,218	24,300,863	54,590,354	17,002,504	2,110,992	305,312	13,950,232
1965	114,434,634	79,792,016	26,131,334	53,660,683	17,104,306	2,454,332	291,201	14,792,779
1966	128,879,961	92,131,794	30,834,243	61,297,552	20,256,133	2,646,968	446,954	13,398,112
1967	148,374,815	104,288,420	34,917,825	69,370,595	26,958,241	2,728,580	285,826	14,113,748
1968	153,636,838	108,148,565	29,896,520	78,252,045	28,085,898	2,710,254	371,725	14,320,396
1969	187,919,560	135,778,052	38,337,646	97,440,406	33,068,657	3,136,691	393,373	15,542,787
1970	195,722,096	138,688,568	35,036,983	103,651,585	37,449,188	3,241,321	438,755	15,904,264
1971	191,647,198	131,072,374	30,319,953	100,752,421	39,918,690	3,352,641	431,642	16,871,851
1972	209,855,737	143,804,732	34,925,546	108,879,186	43,714,001	5,126,522	363,447	16,847,036
1973	237,787,204	164,157,315	39,045,309	125,112,006	52,081,709	4,338,924	636,938	16,572,318
1974	268,952,254	184,648,094	41,744,444	142,903,650	62,093,632	4,659,825	440,849	17,109,853
1975	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,312,657	375,421	16,847,741
1976	302,519,792	205,751,753	46,782,956	158,968,797	74,202,853	4,875,735	431,730	17,257,720
1976 [6]	75,462,780	49,567,484	9,808,905	39,758,579	19,892,041	1,367,935	117,312	4,518,008
1977	358,139,417	246,805,067	60,049,804	186,755,263	86,076,316	5,649,460	1,775,866	17,832,707
1978	399,776,389	278,438,289	65,380,145	213,058,144	97,291,653	5,242,080	139,419	18,664,949
1979	460,412,185	322,993,733	71,447,876	251,545,857	112,849,874	5,344,176	174,899	19,049,504
1980	519,375,273	359,927,392	72,379,610	287,547,782	128,330,480	6,282,247	216,134	24,619,021
1981	606,799,103	406,583,302	73,733,156	332,850,146	152,885,816	6,694,641	215,745	40,419,598
1982	632,240,506	418,599,768	65,990,832	352,608,936	168,717,936	8,035,335	108,038	36,779,428
1983	627,246,793	411,407,523	61,779,556	349,627,967	173,847,854	6,077,202	148,675	35,765,538
1984	680,475,229	437,071,049	74,179,370	362,891,679	199,210,028	6,024,985	151,682	38,017,486
1985	742,871,541	474,072,327	77,412,769	396,659,558	225,214,568	6,303,418	276,284	37,004,944
1986	782,251,812	497,406,391	80,441,620	416,964,771	243,978,380	6,814,417	380,538	33,672,086
1987	886,290,590	568,311,471	102,858,985	465,452,486	277,000,469	7,164,681	502,989	33,310,980
1988	935,106,594	583,349,120	109,682,554	473,666,566	318,038,990	7,348,679	435,766	25,934,040
1989	1,013,322,133	632,746,069	117,014,564	515,731,504	345,625,586	8,143,689	829,457	25,977,333
1990	1,056,365,652	650,244,947	110,016,539	540,228,408	367,219,321	9,633,736	2,128,202	27,139,445
1991	1,086,851,401	660,475,445	113,598,569	546,876,876	384,451,220	10,237,247	1,235,894	30,451,596
1992	1,120,799,558	675,673,952	117,950,796	557,723,156	400,080,904	10,411,450	1,067,666	33,565,587
1993	1,176,685,625	717,321,668	131,547,509	585,774,159	411,510,516	11,433,495	1,457,470	34,962,476
1994	1,276,466,776	774,023,837	154,204,684	619,819,153	443,831,352	13,500,126	2,106,667	43,004,794
1995	1,375,731,835	850,201,510	174,422,173	675,779,337	465,405,305	13,326,051	1,818,343	44,980,627
1996	1,486,546,674	934,368,068	189,054,791	745,313,276	492,365,178	15,350,591	2,241,226	42,221,611
1997	1,623,272,071	1,029,513,216	204,492,336	825,020,880	528,596,833	17,595,484	2,760,917	44,805,621
1998	1,769,408,739	1,141,335,868	213,270,011	928,065,857	557,799,193	21,314,933	3,316,029	45,642,716
1999	1,904,151,888	1,218,510,654	216,324,889	1,002,185,765	598,669,865	23,627,320	4,758,287	58,585,763
2000	2,096,916,925	1,372,732,596	235,654,894	1,137,077,702	639,651,814	25,618,377	4,103,243	54,810,895
2001	2,128,831,182	1,364,941,523	186,731,643	1,178,209,880	682,222,895	25,289,663	3,958,253	52,418,848
2002	2,016,627,269	1,249,171,681	211,437,773	1,037,733,908	688,077,238	25,532,186	1,709,329	52,136,835
2003	1,952,929,045	1,181,355,176	194,146,298	987,208,878	695,975,801	20,887,883	1,939,025	52,771,160
2004	2,018,502,103	1,220,868,119	230,619,359	990,248,760	717,247,296	24,130,143	1,449,319	54,807,225
2005	2,268,895,122	1,414,595,831	307,094,837	1,107,500,994	771,441,662	23,565,164	2,040,367	57,252,098
2006	2,518,680,230	1,617,183,944	380,924,573	1,236,259,371	814,819,218	26,717,493	1,970,032	57,989,543
2007	2,691,537,557	1,761,777,263	395,535,825	1,366,241,437	849,732,729	24,557,815	2,420,138	53,049,612
2008	2,745,035,410	1,780,306,008	354,315,825	1,425,990,183	883,197,626	26,543,433	3,280,502	51,707,840

Footnotes at end of table.

Table 6. Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1960-2008—Continued

Footnotes

[1] Includes adjustments and credits.

[2] Includes tax-exempt organization business income taxes from "unrelated business income" (Form 990-T) and farmers' cooperatives (Form 990-C).

[3] Includes income tax on estates and trusts.

[4] Includes taxes for Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), unemployment insurance, and railroad retirement.

[5] Excludes excise taxes on alcohol, tobacco, firearms and ammunition, and certain occupations collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991.

[6] Represents fiscal-year transitional period, July through September 1976, resulting from fiscal-year redefinition. Fiscal Year 1976 covered July 1975 through June 1976 (earlier years were similarly defined). Fiscal Year 1977 covered October 1976 through September 1977 (subsequent years are similarly defined).

NOTES: Detail may not add to totals because of rounding. All money amounts are in current dollars.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 7. Number of Internal Revenue Refunds Issued, by State, Fiscal Year 2008

State	Total Internal Revenue refunds [1]	Number of refunds of— Corporation income tax [2]	Individual income tax [3]	Economic stimulus payments [4]	Employment taxes [5]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total	**237,689,335**	**630,200**	**118,479,904**	**116,269,439**	**2,195,825**	**12,822**	**3,418**	**97,727**
Alabama	3,671,822	6,313	1,768,865	1,862,707	32,435	99	55	1,348
Alaska	538,758	1,196	270,828	258,183	8,125	23	0	403
Arizona	4,452,333	9,835	2,225,277	2,176,175	39,672	178	46	1,150
Arkansas	2,162,356	4,886	1,007,920	1,127,618	20,946	47	7	932
California	26,069,119	82,871	13,399,222	12,327,459	246,224	2,668	443	10,232
Colorado	3,673,310	11,388	1,819,941	1,799,130	41,214	194	43	1,400
Connecticut	2,752,065	7,029	1,371,681	1,347,728	24,279	285	83	980
Delaware	708,142	2,427	351,080	348,117	6,034	44	31	409
District of Columbia	464,327	1,761	240,599	216,583	5,011	53	18	302
Florida	15,135,693	41,505	7,468,094	7,446,953	172,061	960	364	5,756
Georgia	7,092,550	16,597	3,617,883	3,389,063	66,167	248	61	2,531
Hawaii	1,081,714	3,461	526,822	540,854	10,148	97	15	317
Idaho	1,123,876	3,592	534,836	569,615	15,236	38	9	550
Illinois	10,048,102	26,904	5,028,113	4,902,835	84,933	511	97	4,709
Indiana	5,173,312	10,218	2,548,382	2,576,042	36,581	128	49	1,912
Iowa	2,384,885	9,430	1,102,897	1,252,239	18,928	65	16	1,310
Kansas	2,148,751	7,126	1,033,911	1,085,811	20,809	79	13	1,002
Kentucky	3,355,000	5,725	1,579,673	1,744,037	24,038	96	17	1,414
Louisiana	3,407,363	8,866	1,663,638	1,694,816	38,448	126	38	1,431
Maine	1,119,558	3,235	519,543	587,573	8,709	64	10	424
Maryland	4,454,613	11,832	2,262,302	2,141,359	37,325	286	62	1,447
Massachusetts	5,145,949	13,208	2,534,012	2,558,162	38,105	396	124	1,942
Michigan	7,817,818	22,064	3,821,159	3,914,077	57,541	276	87	2,614
Minnesota	4,150,056	13,425	1,997,200	2,102,324	34,358	157	69	2,523
Mississippi	2,260,049	5,090	1,082,068	1,151,165	20,729	45	10	942
Missouri	4,683,883	12,491	2,230,047	2,398,760	40,330	179	65	2,011
Montana	778,759	4,461	360,096	402,620	11,120	47	10	405
Nebraska	1,415,589	5,821	667,214	727,302	14,165	36	17	1,034
Nevada	2,102,942	7,104	1,089,926	984,782	20,121	100	35	874
New Hampshire	1,115,443	3,575	546,651	554,570	10,112	63	14	458
New Jersey	6,783,396	18,770	3,443,855	3,252,335	65,092	560	119	2,665
New Mexico	1,525,222	3,427	742,772	762,827	15,605	53	16	522
New York	14,999,781	40,399	7,444,280	7,358,836	149,007	1,278	473	5,508
North Carolina	7,040,103	16,192	3,439,821	3,521,070	59,430	278	63	3,249
North Dakota	526,396	2,241	239,443	278,321	5,924	16	15	436
Ohio	9,588,554	20,957	4,636,043	4,867,346	60,353	293	66	3,496
Oklahoma	2,710,777	7,077	1,293,748	1,380,977	27,546	77	27	1,325
Oregon	2,856,320	9,572	1,364,499	1,451,646	29,129	185	42	1,247
Pennsylvania	10,371,942	19,980	4,992,275	5,283,812	71,517	397	133	3,828
Rhode Island	879,276	2,178	429,777	441,944	4,921	67	13	376
South Carolina	3,479,965	6,780	1,688,589	1,752,606	30,523	92	23	1,352
South Dakota	645,462	2,626	299,616	334,912	7,832	15	19	442
Tennessee	4,965,999	8,768	2,406,594	2,502,869	45,755	123	52	1,838
Texas	17,809,244	44,449	9,180,797	8,380,195	193,061	647	207	9,888
Utah	1,848,764	5,274	941,549	879,836	21,456	47	11	591
Vermont	533,571	1,954	249,240	275,651	6,343	39	8	336
Virginia	6,132,797	15,083	3,050,023	3,009,996	55,184	336	44	2,131
Washington	5,206,885	14,695	2,580,342	2,547,971	61,480	259	73	2,065
West Virginia	1,466,317	2,397	670,149	781,292	11,755	16	12	696
Wisconsin	4,593,578	14,930	2,186,707	2,355,761	34,152	193	44	1,791
Wyoming	446,731	2,097	215,273	221,276	7,736	40	24	285
U.S. Armed Services overseas and Territories other than Puerto Rico	370,117	134	198,857	168,316	2,767	0	3	40
Puerto Rico	290,328	454	223,463	43,836	22,532	d	d	33
International	579,277	6,318	569,383	N/A	2,525	211	20	820
Undistributed [6]	1,550,396	12	1,322,929	227,149	296	d	d	5
Child tax credit [7]	**16,945,060**	**N/A**	**16,945,060**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned income tax credits [7]	**19,747,501**	**N/A**	**19,747,501**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

Footnotes at end of table.

Table 7. Number of Internal Revenue Refunds Issued, by State, Fiscal Year 2008—Continued

Footnotes

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A—Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable earned income tax credits, refundable child tax credits, and other refunds required by law. Counts of refund adjustments and credits are not available separately and are excluded from the total number of refunds. The total number of refunds increased significantly in Fiscal Year 2008, primarily as a result of the one-time economic stimulus payments associated with the Economic Stimulus Act of 2008.

[2] Includes refunds of tax on unrelated business income of tax-exempt organizations (Form 990-T) and farmers' cooperatives (Form 990-C).

[3] Includes 258,118 refunds of estate and trust income taxes (Form 1041).

[4] The one-time economic stimulus payments were special refunds to qualified taxpayers. These payments were associated with the Economic Stimulus Act of 2008.

[5] Includes refunds of and credits for: self-employment income under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA) except excess credits.

[6] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

[7] Reflects refundable portions of credits only. Shown separately for informational purposes; counts are included in the State figures and U.S. totals.

NOTES: Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 8. Amount of Internal Revenue Refunds Issued, Including Interest, by State, Fiscal Year 2008

[Money amounts are in thousands of dollars.]

