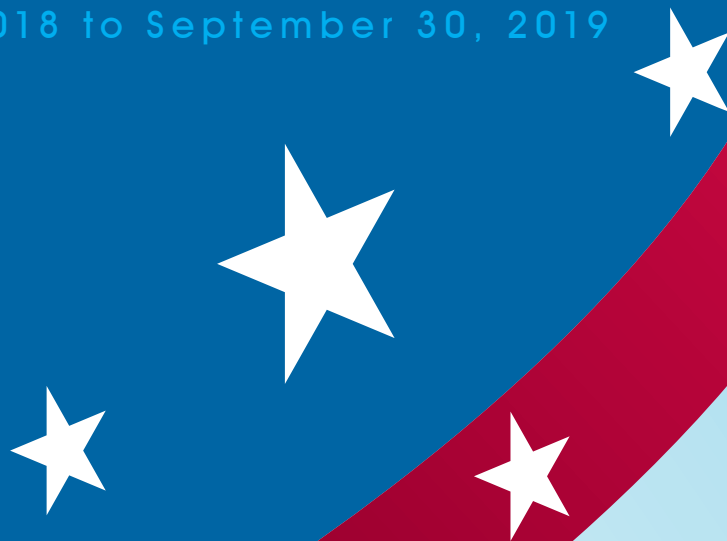


2019

INTERNAL  
REVENUE  
SERVICE

# DATA BOOK

October 1, 2018 to September 30, 2019



## 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, 2019**

This report describes activities conducted by the Internal Revenue Service during Fiscal Year 2019 (October 1, 2018, through September 30, 2019). It provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities.

This edition includes a number of improvements designed to provide more accurate information on the IRS compliance activities, and more detailed information about levels of service. As a result, some of the tables have been reordered and renumbered. To facilitate comparison with prior-year data, a crosswalk between legacy and new table numbers is included in the Data Sources found on page 78. We hope the new information will help readers better understand the scope of IRS operations.

When using information from this report, cite the *Internal Revenue Service Data Book, 2019*, as follows—

Internal Revenue Service  
Data Book, 2019  
Publication 55-B  
Washington, DC  
June 2020

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## The Internal Revenue Service Data Book Online

The *Internal Revenue Service Data Book* tables for the current year and previous years may be found online at <https://www.irs.gov/statistics/soi-tax-stats-irs-data-book>. An archive of historical *Data Books* and its predecessor from 1863 to 2019 is also available on the site. For additional information, contact Statistical Information Services at 202-803-9285 or e-mail [sis@irs.gov](mailto:sis@irs.gov).

## Letter from the Commissioner

I'm pleased to unveil a new and redesigned *Internal Revenue Service Data Book* this year that captures some of the important work that takes place at the IRS. The expanded information presented in our new publication provides a different look at IRS accomplishments over the past year and helps illustrate the many ways our employees provide service to the nation.

The IRS is changing from many perspectives, and the *Data Book* reflects that change as well. Along those lines, we've updated the *Data Book* for Fiscal Year (FY) 2019 by reorganizing key material and adding new information. This is part of an effort to help the *Data Book* provide a more complete view of our extensive service and compliance operations in a clear format that is easier to use for taxpayers and the tax community.

In presenting this information, our goal is to help everyone understand the scope of our work for the nation. The IRS touches more Americans than any other entity, public or private. Our employees take pride in providing top-quality service to taxpayers—helping them meet their tax obligations through clear guidance while ensuring their rights are protected. When citizens can perform their civic duty each year by preparing and filing their taxes and paying only what they should, they help fund critical aspects of the United States, ranging from schools and roads to Social Security payments and the nation's military.

One of the key elements of this year's *Data Book* redesign involves the presentation of enforcement-related information. We realize when the public thinks of compliance, they think of audits, but there is so much more to our work to ensure appropriate compliance with the tax law and serve the nation. So we've created a new section called "Compliance Presence," so everyone can easily see the many different activities related to enforcement. Beyond traditional examinations, these activities include more than 5 million compliance steps the IRS takes every year to ensure fairness in our tax system, such as:

- The work we do to verify information reported on tax returns and correct math and clerical errors;
- The ongoing efforts of our Criminal Investigation division to uncover tax fraud; and
- The millions of notices we send out each year to taxpayers when issues are discovered on their returns.

