

**2025**

INTERNAL  
REVENUE  
SERVICE

# Data Book

October 1, 2024 to September 30, 2025

# Department of the Treasury Internal Revenue Service

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## **The IRS Mission**

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Internal Revenue Service  
**Data Book, 2025**

This report describes activities conducted by the Internal Revenue Service during Fiscal Year 2025 (October 1, 2024, through September 30, 2025). It provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities.

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# Letter from the Chief Executive Officer

I'm pleased to present the Fiscal Year (FY) 2025 *Internal Revenue Service Data Book*, an overview of the agency's operations during the past year. The data included in this book reflect the broad scope of the IRS's work and its importance to the nation in providing the funds that support the federal government's ability to perform its vital functions.

For the IRS, FY 2025 was a pivotal year, as we began the process of implementing tax relief for working families enacted as part of the One Big Beautiful Bill signed into law by President Trump on July 4, 2025. This relief includes no tax on tips, no tax on overtime, no tax on car loan interest, an enhanced deduction for seniors, and permanent extension of several important existing tax provisions that were due to expire. The IRS has also played a critical role in launching Trump Accounts, another important provision in the legislation that provides families a financial head start for their children.

The numbers in the *Data Book* tell the story of an organization that serves as a key partner in the administration's mission to provide a modern, efficient, and responsive government. The IRS supports that mission by working to bolster the administration's pro-growth economic agenda through its work administering the nation's tax laws with unparalleled efficiency and integrity, and a steadfast commitment to improving service to taxpayers.

The results of this commitment to the mission are clear: in FY 2025 the IRS collected more than \$5.3 trillion in revenue and processed more than 271.4 million tax returns and other forms, including almost 162.8 million individual income tax returns. These and other accomplishments reflect the strength of the administration's economic agenda as well as the dedication and expertise of our workforce in fulfilling our important statutory responsibilities.

Helping individuals and small business owners fulfill their tax obligations requires an array of taxpayer assistance channels, which remained in high demand in FY 2025. For example, our customer service representatives answered more than 18 million calls from taxpayers, and approximately 2 million people sought help at one of our Taxpayer Assistance Centers around the country.

As important as phone and in-person assistance are, taxpayers continued to show their preference for online services. There were nearly 417 million inquiries on our popular "Where's My Refund?" online tool that enables taxpayers to check the status of their tax refund—up 9 percent from FY 2024.

In response to taxpayer preferences, we are committed to transforming the IRS into a digital-first agency that provides the best possible experience for our clients, allowing them to fulfill their tax obligations with the same ease they expect from the private sector. To achieve this goal, during FY 2025 we continued making improvements to the IRS Online Account for individuals and the Tax Pro Account for tax practitioners, and continued to expand the types of businesses qualified to use the Business Tax Account.

Another important component of transforming the IRS involves reducing paper processing, through our "zero paper" initiative. As part of that initiative, the agency has begun phasing out paper refund checks to comply with the Executive Order that launched a broad, government-wide transition to electronic payments.

The IRS's transformation efforts extend to the area of tax compliance, as we have been working to improve collections in a manner that employs data, analytics, and improved technology to focus enforcement efforts where they matter most. Our use of artificial intelligence and advanced analytics is allowing us to identify high-risk areas of non-compliance and tax fraud with greater accuracy and efficiency than in the past, and we will continue this approach to achieve greater gains in the future.

The statistics in the FY 2025 *Data Book* illustrate the work of an agency that is transforming its operations, embracing new technology and fostering a culture of efficiency and accountability. As we move forward into the future, we will continue making improvements using disciplined, data-driven decision-making and a strong commitment to measurable results, all in service to taxpayers and our nation.

Frank J. Bisignano

IRS Chief Executive Officer

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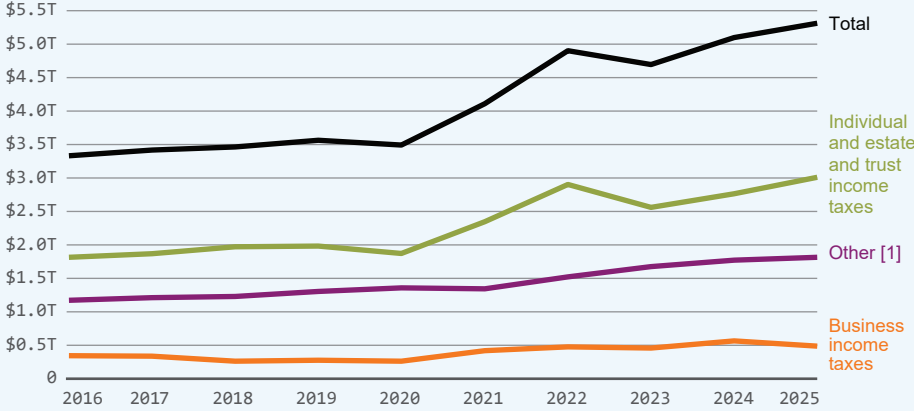
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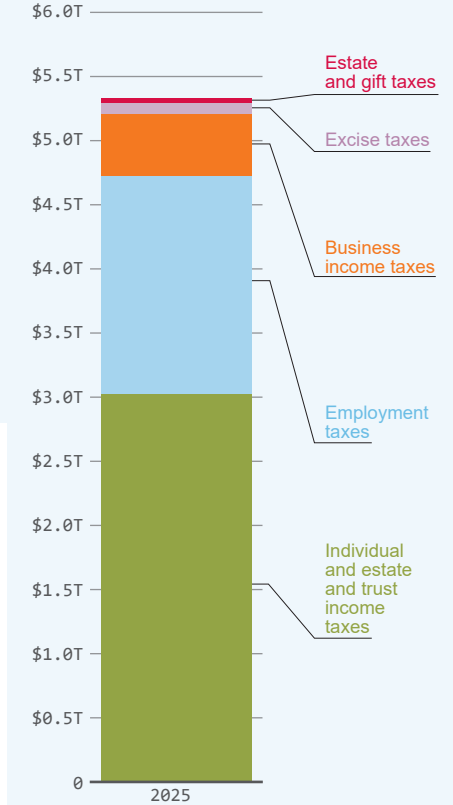


### Gross Collections by Type of Tax, Fiscal Years 2016–2025



[1] Includes employment, estate and gift, and excise taxes.  
SOURCE: Selected IRS Data Books, Table 1-1

### Gross Collections by Type of Tax, Fiscal Year 2025



SOURCE: 2025 IRS Data Book Table 1-1

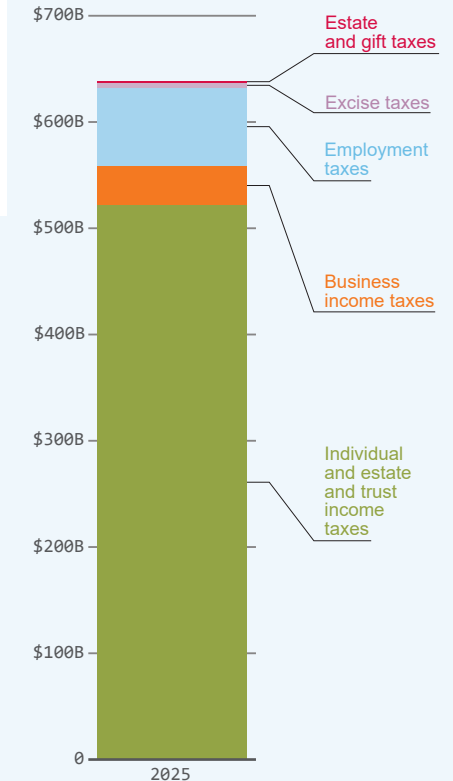
## Returns Filed, Taxes Collected, and Refunds Issued

This section of the *Data Book* provides a broad overview of the two main functions performed by the IRS: processing federal tax returns and collecting revenue. It also provides additional details on returns filed, returns filed electronically, gross collections, and tax refunds by state and type of tax.

### Highlights of the Data

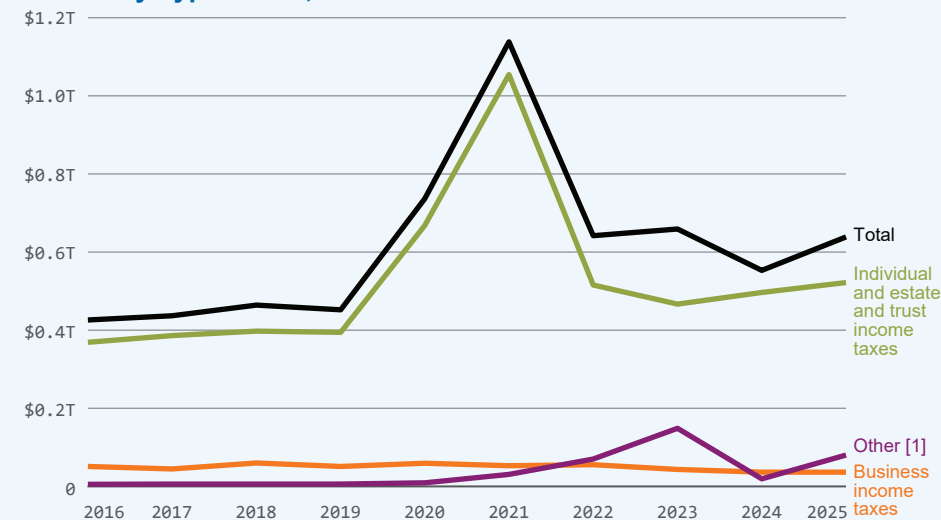
- The IRS collected \$5.3 trillion in gross taxes in Fiscal Year (FY) 2025 (Tables 1-1 and 1-5) and issued 120.6 million refunds (Table 1-7), amounting to \$638.8 billion (Tables 1-1 and 1-8).
- Individual income tax withheld and tax payments, combined, totaled \$2.9 trillion before refunds (Tables 1-1 and 1-6).
- The IRS also collected \$486.4 billion in income taxes, before refunds, from businesses in FY 2025 (Tables 1-1 and 1-6).

### Refunds by Type of Tax, Fiscal Year 2025



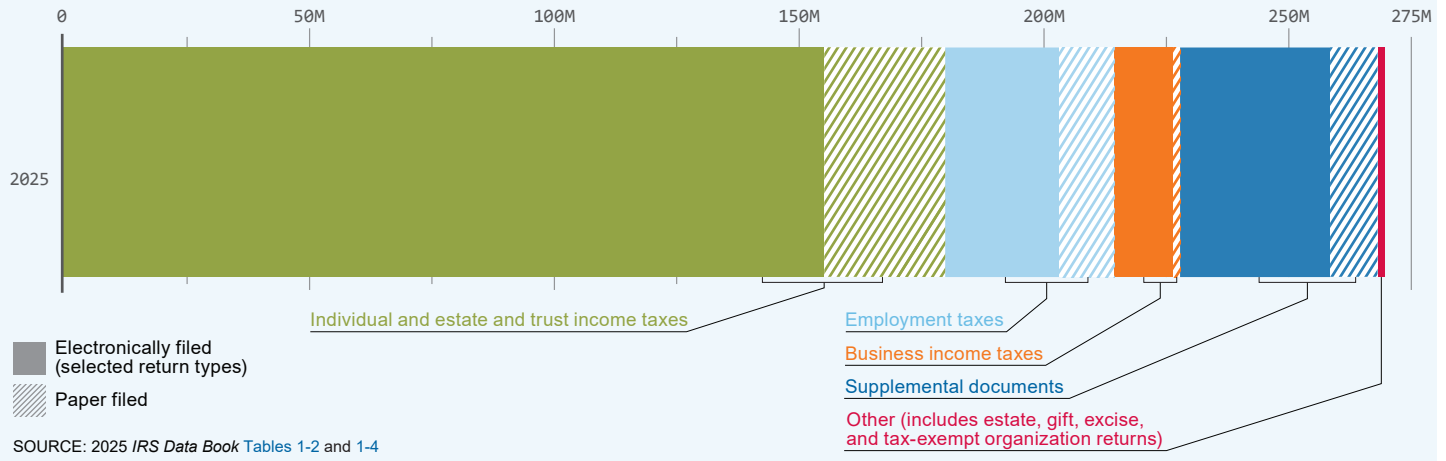
SOURCE: 2025 IRS Data Book Table 1-1

### Refunds by Type of Tax, Fiscal Years 2016–2025



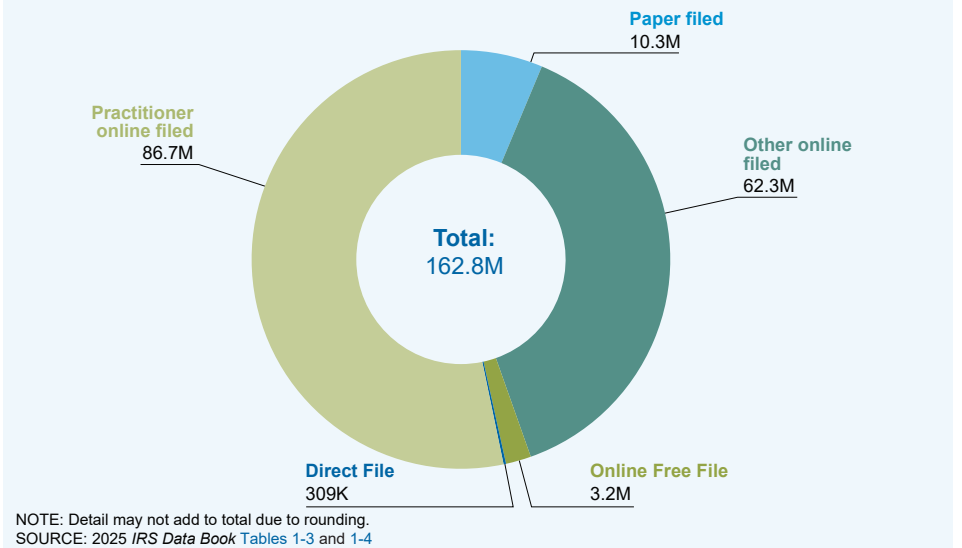
[1] Includes employment, estate and gift, and excise taxes.  
SOURCE: Selected IRS Data Books, Table 1-1

Number of Returns Filed, by Return Type, Fiscal Year 2025



- The IRS processed 271.4 million federal tax returns and supplemental documents (Tables 1-2 and 1-3) in FY 2025.
  - Paid preparers filed 86.7 million individual tax returns electronically, and taxpayers filed 3.2 million returns using the IRS Free File program (Table 1-4).
  - More than 224.2 million returns and other forms were filed electronically. These represented 82.6% of all filings.
- For individual tax returns, 93.7% were filed electronically (Table 1-4).
- The IRS issued 116.9 million refunds to individuals in FY 2025, amounting to \$516.4 billion (Tables 1-7 and 1-8).
  - The IRS collected the most total tax (before refunds) from California, Texas, and New York in FY 2025, while California, Texas, and Florida had the largest total refunds issued (Tables 1-5 and 1-8).

Number of Individual Returns Filed, by Filing Type, Fiscal Year 2025



**Table 1-1. Collections and Refunds, by Type of Tax, Fiscal Years 2024 and 2025**

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [2]	Net collections	
	2024	2025	Percentage of 2025 total	2025	2025	Percentage of 2025 total
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>5,100,489,478</b>	<b>5,313,762,307</b>	<b>100.0</b>	<b>638,785,361</b>	<b>4,674,976,946</b>	<b>100.0</b>
<b>Business income taxes</b>	<b>565,085,519</b>	<b>486,383,988</b>	<b>9.2</b>	<b>36,530,441</b>	<b>449,853,547</b>	<b>9.6</b>
Corporation income tax	563,140,434	484,214,157	9.1	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	1,945,085	2,169,831	[3]	n.a.	n.a.	n.a.
<b>Individual and estate and trust income taxes [4]</b>	<b>2,763,433,598</b>	<b>3,011,220,760</b>	<b>56.7</b>	<b>521,862,610</b>	<b>2,489,358,150</b>	<b>53.2</b>
Individual income tax withheld	1,801,158,779	1,952,913,570	36.8	n.a.	n.a.	n.a.
Individual income tax payments [5]	903,454,995	983,728,336	18.5	n.a.	n.a.	n.a.
Estate and trust income tax [6]	58,819,824	74,578,854	1.4	5,457,909	69,120,945	1.5
<b>Employment taxes</b>	<b>1,661,154,748</b>	<b>1,694,434,489</b>	<b>31.9</b>	<b>73,603,658</b>	<b>1,620,830,831</b>	<b>34.7</b>
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	1,646,095,178	1,678,399,794	31.6	73,428,813	1,604,970,981	34.3
Federal Insurance Contributions Act (FICA)	1,549,768,806	1,583,974,146	29.8	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	96,326,372	94,425,648	1.8	n.a.	n.a.	n.a.
Unemployment insurance	8,130,484	8,776,869	0.2	148,702	8,628,167	0.2
Railroad retirement	6,929,086	7,257,826	0.1	26,143	7,231,683	0.2
<b>Estate and gift taxes</b>	<b>32,867,889</b>	<b>31,111,136</b>	<b>0.6</b>	<b>1,800,868</b>	<b>29,310,268</b>	<b>0.6</b>
Estate	29,416,540	28,137,049	0.5	1,820,687	26,316,362	0.6
Gift	3,451,349	2,974,087	0.1	-19,819	2,993,906	0.1
<b>Excise taxes [7]</b>	<b>77,947,724</b>	<b>90,611,934</b>	<b>1.7</b>	<b>4,987,784</b>	<b>85,624,150</b>	<b>1.8</b>

n.a.—Not available.

[1] Gross collections include penalties and interest in addition to taxes.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other outlays required by law. Also includes \$16.8 billion in interest, of which \$2.2 billion was paid to corporations and \$14.6 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

[3] Less than 0.05%.

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

[5] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

[6] Includes collections of estimated estate and trust income taxes and payments made in conjunction with estate and trust tax return filings.

[7] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

## NOTES:

Detail may not add to totals because of rounding.

All money amounts are in current dollars.

Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year.

Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

SOURCE: Chief Financial Officer, Financial Management, Corporate Accounting.

**Table 1-2. Number of Returns and Other Forms Filed, by Type, Fiscal Years 2024 and 2025**

[For Fiscal Year 2025 data by state, see Table 1-3]

Type of return or form	2024	2025	Percentage change
	(1)	(2)	
<b>United States, total [1]</b>	<b>266,619,971</b>	<b>271,442,355</b>	<b>1.8</b>
<b>Income taxes, total</b>	<b>190,316,136</b>	<b>193,733,779</b>	<b>1.8</b>
<b>C or other corporation [2]</b>	<b>2,252,027</b>	<b>2,350,205</b>	<b>4.4</b>
<b>S corporation, Form 1120-S</b>	<b>6,080,370</b>	<b>6,154,614</b>	<b>1.2</b>
<b>Partnership, Form 1065</b>	<b>5,100,408</b>	<b>5,215,815</b>	<b>2.3</b>
<b>Individual, total [3]</b>	<b>161,052,672</b>	<b>162,754,810</b>	<b>1.1</b>
Forms 1040, 1040-SR	159,851,009	161,465,322	1.0
Forms 1040-C, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS	1,201,663	1,289,488	7.3
<b>Individual estimated tax, Form 1040-ES</b>	<b>12,076,801</b>	<b>13,315,355</b>	<b>10.3</b>
<b>Estate and trust, Form 1041</b>	<b>3,165,460</b>	<b>3,187,009</b>	<b>0.7</b>
<b>Estate and trust estimated tax, Form 1041-ES</b>	<b>588,398</b>	<b>755,971</b>	<b>28.5</b>
<b>Employment taxes [4]</b>	<b>33,662,190</b>	<b>34,143,809</b>	<b>1.4</b>
<b>Estate tax [5]</b>	<b>31,516</b>	<b>28,495</b>	<b>-9.6</b>
<b>Gift tax, Form 709</b>	<b>313,197</b>	<b>311,332</b>	<b>-0.6</b>
<b>Excise taxes [6]</b>	<b>1,174,267</b>	<b>1,173,356</b>	<b>-0.1</b>
<b>Tax-exempt organizations [7]</b>	<b>1,805,833</b>	<b>1,798,413</b>	<b>-0.4</b>
<b>Supplemental documents [8]</b>	<b>39,316,832</b>	<b>40,253,171</b>	<b>2.4</b>

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038-B and 8038-TC); and employee retirement benefit plan returns (Forms 5500 and 5500-SF). See Table 3-5 for information on tax-exempt bond returns. See Tables 2-7 and 3-5 for information on employee retirement benefit plans. See Table 3-8 for data on information returns.

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

Excludes Form 1120-S (S corporation income tax return), shown separately. Excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under tax-exempt organizations in this table, although the tax reported on these returns is combined with business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040; 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SR (tax return for seniors); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with supplemental documents in this table. As a result of the Tax Cuts and Jobs Act of 2017 (TCJA), the Form 1040 was redesigned for Tax Year (TY) 2018, making Forms 1040-A and 1040-EZ obsolete.

Excludes 1040-SP (declaración de impuestos de los Estados Unidos sobre los ingresos personales) and 1040-SR (SP) (declaración de impuestos de los Estados Unidos para personas de 65 años de edad o más).

[4] Includes Forms 940 (employer's federal unemployment tax return); 940-EZ (employer's federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual federal tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S. source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's annual tax return or claim for refund); 945-X (adjusted annual return of withheld federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in supplemental documents in this table.

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

[6] Includes Forms 11-C (occupational tax and registration for wagering return), 720 (excise tax return), 730 (excise tax return for wagering), 2290 (heavy highway vehicle use tax return), 5330 (excise taxes related to employee retirement benefit plans return), and 8849 (claim for refund of excise taxes). Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with tax-exempt organizations in this table.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form), 990-EZ (tax-exempt organization information return, short form), 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ), 990-PF (private foundation information return), and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons), 5227 (split-interest trust information return), 8871 (Political Organization Notice of Section 527 Status), and 8872 (political organization report of contributions and expenditures). Additionally, includes the Form 8038 series as follows: 8038 (information return for tax-exempt private activity bond issues); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for tax-exempt governmental bonds); 8038-GC (information return for small tax-exempt governmental bond issues, leases, and installment sales); 8038-T (arbitrage rebate, yield reduction and penalty in lieu of arbitrage rebate); and 8328 (carryforward election of unused private activity bond volume cap). Tax collected on Form 990-T is combined with business income taxes in other tables.

Footnotes continued on next page.

**Table 1-2. Number of Returns and Other Forms Filed, by Type, Fiscal Years 2024 and 2025—Continued**

[For Fiscal Year 2025 data by state, see Table 1-3]

**Footnotes—continued**

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees), 943-X (adjusted employer's tax return for agricultural employees), 944-X (adjusted employer's tax return or claim for refund), 945-X (adjusted annual return of withheld federal income tax or claim for refund), 1040-X (amended individual income tax return), 1041-A (information return of charitable contribution deductions by certain trusts), 1120-X (amended corporation income tax return), 2553 (small corporation election), 5500-EZ (one-participant retirement plans), 4868 (automatic filing extension for individuals), 5558 (filing extension for certain employee retirement plan returns), 7004 (automatic filing extension for corporations), 8752 (required payment or refund for certain S corporations and partnerships), 8868 (automatic filing extension for tax-exempt organizations), and CT-1X (adjusted railroad retirement tax return).

NOTE: Detail may not add to totals because of rounding. Percentage changes are based on rounded data.

SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

**Table 1-3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2025**

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>United States, total</b>	<b>271,442,355</b>	<b>2,350,205</b>	<b>6,154,614</b>	<b>5,215,815</b>	<b>162,754,810</b>	<b>13,315,355</b>	<b>3,187,009</b>
Alabama	3,438,243	14,282	61,778	59,908	2,166,889	208,536	29,865
Alaska	573,348	2,861	11,961	8,948	346,140	8,440	4,858
Arizona	5,603,818	32,023	122,559	96,565	3,438,499	356,872	47,737
Arkansas	2,145,762	9,578	43,788	36,845	1,289,463	129,791	17,771
California	31,021,337	351,126	775,928	501,509	18,455,867	559,142	313,795
Colorado	5,163,975	37,914	148,240	118,283	3,082,362	91,411	54,694
Connecticut	3,110,949	21,219	34,893	74,627	1,836,098	296,387	52,879
Delaware	1,010,476	29,536	17,737	32,463	511,650	73,541	42,470
District of Columbia	632,435	14,213	7,931	14,525	352,174	35,976	6,918
Florida	21,645,592	275,790	884,606	495,877	11,635,282	1,180,254	215,301
Georgia	8,259,641	50,529	223,134	138,972	4,987,163	354,554	54,816
Hawaii	1,093,531	10,711	19,942	14,544	705,155	28,701	14,600
Idaho	1,550,395	8,389	43,625	37,504	898,304	29,231	12,052
Illinois	10,543,515	91,402	300,860	160,021	6,171,581	758,408	199,481
Indiana	5,143,348	20,719	99,990	75,314	3,286,014	406,679	39,817
Iowa	2,589,651	16,425	49,582	47,264	1,493,490	280,573	30,355
Kansas	2,207,892	12,266	41,881	46,410	1,379,277	46,503	29,056
Kentucky	3,082,952	11,391	51,310	47,890	1,979,302	228,582	28,779
Louisiana	3,316,503	19,117	72,587	72,840	1,972,308	180,368	21,422
Maine	1,267,358	6,154	25,754	17,065	716,165	113,117	35,010
Maryland	5,107,086	42,889	92,294	81,862	3,131,823	359,358	52,027
Massachusetts	6,169,679	65,158	115,753	100,956	3,636,887	509,798	121,935
Michigan	7,400,370	45,045	158,060	121,092	4,897,208	148,865	75,723
Minnesota	4,962,481	28,865	102,456	77,634	2,966,170	408,449	44,298
Mississippi	1,950,752	8,971	34,046	35,800	1,240,872	96,657	10,725
Missouri	4,982,167	25,551	80,295	87,584	2,890,775	356,835	91,174
Montana	1,056,173	9,115	32,323	27,553	556,286	24,106	13,546
Nebraska	1,636,372	9,364	38,587	36,164	973,367	38,785	16,686
Nevada	2,575,371	28,040	65,715	52,592	1,598,863	34,349	34,132
New Hampshire	1,241,075	8,757	12,743	21,083	736,606	124,730	21,799
New Jersey	8,181,387	66,462	130,440	220,135	4,712,671	588,571	153,967
New Mexico	1,549,256	7,517	23,763	21,124	995,415	110,952	10,972
New York	17,343,369	329,084	440,562	433,623	9,943,062	977,197	303,634
North Carolina	8,088,463	53,208	171,908	135,112	4,981,748	528,939	57,047
North Dakota	647,294	3,447	13,796	16,710	376,467	19,209	7,033
Ohio	8,605,164	46,207	136,596	144,101	5,725,010	159,294	99,322
Oklahoma	2,989,325	14,407	66,012	62,175	1,724,598	192,717	28,904
Oregon	3,362,503	18,693	69,900	58,216	2,059,685	75,581	34,428
Pennsylvania	9,646,816	52,722	185,952	172,150	6,362,202	221,091	139,785
Rhode Island	942,040	5,279	19,921	13,412	573,626	81,574	12,732
South Carolina	4,072,231	19,109	91,594	70,472	2,531,923	269,411	30,713
South Dakota	799,774	4,198	18,237	21,268	450,409	21,557	20,261
Tennessee	4,963,873	28,459	47,218	93,843	3,260,464	290,332	46,742
Texas	23,675,969	179,649	482,278	547,610	14,054,915	919,632	244,062
Utah	2,802,752	16,167	93,791	102,906	1,576,996	33,775	21,661
Vermont	611,346	4,545	11,071	10,203	337,588	72,817	7,849
Virginia	6,877,887	47,655	139,564	107,377	4,228,302	483,818	61,758
Washington	6,141,160	38,203	132,072	103,384	3,821,948	116,088	70,845
West Virginia	1,171,058	5,401	13,654	13,761	780,348	95,524	9,995
Wisconsin	4,861,956	24,037	74,530	67,463	2,970,175	468,447	66,824
Wyoming	614,158	13,434	19,956	34,987	285,312	10,574	10,373
Puerto Rico	753,005	634	398	2,877	382,450	48,947	486
Other [9]	2,259,325	64,288	1,043	23,212	1,287,458	60,310	13,895

Footnotes at end of table.

**Table 1-3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2025—Continued**

State or area	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax	Excise taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>United States, total</b>	<b>755,971</b>	<b>34,143,809</b>	<b>28,495</b>	<b>311,332</b>	<b>1,173,356</b>	<b>1,798,413</b>	<b>40,253,171</b>
Alabama	6,763	382,990	204	2,591	15,274	20,901	468,262
Alaska	1,115	88,635	37	486	2,647	5,086	92,134
Arizona	11,678	643,921	422	5,778	14,903	25,413	807,448
Arkansas	4,428	268,587	89	1,152	12,808	12,660	318,802
California	80,579	4,389,222	4,191	35,898	96,021	168,099	5,289,960
Colorado	14,858	742,223	511	6,697	15,533	32,135	819,114
Connecticut	17,782	347,350	607	6,220	8,729	20,765	393,393
Delaware	6,279	127,940	103	954	2,829	10,778	154,196
District of Columbia	2,873	77,953	78	985	769	14,246	103,794
Florida	59,870	2,768,915	2,261	31,073	70,726	98,496	3,927,141
Georgia	14,129	1,042,506	446	6,021	40,537	45,061	1,301,773
Hawaii	3,928	125,544	179	1,275	1,473	7,950	159,529
Idaho	2,653	256,023	130	1,617	10,363	9,018	241,486
Illinois	36,702	1,329,489	1,266	10,925	66,815	65,505	1,351,060
Indiana	9,072	571,997	292	4,211	32,887	37,800	558,556
Iowa	4,537	324,516	470	2,592	29,750	28,153	281,944
Kansas	7,492	303,569	257	2,473	19,613	16,672	302,423
Kentucky	6,571	343,667	181	2,520	16,821	18,485	347,453
Louisiana	5,575	414,863	127	1,870	13,770	18,357	523,299
Maine	4,478	173,286	97	1,560	6,051	10,594	158,027
Maryland	18,893	559,155	653	5,704	12,556	33,406	716,466
Massachusetts	34,265	745,595	1,128	12,200	14,927	44,823	766,254
Michigan	20,903	924,325	428	6,859	31,258	47,990	922,614
Minnesota	10,600	626,390	664	6,527	38,240	42,321	609,867
Mississippi	3,402	217,997	72	896	13,361	12,583	275,370
Missouri	16,372	694,377	455	4,597	30,364	50,278	653,510
Montana	2,117	188,676	108	1,348	8,803	10,462	181,730
Nebraska	4,126	236,343	221	1,847	23,632	14,778	242,472
Nevada	9,022	309,120	240	2,661	7,849	11,226	421,562
New Hampshire	6,042	149,126	117	2,225	5,405	9,381	143,061
New Jersey	24,621	1,024,362	894	9,788	28,312	55,255	1,165,909
New Mexico	3,293	167,789	101	1,296	7,475	8,858	190,701
New York	48,440	2,335,665	1,697	23,770	29,521	122,329	2,354,785
North Carolina	15,619	995,895	567	8,021	34,929	45,116	1,060,354
North Dakota	1,297	106,242	105	1,238	15,328	5,719	80,703
Ohio	23,096	940,055	609	9,065	46,248	104,022	1,171,539
Oklahoma	7,256	376,495	166	2,067	11,235	17,841	485,452
Oregon	8,597	498,965	679	4,920	13,121	24,022	495,696
Pennsylvania	28,751	1,177,077	985	12,823	44,085	80,622	1,168,571
Rhode Island	4,222	119,799	188	1,099	2,412	6,051	101,725
South Carolina	7,531	463,844	320	4,063	17,439	20,951	544,861
South Dakota	3,977	123,800	135	1,085	15,042	6,971	112,834
Tennessee	11,572	542,165	418	4,876	23,055	29,193	585,536
Texas	75,649	2,681,350	1,672	21,568	118,154	170,266	4,179,164
Utah	4,121	423,368	189	1,777	10,065	12,569	505,367
Vermont	2,675	86,460	69	965	3,065	6,544	67,495
Virginia	19,203	812,384	614	8,373	21,833	45,712	901,294
Washington	18,515	840,167	966	10,999	25,200	37,311	925,462
West Virginia	2,194	119,975	31	712	4,796	9,478	115,189
Wisconsin	14,145	560,307	434	6,389	27,349	37,391	544,465
Wyoming	3,360	106,779	70	1,039	4,047	5,271	118,956
Puerto Rico	149	247,389	30	158	190	2,153	67,144
Other [9]	584	19,177	1,522	3,479	5,741	1,346	777,270

Footnotes on next page.

**Table 1-3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2025—Continued****Footnotes**

- [1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038-B and 8038-TC); and employee retirement benefit plan returns (Forms 5500 and 5500-SF). See Table 3-5 for information on tax-exempt bond returns. See Tables 2-7 and 3-5 for information on employee retirement benefit plans. See Table 3-8 for data on information returns.
- [2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with supplemental documents in this table.
- Excludes Form 1120-S (S corporation income tax return), shown separately. Also excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under tax-exempt organizations in this table, although the tax reported on these returns is combined with business income taxes in other tables.
- [3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SR (tax return for seniors); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with supplemental documents in this table.
- Excludes 1040-SP (declaración de impuestos de los Estados Unidos sobre los ingresos personales) and 1040-SR (SP) (declaración de impuestos de los Estados Unidos para personas de 65 años de edad o más).
- [4] Includes Forms 940 (employer's federal unemployment tax return); 940-EZ (employer's federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return or claim for refund); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S. source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return or claim for refund); 945-X (adjusted annual return of withheld federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in supplemental documents in this table.
- [5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return), 706-GS(D) (generation-skipping transfer tax return for distributions), 706-GS(T) (generation-skipping transfer tax return for terminations), and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).
- [6] Includes Forms 11-C (occupational tax and registration for wagering return), 720 (excise tax return), 730 (excise tax return for wagering), 2290 (heavy highway vehicle use tax return), 5330 (excise taxes related to employee retirement benefit plans return), and 8849 (claim for refund of excise taxes). Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with tax-exempt organizations in this table.
- [7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons), 5227 (split-interest trust information return), 8871 (political organization notice of Section 527 status), and 8872 (political organization report of contributions and expenditures). Additionally, includes the Form 8038 series as follows: 8038 (information return for tax-exempt private activity bond issues); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for tax-exempt governmental bonds); 8038-GC (information return for small tax-exempt governmental bond issues, leases, and installment sales); 8038-T (arbitrage rebate, yield reduction and penalty in lieu of arbitrage rebate); and 8328 (carryforward election of unused private activity bond volume cap). Tax collected on Form 990-T is combined with business income taxes in other tables.
- [8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees), 943-X (adjusted employer's tax return for agricultural employees), 944-X (adjusted employer's annual tax return or claim for refund), 945-X (adjusted annual return of withheld federal income tax or claim for refund), 1040-X (amended individual income tax return), 1041-A (information return of charitable contribution deductions by certain trusts), 1120-X (amended corporation income tax return), 2553 (small corporation election), 5500-EZ (one-participant retirement plans), 4868 (automatic filing extension for individuals), 5558 (filing extension for certain employee retirement plan returns), 7004 (automatic filing extension for corporations), 8752 (required payment or refund for certain S corporations and partnerships), 8868 (automatic filing extension for tax-exempt organizations), and CT-1X (adjusted railroad retirement tax return).
- [9] Includes U.S. territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

**NOTES:**

Detail may not add to totals because of rounding.

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

SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

**Table 1-4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2025**

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax	
					Total individual returns [3]	Online
						Total filed [4]
(1)	(2)	(3)	(4)	(5)	(6)	
<b>United States, total</b>	<b>224,247,085</b>	<b>1,659,849</b>	<b>5,790,871</b>	<b>4,967,726</b>	<b>152,467,714</b>	<b>65,771,253</b>
Alabama	2,800,713	9,482	58,320	57,292	2,034,084	856,048
Alaska	473,735	1,532	11,297	8,356	323,181	175,300
Arizona	4,624,781	17,406	115,786	91,890	3,222,868	1,621,044
Arkansas	1,740,348	6,892	41,516	35,066	1,221,342	522,203
California	26,556,252	264,719	728,857	476,481	17,241,872	6,050,210
Colorado	4,394,339	22,126	137,521	110,495	2,903,558	1,539,923
Connecticut	2,486,036	15,537	33,585	72,240	1,730,902	713,006
Delaware	813,336	24,493	16,460	30,206	479,616	228,558
District of Columbia	516,995	4,685	7,473	13,911	327,838	175,566
Florida	17,619,292	193,970	813,271	467,006	10,857,635	4,304,078
Georgia	6,906,493	33,542	211,521	133,508	4,667,208	2,119,301
Hawaii	895,143	7,829	18,146	13,053	640,750	280,125
Idaho	1,302,137	4,087	41,584	35,795	851,193	407,819
Illinois	8,485,813	60,051	278,436	152,376	5,808,762	2,379,591
Indiana	4,197,295	13,205	94,180	71,679	3,128,277	1,496,901
Iowa	1,999,854	11,890	47,755	45,600	1,437,153	542,780
Kansas	1,885,040	8,955	39,847	44,304	1,316,542	589,836
Kentucky	2,500,672	7,291	48,531	45,647	1,895,941	823,582
Louisiana	2,666,648	14,155	68,511	69,071	1,828,204	798,945
Maine	989,673	3,702	24,233	16,063	671,968	343,053
Maryland	4,070,679	21,405	86,470	76,710	2,866,372	1,318,477
Massachusetts	5,024,741	38,645	111,824	98,804	3,417,615	1,353,996
Michigan	6,344,162	31,852	150,356	115,432	4,618,456	1,954,495
Minnesota	3,972,111	13,571	96,417	73,758	2,819,333	1,209,614
Mississippi	1,590,865	7,149	32,446	34,593	1,168,750	485,526
Missouri	3,979,766	15,957	75,805	82,968	2,736,178	1,269,863
Montana	873,471	5,633	30,471	26,232	527,782	236,407
Nebraska	1,387,091	7,242	36,985	34,792	935,137	413,086
Nevada	2,225,726	20,438	61,212	49,233	1,504,124	674,651
New Hampshire	971,670	5,479	11,989	19,656	691,387	368,304
New Jersey	6,685,178	53,976	126,015	213,838	4,434,164	1,347,511
New Mexico	1,238,877	4,561	22,003	19,409	931,948	479,785
New York	14,498,708	272,476	424,411	425,069	9,534,135	3,050,307
North Carolina	6,605,540	31,763	162,328	128,968	4,686,796	2,284,243
North Dakota	529,148	2,331	13,249	16,184	360,081	152,103
Ohio	7,527,440	30,334	127,845	135,636	5,440,224	2,614,595
Oklahoma	2,406,400	10,478	62,853	59,667	1,629,459	761,409
Oregon	2,865,911	11,643	66,056	54,867	1,937,311	1,063,173
Pennsylvania	8,272,938	37,371	176,780	164,239	5,978,431	2,618,238
Rhode Island	769,846	3,656	19,129	12,956	544,427	200,706
South Carolina	3,348,179	11,103	87,408	67,463	2,389,591	1,126,335
South Dakota	655,608	3,017	17,557	20,600	430,653	187,169
Tennessee	4,125,938	19,379	44,537	89,983	3,086,595	1,518,364
Texas	19,769,181	132,566	448,438	515,633	13,102,599	6,294,496
Utah	2,433,034	8,983	89,172	98,232	1,495,301	738,847
Vermont	460,538	2,277	10,605	9,749	319,241	155,037
Virginia	5,560,199	28,593	133,192	102,691	3,942,689	2,059,429
Washington	5,180,706	21,943	123,362	96,644	3,591,920	2,017,466
West Virginia	918,235	3,842	12,680	12,740	735,629	381,950
Wisconsin	3,870,561	16,631	72,576	65,715	2,827,994	1,260,419
Wyoming	503,584	10,403	18,611	32,214	270,536	129,353
Puerto Rico	401,214	378	d	2,177	262,493	89
Other [12]	1,325,247	49,225	d	20,835	661,469	77,941

Footnotes at end of table.