State	Total Internal Revenue refunds [1, 2]	Amounts refunded						
		Corporation income tax [1, 3]	Individual income tax [1, 2]	Economic stimulus payments [4]	Employment taxes [5]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [6]	**425,675,913**	**54,340,019**	**270,378,034**	**95,732,671**	**3,252,115**	**963,209**	**58,533**	**951,333**
Alabama	6,399,377	808,929	4,069,259	1,476,973	29,143	7,309	2,139	5,626
Alaska	805,512	5,703	562,570	226,084	7,929	1,267	0	1,958
Arizona	7,500,487	551,512	5,084,734	1,799,492	42,973	8,963	929	11,885
Arkansas	3,278,251	156,823	2,164,917	905,087	15,880	6,033	50	29,462
California	48,717,749	4,925,497	33,291,510	9,836,318	390,359	213,898	6,585	53,582
Colorado	6,351,414	756,217	3,976,410	1,508,208	62,911	8,591	391	38,686
Connecticut	7,341,332	2,609,326	3,556,364	1,097,066	43,311	23,804	3,230	8,231
Delaware	1,619,264	470,666	839,900	286,666	18,979	1,995	84	976
District of Columbia	1,408,452	612,184	624,386	138,691	18,300	13,794	309	788
Florida	26,830,118	2,552,448	18,322,879	5,663,590	188,549	65,797	4,190	32,664
Georgia	13,601,650	2,259,163	8,469,970	2,732,435	99,198	20,141	213	20,530
Hawaii	1,604,152	71,738	1,072,024	441,709	11,115	6,242	4	1,321
Idaho	1,666,497	68,827	1,080,281	501,028	12,177	2,162	12	2,009
Illinois	19,067,481	2,482,338	12,361,728	4,022,598	129,015	30,811	4,120	36,871
Indiana	8,625,141	854,920	5,514,634	2,197,015	44,035	7,835	210	6,492
Iowa	3,548,477	211,435	2,226,199	1,083,901	16,257	1,823	14	8,847
Kansas	3,370,380	256,223	2,120,181	938,832	21,864	5,923	61	27,295
Kentucky	5,035,252	250,926	3,317,209	1,422,843	26,245	3,053	30	14,946
Louisiana	5,565,584	172,091	3,998,774	1,332,824	50,594	7,412	1,869	2,020
Maine	1,498,631	56,774	965,215	467,704	5,021	3,102	47	769
Maryland	7,886,164	479,919	5,571,552	1,727,013	74,602	25,578	424	7,076
Massachusetts	9,024,282	754,072	6,109,839	2,039,955	84,277	23,340	2,826	9,974
Michigan	15,415,997	3,702,297	8,318,592	3,266,087	83,108	19,649	325	25,939
Minnesota	7,154,386	1,108,509	4,120,361	1,804,550	64,398	8,791	228	47,548
Mississippi	3,495,315	70,110	2,515,446	886,517	13,389	3,442	14	6,398
Missouri	7,836,216	1,077,567	4,707,425	1,978,196	49,561	9,071	3,211	11,186
Montana	1,019,585	28,291	654,347	328,516	5,720	1,919	59	733
Nebraska	2,146,859	180,159	1,313,659	630,376	11,080	508	35	11,042
Nevada	4,049,460	390,013	2,798,498	795,364	30,055	31,304	439	3,787
New Hampshire	1,721,514	44,935	1,190,218	467,989	8,419	4,434	45	5,475
New Jersey	13,671,114	1,783,842	9,062,288	2,627,522	129,660	30,567	663	36,571
New Mexico	2,254,005	100,604	1,524,423	609,581	14,714	3,485	205	991
New York	33,709,429	8,829,812	18,406,617	5,623,665	665,939	125,939	3,785	53,672
North Carolina	11,886,652	1,588,637	7,364,430	2,842,105	72,677	10,511	231	8,062
North Dakota	693,665	19,930	431,826	236,137	3,223	514	207	1,829
Ohio	15,085,421	1,574,042	9,464,566	3,917,774	85,082	12,466	233	31,257
Oklahoma	4,167,848	202,734	2,738,434	1,145,481	21,150	2,869	164	57,017
Oregon	4,111,075	250,913	2,638,910	1,177,313	22,464	9,633	601	11,240
Pennsylvania	16,916,127	1,812,222	10,679,495	4,291,136	91,859	30,403	-739	11,750
Rhode Island	1,376,727	72,440	945,394	347,028	6,623	3,964	131	1,147
South Carolina	5,066,465	125,642	3,520,419	1,385,691	22,363	6,762	171	5,416
South Dakota	928,823	47,476	586,757	285,993	4,682	349	22	3,544
Tennessee	8,365,644	969,866	5,296,940	2,015,862	48,117	9,749	525	24,586
Texas	33,587,800	4,561,131	21,689,548	6,985,269	192,910	67,486	14,188	77,268
Utah	3,171,954	230,489	2,036,665	841,934	21,162	1,558	152	39,994
Vermont	756,978	52,825	471,284	223,591	3,755	3,856	51	1,617
Virginia	10,573,078	797,533	7,193,266	2,482,049	59,045	28,797	439	11,950
Washington	11,376,059	3,385,467	5,751,773	2,135,298	64,778	19,622	4,744	14,376
West Virginia	2,050,783	67,991	1,347,808	623,764	7,249	1,148	58	2,766
Wisconsin	7,022,775	651,531	4,314,849	2,013,639	24,476	13,256	385	4,639
Wyoming	716,776	12,163	502,650	192,625	6,277	1,124	109	1,828
U.S. Armed Services overseas and Territories other than Puerto Rico	731,128	52	444,760	[7] 283,842	2,418	0	14	40
Puerto Rico	1,740,185	36,437	377,606	[7] 1,315,793	10,253	d	d	76
International	1,631,285	542,205	1,016,997	0	58,204	7,599	87	6,193
Undistributed [8]	499,137	-1,345,576	1,651,246	125,955	-45,430	d	d	109,386
Refund adjustments and credits [9]	3,162,289	-770,627	21,387	N/A	2,461,400	0	0	1,450,129
Child tax credit [10]	**17,073,843**	**N/A**	**17,073,843**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned income tax credits [10]	**39,581,509**	**N/A**	**39,581,509**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
United States total, including adjustments and credits [9]	**428,838,202**	**53,569,392**	**270,399,421**	**95,732,671**	**5,713,515**	**963,209**	**58,533**	**2,401,462**

Footnotes at end of table.

Table 8. Amount of Internal Revenue Refunds Issued, Including Interest, by State, Fiscal Year 2008—Continued

Footnotes

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A—Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable earned income tax credits, refundable child tax credits, and other refunds required by law. Also includes $4.4 billion in interest, of which $3.5 billion were paid to corporations, and $0.9 billion were paid to all others (related to individual, employment, estate, gift, and excise tax returns). The total amount of refunds increased significantly in Fiscal Year 2008, primarily as a result of the one-time economic stimulus payments associated with the Economic Stimulus Act of 2008.

[2] Includes $2.4 billion (including interest of $36.5 million) in estate and trust (Form 1041) refunds. The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ) was $1,592.

[3] Includes refunds of tax on unrelated business income of tax-exempt organizations (Form 990-T) and farmers' cooperatives (Form 990-C).

[4] The one-time economic stimulus payments were special refunds to qualified taxpayers. These payments were associated with the Economic Stimulus Act of 2008.

[5] Includes refunds of and credits for: self-employment income under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA) except excess credits.

[6] Excludes refund adjustments and credits. See footnote 9.

[7] Economic stimulus payments were provided directly to the treasuries of U.S. Territories and Puerto Rico in lump sum payments. The territories and Puerto Rico distributed these payments to their qualified taxpayers. See footnote 1.

[8] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

[9] Includes Highway and Airport and Airways Trust funds adjustments totaling $356,239 (thousands), of which -$770,627 (thousands) were for corporation income tax, $21,387 (thousands) were for individual income tax, and $1,105,479 (thousands) were for excise taxes. Also includes employment tax credits of $2,461,400 (thousands) under the excess Federal Insurance Contributions Act (FICA), and excise taxes of $344,650 (thousands) collected by the U.S. Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[10] Reflects refundable portions of the credits only. Shown separately for informational purposes, refund amounts are included in the State figures and U.S. totals.

NOTES: Collection and refund data by State may not be comparable for a given fiscal year, because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in Fiscal Year 2008 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data.

Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Enforcement

Examinations

Tables 9a through 12 provide information about examinations of most types of tax returns. Table 9a provides an overview of examinations of income tax returns, estate and gift tax returns, employment tax returns, excise tax returns, and certain other business tax returns. Table 9b shows examinations of individual income tax returns by size of adjusted gross income. Table 10 provides additional information about those examinations in which the taxpayer did not agree with the IRS examiner's determination. Table 11 provides information on examinations that prevented the erroneous payment of refunds. Table 12 shows the number of examinations that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended.

Table 13 provides information about examinations of tax-exempt organizations, such as charitable organizations and foundations, employee retirement plans, and Government entities. These organizations generally do not owe Federal income tax. However, tax-exempt organizations may owe additional payroll taxes, unrelated business income tax, or excise taxes. In addition, changes to exempt organization returns may lead to adjustments on related taxable returns. Examinations of related returns are also included in Table 13 (and excluded from Tables 9a through 12).

Table 9a. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2008

Type and size of return	Returns filed in Calendar Year 2007 [1, 2]	Returns examined in Fiscal Year 2008 [1]			
		Total	Percentage covered	Field [3]	Correspondence
	(1)	(2)	(3)	(4)	(5)
United States, total	**183,052,945**	**1,540,771**	**0.8**	**430,560**	**1,110,211**
Taxable returns:					
▶ Individual income tax returns, total	137,849,635	[4] 1,391,581	1.0	310,429	1,081,152
▷ Returns with total positive income under $200,000 [5]:					
➢ Nonbusiness returns without earned income tax credit:					
Without Schedules C, E, F, or Form 2106 [6]	78,608,856	342,958	0.4	36,433	306,525
With Schedule E or Form 2106 [7]	15,409,542	205,432	1.3	55,327	150,105
➢ Business returns without earned income tax credit:					
Nonfarm business returns by size of total gross receipts [8]:					
Under $25,000	10,496,414	122,321	1.2	47,146	75,175
$25,000 under $100,000	3,228,160	59,739	1.9	29,133	30,606
$100,000 under $200,000	943,174	36,131	3.8	23,582	12,549
$200,000 or more	730,815	22,869	3.1	20,088	2,781
Farm returns	1,366,833	7,542	0.6	3,608	3,934
➢ Business and nonbusiness returns with earned income tax credit by size of total gross receipts [8,9]:					
Under $25,000	21,028,686	[10] 410,889	2.0	14,130	396,759
$25,000 or more	1,470,688	[10] 51,368	3.5	27,248	24,120
▷ Returns with total positive income of at least $200,000 and under $1,000,000 [5]:					
Nonbusiness returns	2,741,555	72,006	2.6	19,046	52,960
Business returns	1,307,825	36,871	2.8	22,296	14,575
▷ Returns with total positive income of $1,000,000 or more [5]	392,776	21,874	5.6	12,233	9,641
▷ International returns [11]	124,311	1,581	1.3	159	1,422
▶ Corporation income tax returns, except Form 1120S, total [12]	2,255,443	30,417	1.3	28,373	2,044
▷ Returns other than Form 1120-F [13]:					
➢ Small corporations [14]	2,166,197	20,580	1.0	18,783	1,797
No balance sheet returns	448,117	1,924	0.4	1,843	81
Balance sheet returns by size of total assets:					
Under $250,000	1,137,067	9,073	0.8	7,580	1,493
$250,000 under $1,000,000	366,845	5,030	1.4	4,924	106
$1,000,000 under $5,000,000	182,734	3,585	2.0	3,496	89
$5,000,000 under $10,000,000	31,434	968	3.1	940	28
➢ Large corporations [15]	61,641	9,406	15.3	9,205	201
Balance sheet returns by size of total assets:					
$10,000,000 under $50,000,000	32,697	3,833	11.7	3,778	55
$50,000,000 under $100,000,000	7,629	893	11.7	871	22
$100,000,000 under $250,000,000	7,999	1,026	12.8	1,006	20
$250,000,000 under $500,000,000	4,591	652	14.2	635	17
$500,000,000 under $1,000,000,000	3,350	624	18.6	606	18
$1,000,000,000 under $5,000,000,000	3,950	1,231	31.2	1,197	34
$5,000,000,000 under $20,000,000,000	1,056	678	64.2	652	26
$20,000,000,000 or more	369	469	[16] 127.1	460	9
▷ Form 1120-F returns [13]	27,605	431	1.6	385	46
▶ Estate and trust income tax returns	3,729,793	4,582	0.1	993	3,589
▶ Estate tax returns:					
▷ Total	47,298	3,852	8.1	d	d
➢ Size of gross estate:					
Under $5,000,000	38,696	2,182	5.6	d	d
$5,000,000 or more	8,602	1,670	19.4	1,670	0
▶ Gift tax returns	255,123	1,071	0.4	d	d
▶ Employment tax returns	30,717,441	60,346	0.2	43,726	16,620
▶ Excise tax returns	895,388	16,134	1.8	13,477	2,657
▶ Other taxable returns [17]	[18]	1,943	[18]	1,751	192
Nontaxable returns:					
▶ Partnership returns	3,146,994	13,203	0.4	10,757	2,446
▶ S corporation returns [19]	4,155,830	16,634	0.4	15,845	789
▶ Estate and trust returns	[18]	1,008	[18]	288	720
Income, estate, and gift tax, and nontaxable returns, total	**151,440,116**	**1,462,348**	**1.0**	**371,606**	**1,090,742**

Footnotes at end of table.

Table 9a. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2008—Continued

Type and size of return	Percentage of returns examined with no change		Recommended additional tax (thousands of dollars)			Average recommended additional tax per return (dollars)	
	Field [3]	Corres-pondence	Total	Field [3]	Corres-pondence	Field [3]	Corres-pondence
	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**[18]**	**[18]**	**43,437,364**	**36,729,140**	**6,708,224**	**85,306**	**6,042**
Taxable returns:							
▶ Individual income tax returns, total	11	15	[20] 12,462,770	5,944,735	6,518,035	19,150	6,029
▷ Returns with total positive income under $200,000 [5]:							
➢ Nonbusiness returns without earned income tax credit:							
Without Schedules C, E, F, or Form 2106 [6]	14	22	1,189,047	338,777	850,270	9,299	2,774
With Schedule E or Form 2106 [7]	7	11	893,908	438,591	455,317	7,927	3,033
➢ Business returns without earned income tax credit:							
Nonfarm business returns by size of total gross receipts [8]:							
Under $25,000	7	18	502,902	293,863	209,039	6,233	2,781
$25,000 under $100,000	9	13	531,263	253,957	277,306	8,717	9,061
$100,000 under $200,000	7	14	846,166	511,077	335,089	21,672	26,702
$200,000 or more	13	48	379,659	374,194	5,465	18,628	1,965
Farm returns	15	38	89,282	77,049	12,233	21,355	3,110
➢ Business and nonbusiness returns with earned income tax credit by size of total gross receipts [8,9]:							
Under $25,000	14	7	1,642,114	63,483	1,578,631	4,493	3,979
$25,000 or more	8	14	304,239	240,826	63,413	8,838	2,629
▷ Returns with total positive income of at least $200,000 and under $1,000,000 [5]:							
Nonbusiness returns	14	33	1,502,421	440,885	1,061,536	23,148	20,044
Business returns	16	36	839,476	488,022	351,454	21,888	24,113
▷ Returns with total positive income of $1,000,000 or more [5]	19	55	3,736,403	2,419,572	1,316,831	197,791	136,587
▷ International returns [11]	30	2	5,890	4,439	1,451	27,918	1,020
▶ Corporation income tax returns, except Form 1120S, total [12]	27	78	26,817,682	26,749,498	68,184	942,780	33,358
▷ Returns other than Form 1120-F [13]:							
➢ Small corporations [14]	28	79	601,517	599,509	2,008	31,918	1,117
No balance sheet returns	20	67	86,149	85,816	333	46,563	4,111
Balance sheet returns by size of total assets:							
Under $250,000	26	81	149,272	147,987	1,285	19,523	861
$250,000 under $1,000,000	29	47	132,983	132,656	327	26,941	3,085
$1,000,000 under $5,000,000	33	81	151,527	151,465	62	43,325	697
$5,000,000 under $10,000,000	33	89	81,586	81,585	1	86,793	36
➢ Large corporations [15]	24	69	25,421,905	25,355,729	66,176	2,754,560	329,234
Balance sheet returns by size of total assets:							
$10,000,000 under $50,000,000	32	65	612,758	582,181	30,577	154,098	555,945
$50,000,000 under $100,000,000	32	64	152,612	127,701	24,911	146,614	1,132,318
$100,000,000 under $250,000,000	26	65	347,963	347,797	166	345,723	8,300
$250,000,000 under $500,000,000	22	76	227,306	226,518	788	356,721	46,353
$500,000,000 under $1,000,000,000	20	72	563,489	563,419	70	929,734	3,889
$1,000,000,000 under $5,000,000,000	14	68	3,125,746	3,117,756	7,990	2,604,642	235,000
$5,000,000,000 under $20,000,000,000	6	77	6,233,940	6,232,266	1,674	9,558,690	64,385
$20,000,000,000 or more	4	67	14,158,091	14,158,091	[21]	30,778,459	[22]
▷ Form 1120-F returns [13]	23	98	794,260	794,260	[21]	2,063,013	[22]
▶ Estate and trust income tax returns	14	78	124,244	113,920	10,324	114,723	2,877
▶ Estate tax returns:							
▷ Total	13	0	834,285	d	d	216,697	N/A
➢ Size of gross estate:							
Under $5,000,000	0	0	202,009	d	d	92,665	N/A
$5,000,000 or more	14	N/A	632,276	632,276	0	378,608	N/A
▶ Gift tax returns	26	0	223,537	d	d	208,718	N/A
▶ Employment tax returns	15	3	2,765,036	2,655,818	109,218	60,738	6,571
▶ Excise tax returns	28	55	120,004	118,172	1,832	8,768	689
▶ Other taxable returns [17]	19	41	89,806	89,175	631	50,928	3,286
Nontaxable returns:							
▶ Partnership returns	42	71	N/A	N/A	N/A	N/A	N/A
▶ S corporation returns [19]	34	57	N/A	N/A	N/A	N/A	N/A
▶ Estate and trust returns	52	78	N/A	N/A	N/A	N/A	N/A
Income, estate, and gift tax, and nontaxable returns, total	**14**	**16**	**40,462,518**	**33,865,975**	**6,596,543**	**91,134**	**6,048**

Footnotes at end of table.

