Internal Revenue Service

2003
Data Book

October 1, 2002
to September 30, 2003

Department of the Treasury

Internal Revenue Service
Data Book 2003

The *Internal Revenue Service Data Book* is published annually by the Internal Revenue Service and contains statistical tables and organizational information on a fiscal year basis. This volume pertains to Fiscal Year 2003—October 1, 2002, through September 30, 2003. The report provides data on collecting the revenue, enforcing the law, assisting the taxpayer, and managing the system, as well as lists and a chart about the structure and administration of the IRS itself.

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Foreword

The *IRS Data Book* for Fiscal Year 2003 is the first report under Commissioner Mark W. Everson who begins his tenure with the view that service plus enforcement equals compliance. Toward this end, the increases in full-time employees providing customer support and in the number of individual income tax returns examined are noteworthy steps.

Lists of principal officers and the IRS organization chart presented at the back of this report reflect the organization under Commissioner Everson. At the same time, this report marks the end of the 40-year career of Acting Commissioner Bob Wenzel, who in addition to being the tax administrator par excellence, will be remembered in having compassion for the ordinary taxpayer.

Contents and Copy Preparation

Tables in this report are grouped according to the following categories: returns filed, tax collections, and refunds (Tables 1-9); examination coverage (Tables 10-15); delinquency and enforcement activity (Table 16); appeals (Table 17); criminal investigation (Table 18); employee plan and tax-exempt organization information (Tables 19-22); taxpayer assistance (Tables 23-24); information reporting (Table 25); taxpayer contact information (Table 26); penalties (Table 27); Chief Counsel activities (Tables 28-29); and administrative costs and personnel summaries (Tables 30-33). Table 17 was expanded to include more data on appeals.

The tables represent compilations and accompanying footnotes provided by various IRS divisions to the Statistics of Income (SOI) Division. SOI provided additional review and prepublication processing. Changes resulting from this review were coordinated with the originating offices, which are responsible for data consistency, accuracy, and technical explanations. For this combined, cooperative effort, the SOI Division is indebted. Questions on data by users should be referred to the source in question, identified at the end of the notes and footnotes to each table.

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The *IRS Data Book* Online

The *IRS Data Book* tables for the current year and 8 previous years may be found on the IRS Internet site. The World Wide Web address is:

http://www.irs.gov

From our website, click on *Tax Stats* in the upper left-hand corner, then select "Statistical Publications."

Revisions to the 1999 Data Book

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In Table 29, "Civil Penalties Assessed and Abated, by Type of Penalty and Type of Tax," data have been revised based on updated reporting. The portion of Table 29 that has been revised for FY 1999 is presented below.

Table 29 -- Civil Penalties Assessed and Abated, by Type of Penalty and Type of Tax
[Money amounts are in thousands of dollars]

Type of penalty and abatements, type of tax	Civil penalties assessed		Reasonable cause abatements [1]		Other abatements		Net civil penalties assessed after abatements	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**32,316,708**	**16,903,926**	**825,441**	**980,398**	**3,550,002**	**8,456,367**	**27,941,265**	**7,467,161**
Individual income tax	**20,601,533**	**4,647,148**	**377,574**	**130,706**	**1,639,296**	**648,822**	**18,584,663**	**3,867,620**
Delinquency	2,215,094	1,651,380	78,435	70,665	371,541	410,113	1,765,118	1,170,602
Estimated tax	5,740,454	1,289,055	19,205	9,524	164,797	88,799	5,556,452	1,190,732
Failure to pay	12,411,244	1,601,292	274,265	48,147	1,086,570	119,742	11,050,409	1,433,403
Bad check	224,002	12,764	5,031	1,338	6,623	2,326	212,348	9,100
Fraud	2,580	74,766	31	195	551	8,834	1,998	65,736
Negligence	656	14,432	527	811	7,469	17,066	-7,340	-3,445
Other [2]	7,503	3,461	80	25	1,745	1,943	5,678	1,492

See notes and footnotes following the last table.

Revisions to the 2002 Data Book

Pages 8, 13, 14, 37, and 42

In Table 1, FY 2002 tax-exempt organization business income gross collections has been revised to include farmers' cooperatives (**$494,465,000**). The published amount was **$494,292,000**. As a result of this change, amounts have been revised in Table 1, "Summary of Internal Revenue Collections, by Type of Tax, Fiscal Years 2001 and 2002," Table 6, "Internal Revenue Gross Collections, by State," Table 7, Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1973-2002," and Table 30, "Internal Revenue Costs, Collections, Personnel, and U.S. Population, Fiscal Years 1971-2002." These revised amounts are:

Total Gross Collections from **$2,016,627,096,000** to **$2,016,627,269,000**;
Corporation Income Tax Gross Collections from **$211,437,600,000** to **$211,437,773,000**;
Total Net Collections from **$1,732,715,156,000** to **$1,732,715,329,000**; and
Corporation Net Collections from **$144,679,991,000** to **$144,680,164,000**.

In addition, footnote 3 of Table 6, "Internal Revenue Gross Collections, by State," has been revised:

Includes tax-exempt organization business income taxes totaling $494.5 million, of which $319.2 million were from the tax (Forms 990-T) on "unrelated business income" **and $175.3 million were from Farmers' Cooperatives (Form 990C).**

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In Table 5, "Selected Information from Returns Filed," the number of returns showing presidential election campaign fund designation has been revised from **11.0 million** to **14.0 million**. The portion of Table 5 that has been revised, along with a new footnote, is presented below.

Revisions to the FY 2002 Data Book--Continued

Table 5 -- Selected Information from Returns Filed

Item	Number or amount
Presidential Election Campaign Fund:	
Number of returns showing designations (millions)	14.0
Amount (million dollars)	67.0
Cumulative amount since 1972 (billion dollars)	1.2 [1]

See notes and footnotes following the last table.

Additional footnote (new footnote 1, Table 5):

Cumulative amount includes an adjusting correction entry (August 2001) of $3,949 million and a carryforward balance (September 2001) of $1,029 million.

Footnotes 1 and 2 in the original table have been renumbered as footnotes 2 and 3, respectively.

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Interest amounts have been revised in footnote 1 of Table 9, "Amount of Internal Revenue Refunds, Including Interest, by State." The revised footnote is presented below:

Represents $283.9 billion, including $27.8 billion in earned income tax credit. Includes $4.2 billion in interest, of which **$3.4** billion were paid to corporations and **$0.6** billion to individuals. Represents overpayment refunds, refunds resulting from examination activity, and other refunds required by law.

List of Statistical Tables

[Table numbers for Tables 1-25 are the same as in the 2002 *IRS Data Book*. New for FY 2003 is taxpayer contact information, which is presented in Table 26. The remaining tables have been renumbered. A number in parentheses following a table number represents the table number used for 2002.]

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Table 1 -- Summary of Internal Revenue Collections and Refunds, by Type of Tax, Fiscal Years 2002 and 2003

[Money amounts are in thousands of dollars. For details by State, see Tables 6 and 9.]

Type of tax	Gross collections			2003 refunds [1]	Net collections	
	2002	2003	Percentage of 2003 total		2003	Percentage of 2003 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total [2]	**2,016,627,269** r	**1,952,929,045**	**100.0**	**302,556,797**	**1,650,372,248**	**100.0**
Corporation income tax	**211,437,773** r	**194,146,298**	**9.9**	**65,332,415**	**128,813,883**	**7.8**
Regular	210,943,308	193,760,277	9.9	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	494,465 r	386,021	([3])	n.a.	n.a.	n.a.
Individual income tax [4, 5, 6]	**1,037,733,908**	**987,208,878**	**50.5**	**229,809,243**	**757,399,635**	**45.9**
Withheld by employers	750,823,219	734,763,596	37.6	n.a.	n.a.	n.a.
Other	286,910,689	252,445,282	12.9	n.a.	n.a.	n.a.
Employment taxes	**688,077,238**	**695,975,801**	**35.6**	**4,444,914**	**691,530,887**	**41.9**
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	676,764,209	684,982,077	35.1	4,311,591	680,670,486	41.2
Federal Insurance Contributions Act (FICA) [5]	639,655,469	647,858,224	33.2	n.a.	n.a.	n.a.
Self Employment Insurance Contributions Act (SECA) [5]	37,108,740	37,123,853	1.9	n.a.	n.a.	n.a.
Unemployment insurance	6,739,813	6,635,141	0.3	122,030	6,513,111	0.4
Railroad retirement	4,573,216	4,358,583	0.2	11,293	4,347,290	0.3
Estate and gift taxes	**27,241,515**	**22,826,908**	**1.2**	**944,104**	**21,882,804**	**1.3**
Estate	25,532,186	20,887,883	1.1	899,531	19,988,352	1.2
Gift	1,709,329	1,939,025	0.1	44,573	1,894,452	0.1
Excise taxes [2]	**52,136,835**	**52,771,160**	**2.7**	**2,026,121**	**50,745,039**	**3.1**

See notes and footnotes following the last table.

Table 2 -- Summary of Number of Returns Filed, by Type of Return, Fiscal Years 2002 and 2003

[Numbers are in thousands. For FY 2003 details, see Table 3.]

Type of return	2002	2003
United States, total [1]	**226,609**	**222,271**
Income tax [2]	**177,022**	**171,909**
Individual [3]	**130,905**	**130,728**
Forms 1040, 1040A, 1040EZ	130,285	130,043
Forms 1040NR, 1040SS, 1040PR, 1040C	620	685
Individual estimated tax	**33,817**	**28,588**
Estate and trust	**3,684**	**3,688**
Estate and trust estimated tax	**670**	**633**
Partnership [4]	**2,236**	**2,381**
Corporation [5]	**5,711**	**5,891**
Estate taxes	**121**	**92**
Gift tax	**279**	**287**
Employment taxes [6]	**29,141**	**29,916**
Tax-exempt organizations [7]	**748**	**789**
Excise taxes [8]	**885**	**812**
Supplemental documents [9]	**18,413**	**18,465**

See notes and footnotes following the last table.

Table 3 -- Number of Returns Filed, by Type of Return and State

State	Total returns [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	Corporation income tax [3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**222,271,428**	**130,728,360**	**28,588,294**	**3,688,043**	**632,982**	**2,380,618**	**5,890,821**
Alabama	2,977,771	1,882,697	336,633	30,528	6,088	29,934	64,366
Alaska	570,381	334,916	59,233	3,193	754	5,102	10,608
Arizona	3,465,380	2,214,125	216,692	39,178	7,707	51,962	97,123
Arkansas	1,879,921	1,120,457	223,906	16,786	3,590	18,938	50,017
California	26,352,528	15,079,819	3,967,884	312,630	58,915	282,348	532,244
Colorado	3,862,053	2,078,884	520,951	59,524	8,826	63,793	127,514
Connecticut	2,985,458	1,663,480	507,698	43,305	9,393	52,521	59,836
Delaware	695,513	383,555	96,054	20,029	7,530	8,923	22,710
Florida	14,180,210	7,721,089	2,110,065	175,552	29,560	89,003	596,668
Georgia	6,058,197	3,651,400	643,650	44,793	10,927	54,889	187,280
Hawaii	1,015,589	584,164	157,627	12,973	2,746	7,818	26,040
Idaho	937,030	568,621	54,036	7,287	1,098	15,862	27,610
Illinois	9,730,441	5,727,617	1,336,098	201,672	44,998	82,989	283,039
Indiana	4,578,603	2,816,895	653,178	51,737	8,993	39,492	109,202
Iowa	2,345,144	1,326,189	392,886	56,912	4,194	24,717	55,949
Kansas	2,152,115	1,219,506	331,434	26,478	4,866	25,094	48,890
Kentucky	2,810,751	1,745,764	353,703	27,296	4,604	29,261	67,572
Louisiana	3,062,618	1,878,240	337,682	20,264	4,172	35,749	87,903
Maine	993,636	612,248	56,712	26,339	2,372	7,674	28,628
Maryland and District of Columbia	5,330,695	2,865,357	727,863	495,987	17,923	54,172	131,484
Massachusetts	5,510,981	3,077,502	860,580	145,563	36,562	48,148	139,594
Michigan	7,320,338	4,552,147	874,506	82,867	15,674	82,092	197,625
Minnesota	4,161,881	2,378,422	612,030	54,498	10,597	43,551	116,472
Mississippi	1,809,309	1,162,850	183,565	11,501	2,510	17,006	40,011
Missouri	4,324,701	2,555,904	616,006	66,053	13,129	45,267	98,406
Montana	834,794	429,542	120,078	7,017	1,157	11,717	26,185
Nebraska	1,336,366	803,171	120,952	21,212	4,108	16,917	38,902
Nevada	1,703,197	1,002,284	202,587	17,631	3,585	29,380	61,116
New Hampshire	995,200	633,718	64,664	13,754	3,268	10,778	25,119
New Jersey	7,285,429	4,071,851	1,066,032	130,672	15,763	97,026	236,744
New Mexico	1,322,461	804,236	167,034	10,979	1,940	13,682	27,893
New York	14,631,596	8,626,838	1,476,949	284,475	52,069	165,766	553,814
North Carolina	6,050,062	3,632,401	781,001	73,418	17,313	60,804	156,721
North Dakota	522,625	300,957	55,862	7,222	847	7,937	12,059
Ohio	8,868,357	5,474,843	1,155,407	193,447	36,627	87,065	188,542
Oklahoma	2,595,527	1,466,833	332,154	72,222	5,701	28,665	65,692
Oregon	2,869,112	1,571,969	432,854	33,553	6,040	31,810	70,204
Pennsylvania	9,667,773	5,773,960	1,519,852	179,471	34,532	85,632	200,200
Rhode Island	902,433	497,560	111,864	43,668	18,178	7,874	24,809
South Carolina	2,886,391	1,792,867	347,418	19,013	3,509	30,477	74,422
South Dakota	619,619	355,759	63,227	10,247	1,862	8,304	15,198
Tennessee	4,029,199	2,553,426	499,228	49,417	10,082	51,042	65,776
Texas	15,419,103	9,216,157	1,672,304	220,472	54,852	194,165	354,660
Utah	1,642,084	960,288	159,663	15,821	2,800	39,937	51,778
Vermont	512,253	301,685	35,058	9,824	2,171	4,524	16,177
Virginia	5,658,522	3,391,190	837,783	69,632	11,744	54,740	141,112
Washington	4,269,210	2,788,759	30,765	57,121	11,723	56,264	114,619
West Virginia	1,196,290	747,423	163,639	14,652	2,132	9,976	21,629
Wisconsin	4,376,769	2,582,604	659,551	93,220	11,101	47,333	91,295
Wyoming	462,649	238,949	66,843	5,033	1,715	8,218	14,438
International [8]	2,503,163	1,507,242	214,853	1,905	435	4,280	34,926
Puerto Rico	631,389	289,938	96,446	316	142	354	737
Other	1,871,774	1,217,304	118,407	1,589	293	3,926	34,189

See notes and footnotes following the last table.

Table 3 -- Number of Returns Filed, by Type of Return and State--Continued

State	Estate taxes	Gift tax	Employment taxes [4]	Tax-exempt organizations [5]	Excise taxes [6]	Supplemental documents [7]
	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	**91,679**	**287,456**	**29,916,033**	**789,381**	**812,483**	**18,465,278**
Alabama	890	3,254	382,716	7,982	15,358	217,325
Alaska	124	441	78,060	2,705	2,930	72,315
Arizona	1,385	3,684	473,638	10,078	6,979	342,828
Arkansas	518	1,634	265,187	5,651	13,698	159,538
California	15,709	26,907	3,338,301	84,230	64,940	2,588,602
Colorado	1,513	5,102	599,541	13,918	11,764	370,723
Connecticut	1,907	10,912	387,275	12,261	6,420	230,450
Delaware	288	907	98,294	3,795	1,982	51,446
Florida	5,910	21,802	1,889,337	33,311	35,440	1,472,473
Georgia	1,764	6,722	825,667	16,531	23,565	591,009
Hawaii	472	1,811	114,435	3,561	1,019	102,923
Idaho	283	803	171,768	3,091	7,054	79,517
Illinois	4,414	13,121	1,323,297	34,946	39,585	638,665
Indiana	1,462	5,241	587,018	19,276	26,135	259,975
Iowa	1,075	2,250	343,004	10,402	17,869	109,697
Kansas	864	2,653	322,458	8,451	12,489	148,932
Kentucky	889	3,109	366,464	8,282	14,467	189,339
Louisiana	742	2,148	409,698	7,700	14,484	263,836
Maine	467	1,467	171,629	4,938	5,161	76,001
Maryland and District of Columbia	2,283	6,559	605,453	23,954	10,417	389,243
Massachusetts	2,915	11,004	757,507	28,689	9,706	393,211
Michigan	2,491	7,869	992,652	23,370	24,523	464,522
Minnesota	1,344	7,549	616,699	19,920	28,381	272,418
Mississippi	408	1,407	235,005	4,675	11,190	139,181
Missouri	1,848	5,232	619,760	17,777	19,497	265,822
Montana	339	1,162	149,255	3,899	6,667	77,776
Nebraska	564	1,898	224,583	6,196	16,495	81,368
Nevada	520	1,582	202,060	3,616	9,660	169,176
New Hampshire	426	1,875	154,952	4,360	3,950	78,336
New Jersey	3,884	11,586	1,016,208	34,131	18,261	583,271
New Mexico	388	1,052	172,102	4,491	5,683	112,981
New York	7,108	23,904	2,199,655	63,690	23,525	1,153,803
North Carolina	2,291	7,500	819,898	23,489	24,739	450,487
North Dakota	180	885	93,891	2,753	10,961	29,070
Ohio	3,154	10,988	1,075,426	34,511	31,199	577,148
Oklahoma	812	2,133	358,066	7,650	11,569	244,031
Oregon	1,182	3,210	419,903	11,505	11,058	275,824
Pennsylvania	3,441	13,012	1,202,168	38,109	34,382	583,014
Rhode Island	339	1,313	127,355	6,364	1,745	61,364
South Carolina	1,036	3,219	389,301	7,244	10,292	207,593
South Dakota	211	890	110,254	2,844	9,855	40,968
Tennessee	1,425	3,954	493,399	11,698	17,271	272,481
Texas	4,556	19,154	1,893,158	41,349	55,134	1,693,142
Utah	327	976	248,907	4,790	5,115	151,683
Vermont	221	693	96,004	3,612	2,519	39,765
Virginia	2,430	6,839	702,584	19,779	16,100	404,589
Washington	2,032	6,206	690,467	17,204	26,864	467,186
West Virginia	344	933	160,782	4,380	6,033	64,367
Wisconsin	1,500	7,186	601,236	18,609	19,209	243,925
Wyoming	163	874	82,841	2,052	2,909	38,614
International [8]	841	844	256,713	1,562	6,235	473,327
Puerto Rico	23	49	229,641	517	94	13,132
Other	818	795	27,072	1,045	6,141	460,195

See notes and footnotes following the last table.

