

# **IRS Enforcement and Service Results -- Fiscal Year 2018**

## Enforcement Revenue Collected<sup>1</sup>

(Dollars in Billions)	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Collection	\$26.9	\$29.1	\$31.10	\$30.44	\$ 31.40	\$ 33.20	\$ 35.74	\$ 37.26	\$36.50	\$38.99
Examination	\$12.6	\$16.9	\$12.40	\$10.20	\$ 9.83	\$ 12.51	\$ 7.32	\$ 9.93	\$12.13	\$10.78
Appeals	\$4.8	\$6.7	\$6.50	\$4.20	\$ 6.83	\$ 6.47	\$ 6.00	\$ 2.10	\$2.97	\$4.24
Document Matching <sup>2</sup>	\$4.6	\$4.9	\$5.20	\$5.27	\$ 5.29	\$ 4.97	\$ 5.14	\$ 5.01	\$5.31	\$5.36
<b>Total</b>	<b>\$48.9</b>	<b>\$57.6</b>	<b>\$55.20</b>	<b>\$50.20</b>	<b>\$ 53.35</b>	<b>\$ 57.15</b>	<b>\$ 54.20</b>	<b>\$ 54.29</b>	<b>\$56.91</b>	<b>\$59.37</b>

## Staffing for Key Enforcement Occupations<sup>3</sup>

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Revenue Officers	5,451	6,042	5,619	5,186	4,748	4,439	3,995	3,525	3,434	3,134
Revenue Agents	12,958	13,888	13,867	13,021	12,234	11,629	10,840	10,159	9,746	9,038
Special Agents	2,650	2,780	2,698	2,661	2,549	2,475	2,373	2,230	2,177	2,076
<b>Total</b>	<b>21,059</b>	<b>22,710</b>	<b>22,184</b>	<b>20,868</b>	<b>19,531</b>	<b>18,543</b>	<b>17,208</b>	<b>15,914</b>	<b>15,357</b>	<b>14,248</b>
<b>Total Employees</b>	<b>93,337</b>	<b>94,346</b>	<b>91,380</b>	<b>89,551</b>	<b>83,613</b>	<b>78,121</b>	<b>76,540</b>	<b>76,219</b>	<b>72,803</b>	<b>74,487</b>

<sup>1</sup> 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.

<sup>2</sup> Includes the Information Reporter Program (IRP) and the Automated Underreporter (AUR) Program.

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

## IRS Funding

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
IRS Funding ( in billions)	\$11.60	\$12.15	\$12.12	\$11.82	\$11.20	\$11.29	\$10.9	\$11.2	\$11.2	\$11.4

## Examination, Individual Return Closures

### Total Individual Returns

	FY2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Field	326,249	342,762	391,621	359,750	344,152	291,643	267,076	243,722	214,582	169,415
Correspondence	1,099,639	1,238,632	1,173,069	1,122,216	1,060,779	950,836	961,041	791,233	719,203	722,772

### Total

<b>Examinations</b>	1,425,888	1,581,394	1,564,690	1,481,966	1,404,931	1,242,479	1,228,117	1,034,955	933,785	<b>892,187</b>
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### Returns Filed

<b>in prior CY*</b>	138,949,670	142,823,105	140,837,499	143,399,737	145,819,388	145,236,429	146,861,217	147,967,324	149,919,416	<b>150,043,227</b>
<b>Coverage</b>	1.03%	1.11%	1.11%	1.03%	0.96%	0.86%	0.84%	0.70%	0.62%	<b>0.59%</b>

\* CY = Calendar Year.

### Examination - Individual Return Closures and Coverage Rates, High Income

Income Under \$200,000	FY2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Field	269,865	284,241	313,229	290,015	270,636	234,758	214,678	196,863	170,116	131,763
Correspondence	1,010,870	1,144,178	1,076,607	1,012,898	962,336	848,451	851,255	721,459	668,973	684,354
<b>Total Examinations</b>	<b>1,280,735</b>	<b>1,428,419</b>	<b>1,389,836</b>	<b>1,302,913</b>	<b>1,232,972</b>	<b>1,083,209</b>	<b>1,065,933</b>	<b>918,322</b>	<b>839,089</b>	<b>816,117</b>
Returns Filed in Prior CY*	133,924,956	137,892,685	136,387,547	138,554,470	140,537,584	139,369,439	140,642,631	141,094,942	142,524,918	142,470,802
Coverage	0.96%	1.04%	1.02%	0.94%	0.88%	0.78%	0.76%	0.65%	0.59%	0.57%