Table 9a. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2008—Continued

Footnotes

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A—Not applicable.

[1] Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

[2] In general, examination activity is associated with returns filed in the previous calendar year.

[3] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners, in person or through correspondence (in selected cases).

[4] Includes a total of 503,755 returns with an earned income tax credit (EITC) claim. These returns were selected for examination on the basis of an EITC claim or other selection criteria. Excludes 4 returns associated with the earned income tax credit qualifying child certification test, which are tracked in IRS's examination database.

[5] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[6] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[7] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses). Excludes returns with a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[8] "Total gross receipts" is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[9] Includes all Forms 1040, those with and without business income, reporting an earned income tax credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under $25,000" classification.

[10] Includes returns selected for examination on the basis of an earned income tax credit (EITC) claim.

[11] Includes Forms 1040PR (self-employment tax form for Puerto Rico) and 1040-SS (self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands).

[12] Includes Forms 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporation, except foreign life insurance company); 1120-H (homeowner association); 1120-L (life insurance company); 1120M (mutual insurance company); 1120-PC (property and casualty insurance company); 1120-POL (certain political association); 1120-REIT (real estate investment trust); 1120-RIC (regulated investment company); and 1120-SF (settlement fund). Excludes certain other types of corporations, which are included in "other taxable returns" described in footnote 17.

[13] Form 1120-F is filed by a foreign corporation with U.S. income, other than a foreign life insurance company (Form 1120-L) or a foreign sales corporation (Form 1120-FSC).

[14] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[15] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[16] The percentage of returns examined may be greater than 100 percent of the returns filed in Calendar Year 2007 since examinations may be conducted on returns filed in prior calendar years.

[17] Includes Forms 1120S for an S corporation reporting a tax (see footnote 19); 1120-FSC (foreign sales corporation); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); 990-C (farmers' cooperative association); and 8804 (partnership withholding).

[18] Not tabulated.

[19] Includes most Forms 1120S, which are filed by qualifying S corporations electing to be taxed through shareholders. Under certain conditions, S corporations are subject to tax and are included in "other taxable returns" in this table. See footnote 17.

[20] Includes a total of $1,993,891 (thousands) in recommended additional tax (including an earned income tax credit) on returns selected for examination on the basis of an EITC claim or other selection criteria. Excludes $7 (thousands) in denied EITC related to the qualifying child certification test. These EITC cases are tracked in IRS's examination database.

[21] Less than $500.

[22] Less than $50.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation SE:S:E:EPD:MISA

Table 9b. Examination Coverage: Individual Income Tax Returns Examined, by Size of Adjusted Gross Income, Fiscal Year 2008

Size of adjusted gross income [1]	Returns filed in Calendar Year 2007 (percent) [2]	Examination coverage in Fiscal Year 2008 (percent) [3]
All returns [4]	**100.00**	**1.00**
No adjusted gross income [5]	2.13	2.15
$1 under $25,000	40.51	0.90
$25,000 under $50,000	24.31	0.72
$50,000 under $75,000	13.44	0.69
$75,000 under $100,000	7.99	0.69
$100,000 under $200,000	8.69	0.98
$200,000 under $500,000	2.25	1.92
$500,000 under $1,000,000	0.43	2.98
$1,000,000 under $5,000,000	0.23	4.02
$5,000,000 under $10,000,000	0.02	6.47
$10,000,000 or more	0.01	9.77

[1] Adjusted gross income is total income, as defined by the Tax Code, less statutory adjustments—primarily business, investment, and certain other deductions.

[2] In general, examination activity is associated with returns filed in the previous calendar year.

[3] Represents the number of returns examined in Fiscal Year 2008 for each adjusted gross income (AGI) class, as a percentage of the total number of returns filed in Calendar Year 2007 for that AGI class.

[4] In addition to examinations of returns filed, IRS examined more than 158,000 cases in which no return was filed. These nonfiler cases were referred for examination by the Collections Program and the Automated Substitute for Return Program (ASFR). In the ASFR Program, IRS uses information returns (such as Forms W-2 and 1099) to identify persons who failed to file a return and constructs tax returns for certain nonfilers based on that third-party information. These nonfiler cases are excluded from the examination data in this table.

[5] Includes returns with adjusted gross income (AGI) of less than zero. AGI may be less than zero when a taxpayer reports losses or statutory adjustments exceed total income.

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R

Table 10. Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2008

[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [1]			Amount unagreed		
	Total	Field [2]	Corres-pondence	Total	Field [2]	Corres-pondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**45,351**	**33,191**	**12,160**	**23,445,478**	**23,137,115**	**308,363**
▶ Individual income tax returns, total	36,758	24,619	12,139	2,999,544	2,694,383	305,161
▷ Returns with total positive income under $200,000 [3]:						
➢ Nonbusiness returns without earned income tax credit:						
Without Schedules C, E, F, or Form 2106 [4]	6,934	2,666	4,268	180,715	147,158	33,557
With Schedule E or Form 2106 [5]	5,853	3,083	2,770	99,781	88,244	11,537
➢ Business returns without earned income tax credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	5,184	4,046	1,138	99,416	89,764	9,652
$25,000 under $100,000	2,731	2,435	296	87,181	82,875	4,306
$100,000 under $200,000	2,152	1,985	167	104,684	100,522	4,162
$200,000 or more	1,366	1,323	43	80,828	80,410	418
Farm returns	d	d	207	d	d	462
➢ Business and nonbusiness returns with earned income tax credit by size of total gross receipts [6,7]:						
Under $25,000	1,894	529	1,365	18,967	9,161	9,806
$25,000 or more	2,283	2,068	215	53,355	52,923	432
▷ Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	3,110	1,948	1,162	258,228	194,600	63,628
Business returns	2,852	2,522	330	199,081	191,616	7,465
▷ Returns with total positive income of $1,000,000 or more [3]	1,880	1,702	178	1,751,206	1,591,470	159,736
▷ International returns [8]	d	d	0	d	d	0
▶ Corporation income tax returns, except Form 1120S, total [9]	3,082	3,074	8	19,531,698	19,531,670	28
▷ Returns other than Form 1120-F [10]:						
➢ Small corporations [11]	1,864	1,857	7	209,648	209,620	28
No balance sheet returns	184	184	0	29,773	29,773	0
Balance sheet returns by size of total assets:						
Under $250,000	852	845	7	51,279	51,251	28
$250,000 under $1,000,000	427	427	0	42,748	42,748	0
$1,000,000 under $5,000,000	306	306	0	63,044	63,044	0
$5,000,000 under $10,000,000	95	95	0	22,804	22,804	0
➢ Large corporations [12]	1,190	d	d	18,561,719	d	d
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	331	d	d	349,316	d	d
$50,000,000 under $100,000,000	65	d	d	31,735	d	d
$100,000,000 under $250,000,000	101	101	0	224,380	224,380	0
$250,000,000 under $500,000,000	56	56	0	141,020	141,020	0
$500,000,000 under $1,000,000,000	70	70	0	113,462	113,462	0
$1,000,000,000 under $5,000,000,000	228	228	0	2,351,503	2,351,503	0
$5,000,000,000 under $20,000,000,000	151	151	0	4,664,916	4,664,916	0
$20,000,000,000 or more	188	188	0	10,685,387	10,685,387	0
▷ Form 1120-F returns [10]	28	d	d	760,331	d	d
▶ Estate and trust income tax returns	133	126	7	50,497	47,503	2,994
▶ Estate tax returns:						
▷ Total	217	217	0	289,752	289,752	0
➢ Size of gross estate:						
Under $5,000,000	121	121	0	62,240	62,240	0
$5,000,000 or more	96	96	0	227,512	227,512	0
▶ Gift tax returns	143	143	0	120,616	120,616	0
▶ Employment tax returns	4,210	d	d	377,851	d	d
▶ Excise tax returns	770	d	d	41,642	d	d
▶ Other taxable returns [13]	38	34	4	33,878	33,708	170

Footnotes at end of table.

Table 10. Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2008—Continued

Footnotes

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

[2] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners, in person or through correspondence (in selected cases).

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses). Excludes returns with a Schedule C (nonfarm sole prietorship) or Schedule F (profit or loss from farming).

[6] "Total gross receipts" is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the large source of income.

[7] Includes all Forms 1040, those with and without business income, reporting an earned income tax credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under $25,000" classification.

[8] Includes Forms 1040PR (self-employment tax form for Puerto Rico) and 1040-SS (self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands).

[9] Includes Forms 1120 (“long form”); 1120-A (“short form”); 1120-F (foreign corporation, except foreign life insurance company); 1120-H (homeowner association); 1120-L (life insurance company); 1120M (mutual insurance company); 1120-PC (property and casualty insurance company); 1120-POL (certain political association); 1120-REIT (real estate investment trust); 1120-RIC (regulated investment company); and 1120-SF (settlement fund). Excludes certain other types of corporations, which are included in “other taxable returns” described in footnote 13.

[10] Form 1120-F is filed by a foreign corporation with U.S. income, other than a foreign life insurance company (Form 1120-L) or a foreign sales corporation (Form 1120-FSC).

[11] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[12] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[13] Includes Forms 1120S for an S corporation reporting a tax; 1120-FSC (foreign sales corporation); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); 990-C (farmers’ cooperative association); and 8804 (partnership withholding).

NOTE: Detail may not add to totals because of rounding.

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation
SE:S:E:EPD:MISA

Table 11. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2008 [1]

[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [2]			Amount protected		
	Total	Field [3]	Corres-pondence	Total	Field [3]	Corres-pondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**56,069**	**15,634**	**40,435**	**6,888,397**	**6,793,081**	**95,316**
▶ Individual income tax returns, total	49,897	9,467	40,430	299,589	204,276	95,313
▷ Returns with total positive income under $200,000 [4]:						
➢ Nonbusiness returns without earned income tax credit:						
Without Schedules C, E, F, or Form 2106 [5]	23,106	2,020	21,086	63,840	11,985	51,855
With Schedule E or Form 2106 [6]	2,851	1,102	1,749	14,941	10,022	4,919
➢ Business returns without earned income tax credit:						
Nonfarm business returns by size of total gross receipts [7]:						
Under $25,000	4,793	883	3,910	12,568	3,511	9,057
$25,000 under $100,000	2,640	769	1,871	8,865	4,149	4,716
$100,000 under $200,000	1,065	705	360	8,998	8,173	825
$200,000 or more	637	467	170	4,014	3,376	638
Farm returns	197	87	110	647	386	261
➢ Business and nonbusiness returns with earned income tax credit by size of total gross receipts [7,8]:						
Under $25,000	9,051	124	8,927	16,711	810	15,901
$25,000 or more	1,288	245	1,043	3,167	1,275	1,892
▷ Returns with total positive income of at least $200,000 and under $1,000,000 [4]:						
Nonbusiness returns	1,544	1,188	356	31,314	29,480	1,834
Business returns	1,249	1,067	182	18,312	17,264	1,048
▷ Returns with total positive income of $1,000,000 or more [4]	945	810	135	115,201	113,845	1,356
▷ International returns [9]	531	0	531	1,011	0	1,011
▶ Corporation income tax returns, except Form 1120S, total [10]	2,304	2,301	3	4,203,175	4,203,172	3
▷ Returns other than Form 1120-F [11]:						
➢ Small corporations [12]	925	d	d	22,037	d	d
No balance sheet returns	88	d	d	3,707	d	d
Balance sheet returns by size of total assets:						
Under $250,000	197	d	d	728	d	d
$250,000 under $1,000,000	195	195	0	1,841	1,841	0
$1,000,000 under $5,000,000	302	302	0	9,534	9,534	0
$5,000,000 under $10,000,000	143	143	0	6,227	6,227	0
➢ Large corporations [13]	1,329	d	d	4,166,134	d	d
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	194	194	0	14,973	14,973	0
$50,000,000 under $100,000,000	89	d	d	18,596	d	d
$100,000,000 under $250,000,000	135	135	0	36,276	36,276	0
$250,000,000 under $500,000,000	119	119	0	43,174	43,174	0
$500,000,000 under $1,000,000,000	130	130	0	62,170	62,170	0
$1,000,000,000 under $5,000,000,000	275	275	0	591,380	591,380	0
$5,000,000,000 under $20,000,000,000	244	d	d	2,013,714	d	d
$20,000,000,000 or more	143	143	0	1,385,851	1,385,851	0
▷ Form 1120-F returns [11]	50	50	0	15,004	15,004	0
▶ Estate and trust income tax returns	102	102	0	11,275	11,275	0
▶ Estate tax returns:						
▷ Total	255	255	0	43,161	43,161	0
➢ Size of gross estate:						
Under $5,000,000	178	178	0	12,223	12,223	0
$5,000,000 or more	77	77	0	30,938	30,938	0
▶ Gift tax returns	17	d	d	733	d	d
▶ Employment tax returns	302	302	0	1,720,184	1,720,184	0
▶ Excise tax returns	2,057	2,057	0	401,663	401,663	0
▶ Other taxable returns [14]	1,135	d	d	208,617	d	d

Footnotes at end of table.

Table 11. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2008 [1]—Continued

Footnotes

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Protection of the revenue base comprises any action taken by the Internal Revenue Service to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax.

[2] Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

[3] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners, in person or through correspondence (in selected cases).

[4] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[5] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[6] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses). Excludes returns with a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[7] "Total gross receipts" is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[8] Includes all Forms 1040, those with and without business income, reporting an earned income tax credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under $25,000" classification.