Table 4 -- Number of Individual Income Tax Returns Filed Electronically and Accepted, by State

State	Total returns e-filed and accepted [1]	TeleFile accepted [2]	Online accepted [1,3]	Practitioner accepted [1,4]
	(1)	(2)	(3)	(4)
United States, total	**52,944,762**	**4,027,302**	**11,970,586**	**36,946,874**
Alabama	914,968	40,756	162,729	711,483
Alaska	127,110	6,223	39,958	80,929
Arizona	933,271	40,469	254,982	637,820
Arkansas	577,117	31,132	90,803	455,182
California	4,855,554	282,500	1,080,549	3,492,505
Colorado	787,843	52,575	241,021	494,247
Connecticut	572,810	61,933	129,409	381,468
Delaware	158,281	12,223	40,579	105,479
District of Columbia	99,917	4,020	25,262	70,635
Florida	3,225,886	226,944	770,129	2,228,813
Georgia	1,865,850	98,670	422,559	1,344,621
Hawaii	193,589	13,259	43,675	136,655
Idaho	258,784	15,621	67,766	175,397
Illinois	2,333,863	184,739	501,320	1,647,804
Indiana	1,320,540	112,216	291,588	916,736
Iowa	780,947	41,231	128,001	611,715
Kansas	556,253	38,989	121,031	396,233
Kentucky	841,049	63,679	133,224	644,146
Louisiana	856,026	46,365	167,062	642,599
Maine	212,180	29,877	54,446	127,857
Maryland	935,420	70,433	256,443	608,544
Massachusetts	1,081,239	151,816	279,962	649,461
Michigan	1,945,087	165,448	449,633	1,330,006
Minnesota	1,297,016	113,421	258,941	924,654
Mississippi	604,557	26,695	89,425	488,437
Missouri	1,202,951	90,973	230,044	881,934
Montana	194,193	17,090	34,139	142,964
Nebraska	376,521	38,957	82,769	254,795
Nevada	424,843	24,244	103,596	297,003
New Hampshire	252,091	34,788	69,678	147,625
New Jersey	1,200,011	93,951	245,092	860,968
New Mexico	360,067	19,501	92,558	248,008
New York	2,542,710	152,380	457,685	1,932,645
North Carolina	1,639,240	81,619	372,056	1,185,565
North Dakota	139,753	12,482	25,512	101,759
Ohio	2,235,505	261,855	507,999	1,465,651
Oklahoma	657,815	40,492	171,327	445,996
Oregon	620,505	42,021	176,805	401,679
Pennsylvania	2,106,963	269,541	500,979	1,336,443
Rhode Island	162,731	17,909	32,893	111,929
South Carolina	986,059	48,444	160,940	776,675
South Dakota	157,918	18,859	30,086	108,973
Tennessee	1,296,784	105,240	237,461	954,083
Texas	3,991,958	284,055	1,006,784	2,701,119
Utah	414,615	34,670	129,595	250,350
Vermont	96,642	13,551	24,305	58,786
Virginia	1,390,298	117,570	401,138	871,590
Washington	1,127,981	105,537	364,214	658,230
West Virginia	313,428	40,915	62,142	210,371
Wisconsin	1,380,416	118,323	280,753	981,340
Wyoming	107,156	10,416	21,991	74,749
Armed Forces--Americas	5,181	28	1,169	3,984
Armed Forces--Pacific	73,461	226	17,086	56,149
Armed Forces--Other	99,999	431	25,124	74,444
American Samoa	122	--	16	106
Guam	875	--	697	178
Northern Mariana Islands	9	--	6	3
Puerto Rico	44,970	--	403	44,567
U.S. Virgin Islands	185	--	114	71
Foreign countries	5,646	--	2,933	2,713
All other [5]	3	--	--	3

See notes and footnotes following the last table.

Table 5 -- Selected Information from Returns Filed

Item	Number or amount
Presidential Election Campaign Fund:	
Number of returns showing designations (millions)	13.8
Amount (million dollars) [1]	55.2
Cumulative amount since 1972 (billion dollars)	1.3
Contributions to reduce the public debt: [2]	
Number of contributions	101
Amount (dollars)	43,627
Cumulative since 1982:	
Number of contributions	16,021
Amount (million dollars)	9.7
Earned income tax credit:	
Number of returns with credit (millions)	21.3
Amount claimed (billion dollars)	36.9
Refunds:	
Number issued (millions)	18.0
Amount (billion dollars)[3]	32.0
Master File accounts:	
Number of Individual Master File accounts	219,421,597
Number of Business Master File accounts [4]	43,392,319

See notes and footnotes following the last table.

Table 6 -- Internal Revenue Gross Collections, by State

[Money amounts are in thousands of dollars.]

State [1]	Total Internal Revenue collections [2]	Corporation income tax [3]	Individual income and employment taxes: Total [4,5]	Income tax not withheld and SECA tax [4,5]	Income tax withheld and FICA tax [4]	Railroad retirement tax	Unemployment insurance tax	Estate tax	Gift tax	Excise taxes [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	**1,952,929,045**	**194,146,298**	**1,683,184,679**	**289,569,135**	**1,382,621,820**	**4,358,583**	**6,635,141**	**20,887,883**	**1,939,025**	**52,771,160**
Alabama	17,907,240	1,472,356	16,152,532	2,884,651	13,185,294	2,155	80,432	149,097	6,127	127,128
Alaska	3,248,666	125,947	3,027,170	680,895	2,333,420	1,549	11,306	27,719	858	66,973
Arizona	23,230,937	942,155	20,984,391	4,305,585	16,575,251	602	102,953	319,691	23,705	960,995
Arkansas	19,848,757	4,413,463	14,827,504	1,602,302	13,093,577	1,806	129,819	112,905	53,834	441,051
California	227,610,714	22,246,028	198,328,471	43,690,429	153,834,242	4,762	799,038	3,639,410	353,295	3,043,510
Colorado	33,739,206	1,071,038	31,259,355	5,480,416	25,659,225	8,868	110,845	273,120	23,448	1,112,245
Connecticut	38,745,705	6,690,855	31,288,964	6,474,285	24,723,506	1,048	90,125	504,129	27,836	233,921
Delaware	10,480,992	3,442,270	6,877,398	958,494	5,897,522	299	21,082	135,502	5,104	20,718
District of Columbia	19,412,913	4,297,806	14,645,492	1,081,041	13,204,907	338,515	21,029	135,671	42,090	291,854
Florida	91,246,614	4,992,019	83,306,193	20,879,729	61,384,790	679,682	361,992	1,650,722	128,643	1,169,037
Georgia	56,847,327	6,890,594	46,677,570	6,986,619	39,453,620	3,700	233,631	339,883	14,656	2,924,623
Hawaii	5,262,429	381,241	4,715,641	1,071,230	3,624,828	--	19,583	62,306	5,758	97,482
Idaho	6,756,778	496,204	6,166,056	969,781	5,156,668	1,155	38,451	59,762	1,757	33,000
Illinois	105,855,104	12,404,202	89,317,928	14,155,354	74,634,419	210,022	318,133	942,035	113,746	3,077,193
Indiana	33,066,026	1,781,504	30,681,682	4,392,651	26,153,024	22,150	113,857	267,871	17,398	317,571
Iowa	14,558,902	1,656,349	12,644,426	2,081,843	10,505,601	3,576	53,406	104,580	57,281	96,266
Kansas	15,516,283	731,812	13,108,002	2,231,581	10,814,314	--	62,107	109,384	5,883	1,561,203
Kentucky	16,812,239	1,036,856	15,360,887	2,530,661	12,756,006	5,776	68,444	173,818	28,617	212,061
Louisiana	19,877,878	1,232,478	18,293,627	3,041,638	15,188,125	3,255	60,609	179,479	13,797	158,497
Maine	5,193,776	321,962	4,678,831	1,030,221	3,619,242	2,990	26,378	72,576	3,473	116,933
Maryland	38,251,420	1,857,287	35,600,812	6,129,785	29,340,715	20,422	109,891	360,671	32,510	400,140
Massachusetts	56,053,659	3,495,687	51,403,125	9,482,541	41,726,439	27,114	167,031	653,225	44,849	456,773
Michigan	64,763,676	3,619,647	60,406,081	7,070,506	53,062,614	32,645	240,316	520,464	41,518	175,967
Minnesota	57,906,055	8,526,304	47,895,671	5,088,445	42,564,910	65,402	176,914	252,972	25,326	1,205,781
Mississippi	9,014,417	470,899	8,213,200	1,547,369	6,621,891	1,435	42,505	85,333	16,162	228,823
Missouri	38,120,366	3,332,667	31,473,438	4,387,885	26,895,656	51,566	138,330	385,396	35,791	2,893,075
Montana	3,095,923	-33,648	2,894,588	766,717	2,101,798	16,537	9,536	52,240	2,004	180,739
Nebraska	13,866,728	3,907,874	9,780,730	1,424,936	7,359,133	955,909	40,751	72,958	5,264	99,903
Nevada	13,169,754	2,708,395	10,243,996	3,019,912	7,173,523	78	50,483	129,340	22,197	65,826
New Hampshire	7,366,033	322,588	6,775,701	1,364,793	5,385,275	202	25,431	201,342	3,273	63,128
New Jersey	86,513,856	7,933,899	76,240,503	11,726,169	64,164,629	110,940	238,765	811,785	41,575	1,486,094
New Mexico	6,270,896	257,641	5,848,069	1,159,370	4,655,805	168	32,726	69,046	1,317	94,823
New York	168,462,287	18,349,651	146,507,536	25,508,068	120,303,548	278,217	417,703	2,238,085	246,130	1,120,885
North Carolina	48,364,657	7,406,005	40,298,369	5,859,961	34,244,744	4,309	189,355	427,041	27,950	205,292
North Dakota	2,721,458	176,744	2,503,952	506,149	1,983,789	2,775	11,239	20,507	1,090	19,165
Ohio	85,242,232	9,606,260	71,880,160	8,235,690	63,365,686	20,676	258,108	743,561	80,083	2,932,168
Oklahoma	19,635,119	1,309,467	12,755,850	2,508,068	10,182,662	1,489	63,631	165,236	6,677	5,397,890
Oregon	17,540,189	763,313	16,355,197	2,963,562	13,309,143	1,257	81,235	203,195	24,910	193,574
Pennsylvania	81,812,329	5,374,086	73,649,378	10,723,144	62,574,887	79,541	271,806	892,220	53,500	1,843,145
Rhode Island	8,663,584	1,500,949	7,074,264	1,031,636	6,015,804	9	26,815	79,892	2,883	5,596
South Carolina	14,999,137	723,067	13,952,294	2,530,815	11,347,983	1,223	72,273	177,597	5,148	141,031
South Dakota	3,374,665	112,289	3,193,334	845,077	2,320,050	13,484	14,723	46,518	2,427	20,097
Tennessee	35,250,783	3,202,074	31,282,602	4,177,886	26,942,824	3,272	158,620	254,768	17,394	493,945
Texas	141,934,554	11,487,059	116,353,959	19,756,567	95,690,320	417,322	489,750	958,791	147,351	12,987,394
Utah	9,305,531	694,274	8,348,392	1,546,140	6,753,658	3,086	45,508	56,451	27,800	178,615
Vermont	3,035,319	196,133	2,747,300	569,603	2,163,765	1,792	12,139	58,665	2,084	31,137
Virginia	47,094,849	7,249,758	39,205,393	7,416,041	31,096,557	538,392	154,403	513,401	22,042	104,255
Washington	41,906,137	5,269,958	35,539,810	6,807,895	28,650,879	4,332	76,704	367,633	25,780	702,956
West Virginia	4,829,990	193,661	4,498,711	865,264	3,613,331	338	19,779	51,343	1,693	84,582
Wisconsin	34,152,919	3,587,796	30,031,416	4,757,054	25,126,468	4,161	143,733	247,926	25,534	260,247
Wyoming	2,712,338	61,815	2,193,641	747,062	1,436,296	611	9,672	36,075	14,585	406,222
International [6]	**14,663,350**	**2,474,239**	**11,541,390**	**2,941,058**	**8,541,725**	**13,011**	**45,596**	**79,857**	**4,875**	**562,990**
Puerto Rico	4,603,563	1,255,740	3,325,208	241,908	3,044,188	-1	39,113	22,303	46	266
Other	10,059,787	1,218,499	8,216,182	2,699,150	5,497,537	13,012	6,483	57,554	4,828	562,724
Undistributed [7]	**7,616,347**	**1,381,321**	**4,153,696**	**-425,441**	**4,107,729**	**394,958**	**76,450**	**414,689**	**--**	**1,666,641**

See notes and footnotes following the last table.

Table 7 -- Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1973-2003

[Money amounts are in thousands of dollars.]

Fiscal year	Total Internal Revenue collections [1,2]	Income taxes: Total	Income taxes: Corporation income tax [2]	Income taxes: Individual income tax [3]	Employment taxes [4]	Estate taxes	Gift taxes	Excise taxes [1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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 [5]	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 [r]	1,249,171,681 [r]	211,437,773 [r]	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

See notes and footnotes following the last table.

Table 8 -- Number of Internal Revenue Refunds Issued, by State

State	Total Internal Revenue refunds [1, 2]	Number of refunds of-- Corporation income tax [3]	Individual income tax [2, 4]	Employment taxes [4, 5]	Estate tax	Gift tax	Excise taxes [6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**128,969,052**	**592,086**	**126,428,137**	**1,855,978**	**19,746**	**3,313**	**69,792**
Alabama	1,944,146	5,114	1,911,967	25,931	157	16	961
Alaska	294,958	1,093	286,730	6,763	32	1	339
Arizona	2,168,775	7,304	2,130,785	29,559	274	32	821
Arkansas	1,138,413	3,974	1,115,368	18,271	88	18	694
California	14,617,287	62,791	14,338,863	204,212	3,562	435	7,424
Colorado	2,004,396	9,583	1,958,172	35,168	318	36	1,119
Connecticut	1,601,204	6,668	1,569,546	23,598	476	138	778
Delaware	384,666	1,912	377,324	5,162	58	13	197
District of Columbia	258,296	1,230	252,409	4,288	73	17	279
Florida	7,215,550	23,498	7,051,335	135,560	1,267	363	3,527
Georgia	3,715,485	12,721	3,647,151	53,472	389	79	1,673
Hawaii	562,895	3,100	552,054	7,366	94	10	271
Idaho	566,752	2,489	553,352	10,544	40	3	324
Illinois	5,795,776	22,071	5,692,961	76,773	790	117	3,064
Indiana	2,814,554	7,792	2,770,420	34,596	273	59	1,414
Iowa	1,313,141	9,817	1,285,129	17,168	117	7	903
Kansas	1,215,425	7,064	1,189,402	18,069	138	36	716
Kentucky	1,714,417	4,588	1,686,793	21,965	169	13	889
Louisiana	1,955,626	7,475	1,915,317	31,691	189	26	928
Maine	604,438	2,707	592,710	8,522	106	6	387
Maryland	2,580,284	9,495	2,536,530	32,485	456	58	1,260
Massachusetts	2,950,362	13,168	2,898,060	36,518	781	127	1,708
Michigan	4,501,542	26,072	4,415,769	57,104	582	75	1,940
Minnesota	2,293,600	10,904	2,249,817	30,884	246	45	1,704
Mississippi	1,203,776	3,847	1,182,049	17,167	63	26	624
Missouri	2,564,620	11,032	2,517,614	34,322	327	55	1,270
Montana	401,730	3,847	388,934	8,588	55	6	300
Nebraska	800,948	5,584	781,975	12,574	94	22	699
Nevada	984,746	4,588	965,388	14,026	126	28	590
New Hampshire	634,266	3,370	620,470	9,997	95	13	321
New Jersey	3,969,335	14,562	3,892,033	59,982	850	144	1,764
New Mexico	805,747	2,642	790,599	11,990	83	8	425
New York	8,433,625	28,887	8,273,054	125,539	1,865	404	3,876
North Carolina	3,674,643	14,252	3,606,843	50,917	435	58	2,138
North Dakota	285,927	1,793	278,657	5,064	29	2	382
Ohio	5,457,056	97,582	5,294,904	59,957	705	131	3,777
Oklahoma	1,462,437	5,526	1,434,047	21,721	171	17	955
Oregon	1,466,421	8,039	1,434,770	22,284	257	45	1,026
Pennsylvania	5,750,047	14,122	5,664,438	67,405	688	113	3,281
Rhode Island	505,683	1,475	498,468	5,061	79	13	587
South Carolina	1,740,101	5,485	1,708,759	24,836	172	40	809
South Dakota	346,494	2,056	337,516	6,551	36	8	327
Tennessee	2,620,994	7,865	2,574,146	37,413	328	56	1,186
Texas	9,494,173	39,658	9,295,302	152,617	939	192	5,465
Utah	1,012,739	3,299	993,389	15,554	50	14	433
Vermont	294,920	1,470	287,129	5,989	64	4	264
Virginia	3,366,902	12,448	3,307,565	44,586	529	68	1,706
Washington	2,735,530	12,924	2,672,216	48,096	432	63	1,799
West Virginia	746,451	2,430	732,876	10,499	74	8	564
Wisconsin	2,583,272	13,315	2,534,712	33,468	325	30	1,422
Wyoming	236,124	1,625	228,500	5,770	33	6	190
International [7]	**1,178,357**	**5,733**	**1,153,820**	**18,336**	**167**	**9**	**292**
Puerto Rico	237,994	56	221,773	15,935	4	1	225
Other	940,363	5,677	932,047	2,401	163	8	67
Refund adjustments and credits [8]	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**
Earned income tax credits	**18,028,208**	**N/A**	**18,028,208**	**N/A**	**N/A**	**N/A**	**N/A**

See notes and footnotes following the last table.

Table 9 -- Amount of Internal Revenue Refunds Issued, Including Interest, by State

[Money amounts are in thousands of dollars.]

State	Total Internal Revenue refunds [1, 2, 3]	Amounts refunded by type of tax					
		Corporation income tax [1, 4]	Individual income tax [1, 3]	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [2, 6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**302,556,797**	**65,332,415**	**229,809,243**	**4,444,914**	**899,531**	**44,573**	**2,026,121**
Alabama	3,769,895	388,423	3,353,919	24,417	590	85	2,461
Alaska	497,020	25,026	463,951	5,654	1,025	([7])	1,364
Arizona	4,270,343	591,468	3,624,384	32,326	10,306	312	11,547
Arkansas	1,999,930	152,528	1,830,430	11,209	3,244	187	2,332
California	36,227,148	8,055,499	27,661,891	319,709	150,128	5,773	34,148
Colorado	4,172,782	650,229	3,461,590	46,375	9,324	78	5,186
Connecticut	5,214,434	1,930,997	3,204,420	56,285	15,628	1,796	5,308
Delaware	1,602,202	940,411	649,484	7,910	2,912	612	873
District of Columbia	927,851	381,024	516,412	23,010	2,734	266	4,405
Florida	15,155,951	2,021,739	12,929,285	131,999	51,956	2,823	18,149
Georgia	9,101,812	2,304,396	6,693,274	80,541	12,306	1,321	9,974
Hawaii	957,463	94,186	849,278	7,966	4,246	111	1,676
Idaho	1,101,220	254,460	824,832	20,348	1,093	32	455
Illinois	15,031,002	3,708,711	11,128,048	146,576	26,120	2,765	18,782
Indiana	5,323,133	675,063	4,593,187	40,911	7,731	402	5,839
Iowa	2,720,176	786,667	1,916,504	14,136	1,412	51	1,406
Kansas	2,118,375	204,025	1,890,410	18,337	3,905	361	1,337
Kentucky	2,854,073	144,976	2,681,291	17,085	5,175	382	5,164
Louisiana	3,724,536	250,209	3,423,798	19,288	27,637	481	3,123
Maine	941,778	55,570	876,958	5,221	3,120	-196	1,105
Maryland	7,042,574	1,970,866	4,938,733	102,943	16,145	1,061	12,826
Massachusetts	7,118,651	1,321,048	5,674,268	78,287	33,345	1,208	10,495
Michigan	12,654,643	4,751,371	7,800,824	72,634	20,576	2,278	6,960
Minnesota	4,394,358	776,140	3,524,136	68,445	5,511	424	19,702
Mississippi	2,230,138	145,342	2,061,168	18,690	2,035	1,803	1,100
Missouri	5,152,626	958,659	4,137,052	36,701	9,869	2,091	8,254
Montana	613,873	53,270	553,281	3,976	1,646	46	1,654
Nebraska	1,432,256	210,051	1,202,250	15,425	3,311	249	970
Nevada	1,945,352	162,372	1,756,668	18,015	5,535	1,300	1,462
New Hampshire	1,174,506	70,220	1,097,066	2,606	3,567	109	938
New Jersey	13,411,763	5,265,235	8,003,083	108,333	25,028	2,017	8,067
New Mexico	1,408,755	149,234	1,247,292	8,847	2,420	32	930
New York	22,536,449	5,667,976	16,507,329	223,135	100,819	5,098	32,092
North Carolina	7,576,201	1,420,173	6,082,177	50,597	10,868	139	12,247
North Dakota	435,492	51,964	379,018	3,132	527	1	850
Ohio	14,565,860	5,293,603	8,805,483	152,448	164,458	1,924	147,944
Oklahoma	2,940,046	581,142	2,309,865	30,841	6,295	962	10,941
Oregon	2,635,983	322,399	2,280,446	20,719	6,191	1,112	5,116
Pennsylvania	12,204,666	2,474,926	9,505,872	108,322	30,898	70	84,578
Rhode Island	1,344,903	497,243	835,413	8,115	2,727	211	1,194
South Carolina	2,989,210	194,198	2,768,999	18,055	6,154	105	1,699
South Dakota	601,003	86,560	509,405	3,245	931	80	782
Tennessee	5,117,682	666,717	4,384,036	51,000	7,350	853	7,726
Texas	23,947,707	6,423,396	17,208,711	218,533	32,933	4,890	59,244
Utah	1,684,941	100,459	1,567,098	13,756	803	150	2,675
Vermont	515,695	75,056	433,476	3,629	1,970	79	1,485
Virginia	6,452,876	570,346	5,771,502	68,234	20,763	1,111	20,920
Washington	5,468,316	608,715	4,783,702	56,326	12,137	274	7,162
West Virginia	1,166,876	66,837	1,085,706	6,571	2,100	131	5,531
Wisconsin	4,640,809	676,288	3,916,251	26,506	11,647	2,033	8,084
Wyoming	476,899	35,835	439,234	3,304	1,657	-5,039	1,908
International [8]	**3,188,557**	**781,949**	**2,279,061**	**115,141**	**8,723**	**129**	**3,554**
Puerto Rico	409,964	97,750	289,186	20,086	103	9	2,830
Other	2,778,593	684,199	1,989,875	95,055	8,620	120	724
Refund adjustments and credits [9]	**5,776,007**	**-712,782**	**3,387,292**	**1,699,100**	**--**	**--**	**1,402,397**
Highway and Airport and Airways Trust Funds [10]	350,947	-712,782	-1,288	--	--	--	1,065,017
Excess Federal Insurance Contributions Act (FICA) credits	1,699,100	--	--	1,699,100	--	--	--
U.S. Customs Service and Alcohol and Tobacco Tax and Trade Bureau	337,380	--	--	--	--	--	337,380
Refund reversals unclassified [11]	3,325,437	--	3,325,437	--	--	--	--
Advance earned income tax credit	63,143	N/A	63,143	N/A	N/A	N/A	N/A
Earned income tax credits	**31,960,996**	**N/A**	**31,960,996**	**N/A**	**N/A**	**N/A**	**N/A**

See notes and footnotes following the last table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return

[Money amounts are in thousands of dollars, except as indicated.]