**Table 1-4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2025—Continued**

State or area	Individual income tax—continued			Estate and trust income tax	Employment taxes [8]	Excise taxes [9]	Tax-exempt organizations [10]	Supplemental documents [11]
	Online—continued		Practitioner filed [7]					
	Free File [5]	Direct File [6]						
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
<b>United States, total</b>	<b>3,187,642</b>	<b>308,628</b>	<b>86,696,461</b>	<b>2,885,174</b>	<b>23,345,549</b>	<b>820,474</b>	<b>1,720,419</b>	<b>30,592,014</b>
Alabama	40,417	33	1,178,036	26,745	221,293	11,882	20,134	361,481
Alaska	6,123	855	147,881	4,191	47,396	543	4,909	72,330
Arizona	77,582	11,814	1,601,824	40,587	472,100	9,652	24,115	630,377
Arkansas	30,268	23	699,139	16,293	138,088	9,871	11,996	259,284
California	278,090	44,579	11,191,662	285,558	3,291,414	74,812	158,157	4,034,382
Colorado	67,044	111	1,363,635	48,058	500,224	8,375	30,625	633,357
Connecticut	35,012	3,379	1,017,896	44,650	268,698	4,820	19,974	295,630
Delaware	10,153	22	251,058	39,500	92,627	1,728	10,381	118,325
District of Columbia	9,023	31	152,272	6,097	66,152	134	13,959	76,746
Florida	177,297	32,834	6,553,557	196,171	2,000,138	58,411	94,832	2,937,858
Georgia	108,369	134	2,547,907	49,807	733,133	30,932	43,452	1,003,390
Hawaii	11,250	27	360,625	12,676	77,232	817	7,634	117,006
Idaho	21,052	2,304	443,374	10,969	151,002	7,177	8,650	191,680
Illinois	119,957	14,444	3,429,171	186,712	886,237	52,225	62,838	998,176
Indiana	84,155	55	1,631,376	35,490	380,776	21,638	35,212	416,838
Iowa	31,190	16	894,373	26,297	167,715	20,289	27,036	216,119
Kansas	28,891	3,192	726,706	26,973	178,704	12,535	16,001	241,179
Kentucky	45,464	32	1,072,359	26,190	180,918	11,962	17,672	266,520
Louisiana	36,679	45	1,029,259	19,086	238,822	10,116	17,685	400,998
Maine	16,372	2,071	328,915	11,549	130,247	3,511	9,834	118,566
Maryland	59,684	7,125	1,547,895	45,415	412,671	8,220	32,489	520,927
Massachusetts	70,962	11,511	2,063,619	113,362	616,625	8,018	42,598	577,250
Michigan	104,534	75	2,663,961	68,365	586,944	19,881	45,290	707,586
Minnesota	71,914	54	1,609,719	39,509	419,859	23,842	40,830	444,992
Mississippi	26,784	23	683,224	9,878	98,638	10,617	12,109	216,685
Missouri	68,685	55	1,466,315	84,957	414,944	21,072	48,054	499,831
Montana	13,003	17	291,375	12,673	104,060	5,988	10,016	150,616
Nebraska	19,782	12	522,051	15,470	126,698	15,378	12,768	202,621
Nevada	24,493	5,977	829,473	30,983	225,824	4,452	10,681	318,779
New Hampshire	14,222	2,373	323,083	19,674	108,407	3,165	8,895	103,018
New Jersey	60,968	10,411	3,086,653	142,005	797,406	20,133	52,379	845,262
New Mexico	21,694	2,815	452,163	9,660	91,774	6,362	8,469	144,691
New York	182,973	29,376	6,483,828	289,675	1,680,862	16,224	117,363	1,738,493
North Carolina	113,882	13,641	2,402,553	50,110	669,754	20,661	43,433	811,727
North Dakota	8,136	d	207,978	6,509	49,319	11,879	5,479	64,117
Ohio	134,908	98	2,825,629	89,408	643,996	32,280	101,501	926,216
Oklahoma	34,178	28	868,050	26,334	206,728	7,585	16,812	386,484
Oregon	55,384	7,347	874,138	30,871	348,547	8,137	23,071	385,408
Pennsylvania	128,734	20,293	3,360,193	124,921	795,502	26,647	77,480	891,567
Rhode Island	11,539	26	343,721	11,607	99,122	1,465	5,812	71,672
South Carolina	59,304	93	1,263,256	27,860	317,341	13,819	19,901	413,693
South Dakota	7,928	1,335	243,484	18,947	55,714	11,545	6,514	91,061
Tennessee	60,696	10,849	1,568,231	42,543	358,740	16,802	28,063	439,296
Texas	232,525	41,457	6,808,103	221,640	1,866,001	93,420	164,436	3,224,448
Utah	36,987	40	756,454	19,755	294,348	7,180	11,642	408,421
Vermont	10,486	16	164,204	6,948	56,763	940	6,178	47,837
Virginia	107,183	138	1,883,260	55,601	567,659	14,692	43,945	671,137
Washington	86,862	18,162	1,574,454	63,496	515,979	16,119	36,006	715,237
West Virginia	17,596	d	353,679	9,120	51,916	2,840	9,148	80,320
Wisconsin	68,745	8,389	1,567,575	61,293	361,775	14,175	35,507	414,895
Wyoming	4,426	838	141,183	9,704	59,154	2,795	5,117	95,050
Puerto Rico	1,928	d	262,404	312	110,642	d	2,075	22,792
Other [12]	32,129	42	583,528	12,970	8,921	d	1,262	569,645

Footnotes on next page.

**Table 1-4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2025—Continued****Footnotes**

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

- [1] Excludes returns that do not have the requirement or option of filing electronically; information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF).
- [2] Includes Forms 1120 (corporation income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); and 1120-POL (income tax return for certain political organizations). Excludes Form 1120-S (S corporation income tax return), shown separately.
- [3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-NR (nonresident alien income tax return); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SR (tax return for seniors); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with supplemental documents in this table. As a result of the Tax Cuts and Jobs Act of 2017, the Form 1040 was redesigned for Tax Year (TY) 2018, making Forms 1040-A and 1040-EZ obsolete.
- Excludes 1040-SP (declaración de impuestos de los Estados Unidos sobre los ingresos personales).
- [4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: taxpayers either complete a tax return on a website without downloading any software, or taxpayers purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company. Includes 1040 (individual income tax return) and 1040-SR (tax return for seniors) form series.
- [5] Includes two Free File income tax preparation and electronic filing options: (1) all taxpayers could use Free File Fillable Forms, an electronic version of paper returns that performs simple mathematical calculations; and (2) taxpayers with adjusted gross incomes of \$84,000 or less could prepare and file their TY 2024 taxes using commercial online software provided through a partnership between the IRS and Free File Alliance, LLC, a group of private-sector tax software companies. The Free File Fillable Forms and Free File commercial online software were both available through IRS.gov. Forms 1040 (individual income tax return) and 1040-SR (tax return for seniors) series are included. Shown separately for information purposes; counts are included in the Online Total filed column.
- [6] Taxpayers were eligible for Direct File for Tax Year 2024 if they met specific criteria for income, deductions, adjustments, and credits. "Other" includes taxpayers who moved to other states after the end of the year, and service members with military addresses, who are considered to reside in their home state. Shown separately for information purposes; counts are included in the Online Total filed column.
- [7] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the return preparer with Forms 1040 (individual income tax return), 1040-SR (tax return for seniors). Due to data limitations, electronic Form 1040-NR (nonresident alien income tax return, 1040-PR (self-employment income tax return for Puerto Rico residents), and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents) returns are categorized as practitioner-filed returns. This is consistent with prior-year methodology in which these returns were not separately identified within the filing method breakouts.
- [8] Includes Forms 940 (employer's federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return or claim for refund); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Form 1042 (tax return of withheld income tax on U.S. source income of foreign persons).
- [9] Includes Forms 720 (excise tax return), 2290 (heavy highway vehicle use tax return), and 5330 (excise taxes related to employee retirement benefit plans return). Excludes Form 8849 (claim for refund of excise taxes).
- [10] Includes some of the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); and 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); 8871 (political organization notice of Section 527 status); and Form 8872 (political organization report of contributions and expenditures).
- [11] Includes Forms 1040-X (amended individual income tax return); Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).
- [12] Includes U.S. territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

**NOTES:**

Detail may not add to totals because of rounding.

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

SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

**Table 1-5. Gross Collections, by Type of Tax and State, Fiscal Year 2025**

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue collections [1]	Business income taxes [2]	Individual income tax, employment taxes, and estate and trust income tax		
			Total	Individual income tax withheld and FICA tax [3]	Individual income tax payments and SECA tax [3]
	(1)	(2)	(3)	(4)	(5)
<b>United States, total</b>	<b>5,313,762,307</b>	<b>486,383,988</b>	<b>4,705,655,249</b>	<b>3,536,887,716</b>	<b>1,078,153,984</b>
Alabama	39,556,383	1,875,199	37,221,983	27,287,108	9,344,497
Alaska	7,901,015	202,926	7,611,496	5,512,084	1,847,420
Arizona	81,704,937	3,686,328	75,607,796	54,913,048	19,896,753
Arkansas	41,993,215	3,518,586	37,780,698	32,180,278	5,235,112
California	766,546,878	109,443,494	643,458,111	494,480,390	143,555,078
Colorado	96,626,284	4,893,902	90,210,443	66,261,206	23,067,612
Connecticut	75,717,007	8,708,195	65,666,385	43,784,964	20,662,323
Delaware	22,225,310	3,865,115	18,093,263	12,180,822	2,399,720
District of Columbia	41,665,341	2,941,783	38,559,560	32,838,422	4,638,778
Florida	357,963,545	15,639,404	336,314,399	211,463,640	116,680,189
Georgia	145,090,716	14,670,118	123,483,711	94,609,335	26,901,514
Hawaii	12,482,130	476,399	11,614,323	7,875,144	3,547,800
Idaho	18,465,311	673,444	17,674,422	12,166,117	5,374,928
Illinois	227,701,096	21,486,027	199,891,754	152,966,990	40,646,196
Indiana	82,675,760	7,255,539	74,193,489	59,939,898	13,424,114
Iowa	36,732,089	1,749,947	34,510,605	27,408,917	6,878,193
Kansas	33,418,884	1,654,993	31,041,105	23,130,296	7,303,805
Kentucky	53,980,324	3,589,099	50,002,257	43,988,940	5,685,926
Louisiana	58,020,980	1,593,090	55,749,792	45,946,847	9,331,949
Maine	13,209,666	772,624	12,205,451	8,802,514	3,223,318
Maryland	94,421,309	4,158,226	89,343,844	69,324,103	18,806,878
Massachusetts	179,763,422	13,549,204	163,962,221	126,594,837	35,013,371
Michigan	111,932,794	6,689,088	104,017,663	80,684,013	21,704,474
Minnesota	126,264,511	10,983,432	113,507,896	97,380,371	15,401,331
Mississippi	16,161,684	1,047,867	14,829,462	10,577,768	4,074,228
Missouri	94,946,399	8,362,255	85,194,434	69,381,437	13,672,381
Montana	14,961,867	268,981	14,595,349	10,811,387	3,653,599
Nebraska	44,161,088	19,742,775	23,860,532	17,531,625	4,899,453
Nevada	38,748,094	1,538,738	36,429,716	18,461,714	13,414,810
New Hampshire	17,894,548	466,682	16,943,036	10,920,549	5,292,725
New Jersey	192,087,307	27,166,597	161,733,527	122,879,955	36,463,300
New Mexico	13,898,191	236,655	13,561,613	9,492,235	3,895,703
New York	411,353,724	39,414,285	366,408,741	264,979,431	94,728,827
North Carolina	127,876,096	8,364,906	118,269,080	93,280,257	23,860,226
North Dakota	10,283,933	563,996	9,665,393	6,837,677	2,743,143
Ohio	210,201,173	15,967,197	185,491,707	158,644,665	24,757,032
Oklahoma	39,144,062	4,473,692	31,609,245	23,071,366	7,380,128
Oregon	45,515,518	1,953,002	42,920,740	32,230,301	10,354,736
Pennsylvania	188,912,192	15,280,624	168,943,329	131,335,977	34,306,923
Rhode Island	17,754,504	675,342	16,918,741	13,909,918	2,813,049
South Carolina	44,537,997	3,051,398	40,956,588	27,145,863	13,214,162
South Dakota	14,406,058	411,413	13,920,302	6,698,086	3,248,607
Tennessee	94,326,299	4,330,932	87,476,136	71,589,376	14,750,686
Texas	479,519,074	37,048,583	414,354,548	298,611,701	103,036,215
Utah	43,012,453	2,491,917	39,651,268	29,074,634	10,236,617
Vermont	6,451,566	307,676	6,052,601	4,112,561	1,858,847
Virginia	125,945,030	11,094,549	113,516,130	85,223,323	27,217,504
Washington	172,294,598	26,139,269	142,610,967	113,179,283	28,176,108
West Virginia	9,340,884	281,545	8,964,983	6,785,398	2,080,793
Wisconsin	76,364,971	6,127,795	68,804,003	52,362,679	14,719,505
Wyoming	8,570,767	252,041	8,158,610	3,226,654	3,559,543
U.S. Armed Service members overseas and territories other than Puerto Rico	870,055	4,971	863,585	663,344	191,363
Puerto Rico	5,541,476	78,520	5,447,866	4,312,966	1,094,021
International	18,355,571	3,858,182	13,763,302	6,747,112	6,966,576
Undistributed [6]	4,266,218	1,305,440	2,017,049	1,088,194	921,897

Footnotes at end of table.

**Table 1-5. Gross Collections, by Type of Tax and State, Fiscal Year 2025—Continued**

[Money amounts are in thousands of dollars]

State or area	Individual income tax, employment taxes, and estate and trust income tax—continued			Estate tax	Gift tax	Excise taxes [5]
	Unemployment insurance tax	Railroad retirement tax	Estate and trust income tax [4]			
	(6)	(7)	(8)			
<b>United States, total</b>	<b>8,776,869</b>	<b>7,257,826</b>	<b>74,578,854</b>	<b>28,137,049</b>	<b>2,974,087</b>	<b>90,611,934</b>
Alabama	75,482	4,569	510,327	138,085	32,228	288,887
Alaska	13,820	3,329	234,844	24,151	0	62,443
Arizona	164,128	1,976	631,891	316,571	147,213	1,947,030
Arkansas	150,935	3,870	210,503	46,786	7,472	639,672
California	1,642,435	10,546	3,769,663	4,680,349	289,227	8,675,697
Colorado	112,485	22,769	746,371	355,835	203,126	962,978
Connecticut	71,952	5,524	1,141,621	673,784	37,946	630,698
Delaware	22,638	27	3,490,056	22,293	8,852	235,787
District of Columbia	18,542	833,052	230,767	27,394	911	135,693
Florida	558,349	790,179	6,822,043	2,950,856	606,614	2,452,272
Georgia	275,849	749,023	947,990	463,751	58,609	6,414,528
Hawaii	17,995	0	173,385	124,144	3,619	263,645
Idaho	45,787	190	87,401	44,766	5,250	67,429
Illinois	325,480	431,864	5,521,224	762,628	28,676	5,532,011
Indiana	115,696	25,323	688,457	295,794	15,684	915,255
Iowa	54,594	15,008	153,893	67,219	1,276	403,042
Kansas	72,612	147,301	387,091	137,209	65,254	520,323
Kentucky	75,310	23,382	228,699	120,809	16,523	251,636
Louisiana	72,944	5,608	392,444	167,559	4,562	505,977
Maine	23,264	2,555	153,800	173,320	251	58,020
Maryland	131,657	23,296	1,057,911	404,047	84,630	430,562
Massachusetts	191,268	105,456	2,057,289	1,035,132	112,070	1,104,796
Michigan	207,306	13,581	1,408,289	466,376	26,752	732,915
Minnesota	198,173	82,571	445,450	333,034	73,792	1,366,357
Mississippi	33,335	2,207	141,923	80,237	1,198	202,920
Missouri	141,348	193,518	1,805,749	606,473	49,557	733,680
Montana	21,475	321	108,567	72,714	2,054	22,769
Nebraska	40,907	1,196,907	191,640	266,920	9,707	281,155
Nevada	54,615	232	4,498,345	423,713	16,692	339,235
New Hampshire	22,675	8	707,079	50,721	15,267	418,842
New Jersey	241,771	237,238	1,911,263	492,507	48,817	2,645,858
New Mexico	23,378	435	149,861	68,366	7,015	24,542
New York	779,296	692,772	5,228,415	2,004,233	173,109	3,353,356
North Carolina	236,530	52,546	839,521	424,326	14,054	803,730
North Dakota	15,132	11,776	57,664	9,674	65	44,803
Ohio	292,399	37,254	1,760,357	731,683	74,184	7,936,403
Oklahoma	63,499	4,509	1,089,744	80,640	4,663	2,975,821
Oregon	79,458	3,617	252,628	245,525	33,025	363,226
Pennsylvania	295,521	92,328	2,912,580	1,759,085	63,468	2,865,687
Rhode Island	37,287	0	158,487	55,217	1,980	103,223
South Carolina	68,914	2,291	525,358	225,625	2,102	302,282
South Dakota	14,584	2,781	3,956,243	22,505	8,313	43,525
Tennessee	217,502	2,281	916,290	180,780	36,703	2,301,748
Texas	671,877	1,383,103	10,651,652	2,964,653	237,897	24,913,393
Utah	72,913	4,368	262,737	413,598	26,526	429,144
Vermont	9,188	3,377	68,628	62,091	4,515	24,684
Virginia	193,254	8,969	873,080	779,124	68,680	486,547
Washington	296,676	16,674	942,226	776,608	250,016	2,517,738
West Virginia	14,598	885	83,308	39,230	425	54,701
Wisconsin	130,179	1,962	1,589,678	519,548	20,154	893,472
Wyoming	9,727	526	1,362,161	48,224	68,733	43,160
U.S. Armed Service members overseas and territories other than Puerto Rico	7,459	0	1,419	474	0	1,025
Puerto Rico	37,654	0	3,226	6,821	0	8,268
International	8,229	3,770	37,615	122,822	5,438	605,827
Undistributed [6]	6,786	172	0	771,020	-100,809	273,518

Footnotes on next page.

**Table 1-5. Gross Collections, by Type of Tax and State, Fiscal Year 2025—Continued****Footnotes**

- [1] Gross collections include penalties and interest in addition to taxes.
- [2] Includes taxes on corporation income (Form 1120 series) and unrelated business income from tax-exempt organizations (Form 990-T).
- [3] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and individual income tax payments along with taxes on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). Thus, while Table 1-1 shows these amounts separately for the United States total, separate amounts are not available by state.
- [4] Includes collections of estimated estate and trust income taxes and payments made in conjunction with estate and trust tax return filings.
- [5] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.
- [6] Includes tax and excess withholding payments not classified by state as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.

**NOTES:**

Detail may not add to totals because of rounding.

Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass through any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

This table shows gross collections. Gross collections less refunds equal net collections. See Table 1-1 for refunds and net collections.

Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year refunds made in Fiscal Year 2025 may result in negative amounts when such adjustments exceed current-year collections. See Tables 1-7 and 1-8 for refund data by state.

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

SOURCE: Chief Financial Officer, Financial Management, Corporate Accounting.

**Table 1-6. Gross Collections, by Type of Tax, Fiscal Years 1960–2025**

[Money amounts are in thousands of dollars]

Fiscal year	Total Internal Revenue collections [1]	Income taxes				Employment taxes [4]	Estate tax	Gift tax	Excise taxes [5]
		Total	Business income taxes [2]	Individual income tax [3]	Estate and trust income tax [3]				
1960	91,774,803	67,125,126	22,179,414	44,945,711	[3]	11,158,589	1,439,259	187,089	11,864,741
1961	94,401,086	67,917,941	21,764,940	46,153,001	[3]	12,502,451	1,745,480	170,912	12,064,302
1962	99,440,839	71,945,305	21,295,711	50,649,594	[3]	12,708,171	1,796,227	238,960	12,752,176
1963	105,925,395	75,323,714	22,336,134	52,987,581	[3]	15,004,486	1,971,614	215,843	13,409,737
1964	112,260,257	78,891,218	24,300,863	54,590,354	[3]	17,002,504	2,110,992	305,312	13,950,232
1965	114,434,634	79,792,016	26,131,334	53,660,683	[3]	17,104,306	2,454,332	291,201	14,792,779
1966	128,879,961	92,131,794	30,834,243	61,297,552	[3]	20,256,133	2,646,968	446,954	13,398,112
1967	148,374,815	104,288,420	34,917,825	69,370,595	[3]	26,958,241	2,728,580	285,826	14,113,748
1968	153,636,838	108,148,565	29,896,520	78,252,045	[3]	28,085,898	2,710,254	371,725	14,320,396
1969	187,919,568	135,778,052	38,337,646	97,440,406	[3]	33,068,657	3,136,691	393,373	15,542,787
1970	195,722,096	138,688,568	35,036,983	103,651,585	[3]	37,449,188	3,241,321	438,755	15,904,264
1971	191,647,198	131,072,374	30,319,953	100,752,421	[3]	39,918,690	3,352,641	431,642	16,871,851
1972	209,855,737	143,804,732	34,925,546	108,879,186	[3]	43,714,001	5,126,522	363,447	16,847,036
1973	237,787,204	164,157,315	39,045,309	125,112,006	[3]	52,081,709	4,338,924	636,938	16,572,318
1974	268,952,254	184,648,094	41,744,444	142,903,650	[3]	62,093,632	4,659,825	440,849	17,109,853
1975	293,822,726	202,146,097	45,746,660	156,399,437	[3]	70,140,809	4,312,657	375,421	16,847,741
1976	302,519,792	205,751,753	46,782,956	158,968,797	[3]	74,202,853	4,875,735	431,730	17,257,720
1976 [6]	75,462,780	49,567,484	9,808,905	39,758,579	[3]	19,892,041	1,367,935	117,312	4,518,008
1977	358,139,417	246,805,067	60,049,804	186,755,263	[3]	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	[3]	97,291,653	5,242,080	139,419	18,664,949
1979	460,412,185	322,993,733	71,447,876	251,545,857	[3]	112,849,874	5,344,176	174,899	19,049,504
1980	519,375,273	359,927,392	72,379,610	287,547,782	[3]	128,330,480	6,282,247	216,134	24,619,021
1981	606,799,103	406,583,302	73,733,156	332,850,146	[3]	152,885,816	6,694,641	215,745	40,419,598
1982	632,240,506	418,599,768	65,990,832	352,608,936	[3]	168,717,936	8,035,335	108,038	36,779,428
1983	627,246,793	411,407,523	61,779,556	349,627,967	[3]	173,847,854	6,077,202	148,675	35,765,538
1984	680,475,229	437,071,049	74,179,370	362,891,679	[3]	199,210,028	6,024,985	151,682	38,017,486
1985	742,871,541	474,072,327	77,412,769	396,659,558	[3]	225,214,568	6,303,418	276,284	37,004,944
1986	782,251,812	497,406,391	80,441,620	416,964,771	[3]	243,978,380	6,814,417	380,538	33,672,086
1987	886,290,590	568,311,471	102,858,985	465,452,486	[3]	277,000,469	7,164,681	502,989	33,310,980
1988	935,106,594	583,349,120	109,682,554	473,666,566	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	682,222,895	25,289,663	3,958,253	52,418,848
2002	2,016,627,269	1,249,171,681	211,437,773	1,037,733,908	[3]	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	[3]	695,975,801	20,887,883	1,939,025	52,771,160
2004	2,018,502,103	1,220,868,119	230,619,359	990,248,760	[3]	717,247,296	24,130,143	1,449,319	54,807,225
2005	2,268,895,122	1,414,595,831	307,094,837	1,107,500,994	[3]	771,441,662	23,565,164	2,040,367	57,252,098
2006	2,518,680,230	1,617,183,944	380,924,573	1,236,259,371	[3]	814,819,218	26,717,493	1,970,032	57,989,543
2007	2,691,537,557	1,761,777,263	395,535,825	1,366,241,437	[3]	849,732,729	24,557,815	2,420,138	53,049,612
2008	2,745,035,410	1,780,306,008	354,315,825	1,400,405,178	25,585,005	883,197,626	26,543,433	3,280,502	51,707,840
2009	2,345,337,177	1,415,864,347	225,481,588	1,175,421,788	14,960,969	858,163,864	21,583,131	3,094,191	46,631,646
2010	2,345,055,978	1,453,926,748	277,937,220	1,163,687,589	12,301,939	824,188,337	16,930,741	2,820,095	47,190,057
2011	2,414,952,112	1,589,030,349	242,848,122	1,331,160,469	15,021,758	767,504,822	[7] 2,506,991	6,572,384	49,337,563
2012	2,524,320,134	1,669,298,095	281,461,580	1,371,402,290	16,434,225	784,396,853	12,340,655	2,109,594	56,174,937
2013	2,855,059,420	1,876,348,448	311,993,954	1,539,658,421	24,696,073	897,847,151	14,051,771	5,778,377	61,033,674
2014	3,064,301,358	1,996,765,080	353,141,112	1,614,213,171	29,410,796	976,223,247	17,572,338	2,582,617	71,158,076
2015	3,302,677,258	2,183,074,421	389,888,722	1,759,740,317	33,445,382	1,022,358,916	17,952,938	2,089,101	77,201,882
2016	3,333,449,083	2,161,371,562	345,552,427	1,786,123,738	29,695,397	1,073,907,715	19,879,671	2,457,466	75,832,669
2017	3,416,714,139	2,205,956,951	338,529,154	1,838,403,489	29,024,308	1,123,473,137	21,831,660	1,948,783	63,503,608
2018	3,465,466,627	2,234,683,225	262,742,024	1,933,485,246	38,455,955	1,133,199,527	22,664,503	1,201,166	73,718,206
2019	3,564,583,961	2,258,708,451	277,057,735	1,942,182,201	39,468,515	1,207,553,842	16,001,974	1,563,070	80,756,624
2020	3,493,067,956	2,134,733,934	263,563,107	1,837,443,578	33,727,249	1,268,076,594	17,115,476	1,082,111	72,059,841
2021	4,111,569,512	2,767,063,065	419,008,841	2,294,050,574	54,003,650	1,258,170,886	23,425,026	4,620,713	58,289,822
2022	4,901,514,194	3,379,669,998	475,871,099	2,818,638,806	85,160,093	1,417,809,803	28,909,393	4,445,883	70,679,117
2023	4,694,335,168	3,018,542,376	456,940,780	2,509,351,149	52,250,447	1,566,109,766	33,780,186	1,654,075	74,248,765
2024	5,100,489,478	3,328,519,117	565,085,519	2,704,613,774	58,819,824	1,661,154,748	29,416,540	3,451,349	77,947,724
2025	5,313,762,307	3,497,604,748	486,383,988	2,936,641,906	74,578,854	1,694,434,489	28,137,049	2,974,087	90,611,934

Footnotes on next page.

**Table 1-6. Gross Collections, by Type of Tax, Fiscal Years 1960–2025—Continued****Footnotes**

- [1] Gross collections include penalties and interest in addition to taxes.
- [2] Includes taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990-T).
- [3] Income tax reported for estates and trusts is included in individual income tax in Fiscal Years (FY) 1960–2007. Beginning with FY 2008, estate and trust income tax is reported separately.
- [4] Includes taxes for Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI); unemployment insurance under the Federal Unemployment Tax Act (FUTA); and railroad retirement under the Railroad Retirement Tax Act (RRTA).
- [5] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until FY 1988 and taxes on firearms until FY 1991.
- [6] Represents fiscal-year transitional period, July 1976 through September 1976, resulting from redefinition of the term “fiscal year.” FY 1976 covered July 1975 through June 1976 (earlier years were similarly defined). FY 1977 covered October 1976 through September 1977 (subsequent years are similarly defined).
- [7] The estate tax was temporarily repealed for deaths in Calendar Year (CY) 2010 before being reinstated retroactively with a \$5-million exemption as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. As a result of this legislation, the estates of CY 2010 decedents could elect to file either Form 706 (estate and generation-skipping transfer tax return), due September 19, 2011, or Form 8939 (allocation of increase in basis for property acquired from a decedent), due January 17, 2012. The law also provided a \$5-million exemption for the estates of CY 2011 decedents. These tax law changes significantly reduced estate tax gross collections in FY 2011 relative to other fiscal years.

**NOTES:**

Detail may not add to totals because of rounding.

All money amounts are in current dollars.

Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

This table shows gross collections. Gross collections less refunds equal net collections. See Table 1-1 for data on refunds and net collections.

SOURCE: Chief Financial Officer, Financial Management, Corporate Accounting.

**Table 1-7. Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2025**

State or area	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax	Estate and trust income tax	Employment taxes [3]	Estate tax	Gift tax	Excise taxes [4]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>United States, total</b>	<b>120,571,556</b>	<b>440,100</b>	<b>116,872,482</b>	<b>372,735</b>	<b>2,750,057</b>	<b>3,775</b>	<b>1,125</b>	<b>131,282</b>
Alabama	1,655,615	3,188	1,612,607	4,330	33,796	25	15	1,654
Alaska	262,462	795	252,618	654	7,981	d	0	d
Arizona	2,464,426	8,929	2,400,224	5,552	47,456	59	33	2,173
Arkansas	982,125	2,227	956,251	1,976	20,613	d	d	1,042
California	13,022,177	63,901	12,513,110	39,212	392,970	635	138	12,211
Colorado	2,105,868	6,391	2,036,235	6,828	53,659	60	27	2,668
Connecticut	1,336,011	3,726	1,294,105	6,683	29,984	76	17	1,420
Delaware	388,519	3,965	364,011	6,033	13,808	d	d	681
District of Columbia	252,376	1,344	242,103	1,017	7,528	11	0	373
Florida	8,980,657	46,214	8,704,592	32,079	189,661	406	134	7,571
Georgia	3,765,118	10,888	3,667,083	8,054	75,115	82	10	3,886
Hawaii	498,351	2,060	484,778	2,046	9,074	17	11	365
Idaho	642,398	1,760	620,073	1,344	18,291	d	d	905
Illinois	4,635,447	16,003	4,492,127	20,186	100,402	163	37	6,529
Indiana	2,539,936	4,746	2,488,826	4,391	39,337	24	13	2,599
Iowa	1,107,183	4,526	1,078,499	1,993	20,344	d	d	1,797
Kansas	1,003,511	2,993	974,830	2,804	21,303	26	3	1,552
Kentucky	1,551,178	2,603	1,516,735	3,367	27,064	15	20	1,374
Louisiana	1,565,380	4,121	1,518,605	2,878	38,383	d	d	1,366
Maine	516,453	1,762	499,982	1,676	12,169	d	d	844
Maryland	2,220,995	6,484	2,160,254	6,905	45,351	50	16	1,935
Massachusetts	2,626,719	9,426	2,542,899	14,405	56,951	115	41	2,882
Michigan	3,622,604	10,650	3,526,806	11,436	70,149	61	20	3,482
Minnesota	2,080,136	6,144	2,021,504	4,523	44,900	41	15	3,009
Mississippi	982,239	2,057	955,126	1,350	22,591	d	d	1,099
Missouri	2,161,902	10,537	2,087,779	8,534	52,143	d	d	2,863
Montana	395,992	2,673	379,334	1,135	12,157	d	d	684
Nebraska	699,682	2,722	679,021	1,362	14,703	d	d	1,857
Nevada	1,218,719	5,013	1,181,696	4,884	26,083	41	14	988
New Hampshire	541,985	1,671	524,939	2,988	11,749	d	d	617
New Jersey	3,370,554	11,831	3,257,127	12,648	85,347	114	28	3,459
New Mexico	724,945	2,358	704,460	1,443	16,113	d	d	551
New York	7,359,020	41,627	7,070,093	24,913	215,663	346	123	6,255
North Carolina	3,720,328	10,203	3,626,046	9,068	71,166	66	23	3,756
North Dakota	269,486	885	260,528	565	6,678	d	d	818
Ohio	4,312,675	11,225	4,215,997	10,543	70,181	87	27	4,615
Oklahoma	1,302,577	3,378	1,265,433	3,516	28,705	d	d	1,519
Oregon	1,431,470	4,850	1,381,563	3,995	39,247	33	13	1,769
Pennsylvania	4,843,477	9,746	4,723,874	14,938	89,231	96	56	5,536
Rhode Island	429,520	1,232	418,327	1,624	7,893	d	d	425
South Carolina	1,851,653	5,246	1,807,481	4,365	32,277	31	12	2,241
South Dakota	336,600	1,297	324,755	2,353	7,531	d	d	653
Tennessee	2,515,053	5,223	2,449,874	6,538	50,871	49	14	2,484
Texas	11,119,757	40,032	10,786,085	34,930	245,067	272	77	13,294
Utah	1,168,270	3,239	1,133,352	2,154	28,372	d	d	1,128
Vermont	247,920	971	239,052	1,147	6,333	d	d	407
Virginia	3,049,161	9,054	2,962,126	9,092	65,540	66	13	3,270
Washington	2,791,633	8,152	2,697,969	8,499	73,973	71	44	2,925
West Virginia	610,895	1,036	598,557	954	9,707	d	0	d
Wisconsin	2,132,647	5,702	2,081,270	6,650	36,173	34	12	2,806
Wyoming	215,104	1,999	204,427	1,384	6,878	d	d	403
U.S. Armed Services overseas and territories other than Puerto Rico	116,172	d	d	48	4,793	0	d	36
Puerto Rico	292,962	434	260,779	67	31,609	d	d	52
International	533,311	10,765	515,155	676	4,994	279	35	1,407
Undistributed [5]	202	d	d	0	0	0	0	0
<b>Child tax credit [6]</b>	<b>14,044,334</b>	<b>N/A</b>	<b>14,044,334</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Earned income tax credit [6]</b>	<b>22,192,490</b>	<b>N/A</b>	<b>22,192,490</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Footnotes on next page.

**Table 1-7. Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2025—Continued****Footnotes**

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

N/A—Not applicable.

- [1] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.
- [2] Includes refunds of taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990-T).
- [3] Includes refunds on self-employment income taxes under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment insurance taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).
- [4] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.
- [5] Includes refunds of tax and excess withholding payments not classified by state as of the end of the fiscal year because they had not been applied to taxpayer accounts.
- [6] Reflects refundable portions of credits only. Shown separately for information purposes. Counts are included in the state figures and U.S. totals.

**NOTE:**

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

SOURCE: Chief Financial Officer, Financial Management, Corporate Accounting.

**Table 1-8. Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2025**

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax [3]	Estate and trust income tax	Employment taxes [4]	Estate tax	Gift tax	Excise taxes [5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>United States, total</b>	<b>638,785,361</b>	<b>36,530,441</b>	<b>516,404,701</b>	<b>5,457,909</b>	<b>73,603,658</b>	<b>1,820,687</b>	<b>-19,819</b>	<b>4,987,784</b>
Alabama	5,946,529	161,707	4,994,017	36,086	738,804	3,207	760	11,947
Alaska	879,547	21,725	768,504	9,517	76,401	d	[6]	d
Arizona	8,934,751	243,954	7,203,769	70,565	1,376,952	17,225	873	21,413
Arkansas	3,593,747	206,583	2,922,245	31,000	399,081	d	d	32,290
California	57,872,207	4,537,057	39,661,077	397,617	12,447,396	542,885	37,813	248,362
Colorado	7,800,851	361,523	5,871,928	83,865	1,426,315	30,929	3,766	22,525
Connecticut	5,959,899	727,005	3,977,156	127,688	1,072,627	42,399	-82,286	95,311
Delaware	1,865,435	278,899	1,034,150	244,982	302,240	d	d	6,475
District of Columbia	1,415,144	268,259	758,414	21,568	357,536	3,548	[6]	5,818
Florida	36,495,085	1,068,697	29,382,952	409,005	5,294,263	151,394	16,920	171,853
Georgia	14,646,055	700,804	11,952,226	77,712	1,728,968	32,141	50	154,154
Hawaii	1,828,465	98,707	1,392,455	19,838	266,388	4,334	114	46,629
Idaho	2,478,614	377,568	1,756,975	8,422	323,726	d	d	7,135
Illinois	19,533,792	2,040,690	13,704,995	477,232	3,127,251	54,626	179	128,818
Indiana	8,738,468	515,028	7,276,725	35,373	855,695	4,046	440	51,161
Iowa	3,784,130	207,118	3,004,923	16,744	380,890	d	d	170,639
Kansas	3,630,412	150,917	2,770,066	19,062	597,138	26,746	-4,238	70,721
Kentucky	5,252,865	198,107	4,259,158	43,924	736,998	1,957	224	12,496
Louisiana	6,382,624	93,339	5,182,948	31,726	1,037,064	d	d	30,257
Maine	1,674,481	61,397	1,231,320	25,662	286,291	d	d	63,900
Maryland	8,021,929	187,028	6,522,839	104,105	1,170,751	24,389	74	12,743
Massachusetts	10,747,224	825,381	7,758,578	182,009	1,834,478	42,226	3,453	101,099
Michigan	12,945,096	946,127	10,006,264	125,675	1,729,211	11,789	534	125,496
Minnesota	7,954,451	826,777	5,404,129	42,324	1,447,500	10,606	423	222,692
Mississippi	3,801,459	59,565	3,246,663	7,865	468,716	d	d	15,720
Missouri	7,517,336	456,211	5,863,234	80,989	1,075,872	d	d	23,566
Montana	1,285,940	39,800	1,043,282	7,468	191,265	d	d	3,382
Nebraska	2,330,172	32,459	1,916,668	19,095	305,355	d	d	45,969
Nevada	5,035,636	304,549	3,825,850	239,509	601,680	43,410	-203	20,840
New Hampshire	1,952,934	80,320	1,543,698	50,605	259,028	d	d	17,027
New Jersey	18,869,544	5,607,359	10,296,290	198,970	2,621,524	41,986	1,250	102,165
New Mexico	2,475,175	38,684	1,961,469	21,880	450,561	d	d	2,213
New York	31,474,485	3,448,681	21,914,220	393,452	5,402,281	210,526	4,597	100,728
North Carolina	13,332,866	824,385	10,434,068	71,742	1,939,904	27,294	95	35,379
North Dakota	990,459	46,509	780,620	15,635	145,419	d	d	4,806
Ohio	15,063,897	537,222	11,575,605	141,382	2,241,949	40,680	3,421	523,639
Oklahoma	4,794,058	76,992	3,894,097	27,450	681,756	d	d	108,934
Oregon	4,713,538	107,395	3,607,150	34,799	952,115	4,711	587	6,782
Pennsylvania	18,179,765	1,633,811	13,396,103	177,540	2,909,778	27,153	3,932	31,448
Rhode Island	1,533,352	123,701	1,128,812	13,126	258,969	d	d	4,766
South Carolina	5,925,010	58,244	5,124,243	29,065	681,933	7,085	96	24,344
South Dakota	1,372,912	205,813	933,684	117,634	104,326	d	d	5,475
Tennessee	9,732,030	565,286	7,566,841	93,225	1,214,348	29,243	658	262,428
Texas	50,669,913	3,655,634	38,725,857	609,808	5,862,805	156,877	6,787	1,652,144
Utah	4,561,010	472,254	3,341,080	25,184	688,829	d	d	21,790
Vermont	877,407	60,106	600,920	8,538	202,714	d	d	689
Virginia	11,396,103	483,883	8,979,467	131,275	1,759,172	21,534	940	19,831
Washington	10,680,625	448,478	8,244,158	92,772	1,778,998	61,481	3,034	51,704
West Virginia	1,884,629	53,199	1,648,060	5,990	171,652	d	[6]	d
Wisconsin	6,850,368	537,333	5,404,961	100,852	694,497	18,530	159	94,036
Wyoming	890,001	21,811	678,755	89,683	93,635	d	d	-601
U.S. Armed Services overseas and territories other than Puerto Rico	434,790	d	d	7,321	102,324	[6]	d	25
Puerto Rico	1,104,398	7,519	500,386	142	595,040	d	d	574
International	3,786,503	1,181,774	2,506,988	3,213	90,663	5,576	-32,649	30,938
Advance Premium Tax Credit/Cost Sharing Reduction/Basic Health Program [7]	151,079,996	N/A	151,079,996	N/A	N/A	N/A	N/A	N/A
Undistributed [8]	5,807,253	d	d	0	42,591	32,888	-358	-43,515
<b>Child tax credit [9]</b>	<b>26,469,808</b>	<b>N/A</b>	<b>26,469,808</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Earned income tax credit [9]</b>	<b>65,215,373</b>	<b>N/A</b>	<b>65,215,373</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Footnotes on next page.

**Table 1-8. Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2025—Continued****Footnotes**

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

N/A—Not applicable.

- [1] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other outlays required by law. Also includes \$16.8 billion in interest, of which \$2.2 billion was paid to corporations and \$14.6 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.
- [2] Includes refunds of taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990-T).
- [3] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$3,173. This calculation excludes refunds of \$151.1 billion for the Advance Premium Tax Credit/Cost Sharing Reduction provisions of the Affordable Care Act and \$5.5 million in undistributed refunds.
- [4] Includes refunds of self-employment income taxes under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment insurance taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).
- [5] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Beginning with Fiscal Year (FY) 2015, some refunds which had been classified as excise tax refunds in prior years were reclassified as corporate tax refunds.
- [6] Less than \$500.
- [7] The Advance Premium Tax Credit (APTC) and Cost Sharing Reduction (CSR) are provisions of the Patient Protection and Affordable Care Act of 2010. Beginning with FY 2018, an executive order was issued to discontinue CSR payments to insurance companies. The APTC data included in this table represent advance payment of a refundable tax credit that helps taxpayers pay for their health insurance premiums on a monthly basis. The APTC is available when taxpayers purchase health insurance through the Health Insurance Marketplace and meet other specific criteria. The Basic Health Program provides states with the option to establish and operate a health benefit coverage program for low-income individuals as an alternative to Health Insurance Marketplace coverage under the Affordable Care Act.
- [8] Includes refunds of tax and excess withholding payments not classified by state as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.
- [9] Reflects refundable portions of credits only. Shown separately for information purposes. Refund amounts are included in the state figures and U.S. totals.

**NOTES:**

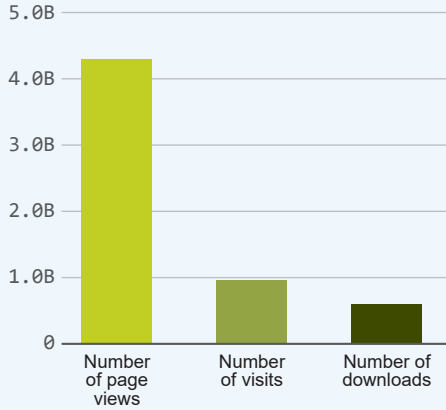
Detail may not add to totals because of rounding.

Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in FY 2025 may result in negative amounts when such adjustments exceed current-year refunds. See Table 1-5 for collections data.

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

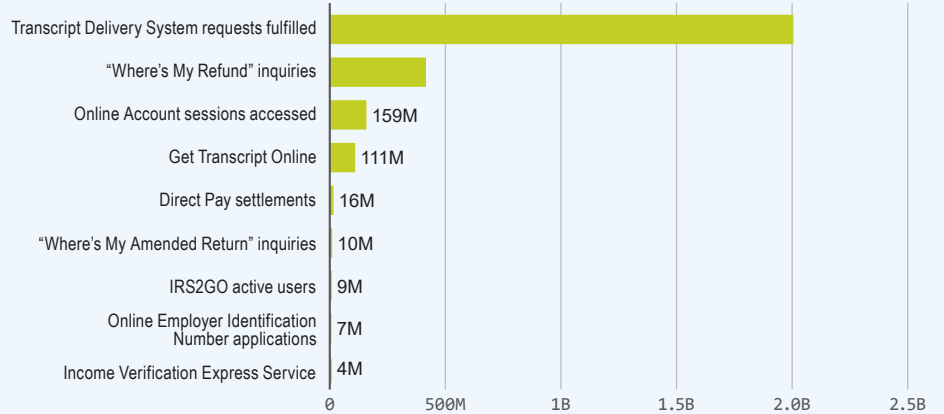
SOURCE: Chief Financial Officer, Financial Management, Corporate Accounting.

### IRS Website Usage, Fiscal Year 2025



SOURCE: 2025 IRS Data Book Table 2-2

### Selected Electronic Transactions, Fiscal Year 2025



SOURCE: 2025 IRS Data Book Table 2-2

## Service to Taxpayers

This section of the *Data Book* provides information on the ways the IRS provides assistance, not only to taxpayers but also to tax-exempt organizations and government entities. The IRS aids taxpayers in meeting their federal tax return filing and payment obligations through its telephone helplines, via IRS.gov, at IRS Taxpayer Assistance Centers, and by volunteer-provided income tax assistance.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers resolve problems with the IRS, protects taxpayers' rights enumerated

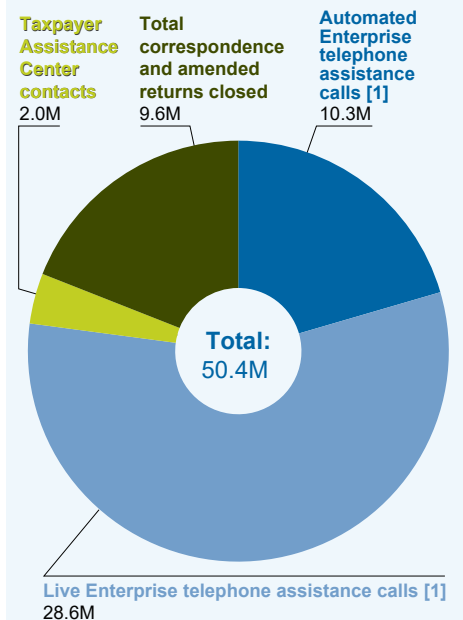
in the Taxpayer Bill of Rights, and recommends changes that will help to avoid issues. Taxpayers may request TAS's assistance.

In addition to helping taxpayers meet their tax responsibilities, the IRS devotes significant resources to meeting the special needs of tax-exempt organizations, employee retirement plans, and government entities in complying with tax laws. While these entities are not subject to federal income tax, they nonetheless represent a significant aspect of tax administration.

### Highlights of the Data

- In Fiscal Year (FY) 2025, the IRS assisted 50.4 million taxpayers through correspondence, its enterprise-wide telephone helplines, or at Taxpayer Assistance Centers (Table 2-1).
- In FY 2025, the IRS provided self-assistance to taxpayers through 958.9 million visits to IRS.gov, including 416.8 million inquiries to the "Where's My Refund" application, and the IRS2GO mobile app had 9.3 million active users (Table 2-2).
- Taxpayers downloaded nearly 590.7 million files (such as tax forms and instruction documents) from IRS.gov during FY 2025 (Table 2-2).
- During FY 2025, the IRS issued 12.7

### Taxpayer Assistance, by Type of Assistance, Fiscal Year 2025

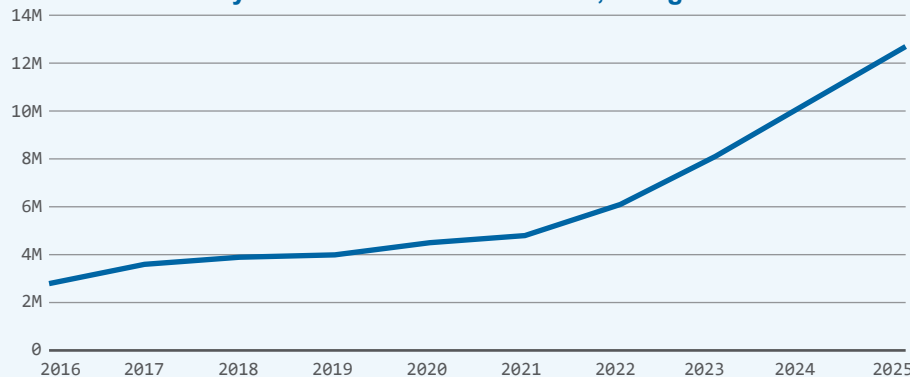


[1] Includes calls answered by Account Management toll-free lines.

NOTE: Detail may not add to total due to rounding.

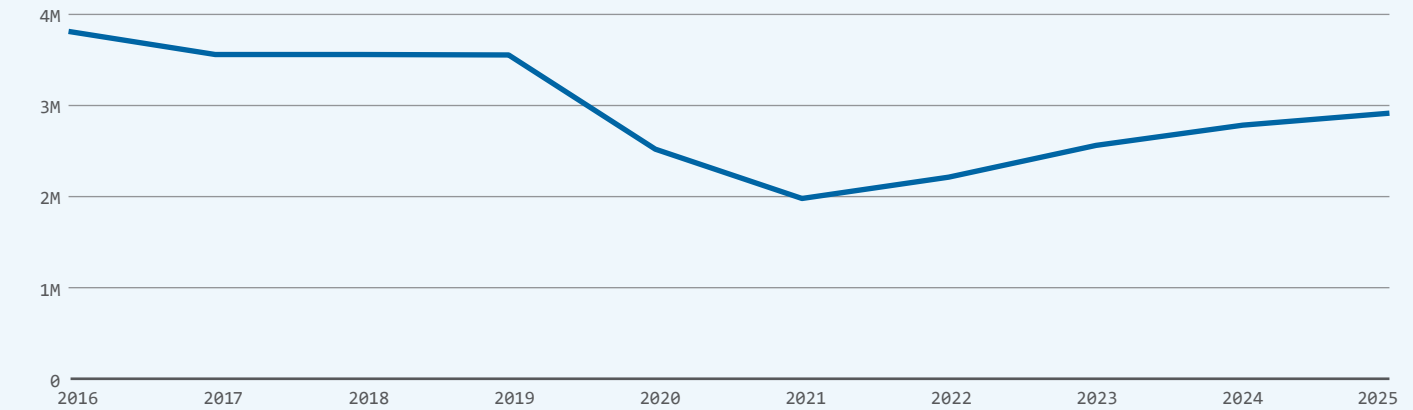
SOURCE: 2025 IRS Data Book Table 2-1

### Number of Identity Protection PINs Generated, Filing Seasons 2016–2025



SOURCE: Selected IRS Data Books, Table 2-1

Federal Returns Prepared Through Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs, Fiscal Years 2016–2025



SOURCE: Selected IRS Data Books, Table 2-1

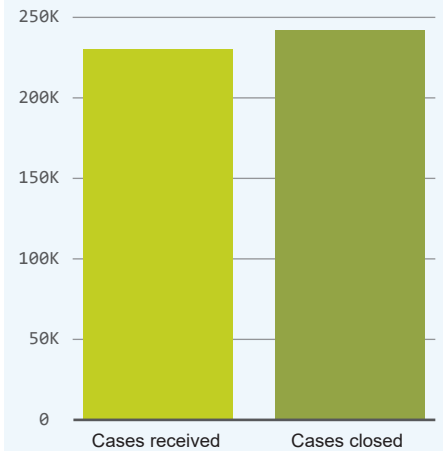
million Identity Protection Personal Identification Numbers (IP PINs) to taxpayers. Of these, 1.9 million were issued electronically through IRS.gov (Tables 2-1 and 2-2).

- In FY 2025, IRS.gov processed 16.3 million Direct Pay settlements. Taxpayers established or revised almost 1.8 million online installment agreements, and the number of taxpayers requesting, through IRS.gov, to receive their tax transcripts either online or by mail totaled 111.6 million (Table 2-2).
- In FY 2025, the IRS hosted 833 taxpayer outreach events for small business and self-employed taxpayers,

many of them virtual, attracting 263,149 participants (Table 2-1).

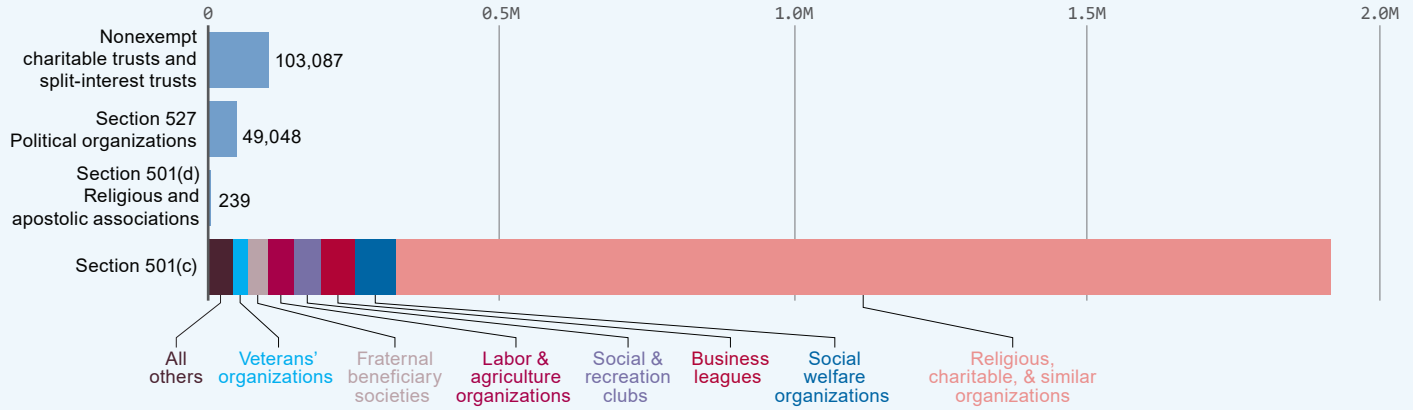
- The IRS provided return preparation assistance through its Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs, preparing 2.9 million returns with the aid of 76,314 volunteers in FY 2025 (Table 2-1).
- In FY 2025, Taxpayer Advocate Service received 229,760 new requests for assistance and closed 241,546 cases, including those received in prior fiscal years. Of the new requests, 16.7% were for assistance processing amended returns (Table 2-3).

Taxpayer Advocate Service, Cases Received and Cases Closed, Fiscal Year 2025



SOURCE: 2025 IRS Data Book Table 2-3

### Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts, Fiscal Year 2025

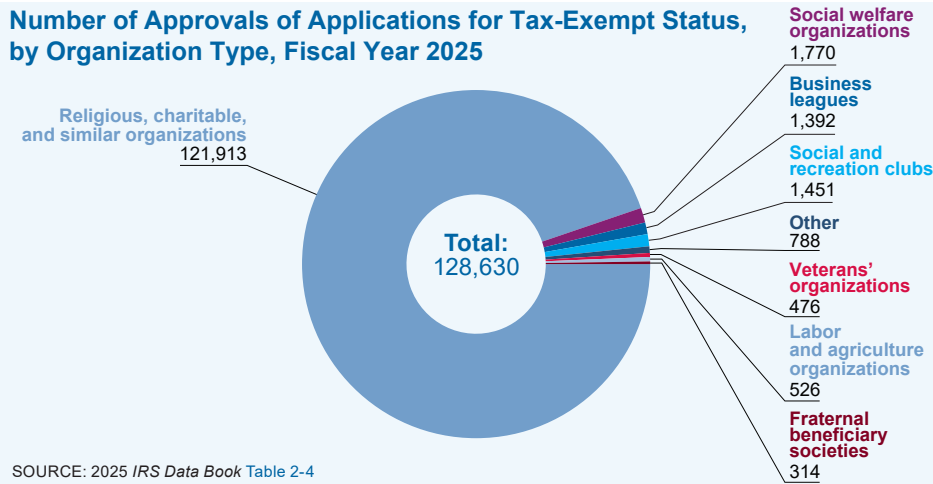


SOURCE: 2025 IRS Data Book Table 2-6

### Tax-Exempt Activities

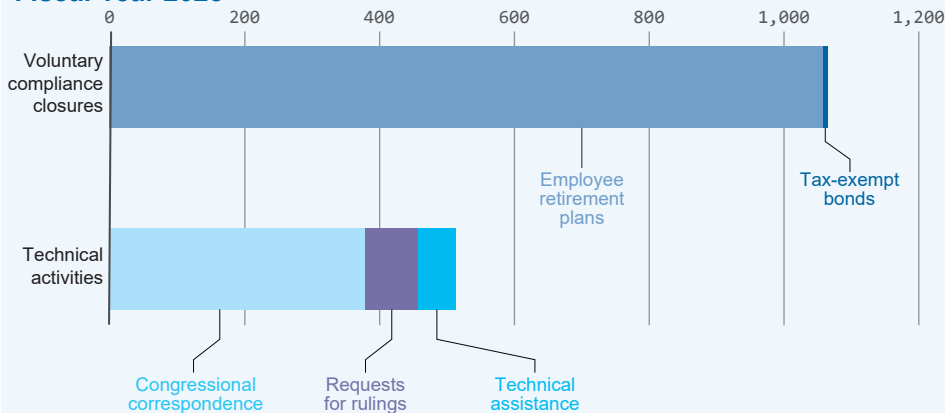
- The IRS closed 145,202 applications for tax-exempt status in FY 2025. The IRS approved tax-exempt status for 88.6% of these applications ([Table 2-4](#)).
- In FY 2025, the IRS recognized nearly 2.1 million organizations, including new determinations, as tax exempt. More than 1.9 million of these organizations were exempt under Internal Revenue Code Section 501(c), with 1.6 million of these qualifying as tax exempt under Internal Revenue Code Section 501(c)(3) ([Table 2-6](#)).

### Number of Approvals of Applications for Tax-Exempt Status, by Organization Type, Fiscal Year 2025



SOURCE: 2025 IRS Data Book Table 2-4

### Technical Activities and Voluntary Compliance Closures, Fiscal Year 2025



SOURCE: 2025 IRS Data Book Table 2-8

**Table 2-1. Selected Taxpayer Assistance and Education Programs, by Type of Assistance or Program, Fiscal Year 2025**

Type of assistance or program	Number or percentage
<b>Enterprise telephone assistance, total [1]</b>	<b>38,890,743</b>
Automated	10,331,656
Live	28,559,087
Enterprise telephone level of service (percentage) [2]	53.3
Average speed of answer for live telephone assistance (minutes)	14.4
<b>Customer Service Representative toll-free telephone assistance, total [3]</b>	<b>27,540,877</b>
Automated	8,981,501
Live	18,559,376
Customer Service Representative level of service (percentage) [4]	60.5
Customer Service Representative level of service with automation (percentage) [5]	69.1
Average speed of answer for live toll-free telephone assistance (minutes)	8.9
Tax/Law & Accounts Interactive Voice Response Survey satisfaction rate (percentage) [6]	87.0
Toll-free assistance Trust Score [7]	80.0
<b>Taxpayer Assistance Center contacts [8]</b>	<b>1,954,678</b>
<b>Accuracy of toll-free telephone assistance:</b>	
Tax law questions (percent accurate)	86.3
Account questions (percent accurate)	85.2
<b>Taxpayer correspondence:</b>	
Total correspondence and amended returns closed [9]	9,595,316
Correspondence customer satisfaction rate (percentage) [10]	n.a.
<b>Forms and publications (paper products):</b>	
Orders for forms, publications, and other paper products	1,095,109
Number of non-IRS outlets stocking paper products [11]	6,086
<b>Disaster and emergency assistance:</b>	
Disaster incidents:	
Federally declared incidents [12]	28
Areas qualifying for relief [13]	700
Taxpayers assisted:	
Number of toll-free disaster hotline calls	65,795
<b>Taxpayer education and tax return preparation for individual taxpayers:</b>	
Federal returns prepared through Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs	2,915,907
Volunteers assisting in taxpayer education and return preparation programs	76,314
Volunteer Tax Preparation Assistance sites	9,130
Volunteer Income Tax Assistance and Tax Counseling for the Elderly (percent accurate) [14]	95.8
<b>Identity Protection Personal Identification Numbers issued [15]</b>	<b>12,700,000</b>
<b>Taxpayer outreach for small business and self-employed taxpayers:</b>	
Number of events [16]	833
Number of participants	263,149
Electronic newsletter subscriptions:	
Number targeted to small business owners	488,396
Number targeted to payroll providers	159,694
Number targeted to tax professionals:	
<i>e-News for Tax Pros</i>	463,717
<i>IRS Outreach Connection</i>	148,475

n.a.—Not available.

- [1] Includes calls answered across the Service, including telephone lines serving individuals, small business/self-employed, large business and international, and tax-exempt and government entities.
- [2] The Enterprise level of service measures the relative success rate of taxpayers calling to speak with an IRS assistor.
- [3] Includes calls answered by Accounts Management (AM) Customer Service Representatives (CSRs) and automated calls. These telephone lines serviced 71% of all telephone traffic in Fiscal Year (FY) 2025. These lines are included in the Enterprise Telephone assistance volumes above.
- [4] The CSR level of service measures the relative success rate of taxpayers calling to speak with a CSR. The CSR level of service includes telephone lines answered by AM CSRs only. This is the IRS's official measure for telephone level of service.
- [5] In addition to answers provided by assistors, the IRS also provides phone service to taxpayers using automation. To better demonstrate the percentage of taxpayers receiving service from either an IRS assistor or through automation, the IRS developed a new measure that expands on the CSR level of service to include these automated calls.
- [6] Based on a telephone survey of customers who called an IRS AM toll-free number to assess their satisfaction with the service they received during their calls.
- [7] Based on a telephone survey of customers who called an IRS AM toll-free number and were asked to assess their experiences with the service they received during their calls. This score follows the Office of Budget and Management (OMB) methodology for calculating Trust, which is posted on Performance.gov. OMB's Federal Trust goal is 75 or greater.
- [8] Includes contacts at 363 IRS Taxpayer Assistance Centers (TACs) and 18 Virtual Service Delivery sites. Excludes Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites, which are shown separately in this table.
- [9] Includes AM adjustments, including individual and business taxpayer correspondence for domestic and international taxpayers; individual and business amended returns processed; injured spouse claims; applications for Individual Taxpayer Identification Numbers; and applications for exempt organizations and employee plans.
- [10] The percentage shown in this table represents the results from the AM Customer Satisfaction (Adjustments) survey and reflects the level of customer satisfaction with adjustment processing and handling of customer account correspondence, claims, and amended returns. Due to an issue with the contractor, survey results are not available for FY 2025.
- [11] Represents the number of approved organizations that distribute paper forms, instructions, and publications. Some organizations may have multiple sites.
- [12] Reflects events where the Federal Emergency Management Agency (FEMA) designated disaster areas and the IRS granted administrative tax relief.
- [13] Following a disaster, the governor of the affected state may request a declaration by the president. Therefore, while a disaster incident is declared for a state or territory, typically only a few counties, parishes, municipalities, independent cities, etc., receive relief for each event.
- [14] Represents the Quality Statistical Sample accuracy rate of federal returns prepared at Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites.
- [15] Represents the number of Identity Protection Personal Identification Numbers (IP PINs) assigned to qualified taxpayers.
- [16] Includes tax practitioner institutes, small business forums, small business tax workshops, tax practitioner and payroll provider meetings, governmental contacts, and miscellaneous stakeholder meetings and events. Includes virtual technology-based sessions.

SOURCES: Taxpayer Services, Operations Support, Program Management Office; Small Business/Self-Employed, Communications, Outreach, Systems and Solutions; Communications and Liaison, National Public Liaison.

**Table 2-2. Selected Online Taxpayer Assistance, by Type of Assistance, Fiscal Year 2025**

Type of assistance	Number or percentage
<b>Assistance provided through IRS.gov:</b>	
IRS website usage [1]:	
Number of visits	958,867,542
Number of page views	4,302,635,594
Number of downloads	590,663,235
<b>Electronic transactions, total</b>	<b>2,750,405,852</b>
Direct Pay settlements [2]	16,312,721
Get Transcript Mail [3]	767,314
Get Transcript Online [4]	110,784,899
ID Verify Web tool [5]	1,117,513
Identity Protection Personal Identification Numbers issued [6]	1,947,287
Income Verification Express Service [7]	4,159,136
Interactive Tax Assistant [8]	2,139,191
IRS2GO active users [9]	9,345,197
Online Account sessions accessed [10]	158,892,846
Online Employer Identification Number applications	7,487,705
Online Installment Agreements [11]	1,758,873
Tax Withholding Estimator tool [12]	2,849,893
Transcript Delivery System requests fulfilled [13]	2,005,688,427
"Where's My Amended Return" inquiries	10,373,018
"Where's My Refund" inquiries	416,781,832
<b>Enterprise Taxpayer Self-Assistance Participation Rate (percentage) [14]</b>	<b>96.6</b>

- [1] Online assistance is reported as visits, page views, and downloads from www.irs.gov and related hostnames. A website visit is a session that begins when a user views their first webpage and ends when the user leaves the IRS.gov domain. Users may access multiple webpages during a single visit to the IRS website; these are counted as page views. Only cookie visits and page views are counted. A download is the process of copying a file, such as a tax form or instructions, from the IRS.gov website to the user's personal device.
- [2] Represents the total count of payment settlements plus payment reversals from the Direct Pay Application. In prior years, only Direct Pay transactions for individuals were included in these counts; however, in Fiscal Year (FY) 2025, business payments as of October 18, 2025, are also included.
- [3] Taxpayers may access the Get Transcript by Mail application by visiting IRS.gov and selecting the "Get Your Tax Record" link. Taxpayers are granted access to Get Transcript by Mail after completing Secure Access eAuthentication. After successfully registering, the taxpayer may order a tax return transcript and/or a tax account transcript based on the type and year. The transcript will be delivered by mail to the address on file with the IRS.
- [4] Taxpayers may access the Get Transcript Online application by visiting IRS.gov and selecting the "Get Your Tax Record" link. Taxpayers are granted access to Get Transcript Online after completing Secure Access eAuthentication. After successfully registering, taxpayers may select available transcripts (tax return, tax account, record of account, wage and income, and/or verification of nonfiling letter) based on the type and year. Transcripts may be viewed online, printed, and/or downloaded. Multiple transcripts may be ordered in one session.
- [5] Represents the number of successful online taxpayer verifications completed. The ID Verify Web tool allows victims of identity theft who have not filed a current return to resolve issues with their accounts online; taxpayers no longer have to travel to a Taxpayer Assistance Center or call the IRS.
- [6] Represents the number of Identity Protection Personal Identification Numbers (IP PINs) issued online only. Additional IP PINs were issued through other means; see Table 2-1 for information on all IP PINs issued.
- [7] Represents the number of transcript requests received electronically from registered participants. The Income Verification Express Service (IVES) allows third- or fourth-party businesses (participants) to send requests for transcripts electronically for income verification purposes.
- [8] Represents the number of interactions completed using the Interactive Tax Assistant (ITA). The ITA is a tax law resource that takes taxpayers through a series of questions and provides answers to their tax law questions.
- [9] Includes the number of users who opened the IRS2GO mobile application at least once during the fiscal year.
- [10] Represents the count of sessions of authorized users who accessed the Individual Online Account (IOLA) application. Taxpayers may access their IOLA to view balance due information, to make and schedule payments, set up short-term or long-term payment plans, view payment history, access tax records, view digital copies of notices and letters, and approve tax professional authorizations.
- [11] Includes the number of individual and business installment agreements established or revised online. It also includes the number of short-term extensions (30, 60, and 120 days) and the number of agreements that required the taxpayer to pay the balance immediately. For information on all Installment Agreements, see Table 4-1.
- [12] Represents the number of Tax Withholding Estimator tool completion events. A change in methodology was made during FY 2024, which excludes sessions where users generated results but did not download the Form W-4.
- [13] The Transcript Delivery System enables authorized tax practitioners to order tax accounts, tax return transcripts, and other tax information for their business and individual clients. Requests are returned to the practitioner's computer through a secure online connection within minutes of the request. Beginning in FY 2017, the count changed from counting requests received to actual requests delivered or resolved. The change was made to be consistent with other transcript applications offered.
- [14] The percentage of taxpayers using self-assistance tools for their service needs. Beginning in FY 2017, the IRS replaced the Taxpayer Self-Assistance Rate with a new metric, Enterprise Taxpayer Self-Assistance Participation Rate. The new metric includes established self-service channels such as Where's My Refund, Online Employer Identification Number applications, Interactive Tax Assistant, Where's My Amended Return, Get Transcript Online or by Mail, IRS Data Retrieval Tool, Transcript Delivery System, Income Verification Express Service, electronic payments, online payment agreements, and automated calls to the IRS. The metric demonstrates the IRS's progress toward providing more service options and taxpayers' adoption of self-assistance. As new self-assistance applications are provided to the public, they will be added to the methodology.

NOTE: The IRS Video Portal and IRS Data Retrieval Tool were discontinued in FY 2024.

SOURCES: Online Services, IRS.gov; Taxpayer Services, Operations Support, Program Management Office.

**Table 2-3. Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2025**

Type of primary issue and relief	Number	Percentage of total
<b>Taxpayer Advocate Service cases received, top fifteen receipts by type of primary issue [1]:</b>		
<b>Total</b>	<b>229,760</b>	<b>100.0</b>
Processing Amended Return	38,381	16.7
Pre-Refund Wage Verification Hold	34,517	15.0
Returned/Stopped Refunds	13,710	6.0
Identity Theft	10,897	4.7
Decedent Account Refunds	8,539	3.7
Lost or Stolen Refund	7,463	3.2
Taxpayer Protection Program Issues [2]	7,252	3.2
Closed Underreporter Program	5,985	2.6
Other Collection Issues	5,836	2.5
Missing/Incorrect Payments	5,426	2.4
Unable to Pay (currently not collectible)	5,195	2.3
Processing Original Return	5,158	2.2
Installment Agreements	4,162	1.8
Math Error	4,154	1.8
IRS Offset	4,145	1.8
All Others	68,940	30.0
<b>Taxpayer Advocate Service cases closed, by type of relief [1]:</b>		
<b>Total</b>	<b>241,546</b>	<b>100.0</b>
<b>Relief provided to taxpayer, total</b>	<b>171,086</b>	<b>70.8</b>
Taxpayer Assistance Order issued [3]	267	0.1
No Taxpayer Assistance Order issued [3]	170,819	70.7
Full relief	148,655	61.5
Individual taxpayer issue [4, 8]	145,533	60.3
Systemic issue [5, 8]	3,122	1.3
Partial relief	22,164	9.2
Individual taxpayer issue [4, 8]	21,683	9.0
Systemic issue [5, 8]	481	0.2
<b>No relief provided to taxpayer, total</b>	<b>70,460</b>	<b>29.2</b>
Taxpayer Assistance Order rescinded [3]	29	[6]
No Taxpayer Assistance Order issued [3]	70,431	29.2
No response from taxpayer	33,210	13.7
Full relief already provided by IRS [7]	22,075	9.1
Taxpayer withdrew application for assistance	2,604	1.1
Hardship not related to revenue laws	884	0.4
Hardship not validated	885	0.4
Tax law precluded relief	3,693	1.5
All others	7,080	2.9

[1] This table displays the total number of cases received by the Taxpayer Advocate Service (TAS) in Fiscal Year (FY) 2025 as well as the top 15 types of primary issues. TAS cases can have more than one issue but they are categorized by their primary issue. TAS generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance, direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence), practitioners, and congressional office referrals. In FY 2025, of the 229,760 TAS case receipts, 46,099 receipts, or 20% of all receipts, were from congressional offices. From FY 2000 through FY 2019, TAS congressional receipts averaged 7% of all cases received. However, due to an increased backlog because of the effects of the COVID-19 pandemic, more taxpayers reached out to their congressional representatives, who in turn contacted TAS to address the taxpayers' issues with the IRS.

[2] Includes cases detected through the Taxpayer Protection Program process as potential stolen identity returns.

[3] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the Internal Revenue laws are being administered if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. In the majority of cases, TAS can resolve taxpayers' issues without issuing TAOs. A TAO may be issued in one fiscal year and closed in another.

[4] An individual taxpayer issue is a single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[5] A systemic issue may result in a change or modification to an established IRS procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[6] Less than 0.05%.

[7] Another IRS division provided relief before TAS intervention. Due to a system change, this metric was renamed from "No relief provided by Taxpayer Advocate Service".

[8] Due to a system change, TAS no longer tracks Individual Issue Relief and Systemic Issue Relief separately as of August 2025.

**NOTES:**

Cases may be received in one fiscal year and closed in another.

Detail may not add to totals because of rounding.

The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS, protects taxpayers' rights under the Taxpayer Bill of Rights, and recommends changes that will prevent the problems.

SOURCE: Taxpayer Advocate Service, Technical Analysis & Guidance.

More information can be found at: [Taxpayer Advocate Service](#).

**Table 2-4. Closures of Applications for Tax-Exempt Status, by Organization Type and Internal Revenue Code Section, Fiscal Year 2025**

Type of organization, Internal Revenue Code Section	Closures of applications for tax-exempt status [1]			
	Total	Approved	Disapproved	Other [2]
	(1)	(2)	(3)	(4)
<b>Tax-exempt organizations and other entities, total [3]</b>	<b>145,202</b>	<b>128,642</b>	<b>149</b>	<b>16,411</b>
<b>Section 501(c) by subsection, total</b>	<b>145,162</b>	<b>128,630</b>	<b>148</b>	<b>16,384</b>
(1) Corporations organized under Act of Congress	d	0	0	d
(2) Title-holding corporations	130	114	0	16
(3) Religious, charitable, and similar organizations [4]	137,543	121,913	117	15,513
(4) Social welfare organizations	2,083	1,770	13	300
(5) Labor and agriculture organizations	592	526	d	d
(6) Business leagues	1,558	1,392	8	158
(7) Social and recreation clubs	1,640	1,451	7	182
(8) Fraternal beneficiary societies	353	314	d	d
(9) Voluntary employees' beneficiary associations	80	73	0	7
(10) Domestic fraternal beneficiary societies	234	211	0	23
(12) Benevolent life insurance associations	96	89	0	7
(13) Cemetery companies	271	263	0	8
(14) State-chartered credit unions	9	d	0	d
(15) Mutual insurance companies	3	d	0	d
(16) Cooperative organizations to finance crop operations	d	d	0	0
(17) Supplemental unemployment benefit trusts	d	d	0	0
(19) Veterans' organizations	536	476	0	60
(25) Holding companies for pensions and other entities	28	25	0	3
(29) Qualified nonprofit health insurance issuers	d	0	0	d
<b>Section 501(d) Religious and apostolic associations</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>27</b>
<b>Section 521 Farmers' cooperatives</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>0</b>

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

- [1] Reflects all case closures of applications for the Exempt Organizations function. These include not only initial applications for tax-exempt status, but also other determinations, such as public charity and private foundation status determinations, advance approval of scholarship grant procedures, and group determinations of tax-exempt status.
- [2] Includes applications withdrawn by organizations, applications that did not include the required information, incomplete applications, IRS correction disposals, and others.
- [3] No applications were closed for teacher's retirement fund associations (Section 501(c)(11)), employee-funded pension trusts (Section 501(c)(18)), black lung benefit trusts (Section 501(c)(21)), withdrawal liability payment fund (Section 501(c)(22)), veterans' associations founded prior to 1880 (Section 501(c)(23)), state-sponsored high-risk health insurance (Section 501(c)(26)), state-sponsored workers' compensation reinsurance organizations (Section 501(c)(27)), and the National Railroad Retirement Investment Trust (Section 501(c)(28)). Tax-exempt status for legal services organizations (Section 501(c)(20)) was revoked effective June 20, 1992; tax-exempt status for trusts described in Section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (Section 501(c)(24)) was repealed in 2006.
- [4] Includes private foundations and nonexempt charitable trusts (Section 4947(a)(1)). Not all organizations described in Section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in Section 509(a)) that have normal gross receipts in each taxable year of not more than \$5,000. In addition, organizations may be recognized as tax-exempt under Section 501(c)(3) without filing an application if they are included in a group exemption letter given to an affiliated parent organization.

**NOTE:**

Organizations that meet the requirements of Internal Revenue Code Section 501(a) are exempt from federal income taxation. Organizations may request a determination regarding recognition of their tax-exempt status by completing and submitting the appropriate application form. Information regarding the requirements for recognition of exemption and the forms used to request a determination can be found in Publication 557, Tax-Exempt Status for Your Organization, and Revenue Procedure 2022-5.

SOURCE: Tax Exempt and Government Entities.

**Table 2-5. Receipts of Form 8976, Notices of Intent To Operate Under Section 501(c)(4), Fiscal Year 2025**

Type of notification	Notices of intent to operate under Section 501(c)(4)		
	Total received [1]	Acknowledged	Rejected [2]
	(1)	(2)	(3)
<b>Notice of Intent To Operate Under Section 501(c)(4), Form 8976 [3]</b>	<b>3,260</b>	<b>3,231</b>	<b>393</b>

[1] Includes notifications received, but not yet acknowledged or rejected. The number of notices acknowledged and rejected may also include notices received in the prior fiscal year.

[2] Examples of notices that would be rejected include notices from organizations not required to file Form 8976 (e.g., organizations that filed Form 990, Return of Organization Exempt from Income Tax, Form 990-EZ, Short Form Return of Organization Exempt from Income Tax, or Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or Form 990-EZ, or Form 1024, Application for Recognition of Exemption Under Section 501(a), on or before July 8, 2016, or organizations already exempt under other Internal Revenue Code subsections) or where the IRS cannot confirm an organization's Employer Identification Number.

[3] The Protecting Americans from Tax Hikes (PATH) Act of 2015 instituted Internal Revenue Code Section 506, which requires an organization to notify the IRS of its intent to operate as a Section 501(c)(4) organization within 60 days of formation. These organizations (civic leagues, organizations operated exclusively to promote social welfare, and local associations of employees) notify the IRS by electronically submitting Form 8976, Notice of Intent To Operate Under Section 501(c)(4), along with the appropriate user fee. Submission of the Form 8976 does not constitute a request for a determination letter for recognition as tax exempt under 501(c)(4) nor is the acknowledgment of receipt of an organization's Form 8976 a determination of tax-exempt status by the IRS. An organization that submits a notification on Form 8976 has the option to subsequently request a determination of tax-exempt status by filing Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code. Organizations that intend to operate as Section 501(c)(4) organizations are also required to file Form 990, Form 990-EZ, or Form 990-N.

SOURCE: Tax Exempt and Government Entities.

**Table 2-6. Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts, Fiscal Year 2025**

Type of organization, Internal Revenue Code Section	Number of organizations
<b>Tax-exempt organizations, nonexempt charitable trusts, and split-interest trusts, total</b>	<b>2,068,741</b>
<b>Recognized Section 501(c) by subsection, total [1]</b>	<b>1,916,367</b>
(1) Corporations organized under Act of Congress	753
(2) Title-holding corporations	4,051
(3) Religious, charitable, and similar organizations [2]	1,596,231
(4) Social welfare organizations	69,617
(5) Labor and agriculture organizations	43,580
(6) Business leagues	57,916
(7) Social and recreation clubs	46,735
(8) Fraternal beneficiary societies	35,127
(9) Voluntary employees' beneficiary associations	5,386
(10) Domestic fraternal beneficiary societies	14,486
(12) Benevolent life insurance associations	5,381
(13) Cemetery companies	9,643
(14) State-chartered credit unions	1,399
(15) Mutual insurance companies	571
(17) Supplemental unemployment compensation trusts	82
(19) Veterans' organizations	24,848
(25) Holding companies for pensions and other entities	512
Other 501(c) subsections [3]	49
<b>Recognized Section 501(d) Religious and apostolic associations</b>	<b>239</b>
<b>Section 527 Political organizations</b>	<b>49,048</b>
<b>Nonexempt charitable trusts and split-interest trusts</b>	<b>103,087</b>

[1] The number of organizations, by 501(c) subsections, includes organizations that applied for and received recognition of tax-exempt status, or that are exempt by virtue of a tax treaty.

[2] Includes private foundations and organizations that are recognized as tax-exempt under Section 501(c)(3) without filing an application because they are included in a group exemption letter given to an affiliated parent organization. Not all organizations described in Section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in Section 509(a)) that have normal gross receipts in each taxable year of not more than \$5,000. Section 501(c)(3) organizations that have not applied for recognition of tax-exempt status are not included in this number.

[3] Includes teachers' retirement funds (Section 501(c)(11)), corporations organized to finance crop operations (Section 501(c)(16)), employee-funded pension trusts (Section 501(c)(18)), black lung benefit trusts (Section 501(c)(21)), veterans' associations founded prior to 1880 (Section 501(c)(23)), trusts described in Section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (Section 501(c)(24)), state-sponsored high-risk health insurance organizations (Section 501(c)(26)), state-sponsored workers' compensation reinsurance organizations (Section 501(c)(27)), and qualified nonprofit health insurance issuers (Section 501(c)(29)). Tax-exempt status for legal services organizations (Section 501(c)(20)) was revoked effective June 20, 1992; tax-exempt status for trusts described in Section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (Section 501(c)(24)) was repealed in 2006.

SOURCE: Tax Exempt and Government Entities.

**Table 2-7. Determination Letters Issued on Employee Retirement Plans, by Type and Disposition of Plan, Fiscal Year 2025**

Disposition of plan, number of plans and number of employees	Defined benefit plans [1]			Defined contribution plans [2]				
	Total	Traditional [3]	Hybrid/ PEP [4]	Total	Section 401(k) [5]	ESOP [6]	Profit- sharing [7]	Other [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total:</b>								
Number of qualified plans [9]	1,011	638	373	922	163	582	147	30
<b>Initial qualifications:</b>								
Number of qualified plans	314	179	135	618	38	446	111	23
Number of participating employees [10]	326,634	278,016	48,618	350,251	57,889	80,249	9,018	203,095
<b>Amendments:</b>								
Number of qualified plans	110	60	50	31	d	13	0	d
Number of participating employees [10]	49,613	4,256	45,357	411,012	175,093	235,908	0	11
<b>Terminations:</b>								
Number of qualified plans	587	399	188	273	d	123	36	d
Number of participating employees [10]	102,864	69,162	33,702	30,760	1,419	8,678	2,343	18,320

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

- [1] A defined benefit plan is a retirement plan that does not maintain individual account balances that reflect the accrued benefits of each plan participant. Instead, the accrued benefits are determined by a formula stated in the plan.
- [2] A defined contribution plan is a retirement plan that provides an individual account for each participant. Benefits are based solely on amounts contributed to the participant's account and any earnings on these contributions.
- [3] A traditional defined benefit plan is a retirement plan that does not maintain individual account balances (unlike Hybrid/PEP) that reflect the accrued benefits of each plan participant. Instead, the accrued benefits are determined by a formula stated in the plan.
- [4] The types of plans in the hybrid/PEP include cash balance plans, pension equity plans (PEP), and any other nonallocable or nonspecified plans. A cash balance plan is a defined benefit plan under which the benefit formula is expressed as the current balance of a hypothetical account maintained for the participant. A PEP is a defined benefit plan under which the benefit formula is expressed as the value of an accumulated percentage of the participant's final average compensation.
- [5] A 401(k) plan is a retirement plan in which employees may make salary deferral (salary reduction) contributions on a post-tax and/or pretax basis. Employers may make matching or nonelective contributions to the plan on behalf of eligible employees and may also add a profit-sharing feature to the plan.
- [6] There are two types of employee stock ownership plans (ESOPs): a "leveraged" employee stock ownership plan and a "nonleveraged" employee stock ownership plan. A leveraged ESOP is a retirement plan in which a company leverages its credit to borrow money to fund the retirement plan. The company uses the borrowed funds to purchase shares from the company's treasury for the retirement plan and makes annual contributions to repay the original loan. A nonleveraged ESOP is a retirement plan in which a company contributes either cash to purchase outstanding shares of company stock or contributes a certain amount of shares from the company's treasury to employee accounts.
- [7] A profit-sharing plan is a retirement plan that gives employees a share in the profits of the company. Contributions to employee retirement accounts are determined as a percentage of annual company profits.
- [8] Other plans are defined contribution plan types not included in this table. In Fiscal Year (FY) 2025, these were money purchase plans, stock bonus plans, and 403(b) plans. A money purchase retirement plan is a retirement plan under which employer contributions are based on a fixed percentage of compensation; contributions are required every year, regardless of earnings and profits. A stock bonus plan is a retirement plan that is funded by employer contributions of corporate stock. A 403(b) plan (also called a tax-sheltered annuity or TSA plan) is a retirement plan offered by public schools and certain 501(c)(3) tax-exempt organizations.
- [9] Reflects retirement plans for which IRS issued determination letters. Regardless of plan type, all plans in this table also satisfied the qualification requirements of federal pension law. No adverse determination letters were issued in FY 2025.
- [10] Totals may be overstated to the extent that employees who participate in more than one plan may be counted more than once.