[9] Includes Forms 1040PR (self-employment tax form for Puerto Rico) and 1040-SS (self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands).

[10] Includes Forms 1120 (“long form”); 1120-A (“short form”); 1120-F (foreign corporation, except foreign life insurance company); 1120-H (homeowner association); 1120-L (life insurance company); 1120M (mutual insurance company); 1120-PC (property and casualty insurance company); 1120-POL (certain political association); 1120-REIT (real estate investment trust); 1120-RIC (regulated investment company); and 1120-SF (settlement fund). Excludes certain other types of corporations, which are included in “other taxable returns” described in footnote 14.

[11] Form 1120-F is filed by a foreign corporation with U.S. income, other than a foreign life insurance company (Form 1120-L) or a foreign sales corporation (Form 1120-FSC).

[12] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[13] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[14] Includes Forms 1120S for an S corporation reporting a tax; 1120-FSC (foreign sales corporation); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); 990-C (farmers’ cooperative association); and 8804 (partnership withholding).

NOTE: Detail may not add to totals because of rounding.

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation
SE:S:E:EPD:MISA

Table 12. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2008

[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [1]			Recommended refunds		
	Total	Field [2]	Corres-pondence	Total	Field [2]	Corres-pondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**56,904**	**26,099**	**30,805**	**9,749,722**	**9,619,059**	**130,663**
▶ Individual income tax returns, total	49,907	19,423	30,484	617,908	495,432	122,476
▷ Returns with total positive income under $200,000 [3]:						
➢ Nonbusiness returns without earned income tax credit:						
Without Schedules C, E, F, or Form 2106 [4]	4,505	2,435	2,070	53,931	48,831	5,100
With Schedule E or Form 2106 [5]	16,524	2,768	13,756	66,814	33,651	33,163
➢ Business returns without earned income tax credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	4,662	2,012	2,650	15,735	9,342	6,393
$25,000 under $100,000	2,842	1,662	1,180	15,088	11,907	3,181
$100,000 under $200,000	1,946	1,578	368	13,891	12,410	1,481
$200,000 or more	1,612	1,487	125	12,879	12,483	396
Farm returns	428	328	100	9,076	8,732	344
➢ Business and nonbusiness returns with earned income tax credit by size of total gross receipts [6,7]:						
Under $25,000	4,220	544	3,676	6,388	1,550	4,838
$25,000 or more	1,526	1,084	442	5,040	4,193	847
▷ Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	6,083	1,969	4,114	62,401	39,198	23,203
Business returns	2,736	1,991	745	43,462	38,811	4,651
▷ Returns with total positive income of $1,000,000 or more [3]	2,794	1,562	1,232	313,157	274,319	38,838
▷ International returns [8]	29	3	26	46	5	41
▶ Corporation income tax returns, except Form 1120S, total [9]	2,882	2,844	38	8,679,036	8,671,598	7,438
▷ Returns other than Form 1120-F [10]:						
➢ Small corporations [11]	1,177	1,153	24	47,984	47,656	328
No balance sheet returns	92	92	0	16,591	16,591	0
Balance sheet returns by size of total assets:						
Under $250,000	359	350	9	5,234	5,230	4
$250,000 under $1,000,000	336	329	7	5,859	5,743	116
$1,000,000 under $5,000,000	280	d	d	11,215	d	d
$5,000,000 under $10,000,000	110	d	d	9,085	d	d
➢ Large corporations [12]	1,667	1,653	14	8,441,573	8,434,463	7,110
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	346	343	3	50,483	50,014	469
$50,000,000 under $100,000,000	134	134	0	43,369	43,369	0
$100,000,000 under $250,000,000	222	d	d	164,135	d	d
$250,000,000 under $500,000,000	163	163	0	120,208	120,208	0
$500,000,000 under $1,000,000,000	138	d	d	337,157	d	d
$1,000,000,000 under $5,000,000,000	320	317	3	661,321	659,401	1,920
$5,000,000,000 under $20,000,000,000	217	d	d	1,568,563	d	d
$20,000,000,000 or more	127	124	3	5,496,337	5,495,505	832
▷ Form 1120-F returns [10]	38	38	0	189,479	189,479	0
▶ Estate and trust income tax returns	283	132	151	27,770	27,127	643
▶ Estate tax returns:						
▷ Total	674	674	0	146,889	146,889	0
➢ Size of gross estate:						
Under $5,000,000	391	391	0	42,333	42,333	0
$5,000,000 or more	283	283	0	104,556	104,556	0
▶ Gift tax returns	34	34	0	2,422	2,422	0
▶ Employment tax returns	411	411	0	44,765	44,765	0
▶ Excise tax returns	2,580	2,458	122	156,727	156,640	87
▶ Other taxable returns [13]	133	123	10	74,205	74,186	19

Footnotes at end of table.

Table 12. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2008—Continued

Footnotes

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

[2] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners, in person or through correspondence (in selected cases).

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses). Excludes returns with a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[6] "Total gross receipts" is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[7] Includes all Forms 1040, those with and without business income, reporting an earned income tax credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under $25,000" classification.

[8] Includes Forms 1040PR (self-employment tax form for Puerto Rico) and 1040-SS (self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands).

[9] Includes Forms 1120 (“long form”); 1120-A (“short form”); 1120-F (foreign corporation, except foreign life insurance company); 1120-H (homeowner association); 1120-L (life insurance company); 1120M (mutual insurance company); 1120-PC (property and casualty insurance company); 1120-POL (certain political association); 1120-REIT (real estate investment trust); 1120-RIC (regulated investment company); and 1120-SF (settlement fund). Excludes certain other types of corporations, which are included in “other taxable returns” described in footnote 13.

[10] Form 1120-F is filed by a foreign corporation with U.S. income, other than a foreign life insurance company (Form 1120-L) or a foreign sales corporation (Form 1120-FSC).

[11] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[12] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[13] Includes Forms 1120S for an S corporation reporting a tax; 1120-FSC (foreign sales corporation); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); 990-C (farmers’ cooperative association); and 8804 (partnership withholding).

NOTE: Detail may not add to totals because of rounding.

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation
SE:S:E:EPD:MISA

Table 13. Returns of Tax-Exempt Organizations, Employee Plans, and Government Entities Examined, by Type of Return, Fiscal Year 2008

Type of return	Number of returns
Tax-exempt organization, employee plan, government entity, and tax-exempt bond returns examined in Fiscal Year 2008, total	**19,383**
Tax-exempt organization returns processed in Calendar Year 2007 [1]	**888,412**
Tax-exempt organizations and related taxable returns examined in Fiscal Year 2008, total	**7,861**
Tax-exempt organization returns, total	**2,946**
Forms 990 and 990-EZ	2,669
Forms 990-PF, 5227, 1041-A, and 1120 [2]	263
Form 1120-POL	14
Related taxable returns, total	**4,915**
Employment tax returns [3]	2,552
Form 990-T [4]	1,430
Form 4720 [5]	437
Forms 1040, 1065, and 1120 adjusted [6]	134
Forms 11-C and 730 [7]	362
Employee plan returns processed in Calendar Year 2007 [8]	**1,048,952**
Employee plans and related taxable returns examined in Fiscal Year 2008, total [9]	**8,233**
Employee plan returns, total	**6,298**
Form 5500	5,353
Defined benefit	334
Defined contribution	5,019
Form 5500-EZ	945
Defined benefit	201
Defined contribution	744
Related taxable returns, total	**1,068**
Form 5330 [10]	908
Form 990-T [4]	11
Forms 1040, 1065, and 1120 adjusted [6]	149
Government entity and tax-exempt bond returns examined in Fiscal Year 2008, total	**3,289**
Tax-exempt bond returns [11]	**529**
Government entity returns, total [12]:	**2,760**
Employment tax returns [3]	2,538
Forms 1040, 1065, and 1120 adjusted [6]	38
Forms 11-C and 730 [7]	184

[1] Includes Forms 990 (tax-exempt organization except private foundation return); 990-EZ (tax-exempt organization except private foundation return-short form); 990-PF (private foundation return); 5227 (split-interest trust information return); 1041-A (information return of trust accumulations of certain charitable amounts); and Form 1120-POL (return filed by political organizations and certain tax-exempt organizations to report political organization taxable income and tax). Excludes related taxable returns.

[2] Includes Form 1120 (corporation income tax return) of revoked private foundations.

[3] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).

[4] Form 990-T is the tax-exempt organization unrelated business income tax return.

[5] Form 4720 reports the excise tax on exempt organizations and related individuals.

[6] Related individual (Form 1040 series), partnership (Form 1065), or corporation (Form 1120 series) returns adjusted as a result of examination of a tax-exempt organization, employee plan, or government entity.

[7] Form 11-C reports the occupational tax for wagering, and Form 730 reports the excise tax on wagering.

[8] Includes Forms 5500 (employee benefit plan return) and 5500-EZ (one-participant retirement plan return). Excludes related taxable returns and welfare benefit and fringe benefit plans, which are not subject to examination by IRS.

[9] Includes 867 examinations of plans that were not required to file a return and are, therefore, not categorized by form type.

[10] Form 5330 reports initial excise taxes related to employee plans.

[11] Includes Forms 8038 (information return of tax-exempt private activity bond issues); 8038-G (information return of government-purpose tax-exempt bond issues); 8038-GC (information return for consolidated small tax-exempt government bond issues); 8038-T (arbitrage rebates); and 8328 (carryforward election of unused private activity bond volume cap).

[12] Includes returns of Federal, State, local, and Indian Tribal governments. Although these entities do not have an income tax return filing requirement, they are subject to excise and employment taxes.

NOTE: In general, examination activity for a fiscal year may be associated with returns filed in the previous calendar year.

SOURCES: Tax Exempt and Government Entities, Exempt Organizations SE:T:EO; Employee Plans SE:T:EP; and Government Entities SE:T:GE

Enforcement

Information Reporting and Verification

The IRS uses tools other than examinations to identify and resolve taxpayer errors. In addition to receiving information about taxpayers' self-reported income and tax on returns that are filed, the IRS gathers independent information about income received and taxes withheld on information returns, such as Forms W-2 and 1099 from employers and other third parties. With its Automated Underreporter Program, the IRS matches these information returns to tax returns and contacts taxpayers to resolve discrepancies.

In the Automated Substitute for Return Program, the IRS uses information returns to identify persons who did not file a return, constructs tax returns for certain nonfilers based on that third-party information, and assesses tax, interest, and penalties based on the substitute returns. Table 14 provides information about these programs.

During the routine processing of tax returns, the IRS also checks for mathematical and clerical errors before refunds are paid. Table 15 shows the types of errors made on returns processed during Calendar Year 2008.

Table 14. Information Reporting Program, Fiscal Year 2008

Item	Number or amount
Number of information returns received (millions) [1]:	
Total	**1,883**
Paper	54
Electronic	1,360
Magnetic tape	172
Other [2]	297
Number of contacts (closed cases, millions) [3]:	
Total	**4.83**
Automated Underreporter Program [4]	3.53
Automated Substitute for Return Program [5]	1.30
Amount of additional assessments (million of dollars):	
Total	**16,513**
Automated Underreporter Program [4, 6]	6,396
Automated Substitute for Return Program [5, 7]	10,117
Number of full-time equivalent positions [8]	
Total	**2,152**
Automated Underreporter Program [4]	1,782
Automated Substitute for Return Program [5]	370

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statements); W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Includes Forms 1099SA/RRB and W-2 processed by the Social Security Administration.

[3] Reflects the number of closed cases for which a notice has been issued to resolve an underreporter or nonfiler issue.

[4] Under the Automated Underreporter Program, IRS uses information returns from third parties to identify unreported income.

[5] Under the Automated Substitute for Return Program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information, and assesses tax, interest, and penalties based on the results.

[6] Excludes interest and penalties.

[7] Includes interest and penalties assessed.

[8] Reflects the total staff hours expended, converted to the number of full-time positions.

SOURCES: Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Strategy Systems Analysis & Workload Selection SE:S:CCS:CRC:SSA&WS; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching SE:S:CCS:CRC:DM; Small Business/Self-Employed, Campus Compliance Services, Filing and Payment Compliance, Filing Compliance SE:S:CCS:FPC:FC; and Wage and Investment, Compliance, Reporting Compliance, Policy, Monitoring, Analysis and Quality SE:W:C:RC:PMAQ

Table 15. Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2008

Math error	Tax Year 2007 returns		Tax Year 2006 and prior-year returns	
	Number	Percentage of total	Number	Percentage of total
	(1)	(2)	(3)	(4)
Math error notices, total [1]	**2,801,427**	**N/A**	**437,725**	**N/A**
Math errors, total [1]:	**3,670,071**	**100.0**	**615,090**	**100.0**
Tax calculation/other taxes [2]	954,853	26.0	99,254	16.1
Earned income tax credit	578,337	15.8	113,098	18.4
Exemption number/amount	573,548	15.6	174,805	28.4
Standard/itemized deduction	416,270	11.3	47,369	7.7
Adjusted gross/taxable income amount	316,271	8.6	32,048	5.2
Child tax credit	238,733	6.5	32,817	5.3
Refund/amount due	198,488	5.4	24,792	4.0
Filing status	97,215	2.7	32,301	5.3
Other credits [3]	86,717	2.4	15,950	2.6
Adjustments to income	76,703	2.1	7,982	1.3
Withholding or excess Social Security payments	74,794	2.0	17,661	2.9
Other [4]	58,142	1.6	17,013	2.8

N/A—Not applicable.

[1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[3] Encompasses all credits other than the Earned Income Tax Credit and Child Tax Credit (which are shown separately), such as the Child and Dependent Care Credit, Credit for the Elderly, and General Business Credit.

[4] Includes miscellaneous errors and unique error types not included in any other math error definitions.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Individual Master File Branch, Notices and Files SE:W:CAS:SP:IMF:N

Enforcement

Collections, Penalties, and Criminal Investigation

The mission of IRS's Collection function is to collect Federal taxes that are reported or assessed but not paid, and to secure tax returns that have not been filed. Table 16 provides information on these activities.

The failure to comply with Federal tax laws may result in civil penalties. Table 17 provides information on penalties assessed and abated during Fiscal Year 2008, by type of tax and type of penalty. Individuals who deliberately fail to comply with Federal tax laws may also be subject to a criminal investigation, which could result in prosecution, fines, and imprisonment.

Table 18 summarizes criminal investigation activity related to legal source tax crimes; illegal source financial crimes; and narcotics-related financial crimes. Legal source tax investigations involve activities, industries, and occupations that generate legitimate income. The Legal Source Tax Crimes Program also includes cases that may threaten the tax system, such as frivolous filers or nonfilers who challenge the legitimacy of the tax laws; unscrupulous tax return preparers; and fraudulent refund schemes.

Illegal source financial crimes relate to proceeds derived from illegal sources other than narcotics and involve tax and tax-related violations, as well as money laundering. The Narcotics Program investigates narcotics-related tax and money-laundering crimes. The IRS often cooperates with the Justice Department and other law enforcement agencies to accomplish its mission.