Type and size of return	Returns filed in Calendar Year 2002 [1,2]	Returns examined: Total	Percentage covered	Revenue agent: CIC [3]	Revenue agent: Non-CIC [3]	Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue office examiner [4]	Compliance center [3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States, total [2]	**172,618,970**	**928,775**	**0.54**	**5,825**	**154,645**	**111,010**	**2,698**	**3,704**	**650,893**
Income, estate, and gift tax, and nontaxable returns, total [6]	**142,268,391**	**903,059**	**0.63**	**3,094**	**136,656**	**110,497**	**2,338**	**--**	**650,474**
Taxable returns:									
Individual income tax returns, total	130,341,159	849,296	0.65	68	93,624	110,464	2,301	--	642,839
Nonbusiness returns:									
Form 1040A with TPI under $25,000 [7,8]	35,631,532	182,222	0.51	4	4,351	7,252	660	--	169,955
All other returns by size of TPI: [8]									
Under $25,000	18,123,219	197,005	1.09	--	4,232	6,377	271	--	186,125
$25,000 under $50,000	31,301,928	94,825	0.30	1	12,866	20,299	619	--	61,040
$50,000 under $100,000	25,484,599	105,400	0.41	4	18,109	27,089	378	--	59,820
$100,000 or more	10,841,260	106,565	0.98	40	24,059	18,967	171	--	63,328
Business returns:									
Schedule C returns by size of TGR: [9]									
Under $25,000	2,721,912	81,541	3.00	--	3,596	9,688	92	--	68,165
$25,000 under $100,000	3,533,841	46,927	1.33	1	8,100	13,889	68	--	24,869
$100,000 or more	2,084,855	30,738	1.47	9	16,419	6,444	39	--	7,827
Schedule F returns by size of TGR: [9]									
Under $100,000	351,006	1,997	0.57	--	788	283	1	--	925
$100,000 or more	267,007	2,076	0.78	9	1,104	176	2	--	785
Corporation income tax returns, except Form 1120S, total [10]	2,409,825	21,005	0.87	2,373	15,126	21	1	--	3,484
Returns other than Form 1120F: [11]									
No balance sheet returns	301,869	3,682	1.22	47	938	2	--	--	2,695
Balance sheet returns by size of total assets:									
Under $250,000	1,392,628	3,294	0.24	3	3,080	5	--	--	206
$250,000 under $1,000,000	414,680	2,673	0.64	4	2,596	3	--	--	70
$1,000,000 under $5,000,000	188,350	2,924	1.55	10	2,804	6	--	--	104
$5,000,000 under $10,000,000	29,745	1,035	3.48	22	939	5	--	--	69
$10,000,000 under $50,000,000	31,877	1,987	6.23	102	1,763	N/A	--	--	122
$50,000,000 under $100,000,000	7,969	782	9.81	66	687	N/A	--	--	29
$100,000,000 under $250,000,000	7,940	1,026	12.92	135	833	N/A	--	--	58
$250,000,000 or more	11,188	3,330	29.76	1,922	1,320	N/A	--	--	88
Form 1120F returns [11]	23,579	272	1.15	62	166	N/A	1	--	43
Estate and trust income tax returns	3,657,960	6,068	0.17	8	3,946	1	36	--	2,077
Estate tax returns:									
Total	113,959	7,265	6.38	1	7,264	N/A	--	--	--
Size of gross estate:									
Under $1,000,000	48,359	1,263	2.61	--	1,263	N/A	--	--	--
$1,000,000 under $5,000,000	59,886	4,432	7.40	1	4,431	N/A	--	--	--
$5,000,000 or more	5,714	1,570	27.48	--	1,570	N/A	--	--	--
Gift tax returns	282,625	1,855	0.66	2	1,853	N/A	--	--	--
Employment tax returns	**29,514,177**	**16,408**	**0.06**	**1,150**	**10,359**	**513**	**276**	**3,704**	**406**
Excise tax returns [2]	**836,402**	**8,756**	**1.05**	**1,230**	**7,442**	**--**	**84**	**--**	**--**
Other taxable returns [10,12]	**([1])**	**552**	**([1])**	**351**	**188**	**--**	**--**	**--**	**13**
Nontaxable returns: [13]									
Partnership returns, Form 1065	2,271,755	7,871	0.35	611	5,775	3	--	--	1,482
S corporation returns, Form 1120S [10, 14]	3,191,108	9,695	0.30	30	9,065	8	--	--	592
Other nontaxable returns [13]	([1])	4	([1])	1	3	--	--	--	--

See notes and footnotes following the last table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return--Continued

[Money amounts are in thousands of dollars, except as indicated.]

Type and size of return	Percentage of non-CIC returns examined with no change[3]					Recommended additional tax				
	Revenue agent	Tax auditor/ compliance officer[3]	Tax examiner[3]	Revenue office examiner[4]	Compliance center[3]	Total	Revenue agent: CIC[3]	Revenue agent: Non-CIC[3]	Tax auditor/ compliance officer[3]	Tax examiner[3]
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
United States, total[2]	**([5])**	**([5])**	**([5])**	**([5])**	**([5])**	**20,782,808**	**12,628,159**	**5,400,004**	**513,312**	**15,273**
Income, estate, and gift tax, and nontaxable returns, total[6]	**20**	**16**	**8**	**--**	**18**	**20,012,345**	**12,102,001**	**5,193,299**	**508,003**	**14,812**
Taxable returns:										
Individual income tax returns, total	18	16	8	--	17	4,559,902	23,049	1,869,373	507,144	14,812
Nonbusiness returns:										
Form 1040A with TPI under $25,000[7,8]	14	12	7	--	10	594,023	4	66,648	31,341	2,126
All other returns by size of TPI:[8]										
Under $25,000	17	13	7	--	18	588,368	--	39,908	16,715	834
$25,000 under $50,000	19	14	7	--	18	214,409	--	63,565	38,624	1,911
$50,000 under $100,000	22	15	7	--	27	336,976	--	129,028	75,623	1,952
$100,000 or more	16	27	18	--	23	1,819,553	10,929	1,029,106	108,092	4,720
Business returns:										
Schedule C returns by size of TGR:[9]										
Under $25,000	21	11	2	--	14	186,801	--	27,630	29,046	589
$25,000 under $100,000	15	10	1	--	27	204,556	4	63,455	89,075	981
$100,000 or more	16	16	10	--	33	581,087	10,719	422,053	116,205	1,647
Schedule F returns by size of TGR:[9]										
Under $100,000	27	30	100	--	33	4,314	--	2,488	942	--
$100,000 or more	21	31	--	--	31	29,815	1,393	25,492	1,481	52
Corporation income tax returns, except Form 1120S, total[10]	25	29	--	--	73	13,643,922	12,078,686	1,532,914	859	--
Returns other than Form 1120F:[11]										
No balance sheet returns	32	--	--	--	79	198,552	58,870	137,049	--	--
Balance sheet returns by size of total assets:										
Under $250,000	34	20	--	--	66	47,007	630	45,761	4	--
$250,000 under $1,000,000	31	--	--	--	54	51,058	8	50,076	608	--
$1,000,000 under $5,000,000	29	67	--	--	49	80,427	11,661	67,941	247	--
$5,000,000 under $10,000,000	29	20	--	--	48	36,014	237	35,609	--	--
$10,000,000 under $50,000,000	27	N/A	--	--	30	177,280	21,207	153,190	N/A	--
$50,000,000 under $100,000,000	22	N/A	--	--	45	139,116	18,420	119,596	N/A	--
$100,000,000 under $250,000,000	16	N/A	--	--	53	487,314	334,185	151,215	N/A	--
$250,000,000 or more	7	N/A	--	--	51	12,292,545	11,581,006	690,512	N/A	--
Form 1120F returns[11]	26	N/A	--	--	42	134,609	52,462	81,965	N/A	--
Estate and trust income tax returns	29	--	--	--	66	137,643	--	120,400	--	--
Estate tax returns:										
Total	17	N/A	--	--	--	1,181,955	266	1,181,689	N/A	--
Size of gross estate:										
Under $1,000,000	22	N/A	--	--	--	47,057	--	47,057	N/A	--
$1,000,000 under $5,000,000	16	N/A	--	--	--	311,551	266	311,285	N/A	--
$5,000,000 or more	14	N/A	--	--	--	823,347	--	823,347	N/A	--
Gift tax returns	20	N/A	--	--	--	488,923	--	488,923	N/A	--
Employment tax returns	**15**	**9**	**3**	**10**	**28**	**583,753**	**413,721**	**132,730**	**5,309**	**270**
Excise tax returns[2]	**20**	**--**	**57**	**--**	**--**	**71,248**	**26,198**	**44,859**	**--**	**191**
Other taxable returns[10,12]	**23**	**--**	**--**	**--**	**23**	**115,462**	**86,239**	**29,116**	**--**	**--**
Nontaxable returns:[13]										
Partnership returns, Form 1065	49	33	--	--	40	N/A	N/A	N/A	N/A	N/A
S corporation returns, Form 1120S[10,14]	37	25	--	--	44	N/A	N/A	N/A	N/A	N/A
Other nontaxable returns[13]	--	--	--	--	--	N/A	N/A	N/A	N/A	N/A

See notes and footnotes following the last table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return--Continued

[Money amounts are in thousands of dollars, except as indicated.]

Type and size of return	Recommended additional tax--continued		Average recommended additional tax per return (dollars)					
	Revenue office examiner [4]	Compliance center [3]	Revenue agent: CIC [3]	Revenue agent: Non-CIC [3]	Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue office examiner [4]	Compliance center [3]
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
United States, total [2]	**31,461**	**2,194,599**	**(5)**	**(5)**	**(5)**	**(5)**	**(5)**	**(5)**
Income, estate, and gift tax, and nontaxable returns, total [6]	**--**	**2,194,230**	**3,911,442**	**38,003**	**4,597**	**6,335**	**--**	**3,373**
Taxable returns:								
Individual income tax returns, total	--	2,145,524	338,950	19,967	4,591	6,437	--	3,338
Nonbusiness returns:								
Form 1040A with TPI under $25,000 [7,8]	--	493,904	989	15,318	4,322	3,221	--	2,906
All other returns by size of TPI: [8]								
Under $25,000	--	530,911	--	9,430	2,621	3,078	--	2,852
$25,000 under $50,000	--	110,309	262	4,941	1,903	3,087	--	1,807
$50,000 under $100,000	--	130,373	79	7,125	2,792	5,165	--	2,179
$100,000 or more	--	666,706	273,222	42,774	5,699	27,603	--	10,528
Business returns:								
Schedule C returns by size of TGR: [9]								
Under $25,000	--	129,536	--	7,683	2,988	6,397	--	1,900
$25,000 under $100,000	--	51,041	3,559	7,834	6,413	14,427	--	2,052
$100,000 or more	--	30,463	1,190,997	25,705	18,033	42,232	--	3,892
Schedule F returns by size of TGR: [9]								
Under $100,000	--	884	--	3,157	3,330	--	--	956
$100,000 or more	--	1,397	154,738	23,091	8,417	26,218	--	1,779
Corporation income tax returns, except Form 1120S, total [10]	--	31,463	5,090,048	101,343	40,900	--	--	9,031
Returns other than Form 1120F: [11]								
No balance sheet returns	--	2,633	1,252,548	146,107	--	--	--	977
Balance sheet returns by size of total assets:								
Under $250,000	--	612	210,147	14,858	871	--	--	2,970
$250,000 under $1,000,000	--	366	1,888	19,290	202,553	--	--	5,223
$1,000,000 under $5,000,000	--	578	1,166,081	24,230	41,148	--	--	5,558
$5,000,000 under $10,000,000	--	168	10,765	37,923	--	--	--	2,437
$10,000,000 under $50,000,000	--	2,883	207,917	86,892	N/A	--	--	23,630
$50,000,000 under $100,000,000	--	1,100	279,084	174,085	N/A	--	--	37,923
$100,000,000 under $250,000,000	--	1,914	2,475,442	181,530	N/A	--	--	33,006
$250,000,000 or more	--	21,027	6,025,497	523,115	N/A	--	--	238,939
Form 1120F returns [11]	--	182	846,164	493,768	N/A	--	--	4,229
Estate and trust income tax returns	--	17,243	--	30,512	--	--	--	8,302
Estate tax returns:								
Total	--	--	266,471	162,677	N/A	--	--	--
Size of gross estate:								
Under $1,000,000	--	--	--	37,258	N/A	--	--	--
$1,000,000 under $5,000,000	--	--	266,471	70,252	N/A	--	--	--
$5,000,000 or more	--	--	--	524,425	N/A	--	--	--
Gift tax returns	--	--	1	263,855	N/A	--	--	--
Employment tax returns	**31,461**	**262**	**359,757**	**12,813**	**10,350**	**978**	**8,494**	**644**
Excise tax returns [2]	**--**	**--**	**21,299**	**6,028**	**--**	**2,277**	**--**	**--**
Other taxable returns [10, 12]	**--**	**107**	**245,695**	**154,873**	**--**	**--**	**--**	**8,222**
Nontaxable returns: [13]								
Partnership returns, Form 1065	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
S corporation returns, Form 1120S [10, 14]	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other nontaxable returns [13]	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

See notes and footnotes following the last table.

Table 11 -- Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return

[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [1]						
	Total	Revenue agent		Tax auditor/ compliance officer [2]	Tax examiner [2]	Revenue office examiner [3]	Compliance center [2]
		CIC [2]	Non-CIC [2]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total [4]	**25,490**	**965**	**10,691**	**6,347**	**147**	**186**	**7,154**
Income, estate, and gift tax, total [5]	**23,368**	**574**	**9,171**	**6,323**	**147**	**--**	**7,153**
Individual income tax returns, total	20,339	25	6,714	6,319	147	--	7,134
Nonbusiness returns:							
Form 1040A with TPI under $25,000 [6,7]	1,974	--	286	248	27	--	1,413
All other returns by size of TPI: [7]							
Under $25,000	2,460	--	268	257	15	--	1,920
$25,000 under $50,000	2,281	--	574	923	47	--	737
$50,000 under $100,000	3,618	--	946	1,751	36	--	885
$100,000 or more	4,708	17	2,426	1,229	15	--	1,021
Business returns:							
Schedule C returns by size of TGR: [8]							
Under $25,000	1,165	--	141	385	3	--	636
$25,000 under $100,000	1,940	--	613	915	2	--	410
$100,000 or more	2,096	5	1,389	598	2	--	102
Schedule F returns by size of TGR: [8]							
Under $100,000	24	--	11	5	--	--	8
$100,000 or more	73	3	60	8	--	--	2
Corporation income tax returns, except Form 1120S, total [9]	1,911	546	1,342	4	--	--	19
Returns other than Form 1120F: [10]							
No balance sheet returns	136	16	106	--	--	--	14
Balance sheet returns by size of total assets:							
Under $250,000	242	2	240	--	--	--	--
$250,000 under $1,000,000	221	--	216	3	--	--	2
$1,000,000 under $5,000,000	261	5	255	1	--	--	--
$5,000,000 under $10,000,000	64	1	63	--	--	--	--
$10,000,000 under $50,000,000	144	6	135	N/A	--	--	3
$50,000,000 under $100,000,000	95	8	87	N/A	--	--	--
$100,000,000 under $250,000,000	112	19	93	N/A	--	--	--
$250,000,000 or more	625	484	141	N/A	--	--	--
Form 1120F returns [10]	11	5	6	N/A	--	--	--
Estate and trust income tax returns	452	1	451	--	--	--	--
Estate tax returns:							
Total	348	--	348	N/A	--	--	--
Size of gross estate:							
Under $1,000,000	50	--	50	N/A	--	--	--
$1,000,000 under $5,000,000	195	--	195	N/A	--	--	--
$5,000,000 or more	103	--	103	N/A	--	--	--
Gift tax returns	318	2	316	N/A	--	--	--
Employment tax returns	**1,180**	**62**	**907**	**24**	**--**	**186**	**1**
Excise tax returns [4]	**899**	**295**	**604**	**--**	**--**	**--**	**--**
Other taxable returns [9,11]	**43**	**34**	**9**	**--**	**--**	**--**	**--**

See notes and footnotes following the last table.

Table 11 -- Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return--Continued

[Money amounts are in thousands of dollars.]

Type and size of return	Amount unagreed						
	Total	Revenue agent		Tax auditor/ compliance officer [2]	Tax examiner [2]	Revenue office examiner [3]	Compliance center [2]
		CIC [2]	Non-CIC [2]				
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total [4]	**11,781,068**	**8,981,203**	**2,629,863**	**92,563**	**1,026**	**2,399**	**74,014**
Income, estate, and gift tax, total [5]	**11,273,674**	**8,570,957**	**2,536,813**	**90,864**	**1,026**	**--**	**74,014**
Individual income tax returns, total	955,176	21,178	769,346	90,015	1,026	--	73,611
Nonbusiness returns:							
Form 1040A with TPI under $25,000[6, 7]	36,218	--	14,457	6,820	212	--	14,729
All other returns by size of TPI: [7]							
Under $25,000	28,365	--	18,465	3,207	112	--	6,581
$25,000 under $50,000	20,781	--	14,105	4,049	160	--	2,467
$50,000 under $100,000	61,940	--	45,469	11,404	313	--	4,754
$100,000 or more	570,882	9,307	496,308	22,710	144	--	42,413
Business returns:							
Schedule C returns by size of TGR:[8]							
Under $25,000	8,988	--	5,914	2,181	7	--	886
$25,000 under $100,000	33,128	--	19,964	12,056	2	--	1,106
$100,000 or more	179,242	10,718	140,807	26,987	76	--	654
Schedule F returns by size of TGR:[8]							
Under $100,000	1,481	--	1,271	191	--	--	19
$100,000 or more	14,151	1,153	12,586	410	--	--	2
Corporation income tax returns, except Form 1120S, total [9]	9,266,107	8,549,779	715,076	849	--	--	403
Returns other than Form 1120F:[10]							
No balance sheet returns	65,410	43,691	21,445	--	--	--	274
Balance sheet returns by size of total assets:							
Under $250,000	24,319	630	23,689	--	--	--	--
$250,000 under $1,000,000	21,680	--	20,943	608	--	--	129
$1,000,000 under $5,000,000	44,712	11,661	32,810	241	--	--	--
$5,000,000 under $10,000,000	12,413	([12])	12,413	--	--	--	--
$10,000,000 under $50,000,000	102,624	14,001	88,623	N/A	--	--	([12])
$50,000,000 under $100,000,000	99,162	15,594	83,568	N/A	--	--	--
$100,000,000 under $250,000,000	363,274	311,399	51,875	N/A	--	--	--
$250,000,000 or more	8,447,427	8,106,477	340,950	N/A	--	--	--
Form 1120F returns [10]	85,086	46,326	38,760	N/A	--	--	--
Estate and trust income tax returns	47,375	([12])	47,375	--	--	--	--
Estate tax returns:							
Total	653,958	--	653,958	N/A	--	--	--
Size of gross estate:							
Under $1,000,000	18,407	--	18,407	N/A	--	--	--
$1,000,000 under $5,000,000	81,062	--	81,062	N/A	--	--	--
$5,000,000 or more	554,489	--	554,489	N/A	--	--	--
Gift tax returns	351,058	([12])	351,058	N/A	--	--	--
Employment tax returns	**429,084**	**360,276**	**64,710**	**1,699**	**--**	**2,399**	**([12])**
Excise tax returns[4]	**13,545**	**3,289**	**10,256**	**--**	**--**	**--**	**--**
Other taxable returns [9, 11]	**64,765**	**46,681**	**18,084**	**--**	**--**	**--**	**--**

See notes and footnotes following the last table.