As these and other *Data Book* statistics show, it's important to look at the IRS's total compliance effort – the story the numbers tell is that we have remained extremely active in the compliance area even during periods of resource challenges.

Taxpayers should remember the IRS is committed to pursuing those who would intentionally evade their tax obligations; this assures law-abiding citizens that everyone is paying what the law requires.

This is ultimately about fairness. The vast majority of the nation's taxpayers do the right thing. Our goal is to have a presence in every neighborhood, on each type of tax issue and at every level of income, to ensure fairness for all taxpayers. It's also important to note that enforcement revenue has remained constant, even in an era of declining IRS staffing and resources, demonstrating an overall efficient operation by dedicated, hard-working employees. By any measure, we are a good investment for the country.

The continued success of our country depends, in large part, upon the continued success of the IRS. You'll find evidence of our success in these pages. In FY 2019, the IRS processed more than 253 million tax returns and forms and collected more than \$3.5 trillion in Federal taxes paid by individuals and businesses—more than 95 percent of the gross receipts of the entire country. The IRS issued more than \$452 billion in refunds, as well. The IRS administers the tax code as efficiently as possible; the cost of collecting \$100 has dropped to 33 cents, the lowest cost in 75 years.

We also want taxpayers to know we're continuously working to modernize our systems to improve taxpayers' experience when they interact with us. To give you an example of what our information technology systems are capable of, on January 28, 2019, the first day of the 2019 tax-filing season, we saw an hour when taxpayers

## Letter from the Commissioner—Continued

electronically filed more than 1.9 million returns, at an astonishing rate of 536 submissions per second. This set a one-hour record for our systems, breaking the previous record of 1.6 million submissions at 443 per second on January 29, 2018.

We always strive to put taxpayers first and enhance their experience through improved tools, education, guidance and outreach. We remain focused on assisting historically underserved communities, including underrepresented, lower-income and limited English proficiency taxpayers. In the *Data Book*, you'll find insights on taxpayers' opinions from the long-running Comprehensive Taxpayer Attitude Survey that has helped inform IRS service improvements since 1999. And as we implement provisions of the Taxpayer First Act, we continue to engage in thoughtful conversations with taxpayers and employees to improve IRS operations and our interactions with customers.

This *Data Book* also covers the period where the IRS and other government offices were closed for five weeks, which affected some of the numbers in this book. Even with that, our website,

IRS.gov, continues to serve as the preferred hub of tax information, attracting more than 650 million visits in FY 2019, a nearly 7 percent increase in traffic compared to FY 2018. More than half of those visits to IRS.gov—51 percent—were on smartphones. Usage of “Where’s My Refund?” also saw a significant increase with taxpayers making almost 369 million inquiries, up more than 19 percent from the previous fiscal year. Our toll-free telephone line, one of the world’s largest customer service phone operations, handled more than 50 million live and automated calls in FY 2019.

You'll find many more interesting statistics within the *Data Book*, but there's more to the IRS story. What can't be tabulated is how much IRS employees care. Our agency is made up of people who give back to their communities and help one another. Our employees provide significant support for those devastated by hurricanes, wildfires, and other natural disasters. They volunteer to prepare tax returns for low-income, limited English proficiency, and older Americans, and make many other generous contributions on behalf of others. You can read more about this in the *IRS 2019*

*Progress Update*, a new annual report on IRS.gov covering the same period as the *Data Book*.

As the IRS continues making improvements to our operations and increasingly uses advanced analytics, we will also work to do a better job of sharing those improvements with taxpayers, including looking at how we can further improve the *Data Book* itself. This will be an ongoing process. We will continue to look at our data computations to ensure our data are clear, with an eye toward making the *Data Book* better. We want to be as transparent as possible with our tabulations, so that taxpayers have the best, most up-to-date information from us.