Table 16. Delinquent Collection Activities, Fiscal Years 2005-2008

[Money amounts are in thousands of dollars.]

Activity	2005	2006	2007	2008
	(1)	(2)	(3)	(4)
Returns filed with additional tax due:				
Total amount collected [1]	[r] 27,615,348	[r] 29,172,915	[r] 31,952,399	28,465,648
Taxpayer delinquent accounts (thousands):				
Number in beginning inventory	5,981	6,478	7,074	8,240
Number of new accounts	5,870	6,100	7,146	7,099
Number of accounts closed	5,373	5,504	5,980	6,107
Ending inventory:				
Number	6,478	7,074	8,240	9,232
Balance of assessed tax, penalties, and interest [2]	57,594,901	69,555,590	83,488,988	94,357,717
Returns not filed timely:				
Delinquent return activity:				
Net amount assessed [3]	22,765,462	23,305,535	30,287,802	24,888,918
Amount collected with delinquent returns	3,584,255	3,905,764	3,968,163	3,773,528
Taxpayer delinquency investigations (thousands) [4]:				
Number in beginning inventory	3,022	3,658	3,874	3,732
Number of new investigations	2,558	2,373	2,587	1,972
Number of investigations closed	1,922	2,157	2,729	2,271
Number in ending inventory	3,658	3,874	3,732	3,433
Offers in compromise (thousands) [5]:				
Number of offers received	74	59	46	44
Number of offers accepted	19	15	12	11
Amount of offers accepted	325,640	283,746	228,975	200,103
Enforcement activity:				
Number of notices of Federal tax liens filed	522,887	629,813	683,659	768,168
Number of notices of levy served on third parties	2,743,577	3,742,276	3,757,190	2,631,038
Number of seizures	512	590	676	610

[r]—Revised.

[1] Includes previously unpaid taxes on returns filed plus assessed and accrued penalties and interest. For Fiscal Year 2008, includes a total of $37,254,116 (dollars) collected by private debt collection agencies.

[2] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue (accrued penalties and interest) after the date of assessment until the taxpayer's balance is paid in full.

[3] Net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by Collection activity.

[4] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[5] An offer in compromise (OIC) is a binding agreement between a taxpayer and the IRS that settles the taxpayer's tax liabilities for less than the full amount owed. An OIC will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars.

SOURCE: Small Business/Self-Employed, Collection Planning and Analysis, Collection National Reports SE:S:C:PA:CNR

Table 17. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2008

[Money amounts are in thousands of dollars.]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [1, 2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**40,353,465**	**28,115,371**	**3,075,159**	**11,858,696**
Individual income tax:				
Civil penalties, total	**30,223,315**	**13,365,745**	**1,119,922**	**4,088,235**
Accuracy [3]	391,621	904,206	48,326	216,870
Bad check	175,695	21,668	9,324	7,980
Delinquency	3,660,514	4,677,827	779,429	2,091,019
Estimated tax	8,551,575	2,385,319	265,805	286,766
Failure to pay	17,419,367	5,053,053	9,324	1,440,757
Fraud	2,265	165,750	216	16,173
Partnership information [4]	14,847	95,571	2,840	23,602
Other [5]	7,431	62,352	4,658	5,067
Corporation income tax:				
Civil penalties, total [6]	**783,864**	**2,163,750**	**135,191**	**1,113,042**
Accuracy [3]	3,355	572,514	138	183,068
Bad check	1,453	240	291	2,883
Delinquency	131,450	438,222	22,155	271,404
Estimated tax	301,345	582,773	21,957	307,787
Failure to pay	346,061	555,024	90,257	337,327
Fraud	149	12,401	5	414
Other [5]	51	2,575	388	10,159
Employment taxes:				
Civil penalties, total [7]	**8,513,558**	**4,172,608**	**1,602,564**	**3,407,913**
Accuracy [3]	2,597	22,601	99	593
Bad check	41,774	3,180	3,079	1,499
Delinquency	1,775,198	1,185,627	285,579	475,293
Estimated tax [8]	4,909	33,082	1,255	19,935
Failure to pay	4,384,202	1,104,878	737,800	276,590
Federal tax deposits	2,304,351	1,814,400	574,721	2,633,260
Fraud	403	6,304	4	16
Other [5]	124	2,535	27	727
Excise taxes:				
Civil penalties, total [9]	**417,926**	**1,259,718**	**136,566**	**426,691**
Accuracy [3]	950	2,760	d	d
Bad check	4,796	154	262	23
Daily delinquency	92,114	307,142	67,362	241,330
Delinquency	105,510	211,820	12,058	9,364
Estimated tax [10]	13,478	6,049	957	1,691
Failure to pay	168,938	115,436	42,440	9,217
Federal tax deposits	3,806	44,759	1,479	37,757
Fraud	128	1,597	d	d
Other [5]	28,206	570,002	11,963	127,238
Estate and gift tax:				
Civil penalties, total [11]	**12,308**	**2,579,568**	**6,974**	**167,167**
Accuracy [3]	d	d	6	84
Bad check	132	1,139	74	1,024
Delinquency	3,995	2,494,748	2,447	117,234
Failure to pay	7,931	76,662	4,359	46,485
Fraud	d	d	0	0
Other [5]	185	1,457	88	2,341
Nonreturn penalties [12]	**402,494**	**4,573,982**	**73,942**	**2,655,647**

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Penalties assessed and abatements of penalties included here were recorded in Fiscal Year 2008 regardless of the tax year to which the penalty may apply.

[2] An abatement is a reduction of assessed penalties. IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and IRS's acceptance of partial payment of assessed penalty.

[3] Includes penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial overstatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); and understatement of reportable transactions (under Internal Revenue Code section 6662A). Also includes penalties related to negligence or disregard of rules and regulations (under Internal Revenue Code section 6653(a)) assessed on returns due before January 1, 1990.

[4] Represents penalties associated with failure to provide information on Form 1065 (partnership return); or 8752 (required payment or refund for an S corporation or partnership under Internal Revenue Code section 7519); or failure to file Form 1065-B (large partnership return) electronically.

[5] Represents penalties related to failure to supply taxpayer identification number, failure to report tip income, and other return penalties.

[6] Represents penalties associated with the Forms 1120 series (corporation income tax return series); 990-C (farmers' cooperative return); and 990-T (tax-exempt organization unrelated business income tax return).

Table 17. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2008—Continued

Footnotes—Continued

[7] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld); 942 (employer's tax return for household employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return).

[8] Represents penalties associated with partnership (Form 1065) income and withholding tax.

[9] Represents penalties associated with Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (tax return on wagering); 990 (tax-exempt organization except private foundation return); 990-PF (private foundation return); 1041-A (trust accumulation of charitable amounts information return); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); and 5227 (split-interest trust information return).

[10] Represents penalties associated with failure by certain tax-exempt organizations to pay estimated tax.

[11] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[12] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to trust fund recovery; to tax return preparers; and to information returns (e.g., Forms 1099, W-2, 3520A, 8027, 8300); as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Trust fund recovery penalties assessed to all responsible officers are reduced when one officer or the business pays a portion of the total amount assessed. The amount of trust fund recovery assessments credited was $805,736 (thousands) and is included in the amount abated.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 18. Criminal Investigation Program, by Status or Disposition, Fiscal Year 2008

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated	3,749	1,531	1,441	777
Investigations discontinued	1,259	684	409	166
Referrals for prosecution	2,785	893	1,204	688
Indictments and informations [4]	2,547	757	1,164	626
Convictions	2,144	666	958	520
Sentenced	1,957	645	864	448
Incarcerated [5]	1,583	498	696	389
Percentage of those sentenced who were incarcerated [5]	80.9	77.2	80.6	86.8

[1] Legal source tax crimes involve legal industries, legal occupations, and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as Questionable Refund Program (QRP) cases, unscrupulous return preparers, and frivolous filers/nonfilers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program.

[2] Illegal source financial crimes involve proceeds derived from illegal sources other than narcotics. These encompass all tax and tax-related violations, as well as money-laundering and currency violations under the following statutes: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. The utilization of forfeiture statutes to deprive individuals and organizations of illegally obtained assets is also linked to the investigation of criminal charges within this program.

[3] Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.

[4] Both "indictments" and "informations" are accusations of criminal charges. An "indictment" is an accusation made by a Federal prosecutor and issued by a Federal grand jury. An "information" is an accusation brought by a Federal prosecutor without the requirement of a grand jury.

[5] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

NOTE: Investigations may cross fiscal years. Therefore, the dispostion of investigations shown in this table may be related to investigations initiated in prior years.

SOURCE: Criminal Investigation, Communications and Education Division SE:CI:CE

Taxpayer Assistance

The IRS assists taxpayers in meeting their Federal tax return filing and payment obligations in a variety of ways, such as through its telephone helpline, via the Internet, at IRS walk-in sites, and through volunteer income tax return preparers. Table 19 provides information about some of the programs and services designed to help individual income tax return filers.

Table 20 provides information about the Taxpayer Advocate Service. The Taxpayer Advocate Service is an independent organization within the IRS that assists taxpayers who are experiencing economic hardships, who are seeking help to resolve tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

Table 21 provides information on the workload of IRS's Appeals Office. The Appeals mission is to resolve tax controversies, without litigation, on a basis that is fair and impartial to both the taxpayer and the Government. The Appeals Office considers cases that involve examination, collection, and penalty issues. Taxpayers who disagree with the IRS findings in their cases may request an Appeals hearing. The local Appeals Office is separate and independent of the IRS office that proposed the tax adjustment, collection action, or penalty.

Table 19. Internal Revenue Service Taxpayer Assistance and Education Programs for Individual Taxpayers, by Type of Assistance or Program, Fiscal Year 2008

Type of assistance or program	Number or percentage
Call or walk-in assistance:	
Toll-free assistance calls [1]:	
Automated	51,953,607
Live	40,445,173
Taxpayer Assistance Center contacts [2]	6,918,215
Accuracy of toll-free telephone assistance:	
Tax law questions (percentage accurate)	91.2
Account questions (percentage accurate)	93.7
Forms and publications (paper products):	
Orders for forms, publications, and paper products	4,201,636
Libraries, banks, postal service distribution sites, grocery stores, copy centers, and office supply outlets stocking paper products [3]	24,277
Assistance provided through the Internet (IRS.gov):	
Individual electronic transactions, total	42,077,805
"Where's My Refund"	39,205,800
Online Employer Identification Number applications	2,844,934
Online payment agreements	27,071
IRS Web site usage [4]:	
Number of visits	347,812,289
Number of page views	2,196,094,171
Number of downloads	180,880,429
Disaster and emergency assistance:	
Disaster incidents [5]:	
State incidents	37
County/city incidents	580
Taxpayers assisted:	
Toll-free disaster hot line	69,141
Disaster Recovery Centers	20,857
Taxpayer education and tax return preparation:	
Returns prepared through Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs	3,500,500
Volunteers assisting in taxpayer education and return preparation programs	78,873
Volunteer Tax Preparation Assistance sites	11,840

[1] Includes calls answered by Customer Account Services and automated calls (including TeleTax and Government Entities), but excludes calls answered by Automated Collection Services. The one-time economic stimulus payments, associated with the Economic Stimulus Act of 2008, resulted in a significant increase in the number of calls answered.

[2] Reflects taxpayer contacts at a total of 401 sites, including both IRS Taxpayer Assistance Centers and alternative IRS sites (libraries and post offices). Excludes Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites.

[3] Represents the number of organizations that distribute forms and publications. Each organization may have multiple branches.

[4] An increasing number of taxpayers receive assistance by using personal computers to visit IRS.gov. This online assistance is reported as visits, page views, and downloads. A Web site visit is a session that begins when a user views his or her first Web page and ends when the user leaves the IRS.gov Web site. Users may access multiple Web pages during a single visit to the IRS Web site; these are counted as page views. A download is the process of copying a file, such as Form 1040, from the IRS.gov Web site to the user's personal computer.

[5] Reflects major disaster areas declared by the Federal Emergency Management Agency, for which the IRS granted administrative tax relief. Some States and counties/cities were affected more than once.

SOURCE: Wage and Investment, Strategy and Finance, Strategic Planning and Analysis SE:W:S:SPA

Table 20. Taxpayer Advocate Service: Postfiling Taxpayer Assistance Program, by Type of Issue and Relief, Fiscal Year 2008

Type of issue and relief	Number	Percentage of total
Applications for taxpayer assistance received, by type of issue [1]:		
Total	**274,051**	**100**
Processing amended returns	21,963	8
Levies	17,082	6
Other refund inquiries/issues	14,817	5
Injured spouse claims	14,238	5
Earned income tax credit	13,489	5
Automated Substitute for Return Program [2]	12,419	5
Expedite refund requests	11,376	4
Criminal investigation	10,152	4
Processing original returns	10,021	4
Automated Underreporter Program [3]	9,594	4
All others	138,900	51
Applications for taxpayer assistance closed, by type of resolution [1]:		
Total	**260,439**	**100**
Relief provided to taxpayer, total	**189,046**	**73**
Taxpayer Assistance Order issued [4,5]	50	[6]
No Taxpayer Assistance Order issued [4]	188,996	73
Full relief	176,209	68
Individual taxpayer issue [7]	158,198	61
Systemic issue [8]	18,011	7
Partial relief	12,787	5
Individual taxpayer issue [7]	11,643	4
Systemic issue [8]	1,144	[6]
No relief provided to taxpayer, total	**71,393**	**27**
Taxpayer Assistance Order rescinded [4,5]	8	[6]
No Taxpayer Assistance Order issued [4]	71,385	27
No response from taxpayer	35,401	14
Relief provided prior to Taxpayer Advocate Service intervention	14,526	6
Taxpayer withdrew application for assistance	3,530	1
Tax law precluded relief	1,913	1
Hardship not related to revenue laws	1,276	[6]
Hardship not validated	845	[6]
All others	13,894	5
Congressional inquiries [9]	**22,097**	**N/A**

N/A—Not applicable.

[1] Taxpayers may submit an application for assistance to the Taxpayer Advocate Service (TAS). These applications for taxpayer assistance may be received in one fiscal year and closed in another. In Fiscal Year 2008, 274,051 applications for assistance were received, and 260,439 were closed.

[2] Under the Automated Substitute for Return Program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information, and assesses tax, interest, and penalties based on the results.

[3] Under the Automated Underreporter Program, IRS uses information returns from third parties to identify unreported income.

[4] The Taxpayer Advocate Service issues Taxpayer Assistance Orders (TAOs) on behalf of taxpayers. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs.

[5] Taxpayer Assistance Orders (TAOs) may be issued in one fiscal year and closed in another. In Fiscal Year 2008, 68 TAOs were issued, and 58 TAOs were closed (50 were closed with relief provided to the taxpayer, and 8 were rescinded).

[6] Less than 0.5 percent.

[7] A single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[8] Requires a change or modification to an established procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[9] In this table, "Congressional inquiries" (related to constituents' tax accounts) is an information item and is not included in the table totals.

NOTES: The Taxpayer Advocate Service is an independent organization within IRS that assists taxpayers who are experiencing hardships, who are seeking help to resolve tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. Detail may not add to totals because of rounding.