Table 12 -- Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return [1]

[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [2]						
	Total	Revenue agent		Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue office examiner [4]	Compliance center [3]
		CIC [3]	Non-CIC [3]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total [5]	**63,047**	**1,685**	**8,495**	**7,943**	**165**	**61**	**44,698**
Income, estate, and gift tax, total [6]	**60,169**	**754**	**6,838**	**7,915**	**165**	**--**	**44,497**
Individual income tax returns, total	57,380	12	5,012	7,912	159	--	44,285
Nonbusiness returns:							
Form 1040A with TPI under $25,000 [7, 8]	26,267	1	283	1,117	20	--	24,846
All other returns by size of TPI: [8]							
Under $25,000	9,127	--	86	297	10	--	8,734
$25,000 under $50,000	5,770	--	313	1,670	60	--	3,727
$50,000 under $100,000	4,035	--	607	1,945	50	--	1,433
$100,000 or more	4,180	8	2,413	1,352	13	--	394
Business returns:							
Schedule C returns by size of TGR: [9]							
Under $25,000	3,606	--	106	316	1	--	3,183
$25,000 under $100,000	2,533	--	289	686	1	--	1,557
$100,000 or more	1,687	3	829	506	4	--	345
Schedule F returns by size of TGR: [9]							
Under $100,000	61	--	17	10	--	--	34
$100,000 or more	114	--	69	13	--	--	32
Corporation income tax returns, except Form 1120S, total [10]	1,915	742	1,164	2	--	--	7
Returns other than Form 1120F: [11]							
No balance sheet returns	58	11	43	--	--	--	4
Balance sheet returns by size of total assets:							
Under $250,000	59	--	57	--	--	--	2
$250,000 under $1,000,000	69	--	69	--	--	--	--
$1,000,000 under $5,000,000	156	--	155	--	--	--	1
$5,000,000 under $10,000,000	72	1	69	2	--	--	--
$10,000,000 under $50,000,000	190	3	187	N/A	--	--	--
$50,000,000 under $100,000,000	116	14	102	N/A	--	--	--
$100,000,000 under $250,000,000	172	26	146	N/A	--	--	--
$250,000,000 or more	999	684	315	N/A	--	--	--
Form 1120F returns [11]	24	3	21	N/A	--	--	--
Estate and trust income tax returns	316	--	104	1	6	--	205
Estate tax returns:							
Total	513	--	513	N/A	--	--	--
Size of gross estate:							
Under $1,000,000	62	--	62	N/A	--	--	--
$1,000,000 under $5,000,000	328	--	328	N/A	--	--	--
$5,000,000 or more	123	--	123	N/A	--	--	--
Gift tax returns	45	--	45	N/A	--	--	--
Employment tax returns	**747**	**129**	**328**	**28**	**--**	**61**	**201**
Excise tax returns [5]	**2,079**	**767**	**1,312**	**--**	**--**	**--**	**--**
Other taxable returns [10, 12]	**52**	**35**	**17**	**--**	**--**	**--**	**--**

See notes and footnotes following the last table.

Table 12 -- Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return [1]--Continued

[Money amounts are in thousands of dollars.]

Type and size of return	Amount protected						
	Total	Revenue agent		Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue office examiner [4]	Compliance center [3]
		CIC [3]	Non-CIC [3]				
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total [5]	**6,995,779**	**5,854,282**	**1,008,176**	**34,304**	**1,373**	**522**	**97,122**
Income, estate, and gift tax, total [6]	**6,797,896**	**5,736,012**	**931,745**	**31,893**	**1,373**	**--**	**96,873**
Individual income tax returns, total	360,900	432	237,647	31,893	841	--	90,087
Nonbusiness returns:							
Form 1040A with TPI under $25,000[7, 8]	57,632	([13])	1,940	2,457	30	--	53,205
All other returns by size of TPI: [8]							
Under $25,000	13,736	--	137	529	15	--	13,055
$25,000 under $50,000	11,993	--	1,414	3,538	154	--	6,887
$50,000 under $100,000	13,273	--	2,075	6,930	231	--	4,037
$100,000 or more	216,841	291	202,688	12,219	227	--	1,416
Business returns:							
Schedule C returns by size of TGR: [9]							
Under $25,000	7,116	--	321	739	([13])	--	6,056
$25,000 under $100,000	8,518	--	1,597	2,365	4	--	4,552
$100,000 or more	30,795	141	26,724	3,045	180	--	705
Schedule F returns by size of TGR: [9]							
Under $100,000	249	--	48	51	--	--	150
$100,000 or more	747	--	703	20	--	--	24
Corporation income tax returns, except Form 1120S, total [10]	6,252,076	5,735,580	516,450	([13])	--	--	46
Returns other than Form 1120F: [11]							
No balance sheet returns	218,157	212,007	6,104	--	--	--	46
Balance sheet returns by size of total assets:							
Under $250,000	256	--	256	--	--	--	([13])
$250,000 under $1,000,000	824	--	824	--	--	--	--
$1,000,000 under $5,000,000	1,587	--	1,587	--	--	--	([13])
$5,000,000 under $10,000,000	1,101	([13])	1,101	([13])	--	--	--
$10,000,000 under $50,000,000	18,774	([13])	18,774	N/A	--	--	--
$50,000,000 under $100,000,000	25,155	5,156	19,999	N/A	--	--	--
$100,000,000 under $250,000,000	74,554	19,526	55,028	N/A	--	--	--
$250,000,000 or more	5,890,254	5,496,991	393,263	N/A	--	--	--
Form 1120F returns [11]	21,414	1,900	19,514	N/A	--	--	--
Estate and trust income tax returns	16,696	--	9,424	([13])	532	--	6,740
Estate tax returns:							
Total	132,370	--	132,370	N/A	--	--	--
Size of gross estate:							
Under $1,000,000	764	--	764	N/A	--	--	--
$1,000,000 under $5,000,000	24,610	--	24,610	N/A	--	--	--
$5,000,000 or more	106,996	--	106,996	N/A	--	--	--
Gift tax returns	35,854	--	35,854	N/A	--	--	--
Employment tax returns	**57,457**	**36,216**	**18,059**	**2,411**	**--**	**522**	**249**
Excise tax returns[5]	**112,655**	**54,337**	**58,318**	**--**	**--**	**--**	**--**
Other taxable returns[10, 12]	**27,771**	**27,717**	**54**	**--**	**--**	**--**	**--**

See notes and footnotes following the last table.

Table 13 -- Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return

[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [1]						
	Total	Revenue agent		Tax auditor/ compliance officer [2]	Tax examiner [2]	Revenue office examiner [3]	Compliance center [2]
		CIC [2]	Non-CIC [2]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total [4]	**45,340**	**1,421**	**14,032**	**7,562**	**85**	**45**	**22,195**
Income, estate, and gift tax, total [5]	**42,902**	**769**	**12,302**	**7,556**	**85**	**--**	**22,190**
Individual income tax returns, total	38,457	13	8,757	7,553	85	--	22,049
Nonbusiness returns:							
Form 1040A with TPI under $25,000 [6,7]	10,746	1	596	1,013	36	--	9,100
All other returns by size of TPI: [7]							
Under $25,000	5,513	--	267	381	17	--	4,848
$25,000 under $50,000	3,273	--	695	940	15	--	1,623
$50,000 under $100,000	3,407	--	1,077	1,463	8	--	859
$100,000 or more	7,852	10	3,432	1,757	7	--	2,646
Business returns:							
Schedule C returns by size of TGR: [8]							
Under $25,000	2,318	--	290	427	1	--	1,600
$25,000 under $100,000	2,391	--	547	880	--	--	964
$100,000 or more	2,549	--	1,577	645	1	--	326
Schedule F returns by size of TGR: [8]							
Under $100,000	158	--	95	26	--	--	37
$100,000 or more	250	2	181	21	--	--	46
Corporation income tax returns, except Form 1120S, total [9]	2,571	755	1,745	3	--	--	68
Returns other than Form 1120F: [10]							
No balance sheet returns	66	11	53	--	--	--	2
Balance sheet returns by size of total assets:							
Under $250,000	154	--	144	1	--	--	9
$250,000 under $1,000,000	182	1	180	--	--	--	1
$1,000,000 under $5,000,000	268	1	258	--	--	--	9
$5,000,000 under $10,000,000	131	5	119	2	--	--	5
$10,000,000 under $50,000,000	310	11	279	N/A	--	--	20
$50,000,000 under $100,000,000	156	18	135	N/A	--	--	3
$100,000,000 under $250,000,000	220	34	182	N/A	--	--	4
$250,000,000 or more	1,036	656	370	N/A	--	--	10
Form 1120F returns [10]	48	18	25	N/A	--	--	5
Estate and trust income tax returns	413	1	339	--	--	--	73
Estate tax returns:							
Total	1,410	--	1,410	N/A	--	--	--
Size of gross estate:							
Under $1,000,000	184	--	184	N/A	--	--	--
$1,000,000 under $5,000,000	901	--	901	N/A	--	--	--
$5,000,000 or more	325	--	325	N/A	--	--	--
Gift tax returns	51	--	51	N/A	--	--	--
Employment tax returns	**358**	**53**	**249**	**6**	**--**	**45**	**5**
Excise tax returns [4]	**1,881**	**466**	**1,415**	**--**	**--**	**--**	**--**
Other taxable returns [9, 12]	**199**	**133**	**66**	**--**	**--**	**--**	**--**

See notes and footnotes following the last table.

Table 13 -- Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return --Continued

[Money amounts are in thousands of dollars.]

Type and size of return	Recommended refunds						
	Total	Revenue agent		Tax auditor/ compliance officer [2]	Tax examiner [2]	Revenue office examiner [3]	Compliance center [2]
		CIC [2]	Non-CIC [2]				
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total [4]	**5,248,773**	**3,852,217**	**1,199,936**	**49,559**	**590**	**87**	**146,384**
Income, estate, and gift tax, total [5]	**4,883,368**	**3,552,303**	**1,134,682**	**49,420**	**590**	**--**	**146,373**
Individual income tax returns, total	446,315	9,906	305,462	49,142	590	--	81,215
Nonbusiness returns:							
Form 1040A with TPI under $25,000 [6,7]	45,376	11	15,371	12,335	400	--	17,259
All other returns by size of TPI: [7]							
Under $25,000	10,242	--	1,001	583	12	--	8,646
$25,000 under $50,000	7,949	--	2,123	2,099	40	--	3,687
$50,000 under $100,000	9,042	--	4,519	2,869	11	--	1,643
$100,000 or more	279,822	1,461	217,741	21,324	27	--	39,269
Business returns:							
Schedule C returns by size of TGR: [8]							
Under $25,000	7,006	--	3,183	882	1	--	2,940
$25,000 under $100,000	7,346	--	2,190	3,117	--	--	2,039
$100,000 or more	62,889	--	51,739	5,654	99	--	5,397
Schedule F returns by size of TGR: [8]							
Under $100,000	300	--	175	81	--	--	44
$100,000 or more	16,343	8,434	7,420	198	--	--	291
Corporation income tax returns, except Form 1120S, total [9]	4,233,500	3,542,382	627,734	278	--	--	63,106
Returns other than Form 1120F: [10]							
No balance sheet returns	63,653	55,530	8,075	--	--	--	48
Balance sheet returns by size of total assets:							
Under $250,000	2,510	--	2,402	5	--	--	103
$250,000 under $1,000,000	3,041	46	2,995	--	--	--	([11])
$1,000,000 under $5,000,000	9,311	477	8,776	--	--	--	58
$5,000,000 under $10,000,000	8,161	663	7,109	273	--	--	116
$10,000,000 under $50,000,000	52,156	7,925	40,222	N/A	--	--	4,009
$50,000,000 under $100,000,000	43,763	10,723	32,841	N/A	--	--	199
$100,000,000 under $250,000,000	96,020	12,344	83,504	N/A	--	--	172
$250,000,000 or more	3,725,071	3,316,819	350,050	N/A	--	--	58,202
Form 1120F returns [10]	229,814	137,855	91,760	N/A	--	--	199
Estate and trust income tax returns	16,103	15	14,036	--	--	--	2,052
Estate tax returns:							
Total	175,907	--	175,907	N/A	--	--	--
Size of gross estate:							
Under $1,000,000	3,362	--	3,362	N/A	--	--	--
$1,000,000 under $5,000,000	54,206	--	54,206	N/A	--	--	--
$5,000,000 or more	118,339	--	118,339	N/A	--	--	--
Gift tax returns	11,543	--	11,543	N/A	--	--	--
Employment tax returns	**50,952**	**38,318**	**12,397**	**139**	**--**	**87**	**11**
Excise tax returns [4]	**61,633**	**21,498**	**40,135**	**--**	**--**	**--**	**--**
Other taxable returns [9, 12]	**252,820**	**240,098**	**12,722**	**--**	**--**	**--**	**--**

See notes and footnotes following the last table.

Table 14 -- Returns of Tax-Exempt Organizations and Employee Plans Examined, and Recommended Additional Tax After Examination, by Type of Examination

Item	Tax-exempt organizations [1]	Employee plans [1]
Number of returns processed in Calendar Year 2002 [2]	809,223 [3]	954,425 [4]
Number of returns examined by revenue agents in Fiscal Year 2003:		
Total	5,754	6,119
CEP [5]	464	209
Non-CEP	5,290	5,910
Recommended additional tax after examination in Fiscal Year 2003 (thousand dollars):		
Total	169,202	1,731
CEP [5]	155,879	--
Non-CEP	13,323	1,731
Average recommended additional tax per return in Fiscal Year 2003 (dollars):		
CEP [5]	335,947	--
Non-CEP	2,519	293

See notes and footnotes following the last table.

Table 15 -- Returns of Tax-Exempt Organizations, Employee Plans and Tax-Exempt Bonds Examined, by Type of Return

Type of return	Number of returns
Total number of returns examined	**12,222**
Tax-exempt organizations and related taxable returns	**5,754**
Tax-exempt organization returns:	
Total	3,582
Forms 990 and 990EZ [1]	3,396
Forms 990PF, 5227, 1041A, and 1120 [2]	145
Form 1120POL[3]	41
Related taxable returns: [4]	
Total	2,172
Employment and retirement tax returns [5]	1,006
Form 990-T [6]	726
Form 4720 [7]	89
Forms 1040 and 1120 adjusted[8]	82
Forms 11-C and 730 [9]	269
Employee plans and related taxable returns	**6,119**
Employee plan returns:	
Total	5,329
Form 5500, total [10]	5,294
Defined benefit	782
Defined contribution	4,512
Form 5500EZ, total [11]	35
Defined benefit	15
Defined contribution	20
Related taxable returns: [4]	
Total	790
Form 5330[12]	652
Form 990-T [6]	10
Forms 1040 and 1120 adjusted[8]	128
Tax-exempt bond returns	**349**
Forms 8038, 8038G, 8038GC, 8038T, and 8328 [13]	349

See notes and footnotes following the last table.

Table 16 -- Delinquent Collection Activities, Fiscal Years 2000-2003

Activity	2000	2001	2002	2003
Filed returns with unpaid taxes:				
Total amount collected (thousand dollars) [1]	**29,935,564**	**32,186,839**	**32,557,571**	**35,507,826**
From first notice of balance due	11,467,429	12,473,959	13,429,083	14,012,871
From subsequent notices of balance due [2]	11,233,943	11,683,382	10,505,694	11,521,248
From taxpayer delinquent accounts (TDA's) and additional actions [3]	7,234,192	8,029,499	8,622,794	9,973,708
Taxpayer delinquent accounts (TDA's) (thousands):				
Number in opening inventory	6,500	5,861	5,419	5,687
Number of issuances or receipts	4,076	4,319	4,849	5,379
Number of dispositions	4,715	4,761	4,581	4,896
Closing inventory:				
Number	5,861	5,419	5,687	6,170
Balance of assessed tax, penalties, and interest (thousand dollars) [4]	38,848,001	40,380,883	44,823,141	46,738,194
Delinquent return activity (thousands):				
Number of delinquent returns secured [5]	2,392,814	1,995,378	2,311,452	2,782,809
Amount of assessments (thousand dollars) [6]	9,399,170	10,175,160	11,578,471	15,117,175
Amount collected with delinquent returns (thousand dollars) [7]	1,360,881	1,447,864	1,684,382	3,334,442
Taxpayer delinquency investigations (TDI's) (thousands): [8]				
Number in opening inventory	3,154	3,350	2,126	2,138
Number of issuances or receipts	1,642	1,310	1,422	2,490
Number of dispositions	1,446	2,534	1,410	1,664
Number in closing inventory	3,350	2,126	2,138	2,964
Offers in compromise (thousands): [9]				
Number of offers received	109	125	124	128
Number of offers accepted	32	39	29	26
Amount of offers accepted	316,214	340,778	300,296	243,942
Enforcement activity (actual numbers):				
Number of notices of Federal tax liens filed	287,517	428,376	491,709	503,200
Number of notices of levy served upon third parties	219,778	674,080 [r]	1,283,742 [r]	1,680,844
Number of seizures	74 [r]	234 [r]	296 [r]	399

See notes and footnotes following the last table.

Table 17 -- Appeals Workload, by Status and Category

Type of case and category [1]	Cases pending October 1, 2002 [2]	Cases received [3]	Cases closed	Cases pending October 1, 2003 [2, 3, 4]
	(1)	(2)	(3)	(4)
Total cases	**59,260**	**98,378**	**84,677**	**71,995**
Non-docketed, total [5]	**50,185**	**83,918**	**70,167**	**61,094**
Collection due process	17,010	31,837	26,490	21,351
Offers in compromise	7,987	16,858	13,461	11,382
Innocent spouse	4,090	3,960	3,042	4,867
Penalty appeals	5,256	12,556	12,035	5,587
Coordinated industry cases	1,154	592	572	1,183
Industry cases	1,067	605	625	971
Examination/Tax Exempt and Government Entities	10,322	12,616	9,240	12,533
Other [6]	3,299	4,894	4,702	3,220
Docketed, total [7]	**9,075**	**14,460**	**14,510**	**10,901**
Collection due process	50	11	977	61
Offers in compromise	--	3	1	3
Innocent spouse	174	314	419	233
Penalty appeals	--	5	1	3
Coordinated industry cases	58	16	54	30
Industry cases	168	111	222	141
Examination/Tax Exempt and Government Entities	8,613	13,991	12,783	10,421
Other [6]	12	9	53	9

See notes and footnotes following the last table.

Table 18 -- Criminal Investigation Program, by Status or Disposition

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 [4]	4,001	1,506	1,535	960
Investigations discontinued	1,225	591	435	199
Referrals for prosecution	2,541	823	1,034	684
Information and indictments [5]	2,128	601	874	653
Convictions	1,824	479	760	585
Sentenced	1,768	474	726	568
Incarcerated [6]	1,486	384	589	513
Percentage of those sentenced who were incarcerated [6]	84.0	81.0	81.1	90.3

See notes and footnotes following the last table.

Table 19 -- Employee Plans and Tax-Exempt Organizations: Guidance and Closings

Item	Total	Employee plans	Tax-exempt organizations
	(1)	(2)	(3)
Total	**9,117**	**6,789**	**2,328**
Requests for rulings	5,093	3,241 [1]	1,852
Technical advice	30	14	16
Voluntary Compliance agreements	898	898	--
Revenue rulings and procedures	30	20	10
Announcements and notices	56	34	22
Congressional correspondence	385	243	142
General correspondence	2,625	2,339 [2]	286

See notes and footnotes following the last table.

