

INTERNAL REVENUE SERVICE

FISCAL YEAR 2012 ENFORCEMENT AND SERVICE RESULTS

**Enforcement
Revenue
Collected¹**

(Dollars in Billions)	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Collection	\$24.4	\$24.8	\$25.7	\$26.6	\$28.2	\$31.8	\$31.1	\$26.9	\$29.1	\$31.10	\$30.44
Examination	\$5.7	\$8.8	\$12.5	\$13.8	\$13.0	\$15.2	\$15.8	\$12.6	\$16.9	\$12.40	\$10.20
Appeals	\$2.2	\$1.9	\$2.2	\$3.9	\$4.3	\$8.3	\$4.8	\$4.8	\$6.7	\$6.50	\$4.20
Document Matching	\$1.8	\$2.2	\$2.7	\$3.1	\$3.3	\$3.9	\$4.7	\$4.6	\$4.9	\$5.20	\$5.27
Total³	\$34.1	\$37.6	\$43.1	\$47.3	\$48.7	\$59.2	\$56.4	\$48.9	\$57.6	\$55.20	\$50.20

Staffing for Key Enforcement Occupations⁴

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Revenue Officers	5,502	5,076	5,156	5,249	5,627	5,662	5,492	5,451	6,042	5,619	5,186
Revenue Agents	11,743	11,780	11,811	12,192	12,778	12,816	12,599	12,958	13,888	13,867	13,021
Special Agents	2,868	2,834	2,778	2,771	2,780	2,709	2,631	2,650	2,780	2,698	2,661
Total	20,113	19,691	19,746	20,211	21,185	21,187	20,722	21,059	22,710	22,184	20,868

Notes:

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 generate revenue over several years, so it is generally inappropriate to compare revenue collected in a given fiscal year to the staffing available for that same year.

² Includes any revenue collection attributable to IRS Appeals activities.

³ Includes the Information Reporter Program (IRP) and the Automated Underreporter (AUR) Program.

⁴ Enforcement staffing levels presented in Full Time Equivalent (FTE). FTE funded directly by the Enforcement appropriation and by reimbursements are included.

Examination - Individual Return Closures and Coverage Rates

Total Individual Returns

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY2009	FY2010	FY2011	FY 2012
Field	205,134	206,457	197,388	247,235	302,785	311,339	310,429	326,249	342,762	391,621	359,750
Correspondence	538,747	642,839	810,486	968,073	981,165	1,073,224	1,081,152	1,099,639	1,238,632	1,173,069	1,122,216

Total Examinations	743,881	849,296	1,007,874	1,215,308	1,283,950	1,384,563	1,391,581	1,425,888	1,581,394	1,564,690	1,481,966
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Returns Filed

in prior CY	129,444,947	130,341,159	130,134,277	130,576,852	132,275,830	134,542,879	137,849,635	138,949,670	142,823,105	140,837,499	143,399,737
Coverage	0.57%	0.65%	0.77%	0.93%	0.97%	1.03%	1.01%	1.03%	1.11%	1.11%	1.03%

* CY = Calendar Year.

Examination - Individual Return Closures and Coverage Rates

Income Under \$200,000

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY2009	FY2010	FY2011	FY 2012
Field	n/a	n/a	266,726	267,699	256,854	269,865	284,241	313,229	290,015
Correspondence	n/a	n/a	929,666	1,011,315	1,003,976	1,010,870	1,144,178	1,076,607	1,012,898
Total Examinations			1,196,392	1,279,014	1,260,830	1,280,735	1,428,419	1,389,836	1,302,913
Returns Filed in Prior CY*			128,875,395	130,600,177	133,407,479	133,924,956	137,892,685	136,387,547	138,554,470
Coverage			0.93%	0.98%	0.95%	0.96%	1.04%	1.02%	0.94%

Income \$200,000 and Higher

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY2009	FY2010	FY2011	FY 2012
Field	n/a	n/a	36,059	43,640	53,575	56,384	58,521	78,392	69,735
Correspondence	n/a	n/a	51,499	61,909	77,176	88,769	94,454	96,462	109,318
Total Examinations			87,558	105,549	130,751	145,153	152,975	174,854	179,053
Returns Filed in Prior CY*			3,400,435	3,942,702	4,442,156	5,024,714	4,930,420	4,449,952	4,845,267
Coverage			2.57%	2.68%	2.94%	2.89%	3.10%	3.93%	3.70%