SOURCE: Taxpayer Advocate Service, Business System Planning TA:BSP

Table 21. Appeals Workload, by Type of Case, Fiscal Year 2008

Type of case	Cases received [1]	Cases closed [1]	Cases pending September 30, 2008 [1]
	(1)	(2)	(3)
Total cases [2]	**115,819**	**106,722**	**59,899**
Examination	42,990	37,354	28,565
Collection due process	35,760	33,981	16,601
Offers in compromise	10,558	10,311	4,865
Penalty appeals	10,365	9,139	3,590
Innocent spouse	4,041	3,993	2,237
Industry cases	1,398	1,288	1,593
Coordinated industry cases	398	429	680
Other [3]	10,309	10,227	1,768

[1] Cases closed may have been received in prior fiscal years. Therefore, cases pending (column 3) do not equal cases received (column 1) minus cases closed (column 2).

[2] A case represents a taxpayer with one or more types of tax under consideration. Each case may cover one or more tax periods.

[3] Includes cases involving Collection Due Process Timeliness Determination, Trust Fund Recovery Penalty, Collection Appeals Program, Freedom of Information Act, Director of Practice, and Abatement of Interest.

SOURCE: Appeals, Strategic Planning, Measures Analysis AP:SP:SPMA

Tax-Exempt Activities

Table 22 summarizes IRS activities, such as issuing technical guidance, to assist tax-exempt entities and facilitate their compliance with the Federal tax laws.

Table 23 provides information about applications for tax-exempt status by employee pension plans.

Table 24 provides information about applications for tax-exempt status by charitable and other organizations.

Table 25 shows the total number of approved tax-exempt organizations for Fiscal Years 2005 through 2008.

Table 22. Tax-Exempt Guidance and Other Regulatory Activities, Fiscal Year 2008

Item	Total	Employee plans	Tax-exempt organizations	Tax-exempt bonds
	(1)	(2)	(3)	(4)
Total	**6,376**	**4,903**	**1,412**	**61**
Guidance [1]	80	54	26	N/A
Technical activities	3,633	2,247	1,386	N/A
Requests for rulings	1,305	313	992	N/A
Technical assistance	146	116	30	N/A
Technical advice	166	153	13	N/A
Opinion letters on prototype plans [2]	165	165	N/A	N/A
Correspondence [3]	1,832	1,489	343	N/A
Other	19	11	8	N/A
Voluntary compliance agreements	2,663	2,602	N/A	61

N/A—Not applicable.

[1] Includes published revenue rulings, revenue procedures, regulations, notices, announcements, and information/news releases.

[2] Includes opinion letters issued to IRAs (Individual Retirement Accounts), SEPs (Simplified Employee Pensions), and SIMPLEs (Savings Incentive Match Plans for Employees).

[3] Includes both Congressional and general correspondence.

SOURCES: Tax Exempt and Government Entities, Exempt Organizations SE:T:EO; Employee Plans SE:T:EP; and Government Entities SE:T:GE

Table 23. Determination Letters Issued on Employee Pension Plans, by Type and Disposition of Plan, Fiscal Year 2008

Letters issued, disposition of plan	Total determination letters	Defined benefit plans [2]	Defined contribution plans [1]							
			Total [3]	Stock bonus	Money purchase	Target benefit	Profit-sharing	Employee stock ownership	Other defined contribution	Section 401(k) [4]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total:										
Qualified [5]	11,331	4,424	6,907	37	304	190	5,389	628	359	2,104
Not qualified	3	d	d	0	0	0	d	0	0	0
Initial qualifications:										
Number of qualified plans	3,598	1,253	2,345	6	20	110	2,166	43	0	1,505
Participating employees [6]	331,241	121,863	209,378	954	4,332	7,332	162,661	34,099	0	53,768
Amendments:										
Number of qualified plans	4,778	1,845	2,933	25	142	63	1,868	547	288	549
Participating employees [6]	9,358,705	3,473,271	5,885,434	18,136	1,357,359	34,417	3,226,542	1,081,758	167,222	175,086
Terminations:										
Number of qualified plans	2,955	1,326	1,629	6	142	17	1,355	38	71	50
Participating employees [6]	2,471,158	640,381	1,830,777	566	6,282	382	1,786,252	15,012	22,283	4,922

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] A defined contribution plan is a pension or retirement plan that provides for an individual account for each participant and for benefits based solely on amounts contributed to the participant's account and any earnings on these contributions. When the employee takes a distribution of his/her account balance, the amount paid will be based on the value of the participant's account.

[2] A defined benefit plan is a pension plan that does not maintain account balances to reflect the accrued benefits of the plan participants. The accrued benefit is determined by a definitely determinable formula stated in the plan.

[3] The total of defined contribution plans is the sum of columns 4-9, which include associated section 401(k) arrangements and participants. See footnote 4.

[4] Section 401(k) arrangements and participants are reported and counted under the types of plans to which they are attached (e.g., profit-sharing or stock bonus plans) and, thus, are also included in columns 4-9.

[5] Reflects pension plans that satisfy the qualification requirements of Federal pension law.

[6] Totals may be overstated to the extent that employees participate in more than one plan.

SOURCE: Tax Exempt and Government Entities, Employee Plans SE:T:EP

Table 24. Applications for Tax-Exempt Status, by Organization Type and Internal Revenue Code Section, Fiscal Year 2008

Type of organization, Internal Revenue Code section	Applications for tax-exempt status			
	Total	Approved	Disapproved	Other [1]
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total [2]	**84,369**	**58,604**	**1,242**	**24,523**
Section 501 (c) by subsection, total	**84,329**	**58,590**	**1,240**	**24,499**
(2) Title-holding corporations	114	86	0	28
(3) Religious, charitable, and similar organizations [3]	79,236	54,969	1,221	23,046
(4) Social welfare organizations	1,503	1,073	d	d
(5) Labor and agriculture organizations	270	188	0	82
(6) Business leagues	1,481	1,088	6	387
(7) Social and recreation clubs	896	575	d	d
(8) Fraternal beneficiary societies	20	11	d	d
(9) Voluntary employees' beneficiary associations	249	192	4	53
(10) Domestic fraternal beneficiary societies	40	17	d	d
(12) Benevolent life insurance associations	92	63	0	29
(13) Cemetery companies	156	128	d	d
(14) State-chartered credit unions	8	3	0	5
(15) Mutual insurance companies	26	15	d	d
(17) Supplemental unemployment benefit trusts	4	4	0	0
(19) War veterans' organizations	128	79	0	49
(25) Holding companies for pensions and other entities	106	99	0	7
Section 521 Farmers' cooperatives	**26**	**13**	**d**	**d**
Nonexempt charitable trusts	**14**	**1**	**d**	**d**

d—Not shown to avoid disclosure of specific taxpayer data. However, data are included in the appropriate totals.

[1] Includes applications withdrawn by the organization; applications that did not provide the required information; incomplete applications; IRS refusals to rule on applications; applications forwarded to other than the IRS National Office; IRS correction disposals; and others.

[2] No applications were filed for corporations organized under act of Congress [section 501(c)(1)]; teachers' retirement funds [section 501(c)(11)]; corporations to finance crop operations [section 501(c)(16)]; employee-funded pension trusts [section 501(c)(18)]; black lung trusts [section 501(c)(21)]; multiemployer pension plans [section 501(c)(22)]; veterans' associations founded prior to 1880 [section 501(c)(23)]; trusts described in section 4049 of the Employee Security Act of 1974 (ERISA) [section 501(c)(24)]; State-sponsored high-risk health insurance organizations [section 501(c)(26)]; State-sponsored workers' compensation reinsurance organizations [section 501(c)(27)]; and religious and apostolic associations [section 501(d)].

[3] Includes private foundations. Not all Internal Revenue Code section 501(c)(3) organizations are required to apply for recognition of tax exemption, including churches, integrated auxiliaries, subordinate units, and conventions or associations of churches.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations SE:T:EO

Table 25. Tax-Exempt Organizations and Nonexempt Charitable Trusts, Fiscal Years 2005-2008

Type of organization, Internal Revenue Code section	2005	2006	2007	2008
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total	**1,709,205**	**1,726,491**	**1,789,554**	**1,855,067**
Section 501(c) by subsection, total	**1,570,023**	**1,585,479**	**1,648,306**	**1,710,567**
(1) Corporations organized under act of Congress	123	126	134	142
(2) Title-holding corporations	7,116	7,120	7,136	7,131
(3) Religious, charitable, and similar organizations [1]	1,045,979	1,064,191	1,128,367	1,186,915
(4) Social welfare organizations	136,060	135,155	134,843	135,494
(5) Labor and agriculture organizations	61,075	60,932	60,634	60,291
(6) Business leagues	86,485	86,563	88,071	89,409
(7) Social and recreation clubs	70,399	70,569	71,092	73,173
(8) Fraternal beneficiary societies	67,391	65,752	64,216	63,194
(9) Voluntary employees' beneficiary associations	12,567	12,206	12,128	11,996
(10) Domestic fraternal beneficiary societies	21,091	21,385	20,390	20,964
(12) Benevolent life insurance associations	6,718	6,738	6,793	6,836
(13) Cemetery companies	10,819	10,879	11,098	11,401
(14) State-chartered credit unions	4,083	3,976	3,860	3,532
(15) Mutual insurance companies	2,127	2,126	2,073	2,005
(17) Supplemental unemployment benefit trusts	448	438	434	434
(19) War veterans' organizations	36,166	35,982	35,702	36,306
(25) Holding companies for pensions and other entities	1,274	1,238	1,234	1,239
Other 501(c) subsections [2]	102	103	101	105
Section 501(d) Religious and apostolic associations	**146**	**162**	**162**	**164**
Section 501(e) Cooperative hospital service organizations	**37**	**37**	**37**	**36**
Section 501(f) Cooperative service organizations of operating educational organizations	**1**	**1**	**1**	**1**
Section 501(k) Child care organizations	**2**	**6**	**15**	**14**
Section 501(n) Charitable risk pools	**2**	**2**	**1**	**1**
Nonexempt charitable trusts	**138,994**	**140,804**	**141,032**	**144,284**

[1] Includes private foundations. Not all Internal Revenue Code section 501(c)(3) organizations are required to apply for recognition of tax exemption, including churches, integrated auxiliaries, subordinate units, and conventions or associations of churches.

[2] Includes teachers' retirement funds [section 501(c)(11)]; corporations to finance crop operations [section 501(c)(16)]; employee-funded pension trusts [section 501(c)(18)]; black lung trusts [section 501(c)(21)]; multiemployer pension plans [section 501(c)(22)]; veterans' associations founded prior to 1880 [section 501(c)(23)]; trusts described in section 4049 of the Employee Security Act of 1974 (ERISA) [section 501(c)(24)]; State-sponsored high-risk health insurance organizations [section 501(c)(26)]; and State-sponsored workers' compensation reinsurance organizations [section 501(c)(27)].

SOURCE: Tax Exempt and Government Entities, Business System Planning SE:T:BSP

Chief Counsel

Attorneys in the Chief Counsel's Office serve as lawyers for the IRS. They provide guidance to IRS and to taxpayers on the correct legal interpretation of the Federal tax laws, represent the IRS in litigation, and provide all other legal support the IRS needs to carry out its mission.

Tables 26 and 27 provide information about the Chief Counsel workload in Fiscal Year 2008.

Table 26. Chief Counsel Workload: All Cases, by Office and Type of Case or Activity, Fiscal Year 2008

Office and type of case or activity	Cases received	Cases closed	Cases pending September 30, 2008
	(1)	(2)	(3)
Chief Counsel (All Offices):			
Total	95,083	90,438	68,780
Guidance and assistance	14,829	13,911	9,392
Tax law enforcement and litigation [1]	76,377	72,663	56,892
Other legal services to the IRS	3,877	3,864	2,496
Corporate:			
Total	683	675	404
Guidance and assistance	468	457	284
Tax law enforcement and litigation	207	211	113
Other legal services to the IRS	8	7	7
Criminal Tax:			
Total	6,407	6,243	1,320
Guidance and assistance	114	106	27
Tax law enforcement and litigation	6,248	6,090	1,288
Other legal services to the IRS	45	47	5
Financial Institutions and Products:			
Total	1,064	989	667
Guidance and assistance	902	833	540
Tax law enforcement and litigation	d	d	d
Other legal services to the IRS	d	d	d
General Legal Services:			
Total	3,237	3,145	2,094
Guidance and assistance	50	47	15
Tax law enforcement and litigation	0	0	0
Other legal services to the IRS	3,187	3,098	2,079
Income Tax and Accounting:			
Total	6,976	6,044	4,307
Guidance and assistance	6,226	5,354	4,004
Tax law enforcement and litigation	739	685	296
Other legal services to the IRS	11	5	7
International:			
Total	1,579	1,553	1,918
Guidance and assistance	1,274	1,341	1,450
Tax law enforcement and litigation	299	200	457
Other legal services to the IRS	6	12	11
Large and Mid-Size Business:			
Total	4,348	4,209	5,719
Guidance and assistance	648	680	969
Tax law enforcement and litigation	3,675	3,509	4,723
Other legal services to the IRS	25	20	27
Passthroughs and Special Industries [2]:			
Total	2,059	2,222	835
Guidance and assistance	1,525	1,717	643
Tax law enforcement and litigation	525	495	192
Other legal services to the IRS	9	10	0
Procedure and Administration:			
Total	4,208	3,995	1,615
Guidance and assistance	1,292	1,066	514
Tax law enforcement and litigation	2,470	2,411	784
Other legal services to the IRS	446	518	317
Small Business/Self-Employed:			
Total	60,439	56,788	47,785
Guidance and assistance	458	486	262
Tax law enforcement and litigation	59,875	56,200	47,496
Other legal services to the IRS	106	102	27

Footnotes at end of table.

Table 26. Chief Counsel Workload: All Cases, by Office and Type of Case or Activity, Fiscal Year 2008—Continued

Office and type of case or activity	Cases received	Cases closed	Cases pending September 30, 2008
	(1)	(2)	(3)
Tax Exempt and Government Entities:			
Total	3,313	3,784	2,004
Guidance and assistance	1,220	1,162	607
Tax law enforcement and litigation	2,071	2,593	1,384
Other legal services to the IRS	22	29	13
Wage and Investment:			
Total	267	266	46
Guidance and assistance	242	233	33
Tax law enforcement and litigation	25	d	13
Other legal services to the IRS	0	d	0
Other [3]:			
Total	503	525	66
Guidance and assistance	410	429	44
Tax law enforcement and litigation	d	96	d
Other legal services to the IRS	d	0	d

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] For detailed information on tax litigation cases, by type of case, see Table 27.

[2] The Passthroughs and Special Industries Division (PSI) handles cases that involve passthrough organizations, such as S corporations and partnerships. These passthrough organizations do not pay tax on their incomes, but pass income or losses to shareholders or partners, who include the income or losses on their income tax returns. The PSI Division also handles cases on natural resources taxation (oil, mining, gas, coal, etc.); business credits (low-income housing, energy credits, wind energy, and alternative fuels, etc.); excise taxes (transportation, telephones, tires, fuels, etc.); and estate and gift taxes.