NOTE: The determination letter application process is voluntary; if and when employers decide to file can cause significant differences in the data from year to year.

SOURCE: Tax Exempt and Government Entities.

**Table 2-8. Technical Activities and Voluntary Compliance Closures, Fiscal Year 2025**

Activity	Number completed
<b>Total [1]</b>	<b>1,579</b>
<b>Technical activities:</b>	<b>514</b>
Requests for rulings [2]	78
Technical assistance [3]	56
Opinion letters on prototype plans [4]	0
Congressional correspondence [5]:	
Tax-exempt organizations	374
Employee retirement plans	6
<b>Voluntary compliance closures:</b>	<b>1,065</b>
Tax-exempt bonds	7
Employee retirement plans	1,058

[1] The counts provided pertain to employee retirement plans except where noted.

[2] Includes only closures of the requests for rulings over which the Employee Plans program has authority. See Table 5-1 for Tax Exempt and Government Entities letter rulings issued by Associate Chief Counsel (Employee Benefits, Exempt Organization and Employment Taxes).

[3] Includes assistance provided to other IRS business operating divisions, Associate Chief Counsel and Division Counsel, Department of Treasury, Department of Labor, and Pension Benefit Guaranty Corporation, among others.

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

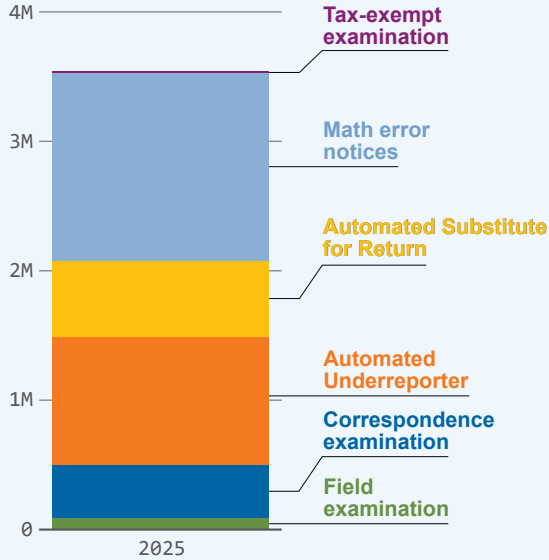
[5] Includes inquiries from members of Congress and their staff addressed to the Tax Exempt and Government Entities Commissioner or the function-specific directors.

SOURCE: Tax Exempt and Government Entities.



## Compliance Activities, Fiscal Year 2025

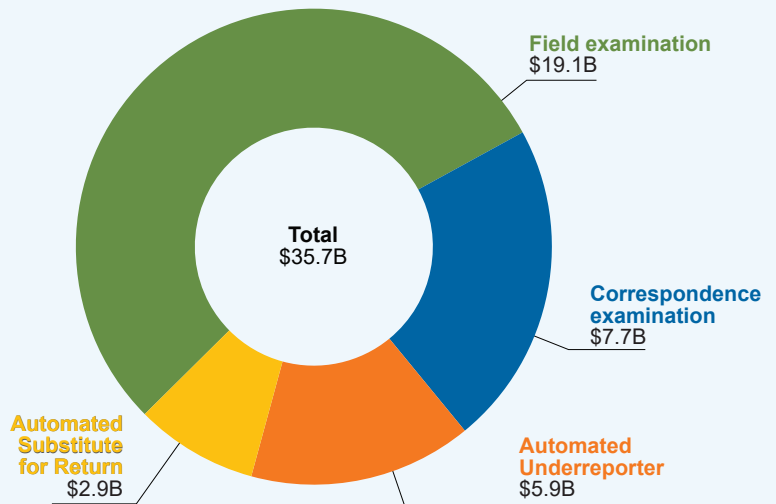
### Number of activities



NOTE: Detail may not add to total due to rounding.

SOURCE: 2025 IRS Data Book Tables 3-2, 3-5, 3-8, and 3-9

### Recommended additional tax and assessments



## Compliance Presence

This section of the IRS *Data Book* highlights the IRS's compliance efforts. Examinations (audits) of most types of tax returns, information reporting and verification, math error notices, and criminal investigations are critical tools to determine if income, expenses, and credits are being accurately reported and to identify and resolve taxpayer errors and to identify fraud. These tools ensure the IRS has a presence across all types of taxpayers, for all income and asset levels.

For the past decade, the IRS has seen an increase in the number and complexity of returns filed paired with a decrease in resources available for examinations. The Service is constantly adapting and improving its processes to identify errors, detect fraudulent activity, and ensure resources are allocated as efficiently and effectively as possible. While the IRS accepts most

returns as filed, some are selected for examination using various methods, including random sampling and computerized screening. IRS examinations are conducted through the mail (correspondence) or face-to-face (field).

The IRS also offers programs that encourage a more proactive approach to ensuring tax compliance for large and international businesses. Tax certainty programs, including the Advance Pricing Agreement Program and the Compliance Assurance Process Program, help taxpayers improve their federal tax compliance via cooperation with the IRS prior to the filing of tax returns.

The IRS gathers independent information about income received and taxes withheld from information returns, such as Forms W-2 and 1099 filed by employers and other third parties. The

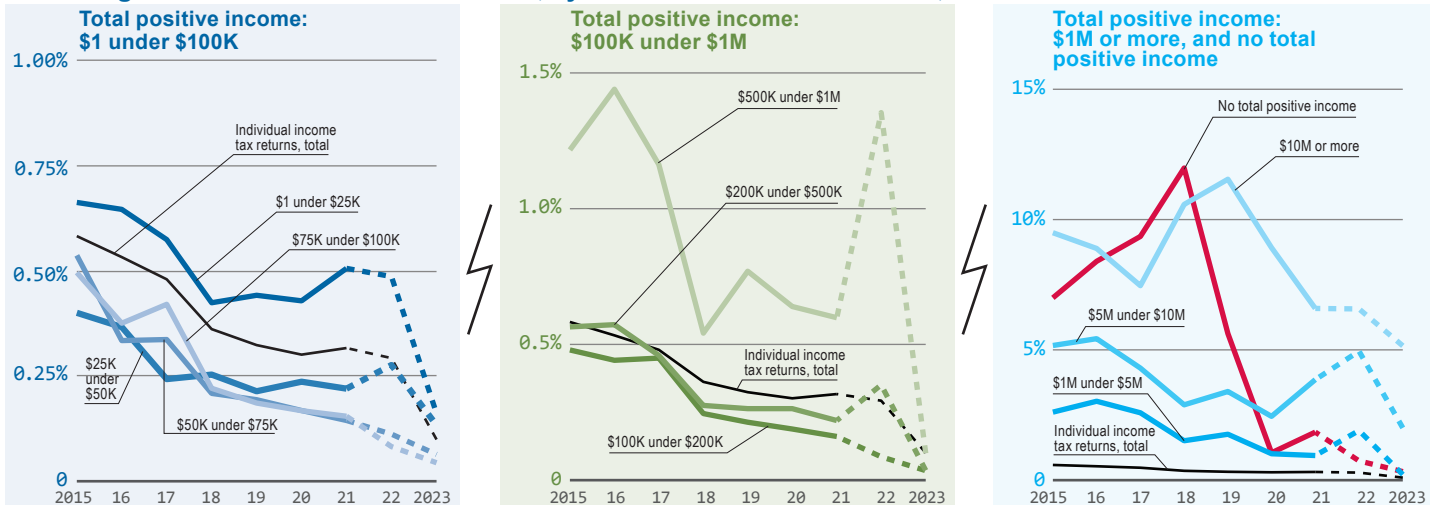
IRS uses this information to verify self-reported income and tax on returns filed by taxpayers. With its Automated Underreporter Program, the IRS matches these information returns to tax returns and contacts taxpayers to resolve discrepancies. In the Automated Substitute for Return Program, the IRS uses information returns from third parties to identify nonfilers; construct tax returns for certain nonfilers based on that third-party information; and assess tax, interest, and penalties based on the substitute returns. To further verify the accuracy of reported information, the IRS also checks for mathematical and clerical errors before refunds are paid.

IRS's Criminal Investigation function conducts investigations of alleged criminal violations of the tax code and related financial statutes, which may in turn lead to prosecution, fines, and imprisonment.

### Highlights of the Data

- For all returns filed for Tax Years (TY) 2015 through 2023, the IRS has examined 0.36% of individual returns filed and 0.57% of corporation returns filed, as of the end of Fiscal Year (FY) 2025 ([Table 3-1](#)).
- The IRS has examined the returns of 7.9% of taxpayers filing individual returns reporting total positive income of \$10 million or more for TYs 2015 through 2023, as of the end of FY 2025 ([Table 3-1](#)).

Percentage of Individual Returns Examined, by Size of Total Positive Income, Tax Years 2015–2023



NOTE: Represents total returns (closed and in-process) examined for each classification, as a percentage of the total number of returns filed for the tax year for that classification. Percentages for recent tax years (dashed segments) may increase as additional examinations are opened, as these returns are still within the statute of limitations.  
 SOURCE: 2025 IRS Data Book Table 3-1

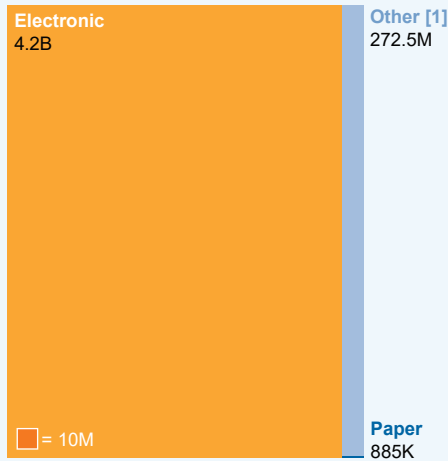
Number of Returns Examined, Fiscal Years 2021–2025



SOURCE: Selected IRS Data Books, Table 3-2

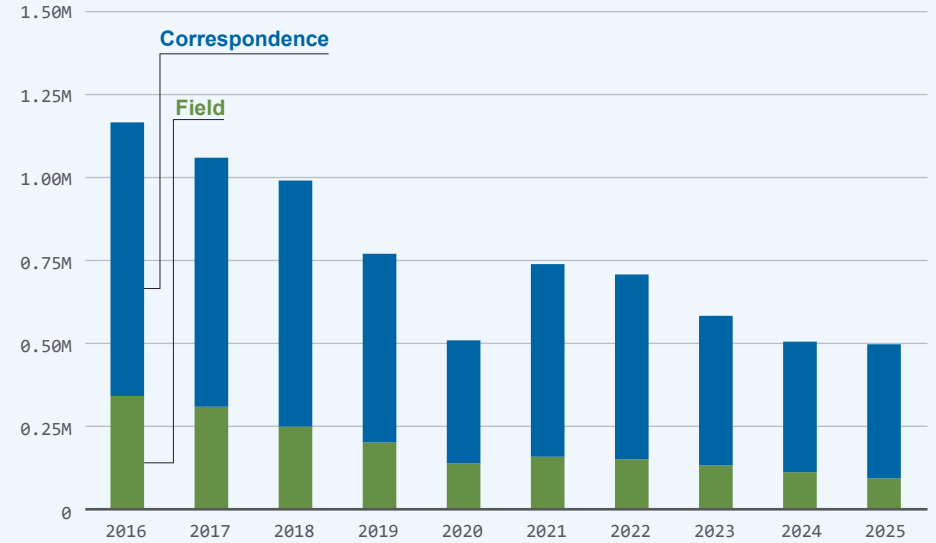
- The exam coverage rate for TY 2021 (the most recent year outside the statute of limitations period) of individual taxpayers reporting total positive income (TPI) of \$10 million or more was 6.6%. The rate for taxpayers with TPI of \$5 million–\$10 million was 3.9%, and 0.9% for those with TPI of \$1 million–\$5 million (Table 3-1).
- In FY 2025, the IRS closed 497,621 tax return audits, resulting in \$26.8 billion in recommended additional tax (Table 3-2).
- Of these closed examinations, 12,192 taxpayers, or 2.5%, did not agree with the IRS examiner’s determination, resulting in an unagreed recommended additional tax of \$12.6 billion (Table 3-2).
- In FY 2025, 19.0% of exams were conducted in the field, yielding \$19.1 billion in additional recommended tax (Table 3-2).
- The remaining 81.0% of audits were conducted via correspondence, resulting in more than \$7.7 billion of additional recommended tax (Table 3-2).
- In FY 2025, 20,892 examinations protected a total of more than \$10.7 billion in refund payments, of which \$10.6 billion came from field examinations and \$104.3 million from correspondence examinations (Table 3-3).
- In FY 2025, there were 16,158 examinations resulting in refunds to the taxpayer, totaling \$10.4 billion. Of this, \$7.8 billion was refunded to corporations (Table 3-4).
- The IRS examined 7,914 tax-exempt organization, employee retirement plan, government entity, tax-exempt bond, and related taxable returns in FY 2025 (Table 3-5).
- In FY 2025, 144 Advance Pricing Agreements were executed, 79.9% of which were bilateral in nature (Table 3-6).
- A total of 119 corporate taxpayers participated in the TY 2025 Compliance Assurance Process Program during FY 2025 (Table 3-7).
- The IRS closed 987,460 cases under the Automated Underreporter Program in FY 2025, resulting in \$5.9 billion in additional assessments. The IRS closed 592,773 cases under its Automated Substitute for Return Program, resulting in \$2.9 billion in additional assessments (Table 3-8).
- The IRS received 4.5 billion third-party information returns in FY 2025; of these, 93.9% were filed electronically (Table 3-8).
- For TY 2024 individual income tax returns processed during FY 2025,

**Number of Information Returns Received, by Type, Fiscal Year 2025**



[1] Includes forms processed by the Social Security Administration.  
SOURCE: 2025 IRS Data Book Table 3-8

**Number of Returns Examined, by Examination Type, Fiscal Years 2016–2025**



SOURCE: Selected IRS Data Books, Table 3-2

the two most common math error types were related to Adjusted Gross/Taxable Income Amount, which made up 25.6% of total math errors, and Tax Calculation/Other Taxes, which accounted for 24.2%. The most common type of error for TY 2023 and prior-year returns processed in FY 2025 was errors related to the Recovery Rebate Credit, making up 31.8% of the total (Table 3-9).

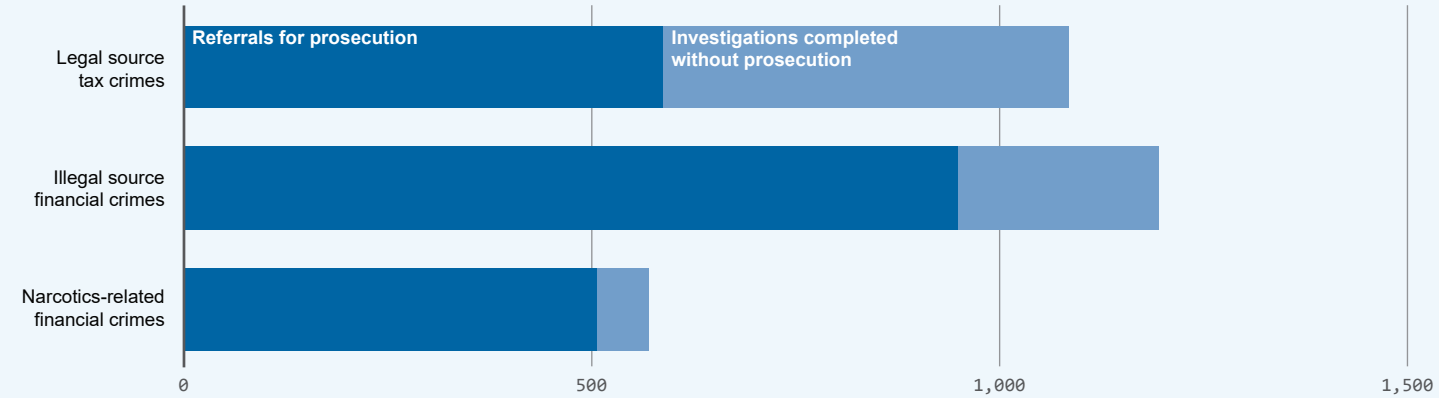
sent 951,789 notices to taxpayers for nearly 1.2 million math errors identified. For TY 2023 and prior-year returns, 488,539 notices were sent for 587,410 math errors identified (Table 3-9).

income or threats to the tax system; 1,195 illegal-source financial crime cases, which relate to proceeds derived from unlawful sources such as money laundering; and 570 narcotics-related financial crime cases, which involve investigating narcotics-related tax and money-laundering crimes. These cases are often investigated in cooperation with the Justice Department and other law enforcement agencies (Table 3-10).

- For these TY 2024 returns, the IRS

- In FY 2025, the IRS completed 2,850 criminal investigations in three areas—1,085 legal-source tax crime cases, which involve activities, industries, and occupations that generate legitimate

**Number of Criminal Investigations Completed, by Type, Fiscal Year 2025**



SOURCE: 2025 IRS Data Book Table 3-10

**Table 3-1. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2015–2023**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2023†					
	All returns filed for Tax Year 2023 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns, total</b>	<b>211,253,861</b>	<b>126,222</b>	<b>45,484</b>	<b>[6]</b>	<b>10,856</b>	<b>1,082,938</b>
<b>Individual income tax returns, total</b>	<b>160,934,651</b>	<b>119,805</b>	<b>39,461</b>	<b>0.1</b>	<b>10,010</b>	<b>788,574</b>
Size of total positive income [7]:						
No total positive income	964,115	1,087	2,065	0.3	42	39,207
\$1 under \$25,000	39,730,822	52,457	11,522	0.2	3,847	268,377
\$25,000 under \$50,000	36,184,914	38,345	9,843	0.1	2,997	233,996
\$50,000 under \$75,000	24,596,896	11,460	4,245	0.1	742	73,362
\$75,000 under \$100,000	16,133,400	5,083	2,001	[8]	461	32,728
\$100,000 under \$200,000	28,469,184	7,421	2,796	[8]	831	53,260
\$200,000 under \$500,000	11,633,274	2,115	2,069	[8]	521	28,059
\$500,000 under \$1,000,000	1,957,595	831	1,002	0.1	222	18,263
\$1,000,000 under \$5,000,000	836,921	634	1,182	0.2	186	19,449
\$5,000,000 under \$10,000,000	58,288	220	950	2.0	94	10,445
\$10,000,000 or more	36,697	145	1,747	5.2	64	11,428
International returns [9]	332,545	7	39	[8]	3	0
Returns with earned income tax credit [10]	24,439,936	70,283	8,607	0.3	6,618	423,736
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>1,575,851</b>	<b>584</b>	<b>1,719</b>	<b>0.1</b>	<b>272</b>	<b>24,147</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	348,190	69	224	0.1	11	2,741
\$1 under \$250,000	614,796	166	235	0.1	43	5,751
\$250,000 under \$1,000,000	270,334	107	159	0.1	46	3,042
\$1,000,000 under \$5,000,000	189,329	61	113	0.1	23	1,220
\$5,000,000 under \$10,000,000	41,430	7	27	0.1	d	[12]
\$10,000,000 under \$50,000,000	48,540	56	254	0.6	44	1,674
\$50,000,000 under \$100,000,000	10,116	24	121	1.4	21	5,018
\$100,000,000 under \$250,000,000	8,535	24	85	1.3	18	2,531
\$250,000,000 under \$500,000,000	4,213	d	d	1.5	d	142
\$500,000,000 under \$1,000,000,000	2,937	d	d	2.4	d	0
\$1,000,000,000 under \$5,000,000,000	3,442	20	178	5.8	19	0
\$5,000,000,000 under \$20,000,000,000	1,096	21	87	9.9	20	0
\$20,000,000,000 or more	570	25	100	21.9	21	2,028
Form 1120-C returns [13]	8,390	0	d	[8]	0	0
Form 1120-F returns [14]	23,933	0	d	[8]	0	0
<b>Partnership returns [15]</b>	<b>4,575,280</b>	<b>28</b>	<b>544</b>	<b>[8]</b>	<b>20</b>	<b>N/A</b>
<b>S corporation returns [16]</b>	<b>5,440,879</b>	<b>143</b>	<b>915</b>	<b>[8]</b>	<b>49</b>	<b>N/A</b>
<b>Estate and trust income tax returns [17]</b>	<b>3,091,353</b>	<b>d</b>	<b>d</b>	<b>[8]</b>	<b>0</b>	<b>0</b>
<b>Estate tax returns [18]</b>	<b>27,040</b>	<b>16</b>	<b>76</b>	<b>0.3</b>	<b>8</b>	<b>387</b>
<b>Gift tax returns</b>	<b>305,484</b>	<b>d</b>	<b>d</b>	<b>[8]</b>	<b>7</b>	<b>164</b>
<b>Employment tax returns</b>	<b>34,233,381</b>	<b>3,651</b>	<b>2,092</b>	<b>[8]</b>	<b>190</b>	<b>100,139</b>
<b>Excise tax returns [19]</b>	<b>1,402,486</b>	<b>1,978</b>	<b>562</b>	<b>0.2</b>	<b>300</b>	<b>169,527</b>
<b>Other taxable returns [20]</b>	<b>[6]</b>	<b>0</b>	<b>9</b>	<b>[6]</b>	<b>0</b>	<b>0</b>
<b>Other nontaxable returns [21]</b>	<b>[6]</b>	<b>0</b>	<b>31</b>	<b>[6]</b>	<b>0</b>	<b>N/A</b>

Footnotes at end of table.

**Table 3-1. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2015–2023—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2022†					
	All returns filed for Tax Year 2022 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns, total</b>	<b>212,688,164</b>	<b>441,113</b>	<b>59,971</b>	<b>[6]</b>	<b>51,521</b>	<b>6,763,988</b>
<b>Individual income tax returns, total</b>	<b>161,666,477</b>	<b>421,832</b>	<b>50,781</b>	<b>0.3</b>	<b>47,358</b>	<b>5,846,307</b>
Size of total positive income [7]:						
No total positive income	1,946,923	10,639	3,804	0.7	114	467,916
\$1 under \$25,000	42,539,044	193,082	13,728	0.5	13,769	1,958,506
\$25,000 under \$50,000	36,910,750	94,558	7,388	0.3	6,153	1,108,718
\$50,000 under \$75,000	24,185,929	23,912	3,160	0.1	1,036	404,046
\$75,000 under \$100,000	15,518,078	11,004	1,731	0.1	671	195,278
\$100,000 under \$200,000	26,782,219	19,591	3,274	0.1	1,895	423,416
\$200,000 under \$500,000	10,632,180	30,411	6,825	0.4	8,603	347,155
\$500,000 under \$1,000,000	1,875,646	21,323	4,045	1.4	8,421	228,022
\$1,000,000 under \$5,000,000	839,856	12,889	3,117	1.9	4,590	225,628
\$5,000,000 under \$10,000,000	63,842	2,257	900	4.9	1,144	103,264
\$10,000,000 or more	42,191	1,759	1,014	6.6	954	379,024
International returns [9]	329,819	407	1,795	0.7	8	5,334
Returns with earned income tax credit [10]	24,086,346	180,502	422	0.8	18,746	983,178
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>1,564,896</b>	<b>2,973</b>	<b>2,197</b>	<b>0.3</b>	<b>1,494</b>	<b>173,154</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	347,995	365	345	0.2	55	19,209
\$1 under \$250,000	615,493	754	366	0.2	288	22,292
\$250,000 under \$1,000,000	268,941	527	264	0.3	189	17,439
\$1,000,000 under \$5,000,000	184,353	268	136	0.2	118	11,971
\$5,000,000 under \$10,000,000	39,908	58	50	0.3	30	927
\$10,000,000 under \$50,000,000	45,877	412	298	1.5	336	4,393
\$50,000,000 under \$100,000,000	9,670	245	127	3.8	197	13,735
\$100,000,000 under \$250,000,000	8,295	232	134	4.4	196	3,648
\$250,000,000 under \$500,000,000	4,061	14	71	2.1	13	418
\$500,000,000 under \$1,000,000,000	2,824	6	44	1.8	d	24
\$1,000,000,000 under \$5,000,000,000	3,408	27	103	3.8	21	2,286
\$5,000,000,000 under \$20,000,000,000	1045	29	125	14.7	*19	42,282
\$20,000,000,000 or more	543	36	122	29.1	25	34,531
Form 1120-C returns [13]	8,796	0	d	[8]	0	0
Form 1120-F returns [14]	23,687	0	d	[8]	0	0
<b>Partnership returns [15]</b>	<b>4,500,186</b>	<b>451</b>	<b>1,160</b>	<b>[8]</b>	<b>371</b>	<b>N/A</b>
<b>S corporation returns [16]</b>	<b>5,266,702</b>	<b>1,279</b>	<b>1,145</b>	<b>[8]</b>	<b>428</b>	<b>N/A</b>
<b>Estate and trust income tax returns [17]</b>	<b>3,077,105</b>	<b>8</b>	<b>63</b>	<b>[8]</b>	<b>0</b>	<b>512</b>
<b>Estate tax returns [18]</b>	<b>30,345</b>	<b>356</b>	<b>273</b>	<b>2.1</b>	<b>154</b>	<b>40,884</b>
<b>Gift tax returns</b>	<b>348,643</b>	<b>184</b>	<b>72</b>	<b>0.1</b>	<b>129</b>	<b>23,517</b>
<b>Employment tax returns</b>	<b>34,801,411</b>	<b>10,457</b>	<b>3,712</b>	<b>[8]</b>	<b>834</b>	<b>426,260</b>
<b>Excise tax returns [19]</b>	<b>1,432,399</b>	<b>3,448</b>	<b>454</b>	<b>0.3</b>	<b>748</b>	<b>251,962</b>
<b>Other taxable returns [20]</b>	<b>[6]</b>	<b>113</b>	<b>14</b>	<b>[6]</b>	<b>d</b>	<b>1,392</b>
<b>Other nontaxable returns [21]</b>	<b>[6]</b>	<b>12</b>	<b>100</b>	<b>[6]</b>	<b>d</b>	<b>N/A</b>

Footnotes at end of table.

**Table 3-1. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2015–2023—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2021					Recom- mended additional tax
	All returns filed for Tax Year 2021 [1]	Returns examined			Number of returns examined with no change [5]	
		Closed [2]	In process [3]	Percentage covered [4]		
	(13)	(14)	(15)	(16)	(17)	(18)
<b>All returns, total</b>	<b>212,127,659</b>	<b>544,417</b>	<b>18,191</b>	<b>[6]</b>	<b>77,722</b>	<b>9,310,125</b>
<b>Individual income tax returns, total</b>	<b>161,206,833</b>	<b>498,386</b>	<b>11,989</b>	<b>0.3</b>	<b>65,979</b>	<b>6,970,351</b>
Size of total positive income [7]:						
No total positive income	2,931,717	51,677	2,417	1.8	947	1,888,361
\$1 under \$25,000	44,983,091	225,429	2,077	0.5	34,224	2,162,318
\$25,000 under \$50,000	37,679,393	81,804	1,101	0.2	10,074	680,207
\$50,000 under \$75,000	23,132,910	34,343	557	0.2	3,407	296,177
\$75,000 under \$100,000	14,828,621	22,545	375	0.2	2,227	203,838
\$100,000 under \$200,000	24,900,466	39,391	678	0.2	4,697	373,974
\$200,000 under \$500,000	9,597,600	20,305	757	0.2	4,269	256,019
\$500,000 under \$1,000,000	1,779,838	9,858	787	0.6	2,615	168,021
\$1,000,000 under \$5,000,000	867,592	6,777	1,397	0.9	1,416	290,958
\$5,000,000 under \$10,000,000	71,862	2,317	454	3.9	919	169,622
\$10,000,000 or more	51,250	2,680	695	6.6	1,151	469,619
International returns [9]	382,493	1,260	694	0.5	33	11,237
Returns with earned income tax credit [10]	32,216,183	223,959	164	0.7	42,051	1,242,885
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>1,557,525</b>	<b>4,929</b>	<b>1,325</b>	<b>0.4</b>	<b>1,830</b>	<b>559,726</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	331,115	560	198	0.2	78	45,847
\$1 under \$250,000	632,014	1,290	123	0.2	351	45,570
\$250,000 under \$1,000,000	278,878	1,305	109	0.5	440	44,673
\$1,000,000 under \$5,000,000	176,971	731	109	0.5	347	34,038
\$5,000,000 under \$10,000,000	37,760	176	58	0.6	90	11,127
\$10,000,000 under \$50,000,000	42,316	323	126	1.1	187	19,947
\$50,000,000 under \$100,000,000	8,835	158	71	2.6	96	12,595
\$100,000,000 under \$250,000,000	7,394	175	85	3.5	111	7,172
\$250,000,000 under \$500,000,000	3,729	18	23	1.1	10	1,582
\$500,000,000 under \$1,000,000,000	2,448	23	34	2.3	15	1,537
\$1,000,000,000 under \$5,000,000,000	2,973	59	109	5.7	42	49,796
\$5,000,000,000 under \$20,000,000,000	932	53	119	18.5	31	68,924
\$20,000,000,000 or more	512	44	140	35.9	29	215,674
Form 1120-C returns [13]	8,956	d	d	[8]	d	80
Form 1120-F returns [14]	22,692	d	d	0.1	d	1,163
<b>Partnership returns [15]</b>	<b>4,467,584</b>	<b>3,845</b>	<b>1,403</b>	<b>0.1</b>	<b>3,405</b>	<b>N/A</b>
<b>S corporation returns [16]</b>	<b>5,120,552</b>	<b>5,663</b>	<b>835</b>	<b>0.1</b>	<b>2,745</b>	<b>N/A</b>
<b>Estate and trust income tax returns [17]</b>	<b>3,060,773</b>	<b>77</b>	<b>114</b>	<b>[8]</b>	<b>33</b>	<b>100,676</b>
<b>Estate tax returns [18]</b>	<b>34,367</b>	<b>856</b>	<b>48</b>	<b>2.6</b>	<b>288</b>	<b>304,566</b>
<b>Gift tax returns</b>	<b>448,155</b>	<b>486</b>	<b>49</b>	<b>0.1</b>	<b>277</b>	<b>112,746</b>
<b>Employment tax returns</b>	<b>34,798,162</b>	<b>25,097</b>	<b>2,013</b>	<b>0.1</b>	<b>1,792</b>	<b>1,076,429</b>
<b>Excise tax returns [19]</b>	<b>1,433,708</b>	<b>4,837</b>	<b>355</b>	<b>0.4</b>	<b>1,257</b>	<b>183,724</b>
<b>Other taxable returns [20]</b>	<b>[6]</b>	<b>214</b>	<b>11</b>	<b>[6]</b>	<b>108</b>	<b>1,906</b>
<b>Other nontaxable returns [21]</b>	<b>[6]</b>	<b>27</b>	<b>49</b>	<b>[6]</b>	<b>8</b>	<b>N/A</b>

Footnotes at end of table.

**Table 3-1. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2015–2023—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2020					
	All returns filed for Tax Year 2020 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total</b>	<b>208,076,471</b>	<b>538,002</b>	<b>10,143</b>	<b>[6]</b>	<b>80,009</b>	<b>10,203,545</b>
<b>Individual income tax returns, total</b>	<b>164,511,483</b>	<b>488,468</b>	<b>6,646</b>	<b>0.3</b>	<b>69,345</b>	<b>5,555,769</b>
Size of total positive income [7]:						
No total positive income	3,631,912	36,512	1,721	1.1	632	2,056,503
\$1 under \$25,000	49,787,775	213,022	316	0.4	36,957	1,102,343
\$25,000 under \$50,000	39,516,857	93,166	276	0.2	12,534	494,223
\$50,000 under \$75,000	23,041,847	38,600	158	0.2	3,570	214,390
\$75,000 under \$100,000	14,726,736	24,545	164	0.2	1,829	159,514
\$100,000 under \$200,000	23,403,399	43,662	345	0.2	3,929	315,655
\$200,000 under \$500,000	8,165,629	20,791	709	0.3	5,163	208,595
\$500,000 under \$1,000,000	1,385,407	8,104	751	0.6	2,020	152,120
\$1,000,000 under \$5,000,000	622,329	5,198	1,114	1.0	1,221	223,020
\$5,000,000 under \$10,000,000	46,254	923	210	2.4	311	87,502
\$10,000,000 or more	30,646	2,410	323	8.9	1,152	529,840
International returns [9]	152,692	1,535	559	1.4	27	12,063
Returns with earned income tax credit [10]	26,025,709	247,930	49	1.0	48,167	1,205,551
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>1,498,819</b>	<b>9,186</b>	<b>897</b>	<b>0.7</b>	<b>3,504</b>	<b>2,226,126</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	297,812	1,200	142	0.5	227	80,545
\$1 under \$250,000	630,817	*3,073	*316	0.5	1,262	92,576
\$250,000 under \$1,000,000	269,608	2,826	70	1.1	1,209	80,300
\$1,000,000 under \$5,000,000	171,930	877	64	0.5	390	56,383
\$5,000,000 under \$10,000,000	35,656	157	39	0.5	44	31,485
\$10,000,000 under \$50,000,000	38,451	203	47	0.7	68	863,704
\$50,000,000 under \$100,000,000	7,931	*90	*29	1.5	*40	12,860
\$100,000,000 under \$250,000,000	6,506	*78	*39	1.8	55	11,416
\$250,000,000 under \$500,000,000	3,276	*22	*42	2.0	24	359
\$500,000,000 under \$1,000,000,000	2,243	*30	*49	3.6	26	67,709
\$1,000,000,000 under \$5,000,000,000	2,498	139	106	9.8	59	155,892
\$5,000,000,000 under \$20,000,000,000	824	91	96	22.7	47	254,312
\$20,000,000,000 or more	451	*41	*151	43.5	37	516,560
Form 1120-C returns [13]	9,276	d	d	[8]	0	5
Form 1120-F returns [14]	21,540	31	18	0.2	*9	2,022
<b>Partnership returns [15]</b>	<b>4,645,903</b>	<b>2,150</b>	<b>955</b>	<b>0.1</b>	<b>1,793</b>	<b>N/A</b>
<b>S corporation returns [16]</b>	<b>4,892,722</b>	<b>3,183</b>	<b>406</b>	<b>0.1</b>	<b>1,026</b>	<b>N/A</b>
<b>Estate and trust income tax returns [17]</b>	<b>3,020,968</b>	<b>129</b>	<b>75</b>	<b>[8]</b>	<b>44</b>	<b>35,777</b>
<b>Estate tax returns [18]</b>	<b>33,003</b>	<b>1,118</b>	<b>7</b>	<b>3.4</b>	<b>312</b>	<b>1,281,752</b>
<b>Gift tax returns</b>	<b>253,425</b>	<b>706</b>	<b>24</b>	<b>0.3</b>	<b>403</b>	<b>76,612</b>
<b>Employment tax returns</b>	<b>27,891,847</b>	<b>28,563</b>	<b>885</b>	<b>0.1</b>	<b>2,641</b>	<b>778,564</b>
<b>Excise tax returns [19]</b>	<b>1,328,301</b>	<b>4,411</b>	<b>215</b>	<b>0.3</b>	<b>923</b>	<b>241,915</b>
<b>Other taxable returns [20]</b>	<b>[6]</b>	<b>*33</b>	<b>*9</b>	<b>[6]</b>	<b>11</b>	<b>7,029</b>
<b>Other nontaxable returns [21]</b>	<b>[6]</b>	<b>*20</b>	<b>*60</b>	<b>[6]</b>	<b>7</b>	<b>N/A</b>

Footnotes at end of table.

**Table 3-1. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2015–2023—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2019					
	All returns filed for Tax Year 2019 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns, total</b>	<b>205,411,081</b>	<b>558,712</b>	<b>9,287</b>	<b>[6]</b>	<b>68,335</b>	<b>12,010,946</b>
<b>Individual income tax returns, total</b>	<b>157,951,815</b>	<b>504,465</b>	<b>6,583</b>	<b>0.3</b>	<b>57,449</b>	<b>6,171,964</b>
Size of total positive income [7]:						
No total positive income	822,945	44,905	1,382	5.6	577	2,411,129
\$1 under \$25,000	49,276,854	217,545	174	0.4	21,597	1,237,274
\$25,000 under \$50,000	37,980,961	81,014	120	0.2	8,586	465,644
\$50,000 under \$75,000	22,635,798	42,298	112	0.2	5,264	218,510
\$75,000 under \$100,000	14,507,318	26,815	109	0.2	2,596	171,541
\$100,000 under \$200,000	22,850,934	48,376	339	0.2	6,728	350,757
\$200,000 under \$500,000	7,784,215	19,621	839	0.3	5,088	234,068
\$500,000 under \$1,000,000	1,298,420	9,012	973	0.8	2,798	165,067
\$1,000,000 under \$5,000,000	574,713	8,806	1,307	1.8	2,783	333,542
\$5,000,000 under \$10,000,000	40,191	1,130	238	3.4	329	116,886
\$10,000,000 or more	24,457	2,541	283	11.5	1,091	457,156
International returns [9]	155,009	2,402	707	2.0	*11	10,391
Returns with earned income tax credit [10]	26,738,391	211,306	33	0.8	23,174	1,035,698
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>1,523,761</b>	<b>6,263</b>	<b>748</b>	<b>0.5</b>	<b>2,215</b>	<b>2,635,437</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	306,698	707	118	0.3	130	70,063
\$1 under \$250,000	666,383	1,397	38	0.2	*465	49,140
\$250,000 under \$1,000,000	263,681	*1,315	*76	0.5	*529	48,899
\$1,000,000 under \$5,000,000	162,802	815	71	0.5	*290	50,557
\$5,000,000 under \$10,000,000	33,772	*247	*69	0.9	58	33,916
\$10,000,000 under \$50,000,000	36,409	583	37	1.7	265	54,675
\$50,000,000 under \$100,000,000	7,549	254	9	3.5	127	60,629
\$100,000,000 under \$250,000,000	6,426	*225	*33	4.1	115	25,053
\$250,000,000 under \$500,000,000	3,304	*52	*26	2.4	27	2,319
\$500,000,000 under \$1,000,000,000	2,245	90	29	5.3	25	26,084
\$1,000,000,000 under \$5,000,000,000	2,701	185	93	10.3	62	113,990
\$5,000,000,000 under \$20,000,000,000	867	141	101	27.9	61	694,409
\$20,000,000,000 or more	472	104	128	49.2	40	1,394,808
Form 1120-C returns [13]	9,415	d	d	[8]	d	485
Form 1120-F returns [14]	21,037	42	17	0.3	*11	10,408
<b>Partnership returns [15]</b>	<b>4,152,992</b>	<b>2,546</b>	<b>860</b>	<b>0.1</b>	<b>1,849</b>	<b>N/A</b>
<b>S corporation returns [16]</b>	<b>4,940,351</b>	<b>4,649</b>	<b>309</b>	<b>0.1</b>	<b>1,763</b>	<b>N/A</b>
<b>Estate and trust income tax returns [17]</b>	<b>3,067,792</b>	<b>181</b>	<b>101</b>	<b>[8]</b>	<b>40</b>	<b>30,864</b>
<b>Estate tax returns [18]</b>	<b>26,750</b>	<b>1,310</b>	<b>6</b>	<b>4.9</b>	<b>*418</b>	<b>1,942,379</b>
<b>Gift tax returns</b>	<b>248,821</b>	<b>368</b>	<b>6</b>	<b>0.2</b>	<b>168</b>	<b>148,951</b>
<b>Employment tax returns</b>	<b>32,174,998</b>	<b>32,587</b>	<b>514</b>	<b>0.1</b>	<b>2,919</b>	<b>838,565</b>
<b>Excise tax returns [19]</b>	<b>1,323,801</b>	<b>5,927</b>	<b>127</b>	<b>0.5</b>	<b>1,329</b>	<b>239,445</b>
<b>Other taxable returns [20]</b>	<b>[6]</b>	<b>379</b>	<b>5</b>	<b>[6]</b>	<b>170</b>	<b>3,342</b>
<b>Other nontaxable returns [21]</b>	<b>[6]</b>	<b>37</b>	<b>28</b>	<b>[6]</b>	<b>*11</b>	<b>N/A</b>

Footnotes at end of table.