Table 20 -- Determination Letters Issued on Employee Benefit Plans, by Type and Disposition of Plan

Letters issued, disposition of plan	Total determination letters	Defined benefit plan determination letters	Total defined contribution plan determination letters [1]	Defined contribution plan letters, by type of plan: Stock bonus	Money purchase	Target benefit	Profit sharing	Employee stock ownership plan	Other defined contribution	Section 401(k) [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total:										
Qualified	80,148	16,461	63,687	336	6,864	612	52,203	2,194	1,478	2,666
Not qualified	2	--	2	--	--	--	2	--	--	--
Initial qualifications:										
Qualified	18,216	3,564	14,652	67	777	32	13,093	464	219	806
Participating employees [3]	3,012,915	733,899	2,279,016	4,810	102,220	407	2,008,487	57,765	105,327	456,293
Not qualified	--	--	--	--	--	--	--	--	--	--
Amendments:										
Qualified	54,963	11,172	43,791	243	4,926	503	35,598	1,549	972	1,771
Participating employees [3]	43,771,971	19,891,771	23,880,200	167,088	2,330,035	119,955	16,030,859	1,544,290	3,687,973	2,486,224
Not qualified	--	--	--	--	--	--	--	--	--	--
Terminations:										
Qualified	6,969	1,725	5,244	26	1,161	77	3,512	181	287	89
Participating employees [3]	2,305,848	395,024	1,910,824	968	133,217	1,602	942,075	354,347	478,615	19,022
Not qualified	2	--	2	--	--	--	2	--	--	--

See notes and footnotes following the last table.

Table 21 -- Tax-Exempt Organization and Other Entity Applications or Disposals, by Type of Organization and Internal Revenue Code Section

Type of organization, Internal Revenue Code section	Total applications or disposals	Approved	Denied	Other [1]
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total	**91,439**	**72,092**	**1,192**	**18,155**
Section 501 (c) by subsection	**91,312**	**72,054**	**1,192**	**18,066**
(1) Corporations organized under act of Congress	20	13	--	7
(2) Title-holding corporations	178	138	--	40
(3) Religious, charitable, and similar organizations [2,3]	83,843	66,580	1,094	16,169
(4) Social welfare organizations	2,241	1,562	13	666
(5) Labor and agriculture organizations	387	330	1	56
(6) Business leagues	2,048	1,706	15	327
(7) Social and recreation clubs	1,370	893	5	472
(8) Fraternal beneficiary societies	42	26	1	15
(9) Voluntary employees' beneficiary associations	264	203	3	58
(10) Domestic fraternal beneficiary societies	58	30	--	28
(11) Teachers' retirement funds	--	--	--	--
(12) Benevolent life insurance associations	137	105	1	31
(13) Cemetery companies	173	153	1	19
(14) State-chartered credit unions	11	8	1	2
(15) Mutual insurance companies	254	76	55	123
(16) Corporations to finance crop operations	--	--	--	--
(17) Supplemental unemployment benefit trusts	2	2	--	--
(18) Employee-funded pension trusts	--	--	--	--
(19) War veterans' organizations	204	155	1	48
(21) Black Lung trusts	1	--	--	1
(22) Multiemployer pension plans	--	--	--	--
(23) Veteran's associations founded prior to 1880	--	--	--	--
(24) Trusts described in Section 4049 of Employee Retirement Income Security Act of 1974 (ERISA)	--	--	--	--
(25) Holding companies for pensions and other entities	78	73	1	4
(26) State-sponsored high-risk health insurance organizations	--	--	--	--
(27) State-sponsored workers' compensation reinsurance organizations	1	1	--	--
Section 501 (d) Religious and apostolic associations	**6**	**6**	**--**	**--**
Section 501 (e) Cooperative hospital service organizations	**--**	**--**	**--**	**--**
Section 501 (f) Cooperative service organizations of operating educational organizations	**--**	**--**	**--**	**--**
Section 501 (n) Charitable risk pools	**--**	**--**	**--**	**--**
Section 521 Farmers' cooperatives [4]	**57**	**32**	**--**	**25**
Section 529 Qualified State-sponsored tuition programs	**--**	**--**	**--**	**--**
Nonexempt charitable trusts [5]	**64**	**--**	**--**	**64**

See notes and footnotes following the last table.

Table 22 -- Tax-Exempt Organizations and Other Entities Listed on the Exempt Organization Business Master File, by Type of Organization and Internal Revenue Code Section, Fiscal Years 2000-2003

Type of organization, Internal Revenue Code section	2000	2001	2002	2003
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total	**1,473,062**	**1,567,580**	**1,580,767**	**1,640,949**
Section 501(c) by subsection:	**1,354,395**	**1,399,558**	**1,444,905**	**1,501,772**
(1) Corporations organized under act of Congress	20	48	88	103
(2) Title-holding corporations	7,009	6,984	6,998	7,078
(3) Religious, charitable, and similar organizations [1,2]	819,008	865,096	909,574	964,418
(4) Social welfare organizations	137,037	136,882	137,526	137,831
(5) Labor and agriculture organizations	63,456	62,944	62,246	62,641
(6) Business leagues	82,246	82,706	83,712	84,838
(7) Social and recreation clubs	67,246	67,289	68,175	69,522
(8) Fraternal beneficiary societies	81,980	81,112	80,193	79,390
(9) Voluntary employees' beneficiary associations	13,595	13,292	13,173	13,066
(10) Domestic fraternal beneficiary societies	23,487	23,531	23,096	22,576
(11) Teachers' retirement funds	15	15	15	15
(12) Benevolent life insurance associations	6,489	6,500	6,553	6,662
(13) Cemetery companies	10,132	10,269	10,424	10,585
(14) State-chartered credit unions	4,320	4,409	4,471	4,338
(15) Mutual insurance companies	1,342	1,423	1,608	1,777
(16) Corporations to finance crop operations	22	23	24	20
(17) Supplemental unemployment benefit trusts	501	490	477	468
(18) Employee-funded pension trusts	2	1	1	1
(19) War veterans' organizations	35,249	35,263	35,227	35,132
(21) Black Lung trusts	28	28	28	28
(22) Multiemployer pension plans	--	--	--	--
(23) Veteran's associations founded prior to 1880	2	2	2	2
(24) Trusts described in Section 4049 of Employee Retirement Income Security Act of 1974 (ERISA)	1	1	1	3
(25) Holding companies for pensions and other entities	1,192	1,236	1,274	1,259
(26) State-sponsored high-risk health insurance organizations	9	9	9	10
(27) State-sponsored workers' compensation reinsurance organizations	7	5	10	9
Section 501(d) Religious and apostolic associations	**127**	**129**	**131**	**138**
Section 501(e) Cooperative hospital service organizations	**41**	**40**	**40**	**39**
Section 501(f) Cooperative service organizations of operating educational organizations	**1**	**1**	**1**	**1**
Section 501(n) Charitable risk pools	**--**	**--**	**--**	**--**
Section 521 Farmers' cooperatives [3]	**1,330**	**1,333**	**--**	**--**
Section 529 Qualified State-sponsored tuition programs	**--**	**--**	**--**	**--**
Taxable farmers' cooperatives [3]	**3,133**	**3,096**	**--**	**--**
Nonexempt charitable trusts [4]	**114,035**	**163,423**	**135,690**	**138,999**

See notes and footnotes following the last table.

Table 23 -- Internal Revenue Service Taxpayer Assistance and Education Programs, by Type of Assistance or Program

Type of assistance or program	Number, amount, or percentage
Write, call, or walk-in assistance:	
Telephone (including TeleTax)	88,609,631
Unsolicited correspondence	27,243
Walk-in contacts (at 421 sites)	8,588,871
Accuracy of assistance:	
Toll-free technical tax law questions (percentage accurate)	80
Forms and publications (paper products):	
Forms and publications orders for paper products	5,400,457
Libraries, banks, postal service distribution sites, grocery stores, copy centers, and office supply outlets stocking paper products	50,608
Selected Internet files downloaded (IRS.gov): [1]	
Forms	132,422,001
Instructions	183,551,139
Publications	174,376,362
Disaster and emergency assistance: [2]	
States	43
Counties/cities	754
Taxpayer education:	
Outreach taxpayers assisted [3]	36,957,327
Outreach community sites [3]	13,079
Taxpayers assisted through Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs [4]	1,606,739
Volunteers	79,580
Students using "Understanding Taxes" material [5]	139,176
Small business workshop attendees	31,025
Tax practitioner institute attendees [6]	n.a.
Taxpayer information: [7]	
Value of--	
Free advertising received (dollars)	8,201,623
Broadcast (radio and television) (dollars)	8,027,450
Print (drop-in ads) (dollars)	174,173
Number of--	
Television clinics and special programs	2
Estimated viewers and listeners	270,000

See notes and footnotes following the last table.

Table 24 -- Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program, by Type of Relief and Issues

Type of relief and issues	Number	Percentages of total
Total applications for taxpayer assistance [1]	**196,619**	**100.0**
Relief provided to taxpayer [2]	**129,661**	**65.9**
Taxpayer Assistance Order (TAO) issued	10	([3])
Full relief:		
Individual issue [4]	113,507	57.7
Systemic issue [5]	7,041	3.6
Partial relief:		
Individual issue [4]	8,537	4.3
Systemic issue [5]	566	0.3
No relief provided to taxpayer:		
Total	**66,750**	**33.9**
Relief not appropriate	39,678	20.2
No relief (no response from taxpayer)	13,459	6.8
Relief provided prior to Taxpayer Advocate Service intervention	7,109	3.6
Relief not required (taxpayer rescinded request)	2,195	1.1
No relief (hardship not proven)	1,652	0.8
No relief (tax law precluded relief)	1,574	0.8
Relief not required (hardship not related to revenue laws)	1,081	0.5
TAO issued, rescinded [6]	2	([3])
Relief not identified	**210**	**0.1**
Congressional inquiries [7]	**13,695**	**n.a.**
Issues:		
Total	**196,619**	**100.0**
Revenue Protection Strategy (Earned Income Tax Credit claims)	26,058	13.3
Processing claims/amended returns	26,009	13.2
Refund inquiries	15,000	7.6
Criminal Investigation	14,471	7.4
Initial processing of individual returns	10,625	5.4
Levies	8,996	4.6
Penalties	7,973	4.1
Automated underreporter	7,621	3.9
Audit reconsideration	7,313	3.7
Problems with payments/credits	5,710	2.9
All other	66,843	34.0

See notes and footnotes following the last table.

Table 25 -- Information Reporting Program

Item	Number or amount
Information returns received (millions): [1]	
Total	1,313
Paper	49
Other than paper [2]	1,264
Contacts (millions):	
Total	4.288
Underreporter program [3]	1.561
Nonfiler (substitute for return) program [4]	2.727
Additional assessments (million dollars):	
Total	4,990
Underreporter program [3]	2,863
Nonfiler (substitute for return) program [4]	2,127

See notes and footnotes following the last table.

Table 26 -- Taxpayer Contact Information by Type of Math Error and Selected Program

Math error [1]	Number
Total notices	**4,967,703**
Type of math error: [2]	
Rate reduction credit [3]	2,012
Earned income tax credit	1,083,900
Tax calculation/other taxes [4]	743,949
Child tax credit	822,020
Exemption number/amount	743,905
Adjusted gross/taxable income amount	595,270
Standard/itemized deduction	559,366
Refund/amount due	279,318
Other credits [5]	152,975
Filing status	155,004
Withholding or excess Social Security payments	97,890
Adjustments to income	64,701
Other [6]	88,726

Selected program	Total	Small Business/ Self-Employed Division	Wage and Investment Division
Earned Income Tax Credit Program:			
Number of cases closed	425,415	120,799	304,616
Number of full-time equivalents [7]	1,494	493	1,001
Amount recommended (in thousands of dollars) [8]	1,015,234	267,016	748,218
Automated Underreporter Program:			
Number of contacts closed [9]	1,561,068	616,226	944,842
Number of full-time equivalents [7]	1,354	683	671
Amount assessed (in thousands of dollars) [10]	3,000,460	1,502,178	1,498,282
Automated Substitute for Return Program:			
Cases:			
Including reconsiderations [11]	522,159	341,133	181,026
Excluding reconsiderations	466,816	325,878	140,938
Returns:			
Number assessed	122,729	79,023	43,706
Net amount assessed (in thousands of dollars) [12]	2,488,536	1,629,956	858,580
Number of full-time equivalents: [7]			
Including reconsiderations [11]	238	132	106
Excluding reconsiderations	170	107	63

See notes and footnotes following the last table.

Table 27 -- Civil Penalties Assessed and Abated, by Type of Penalty and Type of Tax

[Money amounts are in thousands of dollars.]

Type of penalty and type of tax	Civil penalties assessed		Reasonable cause abatements[1]		Other abatements[1]		Net civil penalties assessed after abatements	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**28,767,480**	**17,806,588**	**386,817**	**1,095,116**	**3,600,438**	**7,359,219**	**24,780,225**	**9,352,253**
Individual income tax	**19,184,593**	**5,146,747**	**87,266**	**134,911**	**1,988,236**	**756,718**	**17,109,091**	**4,255,118**
Delinquency	2,123,824	1,896,092	33,470	81,420	356,778	409,647	1,733,576	1,405,025
Estimated tax	5,744,584	1,152,579	10,841	10,798	146,493	83,698	5,587,250	1,058,083
Failure to pay	11,099,091	1,992,496	38,811	39,365	1,474,117	230,922	9,586,163	1,722,209
Bad check	207,335	13,665	3,861	1,505	6,717	2,841	196,757	9,319
Fraud	1,976	65,985	63	1,597	458	17,023	1,455	47,364
Negligence	425	19,773	118	210	928	3,469	-621	16,094
Other [2]	7,358	6,157	102	15	2,745	9,119	4,511	-2,977
Corporation income tax[3]	**704,012**	**1,097,851**	**10,663**	**119,076**	**110,375**	**623,957**	**582,974**	**354,819**
Delinquency	125,433	326,649	4,210	72,729	16,419	174,815	104,804	79,105
Estimated tax	274,894	291,095	1,297	8,791	17,980	181,695	255,617	100,610
Failure to pay	299,005	348,451	4,959	35,080	75,778	242,795	218,268	70,576
Bad check	2,913	5,336	186	2,400	123	1,153	2,604	1,783
Fraud	170	13,839	--	--	1	1	169	13,838
Negligence	12	20,396	--	--	1	2	11	20,394
Other	1,585	92,085	11	76	73	23,497	1,501	68,512
Employment taxes[4]	**7,649,296**	**6,187,833**	**225,747**	**547,036**	**1,239,894**	**3,256,789**	**6,183,655**	**2,384,007**
Delinquency	1,470,183	861,656	40,719	60,368	154,023	243,652	1,275,441	557,636
Failure to pay	3,657,521	561,540	52,536	21,849	638,718	161,330	2,966,267	378,361
Federal tax deposits	2,409,231	4,675,038	129,438	459,111	442,617	2,787,523	1,837,176	1,428,404
Bad check	111,244	31,887	3,049	5,691	4,411	18,328	103,784	7,868
Fraud	263	4,489	--	--	20	877	243	3,612
Negligence	7	51	--	--	19	16	-12	35
Other	847	53,171	5	17	86	45,063	756	8,091
Excise taxes[5]	**455,513**	**358,579**	**34,635**	**132,981**	**91,241**	**198,423**	**329,637**	**27,175**
Delinquency	137,960	42,507	4,084	4,764	8,941	5,001	124,935	32,742
Daily delinquency	76,089	231,622	25,460	104,678	34,151	93,386	16,478	33,558
Estimated tax	4,145	639	4	4	70	66	4,071	568
Failure to pay	224,886	19,496	4,130	2,713	45,971	10,358	174,785	6,424
Federal tax deposits	6,357	58,482	881	20,415	1,753	89,440	3,723	-51,373
Bad check	5,669	191	71	250	181	69	5,417	-129
Fraud	86	3,970	--	--	13	80	73	3,890
Negligence	--	--	--	--	57	8	-57	-8
Other	321	1,671	5	156	104	14	212	1,500
Estate and gift tax[6]	**27,076**	**281,377**	**2,743**	**27,089**	**16,244**	**202,128**	**8,089**	**52,160**
Delinquency	7,925	180,467	1,037	18,384	3,790	132,647	3,098	29,436
Failure to pay	18,576	95,655	1,630	7,310	12,332	68,329	4,614	20,017
Bad check	298	560	64	256	38	162	196	142
Fraud	1	111	--	--	--	--	1	111
Negligence	2	51	--	--	--	--	2	51
Other	274	4,532	12	1,140	84	989	178	2,403
All other taxes[7]	**290,204**	**454,689**	**25,763**	**134,023**	**73,649**	**277,362**	**190,792**	**43,303**
Delinquency	120,825	166,572	19,168	75,910	36,982	64,531	64,675	26,131
Estimated tax	53,995	15,033	514	639	5,339	5,509	48,142	8,885
Failure to pay	111,399	20,789	5,726	3,150	30,093	8,108	75,580	9,532
Bad check	2,748	232	177	46	357	64	2,214	122
Negligence	6	277	--	--	5	20	1	257
Missing information	747	243,177	153	53,984	648	196,165	-54	-6,972
Other	484	8,609	25	294	225	2,966	234	5,349
Non-return taxes[8]	**456,786**	**4,279,513**	**--**	**--**	**80,799**	**2,043,841**	**375,987**	**2,235,672**

See notes and footnotes following the last table.

Table 28 -- Chief Counsel Workload, by Office and Type of Case or Activity

Office and type of case or activity	Cases pending October 1, 2002 r	Cases received	Cases closed	Cases pending October 1, 2003
	(1)	(2)	(3)	(4)
Chief Counsel (All Offices):				
Total	59,419	99,177	91,279	67,317
Guidance and assistance	8,023	17,437	12,913	12,547
Tax law enforcement and litigation	48,495	76,587	73,143	51,939
Other legal services to the IRS	2,849	5,152	5,186	2,815
Miscellaneous [1]	52	1	37	16
Corporate:				
Total	280	808	709	379
Guidance and assistance	228	571	508	291
Tax law enforcement and litigation	43	186	149	80
Other legal services to the IRS	9	51	52	8
Miscellaneous [1]	--	--	--	--
Criminal Tax:				
Total	5,232	6,881	8,502	3,611
Guidance and assistance	25	163	160	28
Tax law enforcement and litigation	5,198	6,666	8,286	3,578
Other legal services to the IRS	9	52	56	5
Miscellaneous [1]	--	--	--	--
Financial Institutions and Products:				
Total	558	825	908	475
Guidance and assistance	516	684	788	412
Tax law enforcement and litigation	32	122	97	57
Other legal services to the IRS	10	19	23	6
Miscellaneous [1]	--	--	--	--
General Legal Services:				
Total	2,272	3,993	3,977	2,288
Guidance and assistance	2	1	3	--
Tax law enforcement and litigation	--	--	--	--
Other legal services to the IRS	2,263	3,992	3,974	2,281
Miscellaneous [1]	7	--	--	7
Income Tax and Accounting:				
Total	3,060	8,248	4,952	6,356
Guidance and assistance	2,732	7,511	4,190	6,053
Tax law enforcement and litigation	313	714	735	292
Other legal services to the IRS	15	23	27	11
Miscellaneous [1]	--	--	--	--
International:				
Total	1,360	2,183	1,420	2,123
Guidance and assistance	1,043	1,718	1,001	1,760
Tax law enforcement and litigation	274	437	382	329
Other legal services to the IRS	42	28	36	34
Miscellaneous [1]	1	--	1	--

See notes and footnotes following the last table.

Table 28 -- Chief Counsel Workload, by Office and Type of Case or Activity--Continued

Office and type of case or activity	Cases pending October 1, 2002 [r]	Cases received	Cases closed	Cases pending October 1, 2003
	(1)	(2)	(3)	(4)
Large and Mid-Size Business:				
Total	4,314	4,059	3,907	4,466
Guidance and assistance	690	621	637	674
Tax law enforcement and litigation	3,612	3,428	3,259	3,781
Other legal services to the IRS	11	10	10	11
Miscellaneous [1]	1	--	1	--
Passthroughs and Special Industries:				
Total	1,276	2,789	2,663	1,402
Guidance and assistance	985	2,179	2,066	1,098
Tax law enforcement and litigation	280	572	552	300
Other legal services to the IRS	11	38	45	4
Miscellaneous [1]	--	--	--	--
Procedure and Administration:				
Total	1,530	4,696	4,153	2,073
Guidance and assistance	412	1,320	1,073	659
Tax law enforcement and litigation	692	2,648	2,324	1,016
Other legal services to the IRS	420	727	750	397
Miscellaneous [1]	6	1	6	1
Small Business/Self-Employed:				
Total	37,558	61,394	57,061	41,891
Guidance and assistance	518	810	819	509
Tax law enforcement and litigation	36,988	60,402	56,053	41,337
Other legal services to the IRS	51	182	188	45
Miscellaneous [1]	1	--	1	--
Tax Exempt and Government Entities:				
Total	1,747	3,160	2,880	2,027
Guidance and assistance	784	1,771	1,615	940
Tax law enforcement and litigation	948	1,359	1,238	1,069
Other legal services to the IRS	8	30	25	13
Miscellaneous [1]	7	--	2	5
Wage and Investment:				
Total	36	27	23	40
Guidance and assistance	19	18	13	24
Tax law enforcement and litigation	17	9	10	16
Other legal services to the IRS	--	--	--	--
Miscellaneous [1]	--	--	--	--
Other: [2]				
Total	196	114	124	186
Guidance and assistance	69	70	40	99
Tax law enforcement and litigation	98	44	58	84
Other legal services to the IRS	--	--	--	--
Miscellaneous [1]	29	--	26	3

See notes and footnotes following the last table.