Our dedicated workforce strives daily to make a positive difference for taxpayers and enforce the nation's tax laws with integrity and fairness. Whether directly interacting with taxpayers or providing behind-the-scenes support for our technology and other operations support functions, each IRS employee is a vital part of our “One Team.” Given all we've accomplished together in 2019 and all we're working to achieve in the future, I'm extremely proud to work for the IRS.

Chuck Rettig

Commissioner of Internal Revenue

## A Special Message about COVID-19 from Commissioner Rettig

The COVID-19 outbreak reached the U.S. as we were completing work on the *2019 IRS Data Book*. The pandemic has presented some of the greatest challenges to the IRS in its history, both in terms of being able to carry out our mission and in protecting the health and safety of taxpayers and our own employees.

While the effects of the pandemic on IRS operations will be reflected in greater detail in the *2020 Data Book* to be published next year, I believe it's important to touch on the subject here, given the unprecedented nature of the situation we are facing at the time.

I'm proud to say the IRS workforce rose to the challenge of implementing major tax-related provisions passed in March 2020 by Congress as part of the CARES Act, especially the Economic Impact Payments designed to help millions of Americans through a challenging time. IRS employees worked around the clock to deliver tens of millions of Economic Impact Payments in record time, yet still kept the 2019 tax filing season on track.

While continuing to deliver on our core mission, the IRS's top priority during the COVID-19 outbreak is protecting the health and safety of taxpayers and the IRS workforce. For that reason, we temporarily scaled back operations, taking such steps as closing Taxpayer Assistance Centers, discontinuing face-to-face operations, and suspending our telephone helpline service.

Even with these changes, the IRS remained committed to serving taxpayers. Throughout the crisis, we continue to process electronic tax returns, issue direct deposit refunds and accept electronic payments. A record number of IRS employees are teleworking during the pandemic, thanks to the continued support of our Information Technology division. And we are able to continue hiring new employees through the use of a Virtual Onboarding Process, which has proven to be very successful.

IRS employees not only went the extra mile in doing their jobs; they also made a difference in their communities during the pandemic. For example, we saw IRS employees across the country getting out their sewing machines and creating homemade face masks for family members and friends; donating essentials to protect first responders on the front lines in their communities; and delivering "care packages" to seniors in nursing homes to show they weren't forgotten. One intrepid husband and wife team even used a 3-D printer to make special masks for local law enforcement.

One of my goals as IRS Commissioner has been to ensure everyone understands the importance of the IRS to our great nation, and how dedicated our workforce is to serving taxpayers. IRS employees demonstrated just how much they care, and how important the agency is to our country, by their heroic response to the crisis our country faced during this pandemic.

# Taxpayer Attitudes and Service Channel Preferences

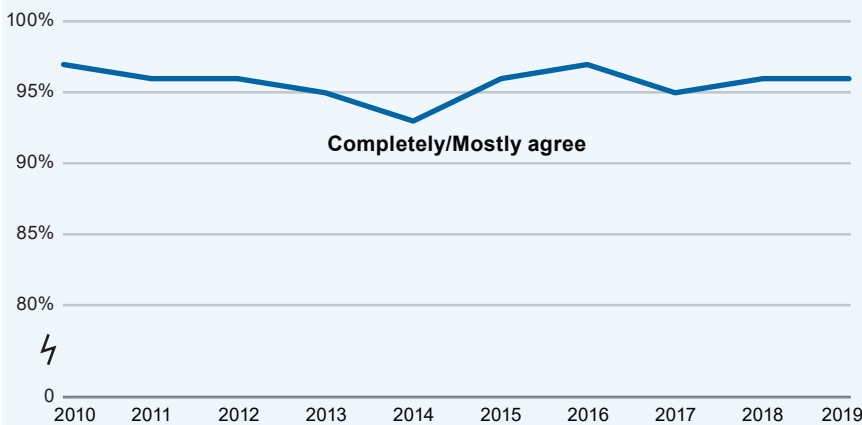
In 2019, more than 2,000 taxpayers helped IRS efforts to improve taxpayer service by participating in the Comprehensive Taxpayer Attitude Survey (CTAS). They provided important information about their points of view and service channel preferences using cell phone, landline phone, and online surveys. Taxpayers' opinions captured through the CTAS have informed IRS decision-making since 1999.