**Table 3-1. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2015–2023—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2018					
	All returns filed for Tax Year 2018 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total</b>	<b>200,603,266</b>	<b>615,253</b>	<b>9,138</b>	<b>[6]</b>	<b>73,390</b>	<b>18,400,400</b>
<b>Individual income tax returns, total</b>	<b>153,927,628</b>	<b>549,390</b>	<b>7,018</b>	<b>0.4</b>	<b>61,962</b>	<b>9,041,569</b>
Size of total positive income [7]:						
No total positive income	688,753	80,996	1,476	12.0	734	5,276,860
\$1 under \$25,000	49,364,340	209,243	103	0.4	25,971	982,683
\$25,000 under \$50,000	36,664,872	92,743	123	0.3	11,813	479,767
\$50,000 under \$75,000	21,730,391	46,604	109	0.2	*5,543	258,954
\$75,000 under \$100,000	13,988,214	30,816	87	0.2	*3,242	206,981
\$100,000 under \$200,000	22,077,272	53,795	325	0.2	6,769	406,575
\$200,000 under \$500,000	7,377,133	19,183	1,118	0.3	3,904	261,122
\$500,000 under \$1,000,000	1,249,264	5,380	1,378	0.5	1,093	135,780
\$1,000,000 under \$5,000,000	566,107	6,797	1,763	1.5	1,678	403,811
\$5,000,000 under \$10,000,000	41,434	*950	247	2.9	217	124,786
\$10,000,000 or more	26,517	2,517	289	10.6	986	501,621
International returns [9]	153,331	*355	*12	0.2	10	2,628
Returns with earned income tax credit [10]	26,492,486	243,179	37	0.9	*31,550	1,107,956
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>1,555,943</b>	<b>8,528</b>	<b>593</b>	<b>0.6</b>	<b>2,886</b>	<b>6,347,565</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	295,294	933	90	0.3	141	90,215
\$1 under \$250,000	709,793	*1,513	*61	0.2	*491	56,141
\$250,000 under \$1,000,000	270,301	*1,684	*50	0.6	*635	57,693
\$1,000,000 under \$5,000,000	161,855	*1,319	*85	0.9	*500	53,062
\$5,000,000 under \$10,000,000	32,116	*251	*50	0.9	59	55,682
\$10,000,000 under \$50,000,000	34,428	*810	*67	2.6	362	80,386
\$50,000,000 under \$100,000,000	7,033	*378	*18	5.7	*188	35,272
\$100,000,000 under \$250,000,000	5,993	*316	*40	6.0	*164	43,749
\$250,000,000 under \$500,000,000	3,116	151	14	5.3	57	13,941
\$500,000,000 under \$1,000,000,000	2,161	149	21	7.9	41	76,097
\$1,000,000,000 under \$5,000,000,000	2,537	350	74	16.7	104	340,026
\$5,000,000,000 under \$20,000,000,000	815	213	66	34.2	*51	372,411
\$20,000,000,000 or more	451	171	111	62.5	*31	5,038,594
Form 1120-C returns [13]	9,513	d	d	0.1	d	241
Form 1120-F returns [14]	20,537	*79	*22	0.5	*37	34,055
<b>Partnership returns [15]</b>	<b>4,010,200</b>	<b>2,079</b>	<b>695</b>	<b>0.1</b>	<b>1,289</b>	<b>N/A</b>
<b>S corporation returns [16]</b>	<b>4,874,996</b>	<b>5,488</b>	<b>272</b>	<b>0.1</b>	<b>1,730</b>	<b>N/A</b>
<b>Estate and trust income tax returns [17]</b>	<b>3,086,737</b>	<b>272</b>	<b>105</b>	<b>[8]</b>	<b>59</b>	<b>13,314</b>
<b>Estate tax returns [18]</b>	<b>25,254</b>	<b>*1,153</b>	<b>*10</b>	<b>4.6</b>	<b>262</b>	<b>896,476</b>
<b>Gift tax returns</b>	<b>249,936</b>	<b>962</b>	<b>4</b>	<b>0.4</b>	<b>560</b>	<b>857,043</b>
<b>Employment tax returns</b>	<b>31,569,807</b>	<b>40,305</b>	<b>370</b>	<b>0.1</b>	<b>3,016</b>	<b>1,076,085</b>
<b>Excise tax returns [19]</b>	<b>1,302,765</b>	<b>6,837</b>	<b>60</b>	<b>0.5</b>	<b>1,593</b>	<b>156,142</b>
<b>Other taxable returns [20]</b>	<b>[6]</b>	<b>*158</b>	<b>*6</b>	<b>[6]</b>	<b>*18</b>	<b>12,206</b>
<b>Other nontaxable returns [21]</b>	<b>[6]</b>	<b>55</b>	<b>18</b>	<b>[6]</b>	<b>*11</b>	<b>N/A</b>

Footnotes at end of table.

**Table 3-1. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2015–2023—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2017					
	All returns filed for Tax Year 2017 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(37)	(38)	(39)	(40)	(41)	(42)
<b>All returns, total</b>	<b>198,945,685</b>	<b>798,181</b>	<b>14,963</b>	<b>[6]</b>	<b>98,436</b>	<b>18,335,933</b>
<b>Individual income tax returns, total</b>	<b>153,062,634</b>	<b>721,464</b>	<b>12,955</b>	<b>0.5</b>	<b>84,898</b>	<b>8,684,440</b>
Size of total positive income [7]:						
No total positive income	691,967	64,075	637	9.4	702	3,573,251
\$1 under \$25,000	51,853,559	297,528	116	0.6	34,000	1,399,477
\$25,000 under \$50,000	36,111,731	87,533	123	0.2	10,784	463,781
\$50,000 under \$75,000	21,252,437	71,432	131	0.3	7,946	344,834
\$75,000 under \$100,000	13,630,981	57,179	124	0.4	6,179	309,195
\$100,000 under \$200,000	20,929,068	93,488	507	0.4	15,135	668,948
\$200,000 under \$500,000	6,721,305	28,258	2,598	0.5	5,206	423,722
\$500,000 under \$1,000,000	1,140,173	9,392	3,853	1.2	2,093	239,938
\$1,000,000 under \$5,000,000	511,640	9,156	4,065	2.6	2,204	552,682
\$5,000,000 under \$10,000,000	36,895	1,152	434	4.3	270	109,399
\$10,000,000 or more	23,475	1,384	367	7.5	330	594,241
International returns [9]	159,403	887	0	0.6	49	4,973
Returns with earned income tax credit [10]	27,030,382	*283,855	*37	1.1	*35,712	1,261,940
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>1,593,607</b>	<b>9,985</b>	<b>526</b>	<b>0.7</b>	<b>3,455</b>	<b>6,914,544</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	292,916	1,180	73	0.4	*137	180,804
\$1 under \$250,000	749,689	1,554	72	0.2	*361	94,628
\$250,000 under \$1,000,000	273,141	1,655	51	0.6	*546	102,243
\$1,000,000 under \$5,000,000	162,403	1,233	25	0.8	*447	92,353
\$5,000,000 under \$10,000,000	30,729	*264	*11	0.9	*107	76,817
\$10,000,000 under \$50,000,000	33,032	1,296	23	4.0	*589	148,859
\$50,000,000 under \$100,000,000	6,814	*622	*13	9.3	*356	45,915
\$100,000,000 under \$250,000,000	5,881	*568	*17	10.0	*319	113,973
\$250,000,000 under \$500,000,000	3,100	284	19	9.8	140	27,856
\$500,000,000 under \$1,000,000,000	2,168	269	22	13.4	104	57,834
\$1,000,000,000 under \$5,000,000,000	2,492	446	64	20.5	153	585,336
\$5,000,000,000 under \$20,000,000,000	819	253	62	38.5	*62	730,521
\$20,000,000,000 or more	430	176	100	64.2	44	4,619,541
Form 1120-C returns [13]	9,402	*17	*0	0.2	d	15,242
Form 1120-F returns [14]	20,591	*122	*20	0.7	*62	22,621
<b>Partnership returns [15]</b>	<b>3,905,335</b>	<b>4,290</b>	<b>650</b>	<b>0.1</b>	<b>1,661</b>	<b>N/A</b>
<b>S corporation returns [16]</b>	<b>4,725,684</b>	<b>7,596</b>	<b>268</b>	<b>0.2</b>	<b>2,331</b>	<b>N/A</b>
<b>Estate and trust income tax returns [17]</b>	<b>3,090,259</b>	<b>565</b>	<b>149</b>	<b>[8]</b>	<b>103</b>	<b>11,685</b>
<b>Estate tax returns [18]</b>	<b>32,658</b>	<b>*2,093</b>	<b>*3</b>	<b>6.4</b>	<b>*444</b>	<b>1,265,165</b>
<b>Gift tax returns</b>	<b>235,893</b>	<b>605</b>	<b>7</b>	<b>0.3</b>	<b>301</b>	<b>233,540</b>
<b>Employment tax returns</b>	<b>31,031,897</b>	<b>42,948</b>	<b>270</b>	<b>0.1</b>	<b>3,070</b>	<b>1,054,006</b>
<b>Excise tax returns [19]</b>	<b>1,267,718</b>	<b>8,111</b>	<b>39</b>	<b>0.6</b>	<b>2,022</b>	<b>167,873</b>
<b>Other taxable returns [20]</b>	<b>[6]</b>	<b>176</b>	<b>d</b>	<b>[6]</b>	<b>58</b>	<b>4,679</b>
<b>Other nontaxable returns [21]</b>	<b>[6]</b>	<b>*310</b>	<b>*101</b>	<b>[6]</b>	<b>*89</b>	<b>N/A</b>

Footnotes at end of table.

**Table 3-1. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2015–2023—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2016					Recom- mended additional tax
	All returns filed for Tax Year 2016 [1]	Returns examined			Number of returns examined with no change [5]	
		Closed [2]	In process [3]	Percentage covered [4]		
	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total</b>	<b>196,088,058</b>	<b>882,100</b>	<b>13,149</b>	<b>[6]</b>	<b>99,830</b>	<b>24,876,243</b>
<b>Individual income tax returns, total</b>	<b>150,447,029</b>	<b>789,900</b>	<b>11,360</b>	<b>0.5</b>	<b>80,223</b>	<b>8,418,813</b>
Size of total positive income [7]:						
No total positive income	677,256	56,434	415	8.4	610	2,709,551
\$1 under \$25,000	52,677,494	*339,952	*161	0.6	33,581	1,602,069
\$25,000 under \$50,000	35,816,063	131,068	105	0.4	*13,213	704,565
\$50,000 under \$75,000	20,578,233	*68,611	*152	0.3	*5,868	369,255
\$75,000 under \$100,000	13,199,129	*49,437	*117	0.4	*4,636	289,793
\$100,000 under \$200,000	19,755,417	86,714	388	0.4	9,367	625,247
\$200,000 under \$500,000	6,051,639	32,339	2,299	0.6	7,220	474,047
\$500,000 under \$1,000,000	1,017,244	11,197	3,442	1.4	2,765	282,873
\$1,000,000 under \$5,000,000	449,500	9,937	3,677	3.0	2,293	561,316
\$5,000,000 under \$10,000,000	31,232	1,304	391	5.4	320	292,221
\$10,000,000 or more	18,947	1,351	333	8.9	321	502,699
International returns [9]	174,875	1,434	0	0.8	22	5,178
Returns with earned income tax credit [10]	27,382,904	330,442	11	1.2	*35,396	1,494,886
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>1,590,314</b>	<b>14,092</b>	<b>410</b>	<b>0.9</b>	<b>4,859</b>	<b>13,584,870</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	293,042	*1,706	*84	0.6	*267	198,865
\$1 under \$250,000	749,020	*2,915	*83	0.4	*876	129,424
\$250,000 under \$1,000,000	277,107	2,601	35	1.0	*872	142,764
\$1,000,000 under \$5,000,000	159,321	1,387	20	0.9	*471	124,337
\$5,000,000 under \$10,000,000	30,136	*413	*9	1.4	195	39,053
\$10,000,000 under \$50,000,000	31,895	*1,547	*20	4.9	689	105,816
\$50,000,000 under \$100,000,000	6,535	*665	*10	10.4	363	79,832
\$100,000,000 under \$250,000,000	5,669	653	d	11.6	*336	116,341
\$250,000,000 under \$500,000,000	3,091	406	19	13.7	*177	83,216
\$500,000,000 under \$1,000,000,000	2,104	374	18	18.6	*130	105,136
\$1,000,000,000 under \$5,000,000,000	2,439	623	65	28.2	211	460,075
\$5,000,000,000 under \$20,000,000,000	768	313	47	46.9	97	903,962
\$20,000,000,000 or more	410	210	64	66.8	*57	11,049,127
Form 1120-C returns [13]	9,507	d	d	0.2	d	14,013
Form 1120-F returns [14]	19,270	*165	*21	1.0	*85	32,908
<b>Partnership returns [15]</b>	<b>3,763,117</b>	<b>7,201</b>	<b>668</b>	<b>0.2</b>	<b>3,098</b>	<b>N/A</b>
<b>S corporation returns [16]</b>	<b>4,592,042</b>	<b>10,132</b>	<b>238</b>	<b>0.2</b>	<b>3,349</b>	<b>N/A</b>
<b>Estate and trust income tax returns [17]</b>	<b>3,096,382</b>	<b>*496</b>	<b>*206</b>	<b>[8]</b>	<b>135</b>	<b>68,074</b>
<b>Estate tax returns [18]</b>	<b>34,389</b>	<b>*2,774</b>	<b>*0</b>	<b>8.1</b>	<b>*553</b>	<b>1,402,213</b>
<b>Gift tax returns</b>	<b>239,785</b>	<b>1,965</b>	<b>8</b>	<b>0.8</b>	<b>995</b>	<b>389,077</b>
<b>Employment tax returns</b>	<b>31,082,200</b>	<b>45,492</b>	<b>200</b>	<b>0.1</b>	<b>4,158</b>	<b>828,100</b>
<b>Excise tax returns [19]</b>	<b>1,242,800</b>	<b>9,523</b>	<b>10</b>	<b>0.8</b>	<b>*2,387</b>	<b>174,724</b>
<b>Other taxable returns [20]</b>	<b>[6]</b>	<b>*179</b>	<b>*3</b>	<b>[6]</b>	<b>22</b>	<b>10,372</b>
<b>Other nontaxable returns [21]</b>	<b>[6]</b>	<b>294</b>	<b>97</b>	<b>[6]</b>	<b>*87</b>	<b>N/A</b>

Footnotes at end of table.

**Table 3-1. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2015–2023—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2015					
	All returns filed for Tax Year 2015 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(49)	(50)	(51)	(52)	(53)	(54)
<b>All returns, total</b>	<b>195,729,183</b>	<b>966,177</b>	<b>5,738</b>	<b>[6]</b>	<b>100,423</b>	<b>33,057,181</b>
<b>Individual income tax returns, total</b>	<b>150,675,111</b>	<b>872,542</b>	<b>4,611</b>	<b>0.6</b>	<b>80,821</b>	<b>8,793,687</b>
Size of total positive income [7]:						
No total positive income	694,606	48,369	226	7.0	682	2,140,028
\$1 under \$25,000	54,053,915	357,887	68	0.7	*30,048	1,769,441
\$25,000 under \$50,000	35,552,228	142,152	57	0.4	11,096	787,800
\$50,000 under \$75,000	20,264,175	108,633	66	0.5	*8,244	494,327
\$75,000 under \$100,000	13,055,089	64,676	60	0.5	*6,275	347,334
\$100,000 under \$200,000	19,459,447	*92,958	*253	0.5	11,913	664,374
\$200,000 under \$500,000	5,884,773	32,375	819	0.6	6,274	477,404
\$500,000 under \$1,000,000	1,011,282	11,084	1,204	1.2	2,916	291,151
\$1,000,000 under \$5,000,000	462,824	10,597	1,494	2.6	2,543	674,281
\$5,000,000 under \$10,000,000	33,774	1,518	227	5.2	*357	174,319
\$10,000,000 or more	21,149	1,818	190	9.5	*449	972,671
International returns [9]	181,849	*419	0	0.2	17	554
Returns with earned income tax credit [10]	28,081,708	329,045	d	1.2	30,015	1,580,366
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>1,626,283</b>	<b>15,395</b>	<b>305</b>	<b>1.0</b>	<b>4,999</b>	<b>21,935,005</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	288,630	*1,779	*58	0.6	*261	201,444
\$1 under \$250,000	788,271	*3,073	*72	0.4	*828	122,167
\$250,000 under \$1,000,000	281,342	*2,687	*43	1.0	*853	117,662
\$1,000,000 under \$5,000,000	158,355	*1,231	*22	0.8	352	87,017
\$5,000,000 under \$10,000,000	29,524	339	6	1.2	101	26,391
\$10,000,000 under \$50,000,000	30,944	*1,892	*11	6.1	860	144,348
\$50,000,000 under \$100,000,000	6,433	*930	*9	14.6	*484	160,230
\$100,000,000 under \$250,000,000	5,672	*801	*27	15.0	*393	172,149
\$250,000,000 under \$500,000,000	3,127	*532	*27	17.8	239	109,304
\$500,000,000 under \$1,000,000,000	2,068	431	15	21.6	*138	147,660
\$1,000,000,000 under \$5,000,000,000	2,397	667	47	29.8	191	556,626
\$5,000,000,000 under \$20,000,000,000	770	*296	*46	43.9	*55	1,523,821
\$20,000,000,000 or more	398	240	45	71.6	*42	18,465,652
Form 1120-C returns [13]	9,535	28	d	0.3	5	4,376
Form 1120-F returns [14]	18,817	*311	*14	1.7	*172	96,157
<b>Partnership returns [15]</b>	<b>3,715,187</b>	<b>8,077</b>	<b>322</b>	<b>0.2</b>	<b>3,271</b>	<b>N/A</b>
<b>S corporation returns [16]</b>	<b>4,487,336</b>	<b>9,828</b>	<b>149</b>	<b>0.2</b>	<b>2,756</b>	<b>N/A</b>
<b>Estate and trust income tax returns [17]</b>	<b>3,114,960</b>	<b>771</b>	<b>128</b>	<b>[8]</b>	<b>*122</b>	<b>83,766</b>
<b>Estate tax returns [18]</b>	<b>35,325</b>	<b>2,889</b>	<b>d</b>	<b>8.2</b>	<b>527</b>	<b>684,898</b>
<b>Gift tax returns</b>	<b>242,585</b>	<b>1,426</b>	<b>7</b>	<b>0.6</b>	<b>542</b>	<b>488,231</b>
<b>Employment tax returns</b>	<b>30,590,977</b>	<b>41,926</b>	<b>150</b>	<b>0.1</b>	<b>3,927</b>	<b>849,106</b>
<b>Excise tax returns [19]</b>	<b>1,241,419</b>	<b>12,785</b>	<b>6</b>	<b>1.0</b>	<b>*3,293</b>	<b>215,485</b>
<b>Other taxable returns [20]</b>	<b>[6]</b>	<b>*232</b>	<b>*5</b>	<b>[6]</b>	<b>19</b>	<b>7,003</b>
<b>Other nontaxable returns [21]</b>	<b>[6]</b>	<b>*366</b>	<b>*76</b>	<b>[6]</b>	<b>*141</b>	<b>N/A</b>

Footnotes on next page.

**Table 3-1. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2015–2023—Continued****Footnotes**

- †—The shaded tax years show returns still within the normal 3-year statute of limitations. Therefore, the percentage covered and recommended additional tax will increase in future years as additional examinations are completed. See Notes for additional details.
- d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.
- \*—Data preceded by an asterisk are values from the prior year Data Book, Table 17. Due to these relatively small changes from year to year, the actual Fiscal Year (FY) 2025 values cannot be shown in order to avoid potential disclosure about specific taxpayers. However, the returns filed counts, percentage covered, and recommended additional tax amounts shown are the actual FY 2025 values.
- N/A—Not applicable.
- [1] The total number of returns filed for each tax year is derived from multiple sources. Therefore, some counts may change year to year while others will not. The return counts for individual, corporation (except for 1120-C), partnership, and gift tax returns are from official published IRS statistics; these counts will not change over time. The return counts for 1120-C, estate and trust income, estate, employment, and excise tax returns are from IRS databases and will be updated each year. These fields include all returns filed for the specified tax year as of December 31, 2025.
- [2] Includes examinations that were closed as of September 30, 2025. During the course of an examination, additional related returns within the statute of limitations may require examination; these related return closures are counted by the appropriate tax year and form type. Represents a distinct count of taxpayers by tax year and form type.
- [3] Includes examinations that are in an open examination status. During the course of an examination, additional related returns within the statute of limitations may require examination; these related return examinations are counted by the appropriate tax year and form type. Represents a distinct count of taxpayers by tax year and form type.
- [4] Represents total returns (closed and in-process) examined for each classification, as a percentage of the total number of returns filed for the tax year for that classification. This percentage may increase in future years as additional returns are selected for examination.
- [5] No-change examinations (cases where no adjustment to tax liability is made) tend to close more quickly than examinations resulting in changes. Therefore, for recent tax years, the percentage of returns with no changes (compared to the total number of examinations closed) may appear higher than returns with no change for past years, and this rate may decrease over time as more examinations are closed.
- [6] Not tabulated.
- [7] Includes all Form 1040 series returns, except 1040-PR and 1040-SS, which are included in international returns (see footnote 9). In general, total positive income (TPI) is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.
- [8] Less than 0.05%.
- [9] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).
- [10] Includes all returns selected for examination on the basis of an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes above.
- [11] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); and 1120-SF (income tax return for settlement funds). Excludes counts of examinations for certain other types of corporation returns, which are included in "Other taxable returns," as described in footnote 20.
- [12] Less than \$500.
- [13] Forms 1120-C are filed by cooperative associations.
- [14] Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).
- [15] Generally, entities filing Form 1065 do not have a tax liability but pass through any profits and losses to the underlying owners, who include these profits and losses on their income tax returns. Under certain conditions, some partnerships are subject to tax, and counts of those examinations are included in "Other taxable returns" in this table, as described in footnote 20.
- [16] Includes most Forms 1120-S, which are filed by qualifying S corporations electing to be taxed through shareholders. Under certain conditions, some S corporations are subject to tax, and counts of those examinations are included in "Other taxable returns" in this table, as described in footnote 20.
- [17] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [18] Includes Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-NA (estate tax return of nonresidents not a citizen of the United States); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-GS(D) (generation-skipping transfer tax return for distributions). Form 706-GS(T) and Form 706-GS(D) calculations are based on the tax year they are filed and do not include Form 706-GS(D-1).
- [19] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.
- [20] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. real property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).
- [21] Includes the following nontaxable returns: Form 1120-IC-DISC (domestic international sales corporation return); Form 1041 (income tax return for estates and trusts); and Form 1066 (real estate mortgage investment conduit income tax return). Under certain circumstances, estates and trusts (Form 1041) are not subject to tax and are reported as nontaxable. See Estate and trust income tax returns for taxable Forms 1041.

**NOTES:**

Table 3-1 shows examination information for each of the last 9 tax years, 2015–2023. It is presented as a "snapshot" in time of the examination process, and the data will continue to change as open examinations close and new ones are opened. Comparing returns filed and return audits for the same tax year provides the most accurate measure of audit coverage, allowing for a direct and clear picture of IRS activities. Some audits close within a year while others take several. The percentage of audits of returns filed for relatively recent tax years may appear low because as of the end of the fiscal year, relatively few examinations had been opened or closed yet. This reflects the normal timing of the audit process; as new audits of returns filed for recent tax years are opened, audit rates for those years will increase. In contrast, audit rates are less subject to change for returns filed for tax years that are past the normal statute of limitations for assessment. Generally, the assessment statute expiration date is 3 years after the return was due, or 6 years if the income on the return was understated by 25% or more, and there is no statutory limit if a tax return was filed with the intent to commit fraud. Tax Year 2021 is the most recent year outside of the normal statute period. Going forward, the oldest tax year will no longer be updated and will be replaced by the newest full tax year.

All money amounts are in current dollars.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.

**Table 3-2. Examination Coverage: Recommended Additional Tax, and Returns with Unagreed Additional Tax, After Examination, by Type and Size of Return, Fiscal Year 2025**

[Money amounts are in thousands of dollars]

Type and size of return	Examinations closed in Fiscal Year 2025 [1]			Recommended additional tax		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns, total</b>	<b>497,621</b>	<b>94,562</b>	<b>403,059</b>	<b>26,828,726</b>	<b>19,099,655</b>	<b>7,729,070</b>
<b>Taxable returns:</b>						
Individual income tax returns, total	441,578	47,811	393,767	11,319,528	3,794,087	7,525,440
Size of total positive income [3]:						
No total positive income	75,392	7,605	67,787	4,048,358	1,098,876	2,949,482
\$1 under \$25,000	131,153	3,537	127,616	1,789,138	97,147	1,691,991
\$25,000 under \$50,000	85,036	3,041	81,995	1,102,064	96,128	1,005,935
\$50,000 under \$75,000	28,591	2,582	26,009	466,855	71,767	395,088
\$75,000 under \$100,000	14,352	1,969	12,383	261,456	67,284	194,173
\$100,000 under \$200,000	23,852	4,607	19,245	597,111	184,885	412,227
\$200,000 under \$500,000	35,021	4,891	30,130	503,866	188,484	315,382
\$500,000 under \$1,000,000	23,004	4,428	18,576	375,623	194,052	181,570
\$1,000,000 under \$5,000,000	14,913	5,672	9,241	659,073	470,727	188,346
\$5,000,000 under \$10,000,000	3,741	3,352	389	355,766	279,789	75,977
\$10,000,000 or more	4,060	3,680	380	1,132,423	1,017,153	115,270
International returns [4]	2,463	2,447	16	27,795	27,795	0
Returns with earned income tax credit [5]	93,857	1,040	92,817	579,635	13,942	565,693
Corporation income tax returns, except Form 1120-S, total [6]	7,495	7,455	40	11,986,555	11,957,321	29,234
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	915	d	d	195,049	d	d
Balance sheet returns by size of total assets:						
\$1 under \$250,000	1,411	1,406	5	82,223	82,223	0
\$250,000 under \$1,000,000	1,010	d	d	65,360	d	d
\$1,000,000 under \$5,000,000	572	d	d	56,190	d	d
\$5,000,000 under \$10,000,000	263	263	0	24,223	24,223	0
\$10,000,000 under \$50,000,000	841	836	5	891,346	891,083	263
\$50,000,000 under \$100,000,000	468	d	d	48,605	d	d
\$100,000,000 under \$250,000,000	523	d	d	35,560	d	d
\$250,000,000 under \$500,000,000	169	d	d	27,257	d	d
\$500,000,000 under \$1,000,000,000	189	d	d	73,767	d	d
\$1,000,000,000 under \$5,000,000,000	453	d	d	505,812	d	d
\$5,000,000,000 under \$20,000,000,000	316	307	9	1,330,369	1,313,169	17,200
\$20,000,000,000 or more	281	d	d	8,594,265	d	d
Form 1120-C returns [7]	d	d	0	d	d	0
Form 1120-F returns [7]	d	d	d	d	d	d
Estate and trust income tax returns [8]	414	156	258	141,679	13,048	128,631
Estate tax returns [9]	1,067	1,067	0	1,094,167	1,094,167	0
Gift tax returns	760	760	0	917,098	917,098	0
Employment tax returns	31,268	23,275	7,993	898,935	855,077	43,858
Excise tax returns	7,188	6,946	242	460,936	460,377	559
Other taxable returns [10]	136	24	112	9,827	8,479	1,348
<b>Nontaxable returns [11]:</b>						
Partnership returns	3,141	2,751	390	N/A	N/A	N/A
S corporation returns [12]	4,465	4,265	200	N/A	N/A	N/A
Other nontaxable returns [13]	109	52	57	N/A	N/A	N/A

Footnotes at end of table.

**Table 3-2. Examination Coverage: Recommended Additional Tax, and Returns with Unagreed Additional Tax, After Examination, by Type and Size of Return, Fiscal Year 2025—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable return examination closures with unagreed recommended additional tax [1]			Amount unagreed		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns, total</b>	<b>12,192</b>	<b>7,270</b>	<b>4,922</b>	<b>12,607,113</b>	<b>12,507,596</b>	<b>99,517</b>
<b>Taxable returns:</b>						
Individual income tax returns, total	9,430	4,522	4,908	1,812,349	1,737,141	75,207
Size of total positive income [3]:						
No total positive income	1,389	685	704	303,413	288,734	14,679
\$1 under \$25,000	910	242	668	28,459	22,108	6,351
\$25,000 under \$50,000	868	253	615	27,639	22,390	5,249
\$50,000 under \$75,000	492	208	284	20,020	16,708	3,313
\$75,000 under \$100,000	405	191	214	28,861	26,902	1,959
\$100,000 under \$200,000	979	534	445	50,942	44,627	6,315
\$200,000 under \$500,000	1,540	597	943	88,285	76,015	12,269
\$500,000 under \$1,000,000	1,171	492	679	97,496	83,275	14,220
\$1,000,000 under \$5,000,000	1,087	763	324	267,086	259,598	7,488
\$5,000,000 under \$10,000,000	256	237	19	155,104	151,924	3,179
\$10,000,000 or more	312	299	13	744,815	744,630	185
International returns [4]	21	21	0	230	230	0
Returns with earned income tax credit [5]	819	23	796	6,317	1,226	5,091
Corporation income tax returns, except Form 1120-S, total [6]	743	743	0	8,742,807	8,742,807	0
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	78	78	0	35,529	35,529	0
Balance sheet returns by size of total assets:						
\$1 under \$250,000	161	161	0	33,107	33,107	0
\$250,000 under \$1,000,000	127	127	0	20,770	20,770	0
\$1,000,000 under \$5,000,000	102	102	0	33,410	33,410	0
\$5,000,000 under \$10,000,000	43	43	0	19,412	19,412	0
\$10,000,000 under \$50,000,000	53	53	0	12,791	12,791	0
\$50,000,000 under \$100,000,000	14	14	0	15,699	15,699	0
\$100,000,000 under \$250,000,000	19	19	0	9,071	9,071	0
\$250,000,000 under \$500,000,000	10	10	0	9,840	9,840	0
\$500,000,000 under \$1,000,000,000	10	10	0	7,410	7,410	0
\$1,000,000,000 under \$5,000,000,000	31	31	0	273,499	273,499	0
\$5,000,000,000 under \$20,000,000,000	30	30	0	850,217	850,217	0
\$20,000,000,000 or more	55	55	0	7,372,989	7,372,989	0
Form 1120-C returns [7]	d	d	0	d	d	0
Form 1120-F returns [7]	d	d	0	d	d	0
Estate and trust income tax returns [8]	26	12	14	31,755	7,445	24,310
Estate tax returns [9]	36	36	0	891,338	891,338	0
Gift tax returns	44	44	0	799,086	799,086	0
Employment tax returns	1,441	1,441	0	165,381	165,381	0
Excise tax returns	467	467	0	162,992	162,992	0
Other taxable returns [10]	5	5	0	1,406	1,406	0
<b>Nontaxable returns [11]:</b>						
Partnership returns	N/A	N/A	N/A	N/A	N/A	N/A
S corporation returns [12]	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

Footnotes on next page.

**Table 3-2. Examination Coverage: Recommended Additional Tax, and Returns with Unagreed Additional Tax, After Examination, by Type and Size of Return, Fiscal Year 2025—Continued****Footnotes**

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

N/A—Not applicable.

- [1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).
- [2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.
- [3] In general, total positive income (TPI) is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and thus, excludes losses.
- [4] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).
- [5] Includes all returns selected for examination on the basis of an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes.
- [6] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 10.
- [7] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).
- [8] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [9] Includes Form 706 (estate and generation-skipping transfer tax return). As a result of changes in the Tax Cuts and Jobs Act of 2017, the IRS changed how it categorizes returns based on the size of gross estate amount, effective January 2021. In order to avoid disclosure of information about specific taxpayers, only the total is provided.
- [10] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax (see footnote 12); 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).
- [11] Nontaxable returns are filed for entities that generally do not have a tax liability but pass through any profits and losses to the underlying owners, who include these profits or losses on their income tax returns. The examination of partnership, S corporation, and other nontaxable returns affects the amount of recommended additional tax for these associated income tax returns.
- [12] Includes most Forms 1120-S, which are filed by qualifying S corporations electing to be taxed through shareholders. Under certain conditions, S corporations are subject to tax and are included in "Other taxable returns" in this table. See footnote 10.
- [13] Includes the following nontaxable returns: Form 1120-IC-DISC (domestic international sales corporation return); Form 1041 (income tax return for estates and trusts); and Form 1066 (real estate mortgage investment conduit income tax return). Under certain circumstances, estates and trusts (Form 1041) are not subject to tax and are reported as nontaxable. See estate and trust income tax returns for taxable Forms 1041.

**NOTES:**

Detail may not add to totals because of rounding.

This table includes information on examinations closed in Fiscal Year 2025 of all individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, as well as partnership, S corporation, and other nontaxable returns, and information on examinations in which the taxpayer did not agree with the IRS examiner's determination. When this occurs, the taxpayer may appeal the decision.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.

**Table 3-3. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2025**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable return examination closures involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns, total</b>	<b>20,892</b>	<b>6,544</b>	<b>14,348</b>	<b>10,739,840</b>	<b>10,635,542</b>	<b>104,298</b>
Individual income tax returns, total	16,493	2,207	14,286	333,143	267,064	66,079
Size of total positive income [3]:						
No total positive income	206	27	179	2,223	792	1,431
\$1 under \$25,000	4,886	65	4,821	29,707	10,911	18,797
\$25,000 under \$50,000	4,455	59	4,396	14,768	900	13,868
\$50,000 under \$75,000	1,749	45	1,704	6,351	620	5,732
\$75,000 under \$100,000	1,018	64	954	5,170	659	4,511
\$100,000 under \$200,000	1,707	212	1,495	13,085	2,883	10,201
\$200,000 under \$500,000	934	384	550	16,213	10,141	6,072
\$500,000 under \$1,000,000	425	314	111	8,875	6,800	2,075
\$1,000,000 under \$5,000,000	597	535	62	35,641	33,957	1,685
\$5,000,000 under \$10,000,000	162	d	d	21,095	d	d
\$10,000,000 or more	324	d	d	179,968	d	d
International returns [4]	30	21	9	47	40	7
Returns with earned income tax credit [5]	6,625	0	6,625	19,955	0	19,955
Corporation income tax returns, except Form 1120-S, total [6]	438	438	0	3,402,558	3,402,558	0
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	d	d	0	d	d	0
Balance sheet returns by size of total assets:						
\$1 under \$250,000	d	d	0	d	d	0
\$250,000 under \$1,000,000	10	10	0	221	221	0
\$1,000,000 under \$5,000,000	15	15	0	938	938	0
\$5,000,000 under \$10,000,000	16	16	0	970	970	0
\$10,000,000 under \$50,000,000	21	21	0	2,743	2,743	0
\$50,000,000 under \$100,000,000	15	15	0	7,237	7,237	0
\$100,000,000 under \$250,000,000	29	29	0	14,759	14,759	0
\$250,000,000 under \$500,000,000	25	25	0	10,280	10,280	0
\$500,000,000 under \$1,000,000,000	42	42	0	25,159	25,159	0
\$1,000,000,000 under \$5,000,000,000	107	107	0	82,734	82,734	0
\$5,000,000,000 under \$20,000,000,000	65	65	0	265,593	265,593	0
\$20,000,000,000 or more	77	77	0	2,076,762	2,076,762	0
Form 1120-C returns [7]	0	0	0	0	0	0
Form 1120-F returns [7]	6	6	0	648,281	648,281	0
Estate and trust income tax returns [8]	62	62	0	31,931	31,931	0
Estate tax returns [9]	61	61	0	19,828	19,828	0
Gift tax returns	11	11	0	8,240	8,240	0
Employment tax returns	2,496	2,434	62	525,101	486,882	38,219
Excise tax returns	1,331	1,331	0	6,419,037	6,419,037	0
Other taxable returns [10]	0	0	0	0	0	0

Footnotes on next page.

**Table 3-3. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2025—Continued****Footnotes**

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

- [1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).
- [2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.
- [3] In general, total positive income (TPI) is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.
- [4] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).
- [5] Includes all returns selected for examination on the basis of an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes.
- [6] Includes the Form 1120 series as follows: 1120 (corporation income tax return), 1120-C (income tax return for cooperative associations), 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation), 1120-H (homeowner association income tax return), 1120-L (life insurance company income tax return), 1120-ND (return for nuclear decommissioning funds), 1120-PC (property and casualty insurance company income tax return), 1120-REIT (real estate investment trust income tax return), 1120-RIC (regulated investment company income tax return), and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 10.
- [7] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L), foreign property and casualty insurance companies (Form 1120-PC), or foreign sales corporations (Form 1120-FSC).
- [8] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [9] Includes Form 706 (estate and generation-skipping transfer tax return). As a result of changes in the Tax Cuts and Jobs Act of 2017, the IRS changed how it categorizes returns based on the size of gross estate amount, effective January 2021. In order to avoid disclosure of information about specific taxpayers, only the total is provided.
- [10] Includes Forms 1120-FSC (foreign sales corporation income tax return), 1120-S for S corporations reporting a tax, 1065-B for partnerships reporting a tax, 8288 (withholding tax return for disposition by foreign persons of U.S. property interests), and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

**NOTES:**

Detail may not add to totals because of rounding.

This table includes information on examinations closed in Fiscal Year (FY) 2025 in which actions were taken by the IRS 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. For information on all FY 2025 examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 3-2.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.

**Table 3-4. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2025**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable return examination closures resulting in refunds [1]			Amount of recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns, total</b>	<b>16,158</b>	<b>**7,038</b>	<b>**9,120</b>	<b>10,406,715</b>	<b>**10,300,054</b>	<b>**106,662</b>
Individual income tax returns, total	13,018	3,988	9,030	1,461,912	1,366,516	95,396
Size of total positive income [3]:						
No total positive income	665	552	113	24,990	23,425	1,565
\$1 under \$25,000	3,115	228	2,887	15,825	5,189	10,635
\$25,000 under \$50,000	2,888	170	2,718	22,188	10,762	11,426
\$50,000 under \$75,000	1,228	135	1,093	10,291	5,101	5,190
\$75,000 under \$100,000	698	130	568	8,037	4,347	3,690
\$100,000 under \$200,000	1,177	306	871	19,037	10,769	8,269
\$200,000 under \$500,000	803	427	376	19,849	13,491	6,358
\$500,000 under \$1,000,000	616	450	166	26,071	22,470	3,601
\$1,000,000 under \$5,000,000	800	686	114	152,611	134,806	17,805
\$5,000,000 under \$10,000,000	410	375	35	135,000	129,768	5,231
\$10,000,000 or more	596	513	83	1,027,951	1,006,339	21,613
International returns [4]	22	16	6	62	50	12
Returns with earned income tax credit [5]	2,980	17	2,963	14,542	84	14,457
Corporation income tax returns, except Form 1120-S, total [6]	761	**761	**0	7,834,349	**7,834,349	**0
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	62	62	0	114,160	114,160	0
Balance sheet returns by size of total assets:						
\$1 under \$250,000	51	51	0	477	477	0
\$250,000 under \$1,000,000	44	**44	**0	1,345	**1,345	**0
\$1,000,000 under \$5,000,000	28	28	0	32,237	32,237	0
\$5,000,000 under \$10,000,000	12	12	0	1,268	1,268	0
\$10,000,000 under \$50,000,000	39	39	0	1,518,206	1,518,206	0
\$50,000,000 under \$100,000,000	25	**25	**0	11,237	**11,237	**0
\$100,000,000 under \$250,000,000	37	37	0	87,557	87,557	0
\$250,000,000 under \$500,000,000	47	47	0	119,958	119,958	0
\$500,000,000 under \$1,000,000,000	65	65	0	172,474	172,474	0
\$1,000,000,000 under \$5,000,000,000	149	149	0	1,009,014	1,009,014	0
\$5,000,000,000 under \$20,000,000,000	102	102	0	989,301	989,301	0
\$20,000,000,000 or more	87	87	0	3,674,063	3,674,063	0
Form 1120-C returns [7]	0	0	0	0	0	0
Form 1120-F returns [7]	13	13	0	103,054	103,054	0
Estate and trust income tax returns [8]	122	42	80	71,546	60,325	11,222
Estate tax returns [9]	218	218	0	169,705	169,705	0
Gift tax returns	7	7	0	1,515	1,515	0
Employment tax returns	868	868	0	432,857	432,857	0
Excise tax returns	1,161	1,154	7	434,800	434,787	12
Other taxable returns [10]	3	0	3	32	0	32

Footnotes on next page.

**Table 3-4. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2025—Continued****Footnotes**

\*\*—Data have been combined to avoid disclosure of information about specific taxpayers.

- [1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).
- [2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.
- [3] In general, total positive income (TPI) is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.
- [4] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).
- [5] Includes all returns reporting an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes.
- [6] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 10.
- [7] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).
- [8] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [9] Includes Form 706 (estate and generation-skipping transfer tax return). As a result of changes in the Tax Cuts and Jobs Act of 2017, the IRS changed how it categorizes returns based on the size of gross estate amount, effective January 2021. In order to avoid disclosure of information about specific taxpayers, only the total is provided.
- [10] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

**NOTES:**

Detail may not add to totals because of rounding.

This table provides information on examinations closed in Fiscal Year (FY) 2025 that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all FY 2025 examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 3-2.

SOURCE: Small Business/SelfEmployed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.

**Table 3-5. Examinations of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds, by Type of Return, Fiscal Year 2025**

Type of return	Number of returns examined
<b>Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related taxable returns examined, total</b>	<b>7,914</b>
<b>Forms 990, 990-EZ, and 990-N [1]</b>	<b>889</b>
<b>Forms 990-PF, 1041-A, 1120-POL, and 5227 [2]</b>	<b>77</b>
<b>Form 5500, total [3]</b>	<b>1,065</b>
Defined benefit	122
Defined contribution	943
<b>Form 5500-EZ, total [3]</b>	<b>282</b>
Defined benefit	39
Defined contribution	243
<b>Form 5500-SF, total [3]</b>	<b>2,023</b>
Defined benefit	149
Defined contribution	1,874
<b>Employment tax returns [4]</b>	<b>2,602</b>
<b>Tax-exempt bond returns [5]</b>	<b>323</b>
<b>Related taxable returns, total</b>	<b>564</b>
Form 990-T [6]	77
Form 4720 [7]	188
Form 5330 [8]	67
Forms 1040, 1041, 1065, and 1120 adjusted [9]	74
Forms 11-C and 730 [10]	150
Form 5329 [11]	8
<b>Employee retirement plan Non-Return Units [12]</b>	<b>89</b>

[1] Form 990 series includes: 990 (tax-exempt organization information return, long form), 990-EZ (tax-exempt organization information return, short form), and 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ).