Table 29 -- Chief Counsel Workload: Tax Litigation, by Type of Case

Type of case	Pending October 1, 2002 [1]	Received	Closed	Pending October 1, 2003 [1]
	(1)	(2)	(3)	(4)
Total cases	**22,567**	**24,463**	**22,864**	**24,299**
Tax Court cases:				
Number of cases	20,515	21,491	19,814	22,358
Tax and penalty in dispute (millions of dollars)	35,855	3,011	6,394	22,737
Tax and penalty on decision (millions of dollars):				
Total	N/A	N/A	1,078	N/A
Default or dismissed	N/A	N/A	111	N/A
Settled	N/A	N/A	825	N/A
Tried and decided	N/A	N/A	142	N/A
Tax Court cases on appeal:				
Number of cases	365	N/A	N/A	337
Tax and penalty (decided or pending) cases (millions of dollars)	1,370	N/A	N/A	1,554
Refund cases:				
Number of cases	1,244	327	416	1,211
Tax in cases (millions of dollars)	11,364	540	888	11,136
Tax protected (millions of dollars): [2]				
Total	N/A	N/A	251	N/A
District Court	N/A	N/A	223	N/A
Court of Federal Claims	N/A	N/A	28	N/A
Refund cases on appeal (decided or pending):				
Number of cases	151	N/A	N/A	106
Tax and penalty (decided or pending) cases (millions of dollars)	860	N/A	N/A	885
Number of non-docketed cases	**292**	**2,645**	**2,634**	**287**

See notes and footnotes following the last table.

Table 30 -- Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2002 and 2003

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2002	2003	2002	2003	2002	2003
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	**9,063,471**	**9,401,407**	**6,554,311**	**6,849,316**	**2,509,160**	**2,552,091**
Processing, administration, and management:						
Total	**3,804,569**	**3,989,140**	**2,479,786**	**2,628,157**	**1,324,783**	**1,360,983**
Pre-filing Taxpayer Assistance and Education	579,956	611,954	294,285	332,771	285,671	279,183
Filing and Account Services Management	1,577,940	1,664,863	1,467,537	1,541,130	110,403	123,733
Shared Services Support	1,188,869	1,243,657	347,491	364,609	841,378	879,048
General Management and Administration	457,804	468,666	370,473	389,647	87,331	79,019
Tax law enforcement:						
Total	**3,545,767**	**3,706,028**	**3,292,621**	**3,434,257**	**253,146**	**271,771**
Compliance Services	3,465,055	3,622,964	3,223,062	3,361,460	241,993	261,504
Research, Analysis, and Statistics	80,712	83,064	69,559	72,797	11,153	10,267
Earned income tax credit program [3]	**145,768**	**143,719**	**131,178**	**123,349**	**14,590**	**20,370**
Information technology:						
Total	**1,567,367**	**1,562,520**	**650,726**	**663,553**	**916,641**	**898,967**
Information Systems Improvement Programs	38,655	49,103	--	--	38,655	49,103
Information Systems Services	1,528,712	1,513,417	650,726	663,553	877,986	849,864

See notes and footnotes following the last table.

Table 31 -- Internal Revenue Costs, Collections, Personnel, and U.S. Population, Fiscal Years 1971-2003

Fiscal year	Operating costs [1]	Gross collections [2]	Cost of collecting $100	U.S. population (thousands)[3]	Average tax per capita [3]	Average positions realized [4,5]		
						Total	National Office	Field
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1971	981,065,297	191,647,198,138	0.51	207,053	925.59	68,972	4,358	64,614
1972	1,127,390,411	209,855,736,878	0.54	208,846	1,004.83	68,549	4,134	64,415
1973	1,162,009,945	237,787,204,058	0.49	210,410	1,130.11	74,170	4,505	69,665
1974	1,312,894,661	268,952,253,663	0.49	211,901	1,269.24	78,921	4,310	74,611
1975	1,584,711,486	293,822,725,772	0.54	213,559	1,375.84	82,339	4,531	77,808
1976 [6]	1,667,311,689	302,519,791,922	0.55	215,142	1,406.14	84,264	4,732	79,532
1977	1,790,588,738	358,139,416,730	0.50	217,329	1,647.91	83,743	4,994	78,749
1978	1,962,129,287	399,776,389,362	0.49	219,033	1,825.19	85,329	4,919	80,410
1979	2,116,166,276	460,412,185,013	0.46	220,999	2,083.32	86,168	4,978	81,190
1980	2,280,838,622	519,375,273,361	0.44	228,231	2,275.66	87,464	5,114	82,350
1981	2,465,468,704	606,799,103,000	0.41	230,613	2,631.24	86,156	5,110	81,046
1982	2,626,338,036	632,240,505,595	0.42	232,962	2,713.92	82,857	5,098	77,759
1983	2,968,525,840	627,246,792,581	0.47	235,225	2,666.58	83,603	4,357	79,246
1984	3,279,067,495	680,475,229,453	0.48	237,454	2,865.71	87,635	5,327	82,308
1985	3,600,952,523	742,871,541,283	0.48	239,714	3,098.99	92,259	5,454	86,805
1986	3,841,983,050	782,251,812,225	0.49	241,995	3,232.51	95,880	5,361	90,519
1987	4,365,816,254	886,290,589,996	0.49	244,344	3,627.22	102,189	6,253	95,936
1988	5,035,543,000	935,106,594,000	0.54	246,329	3,796.17	114,875	6,934	107,941
1989	5,198,546,063	1,013,322,133,000	0.51	249,412	4,062.84	114,758	7,895	106,863
1990	5,440,417,630	1,056,365,651,631	0.52	251,057 [7,r]	4,207.68 [r]	111,962	7,459	104,503
1991	6,097,627,226	1,086,851,401,315	0.56	254,435 [7,r]	4,271.63 [r]	115,628	8,286	107,342
1992	6,536,336,443	1,120,799,558,292	0.58	257,861 [7,r]	4,346.53 [r]	116,673	9,333	107,340
1993	7,077,985,000	1,176,685,625,083	0.60	261,163 [7,r]	4,505.56 [r]	113,460	9,320	104,140
1994	7,245,344,000	1,276,466,775,871	0.57	264,301 [7,r]	4,829.59 [r]	110,665	9,467	101,198
1995	7,389,692,000	1,375,731,835,498	0.54	267,456 [7,r]	5,143.77 [r]	112,024	9,738	102,286
1996	7,240,221,000	1,486,546,674,000	0.49	270,581 [7,r]	5,493.90 [r]	106,642	8,766	97,876
1997	7,163,541,000	1,623,272,071,000	0.44	273,852 [7,r]	5,927.54 [r]	101,703	7,837	93,866
1998	7,564,661,000	1,769,408,739,000	0.43	277,003 [7,r]	6,387.68 [r]	98,037	7,468	90,569
1999	8,269,387,000	1,904,151,888,000	0.43	280,203 [7,r]	6,795.61 [r]	98,730	8,078	90,652
2000	8,258,423,000	2,096,916,925,000	0.39	283,212 [7,r]	7,404.04 [r]	97,074	([8])	([8])
2001	8,771,510,000	2,128,831,182,000	0.41	286,131 [7,r]	7,440.06 [r]	97,707	([8])	([8])
2002	9,063,471,000	2,016,627,269,000 [r]	0.45	289,001 [7,r]	6,977.92 [r]	100,229	([8])	([8])
2003	9,401,407,000	1,952,929,045,000	0.48	291,837 [p]	6,691.86 [p]	98,824	([8])	([8])

See notes and footnotes following the last table.

Table 32 -- Internal Revenue Service Personnel Summary, by Budget Activity and Type of Personnel, Fiscal Years 2002 and 2003

Type of personnel and budget activity	Average positions realized [1]		Number of employees at close of year	
	2002	2003	2002	2003
	(1)	(2)	(3)	(4)
Internal Revenue Service, total	**100,229**	**196,738**	**97,914**	**94,638**
Full-time permanent	81,634	81,518	83,535	82,495
Other	18,595	17,306	14,379	12,143
Budget activity: [2]				
Compliance Services	47,384	46,805	48,216	47,568
Filing and Account Services Management	32,241	31,555	28,465	26,493
Information Technology	7,772	7,472	7,677	7,293
Shared Services Support	4,980	4,862	5,252	5,005
General Management and Administration	3,227	3,188	3,372	3,257
Pre-filing Taxpayer Assistance and Education	3,772	4,077	4,082	4,170
Research, Analysis, and Statistics	853	865	850	852
Selected personnel type:				
Seasonals	17,488	15,272	10,761	8,917
Customer Service Representatives	15,527	16,220	16,024	17,122
Revenue Agents	11,518	11,513	11,816	11,513
Revenue Officers	5,407	4,966	5,347	5,004
Special Agents	2,833	2,779	2,907	2,805
Tax Technicians	3,706	3,979	4,007	3,850
Attorneys	1,416	1,410	1,496	1,470
Appeals Officers	933	829	953	887

See notes and footnotes following the last table.

Table 33 -- Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender

Race, national origin, and gender	Internal Revenue Service, total [1]	Internal Revenue Service labor force [1]	Civilian labor force [2]	Federal civilian labor force [3]
		Percentage of total		
	(1)	(2)	(3)	(4)
Total	**113,786**	**100.0**	**100.0**	**100.0**
Gender:				
Male	37,737	33.2	54.3	55.5
Female	76,049	66.8	45.7	44.5
Race, national origin, and gender:				
White, not of Hispanic origin	71,331	62.7	77.9	69.0
Male	27,780	24.4	42.6	41.0
Female	43,551	38.3	35.3	28.0
Black, not of Hispanic origin	28,074	24.7	10.3	17.0
Male	5,334	4.7	4.9	6.6
Female	22,740	20.0	5.4	10.4
Hispanic	9,520	8.4	8.1	7.1
Male	2,750	2.4	4.8	4.1
Female	6,770	6.0	3.3	3.0
Asian-American or Pacific Islander	3,907	3.4	2.8	4.9
Male	1,612	1.4	1.5	2.7
Female	2,295	2.0	1.3	2.2
American Indian or Alaskan Native	954	0.8	0.6	2.2
Male	261	0.2	0.3	1.0
Female	693	0.6	0.3	1.2

See notes and footnotes following the last table.

General Notes

N/A - Not applicable.

n.a. - Not available.

p - Preliminary.

r - Revised.

NOTE: Detail may not add to totals because of rounding. For tables with historical data, all amounts are in current dollars.

Footnotes

Table 1

1. Includes principal and interest paid on refunds. Represents earned income tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law. See also Table 9, footnote 1.
2. Excludes excise taxes paid to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.
3. Less than 0.05 percent.
4. Collections also include Presidential Election Campaign Fund contributions of $67.0 million in Fiscal Year 2002 and $55.2 million in Fiscal Year 2003.
5. Collections of individual income tax are not reported 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 Table 1 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 the two categories of individual income tax were derived by subtracting the OASDHI tax estimates from the combined total collections for the two taxes (refund estimates were not made for these two categories).
6. Includes estate and trust income tax collections of $8.4 billion.

NOTE: Like data in Tables 1, 8, and 9 may not agree due to the inclusion or exclusion of different refunds, Earned Income Tax Credits, and Advanced Earned Income Tax Credits.

SOURCE: Operations Support, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems OS:CFO:R

Table 2

1. Excludes “Information Returns” (i.e., Forms 1098, 1099, 5498, W-2, W-2G, and Schedule K-1). See Table 25 for the number of these returns filed. Also excludes “Employee Plans” (i.e., Form 5500 series, which is now processed by the Department of Labor) and “tax-exempt bond returns” (i.e., Forms 8038, 8038G, 8038GC, 8038T, and 8328).
2. Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organization.
3. Form 1040 is the “long form,” and Forms 1040A and 1040EZ are “short forms.” Form 1040NR is filed by nonresident aliens, Form 1040PR is the self-employment tax for Puerto Rico, Form 1040SS is the self-employment tax for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands, and Form 1040C is for departing aliens. Form 1040X (amended return) is excluded (see supplemental documents in this table).
4. Forms 1065 (partnership return of income) and 1065-B (electing large partnerships) are not strictly income tax returns because partnerships are not taxed directly. However, these forms are included as income tax returns because they act as a conduit for taxes paid by the partners.
5. Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of corporation income tax returns (except amended returns, Form 1120X), as follows: 1120 (“long form”); 1120A (“short form”); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in supplemental documents.

   Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt

organization, although tax collected on these returns is included under corporation income tax in other tables.

6. Includes Forms 940 (employer's unemployment, or FUTA tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer returns); 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

7. Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Excludes Forms 8038, 8038G, 8038GC, 8038T, and 8328. (Tax collected on Form 990-T is included under corporation income tax in other tables.)

8. Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

9. Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

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

Table 3

1. Excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2, W-2G, and Schedule K-1). See Table 25 for the number of these returns filed. Also excludes "Employee Plans" (i.e., Form 5500 series, which is now processed by the Department of Labor) and "tax-exempt bond returns" (i.e., Forms 8038, 8038G, 8038GC, 8038T, and 8328).

2. Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." Form 1040NR is filed by nonresident aliens, Form 1040PR is the self-employment tax for Puerto Rico, and Form 1040SS is the self-employment tax for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands, and Form 1040C is for departing aliens. Form 1040X (amended return) is included in column 13.

3. Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns (except amended corporation income tax, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in column 13.

   Excludes Form 990-T (tax-exempt organization business income tax), included in column 11, although tax collected on these returns is included under corporation income tax in other tables.

4. Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer returns); 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

5. Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust

information). Excludes Forms 8038, 8038G, 8038GC, 8038T, and 8328. (Tax collected on Form 990-T is included under corporation income tax in other tables.)

6. Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

7. Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

8. For individual and estate or trust income tax, includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad; returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees; and returns filed by other U.S. citizens or residents abroad. For corporations and a small number of publicly-traded partnerships, includes returns of domestic and foreign businesses whose principal office was outside the United States; also includes returns of domestic corporations claiming a U.S. possessions tax credit, regardless of the location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For employment taxes, includes returns with foreign addresses, including Puerto Rico and U.S. possessions. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses. For tax-exempt organizations, includes returns of domestic and foreign organizations with foreign addresses, including Puerto Rico and U.S. possessions. For supplemental documents, includes returns with foreign addresses, including Puerto Rico and U.S. possessions.

NOTE: In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual "resided." See also footnote 8, above.

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

Table 4

1. Includes, for example, returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. Government employees.

2. TeleFile allows the taxpayer to file using a touch-tone telephone.

3. Online is an IRS e-file option that allows taxpayers to prepare and file tax return(s) using a personal computer. Online returns can be filed through one of two processes. The first is where users go to a Web site and fill out the return on that Web site without ever having downloaded any software. The second is where users purchase a software package, either from a store or over the Internet, load it to their own machines, prepare their returns, and transmit them to the IRS through an online filing company. Anyone with access to a personal computer capable of going online either through a phone line or direct Internet connection can use online filing. The option accommodates the basic individual income tax returns and forms/schedules associated with the traditional electronic filing program (IRS e-file Using a Tax Professional) and allows an individual to file a maximum of five tax returns and transmit the information to IRS through an online filing company.

4. "Practitioner accepted" are those cases where a taxpayer takes a return to an approved electronic return originator (ERO), who, in most cases, is also the preparer of the return (e.g., authorized IRS e-file provider). An authorized IRS e-file provider can be a

preparer, transmitter, service bureau, or electronic return originator/preparer/return collector.

5. Includes unspecified foreign countries or territories.

NOTE: In general, classification by State is based on the taxpayer's address (or in the case of individuals owning businesses, the location of the principal office or place of business). However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual "resided."

SOURCE: Services and Enforcement, Wage and Investment, Customer Account Services, Electronic Filing SE:W:CAS:SP:IEF

Table 5

1. Amount includes a prior year adjusting entry of $3.9 million.
2. Excludes most payments made directly to the Bureau of Public Debt.
3. For Fiscal Year 2003, includes $63,142,792 in advance earned income tax credit refunds (see Table 9).
4. Includes tax-exempt organizations and other entities listed on the Exempt Business Master File. See Table 22.

SOURCE: Operations Support, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems OS:CFO:R

Table 6

1. Classification by State is usually based on taxpayer'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, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual resided. Tax collections shown for various States, therefore, do not indicate the Federal tax burden of each, since, in many instances, taxes are collected in one State from residents of, or operations in, another. For example, 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(s). 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). See also footnotes 6 and 7, below.
2. Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.
3. Includes tax-exempt organization business income taxes totaling $386.0 million, of which $270.4 million were from the tax (Forms 990-T) on "unrelated business income."
4. Collections of individual income tax (withheld and not withheld) include 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. See also Table 1, footnote 5. Also, collections of individual income tax include Presidential Election Campaign Fund contributions of $55.2 million (see also, footnote 7).
5. Includes estimated tax, shown separately in other tables. Also, includes estate and trust income tax collections of $8.4 billion.
6. For individual and estate or trust income tax, includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad; returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees; and returns filed by other U.S. citizens or residents abroad. For corporations and a small number of publicly-traded partnerships, includes returns of domestic and foreign businesses whose principal office was outside the United States; also includes returns of domestic corporations claiming a U.S. possessions tax credit, regardless of the location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For employment taxes, includes

returns with foreign addresses, including Puerto Rico and U.S. possessions. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses. For tax-exempt organizations, includes returns of domestic and foreign organizations with foreign addresses, including Puerto Rico and U.S. possessions. For supplemental documents, includes returns with foreign addresses, including Puerto Rico and U.S. possessions.

7. Includes tax payments made to banks under the Federal Tax Deposit (FTD) system that had not been classified by State as of the end of the fiscal year because they had not yet been applied to taxpayer accounts. Also includes credits allowable on income tax returns for certain gasoline, diesel fuel, and special motor fuel tax payments and for excess payments under the Federal Insurance Contributions Act (FICA). In addition, includes that portion of the tax designated by individual income taxpayers for the Presidential Election Campaign Fund. Transfer of amounts to this fund was made on a national basis only.

NOTE: Amounts include adjustments to prior years made in Fiscal Year 2003. This could produce negative amounts of collections shown in the table.

SOURCE: Operations Support, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems OS:CFO:R

Table 7

1. Starting with Fiscal Year 1988 (for alcohol and tobacco taxes) and the second quarter of Fiscal Year 1991 (for taxes on firearms), totals exclude these excise taxes, now collected by the Alcohol and Tobacco Tax and Trade Bureau and the Customs Service (on alcohol and tobacco imports). Previously, these taxes were collected by the Internal Revenue Service.
2. Includes tax-exempt organization business income taxes.
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. 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).

SOURCE: Operations Support, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems OS:CFO:R

Table 8

1. Represents 129.0 million refunds issued, including 18.0 million earned income tax credits and 24.1 million in advanced child tax credits (instituted in FY 2003). Includes over-payment refunds, refunds resulting from examination activity, and other refunds required by law.
2. Includes "earned income tax credits" shown below in this table as an information item, i.e., these refunds are included in the State data while the total refunds are shown separately. Also includes 387,072 refunds of estate and trust income taxes. (Direct deposit refund figures are not separately available, but are included in the totals.) However, counts of the small number of refund reversals included in "Refund adjustments and credits" are not available and, therefore, are not reflected in the totals. See Table 9.
3. Includes refunds of tax on business income of tax-exempt organizations.
4. Counts for the small number of individual income tax and employment taxes included in "Refund adjustments and credits" are unavailable and, therefore, are not reflected in the totals. See Table 9.
5. Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA). However, counts of the number of excess FICA credits under "Refund adjustments and credits" are unavailable and, therefore, are not reflected in the totals. See Table 9.
6. Data by State include credits and claims for gasoline and lubricating oil.