Income \$1 Million and Higher

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY2009	FY2010	FY2011	FY 2012
Field	5,857	7,166	9,459	12,259	12,233	15,730	16,509	20,475	17,826
Correspondence	3,719	5,669	4,728	10,941	9,641	12,619	15,985	15,947	23,139
Total Examinations	9,576	12,835	14,187	23,200	21,874	28,349	32,494	36,422	40,965
Returns Filed in Prior CY*	190,372	210,280	270,161	339,138	392,776	441,715	388,763	291,831	337,477
Coverage	5.03%	6.10%	5.25%	6.84%	5.57%	6.42%	8.36%	12.48%	12.14%

* CY = Calendar Year.

n/a = not available

Examination - Business Return Closures and Coverage Rates ¹

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007*	FY 2008	FY 2009	FY2010	FY2011	FY 2012
Total Returns Examined	40,287	38,299	29,445	47,593	52,149	59,516	59,823	58,144	58,067	62,445	70,265
Returns Filed in Prior CY	7,576,681	7,849,109	8,141,645	8,373,880	8,722,410	9,072,828	9,530,662	9,951,648	9,941,289	9,869,358	9,950,784
Coverage	0.53%	0.49%	0.36%	0.57%	0.60%	0.66%	0.63%	0.58%	0.58%	0.63%	0.71%
Small Corporation Returns											
(Assets Under \$ 10 Million)	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012
Returns Examined	14,655	13,608	7,294	17,858	17,849	20,020	20,580	18,298	19,127	19,697	21,164
Returns Filed in Prior CY*	2,329,479	2,327,272	2,310,279	2,249,416	2,230,024	2,171,144	2,166,197	2,146,400	2,041,474	1,931,008	1,896,158
Coverage	0.63%	0.58%	0.32%	0.79%	0.80%	0.92%	0.95%	0.85%	0.94%	1.02%	1.12%
Large Corporation Returns											
(Assets \$10 Million and Higher)	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012
Returns Examined	8,443	7,125	9,523	10,829	10,578	9,644	9,406	9,536	10,207	10,459	10,752
Returns Filed in Prior CY*	59,602	58,974	56,883	54,091	56,847	57,357	61,641	65,546	61,570	59,291	60,489
Coverage	14.2%	12.1%	16.7%	20.0%	18.6%	16.8%	15.26%	14.55%	16.58%	17.64%	17.78%
Subchapter S Returns											
(Form 1120-S)	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012
Returns Examined	11,646	9,695	6,402	10,417	13,970	17,657	16,634	17,455	16,327	18,519	21,658
Returns Filed in Prior CY*	3,022,589	3,191,108	3,369,122	3,523,934	3,715,249	3,909,730	4,155,830	4,390,857	4,414,662	4,444,154	4,469,329
Coverage	0.39%	0.30%	0.19%	0.30%	0.38%	0.45%	0.40%	0.40%	0.37%	0.42%	0.48%
Partnership Returns											
(Form 1065)	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012
Returns Examined	5,543	7,871	6,226	8,489	9,752	12,195	13,203	12,855	12,406	13,770	16,691
Returns Filed in Prior CY*	2,165,011	2,271,755	2,405,361	2,546,439	2,720,290	2,934,597	3,146,994	3,348,845	3,423,583	3,434,905	3,524,808
Coverage	0.26%	0.35%	0.26%	0.33%	0.36%	0.42%	0.42%	0.38%	0.36%	0.40%	0.47%

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

* CY = Calendar Year.