[3] Includes the immediate offices of the Chief Counsel and the Associate Chief Counsel (Finance and Management).

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Finance Division CC:FM:PF

Table 27. Chief Counsel Workload: Tax Litigation Cases, by Type of Case, Fiscal Year 2008

[Money amounts are in millions of dollars.]

Type of case	Cases received	Cases closed	Cases pending September 30, 2008
	(1)	(2)	(3)
Total cases	**35,763**	**33,179**	**34,128**
Tax Court cases [1]:			
Number of cases	32,193	29,681	31,969
Tax and penalty in dispute	5,013	5,491	20,917
Tax and penalty on decision [2]:			
Total	N/A	1,260	N/A
Default or dismissed	N/A	238	N/A
Settled	N/A	946	N/A
Tried and decided	N/A	76	N/A
Tax Court cases on appeal (decided or pending):			
Number of cases	N/A	N/A	462
Tax and penalty (decided or pending) of cases	N/A	N/A	1,624
Refund cases [3]:			
Number of cases	235	308	1,249
Tax in dispute	1,693	709	9,500
Tax protected [4]:			
Total	N/A	665	N/A
District Court	N/A	486	N/A
Court of Federal Claims	N/A	179	N/A
Refund cases on appeal (decided or pending) [3]:			
Number of cases	N/A	N/A	59
Tax and penalty (decided or pending) of cases	N/A	N/A	564
Number of nondocketed cases [5]	**3,335**	**3,190**	**389**

N/A—Not applicable.

[1] Tax Court cases involve a taxpayer contesting the Internal Revenue Service's determination that the taxpayer owes additional tax. The Tax Court provides a forum for a taxpayer to request a redetermination of the deficiency prior to paying the tax allegedly owed.

[2] Reflects the amount a taxpayer owes as ordered by the Tax Court, excluding offsetting overpayments and interest.

[3] Refund cases involve taxpayers seeking refunds of claimed overpayments after taxes have been fully paid. Amounts include taxes and interest.

[4] "Tax protected" comprises any action taken by the Internal Revenue Service to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all or part of previously assessed and paid tax.

[5] Nondocketed cases are cases in which a court petition has not been filed.

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Finance Division CC:FM:PF

IRS Budget and Workforce

Tables 28 through 31 provide information about the size and composition of the IRS workforce and the resources that the IRS spends to collect taxes and assist taxpayers.

In Fiscal Year 2008, the IRS spent an average of 41 cents to collect $100 of revenue.

Table 28. Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2007 and 2008

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2007	2008	2007	2008	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	**10,764,736**	**11,307,223**	**7,701,776**	**7,960,326**	**3,062,960**	**3,346,897**
Taxpayer Services:						
Total	**2,206,367**	**2,344,198**	**1,983,880**	**2,084,198**	**222,487**	**260,000**
Prefiling Taxpayer Assistance and Education	574,886	641,114	479,759	531,731	95,127	109,383
Filing and Account Services	1,631,481	1,703,085	1,504,121	1,552,467	127,360	150,618
Enforcement:						
Total	**4,663,321**	**4,791,449**	**4,355,268**	**4,442,298**	**308,053**	**349,151**
Investigations	573,487	601,929	524,883	542,440	48,604	59,489
Examinations and Collections	3,943,620	4,043,327	3,691,597	3,759,577	252,023	283,750
Regulatory	146,214	146,194	138,788	140,281	7,426	5,913
Operations Support:						
Total	**3,646,523**	**3,910,783**	**1,314,535**	**1,387,513**	**2,331,988**	**2,523,270**
Infrastructure	834,517	827,043	951	1,036	833,566	826,007
Shared Services and Support	1,182,583	1,298,914	672,785	662,973	509,798	635,941
Information Services	1,629,423	1,784,826	640,799	723,503	988,624	1,061,323
Business Systems Modernization	**233,676**	**245,569**	**46,908**	**45,016**	**186,768**	**200,553**
Health Insurance Tax Credit Administration	**14,849**	**15,223**	**1,185**	**1,302**	**13,664**	**13,921**

[1] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[2] Fiscal Year 2008 includes $227,949 (thousands) for travel expenses; $884,866 (thousands) for data processing services and related expenses; and $2,234,083 (thousands) for miscellaneous expenses.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Data represent dollars obligated, expended, and disbursed against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis OS:CFO:CPB:BR:L

Table 29. Internal Revenue Service Collections, Costs, Personnel, and U.S. Population, Fiscal Years 1980-2008

Fiscal year	Gross collections (thousands of dollars) [1]	Operating costs (thousands of dollars) [2]	Cost of collecting $100	U.S. population (thousands) [3]	Average tax per capita (dollars) [3]	Average positions realized [4]		
						Total	National Office	Field Offices
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1980	519,375,273	2,280,839	0.44	228,231	2,276	87,464	5,114	82,350
1981	606,799,103	2,465,469	0.41	230,613	2,631	86,156	5,110	81,046
1982	632,240,506	2,626,338	0.42	232,962	2,714	82,857	5,098	77,759
1983	627,246,793	2,968,526	0.47	235,225	2,667	83,603	4,357	79,246
1984	680,475,229	3,279,067	0.48	237,454	2,866	87,635	5,327	82,308
1985	742,871,541	3,600,953	0.48	239,714	3,099	92,259	5,454	86,805
1986	782,251,812	3,841,983	0.49	241,995	3,233	95,880	5,361	90,519
1987	886,290,590	4,365,816	0.49	244,344	3,627	102,189	6,253	95,936
1988	935,106,594	5,035,543	0.54	246,329	3,796	114,875	6,934	107,941
1989	1,013,322,133	5,198,546	0.51	249,412	4,063	114,758	7,895	106,863
1990	1,056,365,652	5,440,418	0.52	251,057	4,208	111,962	7,459	104,503
1991	1,086,851,401	6,097,627	0.56	254,435	4,272	[r] 114,628	8,286	[r] 106,342
1992	1,120,799,558	6,536,336	0.58	257,861	4,347	116,673	9,333	107,340
1993	1,176,685,625	7,077,985	0.60	261,163	4,506	113,460	9,320	104,140
1994	1,276,466,776	7,245,344	0.57	264,301	4,830	[r] 110,748	9,467	[r] 101,281
1995	1,375,731,836	7,389,692	0.54	267,456	5,144	112,024	9,738	102,286
1996	1,486,546,674	7,240,221	0.49	270,581	5,494	106,642	8,766	97,876
1997	1,623,272,071	7,163,541	0.44	273,852	5,928	101,703	7,837	93,866
1998	1,769,408,739	7,564,661	0.43	277,003	6,388	98,037	7,468	90,569
1999	1,904,151,888	8,269,387	0.43	280,203	6,796	98,730	8,078	90,652
2000	2,096,916,925	8,258,423	0.39	[r] 283,225	[r] 7,404	97,074	[5]	[5]
2001	2,128,831,182	8,771,510	0.41	[r] 286,142	[r] 7,440	97,707	[5]	[5]
2002	2,016,627,269	9,063,471	0.45	[r] 288,963	[r] 6,979	[r] 99,181	[5]	[5]
2003	1,952,929,045	9,401,407	0.48	[r] 291,701	[r] 6,695	[r] 98,819	[5]	[5]
2004	2,018,502,103	9,756,344	0.48	[r] 294,375	[r] 6,857	[r] 97,597	[5]	[5]
2005	2,268,895,122	10,397,837	0.46	[r] 297,118	[r] 7,636	94,282	[5]	[5]
2006	2,518,680,230	10,605,845	0.42	[r] 299,987	[r] 8,396	91,717	[5]	[5]
2007	2,691,537,557	10,764,736	0.40	[p] 302,867	[p] 8,887	[r] 92,017	[5]	[5]
2008	2,745,035,410	11,307,223	0.41	[p] 305,727	[p] 8,979	90,647	[5]	[5]

[r]—Revised.

[p]—Preliminary.

[1] Gross collections exclude alcohol and tobacco excise taxes starting with 1988, and exclude taxes on firearms starting with the second quarter of Fiscal Year 1991. Responsibility for these excise taxes was transferred from the IRS to the Alcohol and Tobacco Tax and Trade Bureau and to the Customs Service, respectively. See Table 6 for gross collections data by type of tax.

[2] Operating costs exclude costs reimbursed by other Federal agencies and private entities for services performed for these external parties. Beginning with Fiscal Year 2005, includes costs for Systems Modernization and the Health Insurance Tax Credit Administration. See Table 28 for these costs.

[3] U.S. population and tax per capita are based on resident population plus armed forces overseas as of October 1 of each year. This information is provided by the U.S. Department of Commerce, Bureau of the Census.

[4] Represents the average number of full-time equivalent (FTE) positions actually used to conduct IRS operations. Excludes positions funded by reimbursements from other Federal agencies and private companies. In contrast, IRS labor force counts in Table 31 (Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender) represent the number of persons, including part-time and seasonal workers, employed at any time during the fiscal year.

[5] Beginning in Fiscal Year 2000, the IRS discontinued the distinction between National Office and Field Offices as a result of reorganization.

NOTE: All amounts are in current dollars.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis OS:CFO:CPB:BER:L

Table 30. Internal Revenue Service Personnel Summary, by Employment Status, Budget Activity, and Selected Type of Personnel, Fiscal Years 2007 and 2008

Employment status, budget activity, and selected personnel type	Average positions realized [1]		Number of employees at close of fiscal year	
	2007	2008	2007	2008
	(1)	(2)	(3)	(4)
Internal Revenue Service, total	**[r] 92,017**	**90,647**	**86,638**	**90,210**
Employment status:				
Full-time permanent	[r] 79,201	78,096	79,565	79,306
Other	12,816	12,551	7,073	10,904
Budget activity:				
Examinations and Collections	42,334	41,095	42,260	42,123
Filing and Account Services	26,283	25,785	20,442	23,568
Information Services	6,113	6,507	6,669	6,814
Shared Services and Support	[r] 5,790	5,571	5,420	5,816
Prefiling Taxpayer Assistance and Education	5,626	5,995	6,136	6,394
Investigations	4,283	4,162	4,230	4,178
Regulatory activities	1,225	1,175	1,223	1,212
Business Systems Modernization	353	347	248	95
Health Insurance Tax Credit Administration	9	10	10	10
Infrastructure	1	0	0	0
Selected personnel type:				
Customer Service Representatives	[r] 18,681	17,736	19,307	18,316
Revenue Agents	[r] 12,816	12,587	13,026	12,951
Seasonal employees	[r] 9,861	10,025	4,525	8,422
Revenue Officers	[r] 5,663	5,493	5,468	5,481
Tax Technicians	[r] 3,110	1,496	1,506	1,538
Special Agents	[r] 2,677	2,590	2,683	2,617
Attorneys	[r] 1,415	1,397	1,455	1,429
Appeals Officers	[r] 775	768	798	781

[r]—Revised.

[1] Represents the average number of full-time equivalent (FTE) positions actually used to conduct IRS operations. Excludes positions funded by reimbursements received from other Federal agencies and private entities for services performed for these external parties.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis OS:CFO:CPB:BER:L

Table 31. Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender, Fiscal Year 2008

Race, national origin, and gender	Internal Revenue Service, total [1]	Internal Revenue Service labor force [1]	Federal civilian labor force [2]	Civilian labor force [3]
		Percentage of total		
	(1)	(2)	(3)	(4)
Total	**101,054**	**100.0**	**100.0**	**100.0**
Gender:				
Male	33,303	33.0	55.5	53.2
Female	67,751	67.0	44.5	46.8
Race, national origin, and gender:				
White, not of Hispanic origin	60,182	59.6	66.8	72.7
Male	23,690	23.4	40.1	39.0
Female	36,492	36.1	26.7	33.7
Black, not of Hispanic origin	25,580	25.3	17.5	10.5
Male	4,970	4.9	6.8	4.8
Female	20,610	20.4	10.6	5.7
Hispanic [4]	9,594	9.5	7.8	10.7
Male	2,565	2.5	4.5	6.2
Female	7,029	7.0	3.3	4.5
Asian, Native Hawaiian, or other Pacific Islander	4,581	4.5	5.4	3.8
Male	1,758	1.7	2.9	2.0
Female	2,823	2.8	2.5	1.8
American Indian or Alaskan Native	889	0.9	2.0	0.6
Male	239	0.2	0.9	0.3
Female	650	0.6	1.1	0.3
Two or more races [5]	228	0.2	0.4	1.6
Male	81	0.1	0.2	0.8
Female	147	0.1	0.2	0.8

[1] Includes permanent full-time, part-time, and seasonal personnel employed by the Internal Revenue Service, including Chief Counsel, throughout Fiscal Year 2008, i.e., October 1, 2007, through September 27, 2008.

[2] Reflects Executive Branch employees as of September 2008, as reported by U.S. Office of Personnel Management. These data include the Internal Revenue Service labor force.

[3] Data from U.S. Department of Commerce, Bureau of the Census (2000 Census Statistics).

[4] Hispanic or Latino persons of any race are included in the Hispanic category.

[5] Data for IRS and other Federal workers of two or more races are incomplete, as they reflect only employees hired after January 1, 2006.

NOTE: Percentages may not add to totals because of rounding.

SOURCE: Equal Employment Opportunity and Diversity EEOD

Principal Officers of the Internal Revenue Service

Principal Officers of the IRS Office of Chief Counsel

Commissioners of Internal Revenue

Chief Counsels for the Internal Revenue Service

Principal Officers of the Internal Revenue Service

as of September 30, 2008

Commissioner

Douglas H. Shulman

Deputy Commissioner for Services and Enforcement
Linda E. Stiff

Deputy Commissioner for Operations Support
James P. Falcone (Acting)

Chief of Staff
Jonathan M. Davis

Chief, Appeals
Sara Hall Ingram

National Taxpayer Advocate
Nina E. Olson

Chief, Equal Employment Opportunity and Diversity
Dora A. Trevino (Acting)

Director, Research, Analysis, and Statistics
Mark J. Mazur

Chief, Communications and Liaison
Frank Keith

Appeals

Chief, Appeals
Sara Hall Ingram

Deputy Chief, Appeals
Kurt Meier

Taxpayer Advocate Service

National Taxpayer Advocate
Nina E. Olson

Deputy National Taxpayer Advocate
Melissa R. Snell

Executive Director, Systemic Advocacy
Rebecca Chiaramida

Equal Employment Opportunity and Diversity

Chief, EEO and Diversity
Dora A. Trevino (Acting)

Office of Research, Analysis, and Statistics

Director, Office of Research, Analysis, and Statistics
Mark J. Mazur

Director, Office of Research
Janice M. Hedemann

Director, Statistics of Income
Thomas B. Petska

Communications and Liaison

Chief, Communications and Liaison
Frank Keith

Director, Office of Legislative Affairs
Floyd L. Williams

Director, Office of Communications
Terry L. Lemons

Director, Office of National Public Liaison
Candice V. Cromling

Small Business/Self-Employed Division

Commissioner, Small Business/Self-Employed
Christopher Wagner

Deputy Commissioner, Small Business/Self-Employed
Faris R. Fink

Director, Communications, Liaison, and Disclosure
Rob C. Wilkerson

Director, Collections
David P. Alito

Director, Examination
Monica L. Baker

Director, Fraud/BSA
Beth M. Elfrey

Director, Specialty Programs
Ruth Perez

Large and Mid-Size Business Division

Commissioner, Large and Mid-Size Business
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Deputy Commissioner, Large and Mid-Size Business (Operations)
Paul D. DeNard

Deputy Commissioner, Large and Mid-Size Business (International)
Barry Shott

Director, Financial Services Industry
Walter L. Harris

Director, Retailers, Food, Pharmaceuticals, and Healthcare
Sergio E. Arellano

Director, Communications, Technology, and Media
Patricia C. Chaback

Director, Heavy Manufacturing and Transportation
Charles L. Brantley

Director, Natural Resources and Construction
Keith M. Jones

Director, Field Specialists
Laura M. Prendergast

Principal Officers of the Internal Revenue Service

as of September 30, 2008

Wage and Investment Division

Commissioner, Wage and Investment
Richard E. Byrd, Jr.

