

INTERNAL REVENUE SERVICE

FISCAL YEAR 2016 Enforcement and Service Results

Enforcement Revenue Collected¹

(Dollars in Billions)

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Collection	\$31.8	\$31.1	\$26.9	\$29.1	\$31.10	\$30.44	\$ 31.40	\$ 33.20	\$ 35.74	\$ 37.26
Examination	\$15.2	\$15.8	\$12.6	\$16.9	\$12.40	\$10.20	\$ 9.83	\$ 12.51	\$ 7.32	\$ 9.93
Appeals	\$8.3	\$4.8	\$4.8	\$6.7	\$6.50	\$4.20	\$ 6.83	\$ 6.47	\$ 6.00	\$ 2.10
Document Matching ²	\$3.9	\$4.7	\$4.6	\$4.9	\$5.20	\$5.27	\$ 5.29	\$ 4.97	\$ 5.14	\$ 5.01
Total	\$59.2	\$56.4	\$48.9	\$57.6	\$55.20	\$50.20	\$ 53.35	\$ 57.15	\$ 54.20	\$ 54.29

Staffing for Key Enforcement Occupations³

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Revenue Officers	5,662	5,492	5,451	6,042	5,619	5,186	4,748	4,439	3,995	3,525
Revenue Agents	12,816	12,599	12,958	13,888	13,867	13,021	12,234	11,629	10,840	10,159
Special Agents	2,709	2,631	2,650	2,780	2,698	2,661	2,549	2,475	2,373	2,230
Total	21,187	20,722	21,059	22,710	22,184	20,868	19,531	18,543	17,208	15,914

¹ Enforcement revenue collected in a fiscal year includes tax, interest, and penalties from multiple tax years. Some enforcement activities can take more than a year to close and may

² Includes the Information Reporter Program (IRP) and the Automated Underreporter (AUR) Program.

³ Enforcement staffing levels presented in Full Time Equivalents (FTE). FTE funded directly by the Enforcement appropriation and by reimbursements are included.

IRS Funding

IRS funding has dropped \$900 million between FY2010 and FY2015.

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
IRS Funding (in billions)	\$10.60	\$11.09	\$11.60	\$12.15	\$12.12	\$11.82	\$11.20	\$11.29	\$10.90	\$11.20

**Examination - Individual Return Closures
and Coverage Rates**

Total Individual Returns

	FY 2007	FY 2008	FY2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Field	311,339	310,429	326,249	342,762	391,621	359,750	344,152	291,643	267,076	243,722
Correspondence	1,073,224	1,081,152	1,099,639	1,238,632	1,173,069	1,122,216	1,060,779	950,836	961,041	791,233
Total Examinations	1,384,563	1,391,581	1,425,888	1,581,394	1,564,690	1,481,966	1,404,931	1,242,479	1,228,117	1,034,955
Returns Filed in prior CY*	134,542,879	137,849,635	138,949,670	142,823,105	140,837,499	143,399,737	145,819,388	145,236,429	146,861,217	147,967,324
Coverage	1.03%	1.01%	1.03%	1.11%	1.11%	1.03%	0.96%	0.86%	0.84%	0.70%

* CY = Calendar Year.

Examination - Individual Return Closures and Coverage Rates

Income Under \$200,000

	FY 2007	FY 2008	FY2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Field	267,699	256,854	269,865	284,241	313,229	290,015	270,636	234,758	214,678	196,863
Correspondence	1,011,315	1,003,976	1,010,870	1,144,178	1,076,607	1,012,898	962,336	848,451	851,255	721,459
Total Examinations	1,279,014	1,260,830	1,280,735	1,428,419	1,389,836	1,302,913	1,232,972	1,083,209	1,065,933	918,322
Returns Filed in Prior CY*	130,600,177	133,407,479	133,924,956	137,892,685	136,387,547	138,554,470	140,537,584	139,369,439	140,642,631	141,094,942
Coverage	0.98%	0.95%	0.96%	1.04%	1.02%	0.94%	0.88%	0.78%	0.76%	0.65%