[2] Includes Form 990-PF (private foundation information return), Form 1041-A (information return of charitable contribution deductions by certain trusts), Form 1120-POL (income tax return for certain political organizations), and Form 5227 (split-interest trust information return).

[3] Form 5500 series includes: 5500 (annual return/report of employee benefit plan), 5500-EZ (annual return of a one-participant (owners/partners and their spouses) retirement plan or a foreign plan), and 5500-SF (short form annual return/report of small employee benefit plan).

[4] Employment tax returns include: Forms 940 (employer's federal unemployment tax return), 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees), 943 (employer's tax return for agricultural employees), 944 (employer's annual tax return), 945 (tax return of withheld income tax from nonpayroll distributions), and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons). Also includes stand-alone examinations of Form 1099 series information returns. Includes employment tax returns that are "related taxable returns" picked up as part of an examination on an exempt organization's Form 990 series return, as well as stand-alone examinations of federal, state, local, and Indian tribal governments, and exempt organization employment tax returns. Although these entities do not have an income tax return filing requirement, they are subject to employment taxes as well as excise taxes (Forms 11-C and 730) that are reported under "related taxable returns."

[5] Includes Forms 8038 (information return for tax-exempt private activity bond issues), 8038-B (information return for Build America bonds and recovery zone economic development bonds), 8038-CP (return for credit payments to issuers of qualified bonds), 8038-G (information return for governmental obligations), 8038-GC (information return for consolidated small tax-exempt government bond issues, leases, and installment sales), 8038-T (arbitrage rebate return), and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

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

[7] Form 4720 is used to report excise taxes on tax-exempt organizations and related individuals.

[8] Form 5330 is used to report excise taxes related to employee retirement plans.

[9] Form 1040 series (individual returns), Form 1041 (estate and trust return), Form 1065 (partnership return), or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

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

[11] Form 5329 is used to report additional taxes on qualified retirement plans such as Individual Retirement Accounts (IRAs) and other tax-favored accounts.

[12] Tax Exempt and Government Entities, Employee Plans, often examines retirement plans that are not required to file a return. These are called Non-Return Units.

SOURCE: Tax Exempt and Government Entities.

**Table 3-6. Tax Certainty: Advance Pricing Agreement Program, by Type of Agreement, Fiscal Year 2025**

Type of agreement	Requests received	Advance Pricing Agreements executed [1,2]			Pending requests
		Number	Average months to complete agreement	Average number of tax years covered by agreement [3]	
		(1)	(2)	(3)	
<b>Total cases</b>	<b>200</b>	<b>144</b>	<b>44</b>	<b>7</b>	<b>632</b>
Unilateral [4]	d	18	39	7	61
Bilateral [5]	166	115	42	7	550
Multilateral [6]	d	11	69	6	21

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

- [1] An Advance Pricing Agreement (APA) is an agreement between the IRS and a taxpayer that determines the Arm's Length Price (ALP) or specifies the manner of the determination of ALP (or both), in relation to an international transaction(s) for filed and unfiled prospective tax years. In the case of bilateral and multilateral APAs, the agreement between the IRS and the taxpayer is executed after the IRS and the relevant foreign tax administration(s) reach agreement on the appropriate ALP under the applicable U.S. income tax treaty or treaties. Taxpayers are required to file annual reports to demonstrate compliance with the terms and conditions of their APAs.
- [2] Includes requests received in prior fiscal years. Does not include APAs that were closed unagreed.
- [3] For the tax year(s) covered, the taxpayer's pricing of the covered international transaction(s) is considered compliant for U.S. income tax purposes so long as it is reported in accordance with the terms of the APA. When establishing an agreement, taxpayers are expected to request an APA term that would cover at least five prospective years and may also request that the APA be "rolled back" to cover one or more earlier taxable years.
- [4] An APA that involves only the taxpayer and the IRS.
- [5] An APA that involves the taxpayer, a related entity of the taxpayer in a foreign country, the IRS, and the tax administration of the related entity.
- [6] An APA that involves the taxpayer, two or more related entities of the taxpayer in different foreign countries, the IRS, and the tax administration of the related entities.

NOTES:

Cases may cross fiscal years. Therefore, the workload of cases shown in this table may be related to cases initiated in prior years. A taxpayer may have multiple pending requests. As of September 30, 2025, there were 501 taxpayers with pending APA requests.

The information presented in Table 3-6 differs from the Advance Pricing and Mutual Agreement Program's annual statutory report because that information is reported on a calendar year basis, as opposed to fiscal year.

SOURCE: Large Business and International, Treaty and Transfer Pricing Operations, Advance Pricing and Mutual Agreement.

More information can be found at: [Advance Pricing and Mutual Agreement Program](#)

**Table 3-7. Tax Certainty: Compliance Assurance Process Program, by Program Phase, Fiscal Year 2025**

Program phase	Tax Year 2024	Tax Year 2025
<b>Total [1]</b>	<b>123</b>	<b>119</b>
Compliance Assurance Process phase [2]	37	39
Compliance Maintenance phase [3]	61	55
Bridge Plus phase [4]	25	25

[1] The Compliance Assurance Process (CAP) helps large corporate taxpayers improve federal tax compliance. The process enables the taxpayer and the IRS to use real-time issue resolution tools and techniques, resolve issues before filing tax returns and comply with federal tax laws, and ensure accurate tax returns, which shortens the IRS audit process. A CAP taxpayer must be a U.S. corporate taxpayer with assets of \$10 million or more. A CAP taxpayer must not be under investigation by, or in litigation with, the IRS or any federal or state agency that would limit access to current corporate tax records. Transparency and cooperation should reduce the taxpayer's and the IRS's use of resources. The IRS's participation in the prefiling review during the CAP does not constitute an examination or inspection of the taxpayer's books of account for purposes of Internal Revenue Code 7605(b). All prefiling work occurs until the return is filed. In the CAP, Compliance Maintenance (CM), and Bridge Plus phases, taxpayers must undergo a postfiling review, which is an exam process, in order to verify that all resolved issues were reported as agreed and that all disclosures were made in accordance with the CAP Memorandum of Understanding (MOU). If issues are not resolved in prefiling or new material issues are discovered, the IRS will examine any such issues through the traditional postfiling examination process.

[2] In the CAP phase, the taxpayer and IRS work together to achieve compliance and certainty by resolving all or most tax positions prior to the filing of a tax return. A successful prefiling review allows the IRS to achieve an acceptable level of assurance regarding the accuracy of the taxpayer's filed tax return. The taxpayer will proactively provide the IRS with pertinent facts in order to develop material issues. Within 30 days of the date the return is filed, the taxpayer will provide a Post-Filing Representation that states that the filed return is consistent with the issue resolution agreements.

[3] The CM phase relies on the same provisions as the CAP phase. The same MOU and criteria that apply to the CAP phase also apply to the CM phase. Taxpayers will need to continue to make open, comprehensive, and contemporaneous disclosures of their completed business transactions in CM. After the taxpayer's annual application for the CAP program, the IRS will consider if CM or another phase is appropriate and will consider the taxpayer's history of compliance, cooperation, and transparency in the CAP program.

[4] The Bridge phase has been permanently replaced with the Bridge Plus phase for the 2025 CAP cycle. The Bridge Plus phase is reserved for taxpayers whose risk of noncompliance does not warrant the continual use of the Large Business and International Division's examination resources; alternatively, the taxpayer submits a documentation package that is assessed for risks. The same MOU that applies to the CAP and CM phases also applies to the Bridge Plus phase. In Bridge Plus, cases are started 3 months after the end of the tax year and prior to the tax return filing. If the filed return is consistent with prior submissions, the taxpayer will be issued the appropriate acceptance letter.

SOURCE: Large Business and International, Assistant Deputy Commissioner Compliance Integration, Strategy Policy and Governance, Planning Reporting and Monitoring.

For more information, please visit: [Compliance Assurance Process](#)

**Table 3-8. Information Reporting Program, Fiscal Year 2025**

[Money amounts are in thousands of dollars]

Item	Number or amount
<b>Number of information returns received [1]:</b>	
<b>Total</b>	<b>4,474,519,835</b>
Paper [2]	885,323
Electronic [3]	4,201,155,497
Other [4]	272,479,015
<b>Automated Underreporter Program [5]:</b>	
Number of closed cases [6]	987,460
Amount of additional assessments [7]	5,897,835
Number of full-time equivalent positions [8]	1,428
<b>Automated Substitute for Return Program [9]:</b>	
Number of closed cases [10]	592,773
Actual closures	161,908
Terminated closures	430,865
Amount of additional assessments [11]	2,926,222
Number of full-time equivalent positions [8]	106

[1] Includes Form 1042-S (foreign person's U.S.-source income subject to withholding); Form 1097-BTC (bond tax credit); the Form 1098 series (including mortgage interest, student loan interest, and tuition payments); the Form 1099 series (including interest and dividend distributions); Form 3921 (exercise of an incentive stock option under Section 422(b)); Form 3922 (transfer of stock acquired through an employee stock purchase plan under Section 423(c)); the Form 5498 series (including individual retirement arrangement and medical savings account information); Form W-2 (wage and tax statements); Form W-2G (certain gambling winnings); and Schedule 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.

Excludes Form 1099-T (tuition statement); Form 4789 (currency transaction report); Form 4790 (tax on accumulation distribution of trusts), Form 8288 (U.S. withholding tax return for dispositions by foreign persons of U.S. real property interests); Form 8362 (currency transaction report by casinos); Form 8596 (information return for federal contracts); 8805 (foreign partner's information statement of section 1446 withholding tax); 8935 (airline payments report); and the foreign bank and financial account penalty examination on the Financial Crimes Enforcement Network (FinCEN) family of forms. Also excludes Foreign Account Tax Compliance Act (FATCA) Form 8938 (statement of specified foreign financial assets) and Form 8966 (FATCA report).

- [2] Due to modernization efforts, IRS Submissions Processing has adjusted the way it tracks paper information return submissions; therefore, the number of paper information returns received may not be comparable to prior years.
- [3] In addition to the forms listed in footnote 1, includes the total foreign information records containing traditional information exchange the IRS receives in accordance with the Organization for Economic Cooperation and Development standards. These records consist of information on certain foreign-sourced fixed, determinable, annual, or periodical payments to U.S. persons.
- [4] Includes forms processed by the Social Security Administration, such as Forms SSA-1099 (Social Security benefit statement), RRB-1099 (payments by the Railroad Retirement Board), W-2 (wage and tax statement), and Form 8300 (report of cash payments over \$10,000 received in a trade or business).
- [5] The objective of the Automated Underreporter Program (AUR) is to match taxpayer income and deductions submitted by third parties such as banks, brokerage firms, and other payers on information returns (such as Forms W-2 and 1099) against amounts reported on individual income tax returns. If a discrepancy is found, an AUR case is created, the taxpayer is contacted, and tax is assessed on any unresolved discrepancy.
- [6] Reflects the number of closed cases for which a notice was issued to a taxpayer.
- [7] Includes tax and interest.
- [8] Reflects the total staff hours expended, converted to the number of full-time positions.
- [9] Under the Automated Substitute for Return Program (ASFR), the IRS uses information returns from third parties (such as Forms W-2 and 1099) to identify tax return delinquencies, construct tax returns for certain nonfilers based on that third-party information, and assess tax, interest, and penalties based on the substitute returns.
- [10] Reflects the number of closed cases within the ASFR system. The number of closed cases are reported separately as actual closures (where taxpayer contact was made, closed not liable, or filed under the spouse) and terminated closures (where no ASFR taxpayer contact was made). Actual closures are cases for which notices were issued to taxpayers and were associated with staff hours used to calculate the number of full-time positions. Terminated closures are cases that required no notices to be sent; therefore, no full-time equivalent hours were expended.
- [11] Includes tax, interest, and penalties assessed. Terminated closures receive no ASFR assessments.

**SOURCES:**

Research, Applied Analytics, and Statistics, Statistics of Income; Small Business/Self-Employed Examination, Performance Planning and Analysis, Automated Underreporter Program; Small Business/Self-Employed Collections, Headquarters Collection, Inventory Delivery Selection, Automated Substitute for Return Program.

**Table 3-9. Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2025**

Math error	Tax Year 2024 returns		Tax Year 2023 and prior-year returns	
	Number	Percentage of total	Number	Percentage of total
	(1)	(2)	(3)	(4)
<b>Math error notices [1]</b>	<b>951,789</b>	<b>N/A</b>	<b>488,539</b>	<b>N/A</b>
<b>Math errors, total [1]</b>	<b>1,197,278</b>	<b>100.0</b>	<b>587,410</b>	<b>100.0</b>
Adjusted Gross/Taxable Income amount	306,992	25.6	56,304	9.6
Tax calculation/other taxes [2]	289,749	24.2	64,936	11.1
Child Tax Credit	118,069	9.9	102,606	17.5
Standard/Itemized deduction	106,407	8.9	21,380	3.6
Earned Income Tax Credit	78,045	6.5	37,286	6.3
Other credits [3]	61,237	5.1	21,323	3.6
Education credits [4]	61,034	5.1	37,539	6.4
First-Time Homebuyer Credit Repayment	48,868	4.1	11,895	2.0
Refund/Amount owed	39,753	3.3	13,030	2.2
Withholding or excess Social Security payments	31,796	2.7	12,672	2.2
Adjustments to income	30,160	2.5	8,214	1.4
Filing status	23,180	1.9	11,847	2.0
Exemption number/amount	883	0.1	889	0.2
Other [5]	626	0.1	443	0.1
Recovery Rebate Credit [6]	479	[7]	187,046	31.8

N/A—Not applicable.

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

[2] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax. Amounts repaid for an excess Advance Child Tax Credit are excluded.

[3] Includes the Child and Dependent Care Credit, Credit for the Elderly or Disabled, Retirement Savings Contribution Credit, Adoption Credit, Mortgage Interest Credit, General Business Credits, Credit for Federal Fuel Tax, Foreign Tax Credit, Residential Energy Credits, Alternative Motor Vehicle Credit, Qualified Plug-In Electric Drive Motor Vehicle Credit, Qualified Electric Vehicle Credit, Health Coverage Tax Credit, Credit for Small-Employer Health Insurance Premiums, Qualified Sick and Family Leave, Elective Payment Election Credits, and Clean Vehicle Credits.

[4] Includes the Lifetime Learning Credit and the American Opportunity Tax Credits.

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

[6] The Recovery Rebate Credit allowed taxpayers who did not receive Economic Impact Payments (or less than the full amount they were entitled to) to claim a credit on their Tax Year 2020 and 2021 tax returns. The primary cause for math errors in the Recovery Rebate Credit was that many taxpayers incorrectly calculated their allowable Recovery Rebate Credit amount or claimed a credit they were not entitled to.

[7] Less than 0.05%.

NOTES:

Detail may not add to totals because of rounding.

Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, omitted entries, failure to meet eligibility requirements, claims that exceed statutory limits, and insufficiently supported claims which are identified during the processing of tax returns.

SOURCE: Taxpayer Services, Customer Account Services, Submission Processing, Returns Processing Branch.

**Table 3-10. Criminal Investigation Program, by Status or Disposition, Fiscal Year 2025**

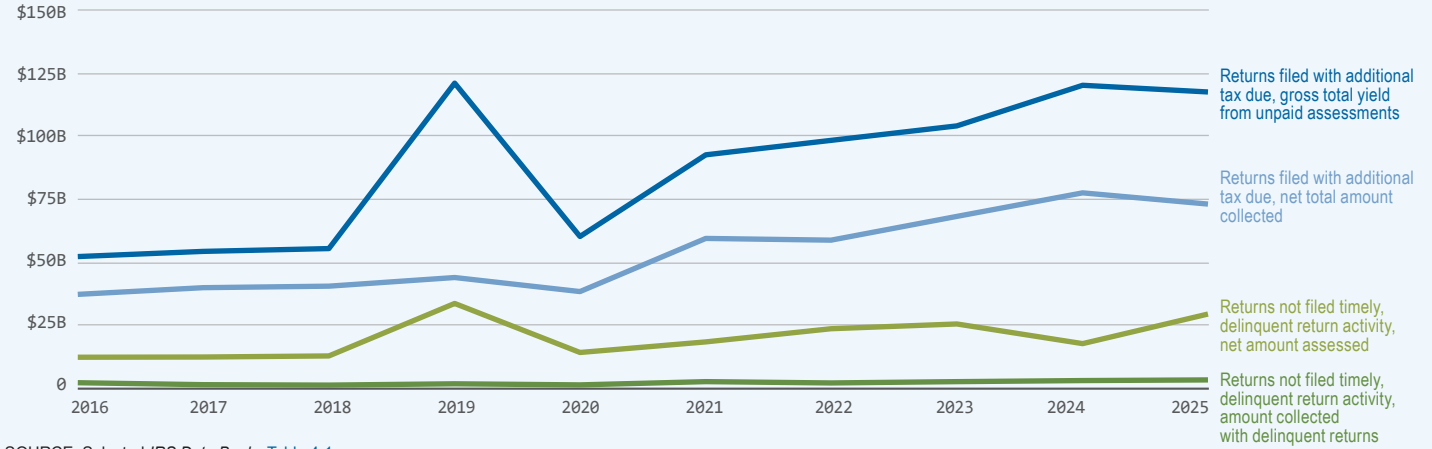
Status or disposition [1]	Total	Legal source tax crimes [2]	Illegal source financial crimes [3]	Narcotics-related financial crimes [4]
	(1)	(2)	(3)	(4)
<b>Investigations initiated</b>	<b>2,792</b>	<b>968</b>	<b>1,246</b>	<b>578</b>
<b>Investigations completed [5]</b>	<b>2,850</b>	<b>1,085</b>	<b>1,195</b>	<b>570</b>
Referrals for prosecution	2,043	588	949	506
Investigations completed without prosecution	807	497	246	64
Indictments and informations [6]	1,726	425	849	452
Convictions [7]	1,611	421	743	447
Sentenced	1,613	431	693	489
Incarcerated [8]	1,225	315	502	408
Percentage of those sentenced who were incarcerated [8]	75.9	73.1	72.4	83.4

- [1] Investigations may cross fiscal years. An investigation initiated in one fiscal year may not be indicted, convicted, or sentenced until a subsequent fiscal year. Therefore, the disposition (completions, indictments/informations, convictions, sentences) of investigations shown in this table may be related to investigations initiated, completed, indicted, or convicted in prior fiscal years.
- [2] Under the Legal Source Tax Crimes Program, IRS Criminal Investigation (CI) identifies, investigates, and assists in the prosecution of crimes involving legal industries, legal occupations, and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes employment tax cases and those cases that threaten the tax system, such as Questionable Refund Program cases, unscrupulous return preparers, and frivolous filers/nonfilers who challenge the legality of the filing requirements.
- [3] Under the Illegal Source Financial Crimes Program, CI identifies, investigates, and assists in the prosecution of crimes involving proceeds derived from illegal sources other than narcotics. These encompass all tax and tax-related violations, as well as money laundering and currency violations under the following statutes: Title 26 (tax violations), Title 18 (tax-related and money laundering violations), and Title 31 (currency violations) of the U.S. Code. The utilization of forfeiture statutes to deprive individuals and organizations of illegally obtained assets is also linked to the investigation of criminal charges within this program.
- [4] Under the Narcotics-Related Financial Crimes Program, CI seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money laundering offenders. The IRS derives authority for this program from the statutes for which it has jurisdiction: Title 26 (tax violations), Title 18 (tax-related and money laundering violations), and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation also devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.
- [5] Defined as the total subject criminal investigations completed during the fiscal year, including those that resulted in a prosecution recommendation to the Department of Justice and those discontinued due to lack of evidence, a finding that the allegation was false, or other reason.
- [6] Both "indictments" and "informations" are accusations of criminal charges. An "indictment" is an accusation made by a federal prosecutor and issued by a federal grand jury. An "information" is an accusation brought by a federal prosecutor without the requirement of a grand jury.
- [7] The number of criminal convictions encompasses defendants who enter guilty and nolo contendere pleas, as well as those found guilty at trial.
- [8] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Office of Communications.

For more information about Criminal Investigation, visit: [IRS Criminal Investigation annual reports | Internal Revenue Service](#)

**Delinquent Collection Activity, Fiscal Years 2016–2025**



SOURCE: Selected *IRS Data Books* Table 4-1

# Collection Activities, Penalties, and Appeals

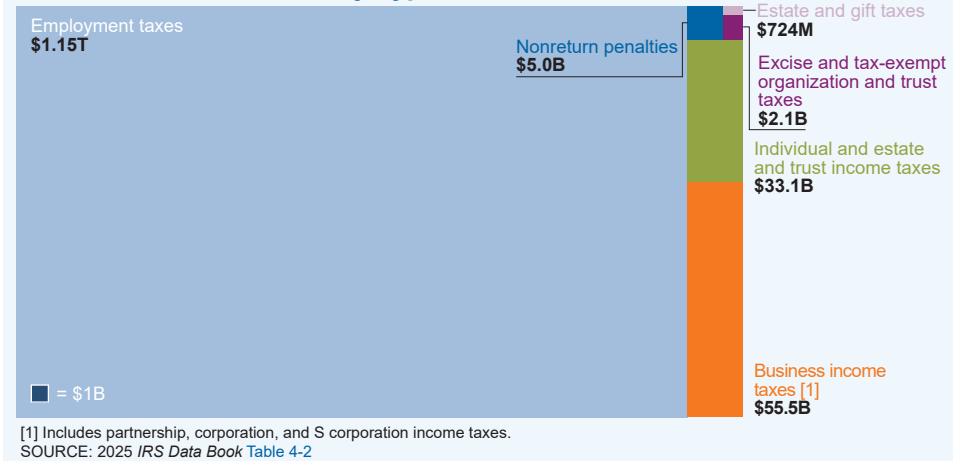
This section of the *IRS Data Book* presents information on collections and penalties resulting from individuals’ or entities’ failures to comply with the tax code. Failure to comply with filing, reporting, and payment requirements may result in civil penalties or, in some cases, criminal investigation. The IRS’s Collection function collects federal taxes that have been reported or assessed but not paid and secures tax returns that have not been filed. The IRS may assess penalties on cases for many reasons, including inaccuracies, failure to file, and failure to pay, but may also allow for a reduction of the amount of some penalties in certain cases.

Additionally, this section presents data on the IRS Independent Office of Appeals workload. The mission of Appeals is to resolve tax controversies without litigation, on a basis that is fair and impartial to both the taxpayer and the federal government. The Appeals Office considers cases that involve examination, collection, and penalty issues. Taxpayers who disagree with IRS findings in their cases may request an Appeals hearing. The local Appeals Office is separate from and independent of the IRS office that proposed the tax adjustment, collection action, or penalty.

## Highlights of the Data

- In Fiscal Year (FY) 2025, the IRS collected \$117.5 billion in unpaid assessments on returns filed with additional tax due, netting \$73.1 billion after credit transfers ([Table 4-1](#)).
- The IRS assessed \$29.6 billion in additional taxes for returns not filed timely and collected \$3.5 billion with delinquent returns ([Table 4-1](#)).
- In FY 2025, taxpayers proposed 38,797 offers in compromise to settle existing tax liabilities for less than the full amount owed. The IRS accepted 5,464 offers, amounting to \$98.1 million, during the year ([Table 4-1](#)).

## Civil Penalties Assessed, by Type of Tax, Fiscal Year 2025

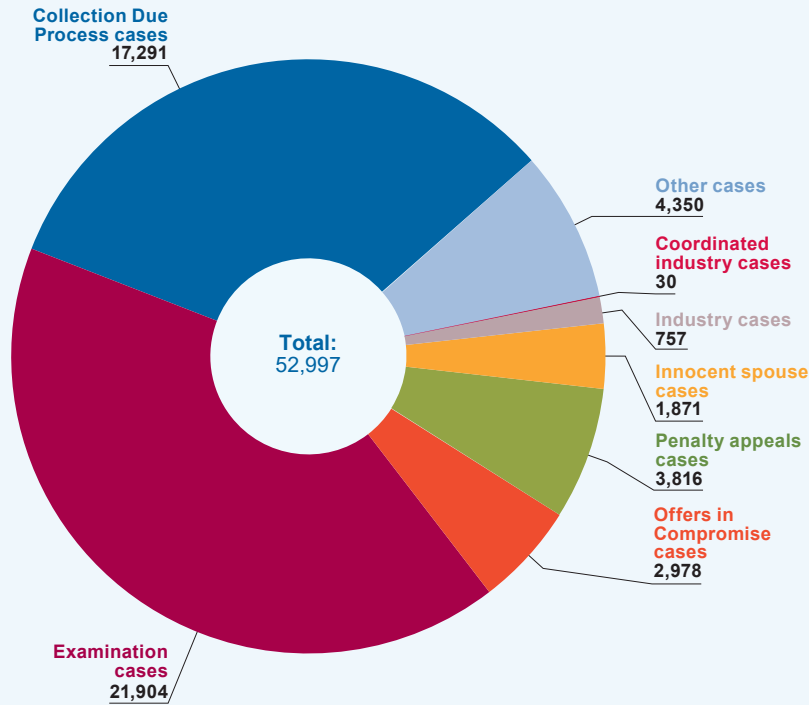


Amount Collected From Installment Agreements, Fiscal Years 2022–2025



SOURCE: Selected IRS Data Books Table 4-1

Appeals Cases Closed, by Type of Case, Fiscal Year 2025



SOURCE: 2025 IRS Data Book Table 4-3

- Taxpayers established 3.2 million new installment agreements and paid \$17.9 billion toward all installment agreements in FY 2025 ([Table 4-1](#)).
- The IRS assessed more than \$1.2 trillion in civil penalties in FY 2025. Of this, \$33.1 billion was assessed in civil penalties on individual and estate and trust income tax returns ([Table 4-2](#)).
- The IRS abated \$1.2 trillion in civil penalties during the year, including \$7.5 billion in abatements for individual and estate and trust income tax returns ([Table 4-2](#)).
- During FY 2025, the IRS Appeals Office closed 52,997 cases, including those received in prior fiscal years ([Table 4-3](#)).
- Of all the Appeals cases closed in FY 2025, 41.3% were Examination cases and 32.6% were Collection Due Process cases ([Table 4-3](#)).
- The IRS Appeals Office also received 159 requests in FY 2025 from taxpayers intending to enter into the Alternative Dispute Resolution program and closed a total of 120 cases ([Table 4-4](#)).

**Table 4-1. Delinquent Collection Activities, Fiscal Years 2024 and 2025**

[Money amounts are in thousands of dollars]

Activity	2024	2025
<b>Returns filed with additional tax due:</b>		
Gross total yield from unpaid assessments [1]	120,236,449	117,525,095
Less: Credit transfers [2]	42,686,156	44,383,893
Equals: Net total amount collected	77,550,293	73,141,202
Taxpayer delinquent accounts:		
Number in beginning inventory	11,375,720	14,901,508
Number of new accounts	9,630,933	7,899,744
Number of accounts closed	6,105,145	9,688,767
Ending inventory:		
Number	14,901,508	13,112,485
Balance of assessed tax, penalties, and interest [3]	208,410,722	211,527,864
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [4]	17,843,035	29,606,322
Amount collected with delinquent returns	3,220,579	3,483,844
Taxpayer delinquency investigations [5]:		
Number in beginning inventory	2,012,759	2,050,877
Number of new investigations	639,143	2,501,667
Number of investigations closed	601,025	1,317,729
Number in ending inventory	2,050,877	3,234,815
<b>Offers in compromise [6]:</b>		
Number of offers received	33,591	38,797
Number of offers accepted	7,199	5,464
Amount of offers accepted	163,383	98,146
<b>Enforcement activity:</b>		
Number of notices of federal tax liens filed [7]	196,996	214,099
Number of notices of levy requested on third parties [8]	313,792	339,137
Number of seizures [9]	71	50
<b>Installment agreements [10]:</b>		
Number in beginning inventory	4,038,081	4,642,420
Number of new agreements established [11]	3,403,214	3,160,047
Number of taxpayers that were full paid [12]	1,902,125	1,963,093
Number in ending inventory [11]	4,642,420	4,870,810
Amount collected for cases in installment agreement status [13]	16,107,092	17,882,062

- [1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.
- [2] In this instance, credit transfers are credits transferred from one tax module to another tax module where the receiving module is in collection status. A tax module is a record of tax data for a specific taxpayer covering one return for one tax period. These credit transfers are then subtracted from total yield to avoid overstating the net total amount collected.
- [3] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.
- [4] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by collection activity. Excludes accrued penalty and interest.
- [5] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.
- [6] An offer in compromise is a proposal by a taxpayer to the federal government that would settle a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.
- [7] Represents the number of lien requests entered into the IRS Automated Lien System.
- [8] Represents the number of levies requested on third parties by the Automated Collection System and Field Collection programs.
- [9] Represents the number of seizures conducted by the Field Collection program.
- [10] An installment agreement (IA) is an arrangement which allows an individual or business to pay their tax liabilities over time. Generally, a taxpayer may apply for an IA online, by phone, by mail, or in person. Penalties and interest continue to accrue until the balance due has been paid in full.
- [11] The number of agreements represents the number of taxpayers with IAs, not the number of tax modules in an IA status.
- [12] The number of taxpayers whose remaining module(s) were moved from an active IA status to fully paid status. Taxpayers' module(s) may leave an active IA status in ways other than through "Full Paid."
- [13] Includes penalties and interest; does not include user fees.

**NOTES:**

Detail may not add to totals because of rounding.

All money amounts are in current dollars.

This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Collection, Collection Inventory Delivery &amp; Selection, Planning &amp; Performance Analysis, Collection Data Assurance.

**Table 4-2. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2025**

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
<b>Civil penalties, total</b>	<b>54,276,742</b>	<b>1,247,074,030</b>	<b>5,503,530</b>	<b>1,210,426,532</b>
<b>Individual and estate and trust income taxes:</b>				
<b>Civil penalties, total [3]</b>	<b>46,748,796</b>	<b>33,102,432</b>	<b>3,884,049</b>	<b>7,513,461</b>
Accuracy [4]	440,718	1,496,358	62,000	592,099
Bad check	2,209,697	245,241	15,066	51,232
Delinquency	4,009,691	6,475,833	437,374	1,428,229
Estimated tax	15,734,656	12,060,514	215,192	253,469
Failure to pay	24,251,980	12,090,325	3,149,546	5,033,537
Federal tax deposits	0	0	0	0
Fraud	1,410	99,024	131	10,925
Other [5]	100,644	635,137	4,740	143,971
<b>Partnership income taxes:</b>				
<b>Civil penalties, total</b>	<b>408,311</b>	<b>50,224,994</b>	<b>186,554</b>	<b>44,220,715</b>
Bad check	d	d	6	10
Delinquency	402,483	49,282,653	183,845	41,635,629
Estimated tax	d	d	0	0
Failure to file electronically	79	121,628	75	125,000
Failure to pay	1,690	12,384	383	411
Failure to provide information [6]	0	0	0	0
Other [5]	2,971	807,825	2,245	2,459,665
<b>Corporation income taxes:</b>				
<b>Civil penalties, total [7]</b>	<b>1,059,587</b>	<b>4,221,861</b>	<b>231,986</b>	<b>3,093,623</b>
Accuracy [4]	2,336	46,546	271	5,802
Bad check	15,135	13,476	293	5,830
Delinquency	95,797	769,168	26,501	767,753
Estimated tax	420,328	1,095,335	86,738	482,754
Failure to pay	525,837	2,262,871	118,168	1,831,348
Fraud	81	17,107	d	d
Other	73	17,359	d	d
<b>S corporation income taxes:</b>				
<b>Civil penalties, total</b>	<b>545,882</b>	<b>1,060,181</b>	<b>142,358</b>	<b>257,326</b>
Bad check	0	0	0	0
Delinquency	540,452	1,041,700	141,199	253,879
Estimated tax	1,417	2,359	0	0
Failure to file electronically [8]	0	0	0	0
Failure to pay	1,519	3,577	310	1,066
Failure to provide information	0	0	0	0
Other	2,494	12,545	849	2,381
<b>Employment taxes:</b>				
<b>Civil penalties, total [9]</b>	<b>4,457,891</b>	<b>1,150,622,767</b>	<b>823,543</b>	<b>1,149,813,121</b>
Accuracy [4]	366	4,491	43	475
Bad check	351,517	39,515	2,660	10,886
Delinquency	614,296	745,116,635	117,697	745,724,278
Estimated tax	16,032	54,872	4,495	17,482
Failure to pay	2,259,214	287,509,701	453,579	286,848,544
Federal tax deposits	1,216,346	117,895,214	245,054	117,210,987
Fraud	35	1,148	15	470
Other	85	1,192	0	0
<b>Excise taxes and tax-exempt organizations and trusts:</b>				
<b>Civil penalties, total [10]</b>	<b>793,430</b>	<b>2,073,406</b>	<b>187,721</b>	<b>1,073,402</b>
Accuracy [4]	262	437	20	67
Bad check	11,050	3,035	97	1,228
Daily delinquency [11]	56,769	290,940	35,404	193,999
Delinquency	216,131	461,521	24,168	231,807
Estimated tax	20,910	7,210	3,142	1,356
Failure to pay	463,834	251,776	112,830	80,265
Federal tax deposits	2,561	184,909	152	52,158
Fraud	11	5,189	0	0
Other	21,902	868,390	11,908	512,521
<b>Estate and gift taxes:</b>				
<b>Civil penalties, total [12]</b>	<b>6,855</b>	<b>724,395</b>	<b>3,999</b>	<b>2,010,713</b>
Accuracy [4]	14	2,992	d	d
Bad check	53	2,571	d	d
Delinquency	2,299	433,041	1,513	373,337
Failure to pay	4,432	278,913	2,438	1,633,719
Fraud	0	0	0	0
Other	57	6,877	31	2,571
<b>Nonreturn penalties [13]</b>	<b>255,990</b>	<b>5,043,994</b>	<b>43,320</b>	<b>2,444,171</b>

Footnotes on next page.

**Table 4-2. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2025—Continued****Footnotes**

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

- [1] Assessments of penalties included here were recorded in Fiscal Year (FY) 2025 regardless of the tax year to which the penalties may apply.
- [2] Abatements of penalties included here were recorded in FY 2025 regardless of the tax year to which the penalties may apply. An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty. Numbers and amounts represent only the portion of assessed penalties that were abated.
- [3] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).
- [4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial understatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code (IRC) Section 6662); understatement of reportable transactions (under IRC Section 6662A); and underpayment of stamp tax (under IRC Section 6653).
- [5] Represents penalties related to federal tax deposits, failure to supply taxpayer identification number, and failure to report tip income.
- [6] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for a partnership under IRC Section 7519), or failure to file electronically Form 1065-B (large partnership return).
- [7] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990-T (tax-exempt organization unrelated business income tax return).
- [8] Represents penalties associated with failure to file electronically on Forms 1120-S (return for an S corporation) or 8752 (required payment or refund for an S corporation under IRC Section 7519).
- [9] Represents penalties associated with Forms 940 (employer's federal unemployment tax return); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return).
- [10] Represents penalties associated with Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990-PF (private foundation return); 1041-A (information return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8886-T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).
- [11] Represents penalties under IRC Sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041-A (information return of charitable contribution deductions by certain trusts); 5227 (split-interest trust information return); or 8886-T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).
- [12] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).
- [13] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W-2, 3520-A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in FY 2025 was \$738,943,809 and is included in the amount abated.

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

SOURCE: Chief Financial Officer, Financial Management, Corporate Accounting.

**Table 4-3. Appeals Workload, by Type of Case, Fiscal Year 2025**

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2025
	(1)	(2)	(3)
<b>Total cases [2]</b>	<b>60,933</b>	<b>52,997</b>	<b>40,313</b>
Collection Due Process cases [3]	24,191	17,291	18,965
Examination cases [4]	23,139	21,904	14,409
Penalty appeals cases [5]	3,627	3,816	1,448
Offers in Compromise cases [6]	3,124	2,978	2,125
Innocent spouse cases [7]	1,633	1,871	1,325
Industry cases [8]	859	757	1,000
Coordinated industry cases [9]	39	30	90
Other cases [10]	4,321	4,350	951

[1] Includes cases received in Fiscal Year 2025 and in prior fiscal years. Excludes cases transferred, reassigned, or returned to compliance as a premature referral.

[2] A case represents a taxpayer with one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included in cases pending. See Tables 5-1 and 5-2 for information on Chief Counsel activity.

[3] Includes cases where the taxpayer requested a Collection Due Process (CDP) hearing with an Appeals Officer who has had no prior involvement with the case. A CDP hearing provides the taxpayer with an opportunity to appeal IRS collection actions early in the collection process in response to a notice of federal tax lien or notice of intent to levy. This category excludes CDP timeliness determination cases, which are included in the "Other" category; see footnote 10.

[4] An examination case in Appeals involves issues in dispute by the taxpayer relating to income, employment, excise, estate, and gift taxes or tax-exempt status.

[5] A penalty appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty, and if the request is denied, the taxpayer may appeal.

[6] An offer in compromise is an agreement between a taxpayer and the federal government that settles a tax liability for payment of less than the full amount owed. The IRS may reject a taxpayer's offer, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[7] An innocent spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS. This includes cases where a taxpayer who filed a joint return with a spouse or ex-spouse can apply for relief of tax, interest, and penalties if he/she meets specific requirements. The innocent spouse may request that Appeals review and decide whether the denial was correct.

[8] An industry case (IC) designation is assigned to a large corporate taxpayer that does not meet the criteria to be designated as a coordinated industry case (CIC); see footnote 9. An IC taxpayer may appeal the findings of an examination conducted by the IRS.

[9] A CIC designation is assigned to a large corporate taxpayer based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries, and/or foreign assets. A CIC taxpayer may appeal the findings of an examination conducted by the IRS.

[10] "Other" includes cases considered by Appeals involving issues related to abatement of interest, collection appeals program, Office of Professional Responsibility (OPR), Freedom of Information Act (FOIA), trust fund recovery penalty, Collection Due Process timeliness determination, and other miscellaneous penalties as defined below:

*Abatement of interest*—Cases of disputed interest on tax deficiencies or payments in which IRS errors or delays may have contributed to the assessed interest.

*Collection appeals program*—Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions including levy or seizure action that was or will be taken, notice of federal tax lien that was or will be filed, and rejected or terminated installment agreements.

*Office of Professional Responsibility*—A tax professional may appeal the findings of the IRS OPR. OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

*Freedom of Information Act*—A taxpayer may appeal the denial of a request for records made under the Freedom of Information Act.

*Trust fund recovery penalty*—An employer is required to pay trust fund taxes to the U.S. Treasury through federal tax deposits. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a federal tax deposit in that amount. A trust fund recovery penalty applies to the responsible person(s) for the total amount of trust fund taxes evaded, not collected, or not accounted for and not paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

*Collection Due Process timeliness determination*—A taxpayer submits a request for a Collection Due Process (CDP) hearing and Equivalent Hearing (EH) and Appeals will determine if the CDP or EH request was received timely and is processable.

*Other penalties*—This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under Internal Revenue Code (IRC) Sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC Sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC Section 6715 for dyed diesel fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC Section 6161. Also includes penalties imposed under other IRC Sections not specified in this note.

NOTE: Cases may cross fiscal years. Therefore, the workload of cases shown in this table may be related to cases initiated in prior years.

SOURCE: Independent Office of Appeals, Policy, Planning Quality and Analysis.

**Table 4-4. Appeals: Alternative Dispute Resolution, Mediation Programs by Initiative Type, Fiscal Years 2024 and 2025**

Type of initiative	2024	2025
	(1)	(2)
<b>Alternative Dispute Resolution, Mediation programs, total:</b>		
Receipts	<b>109</b>	<b>159</b>
<b>Closures [2]</b>	<b>94</b>	<b>120</b>
Withdrawals and Denials	24	32
Agreed mediations	56	61
Unagreed mediations	14	27
Pending	<b>42</b>	<b>84</b>
<b>Fast Track Settlement, Large Business &amp; International division:</b>		
Receipts [1]	39	53
<b>Closures [2]</b>	<b>34</b>	<b>38</b>
Withdrawals and Denials	d	d
Agreed mediations	29	31
Unagreed mediations	d	d
Average days to settle	98	101
Pending	15	30
<b>Fast Track Settlement, Small Business/Self-Employed division:</b>		
Receipts [1]	18	24
<b>Closures [2]</b>	<b>26</b>	<b>d</b>
Withdrawals and Denials	4	d
Agreed mediations	16	6
Unagreed mediations	6	d
Average days to settle	84	66
Pending	4	15
<b>Fast Track Settlement, Tax Exempt &amp; Government Entities division:</b>		
Receipts [1]	8	d
<b>Closures [2]</b>	<b>4</b>	<b>d</b>
Withdrawals and Denials	d	0
Agreed mediations	d	d
Unagreed mediations	d	d
Average days to settle	117	238
Pending	5	d
<b>Fast Track Mediation, Collection:</b>		
Receipts [1]	0	0
<b>Total Closures [2]</b>	<b>0</b>	<b>0</b>
Withdrawals and Denials	0	0
Agreed mediations	0	0
Unagreed mediations	0	0
Average days to settle	N/A	N/A
Pending	0	0
<b>Post Appeals Mediation, Non-Collection:</b>		
Receipts	36	63
<b>Closures [2]</b>	<b>22</b>	<b>47</b>
Withdrawals and Denials	10	17
Agreed mediations	d	20
Unagreed mediations	d	10
Average days to settle	122	166
Pending	18	34
<b>Post Appeals Mediation, Collection:</b>		
Receipts	8	d
<b>Closures [2]</b>	<b>8</b>	<b>d</b>
Withdrawals and Denials	8	d
Agreed mediations	0	0
Unagreed mediations	0	0
Average days to settle	N/A	N/A
Pending	0	0
<b>Rapid Appeals Process:</b>		
Receipts [3]	n.a.	17
<b>Closures [2]</b>	<b>n.a.</b>	<b>17</b>
Withdrawals and Denials [4]	n.a.	12
Agreed mediations	n.a.	d
Unagreed mediations	n.a.	d
Average days to settle	n.a.	n.a.
Pending	n.a.	d

Footnotes on next page.