7. For individual and estate or trust income tax, includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad; returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees; and returns filed by other U.S. citizens or residents abroad. For corporations and a small number of publicly-traded partnerships, includes returns of domestic and foreign businesses whose principal office was outside the United States; also includes returns of domestic corporations claiming a U.S. possessions tax credit, regardless of the location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For employment taxes, includes returns with foreign addresses, including Puerto Rico and U.S. possessions. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses. For tax-exempt organizations, includes returns of domestic and foreign organizations with foreign addresses, including Puerto Rico and U.S. possessions. For supplemental documents, includes returns with foreign addresses, including Puerto Rico and U.S. possessions.

8. Counts of refund adjustments and credits comparable to "Refund adjustments and credits" in Table 9, "Amount of Internal Revenue Refunds, Including Interest, by State" are not available and, therefore, are excluded from the totals.

NOTES: Like data in Tables 1, 8, and 9 may not agree due to the inclusion or exclusion of different refunds, Earned Income Tax Credits, and Advance Earned Income Tax Credits.

In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7, above.

SOURCE: Operations Support, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems OS:CFO:R

Table 9

1. Represents $302.6 billion, including $32.0 billion in earned income tax credits and $14.0 billion in advanced child tax credits (instituted in FY 2003). Includes $3.3 billion in interest, of which $2.6 billion were paid to corporations and $0.5 billion to individuals. Also includes overpayment refunds, refunds resulting from examination activity, and other refunds required by law.

2. Total includes excise tax refunds by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, shown as a separate subtotal under "Refund adjustments and credits," below.

3. Includes earned income tax credit refunds for which the total is also shown below in this table as an information item. Includes refunds paid on estate and trust income tax returns totaling $2.3 billion (including interest paid of $32.4 million). (Direct deposit refund figures were not separately available at the time of publication, but are included in the totals.) The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ), excluding earned income tax credit refunds, was $1,778.

4. Includes refunds of tax on business income of tax-exempt organizations.

5. Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).

6. Data by State include credits and claims for gasoline and lubricating oil, except that excess credits and claims are included below under "Refund adjustments and credits." See footnote 10.

7. Less than $500.

8. For individual and estate or trust income tax, includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad; returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees; and returns filed by other U.S. citizens or residents abroad. For corporations and a small number of publicly-traded partnerships, includes returns of domestic and foreign businesses whose principal office was outside the United States; also includes returns of domestic corporations claiming a U.S. possessions tax credit, regardless of the location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For employment taxes, includes returns with foreign addresses, including Puerto Rico and U.S. possessions. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses. For tax-exempt organizations, includes returns of domestic and foreign organizations with foreign addresses, including Puerto Rico and U.S. possessions. For supplemental documents, includes returns with foreign addresses, including Puerto Rico and U.S. possessions.

9. Includes aggregate refund adjustments and credits not shown by State. These amounts are shown in "Refund adjustments and credits" and are included in the total. Adjustments to prior years made in Fiscal Year 2003 may result in negative amounts when such adjustments exceed refunds made in the current year.

10. Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds. In addition, includes credits and claims for excess payments on gasoline and lubricating oil excise taxes.

11. Includes refunds issued in September 2003, minus refund reversals received in September that were not classified before September 30, 2003 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

NOTES: Like data in Tables 1, 8, and 9 may not agree due to the inclusion or exclusion of different refunds, Earned Income Tax Credits, and Advance Earned Income Tax Credits.

In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. However, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 8.

SOURCE: Operations Support, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems OS:CFO:R

Table 10

1. In general, examination activity may be associated with returns filed in the previous calendar year. However, this relationship is only approximate. Therefore, for some categories, there are either no returns or a smaller number of returns filed in Calendar Year 2002, compared to the number with examination activity in Fiscal Year 2003 (as indicated by data in other columns). Related to this factor, data for other taxable and nontaxable returns are not shown in column 1 (column 3) because these filings cannot be quantified.

2. Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt/government entity organizations and employee plans.

3. CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving

complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.

4. Comprises work performed by revenue officer examiners. These examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from other employment returns.

5. Not computed.

6. Comprises returns shown as individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, partnership, S corporation, and other nontaxable returns. Excludes returns shown as employment, excise, and other taxable returns.

7. Form 1040A is one of the two IRS individual income tax return "short forms."

8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."

9. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (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 (can be positive or negative) from Schedule F.

10. Excludes Forms 1120S, which are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations are subject to tax and are included in "other taxable returns" in this table. Otherwise, they are included as "nontaxable returns." Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns" described in footnote 12, below.

11. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.

12. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990C's (Farmers' Cooperative Association Income Tax); and 8804 (Annual Return for Partnership Withholding).

13. Includes Form 1120-DISC (domestic international sales corporations); Form 1120-IC-DISC (interest-charge domestic international sales corporations); Form 1066 (real estate mortgage investment conduits); and certain other returns filed by "flow through" entities, such as partnerships (Form 1065), S corporations (Form 1120S), except as noted in footnote 10, and certain others, that have tax consequences applicable to the partners, shareholders, or other owners, as well as certain other nontaxable returns.

14. Includes most Form 1120S returns (S corporations that are nontaxable; see also footnotes 10 and 12).

SOURCE: Services and Enforcement, Small Business/ Self-Employed, Compliance, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information Systems and Automation SE:S:C:CP:CW:EMIS

Table 11

1. Comprises all returns except those of tax-exempt/ government entity organizations, employee plans, and others mentioned in Table 10, footnote 13. See also, footnote 4, below.

2. CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.

3. Comprises work performed by revenue officer examiners. These examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from other employment returns.

4. Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.
5. Comprises returns shown as individual income tax, corporation income tax, estate and trust income tax, estate tax, and gift tax. Excludes returns shown as employment, excise, and other taxable returns.
6. Form 1040A is one of the two IRS individual income tax return "short forms."
7. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."
8. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (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 (can be positive or negative) from Schedule F.
9. Excludes Forms 1120S, which are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations are subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns," described in footnote 11, below.
10. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
11. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 9); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990C's (Farmers' Cooperative Association Income Tax); and 8804 (Annual Return for Partnership Withholding).
12. Less than $500.

SOURCE: Services and Enforcement, Small Business/Self-Employed, Compliance, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information Systems and Automation SE:S:C:CP:CW:EMIS

Table 12

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. Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others mentioned in Table 10, footnote 13. See also, footnote 5, below.
3. CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.
4. Comprises work performed by revenue officer examiners. These examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from other employment returns.
5. Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.
6. Comprises returns shown as individual income tax, corporation income tax, estate and trust income tax, estate tax, and gift tax. Excludes returns shown as employment, excise, and other taxable returns.
7. Form 1040A is one of the two IRS individual income tax return "short forms."
8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."
9. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole

proprietors. TGR (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 (can be positive or negative) from Schedule F.

10. Excludes Forms 1120S, which are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 13.

11. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.

12. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 11); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990C's (Farmers' Cooperative Association Income Tax); and 8804 (Annual Return for Partnership Withholding).

13. Less than $500.

SOURCE: Services and Enforcement, Small Business/ Self-Employed, Compliance, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information Systems and Automation SE:S:C:CP:CW:EMIS

Table 13

1. Comprises all returns except those of tax-exempt/ government entity organizations, employee plans, and others mentioned in Table 10, footnote 13. See also, footnote 4, below.

2. CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.

3. Comprises work performed by revenue officer examiners. These examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from other employment returns.

4. Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

5. Comprises returns shown as individual income tax, corporation income tax, estate and trust income tax, estate tax, and gift tax. Excludes returns shown as employment, excise, and other taxable returns.

6. Form 1040A is one of the two IRS individual income tax return "short forms."

7. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."

8. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (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 (can be positive or negative) from Schedule F.

9. Excludes Forms 1120S, which are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 12.

10. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.

11. Less than $500.

12. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 9); 1120-FSC (foreign sales

corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990C's (Farmers' Cooperative Association Income Tax); and 8804 (Annual Return for Partnership Withholding).

SOURCE: Services and Enforcement, Small Business/ Self-Employed, Compliance, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information Systems and Automation SE:S:C:CP:CW:EMIS

Table 14

1. For the types of returns examined, see Table 15 and the footnotes to that table.
2. In general, examination activity may be associated with returns filed in the previous calendar year. However, this relationship is only approximate.
3. Tax-exempt organization returns include Forms 990, 990EZ, 990PF, 5227, 1120POL, and 1041A filed by exempt organizations. Previously this count also included Form 990C farmers' cooperatives, but responsibility for these entities has been transferred to the Large and Mid-Size Business Operating Division. See Table 10 for data on this form.
4. Employee plan returns consist of Form 5500 series returns filed by employee retirement plans, excluding welfare benefit plans and fringe benefit plans, which are not subject to examination by IRS.
5. CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures."

SOURCE: Services and Enforcement, Tax Exempt and Government Entities, Exempt Organizations SE: T:EO and Employee Plans SE:T:EP

Table 15

1. Tax-exempt organization returns (Forms 990 and the 990EZ "short" form), other than private foundations or farmers' cooperatives.
2. Includes private foundations (Form 990PF), split-interest trusts (Form 5227), and trust accumulations of certain charitable amounts (Form 1041A filed by a tax-exempt organization), and corporation income tax returns (Form 1120) of revoked private foundations.
3. Form 1120POL is filed by certain political organizations. This form is considered to be a tax-exempt organization return because the IRS Tax Exempt and Government Entities area has examination responsibility for the form. However, Form 1120POL is included in Corporation filing data shown in Tables 2 and 3.
4. Since related taxable returns are examined in connection with an examination of returns of tax-exempt organizations or employee plans, data for them are included here, but not in Tables 10-13.
5. Includes employer's unemployment tax (Form 940), employer returns for income and Social Security tax withheld and advance earned income credit payments (Form 941), household employee tax (Form 942), agricultural employee tax (Form 943), other income tax withholding (Form 945), and foreign employee tax (Form 1042).
6. Form 990-T is the tax-exempt organization business income tax return.
7. Form 4720 reports the excise tax on exempt organizations and related individuals.
8. Related individual (Form 1040 series) or corporation (Form 1120 series) income tax returns adjusted as a result of examination of tax-exempt organization or employee plan returns.
9. Form 11-C reports the occupational tax for wagering, and Form 730 reports the excise tax on wagering.
10. Form 5500 is for all employee benefit plans with multiple participants. Prior to November 1999, Form 5500C/R was filed by plans with fewer than 100 participants. The Form 5500 total for FY 2003 included 350 examinations of these 5500C/R returns (65 defined benefit and 285 defined contribution).
11. Form 5500EZ is for one-participant pension benefit plans.
12. Form 5330 reports initial excise taxes related to employee plans.
13. Includes tax-exempt private activity bond issues (Form 8038), government-purpose tax-exempt bond issues (Form 8038G), small tax-exempt bond issues (Form 8038GC), arbitrage rebates (Form 8038T), and carryover election of unused private activity bond volume cap (Form 8328).

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

Employee Plans SE:T:EP; and Tax Exempt Bonds SE:T:GE:TEB

Table 16

1. Includes previously unpaid taxes on returns filed plus penalties and interest.
2. Includes payments on installment agreements.
3. Includes deferred accounts and non-Master File accounts (which include, for example, innocent spouse and transferee assessments). A taxpayer delinquent account (TDA) is an unpaid balance of assessment plus accruals, where a taxpayer has not paid the balance due in full or has not paid an additional assessment.
4. Includes "assessed" penalties and interest, but excludes any "accrued" penalties and interest. Assessed penalties and interest are penalties and interest that are usually assessed at the same time as the unpaid balance of tax. Accrued penalties and interest are the portion of the total penalty and interest that is not part of the original assessed amounts It is the difference between penalties and interest assessed and the total penalty and interest that is due.
5. Number of delinquent tax returns secured by Collection activity.
6. Net assessment of tax penalty and interest amounts less prepaid credits (withholding and estimated tax payments) of delinquent tax returns secured by Collection activity.
7. Amounts collected with delinquent returns up to time of first balance due notice.
8. A delinquent return is a return that has not been filed timely.
9. An offer in compromise is an agreement, binding both the taxpayer and the Service, which resolves the taxpayer's tax liability where it has been determined that there is doubt as to the taxpayer's liability, doubt as to the Service's ability to collect the balance due, taxpayer does not have the financial ability to full pay the liability within the Collection Statute Expiration Date (CSED) plus 5 years, or there is a serious economic hardship or other exceptional circumstance which warrants acceptance of less that full payment of the taxes owed.

SOURCE: Services and Enforcement, Small Business/ Self-Employed, Compliance, Compliance Policy, Centralized Workload Selection and Delivery, Collection Management Information Systems and Customer Service SE:S:C:CP:CW:CMIS

Table 17

1. A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 2000, 2001, and 2002 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases.

   All Appeals cases are classified in one of eight categories based on similarities of case type and case characteristics. In order to align tracking toward priority programs, beginning in FY 2003, Appeals changed the way it tracks cases. Whereas in prior years, cases were tracked by source, from now on they will be tracked by category.
2. Includes only Appeals jurisdiction cases. Excludes 7,218 cases tracked by Appeals, which are in Chief Counsel jurisdiction for trial preparation as of October 1, 2003.
3. Represents the actual number of cases received, plus or minus transfers and adjustments for prior-year receipts.
4. Computed number of end-of-year cases, pending on October 1, 2003, (column 4) does not equal beginning-of-year cases pending on October 1, 2002 (column 1), plus receipts (column 2), less closed cases (column 3) because of cases that move in and out of Chief Counsel jurisdiction and because of cases that are returned to compliance or withdrawn from Appeals during the fiscal year.
5. Comprises protested cases in which the taxpayer has not filed a petition with the United States Tax Court.
6. The "Other" category groups all other low-volume types of work. Trust Fund Recovery Penalty (TFRP) and Collection Appeals Program (CAP) cases are examples of work that are grouped in this category.
7. Comprises protested cases in which the taxpayer has filed a petition with the United States Tax Court.

SOURCE: Appeals AP

Table 18

1. IRS Criminal Investigation's primary resource commitment is to develop and investigate Legal Source tax investigations. These investigations involve legal industries and legal occupations and, more specifically, legally earned income, in which the primary motive or purpose is the violation of the following tax statutes: Title 26 (tax violations) and Title 18 (tax-related) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as the Questionable Refund Program (QRP) cases, unscrupulous return preparers, and frivolous filers/non-filers 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. The prosecution of Legal Source Tax Crimes cases is key to promoting voluntary compliance with the tax laws.
2. IRS Criminal Investigation commits resources to those investigations that involve proceeds derived from illegal sources other than narcotics. The Illegal Source Financial Crimes Program encompasses all tax and tax-related violations, as well as money laundering and currency violations under the following tax statutes: Title 26 (tax violations); Title 18 (tax-related and money laundering); and Title 31 (currency violations) of the U.S. Code. Also linked to the investigation of criminal charges within this program is the emphasis on effective utilization of the forfeiture statutes to deprive individuals and organizations of illegally obtained assets. The IRS recognizes that illegal source proceeds, which are part of the untaxed "underground economy," are a threat to the voluntary tax compliance system.
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); and Title 31 (currency violations) of the U.S. Code. Therefore, IRS is committed to supporting the goals and objectives of the National Drug Control Strategy in conjunction with other law enforcement agencies. IRS's primary objective in the Narcotics Related Financial Crimes Program is to reduce the profit and financial gains of narcotics trafficking and money laundering organizations that comprise a significant portion of the untaxed "underground economy." IRS Criminal Investigation devotes resources to high-level multi-agency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.
4. Since actions on a specific investigation may cross fiscal years, the data shown in cases initiated may not always represent the same universe of cases shown in other actions within the same fiscal year.
5. Both "information" and "indictments" are accusations. "Information" means an accusation made by law enforcement without the intervention of a grand jury, whereas an "indictment" is an accusation made by a prosecutor and issued by a grand jury.
6. Incarcerated may include prison time, home confinement, electronic monitoring, or a combination thereof.

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

Table 19

1. Employee plan requests for rulings include opinion letters issued to Master and Prototype plans, including IRS's (Individual Retirement Arrangement), SEP's (Simplified Employee Pension), and SIMPLE's (Savings Incentive Match Plan for Employees).
2. Employee plan general correspondence includes telephone inquiries and other referrals.

SOURCE: Services and Enforcement, Tax Exempt and Government Entities, Exempt Organizations SE:T:EO and Employee Plans SE:T:EP

Table 20

1. Total is the sum of columns 4-9, which includes associated section 401(k) arrangements and participants. (See footnote 2.)
2. 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.
3. Totals may be overstated to the extent that employees participate in more than one plan.

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

Table 21

1. Includes applications withdrawn by the organization; applications which failed to 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. Not all Internal Revenue Code Section 501(c)(3) organizations are required to apply for recognitions of tax-exemption, including churches, integrated auxiliaries, subordinate units, and conventions or associations of churches.
3. Includes private foundations.
4. Because of its specialized expertise, Exempt Organizations processes applications for exemption from Section 521 farmers' cooperatives, even though these entities are customers of the Large and Mid-Size Business Operating Division. (See Tables 10-13.)
5. These organizations are taxable entities for which the IRS Exempt Organizations function has program responsibility.

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

Table 22

1. Not all Internal Revenue Code Section 501(c)(3) organizations are included because certain organizations, such as churches, integrated auxiliaries, subordinate units, and conventions or associations of churches, need not apply for recognition of tax-exemption, unless they specifically request a ruling.
2. Includes private foundations.
3. Effective beginning Fiscal Year 2002, IRS Exempt Organizations transferred program responsibility for these entities to the Large and Mid-Size Business Operating Division.
4. These organizations are taxable entities for which the IRS Exempt Organizations function has program responsibility.

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

Table 23

1. The accuracy of these numbers, which are based on IRS records, is limited. Web software sometimes separates one file into several packets and counts these packets as individual files, resulting in the overcounting of downloaded files. In addition, some Internet Service Providers (ISP's) copy all of IRS.gov onto their own systems and then allow their clients to download individual files. As a result, the IRS has no way to track the volumes of files downloaded from these ISP sites.
2. These data reflect the number of events declared by the Federal Emergency Management Agency (FEMA) as major disaster areas that impacted States and counties/cities for which the IRS granted administrative tax relief. Some States and counties/cities were affected more than once.
3. The number of outreach community sites and outreach taxpayers assisted both increased in Fiscal Year 2003 due to the success of the Stakeholder, Partnership, Education and Communications (SPEC) program in developing partnership relationships and leveraging these relationships to deliver tax return preparation and educational outreach assistance to taxpayers.
4. In Fiscal Year 2002, the number of taxpayers assisted through VITA and TCE included the number of questions answered and returns prepared by VITA and TCE volunteers. In Fiscal Year 2003, only return preparation activity is being captured and reported for VITA and TCE sites.
5. In Fiscal Year 2002, the number of students using "Understanding Taxes" material was determined from surveys received from participating institutions. Beginning in Fiscal Year 2003, "Understanding Taxes" became a web-based program. The number now represents "hits" to the website to obtain instructional material. Therefore, one instructor "hit" to the website in Fiscal Year 2003 could represent a classroom of students.
6. The Taxpayer Education and Communications (TEC) program discontinued capturing the number of attendees for the tax practitioner institute in Fiscal Year 2003.
7. The value of free advertising decreased from Fiscal Year 2002 because less free air time and print space was available. Consistent with Fiscal Year 2002, the advertising strategy focused more heavily on broadcast ads than on print ads.

SOURCE: Services and Enforcement, Wage and Investment, Strategy and Finance, Planning and Analysis SE:W:S:PA

Table 24

1. This is the number of Applications for Taxpayer Assistance Order (ATAOs) closed by Taxpayer Advocate Service (TAS).
2. This is the number of closed ATAOs where full or partial relief was provided by the Taxpayer Advocate Service.
3. Less than 0.05 percent.
4. An individual issue is one that required a change or modification to an account. Individual refers to a single issue that could apply not only to an individual taxpayer but to a corporation or other entity.
5. A systemic issue is an issue that requires a change or modification to an established procedure, process, or operation (e.g., computer program). This could include an Internal Revenue law that, when administered, treats taxpayers differently or unfairly. Systemic issues potentially impact more than one taxpayer.
6. Taxpayer Assistance Order (TAO) was issued; an operating division appealed; and the TAO was rescinded by the National Taxpayer Advocate (NTA), Commissioner, or Deputy Commissioner.
7. Tax account-related inquiries on behalf of constituents. This is an information item only for the number of Congressional inquiries received by TAS during FY 2003. Of the 13,695, some 12,787 were original inquiries received from Congress. The other 908 Congressional inquiries were from others in Congress on some of the same issues included in the 12,787.