Income \$200,000 and Higher

	FY 2007	FY 2008	FY2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Field	43,640	53,575	56,384	58,521	78,392	69,735	73,516	56,885	52,398	46,859
Correspondence	61,909	77,176	88,769	94,454	96,462	109,318	98,443	102,385	109,786	69,774
Total Examinations	105,549	130,751	145,153	152,975	174,854	179,053	171,959	159,270	162,184	116,633
Returns Filed in Prior CY*	3,942,702	4,442,156	5,024,714	4,930,420	4,449,952	4,845,267	5,281,804	5,866,990	6,218,586	6,872,382
Coverage	2.68%	2.94%	2.89%	3.10%	3.93%	3.70%	3.26%	2.71%	2.61%	1.70%

Income \$1 Million and Higher (included in "\$200,000 and Higher above)

	FY 2007	FY 2008	FY2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Field	12,259	12,233	15,730	16,509	20,475	17,826	19,167	15,029	13,781	11,662
Correspondence	10,941	9,641	12,619	15,985	15,947	23,139	20,254	19,332	25,972	16,598
Total Examinations	23,200	21,874	28,349	32,494	36,422	40,965	39,421	34,361	39,753	28,260
Returns Filed in Prior CY*	339,138	392,776	441,715	388,763	291,831	337,477	363,386	458,337	416,178	484,566
Coverage	6.84%	5.57%	6.42%	8.36%	12.48%	12.14%	10.85%	7.50%	9.55%	5.83%

* CY = Calendar Year.
n/a = not available

**Examination - Business Return
Closures and Coverage Rates ¹**

	FY 2007*	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Total Returns Examined	59,516	59,823	58,144	58,067	62,445	70,265	61,020	57,211	61,677	51,103
Returns Filed in Prior CY*	9,072,828	9,530,662	9,951,648	9,941,289	9,869,358	9,950,784	9,938,483	10,044,551	10,236,183	10,384,808
Coverage	0.66%	0.63%	0.58%	0.58%	0.63%	0.71%	0.61%	0.57%	0.60%	0.49%

**Small Corporation Returns
(Assets Under \$ 10 Million)**

	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Returns Examined	20,020	20,580	18298	19,127	19,697	21,164	17,604	17,257	16,460	14,136
Returns Filed in Prior CY*	2,171,144	2,166,197	2,146,400	2,041,474	1,931,008	1,896,158	1,849,758	1,812,140	1,797,366	1,765,733
Coverage	0.92%	0.95%	0.85%	0.94%	1.02%	1.12%	0.95%	0.95%	0.92%	0.80%

**Large Corporation Returns
(Assets \$10 Million and Higher)**

	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Returns Examined	9,644	9,406	9,536	10,207	10,459	10,752	9,876	7,858	7,410	6,453
Returns Filed in Prior CY*	57,357	61,641	65,546	61,570	59,291	60,489	62,347	64,261	66,484	67,701
Coverage	16.8%	15.26%	14.55%	16.58%	17.64%	17.78%	15.84%	12.23%	11.15%	9.53%

**Subchapter S Returns
(Form 1120-S)**

	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Returns Examined	17,657	16,634	17455	16,327	18,519	21,658	18,670	16,317	18,595	15,869
Returns Filed in Prior CY*	3,909,730	4,155,830	4,390,857	4,414,662	4,444,154	4,469,329	4,476,307	4,518,765	4,605,766	4,688,683
Coverage	0.45%	0.40%	0.40%	0.37%	0.42%	0.48%	0.42%	0.36%	0.40%	0.34%

**Partnership Returns
(Form 1065)**

	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Returns Examined	12,195	13,203	12855	12,406	13,770	16,691	14,870	15,779	19,212	14,645
Returns Filed in Prior CY*	2,934,597	3,146,994	3,348,845	3,423,583	3,434,905	3,524,808	3,550,071	3,649,385	3,766,567	3,862,691
Coverage	0.42%	0.42%	0.38%	0.36%	0.40%	0.47%	0.42%	0.43%	0.51%	0.38%

¹ Business Returns include Small and Large Corporation Returns and Subchapter S and Partnership Pass Through Returns.

* CY = Calendar Year.