**Table 4-4. Appeals: Alternative Dispute Resolution, Mediation Programs by Initiative Type, Fiscal Years 2024 and 2025—Continued****Footnotes**

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

n.a.—Not available.

N/A—Not applicable.

[1] Includes Fast Track Settlement requests or Fast Track Mediation requests accepted into the Independent Office of Appeals (Appeals).

[2] Includes all closures, including requests returned to the originating division.

[3] Includes appeal cases where Appeals offered participation in a Rapid Appeals Process (RAP) to the appropriate Compliance division and the taxpayer. RAP attempts to resolve the issue(s) at the initial conference using mediation techniques.

[4] Includes withdrawals from RAP by any party and instances where Appeals offered RAP but the taxpayer or Compliance rejected the offer.

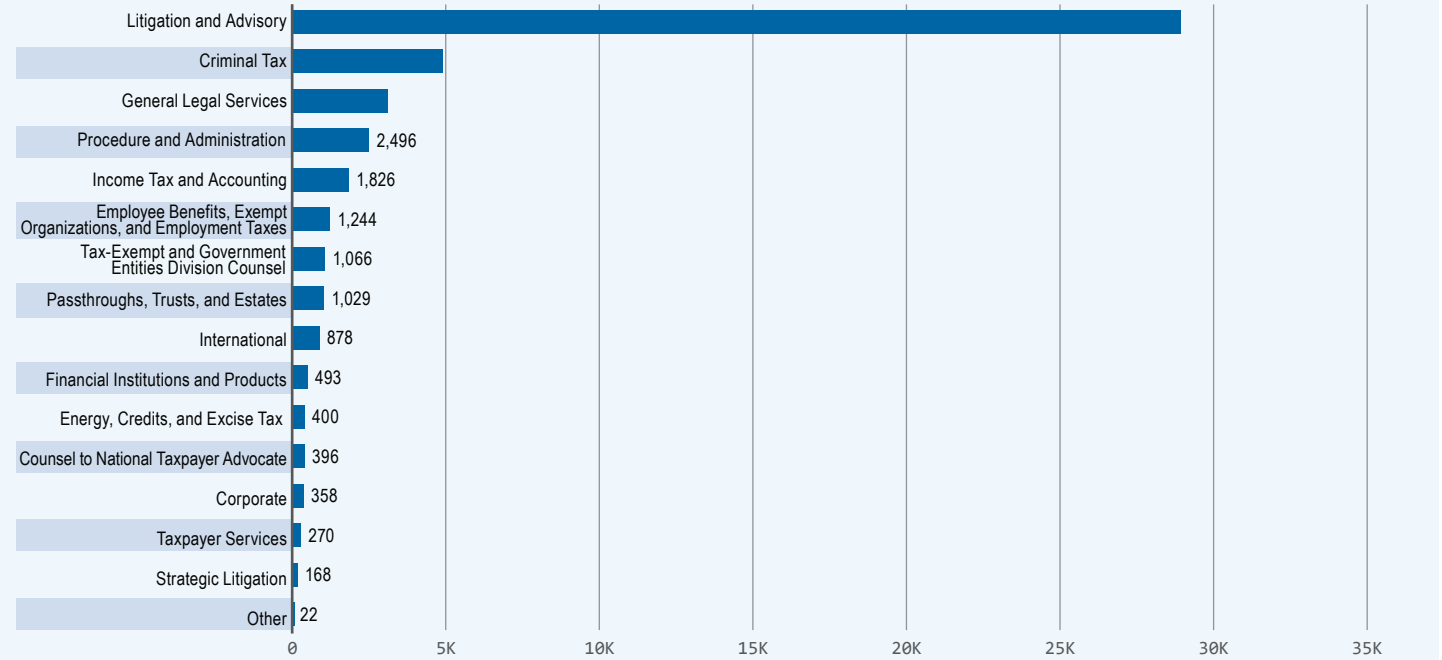
**NOTES:**

Cases may cross fiscal years. Therefore, the cases shown in this table may be related to cases initiated in prior years.

Data reporting errors discovered in the RAP program resulted in an adjustment to in-process cases, resulting in a change to the timing of RAP closures prior to FY 2025. Beginning in FY 2025, RAP is deemed closed at the end of the Rapid Appeals Process rather than when the case ultimately closes from Appeals. Therefore, consistent data for RAP is not available prior to FY 2025.

SOURCES: Independent Office of Appeals, Alternative Dispute Resolution Program Management Office; Large Business & International, Strategy, Policy, & Governance.

**Chief Counsel Workload: Total Cases Closed, by Office, Fiscal Year 2025**



SOURCE: 2025 IRS Data Book Table 5-1

## Chief Counsel

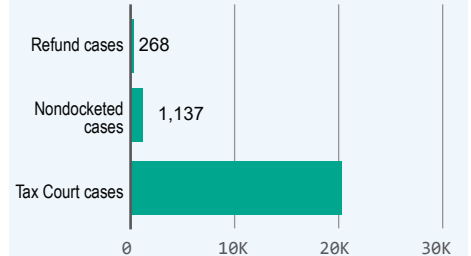
This section of the *Data Book* provides an overview of the IRS Chief Counsel’s workload and activities. The IRS Chief Counsel is appointed by the President of the United States with the advice and consent of the U.S. Senate, and serves as the chief legal advisor to the IRS Commissioner on all matters pertaining to the interpretation, administration, and enforcement of the Internal Revenue Code, as well as all other legal matters. Under the IRS Restructuring and Reform Act of 1998, the Chief Counsel reports to the IRS Commissioner and the Treasury General Counsel.

Attorneys in the Chief Counsel’s Office serve as lawyers for the IRS. They provide the IRS and taxpayers with guidance on interpreting federal tax laws correctly, represent the IRS in litigation, and provide all other legal support required to carry out the IRS mission.

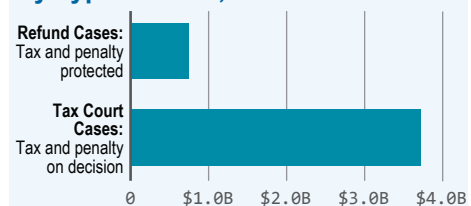
### Highlights of the Data

- In Fiscal Year (FY) 2025, Chief Counsel received 48,544 new cases and closed 47,575 cases, including those received in prior years ([Table 5-1](#)).
- Of the cases closed in FY 2025, 60.8% were from the Litigation and Advisory Office, which was created when the former Large Business & International and Small Business/Self-Employed Offices were merged. ([Table 5-1](#)).
- Of the 47,575 cases closed in FY 2025, Chief Counsel closed 10.0% through guidance and assistance. This includes published guidance, advanced case resolution, treaties, legislation, congressional and executive correspondence, training and public outreach, and prefiling legal advice to the IRS ([Table 5-1](#)).
- In FY 2025, 77.6% of new cases received and 79.9% of cases closed were related to tax law enforcement and litigation, including Tax Court

### Total Tax Litigation Cases Closed, by Type of Case, Fiscal Year 2025



### Amount of Tax and Penalty, by Type of Case, Fiscal Year 2025



SOURCE: 2025 IRS Data Book Table 5-2

litigation; collection, bankruptcy, and summons advice and litigation; Appellate Court litigation; criminal tax; and enforcement advice and assistance ([Table 5-1](#)).

- In FY 2025, Chief Counsel received 21,588 Tax Court cases involving a taxpayer contesting an IRS determination that they owed additional tax. During the fiscal year, Chief Counsel closed 21,718 cases involving more than \$8.5 billion in disputed taxes and penalties ([Table 5-2](#)).

**Table 5-1. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2025**

Office and type of case	Cases received	Cases closed	Cases pending September 30, 2025
	(1)	(2)	(3)
<b>Chief Counsel (All Offices):</b>			
<b>Total</b>	<b>48,544</b>	<b>47,575</b>	<b>42,040</b>
Guidance and assistance [1]	4,772	4,741	3,728
Tax law enforcement and litigation [2]	37,674	38,009	34,636
Other legal services to the IRS [3]	6,098	4,825	3,676
<b>Corporate [4]:</b>			
<b>Total</b>	<b>377</b>	<b>358</b>	<b>343</b>
Guidance and assistance	161	180	148
Tax law enforcement and litigation	130	95	187
Other legal services to the IRS	86	83	8
<b>Counsel to National Taxpayer Advocate [5]:</b>			
<b>Total</b>	<b>442</b>	<b>396</b>	<b>72</b>
Guidance and assistance	233	220	30
Tax law enforcement and litigation	161	128	38
Other legal services to the IRS	48	48	4
<b>Criminal Tax [6]:</b>			
<b>Total</b>	<b>5,117</b>	<b>4,906</b>	<b>628</b>
Guidance and assistance	d	105	39
Tax law enforcement and litigation	d	4,755	584
Other legal services to the IRS	d	46	5
<b>Energy, Credits, and Excise Tax [7]:</b>			
<b>Total</b>	<b>631</b>	<b>400</b>	<b>300</b>
Guidance and assistance	341	204	189
Tax law enforcement and litigation	198	110	101
Other legal services to the IRS	92	86	10
<b>Employee Benefits, Exempt Organizations, and Employment Taxes [8]:</b>			
<b>Total</b>	<b>1,159</b>	<b>1,244</b>	<b>525</b>
Guidance and assistance	556	622	383
Tax law enforcement and litigation	346	370	110
Other legal services to the IRS	257	252	32
<b>Financial Institutions and Products [9]:</b>			
<b>Total</b>	<b>436</b>	<b>493</b>	<b>397</b>
Guidance and assistance	260	313	320
Tax law enforcement and litigation	99	102	63
Other legal services to the IRS	77	78	14
<b>General Legal Services [10]:</b>			
<b>Total</b>	<b>4,238</b>	<b>3,092</b>	<b>2,922</b>
Guidance and assistance	23	32	8
Tax law enforcement and litigation	0	3	22
Other legal services to the IRS	4,215	3,057	2,892
<b>Income Tax and Accounting [11]:</b>			
<b>Total</b>	<b>1,691</b>	<b>1,826</b>	<b>658</b>
Guidance and assistance	969	1,106	439
Tax law enforcement and litigation	517	509	192
Other legal services to the IRS	205	211	27
<b>International [12]:</b>			
<b>Total</b>	<b>964</b>	<b>878</b>	<b>1,221</b>
Guidance and assistance	354	356	491
Tax law enforcement and litigation	449	365	702
Other legal services to the IRS	161	157	28
<b>Litigation and Advisory [13]:</b>			
<b>Total</b>	<b>27,732</b>	<b>28,931</b>	<b>29,024</b>
Guidance and assistance	316	341	294
Tax law enforcement and litigation	27,225	28,394	28,713
Other legal services to the IRS	191	196	17

Footnotes at end of table.

**Table 5-1. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2025—Continued**

Office and type of case	Cases received	Cases closed	Cases pending September 30, 2025
	(1)	(2)	(3)
<b>Passthroughs, Trusts, and Estates [14]:</b>			
<b>Total</b>	<b>1,024</b>	<b>1,029</b>	<b>472</b>
Guidance and assistance	535	530	332
Tax law enforcement and litigation	320	315	130
Other legal services to the IRS	169	184	10
<b>Procedure and Administration [15]:</b>			
<b>Total</b>	<b>3,312</b>	<b>2,496</b>	<b>4,033</b>
Guidance and assistance	620	515	863
Tax law enforcement and litigation	2,275	1,677	2,560
Other legal services to the IRS	417	304	610
<b>Strategic Litigation [16]:</b>			
<b>Total</b>	<b>51</b>	<b>168</b>	<b>411</b>
Guidance and assistance	d	d	d
Tax law enforcement and litigation	d	165	399
Other legal services to the IRS	0	d	d
<b>Tax-Exempt and Government Entities Division Counsel [17]:</b>			
<b>Total</b>	<b>996</b>	<b>1,066</b>	<b>841</b>
Guidance and assistance	d	d	d
Tax law enforcement and litigation	936	994	824
Other legal services to the IRS	d	d	d
<b>Taxpayer Services [18]:</b>			
<b>Total</b>	<b>321</b>	<b>270</b>	<b>64</b>
Guidance and assistance	167	133	38
Tax law enforcement and litigation	25	17	d
Other legal services to the IRS	129	120	d
<b>Other [19]:</b>			
<b>Total</b>	<b>53</b>	<b>22</b>	<b>129</b>
Guidance and assistance	53	12	d
Tax law enforcement and litigation	0	10	d
Other legal services to the IRS	0	0	0

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

- [1] Includes published guidance, advanced case resolution, treaties, legislation, congressional and executive correspondence, training and public outreach, and pre-filing legal advice to the IRS.
- [2] Includes Tax Court litigation; collection, bankruptcy, and summons advice and litigation; Appellate Court litigation; criminal tax; and enforcement advice and assistance. See Table 4-3 for tax litigation case information.
- [3] Includes electronic and other tax filing legal advice, disclosure advice and litigation, and general legal services advice and litigation.
- [4] Provides legal advice, litigation services and litigation support on matters involving corporate organizations, reorganizations, liquidations, spin-offs, transfers to controlled corporations, distributions to shareholders, debt vs. equity determinations, bankruptcies, and consolidated return issues affecting groups of affiliated corporations, among other matters.
- [5] Provides legal advice and support to the National Taxpayer Advocate (NTA) and the Taxpayer Advocate Service (TAS) in fulfilling the mission of TAS set forth in Internal Revenue Code § 7803(c). Coordinates all legal services provided to the NTA and the NTA's headquarters employees, and reviews, coordinates, and elevates, if requested by TAS, legal advice provided by field Chief Counsel offices to field TAS offices.
- [6] Provides advice and legal counsel to IRS Criminal Investigation in all areas of the Criminal Tax function including tax, currency, virtual currency, cybersecurity, and money laundering crimes and criminal procedure; legal counsel on investigative matters such as administrative and grand jury investigations, undercover operations, electronic surveillance, search warrants, the use of emerging investigative technologies, and forfeitures, the referral of cases to the Department of Justice for grand jury investigation, criminal prosecution and the commencement of forfeitures; and coordination with external law enforcement agencies, other offices within the IRS and the Office of Chief Counsel on all matters involving Criminal Tax, including the impact of parallel civil proceedings.
- [7] Provides legal advice, litigation services, and litigation support on tax matters involving excise taxes, oil and gas and other natural resources, and tax credits to the Internal Revenue Service, the Office of Chief Counsel, the Department of Justice, Treasury, and, where appropriate or required, to other government agencies and the public. As of January 12, 2025, Passthroughs and Special Industries (PSI) became two offices: Energy, Credits, & Excise Tax (ECE) and Passthroughs, Trusts, & Estates (PTE). Workloads reflected in ECE and PTE are for the full fiscal year.
- [8] Provides legal advice, litigation services, and litigation support on matters involving employee benefits including qualified retirement plans, Individual Retirement Accounts (IRAs), executive compensation arrangements, and health and welfare plans, exempt organizations, employment taxes, and certain issues related to federal, state, local, and Indian tribal governments.
- [9] Provides legal advice, litigation services and litigation support on tax matters involving financial institutions and the taxation of financial products to include banks, thrift institutions, insurance companies, regulated investment companies, real estate investment trusts, asset securitization arrangements, life insurance contracts, annuities, options, futures contracts, original issue discount obligations, hedging arrangements, and government entities issues including tax-exempt bonds and other types of innovative financial instruments and entities.
- [10] Provides litigation services and litigation support to the Department of Justice on matters involving personnel, discrimination, labor-management regulations, and procurement; provides advisory opinions on non-tax legal matters including labor and personnel matters, procurement, information technology and cybersecurity law, licenses, grants, fiscal law, intellectual property law, delegations of authority, and other matters related to the management of the agency; serves as the agency's Deputy Ethics Official providing ethics training, ethics advice and reviewing public financial disclosure reports.

Footnotes continued on next page.

**Table 5-1. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2025—Continued****Footnotes—continued**

- [11] Provides legal advice, litigation services, and litigation support on tax matters involving recognition and timing of income and deductions by individuals and corporations, sales and exchanges, capital gains and losses, accounting methods and periods, depreciation and other cost recovery issues, installment sales, long-term contracts, inventories, and alternative minimum tax.
- [12] Provides legal advice, technical guidance (including guidance published in the *Federal Register* and/or *Internal Revenue Bulletin*), and litigation support on matters involving the international provisions of the United States revenue laws, bilateral and multilateral tax treaties, and agreements to which the United States is a party. Participates in the Organization for Economic Cooperation and Development (OECD) as a delegate for the United States.
- [13] Provides comprehensive legal counsel to the IRS on complicated tax issues in an increasingly interconnected global economic environment; effectively represent the Commissioner in the U.S. Tax Court; and advise the Department of Justice in protecting IRS interests in other federal and state courts. As of October 1, 2024, Large Business & International (LB&I) and Small Business/Self-Employed (SBSE) combined to form Litigation & Advisory.
- [14] Provides legal advice, litigation services and litigation support on tax matters involving income taxes of S corporations, partnerships (including limited liability companies), trusts, estates, gifts, generation-skipping transfers, certain excise taxes, income tax credits, cooperative housing corporations, farmers' and other cooperatives, low-income housing credit, research and expenditures, and certain homeowner associations. As of January 12, 2025, Passthroughs and Special Industries became two offices: Energy, Credits, & Excise Tax (ECE) and Passthroughs, Trusts, & Estates (PTE). Workloads reflected in ECE and PTE are for the full fiscal year.
- [15] Provides legal advice, litigation services, and litigation support on matters involving reported and paid taxes; assessment and collection of taxes (including interest and penalties); abatement, credit or refund of overassessments or overpayments of tax; filing information returns; bankruptcy, summonses, information gathering and discovery, including electronic discovery; federal tax liens and levies; damage claims; attorney fees; disclosure, privacy and Freedom of Information Act issues, and privileges; judicial practice and judicial doctrines. Argues motions before Tax Court and provides litigation support on novel and significant issues, including electronic litigation; and challenging legal issues which are fundamental to efficient tax administration, i.e., issues arising in connection with numerous IRS initiatives and enforcement activities often in the context of an increasingly computerized and internet-based tax system (e.g., regulation challenges).
- [16] Provides legal advice and services to the IRS, primarily litigation and litigation support. The Strategic Litigation (SL) Division, through its Special Trial Attorneys and paralegals, is responsible for handling the Office's most complex, high-profile, and significant cases in the U.S. Tax Court, cases which often establish national precedent or are otherwise important to tax administration. The SL attorneys and paralegals provide a full range of legal services on all issues, including advising the IRS on its most significant non-docketed cases, handling significant case litigation in the U.S. Tax Court, and assisting the Department of Justice in the handling of significant cases in U.S. District Court.
- [17] Provides legal services on program matters, including tax issues relating to employee benefit programs (including qualified retirement plans, deferred compensation arrangements, and health and welfare programs); IRAs; executive compensation; exempt organizations; federal, state, local, and Indian tribal governments; tax-exempt bonds; and employment tax. The Tax-Exempt and Government Entities (TE/GE) Division Counsel also directs the Counsel-wide litigation programs with respect to these issues. TE/GE Division Counsel employs attorneys nationwide.
- [18] Provides legal services on matters involving taxpayers who generally have income reported only on Forms W-2 and 1099 to include advice and support of the Taxpayer Services (TS) Division Commissioner and his headquarters' staff; collaboration with TS to formulate Division policies, programs, systems, and strategies to better serve their taxpayer segment and other taxpayers. Provides guidance and legal support to all of the functions within TS, including those that provide servicewide services, customer service, and processing activities; and collaboration with Associate Chief Counsel offices and headquarters and field staff of the Chief Counsel Office of the Division Counsel (Small Business/Self-Employed) to provide legal services to the nationwide IRS TS Division.
- [19] Includes the immediate offices of the Chief Counsel, the Finance and Management Division, and the Executive Counsel.

NOTE: Cases may cross fiscal years. Therefore, the workload of cases shown in this table may be related to cases initiated in prior years.

SOURCE: Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division.

**Table 5-2. Chief Counsel Workload: Tax Litigation Cases, by Type of Case, Fiscal Year 2025**

[Money amounts are in thousands of dollars]

Type of case	Number or amount
<b>Total cases:</b>	
<b>Received</b>	<b>21,588</b>
<b>Closed</b>	<b>21,718</b>
<b>Pending September 30, 2025</b>	<b>25,154</b>
<b>Tax Court cases [1]:</b>	
Cases received:	
Number	19,189
Amount of tax and penalty in dispute [2]	9,909,121
Cases closed:	
Number	20,313
Amount of tax and penalty in dispute [2]	8,521,312
Amount of tax and penalty on decision [3]:	
Total [3]	3,726,472
Default or dismissed	619,342
Settled	2,530,733
Tried and decided	570,229
Cases (excluding appeals) pending September 30, 2025:	
Number	21,406
Amount of tax and penalty in dispute [2]	53,057,099
Cases on appeal pending September 30, 2025:	
Number pending September 30, 2025	370
Amount of tax and penalty pending September 30, 2025 [2]	4,965,177
<b>Refund cases [4]:</b>	
Cases received:	
Number	474
Amount of tax and penalty in dispute [2]	66,845,809
Cases closed:	
Number	268
Amount of tax and penalty in dispute [2]	1,568,976
Amount of tax and penalty protected [5]:	
Total	749,550
District Court	512,834
Court of Federal Claims	236,716
Cases (excluding appeals) pending September 30, 2025:	
Number	883
Amount of tax and penalty in dispute [2]	8,731,984
Cases on appeal pending September 30, 2025:	
Number pending September 30, 2025	21
Amount of tax and penalty pending September 30, 2025 [2]	232,431
<b>Number of nondocketed cases [6]:</b>	
Received	1,925
Closed	1,137
Pending September 30, 2025	2,474

[1] Tax Court cases involve a taxpayer contesting the Internal Revenue Service's determination that the taxpayer owes additional taxes and/or penalties, or other issues over which the court has jurisdiction. The Tax Court generally provides a forum for a taxpayer to request a determination of the disputed liabilities (or other issues) prior to assessment or payment of the taxes allegedly owed.

Examples of other cases that may be considered by the Tax Court include:

*Abatement or Suspension of Interest*—Cases concerning whether the IRS abused its discretion either by not abating interest accrued as a result of certain unreasonable errors or delays, or by not suspending the accrual of interest where the IRS does not contact the taxpayer in a timely manner.

*Collection Due Process*—Cases where a taxpayer requested a hearing with the IRS Independent Office of Appeals in response to a notice of federal tax lien or notice of intent to levy.

*Innocent Spouse*—Cases in which a taxpayer who filed a joint return with a spouse or ex-spouse may request relief from joint and several liability for amounts shown or not shown on the joint return if he/she meets specific requirements.

*Tax-Exempt Status*—Cases where an organization disputes IRS's revocation or denial of tax-exempt status.

*Whistleblower (under Internal Revenue Code (IRC) Section 7623)*—Cases involving the amount or denial of a whistleblower award.

*Passport (under IRC Section 7345)*—Cases where a taxpayer contests whether the IRS's certification to the Secretary of State of a taxpayer owing a seriously delinquent tax debt was erroneous or that the Commissioner failed to reverse the certification.

*Worker Classification (under IRC Section 7436)*—Cases where a taxpayer contests the reclassification of workers it treated as nonemployees to employees, and the resulting employment tax liabilities, interest, and penalties.

Footnotes continued on next page.

**Table 5-2. Chief Counsel Workload: Tax Litigation Cases, by Type of Case, Fiscal Year 2025—Continued****Footnotes—Continued**

- [2] The amount of tax and penalty in dispute excludes interest. Cases pending on appeal are in the Circuit Court and the Supreme Court and therefore are excluded from regular pending Tax Court and refund cases.
- [3] Reflects the amount a taxpayer owes (as determined by the Tax Court except for settlements), excluding offsetting overpayments and interest. The total reflects an additional \$6 million in tax and penalty on decision. This amount comes from cases without a designated closing code due to a data system migration.
- [4] Refund cases involve taxpayers seeking refunds of claimed overpayments after tax liability has been fully paid. A taxpayer may seek a refund of taxes, interest, and/or penalties paid.
- [5] Tax protected is the amount claimed by the taxpayer in a suit for a refund of previously paid taxes that is not awarded to the taxpayer in the court's judgment.
- [6] Nondocketed cases are cases in which a court petition was not filed, and Chief Counsel reviewed and advised on a statutory notice of deficiency. A statutory notice of deficiency is a legal notice the IRS sends a taxpayer that lays out the taxpayer's tax deficiency, including tax and penalties owed. If taxpayers receive a statutory notice of deficiency from the IRS, they have 90 days to petition the Tax Court regarding the deficiency outlined in the letter.

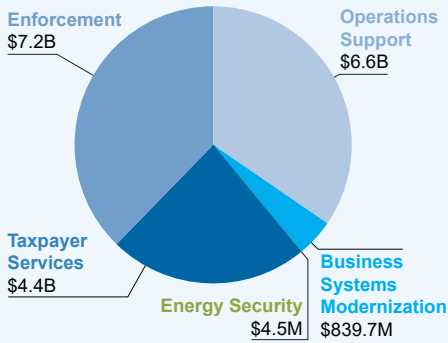
## NOTES:

Detail may not add to totals because of rounding.

Number of cases and amounts in dispute can vary widely from year to year due to a variety of factors including the number and timing of prior-year receipts.

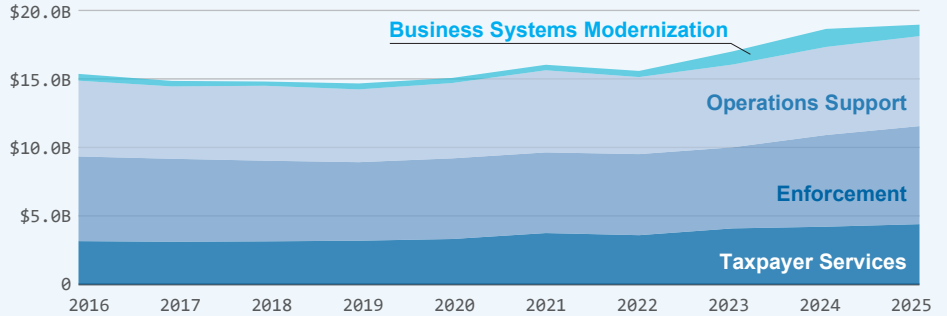
SOURCE: Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division.

**Costs Incurred by Budget Activity, Fiscal Year 2025**



SOURCE: 2025 IRS Data Book Table 6-1

**Costs Incurred by Budget Activity (Constant 2025 Dollars), Fiscal Years 2016–2025**



NOTE: Inflation-adjusted amounts were calculated using the U.S. Bureau of Economic Analysis, Nondefense Gross Domestic Product Chain-Type Price Index with a 2025 base year.

SOURCE: Selected IRS Data Books Table 6-1

## IRS Budget and Workforce

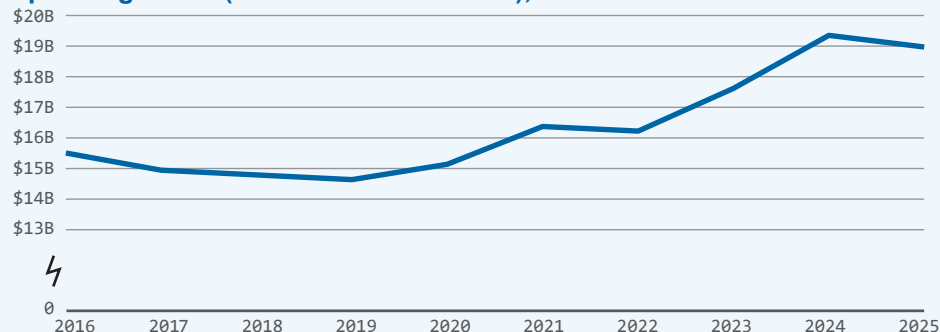
This section of the *Data Book* provides an overview of IRS budget activities, including taxpayer services, enforcement, operations support, and business systems modernization. Taxpayer Services funding includes processing for tax returns and related documents, as well as providing assistance to taxpayers filing returns and paying taxes due. Enforcement funding includes the examination of tax returns, collection of balances due, and administrative and judicial settlement of taxpayer appeals of examination findings. Operations Support

provides administrative services, policy management, and IRS-wide support necessary to deliver taxpayer-facing service and enforcement programs. This appropriation also funds staffing, equipment, and related costs used to manage, maintain, and operate critical information systems supporting tax administration. The Business Systems Modernization appropriation funds capital asset acquisition of information technology systems. This section also includes information on the size and composition of the IRS workforce.

### Highlights of the Data

- IRS’s actual expenditures were \$19.0 billion for overall operations in Fiscal Year (FY) 2025 ([Table 6-1](#)).
- Taxpayer Services funding accounted for \$4.4 billion, or 23.3% of the total FY 2025 budget ([Table 6-1](#)).
- Enforcement funding represented \$7.2 billion, or 37.7% of all funding ([Table 6-1](#)).
- The IRS spent \$6.6 billion in Operations Support in FY 2025, accounting for 34.6% of the overall budget ([Table 6-1](#)).
- The balance of IRS’s FY 2025 expenditures, \$844 million, was spent on Business Systems Modernization and Energy Security ([Table 6-1](#)).
- In FY 2025, the IRS used 95,226 full-time equivalent (FTE) positions

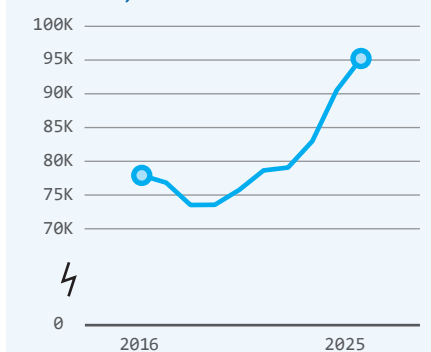
**Operating Costs (Constant 2025 Dollars), Fiscal Years 2016–2025**



NOTE: Inflation-adjusted amounts were calculated using the U.S. Bureau of Economic Analysis, Nondefense Gross Domestic Product Chain-Type Price Index with a 2025 base year.

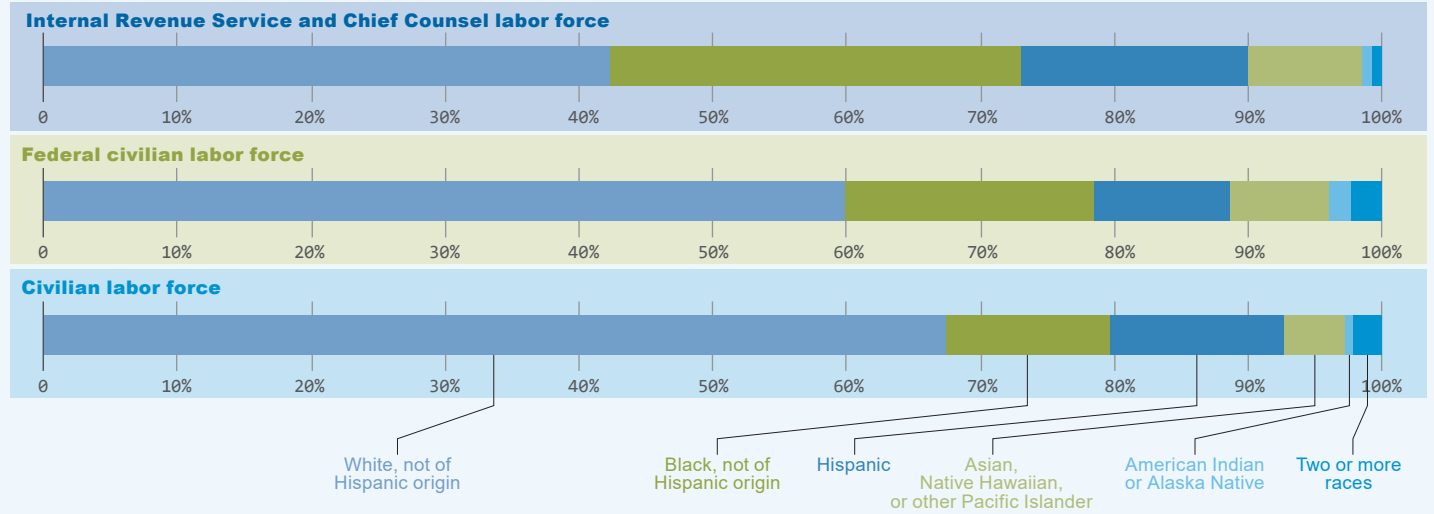
SOURCE: Selected IRS Data Books Table 6-2

**Full-Time Equivalent Positions Realized, Fiscal Years 2016–2025**



SOURCE: Selected IRS Data Books Table 6-3

**Internal Revenue Service and Chief Counsel Labor Force, Compared to National Totals for the Civilian Labor Force, by Race/Ethnicity, Fiscal Year 2025**



SOURCE: 2025 IRS Data Book Table 6-4

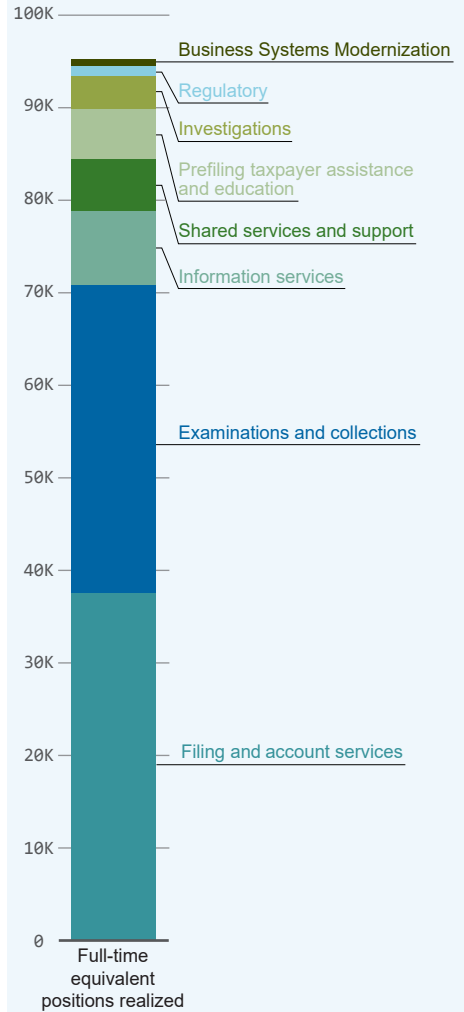
to conduct its work (Table 6-3).

- Of these FTE positions, 44.4% were dedicated to enforcement and 40.6% were dedicated to taxpayer services (Table 6-3).
- Racial and ethnic minority employees made up 57.6% of the IRS and Chief Counsel workforce, compared to a

40.1% share of the overall federal civilian labor force (Table 6-4).

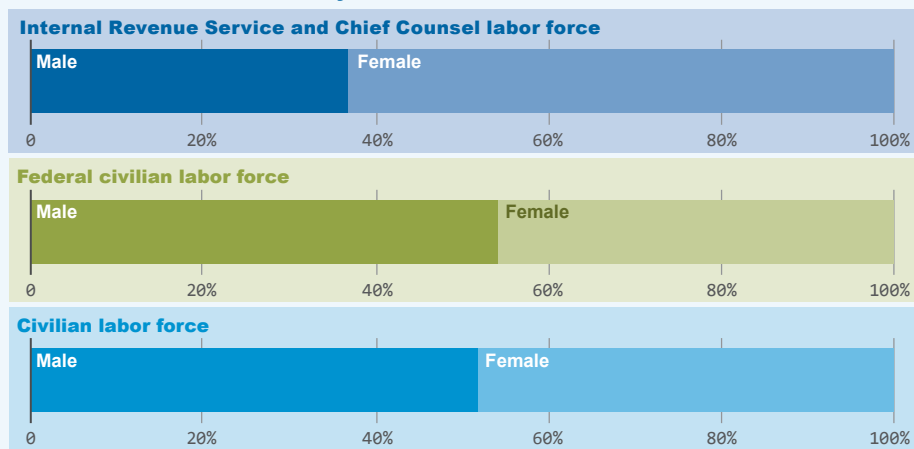
- Women represented 63.2% of IRS and Chief Counsel personnel, compared to 45.8% of the overall federal civilian labor force (Table 6-4).
- Veterans comprised 9.6% of the IRS and Chief Counsel workforce (Table 6-4).

**Personnel Summary, by Budget Activity, Fiscal Year 2025**



SOURCE: 2025 IRS Data Book Table 6-3

**Internal Revenue Service Labor Force, Compared to National Totals for Civilian Labor Force, by Sex, Fiscal Year 2025**



SOURCE: 2025 IRS Data Book Table 6-4

**Table 6-1. Costs Incurred by Budget Activity, Fiscal Years 2024 and 2025**

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other [3]	
	2024	2025	2024	2025	2024	2025
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total obligations against appropriated funds</b>	<b>18,198,029</b>	<b>18,968,701</b>	<b>11,879,726</b>	<b>13,186,441</b>	<b>6,318,303</b>	<b>5,782,260</b>
<b>Taxpayer Services [4]:</b>						
<b>Total</b>	<b>4,109,763</b>	<b>4,411,451</b>	<b>3,660,907</b>	<b>4,039,786</b>	<b>448,856</b>	<b>371,665</b>
Prefiling taxpayer assistance and education	891,617	958,990	732,717	793,279	158,900	165,711
Filing and account services	3,218,146	3,452,461	2,928,190	3,246,507	289,956	205,954
<b>Enforcement [5]:</b>						
<b>Total</b>	<b>6,502,342</b>	<b>7,154,831</b>	<b>5,743,905</b>	<b>6,458,249</b>	<b>758,437</b>	<b>696,582</b>
Investigations	959,370	1,047,382	716,451	764,722	242,919	282,660
Examinations and collections	5,343,726	5,897,277	4,833,312	5,487,465	510,415	409,812
Regulatory	199,246	210,172	194,142	206,062	5,103	4,110
<b>Operations Support [6]:</b>						
<b>Total</b>	<b>6,241,344</b>	<b>6,558,215</b>	<b>2,271,241</b>	<b>2,562,986</b>	<b>3,970,103</b>	<b>3,995,229</b>
Infrastructure	1,053,727	896,632	429	354	1,053,298	896,278
Shared services and support	1,423,664	1,455,407	846,773	994,214	576,891	461,193
Information services	3,763,953	4,206,176	1,424,039	1,568,418	2,339,914	2,637,758
<b>Business Systems Modernization [7]:</b>	<b>1,285,445</b>	<b>839,715</b>	<b>144,538</b>	<b>120,931</b>	<b>1,140,907</b>	<b>718,784</b>
<b>Energy Security [8]:</b>	<b>59,135</b>	<b>4,489</b>	<b>59,135</b>	<b>4,489</b>	<b>0</b>	<b>0</b>

- [1] Costs are comprised of items charged to discretionary appropriations, mandatory appropriations, and user fees. This includes costs charged to the Inflation Reduction Act (IRA), which was enacted August 12, 2022. Costs exclude costs reimbursed by other federal agencies and private entities for services performed for these external parties.
- [2] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.
- [3] Includes contracts, travel, transportation of things, rent, communications, utilities, printing and reproduction, advisory and assistance services, supplies and materials, operation and maintenance of facilities, research and development services, medical care, operation and maintenance of equipment, subsistence and support of persons, acquisition of assets, equipment, land and structures, investments, grants, and refunds.
- [4] The Taxpayer Services appropriation funds prefilling assistance and education, filing and account services, and taxpayer advocacy services.
- [5] The Enforcement appropriation funds activities to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of Internal Revenue laws and other financial crimes, and to purchase and hire motor vehicles.
- [6] The Operations Support appropriation funds activities to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; and the hire of motor vehicles (nonpolice-type use).
- [7] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems including management and related contractual costs of such acquisition and including contractual costs associated with operations.
- [8] The IRA included a \$500 million appropriation for Energy Security for necessary expenses as they relate to processing tax provisions related to energy credits; funds from this appropriation are available until September 30, 2031. The \$4.5 million charged to the Energy Security appropriation in FY 2025 were for costs primarily associated with the filing and account services budget activity.

NOTE: All amounts are in current dollars.

SOURCE: Chief Financial Officer, Corporate Budget.