## Highlights of the Data

### It Is Every American's Civic Duty To Pay Taxes

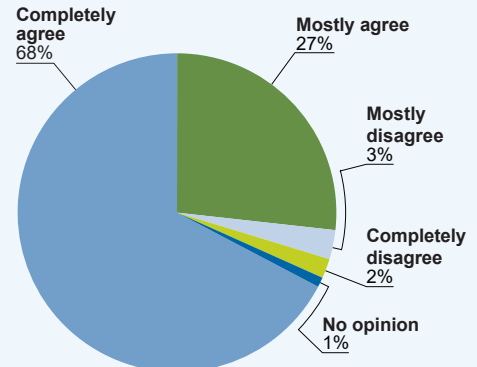
- Nearly every taxpayer still considers paying their fair share of taxes to be their civic duty. This perspective has remained unchanged from 2018 and within a four-point range since 2010.

#### Phone Responses Only [1]



[1] Online responses are not available prior to 2017.

#### 2019 All Responses [2]



[2] Responses include both phone and online survey responses. No opinion includes: Don't know/Not applicable/No response. Pie chart does not total 100% due to rounding.

### What is an Acceptable Amount To Cheat on Income Taxes?

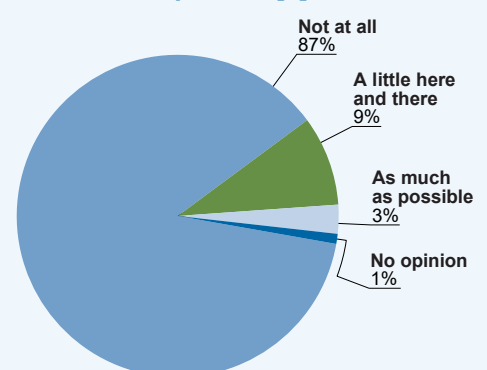
- Most taxpayers continued to agree that cheating on their income taxes is not at all acceptable. The percentage agreeing increased in 2019 and has remained within a four-point range since 2010.

#### Phone Responses Only [1]



[1] Online responses are not available prior to 2017.

#### 2019 All Responses [2]



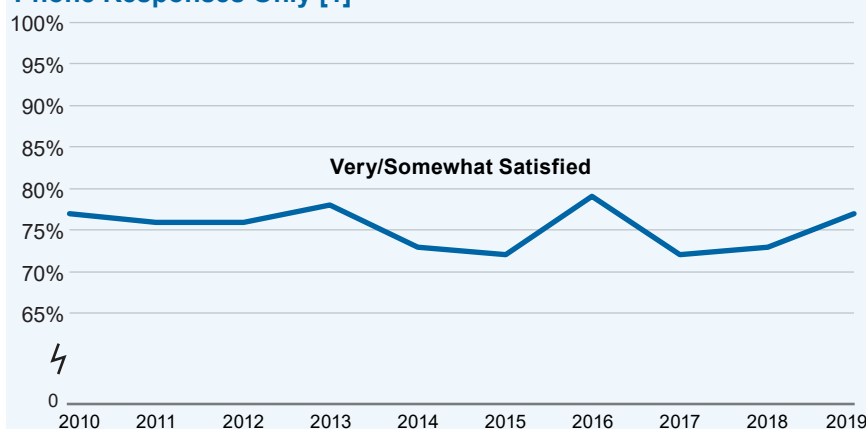
[2] Responses include both phone and online survey responses. No opinion includes: Don't know/Not applicable/No response.



### Satisfaction With Personal Interactions with the IRS

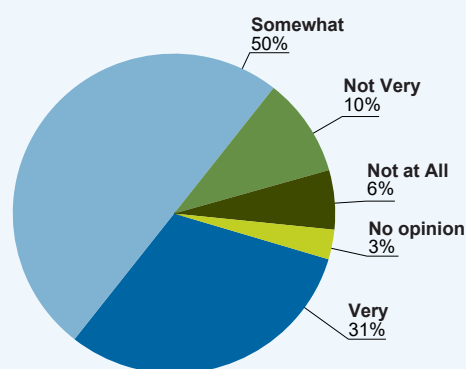
- The percentage of taxpayers satisfied with their personal interactions with the IRS has increased since 2017, with most taxpayers being satisfied.