SOURCE: Taxpayer Advocate Service, Program Planning and Quality Division TA:PPQ

Table 25

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 statement); and 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; see also footnote 3.
2. Returns filed on magnetic tape and electronic and diskette filings.
3. IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed includes interest and penalties and is after any applicable earned income tax credit or tax withholding credit adjustments.
4. Under the nonfiler "substitute for return" program, IRS uses information 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 on the results (after prepayment credits).

SOURCE: Services and Enforcement, Small Business/Self Employed, Compliance, Compliance Policy, Centralized Workload Selection and Delivery, Collection Management Information Systems and Automation SE:S:C:CP:CW:CMIS.

Table 26

1. Data reflect Tax Year 2002 tax returns processed in Calendar Year 2003.
2. A math error notice to the taxpayer may address more than one type of math error. Therefore, the sum of errors exceeds the total number of notices.
3. Counts errors associated with the one-time Rate Reduction Credit of 2002, including disallowed credits, adjusted or recomputed credit amounts, and allowance for credits not claimed.
4. 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 Schedule H tax.
5. Encompasses all credits other than the Rate Reduction Credit, Earned Income Tax Credit, and Child Tax Credit, such as the Child Care Credit, Credit for the Elderly, and General Business Credits.
6. Includes unique error types not programmed and captured by any other math error definitions.
7. Reflects the total number of regular hours (not including overtime or holiday) worked, divided by the number of compassable hours applicable to the fiscal year.
8. Represents adjustments to taxpayers' accounts as a result of the examination including cases transferred to Appeals.
9. Includes all cases closed where an Automated Underreporter notice had been issued to the taxpayer.

10. Represents adjustments to taxpayers' accounts based on underreporter issues.

11. Includes contacts with taxpayers in disagreement with the original assessment produced by the Automated Substitute for Return Program.

12. Represents tax, penalties, and interest assessed at the time of settlement less prepaid taxes.

SOURCES: Total math error notices data provided by: Operations Support, Chief Information Officer, Information Technology Services, Business Systems Development, Corporate Data and Systems Management OS:CIO:I:B:CP; Earned Income Tax Credit Program data provided by: Services and Enforcement, Wage and Investment, Compliance, Reporting Compliance SE:W:C:RC; Automated Underreporter Program data provided by: Services and Enforcement, Small Business/ Self-Employed, Compliance, Compliance Policy, Centralized Workload and Selection Development SE:S:C:C:CW and by Services and Enforcement, Wage and Investment, Compliance, Reporting Compliance SE:W:C:RC; Automated Substitute for Return Program data provided by: Services and Enforcement, Small Business/Self-Employed, Compliance, Compliance Policy, Filing Compliance SE:S:C:CP:FC and by Services and Enforcement, Wage and Investment, Compliance, Reporting Compliance SE:W:C:RC

Table 27

1. Certain civil penalties have been identified as having been abated due to reasonable cause judgment made by an IRS employee following specific guidelines. Other abatements are made because of a decrease in the underlying tax.

2. Includes failure to supply taxpayer identification number, failure to report tip income, and miscellaneous.

3. Represents penalties associated with Forms 1120 (corporation income tax return series); 990C (farmers' cooperatives); and 990-T (tax-exempt organization business income tax).

4. Represents penalties associated with Forms 940 series (employer's unemployment tax); 941 series (employer's employment tax); 942 series (household employment tax); 943 series (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).

5. Represents penalties associated with Forms 11C (occupational tax and registration, wagering); 720 (basic excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990PF (private foundation); 1041A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).

6. Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).

7. Represents penalties associated with Forms 1041 (estate and trust income tax); 1065 (partnerships); and individual retirement arrangements (IRA's).

8. Represents penalties assessable under the Tax Equity and Fiscal Responsibility Act of 1982 and the Tax Reform Acts of 1984 and 1986. Examples include failure to file Form W-2 (wage and tax statement); failure to file proper information returns (such as the Form 1099 for payers reporting interest or dividend distributions); and the penalty for promoting an "abusive tax shelter."

NOTES: An "abatement" is a reduction of tax assessment and related interest and penalties resulting from excessive tax assessments, penalties, and interest due to IRS error, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. With the exception of estimated income tax, assessments and abatements can apply to any tax year. Therefore, the abatements in Fiscal Year 2003 (columns 3 through 6) may not be altogether comparable to the assessments (columns 1 and 2). As a result, when abatements are subtracted from the assessments in this table, it is possible for the abatements to exceed the assessments. When this occurred, the result is a negative frequency or amount (columns 7 and 8). In addition to the assessments and abatements shown, the law required that interest be charged on late payments. Such interest is not reflected in the data. Net interest in Fiscal Year 2003 totaled $4.2 billion on individual returns and $3.4 billion on business returns.

SOURCE: Operations Support, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems OS:CFO:R

Table 28

1. Includes cases for which a type of work is no longer done by the office shown and which were opened

when that type of work was authorized for the office but closed after it was transferred to another office. Also includes cases that were not part of the work ordinarily performed by the particular office.

2. 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 Management Division, Operations Branch CC:FM:PM:O

Table 29

1. Column 1 plus column 2 minus column 3 will not equal column 4 in every instance. The difference is due to internal transfer of cases, which is not reflected in these numbers.
2. "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.

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Management Division, Operations Branch CC:FM:PM:O

Table 30

1. Includes salaries, terminal payments, overtime, cash awards, expert witness fees, employer's share of cost of benefits, rewards to informants, domestic and foreign income tax reimbursement allowance, voluntary separation incentive payments costs, cost of living allowance, moving expense allowance, severance pay, and unemployment compensation payments.
2. For Fiscal Year 2003, includes $111,922,000 for travel; $324,035,000 for automobiles, data processing, investigative, office, and telecommunications equipment; software; and furniture and fixtures; and $2,116,134,000 for transportation of equipment; rental payments; costs of communications, utilities, printing and reproduction, supplies and materials, and cooperative agreements; indemnity and Small Claims Act payments; and judgments and settlements.
3. The figures cited on this line are the costs associated with funding essential compliance and error reduction initiatives for the Earned Income Tax Credit Program.

NOTE: Data for both years 2002 and 2003 are actual, as shown in the IRS FY 2003 and FY 2004 Congressional Justification.

SOURCE: Operations Support, Chief Financial Officer, Corporate Budget, Functional Support OS:CFO:CB:F:B

Table 31

1. Starting with Fiscal Year 1975, represents actual IRS operating costs, exclusive of those costs for which reimbursements were received from other Federal agencies for services performed. While operating costs for earlier years may, in some cases, include these costs for reimbursable services, amounts involved were small and, therefore, do not affect the comparability of the data on the historical costs of collecting $100 (column 3).
2. Starting with Fiscal Year 1988, gross collections exclude alcohol and tobacco excise taxes and, starting with the second quarter of Fiscal Year 1991, exclude excise taxes on firearms, when responsibility for all these excise taxes was transferred to the Alcohol and Tobacco Tax and Trade Bureau and the Customs Service (on alcohol and tobacco imports). Previously, these taxes were collected by the Internal Revenue Service.
3. Starting with Fiscal Year 1980, population and tax *per capita* were based on adjusted data on resident population plus armed forces overseas as of October 1 of each year, published by the U.S. Department of Commerce, Bureau of the Census.
4. For Fiscal Years 1972 through 1974, includes average positions for the Economic Stabilization Program. For Fiscal Year 1974, includes average positions for the Federal Energy Program. For Fiscal Year 1972, excludes 3,990 average positions transferred to the Office of the Secretary of the Treasury. In addition, starting with Fiscal Year 1983, data are revised to reflect methodology for computing average positions realized in conformance with U.S. Office of Personnel Management requirements. For these reasons, data for all years are not completely comparable.
5. Starting with 1975, represents average positions actually used to conduct IRS operations. Therefore, excludes positions funded by reimbursement received from other Federal agencies for services performed for these agencies. In contrast, IRS labor force counts in Table 33, "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 employees, including part-time and seasonal workers.

6. Data for Fiscal Year 1976 exclude transitional period, July-September 1976, covering changeover to revised fiscal year definition (October-September). See Table 7 for collection data covering this time period.

7. Revised based on updated population estimates from the U.S. Census Bureau, Population Division.

8. The Internal Revenue Service discontinued the distinction between National Office and Field offices as a result of reorganization.

NOTE: Data on gross collections and operating costs have been rounded to thousands of dollars for recent years.

SOURCE: Operations Support, Chief Financial Officer, Corporate Budget, Functional Support OS:CFO:CB:F:B

Table 32

1. Represents the average of positions actually used to conduct IRS operations. Therefore, excludes positions funded by reimbursement received from other Federal agencies for services performed for these agencies.

2. FY 2003 is the third year for which data are presented by the budget activities shown. The budget activity classifications shown differ from years prior to 2001 because of the reorganization of IRS, which became effective at the beginning of that fiscal year. The budget activities shown in this table include activities related to the earned income tax credit program. Unlike Table 30, this program is not shown separately here.

SOURCE: Operations Support, Chief Financial Officer, Corporate Budget, Functional Support OS:CFO:CB:F:B

Table 33

1. Includes permanent full-time, part-time, and seasonal employees, as of September 30, 2003.

2. Data from U.S. Department of Commerce, Bureau of the Census (1990 Census Statistics).

3. Executive Branch employees as of September 2003, as reported by U.S. Office of Personnel Management.

SOURCE: Equal Employment Opportunity and Diversity EEO

Principal Officers of the Internal Revenue Service

as of September 30, 2003

Commissioner

Mark W. Everson

Deputy Commissioner for Operations Support
John M. Dalrymple

Deputy Commissioner for Services and Enforcement
Bob Wenzel

Chief, Agency-Wide Shared Services
Carl T. Froehlich

Chief, Appeals
David Robison

Chief, Communications and Liaison
Frank Keith (Acting)

Chief, Equal Employment Opportunity and Diversity
John M. Robinson

National Taxpayer Advocate
Nina E. Olson

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

Chief of Staff
Kevin Brown

National Taxpayer Advocate

Nina E. Olson

Deputy National Taxpayer Advocate
Chris Wagner.

Executive Director, Systemic Advocacy
Arlene Kay

Appeals

Chief, Appeals
David Robison

Deputy Chief, Appeals
Karen S. Ammons

Communications and Liaison

Chief, Communications and Liaison
Frank Keith (Acting)

Deputy Chief, Communications and Liaison
Delena Bratton

Director, Office of Legislative Affairs
Floyd Williams

Director, Office of Communications
Jan Deneroff (Acting)

Wage and Investment Division

Commissioner, Wage and Investment
Henry O. Lamar, Jr.

Deputy Commissioner, Wage and Investment
John C. Duder

Director, Customer Account Services
Ronny Rhodes

Director, CARE (Customer Assistance, Relationships and Education)
Tyrone B. Ayers

Director, Compliance
Linda Stiff

Director, Strategy and Finance
Mary E. Davis

Director, Electronic Tax Administration
Terence Lutes

Director, EITC (Earned Income Tax Credit)
David R. Williams

Tax Exempt and Government Entities Division

Commissioner, Tax Exempt and Government Entities
Evelyn Petschek

Deputy Commissioner, Tax Exempt and Government Entities
Richard J. Morgante

Director, Employee Plans
Carol D. Gold

Director, Exempt Organizations
Stephen T. Miller

Director, Government Entities
Charles (Chuck) Peterson

Small Business/Self-Employed Division

Commissioner, Small Business/Self-Employed
Dale Hart

Deputy Commissioner, Small Business/Self-Employed
Martha Sullivan (Acting)

Director, Taxpayer Education and Communication
Bobby Hunt

Director, Customer Account Services
John Crawford

Director, Compliance
Thomas R. Hull (Acting)

Large and Mid-Size Business Division

Commissioner, Large and Mid-Size Business
Deborah Nolan

Deputy Commissioner, Large and Mid-Size Business
Frank Y. Ng (Acting)

Director, Financial Services Industry
Paul DeNard

Director, Retailers, Food, and Pharmaceuticals
Bob Brazzil

Director, Communications Technology and Media
Tom Wilson

Director, Heavy Manufacturing, Construction, and Transportation Industry
John Petralla

Director, Field Specialists
Keith Jones

Criminal Investigation

Chief, Criminal Investigation
David B. Palmer

Deputy Chief, Criminal Investigation
Richard Speier, Jr. (Acting)

Director, Operations Policy and Support
Dwight J. Sparlin

Chief Information Officer

W. Todd Grams

Associate Commissioner, Business Systems Modernization
Fred Forman

Chief, Information Technology Services
Toni L. Zimmerman

Agency-Wide Shared Services

Chief, Agency-Wide Shared Services
Carl T. Froehlich

Chief Financial Officer

Eileen Powell (Acting)

Deputy Chief Financial Officer, Finance
Vacant

Chief Human Capital Officer

Beverly Ortega Baber

Deputy Chief Human Capital Officer
Napoleon S. Avery

Principal Officers of the IRS Office of Chief Counsel

as of October 1, 2003

Chief Counsel

Emily A. Parker (Acting)

Deputy Chief Counsel (Operations)
Emily A. Parker

Deputy Chief Counsel (Technical)
Gary B. Wilcox

Special Counsel (National Taxpayer Advocate Program)
Judith M. Wall (Acting)

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

Division Counsel (Large and Mid-Size Business)
Cynthia J. Mattson

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

Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)
Sarah Hall Ingram

Division Counsel (Wage and Investment)
Carol A. Campbell

Associate Chief Counsel (Corporate)
William D. Alexander

Associate Chief Counsel (Finance and Management)
Richard J. Mihelcic

Associate Chief Counsel (Financial Institutions and Products)
Lon B. Smith

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

Associate Chief Counsel (Income Tax and Accounting)
Robert M. Brown

Associate Chief Counsel (International)
Harry J. Hicks, III

Associate Chief Counsel (Passthroughs and Special Industries)
Heather C. Maloy

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

Commissioners of Internal Revenue

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 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 to May 10, 1883

John J. Knox (Acting)
Minnesota
May 11 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 to Dec. 19, 1900

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

Henry C. Rogers (Acting)
Pennsylvania
May 1 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 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 to Aug. 19, 1930

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

Pressly R. Baldridge (Acting)
Iowa
May 16 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 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 to Feb. 3, 1953

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

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

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

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

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

Charles I. Fox (Acting)
Utah
Jan. 21 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 to March 31, 1969

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

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

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

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

Donald C. Alexander
Ohio
May 25, 1973 to Feb. 26, 1977

Chief Counsels for the Internal Revenue Service

William E. Williams (Acting)
Illinois
Feb. 27 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 to Aug. 3,1986

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

Michael J. Murphy (Acting)
Wisconsin
March 5 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 to May 26, 1993

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

Michael P. Dolan (Acting)
Iowa
June 1 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 Everson
New York
May 1, 2003 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*

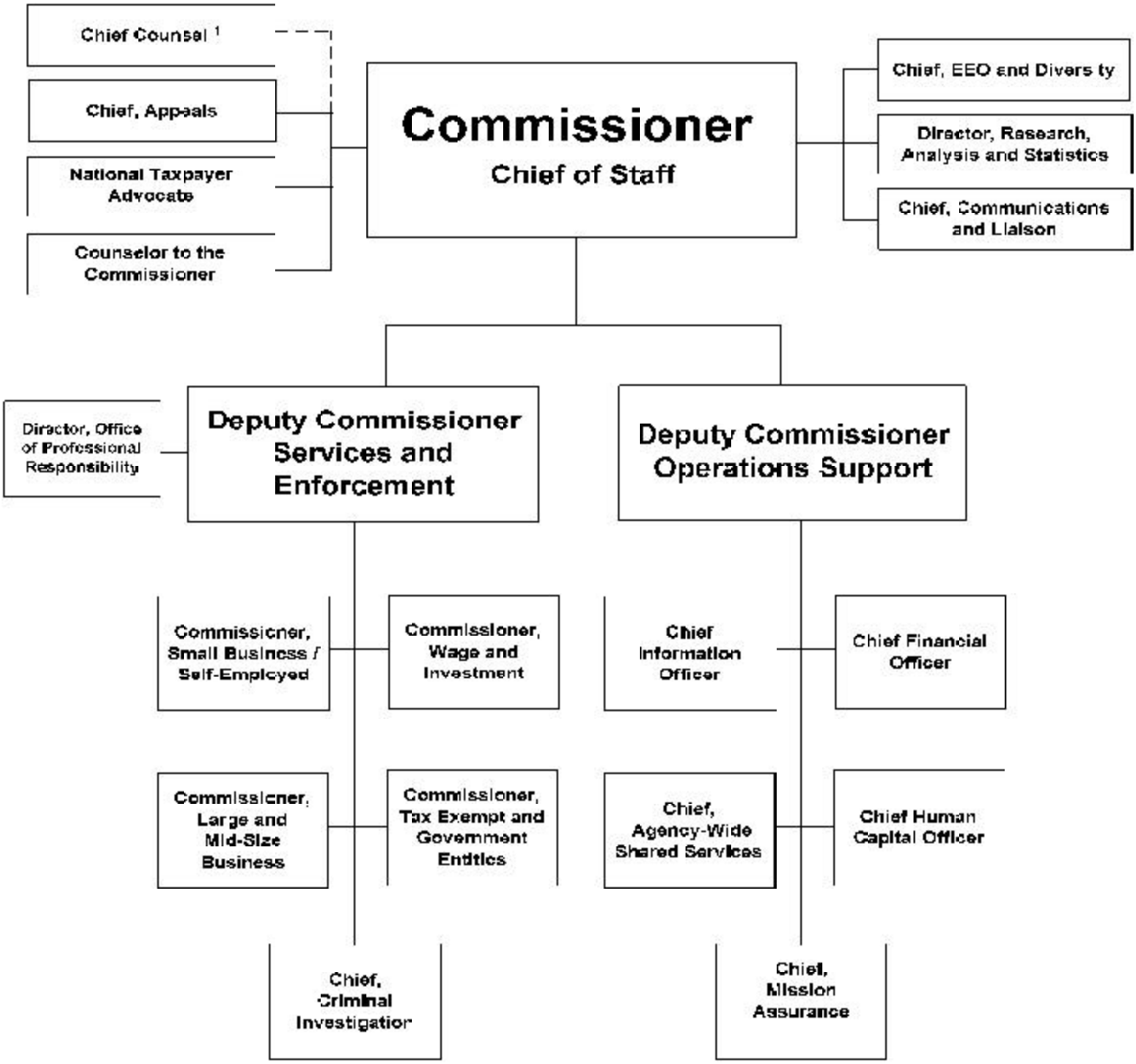
The following were Acting Chief Counsel during periods when there was no Chief Counsel holding the office:

John W. Burrus, *March 2 to Nov. 30, 1936*
Mason B. Leming, *Dec. 6, 1951 to May 15, 1952*
Kenneth W. Gemmill, *June 11 to Nov. 8, 1953*
Rudy P. Hertzog, *Dec. 1, 1954 to May 8, 1955, and Jan. 20 to Aug. 16, 1961, and Sept. 1, 1963 to Jan. 5, 1964*
Herman T. Reiling, *Jan. 19 to March 13, 1957, and Aug. 31 to Sept. 20, 1959*
Richard M. Hahn, *Jan. 20 to June 25, 1969*
Lee H. Henkel, Jr., *Jan. 16 to June 11, 1972*
Lawrence B. Gibbs, *April 17 to Oct. 19, 1973*
Charles L. Saunders, Jr., *Jan. 20 to April 15, 1977*
Leon G. Wigrizer, *April 16 to June 23, 1977*
Lester Stein, *June 1 to Nov. 16, 1979*
Jerome D. Sebastian, *Jan. 21 to Feb. 2, 1981, and March 30 to Aug. 14, 1981*
Emory L. Langdon, *Feb. 3 to March 29, 1981*
Joel Gerber, *May 28, 1983 to March 17, 1984*
V. Jean Owens, *March 14 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 present*

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.*

Internal Revenue Service Organization

as of September 30, 2003



[1] Chief Counsel reports to both the Commissioner and the General Counsel in circumstances specified by the Internal Revenue Service Restructuring and Reform Act of 1998.