**Table 6-2. Collections, Costs, Personnel, and U.S. Population, Fiscal Years 1996–2025**

Fiscal year	Gross collections (thousands of dollars) [1]	Operating costs (thousands of dollars) [2]	Cost of collecting \$100 (dollars) [3]	U.S. population (thousands) [4]	Average tax per capita (dollars) [5]	Full-time equivalent positions realized [6]
	(1)	(2)	(3)	(4)	(5)	(6)
1996	1,486,546,674	7,240,221	0.49	270,581	5,494	106,642
1997	1,623,272,071	7,163,541	0.44	273,852	5,928	101,703
1998	1,769,408,739	7,564,661	0.43	277,003	6,388	98,037
1999	1,904,151,888	8,269,387	0.43	280,203	6,796	98,730
2000	2,096,916,925	8,258,423	0.39	283,201	7,404	97,074
2001	2,128,831,182	8,771,510	0.41	286,098	7,441	97,707
2002	2,016,627,269	9,063,471	0.45	288,870	6,981	99,181
2003	1,952,929,045	9,401,407	0.48	291,574	6,698	98,819
2004	2,018,502,103	9,756,344	0.48	294,230	6,860	97,597
2005	2,268,895,122	10,397,837	0.46	296,972	7,640	94,282
2006	2,518,680,230	10,605,845	0.42	299,835	8,400	91,717
2007	2,691,537,557	10,764,736	0.40	302,807	8,889	92,017
2008	2,745,035,410	11,307,223	0.41	305,554	8,984	90,647
2009	2,345,337,177	11,708,604	0.50	308,189	7,610	92,577
2010	2,345,055,978	12,353,344	0.53	310,391	7,555	94,711
2011	2,414,952,112	12,358,877	0.51	312,616	7,725	94,709
2012	2,524,320,134	12,059,409	0.48	314,806	8,019	90,280
2013	2,855,059,420	11,597,560	0.41	316,953	9,008	86,974
2014	3,064,301,358	11,591,007	0.38	319,263	9,598	84,133
2015	3,302,677,258	11,395,839	0.35	321,540	10,271	79,890
2016	3,333,449,083	11,707,422	0.35	323,784	10,295	77,924
2017	3,416,714,139	11,526,389	0.34	325,742	10,489	76,832
2018	3,465,466,627	11,746,448	0.34	327,407	10,585	73,519
2019	3,564,583,961	11,825,241	0.33	328,981	10,835	73,554
2020	3,493,067,956	12,316,275	0.35	332,009	10,521	75,773
2021	4,111,569,512	13,701,027	0.33	332,883	12,351	78,661
2022	4,901,514,194	14,267,359	0.29	[r] 335,010	[r] 14,631	79,070
2023	4,694,335,168	16,148,200	0.34	[r] 337,882	[r] 13,893	82,990
2024	5,100,489,478	18,198,029	0.36	[r] 340,773	[r] 14,967	90,516
2025	5,313,762,307	18,968,701	0.36	[p] 342,324	[p] 15,523	95,226

[r] Revised data.

[p] Preliminary data based on short-term projections.

[1] Gross collections are collections before refunds are issued. They also include penalties and interest in addition to taxes. See Table 1-1 for the difference between gross collections and net collections. Includes gross collections for individual income tax, business income taxes, estate and trust income tax, employment taxes, estate tax, gift tax, and excise taxes. See Table 1-6 for gross collections data by type of tax.

Excludes alcohol and tobacco excise taxes starting with 1988 and taxes on firearms starting with the second quarter of Fiscal Year (FY) 1991. Responsibilities for these excise taxes were transferred from the IRS to the Alcohol and Tobacco Tax and Trade Bureau and to U.S. Customs and Border Protection, respectively.

[2] Operating costs are comprised of items charged to discretionary appropriations, mandatory appropriations, and user fees. This includes costs charged to the Inflation Reduction Act (IRA), (P.L. 117-169), which was enacted August 12, 2022. Operating costs exclude costs reimbursed by other federal agencies and private entities for services performed for these external parties.

[3] The cost of collecting \$100 is computed as total operating costs (column 2) divided by gross collections (column 1) multiplied by 100. Operating costs are comprised of items charged to discretionary appropriations, mandatory appropriations, and user fees. This includes costs charged to the IRA, which was enacted August 12, 2022.

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

[5] Average tax per capita is based on gross collections (i.e., before refunds are issued) (Column 1) divided by an estimate of U.S. population (Column 4).

[6] Full-time equivalent (FTE) is defined as the total number of regular straight-time hours worked (that is, not including overtime or holiday hours worked) by employees divided by the number of compensable hours applicable to each fiscal year. See Table 6-3 to compare FTEs and the number of employees. Excludes positions funded by reimbursements from other federal agencies and private entities for services performed for these external parties.

NOTE: All amounts are in current dollars.

SOURCE: Chief Financial Officer, Corporate Budget and Financial Management.

**Table 6-3. Personnel Summary, by Employment Status, Budget Activity, and Selected Personnel Type, Fiscal Years 2024 and 2025**

Employment status, budget activity, and selected personnel type	Full-time equivalent positions realized [1]		Number of employees in pay status as of September 30 [2]	
	2024	2025	2024	2025
	(1)	(2)	(3)	(4)
<b>Internal Revenue Service, total</b>	<b>90,516</b>	<b>95,226</b>	<b>99,628</b>	<b>[3] 80,967</b>
<b>Employment status:</b>				
Permanent [4]	89,409	94,162	97,605	79,707
Other [5]	1,107	1,064	2,023	1,260
<b>Budget activity:</b>				
Examinations and collections	33,907	37,508	38,991	29,722
Filing and account services	33,205	33,320	35,748	29,408
Information services	7,741	8,008	8,632	7,269
Shared services and support	5,296	5,700	5,819	5,311
Prefiling taxpayer assistance and education	5,213	5,328	5,534	4,848
Investigations	3,404	3,572	3,635	3,372
Regulatory	1,112	1,178	1,269	1,037
Business Systems Modernization [6]	638	612	0	0
<b>Selected personnel type:</b>				
Customer service representatives [7]	18,763	18,278	20,692	16,619
Tax examiners	9,674	10,431	10,800	8,050
Revenue agents	8,983	11,025	10,736	8,609
Seasonal employees [8]	9,382	9,503	10,984	6,564
Information Technology [9]	8,329	8,438	8,575	7,122
Revenue officers	3,189	3,320	3,409	2,592
Special agents	2,178	2,263	2,285	2,195
Attorneys	1,826	1,875	1,879	1,668
Tax technicians	705	775	769	630
Appeals officers	1,011	1,086	1,101	975

[1] Represents the number of full-time equivalent (FTE) positions actually used to conduct IRS operations. FTE is defined as the total number of regular straight-time hours worked (i.e., not including overtime or holiday hours worked) by employees divided by the number of compensable hours applicable to each fiscal year. In Fiscal Year (FY) 2025, this included 24,220 FTE funded by the Inflation Reduction Act (IRA) and 2,285 FTE funded with prior-year carryover funds. FTE shown are funded with discretionary appropriations, mandatory appropriations, and user fees. Excludes FTE funded by reimbursements from other federal agencies and private entities for services performed for these external parties. For these reasons, FTE would not equal number of employees.

[2] Includes total personnel employed by the IRS, including IRS Chief Counsel, who are in an active pay status as of September 30, 2024, in FY 2024 and September 30, 2025, in FY 2025. In contrast, IRS labor force counts in Table 6-4 include personnel in both pay and non-pay status.

[3] The decrease in number of employees in a pay status was mainly due to employees electing to accept the OPM Deferred Resignation Program, the Treasury Deferred Resignation Program, Voluntary Early Retirement Authority, and Voluntary Separation Incentive Payment, which went into effect on or before September 30, 2025.

[4] Includes seasonal employees on permanent appointments; excludes employees on permanent appointments with work schedules of fewer than 80 hours per pay period.

[5] Includes employees on permanent appointments with work schedules of fewer than 80 hours per pay period.

[6] Business Systems Modernization (BSM) does not have assigned staff. Information Service staff may work on BSM activities and charge their time as appropriate, resulting in FTE realization in the BSM budget activity.

[7] Customer Service Representatives are employees in the Contact Representative job series.

[8] Seasonal employees work primarily in Submission Processing; Account Management & Assistance; and Integrity & Verification Operations. In FY 2024 and FY 2025, 3 of the Seasonal FTE were employed by the Information Technology division.

[9] FY 2024 Information Technology included 124 FTE from the Human Capital Office. FY 2024 and FY 2025 counts exclude seasonal employees who work in the IRS Informational Technology division.

SOURCE: Chief Financial Officer, Corporate Budget.

**Table 6-4. Internal Revenue Service and Chief Counsel Labor Force, Compared to National Totals for Federal and Civilian Labor Forces, by Sex, Race/Ethnicity, Disability, and Veteran Status, Fiscal Year 2025**

Sex, race/ethnicity, disability, and veteran status	Number of employees			Percentage of total		
	Internal Revenue Service [1]	Chief Counsel [2]	Total Internal Revenue Service and Chief Counsel	Internal Revenue Service and Chief Counsel labor force	Federal civilian labor force as of Oct. 7, 2023 [3]	Civilian labor force [4]
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total</b>	79,172	2,284	81,456	100.0	100.0	100.0
<b>Sex:</b>						
Male	28,886	1,079	29,965	36.8	54.2	51.8
Female	50,286	1,205	51,491	63.2	45.8	48.2
<b>Race/ethnicity and sex:</b>						
White, not of Hispanic origin	33,081	1,488	34,569	42.4	60.0	67.5
Male	14,769	816	15,585	19.1	35.4	35.7
Female	18,312	672	18,984	23.3	24.5	31.8
Black, not of Hispanic origin	24,678	335	25,013	30.7	18.6	12.3
Male	5,764	79	5,843	7.2	7.3	5.7
Female	18,914	256	19,170	23.5	11.3	6.6
Hispanic [5]	13,527	199	13,726	16.9	10.2	13.0
Male	4,964	70	5,034	6.2	5.7	6.8
Female	8,563	129	8,692	10.7	4.5	6.2
Asian, Native Hawaiian, or other Pacific Islander	6,751	239	6,990	8.6	7.4	4.6
Male	3,029	101	3,130	3.8	3.9	2.3
Female	3,722	138	3,860	4.7	3.6	2.3
American Indian or Alaska Native	565	16	581	0.7	1.6	0.6
Male	174	10	184	0.2	0.7	0.3
Female	391	6	397	0.5	0.9	0.3
Two or more races	570	7	577	0.7	2.3	2.1
Male	186	3	189	0.2	1.2	1.0
Female	384	4	388	0.5	1.0	1.1
<b>Disability [6]:</b>						
Person with a disability	12,336	280	12,616	15.5	26.0	n.a.
Person with a targeted disability	2,545	51	2,596	3.2	2.2	n.a.
<b>Veteran [7]:</b>						
Veteran	7,594	231	7,825	9.6	27.7	n.a.
Veteran with a disability	4,810	177	4,987	6.1	15.3	n.a.

n.a.—Not available.

- [1] Includes total full-time, part-time, and seasonal personnel employed by the Internal Revenue Service, excluding IRS Chief Counsel, as of September 30, 2025 (the end of Pay Period 19).
- [2] Includes total full-time, part-time, and seasonal personnel employed by IRS Chief Counsel as of September 30, 2025 (the end of Pay Period 19). Chief Counsel is an organization within the Department of Treasury and separate from the IRS. All Chief Counsel employees are funded by and report to the Chief Counsel as part of the Legal Division of the Department of Treasury. Beginning Fiscal Year (FY) 2015, Chief Counsel workforce counts are displayed in a separate column.
- [3] Reflects the federal civilian labor force as of October 7, 2023, the most recent available data, as provided by the U.S. Office of Personnel Management (OPM). As of the time of publication, FY 2025 OPM data were not available.
- [4] Data from U.S. Department of Commerce, Bureau of the Census (2014–2018 American Community Survey statistics).
- [5] Hispanic or Latino persons of any race are included in the Hispanic category.
- [6] This category is shown separately for information purposes. The term “targeted disability” was originally enacted by the Equal Employment Opportunity Commission in 1979 and refers to certain disabilities that have been identified for emphasis in federal affirmative employment planning. During FY 2017, OPM expanded the list of medical conditions to self-identify a disability. As a result, this increased the counts of persons with disabilities and persons with targeted disabilities. Persons with a targeted disability are included in the disability total.
- [7] This category is shown separately for information purposes. The primary elements used to identify veterans for federal employment purposes are Veteran Status, Veterans' Preference, Creditable Military Service, Annuitant Code, and Legal Authority Code. Veterans with a disability are included in the veteran total.

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

SOURCE: Office of Civil Rights and Compliance.

## Data Sources, by Subject Area and Fiscal Year 2024 and 2025 Table Number

Section	Fiscal Year 2024 Table Number	Fiscal Year 2025 Table Number	Data Sources (by IRS Branch, Division, or Office)
<b>Returns Filed, Taxes Collected, and Refunds Issued</b>	1	1-1	Chief Financial Officer, Financial Management, Corporate Accounting
	2	1-2	Research, Applied Analytics, and Statistics; Statistics of Income
	3	1-3	Research, Applied Analytics, and Statistics; Statistics of Income
	4	1-4	Research, Applied Analytics, and Statistics; Statistics of Income
	5	1-5	Chief Financial Officer, Financial Management, Corporate Accounting
	6	1-6	Chief Financial Officer, Financial Management, Corporate Accounting
	7	1-7	Chief Financial Officer, Financial Management, Corporate Accounting
	8	1-8	Chief Financial Officer, Financial Management, Corporate Accounting
<b>Service to Taxpayers</b>	9	2-1	Taxpayer Services, Operations Support, Program Management Office; Small Business/Self-Employed, Communications, Outreach, Systems and Solutions; Communications and Liaison, National Public Liaison
	10	2-2	Online Services, IRS.gov; Taxpayer Services, Operations Support, Program Management Office
	11	2-3	Taxpayer Advocate Service, Technical Analysis & Guidance
	12	2-4	Tax Exempt and Government Entities
	13	2-5	Tax Exempt and Government Entities
	14	2-6	Tax Exempt and Government Entities
	15	2-7	Tax Exempt and Government Entities
	16	2-8	Tax Exempt and Government Entities
<b>Compliance Presence</b>	17	3-1	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management
	18	3-2	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management
	19	3-3	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management
	20	3-4	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management
	21	3-5	Tax Exempt and Government Entities
	22	3-6	Large Business and International, Treaty and Transfer Pricing Operations, Advance Pricing and Mutual Agreement
	23	3-7	Large Business and International, Assistant Deputy Commissioner Compliance Integration, Strategy Policy and Governance, Planning Reporting and Monitoring
	24	3-8	Research, Applied Analytics, and Statistics, Statistics of Income; Small Business/Self-Employed Examination, Performance Planning and Analysis, Automated Underreporter Program; Small Business/Self-Employed Collections, Headquarters Collection, Inventory Delivery Selection, Automated Substitute for Return Program
	25	3-9	Taxpayer Services, Customer Account Services, Submission Processing, Returns Processing Branch
	26	3-10	Criminal Investigation, Office of Communications
<b>Collections Activities, Penalties, and Appeals</b>	27	4-1	Small Business/Self-Employed, Collection, Collection Inventory Delivery & Selection, Planning & Performance Analysis, Collection Data Assurance
	28	4-2	Chief Financial Officer, Financial Management, Corporate Accounting
	29	4-3	Independent Office of Appeals, Policy, Planning Quality and Analysis
		4-4	Independent Office of Appeals, Alternative Dispute Resolution Program Management Office; Large Business & International, Strategy, Policy, & Governance
<b>Chief Counsel</b>	30	5-1	Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division
	31	5-2	Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division
<b>IRS Budget and Workforce</b>	32	6-1	Chief Financial Officer, Corporate Budget
	33	6-2	Chief Financial Officer, Corporate Budget and Financial Management
	34	6-3	Chief Financial Officer, Corporate Budget
	35	6-4	Office of Civil Rights and Compliance

# Principal Officers of the Internal Revenue Service

as of September 30, 2025

## Acting Commissioner

### Scott Bessent

#### Deputy Commissioner of Internal Revenue

Melanie Krause

#### Chief Operating Officer

Dottie Romo

## Independent Office of Appeals

### Chief, Appeals

John Hinding (*Detail*)

#### Deputy Chief, Appeals

Brad Anwyll

#### Director, Specialized Examination Programs and Referrals

Jennifer Vozne (*Detail*)

#### Director, Case and Operations Support

Steven M. Martin

#### Director, Collection Appeals

Shahid Babar

#### Director, Examination Appeals

Darlena Billops-Hill

#### Director, Case Support

Kimberly Tan Majure (*Detail*)

## Enterprise Digitalization and Case Management Office

#### Director, Enterprise Case Management

Lou Ann Kelleher

#### Director, Enterprise Case Management Business PMO

Vacant

## Taxpayer Advocate Service

### National Taxpayer Advocate

Erin Collins

#### Deputy National Taxpayer Advocate

Kim Stewart

#### Executive Director, Systemic Advocacy

Andrew Beckwith (*Detail*)

#### Executive Director, Case Advocacy

Sean O'Reilly

#### Director, Case Advocacy Intake and Technical Support

Elizabeth Blazey-Pennel (*Detail*)

#### Executive Director, Operations Support

Adam Morse

#### Executive Director, Business Modernization

Vacant

## Office of Equity, Diversity and Inclusion

### Chief Diversity Officer

Carrie Holland

## Return Preparer Office

### Director, Return Preparer Office

Kimberly Rogers

## Office of Online Services

### Director, Office of Online Services

Karen Howard

### Chief of Staff

Carolyn Singh (*Detail*)

## Communications and Liaison

### Chief, Communications and Liaison

Amy Klonsky (*Detail*)

#### Director, Office of Communications

Lauren Lefebvre

#### Director, Office of National Public Liaison

Vacant

## Small Business/Self-Employed Division

### Commissioner, Small Business/Self-Employed

Amalia Colbert

#### Deputy Commissioner, Examination

Maha Williams

#### Director, Collection

Frederick Schindler

#### Director, Examination

Richard Tierney

#### Director, Operations Support

Kareem Williams

#### Director, Fraud Enforcement

Vacant

## Large Business and International Division

### Commissioner, Large Business and International Division

Holly Paz

#### Deputy Commissioner, Large Business and International Division

Jennifer Best

#### Assistant Deputy Commissioner, Compliance Integration

Ronald Hodge

#### Director, Cross Border Activities Practice Area

Vacant

#### U.S. Competent Authority

Holly Paz

#### Director, Eastern Compliance Practice Area

Mabeline Baldwin

#### Director, Withholding and Exchange International Individual Compliance Practice Area

Judith McNamara

#### Director, Program and Business Solutions

Carolyn Gray (*Detail*)

#### Director, Western Compliance Practice Area

Peter Rock (*Detail*)

#### Director, Treaty and Transfer Pricing Operations Practice Area

Nicole Welch

#### Director, Pass-Through Entities Practice Area

Joseph Banks (*Detail*)

#### Director, Northeastern Compliance Practice Area

Nancy Wiltshire

#### Director, Enterprise Activities Practice Area

Vacant

# Principal Officers of the Internal Revenue Service

as of September 30, 2025

## Research, Applied Analytics, and Statistics

### Chief Data and Analytics Officer

Reza Rashidi

*Director, Data Management*  
Bradley Katz (Detail)

*Director, Strategy and Business Solutions*

Holly A. Donnelly

*Director, Data Exploration and Testing*

Stephanie Needham (Detail)

*Director, Knowledge Development and Application*

Peter Rose

*Deputy Chief Data and Analytics Officer - Statistics*

Weihuan (Mark) Xu

*Director, Data Products and Insights*

Lucia Lykke

## Taxpayer Services

### Commissioner, Taxpayer Services

Kenneth C. Corbin

*Deputy Commissioner, Taxpayer Services*

Dietra Grant

*Director, Customer Account Services*

Joseph Dianto

*Director, Operations Support*

Karen Truss

*Director, CARE (Customer Assistance, Relationships, and Education)*

Tracey Carter

*Director, Return Integrity and Compliance Services*

James Clifford

*Project Director, W&I IRA Implementation*

Wanda Brown

## Office of Chief Financial Officer

### Chief Financial Officer

Anthony Chavez

*Deputy Chief Financial Officer*  
Michael Gomes (Detail)

*Associate CFO for Internal Control*  
Allen Lawrence (Detail)

*Senior Associate CFO for Financial Management*

Jonathan Edelson (Detail)

*Associate CFO for Corporate Budget*

Todd Egaas

## Tax Exempt and Government Entities Division

### Commissioner, Tax Exempt and Government Entities

Robert Malone

*Deputy Commissioner, Tax Exempt and Government Entities*

Robert Choi

*Project Director, OB3 Implementation*  
Steven Chamberlin (Detail)

*Director, Employee Plans*  
John Hughes (Detail)

*Director, Exempt Organizations/ Government Entities*

Stephen Martin (Detail)

*Director, Government Entities*  
Allyson Belsome (Detail)

*Director, Compliance Planning and Classification*

Adrian Gonzalez

*Director, Shared Services*  
Virginia Puddister (Detail)

## Criminal Investigation

### Chief, Criminal Investigation

Guy Ficco

*Deputy Chief, Criminal Investigation*  
Justin Campbell (Detail)

## Office of Professional Responsibility

### Director, Office of Professional Responsibility

Vacant

## Facilities Management and Security Services

### Chief, Facilities Management and Security Services

John Pekarik (Detail)

*Deputy Chief, Facilities Management and Security Services*  
Vacant

## IRS Information Technology

### Chief Information Officer

Kaschit Pandya

*Deputy Chief Information Officer, Operations*  
Vacant

*Deputy Chief Information Officer, Strategy/Modernization*  
Vacant

*Chief Technology Officer*  
Vacant

*Associate Chief Information Officer, Applications Development*  
Craig Drake

*Associate Chief Information Officer, User and Network Services*  
Deborah Trumbull Lucas

*Associate Chief Information Officer, Enterprise Program Management Office*

Caralee Garr

*Associate Chief Information Officer, Enterprise Services*  
Lisa Wilson

*Associate Chief Information Officer, Cybersecurity*  
Robert Cox

*Associate Chief Information Officer, Strategy and Planning*  
Darrell White

*Associate Chief Information Officer, Modernization*  
Vacant

*Associate Chief Information Officer, Enterprise Operations*  
Randolph Edwards

*IT Strategic Initiative Officer*  
Julie Robbins

## Human Capital Office

### IRS Human Capital Officer

David Traynor (Detail)

*Deputy IRS Human Capital Officer*  
David Aten (Detail)

## Privacy, Governmental Liaison and Disclosure

### Chief Privacy Officer

John Walker (Detail)

# Principal Officers of the Internal Revenue Service

as of September 30, 2025

## Office of Chief Risk Officer

### Chief Risk Officer

Thomas Hybertson (*Detail*)

## Procurement

### Chief Procurement Officer

Troy Rosenlieb (*Detail*)

### Deputy Chief Procurement Officer

Guy Torres

## Whistleblower Office

### Director, Whistleblower Office

Erick Martinez (*Detail*)

## Office of Chief Counsel

### Chief Counsel

Kenneth J. Kies (*Acting*)

### Deputy Chief Counsel (Operations)

Audrey M. Morris

### Deputy Chief Counsel (Technical)

William M. Paul

### Executive Counsel to the Chief Counsel

Philip J. Lindenmuth

### Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)

Kathryn A. Meyers

### Division Counsel/Associate Chief Counsel (Criminal Tax)

Richard T. Lunger

### Division Counsel (Litigation & Advisory)

Joseph Spires

### Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes)

*Vacant*

### Division Counsel (Tax Exempt and Government Entities)

*Vacant*

### Division Counsel (Taxpayer Services)

Stephen J. Schaeffer

### Division Counsel (Strategic Litigation)

John M. Altman

## Chief Tax Compliance Office

### Chief Tax Compliance Officer

Edward Killen

### Principal Deputy Chief Tax Compliance Officer

*Vacant*

### Deputy Chief Tax Compliance Officer for Strategy & Analytics

*Vacant*

### Project Director, Digital Assets – Strategy & Development

Seth Wilks

### Project Director, Digital Asset – Products & Operations

Raj Mukherjee

### Associate Chief Counsel (Corporate)

*Vacant*

### Associate Chief Counsel (Finance and Management)

Edith M. Shine

### Associate Chief Counsel (Financial Institutions and Products)

Jeffrey A. Van Hove

### Associate Chief Counsel (General Legal Services)

Gary Sharp

### Associate Chief Counsel (Income Tax and Accounting)

*Vacant*

### Associate Chief Counsel (International)

Peter H. Blessing

### Associate Chief Counsel (Passthroughs and Special Industries)

*Vacant*

### Associate Chief Counsel (Procedure and Administration)

Paul T. Butler

### Associate Chief Counsel (Energy, Credits and Excise Tax)

Holly A. Porter

# Commissioners of Internal Revenue

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

<b>George S. Boutwell</b> Massachusetts Jul. 17, 1862 to Mar. 4, 1863	<b>George W. Wilson</b> Ohio Mar. 1, 1899 to Nov. 27, 1900	<b>Joseph D. Nunan, Jr.</b> New York Mar. 1, 1944 to June 30, 1947	<b>Raymond F. Harless</b> (Acting) California May 1, 1973 to May 25, 1973	<b>Kevin M. Brown</b> (Acting) Virginia May 29, 2007 to Sept. 8, 2007
<b>Joseph J. Lewis</b> (Acting) Pennsylvania Mar. 5, 1863 to Mar. 17, 1863	<b>Robert Williams, Jr.</b> (Acting) Ohio Nov. 28, 1900 to Dec. 19, 1900	<b>George J. Schoeneman</b> Rhode Island Jul. 1, 1947 to Jul. 31, 1951	<b>Donald C. Alexander</b> Ohio May 26, 1973 to Feb. 26, 1977	<b>Linda E. Stiff</b> (Acting) Germany Sept. 9, 2007 to Mar. 23, 2008
<b>Joseph J. Lewis</b> Pennsylvania Mar. 18, 1863 to June 30, 1865	<b>John W. Yerkes</b> Kentucky Dec. 20, 1900 to Apr. 30, 1907	<b>John B. Dunlap</b> Texas Aug. 1, 1951 to Nov. 18, 1952	<b>William E. Williams</b> (Acting) Illinois Feb. 27, 1977 to May 4, 1977	<b>Douglas H. Shulman</b> Ohio Mar. 24, 2008 to Nov. 9, 2012
<b>William Orton</b> New York Jul. 1, 1865 to Oct. 31, 1865	<b>Henry C. Rogers</b> (Acting) Pennsylvania May 1, 1907 to Jun. 4, 1907	<b>John S. Graham</b> (Acting) North Carolina Nov. 19, 1952 to Jan. 19, 1953	<b>Jerome Kurtz</b> Pennsylvania May 5, 1977 to Oct. 31, 1980	<b>Steven T. Miller</b> (Acting) Ohio Nov. 10, 2012 to May 21, 2013
<b>Edward A. Rollins</b> New Hampshire Nov. 1, 1865 to Mar. 10, 1869	<b>John G. Capers</b> South Carolina Jun. 5, 1907 to Aug. 31, 1909	<b>Justin F. Winkle</b> (Acting) New York Jan. 20, 1953 to Feb. 3, 1953	<b>William E. Williams</b> (Acting) Illinois Nov. 1, 1980 to Mar. 13, 1981	<b>Daniel I. Werfel</b> (Acting) Virginia May 22, 2013 to Dec. 22, 2013
<b>Columbus Delano</b> Ohio Mar. 11, 1869 to Oct. 31, 1870	<b>Royal E. Cabell</b> Virginia Sept. 1, 1909 to Apr. 27, 1913	<b>T. Coleman Andrews</b> Virginia Feb. 4, 1953 to Oct. 31, 1955	<b>Roscoe L. Egger, Jr.</b> Indiana Mar. 14, 1981 to Apr. 30, 1986	<b>John A. Koskinen</b> Ohio Dec. 23, 2013 to Nov. 12, 2017
<b>John W. Douglass</b> (Acting) Pennsylvania Nov. 1, 1870 to Jan. 2, 1871	<b>William H. Osborn</b> North Carolina Apr. 28, 1913 to Sept. 25, 1917	<b>O. Gordon Delk</b> (Acting) Virginia Nov. 1, 1955 to Dec. 4, 1955	<b>James I. Owens</b> (Acting) Alabama May 1, 1986 to Aug. 3, 1986	<b>David Kautter</b> (Acting) Virginia Nov. 13, 2017 to Sep. 30, 2018
<b>Alfred Pleasonton</b> New York Jan. 3, 1871 to Aug. 8, 1871	<b>Daniel C. Roper</b> South Carolina Sept. 26, 1917 to Mar. 31, 1920	<b>Russell C. Harrington</b> Rhode Island Dec. 5, 1955 to Sept. 30, 1958	<b>Lawrence B. Gibbs</b> Texas Aug. 4, 1986 to Mar. 4, 1989	<b>Charles P. Rettig</b> California Oct. 1, 2018 to Nov. 11, 2022
<b>John W. Douglass</b> Pennsylvania Aug. 9, 1871 to May 14, 1875	<b>William M. Williams</b> Alabama Apr. 1, 1920 to Apr. 11, 1921	<b>O. Gordon Delk</b> (Acting) Virginia Oct. 1, 1958 to Nov. 4, 1958	<b>Michael J. Murphy</b> (Acting) Wisconsin Mar. 5, 1989 to Jul. 4, 1989	<b>Douglas O'Donnell</b> (Acting) Washington, DC Nov. 12, 2022 to March 12, 2023
<b>Daniel D. Pratt</b> Indiana May 15, 1875 to Aug. 1, 1876	<b>Millard F. West</b> (Acting) Kentucky Apr. 12, 1921 to May 26, 1921	<b>Dana Latham</b> California Nov. 5, 1958 to Jan. 20, 1961	<b>Fred Goldberg, Jr.</b> Missouri Jul. 5, 1989 to Feb. 2, 1992	<b>Daniel I. Werfel</b> Virginia Mar. 13, 2023 to Jan. 20, 2025
<b>Green B. Raum</b> Illinois Aug. 2, 1876 to Apr. 30, 1883	<b>David H. Blair</b> North Carolina May 27, 1921 to May 31, 1929	<b>Charles I. Fox</b> (Acting) Utah Jan. 21, 1961 to Feb. 6, 1961	<b>Shirley D. Peterson</b> Colorado Feb. 3, 1992 to Jan. 20, 1993	<b>Douglas O'Donnell</b> (Acting) Washington, DC Jan. 21, 2025 to Feb. 28, 2025
<b>Henry C. Rogers</b> (Acting) Pennsylvania May 1, 1883 to May 10, 1883	<b>Robert H. Lucas</b> Kentucky Jun. 1, 1929 to Aug. 15, 1930	<b>Mortimer M. Caplin</b> Virginia Feb. 7, 1961 to Jul. 10, 1964	<b>Michael P. Dolan</b> (Acting) Iowa Jan. 21, 1993 to May 26, 1993	<b>Melanie Krause</b> (Acting) Washington, DC Mar. 1, 2025 to Apr. 16, 2025
<b>John J. Knox</b> (Acting) Minnesota May 11, 1883 to May 20, 1883	<b>H. F. Mires</b> (Acting) Washington Aug. 16, 1930 to Aug. 19, 1930	<b>Bertrand M. Harding</b> (Acting) Texas Jul. 11, 1964 to Jan. 24, 1965	<b>Margaret Milner Richardson</b> Texas May 27, 1993 to May 31, 1997	<b>Gary A. Shapely, Jr.</b> (Acting) Iowa Apr. 16, 2025 to Apr. 18, 2025
<b>Walter Evans</b> Kentucky May 21, 1883 to Mar. 19, 1885	<b>David Burnet</b> Ohio Aug. 20, 1930 to May 15, 1933	<b>Sheldon S. Cohen</b> Maryland Jan. 25, 1965 to Jan. 20, 1969	<b>Michael P. Dolan</b> (Acting) Iowa Jun. 1, 1997 to Nov. 12, 1997	<b>Michael Faulkender</b> (Acting) Apr. 18, 2025 to Jun. 16, 2025
<b>Joseph S. Miller</b> West Virginia Mar. 20, 1885 to Mar. 20, 1889	<b>Pressly R. Baldrige</b> (Acting) Iowa May 16, 1933 to Jun. 5, 1933	<b>William H. Smith</b> (Acting) Virginia Jan. 21, 1969 to Mar. 31, 1969	<b>Charles O. Rossotti</b> New York Nov. 13, 1997 to Nov. 6, 2002	<b>Billy Long</b> Jun. 17, 2025 to Aug. 8, 2025
<b>John W. Mason</b> West Virginia Mar. 21, 1889 to Apr. 18, 1893	<b>Guy T. Helvering</b> Kansas Jun. 6, 1933 to Oct. 8, 1943	<b>Randolph W. Thrower</b> Georgia Apr. 1, 1969 to Jun. 22, 1971	<b>Bob Wenzel</b> (Acting) Illinois Nov. 7, 2002 to Apr. 30, 2003	<b>Scott Bessent</b> (Acting) Aug. 8, 2025 to Mar. 13, 2026
<b>Joseph S. Miller</b> West Virginia Apr. 19, 1893 to Nov. 26, 1896	<b>Robert E. Hannegan</b> Missouri Oct. 9, 1943 to Jan. 22, 1944	<b>Harold T. Swartz</b> (Acting) Indiana Jun. 23, 1971 to Aug. 5, 1971	<b>Mark W. Everson</b> New York May 1, 2003 to May 28, 2007	
<b>W. St. John Forman</b> Illinois Nov. 27, 1896 to Dec. 31, 1897	<b>Harold N. Graves</b> (Acting) Illinois Jan. 23, 1944 to Feb. 29, 1944	<b>Johnnie M. Walters</b> South Carolina Aug. 6, 1971 to Apr. 30, 1973		
<b>Nathan B. Scott</b> West Virginia Jan. 1, 1898 to Feb. 28, 1899				

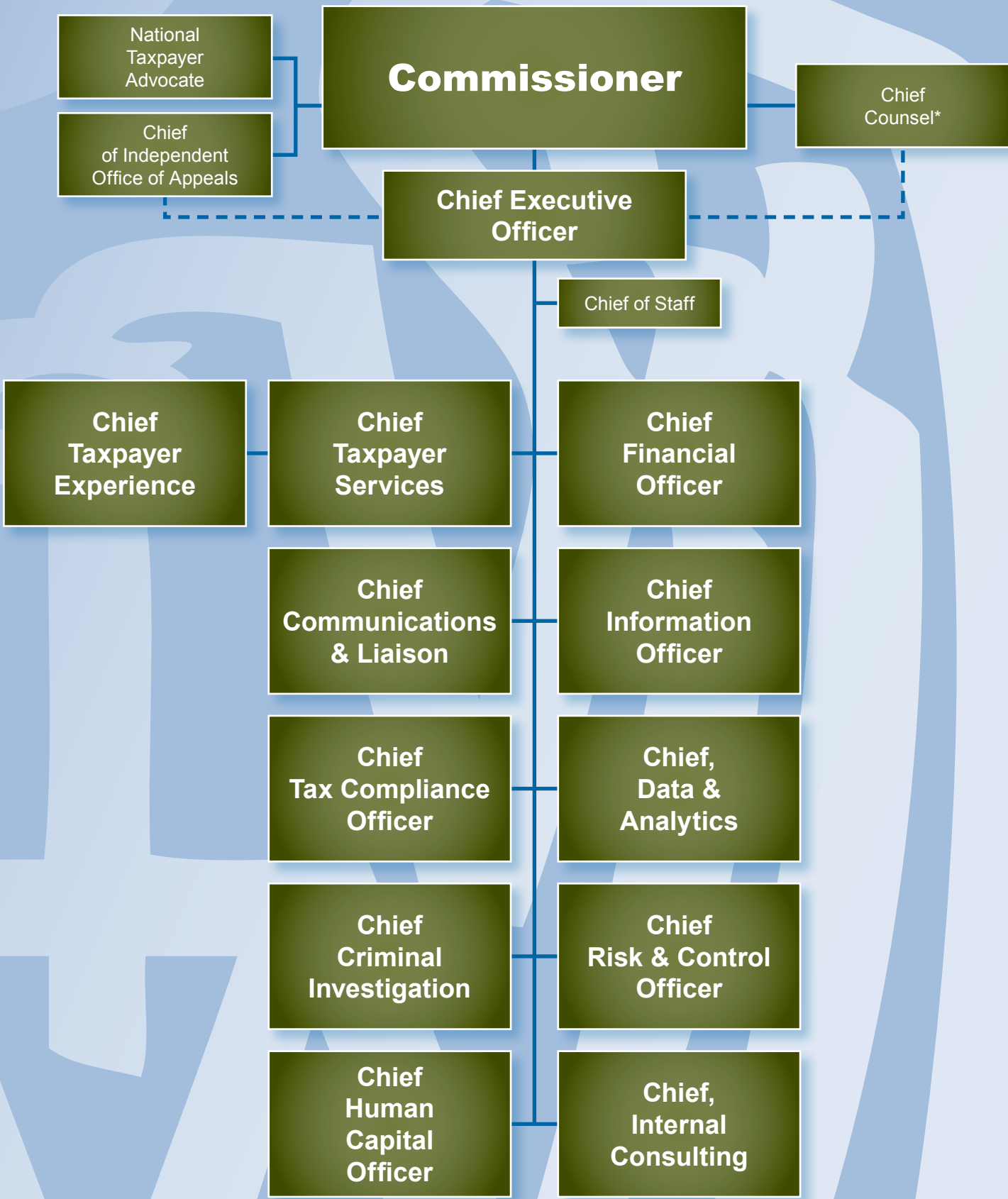
# Chief Counsels for the Internal Revenue Service

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
Clarence M. Charest.....	1927
E. Barrett Prettyman.....	1933
Robert H. Jackson.....	1934
Morrison Shaforth.....	1936
John P. Wenchel .....	1937
Charles Oliphant.....	1947
Charles W. Davis .....	1952
Daniel A. Taylor.....	1953
John Potts Barnes .....	1955
Nelson P. Rose .....	1957
Arch M. Cantrall.....	1958
Hart H. Spiegel .....	1959
Crane C. Hauser .....	1961
Sheldon S. Cohen.....	1964
Mitchell Rogovin .....	1965
Lester R. Uretz.....	1966
K. Martin Worthy.....	1969
Lee H. Henkel, Jr. ....	1972
Meade Whitaker.....	1973
Stuart E. Seigel.....	1977
N. Jerold Cohen.....	1979
Kenneth W. Gideon.....	1981
Fred Goldberg, Jr.....	1984
William F. Nelson .....	1986
Abraham N. M. Shashy, Jr. ....	1990
Stuart L. Brown .....	1994
B. John Williams, Jr. ....	2002
Donald L. Korb .....	2004
William J. Wilkins .....	2009
Michael J. Desmond.....	2019
Marjorie Rollinson.....	2024

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

<b>John W. Burrus</b>
Mar. 2, 1936 to Nov. 30, 1936
<b>Mason B. Leming</b>
Dec. 6, 1951 to May 15, 1952
<b>Kenneth W. Gemmill</b>
Jun. 11, 1953 to Nov. 8, 1953
<b>Rudy P. Hertzog</b>
Dec. 1, 1954 to May 8, 1955
Jan. 20, 1961 to Aug. 16, 1961
Sept. 1, 1963 to Jan. 5, 1964
<b>Herman T. Reiling</b>
Jan. 19, 1957 to Mar. 13, 1957
Aug. 31, 1959 to Sept. 20, 1959
<b>Richard M. Hahn</b>
Jan. 20, 1969 to Jun. 25, 1969
<b>Lee H. Henkel, Jr.</b>
Jan. 16, 1972 to June 11, 1972
<b>Lawrence B. Gibbs</b>
Apr. 17, 1973 to Oct. 19, 1973
<b>Charles L. Saunders, Jr.</b>
Jan. 20, 1977 to Apr. 15, 1977
<b>Leon G. Wigrizer</b>
Apr. 16, 1977 to Jun. 23, 1977
<b>Lester Stein</b>
Jun. 1, 1979 to Nov. 16, 1979
<b>Jerome D. Sebastian</b>
Jan. 21, 1981 to Feb. 2, 1981
Mar. 30, 1981 to Aug. 14, 1981
<b>Emory L. Langdon</b>
Feb. 3, 1981 to Mar. 29, 1981
<b>Joel Gerber</b>
May 28, 1983 to Mar. 17, 1984
<b>V. Jean Owens</b>
Mar. 14, 1986 to Jul. 27, 1986
<b>Peter K. Scott</b>
Nov. 1, 1988 to Feb. 6, 1990
<b>David L. Jordan</b>
Jan. 20, 1993 to Oct. 4, 1994
<b>Richard Skillman</b>
Jan. 20, 2001 to Feb. 6, 2002
<b>Emily A. Parker</b>
Aug. 1, 2003 to Apr. 14, 2004
<b>Clarissa C. Potter</b>
Dec. 19, 2008 to Jul. 24, 2009
<b>William M. Paul</b>
Jan. 20, 2017 to Nov. 16, 2017
Mar. 6, 2018 to Mar. 4, 2019
Jan. 20, 2021 to Nov. 16, 2021
Jun. 6, 2023 to Mar. 5, 2024
Jan. 21, 2025 to Mar. 13, 2025
<b>Andrew DeMello</b>
Mar. 13, 2025 to Jun. 27, 2025
<b>Kenneth J. Kies</b>
Jul. 7, 2025 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 eight 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.



\* With respect to tax litigation and the legal interpretation of tax law, the Chief Counsel also reports to the General Counsel of the Treasury Department. On matters solely related to tax policy, the Chief Counsel reports to the Treasury General Counsel.