### Income \$200,000 and Higher

	FY2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Field	56,384	58,521	78,392	69,735	73,516	56,885	52,398	46,859	44,466	37,652
Correspondence	88,769	94,454	96,462	109,318	98,443	102,385	109,786	69,774	50,230	38,418
<b>Total Examinations</b>	<b>145,153</b>	<b>152,975</b>	<b>174,854</b>	<b>179,053</b>	<b>171,959</b>	<b>159,270</b>	<b>162,184</b>	<b>116,633</b>	<b>94,696</b>	<b>76,070</b>
Returns Filed in Prior CY*	5,024,714	4,930,420	4,449,952	4,845,267	5,281,804	5,866,990	6,218,586	6,872,382	7,394,498	7,572,425
Coverage	2.89%	3.10%	3.93%	3.70%	3.26%	2.71%	2.61%	1.70%	1.28%	1.00%

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

	FY2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Field	15,730	16,509	20,475	17,826	19,167	15,029	13,781	11,662	11,087	10,671
Correspondence	12,619	15,985	15,947	23,139	20,254	19,332	25,972	16,598	11,617	5,619
<b>Total Examinations</b>	<b>28,349</b>	<b>32,494</b>	<b>36,422</b>	<b>40,965</b>	<b>39,421</b>	<b>34,361</b>	<b>39,753</b>	<b>28,260</b>	<b>22,704</b>	<b>16,290</b>
Returns Filed in Prior CY*	441,715	388,763	291,831	337,477	363,386	458,337	416,178	484,566	519,406	504,278
Coverage	6.42%	8.36%	12.48%	12.14%	10.85%	7.50%	9.55%	5.83%	4.37%	3.23%

\* CY = Calendar Year.

**Examination - Business  
Return Closures and Coverage  
Rates <sup>1</sup>**

	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
<b>Total Returns Examined</b>	<b>58,144</b>	<b>58,067</b>	<b>62,445</b>	<b>70,265</b>	<b>61,020</b>	<b>57,211</b>	<b>61,677</b>	<b>51,103</b>	<b>46,989</b>	<b>35,244</b>
Returns Filed in Prior CY*	9,951,648	9,941,289	9,869,358	9,950,784	9,938,483	10,044,551	10,236,183	10,384,808	10,636,445	10,661,764
Coverage	0.58%	0.58%	0.63%	0.71%	0.61%	0.57%	0.60%	0.49%	0.44%	0.33%

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

	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Returns Examined	18298	19,127	19,697	21,164	17,604	17,257	16,460	14,136	12,157	9,674
Returns Filed in Prior CY*	2,146,400	2,041,474	1,931,008	1,896,158	1,849,758	1,812,140	1,797,366	1,765,733	1,771,641	1,694,658
Coverage	0.85%	0.94%	1.02%	1.12%	0.95%	0.95%	0.92%	0.80%	0.69%	0.57%

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

	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Returns Examined	9,536	10,207	10,459	10,752	9,876	7,858	7,410	6,453	6,109	6,050
Returns Filed in Prior CY*	65,546	61,570	59,291	60,489	62,347	64,261	66,484	67,701	77,709	74,836
Coverage	14.55%	16.58%	17.64%	17.78%	15.84%	12.23%	11.15%	9.53%	7.86%	8.08%

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

	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Returns Examined	17455	16,327	18,519	21,658	18,670	16,317	18,595	15,869	13,448	10,575
Returns Filed in Prior CY*	4,390,857	4,414,662	4,444,154	4,469,329	4,476,307	4,518,765	4,605,766	4,688,683	4,808,833	4,848,921
Coverage	0.40%	0.37%	0.42%	0.48%	0.42%	0.36%	0.40%	0.34%	0.28%	0.22%

**Partnership Returns  
(Form 1065)**

	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Returns Examined	12855	12,406	13,770	16,691	14,870	15,779	19,212	14,645	15,275	8,945
Returns Filed in Prior CY*	3,348,845	3,423,583	3,434,905	3,524,808	3,550,071	3,649,385	3,766,567	3,862,691	3,978,262	4,043,349
Coverage	0.38%	0.36%	0.40%	0.47%	0.42%	0.43%	0.51%	0.38%	0.38%	0.22%

<sup>1</sup> Business Returns include Small and Large Corporation Returns and Subchapter S and Partnership Pass Through Returns.

\* CY = Calendar Year.