Deputy Commissioner, Wage and Investment
Pamela G. Watson

Director, Customer Account Services
Peter J. Stipek

Director, CARE (Customer Assistance, Relationships, and Education)
Susan W. Carroll

Director, Compliance
Brady R. Bennett

Tax Exempt and Government Entities Division

Commissioner, Tax Exempt and Government Entities
Steven T. Miller

Deputy Commissioner, Tax Exempt and Government Entities
Joseph H. Grant

Director, Employee Plans
Michael D. Julianelle

Director, Exempt Organizations
Lois G. Lerner

Director, Government Entities
Moises C. Medina

Criminal Investigation

Chief, Criminal Investigation
Eileen C. Mayer

Deputy Chief, Criminal Investigation
Victor S.O. Song

Office of Professional Responsibility

Director, Office of Professional Responsibility
Michael R. Chesman

Whistleblower Office

Director, Whistleblower Office
Stephen A. Whitlock

Office of Chief Financial Officer

Chief Financial Officer
Alison L. Doone

Deputy Chief Financial Officer
Gregory E. Kane

Agency-Wide Shared Services

Chief, Agency-Wide Shared Services
James P. Falcone

Director, Procurement
David A. Grant

Director, Real Estate and Facilities Management
Stuart Burns

Modernization and Information Technology Services

Chief Information Officer
Arthur L. Gonzalez

Deputy Chief Information Officer for Operations
Kathy P. Jantzen

Deputy Chief Information Officer for Strategy/ Modernization
Vacant

Associate Chief Information Officer, Applications Development
S. Gina Garza

Associate Chief Information Officer, Enterprise Operations
Robert W. Odenheimer

Associate Chief Information Officer, Enterprise Networks
Kenneth A. Riccini

Associate Chief Information Officer, Enterprise Services
Mike Parker (Acting)

Associate Chief Information Officer, End User Equipment Services
Harry Curry

Associate Chief Information Officer, Cybersecurity
David W. Stender

Human Capital Office

Chief, Human Capital Officer
Robert B. Buggs

Deputy Chief Human Capital Officer
Rebecca Mack-Johnson

Privacy, Information Protection, and Data Security

Chief, Privacy, Information Protection, and Data Security
Deborah G. Wolf

Principal Officers of the IRS Office of Chief Counsel

as of September 30, 2008

Office of Chief Counsel

Chief Counsel
Donald L. Korb

Deputy Chief Counsel (Operations)
H. Stephen Kesselman

Deputy Chief Counsel (Technical)
Clarissa C. Potter

Special Counsel (National Taxpayer Advocate Service)
Judith M. Wall

Division Counsel/Associate Chief Counsel (Criminal Tax)
Edward F. Cronin

Division Counsel (Large and Mid-Size Business)
Christopher B. Sterner

Division Counsel (Small Business/Self-Employed)
Thomas R. Thomas

Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)
Nancy J. Marks

Division Counsel (Wage and Investment)
Carol A. Campbell

Associate Chief Counsel (Corporate)
William D. Alexander

Associate Chief Counsel (Finance and Management)
Dennis M. Ferrara

Associate Chief Counsel (Financial Institutions and Products)
Stephen R. Larson

Associate Chief Counsel (General Legal Services)
Mark S. Kaizen

Associate Chief Counsel (Income Tax and Accounting)
George J. Blaine

Associate Chief Counsel (International)
Steven A. Musher

Associate Chief Counsel (Passthroughs and Special Industries)
William P. O'Shea

Associate Chief Counsel (Procedure and Administration)
Deborah A. Butler

Office of Commissioner of Internal Revenue created by Act of Congress, July 1, 1862

George S. Boutwell
Massachusetts
July 17, 1862 to March 4, 1863

Joseph J. Lewis (Acting)
Pennsylvania
March 5, 1863 to March 17, 1863

Joseph J. Lewis
Pennsylvania
March 18, 1863 to June 30, 1865

William Orton
New York
July 1, 1865 to Oct. 31, 1865

Edward A. Rollins
New Hampshire
Nov. 1, 1865 to March 10, 1869

Columbus Delano
Ohio
March 11, 1869 to Oct. 31, 1870

John W. Douglass (Acting)
Pennsylvania
Nov. 1, 1870 to Jan. 2, 1871

Alfred Pleasonton
New York
Jan. 3, 1871 to Aug. 8, 1871

John W. Douglass
Pennsylvania
Aug. 9, 1871 to May 14, 1875

Daniel D. Pratt
Indiana
May 15, 1875 to Aug. 1, 1876

Green B. Raum
Illinois
Aug. 2, 1876 to April 30, 1883

Henry C. Rogers (Acting)
Pennsylvania
May 1, 1883 to May 10, 1883

John J. Knox (Acting)
Minnesota
May 11, 1883 to May 20, 1883

Walter Evans
Kentucky
May 21, 1883 to March 19, 1885

Joseph S. Miller
West Virginia
March 20, 1885 to March 20, 1889

John W. Mason
West Virginia
March 21, 1889 to April 18, 1893

Joseph S. Miller
West Virginia
April 19, 1893 to Nov. 26, 1896

W. St. John Forman
Illinois
Nov. 27,1896 to Dec. 31, 1897

Nathan B. Scott
West Virginia
Jan. 1, 1898 to Feb. 28, 1899

George W. Wilson
Ohio
March 1, 1899 to Nov. 27, 1900

Robert Williams, Jr. (Acting)
Ohio
Nov. 28, 1900 to Dec. 19, 1900

John W. Yerkes
Kentucky
Dec. 20, 1900 to April 30, 1907

Henry C. Rogers (Acting)
Pennsylvania
May 1 1907 to June 4, 1907

John G. Capers
South Carolina
June 5, 1907 to Aug. 31, 1909

Royal E. Cabell
Virginia
Sept. 1, 1909 to April 27, 1913

William H. Osborn
North Carolina
April 28, 1913 to Sept. 25, 1917

Daniel C. Roper
South Carolina
Sept. 26, 1917 to March 31, 1920

William M. Williams
Alabama
April 1, 1920 to April 11, 1921

Millard F. West (Acting)
Kentucky
April 12, 1921 to May 26, 1921

David H. Blair
North Carolina
May 27, 1921 to May 31, 1929

Robert H. Lucas
Kentucky
June 1, 1929 to Aug. 15, 1930

H. F. Mires (Acting)
Washington
Aug. 16, 1930 to Aug. 19, 1930

David Burnet
Ohio
Aug. 20, 1930 to May 15, 1933

Pressly R. Baldridge (Acting)
Iowa
May 16, 1933 to June 5, 1933

Guy T. Helvering
Kansas
June 6, 1933 to Oct. 8, 1943

Robert E. Hannegan
Missouri
Oct. 9, 1943 to Jan. 22, 1944

Harold N. Graves (Acting)
Illinois
Jan. 23, 1944 to Feb. 29, 1944

Joseph D. Nunan, Jr.
New York
March 1, 1944 to June 30, 1947

George J. Schoeneman
Rhode Island
July 1, 1947 to July 31, 1951

John B. Dunlap
Texas
Aug. 1, 1951 to Nov. 18, 1952

John S. Graham (Acting)
North Carolina
Nov. 19, 1952 to Jan. 19, 1953

Justin F. Winkle (Acting)
New York
Jan. 20, 1953 to Feb. 3, 1953

T. Coleman Andrews
Virginia
Feb. 4, 1953 to Oct. 31, 1955

O. Gordon Delk (Acting)
Virginia
Nov. 1, 1955 to Dec. 4, 1955

Russell C. Harrington
Rhode Island
Dec. 5, 1955 to Sept. 30, 1958

O. Gordon Delk (Acting)
Virginia
Oct. 1, 1958 to Nov. 4, 1958

Dana Latham
California
Nov. 5, 1958 to Jan. 20, 1961

Charles I. Fox (Acting)
Utah
Jan. 21, 1961 to Feb. 6, 1961

Mortimer M. Caplin
Virginia
Feb. 7, 1961 to July 10, 1964

Bertrand M. Harding (Acting)
Texas
July 11, 1964 to Jan. 24, 1965

Sheldon S. Cohen
Maryland
Jan. 25, 1965 to Jan. 20, 1969

William H. Smith (Acting)
Virginia
Jan. 21, 1969 to March 31, 1969

Randolph W. Thrower
Georgia
April 1, 1969 to June 22, 1971

Harold T. Swartz (Acting)
Indiana
June 23, 1971 to Aug. 5, 1971

Johnnie M. Walters
South Carolina
Aug. 6, 1971 to April 30, 1973

Raymond F. Harless (Acting)
California
May 1, 1973 to May 25, 1973

Donald C. Alexander
Ohio
May 26, 1973 to Feb. 26, 1977

William E. Williams (Acting)
Illinois
Feb. 27, 1977 to May 4, 1977

Jerome Kurtz
Pennsylvania
May 5, 1977 to Oct. 31, 1980

William E. Williams (Acting)
Illinois
Nov. 1, 1980 to March 13, 1981

Roscoe L. Egger, Jr.
Indiana
March 14, 1981 to April 30, 1986

James I. Owens (Acting)
Alabama
May 1, 1986 to Aug. 3, 1986

Lawrence B. Gibbs
Texas
Aug. 4, 1986 to March 4, 1989

Michael J. Murphy (Acting)
Wisconsin
March 5, 1989 to July 4, 1989

Fred Goldberg, Jr.
Missouri
July 5, 1989 to Feb. 2, 1992

Shirley D. Peterson
Colorado
Feb. 3, 1992 to Jan. 20, 1993

Michael P. Dolan (Acting)
Iowa
Jan. 21, 1993 to May 26, 1993

Margaret Milner Richardson
Texas
May 27, 1993 to May 31, 1997

Michael P. Dolan (Acting)
Iowa
June 1, 1997 to Nov. 12, 1997

Charles O. Rossotti
New York
Nov. 13, 1997 to Nov. 6, 2002

Bob Wenzel (Acting)
Illinois
Nov. 7, 2002 to April 30, 2003

Mark W. Everson
New York
May 1, 2003 to May 28, 2007

Kevin M. Brown (Acting)
Virginia
May 29, 2007 to Sept. 8, 2007

Linda E. Stiff (Acting)
Germany
Sept. 9, 2007 to March 23, 2008

Douglas H. Shulman
Ohio
March 24, 2008 to present

Walter H. Smith, *1866*
William McMichael, *1871*
Charles Chesley, *1871*
Thomas J. Smith, *1888*
Alphonso Hart, *1890*
Robert T. Hough, *1893*
George M. Thomas, *1897*
Albert W. Wishard, *1901*
A.B. Hayes, *1903*
Fletcher Maddox, *1908*
Ellis C. Johnson, *1913*
A.A. Ballantine, *1918*
D.M. Kelleher, *1919*
Robert N. Miller, *1919*
Wayne Johnson, *1920*
Carl A. Mapes, *1920*
Nelson T. Hartson, *1923*
Alexander W. Gregg, *1925*
Clarance M. Charest, *1927*
E. Barrett Prettyman, *1933*
Robert H. Jackson, *1934*
Morrison Shaforth, *1936*
John P. Wenchel, *1937*
Charles Oliphant, *1947*
Charles W. Davis, *1952*
Daniel A. Taylor, *1953*
John Potts Barnes, *1955*
Nelson P. Rose, *1957*
Arch M. Cantrall, *1958*
Hart H. Spiegel, *1959*
Crane C. Hauser, *1961*
Sheldon S. Cohen, *1964*
Mitchell Rogovin, *1965*
Lester R. Uretz, *1966*
K. Martin Worthy, *1969*
Lee H. Henkel, Jr., *1972*
Meade Whitaker, *1973*
Stuart E. Seigel, *1977*
N. Jerold Cohen, *1979*
Kenneth W. Gideon, *1981*
Fred Goldberg, Jr., *1984*
William F. Nelson, *1986*
Abraham N. M. Shashy, Jr., *1990*
Stuart L. Brown, *1994*
B. John Williams, Jr., *2002*
Donald L. Korb, *2004*

The following were Acting Chief Counsel during periods when there was no Chief Counsel holding the office:

John W. Burrus, *March 2, 1936 to Nov. 30, 1936*

Mason B. Leming, *Dec. 6, 1951 to May 15, 1952*

Kenneth W. Gemmill, *June 11, 1953 to Nov. 8, 1953*

Rudy P. Hertzog, *Dec. 1, 1954 to May 8, 1955, and Jan. 20, 1961 to Aug. 16, 1961, and Sept. 1, 1963 to Jan. 5, 1964*

Herman T. Reiling, *Jan. 19, 1957 to March 13, 1957, and Aug. 31, 1959 to Sept. 20, 1959*

Richard M. Hahn, *Jan. 20, 1969 to June 25, 1969*

Lee H. Henkel, Jr., *Jan. 16, 1972 to June 11, 1972*

Lawrence B. Gibbs, *April 17, 1973 to Oct. 19, 1973*

Charles L. Saunders, Jr., *Jan. 20, 1977 to April 15, 1977*

Leon G. Wigrizer, *April 16, 1977 to June 23, 1977*

Lester Stein, *June 1, 1979 to Nov. 16, 1979*

Jerome D. Sebastian, *Jan. 21, 1981 to Feb. 2, 1981, and March 30, 1981 to Aug. 14, 1981*

Emory L. Langdon, *Feb. 3, 1981 to March 29, 1981*

Joel Gerber, *May 28, 1983 to March 17, 1984*

V. Jean Owens, *March 14, 1986 to July 27, 1986*

Peter K. Scott, *Nov. 1, 1988 to Feb. 6, 1990*

David L. Jordan, *Jan. 20, 1993 to Oct. 4, 1994*

Richard Skillman, *Jan. 20, 2001 to Feb. 6, 2002*

Emily A. Parker, *Aug. 1, 2003 to April 14, 2004*

NOTE: *From 1866 to 1926, the chief legal officer for the Bureau of Internal Revenue was known as the Solicitor. For the next 8 years, 1926 to 1934, the chief legal officer had the title of General Counsel. Since 1934, the chief legal officer has operated under the title of Chief Counsel, now for the Internal Revenue Service.*