Assets \$10 Million and Higher

	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Total Returns Examined	9,644	9,406	9,536	10,207	10,459	10,752	9,876	7,858	7,410	6,453
Returns Filed in Prior CY*	57,357	61,641	65,546	61,570	59,291	60,489	62,347	64,261	66,484	67,701
Coverage	16.8%	15.3%	14.5%	16.6%	17.6%	17.78%	15.84%	12.23%	11.15%	9.53%

By Asset Class

	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
\$250 Million and Higher										
Returns Examined	3,424	3,654	3,771	3,450	3,669	4,089	4,841	3,827	3,312	3,007
Coverage	27.2%	27.4%	25.7%	25.3%	27.6%	29.41%	33.88%	26.10%	21.45%	19.32%
\$100 Million < \$250 Million										
Returns Examined	946	1,026	1,134	1,191	1,289	1,854	1,589	1,084	1,185	914
Coverage	12.1%	12.8%	13.6%	14.7%	16.6%	23.19%	19.43%	13.10%	14.25%	11.11%
\$50 Million < \$100 Million										
Returns Examined	801	893	1,158	1,259	1,442	1,543	1,206	882	913	859
Coverage	11.4%	11.7%	14.3%	16.2%	18.9%	20.74%	15.51%	11.18%	11.31%	10.35%
\$10 Million < \$50 Million										
Returns Examined	4,473	3,833	3,473	4,307	4,059	3,266	2,240	2,065	2,000	1,673
Coverage	15.0%	11.7%	10.1%	13.4%	13.3%	10.48%	6.98%	6.18%	5.77%	4.70%

**Examination - Tax Exempt
Organization Return Closures**

	FY 2007	FY 2008	FY 2009	FY 2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Total Returns Examined	7,580	7,861	10,187	11,449	11,699	10,743	10,575	8,084	6,392	6,440
Returns Processed in Prior Calendar Year Coverage	867,696	888,412	823,087	776,300	858,865	798,903	771,675	765,395	787,339	763,851
	0.87%	0.88%	1.24%	1.47%	1.36%	1.34%	1.37%	1.06%	0.81%	0.84%

Collection

Enforcement Actions

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Levies	3,757,190	2,631,038	3,478,181	3,606,818	3,748,884	2,961,162	1,855,095	1,995,987	1,464,026	869,196
Liens	683,659	768,168	965,618	1,096,376	1,042,230	707,768	602,005	535,580	515,247	470,602
Seizures	676	610	581	605	776	733	547	432	426	436

Criminal Investigations

Prosecutions Recommended

By Source 1996	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Tax and T. #	1423	1293	1269	1511	1622	1846	2,500	2,075	1762	1,444
Nontax (ill. #	866	804	769	864	989	1073	976	669	630	616
Narcotics #	548	688	532	659	799	782	888	734	897	684
Total #	2837	2785	2570	3034	3410	3701	4,364	3,478	3,289	2,744
Overall Conviction Rate	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	90.20%	92.30%	87.20%	90.2%	92.70%	93.00%	93.1%	93.4%	93.2%	92.1%
Average Sentence¹	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	22	24	24	27	25	32	31	31	31	29

¹ Average sentence in months for Tax and Tax Related cases.

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Investigations Initiated	4,211	3,749	4121	4706	4720	5125	5,314	4,297	3853	3,395
Information & indictments	2,323	2,547	2335	2645	2998	3390	3,865	3,272	3208	2,761

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.

Taxpayer Service

Electronic Filing (e-File)

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
57%	58%	66%	69%	77%	81%	82.50%	84%	85%	86%

Toll-Free Assistor Level of Service

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
82%	53%	70%	74%	70%	68%	60.50%	64%	38%	53%

Toll-Free Tax Law Accuracy

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
91%	91%	93%	93%	93%	93%	95.70%	95%	95%	96%

Toll-Free Customer Satisfaction Rating

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
94%	93%	93%	92%	94.0%	92%	92%	89%	87%	88%

Web Page Visits on IRS.Gov (in millions)

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
214.9	347.8	296.3	304.8	319.3	372.5	456.2	437.1	490.5	501.8

Online Refund Status Checks through 'Where's My Refund' (in millions)

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
32.1	39.2	54.30	66.9	78.0	132.3	197.4	189.1	234.7	299.6