**Corporations**  
**Assets \$10 Million and Higher**

**Exam closures and coverage rate**

	<b>FY 2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Total Returns Examined</b>	<b>9,536</b>	<b>10,207</b>	<b>10,459</b>	10,752	9,876	7,858	7,410	6,453	6,109	6,050
Returns Filed in Prior CY*	65,546	61,570	59,291	60,489	62,347	64,261	66,484	67,701	77,709	74,836
Coverage	14.5%	16.6%	17.6%	17.78%	15.84%	12.23%	11.15%	9.53%	7.86%	8.08%

**By Asset Class**

	<b>FY 2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>\$250 Million and Higher</b>										
Returns Examined	3,771	3,450	3,669	4,089	4,841	3,827	3,312	3,007	2,606	2,391
Coverage	25.7%	25.3%	27.6%	29.41%	33.88%	26.10%	21.45%	19.32%	15.20%	14.06%
<b>\$100 Million &lt; \$250 Million</b>										
Returns Examined	1,134	1,191	1,289	1,854	1,589	1,084	1,185	914	897	861
Coverage	13.6%	14.7%	16.6%	23.19%	19.43%	13.10%	14.25%	11.11%	9.93%	9.69%
<b>\$50 Million &lt; \$100 Million</b>										
Returns Examined	1,158	1,259	1,442	1,543	1,206	882	913	859	930	973
Coverage	14.3%	16.2%	18.9%	20.74%	15.51%	11.18%	11.31%	10.35%	10.17%	10.63%
<b>\$10 Million &lt; \$50 Million</b>										
Returns Examined	3,473	4,307	4,059	3,266	2,240	2,065	2,000	1,673	1,676	1,825
Coverage	10.1%	13.4%	13.3%	10.48%	6.98%	6.18%	5.77%	4.70%	3.95%	4.59%

\* CY = Calendar Year.

**Examination - Tax Exempt  
Organization Return Closures  
and coverage rates**

	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Total Returns Examined</b>	10,187	11,449	11,699	10,743	10,575	8,084	6,392	6,440	6,578	4,891
<b>Returns Processed in Prior Calendar Year</b>	823,087	776,300	858,865	798,903	771,675	765,395	787,339	763,851	764,002	764,002
<b>Coverage</b>	1.24%	1.47%	1.36%	1.34%	1.37%	1.06%	0.81%	0.84%	0.86%	0.64%

# Collection

## Enforcement Actions

	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Levies</b>	3,478,181	3,606,818	3,748,884	2,961,162	1,855,095	1,995,987	1,464,026	869,196	590,249	639,025
<b>Liens</b>	965,618	1,096,376	1,042,230	707,768	602,005	535,580	515,247	470,602	446,378	410,220
<b>Seizures</b>	581	605	776	733	547	432	426	436	323	275



## Criminal Investigations

### Prosecutions Recommended

<b>By Source</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Tax and Tax Related	1269	1511	1622	1846	2,500	2,075	1762	1,444	1177	1050
Nontax (illegal)	769	864	989	1073	976	669	630	616	493	446
Narcotics	532	659	799	782	888	734	897	684	581	634
<b>Total</b>	<b>2570</b>	<b>3034</b>	<b>3410</b>	<b>3701</b>	<b>4,364</b>	<b>3,478</b>	<b>3,289</b>	<b>2,744</b>	<b>2251</b>	<b>2130</b>
<b>Overall Conviction Rate</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
	87.20%	90.2%	92.70%	93.00%	93.1%	93.4%	93.2%	92.1%	91.5%	91.70%
<b>Average Sentence<sup>1</sup></b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
	24	27	25	32	31	31	31	29	28	29

<sup>1</sup> Average sentence in months for Tax and Tax Related cases.

	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Investigations Initiated	4121	4706	4720	5125	5,314	4,297	3853	3,395	3019	2886
Information & indictments	2335	2645	2998	3390	3,865	3,272	3208	2,761	2294	2011

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) Rate -- Individual Returns

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
66%	69%	77%	81%	82.50%	84%	85%	86%	87%	88%

### Toll-Free Assistor Level of Service

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
70%	74%	70%	68%	60.50%	64%	38%	53%	77%	76%

### Toll-Free Tax Law Accuracy

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
93%	93%	93%	93%	95.70%	95%	95%	96%	97%	96%

### Toll-Free Customer Satisfaction Rating

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
93%	92%	94.0%	92%	92%	89%	87%	88%	90%	90%

### Web Page Visits on IRS.Gov (in millions)

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
296.3	304.8	319.3	372.5	456.2	437.1	490.5	501.8	496	609

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

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
54.30	66.9	78.0	132.3	197.4	189.1	234.7	299.6	278.6	309