Examination - Large Corporation Return Closures and Coverage Rates

Assets \$10 Million and Higher

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012
Total Returns Examined	8,443	7,125	9,523	10,829	10,578	9,644	9,406	9,536	10,207	10,459	10,752
Returns Filed in Prior CY*	59,602	58,974	56,883	54,091	56,877	57,357	61,641	65,546	61,570	59,291	60,489
Coverage	14.2%	12.1%	16.7%	20.0%	18.6%	16.8%	15.3%	14.5%	16.6%	17.6%	17.78%

By Asset Class

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012
\$10 Million < \$50 Million											
Returns Examined	2,540	1,987	2,864	3,535	4,218	4,473	3,833	3,473	4,307	4,059	3,266
Coverage	7.8%	6.2%	9.4%	12.3%	14.2%	15.0%	11.7%	10.1%	13.4%	13.3%	10.48%
\$50 Million < \$100 Million											
Returns Examined	865	782	965	1,148	999	801	893	1,158	1,259	1,442	1,543
Coverage	10.7%	9.8%	12.9%	16.4%	13.8%	11.4%	11.7%	14.3%	16.2%	18.9%	20.74%
\$100 Million < \$250 Million											
Returns Examined	1,289	1,026	1,308	1,287	1,085	946	1,026	1,134	1,191	1,289	1,854
Coverage	16.0%	12.9%	16.9%	17.5%	14.0%	12.1%	12.8%	13.6%	14.7%	16.6%	23.19%
\$250 Million and Higher											
Returns Examined	3,749	3,330	4,386	4,859	4,276	3,424	3,654	3,771	3,450	3,669	4,089
Coverage	34.4%	29.8%	39.8%	44.1%	35.2%	27.2%	27.4%	25.7%	25.3%	27.6%	29.41%

* CY = Calendar Year.

Examination - Tax Exempt Organization Return Closures

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006*	FY 2007	FY 2008	FY 2009	FY 2010	FY2011	FY 2012
Total Returns Examined	5,278	5,754	5,800	4,953	7,079	7,580	7,861	10,187	11,449	11,699	10,743
Returns Processed in Prior Calendar Year	783,582	809,223	863,494	849,342	849,227	867,696	888,412	823,087	776,300	858,865	798,903
Coverage	0.67%	0.71%	0.67%	0.58%	0.83%	0.87%	0.88%	1.24%	1.47%	1.36%	1.34%

Collection

Enforcement Actions

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Levies	1,283,742	1,680,844	2,029,613	2,743,577	3,742,276	3,757,190	2,631,038	3,478,181	3,606,818	3,748,884	2,961,162
Liens	482,509	544,316	534,392	522,887	629,813	683,659	768,168	965,618	1,096,376	1,042,230	707,768
Seizures	296	399	440	512	590	676	610	581	605	776	733

Criminal Investigations

Prosecutions Recommended

By Source	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Tax and Tax Related	991	1,336	1,439	1,434	1,343	1423	1293	1269	1511	1622	1846
Nontax (illegal)	483	521	719	658	756	866	804	769	864	989	1073
Narcotics	659	684	879	767	621	548	688	532	659	799	782
Total	2,133	2,541	3,037	2,859	2,720	2837	2785	2570	3034	3410	3701
Overall Conviction Rate	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
	91.5%	91.5%	92.2%	91.2%	91.5%	90.20%	92.30%	87.20%	90.2%	92.70%	93.00%
Average Sentence¹	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
	19	19	21	22	22	22	24	24	27	25	32

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

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY2008	FY 2009	FY 2010	FY 2011	FY 2012
Investigations Initiated	3,906	4,001	3,917	4,269	3,907	4,211	3,749	4121	4706	4720	5125
Information & indictments	1,924	2,128	2,489	2,406	2,319	2,323	2,547	2335	2645	2998	3390

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 b a prosecutor and issued by a grand jury.

Taxpayer Service

Electronic Filing (e-File) Rate -- Individual Returns

FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
36%	40%	47%	51%	54%	57%	58%	66%	69%	77%	81%

Toll-Free Assistor Level of Service

FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
69%	80%	87%	83%	82%	82%	53%	70%	74%	70%	68%

Toll-Free Tax Law Accuracy

FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
84%	82%	80%	89%	91%	91%	91%	93%	93%	93%	93%

Toll-Free Customer Satisfaction Rating

FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
n/a	93%	94%	94%	94%	94%	93%	93%	92%	94.0%	92%

Web Page Visits on IRS.Gov (in millions)

Calendar Years

FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
n/a	102.6	152.7	176.5	197.1	217.8	329.4	266.7	304.8	319.3	372.5

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

FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
1.1	12.4	14.9	22.1	24.7	32.1	39.2	54.30	66.9	78.0	132.3