#### Phone Responses Only [1]



[1] Online responses are not available prior to 2017.

#### 2019 All Responses [2]



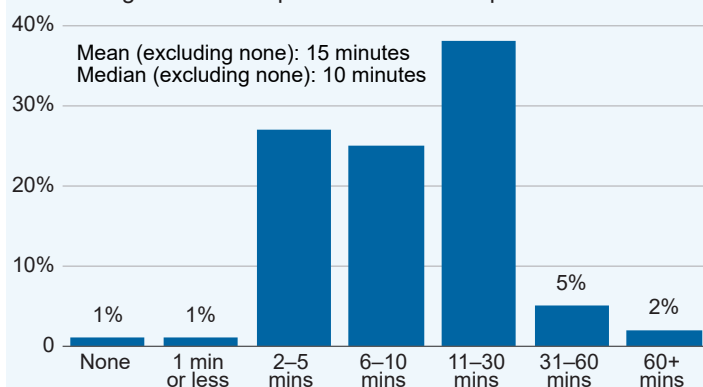
[2] Responses include both phone and online survey responses. No opinion includes: Don't know/Not applicable/No response.

### How Long Are Taxpayers Willing To Wait To Speak To a Customer Service Representative?

- When calling the IRS toll-free phone line, taxpayers are willing to wait an average of 15 minutes to get assistance. Those who walk in to Taxpayer Assistance Centers without an appointment are willing to wait an average of 37 minutes.

#### 2019 All Responses [1]

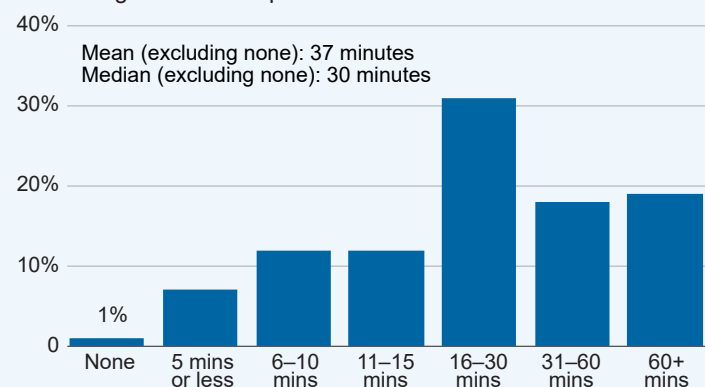
Time willing to wait for help on an IRS toll-free phone line



[1] Responses include both phone and online survey responses.

#### 2019 All Responses [2]

Time willing to wait for help at a walk-in assistance center



[2] Responses include both phone and online survey responses.

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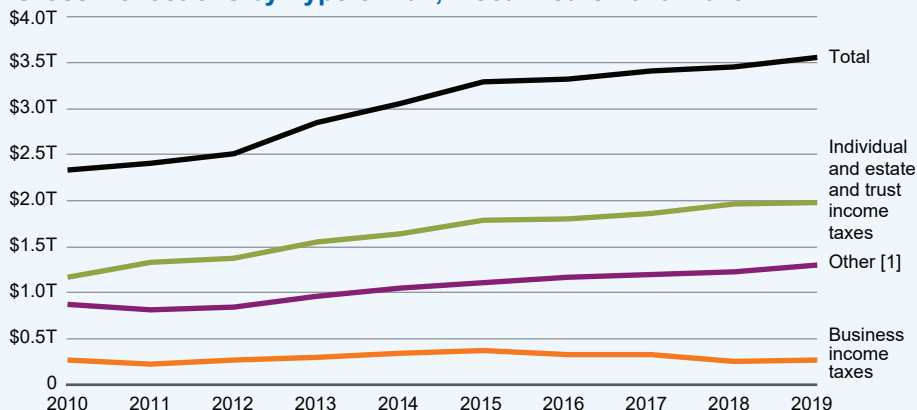
## Chief Counsel

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**Gross Collections by Type of Tax, Fiscal Years 2010–2019**

[1] Includes employment, estate and gift, and excise tax forms.

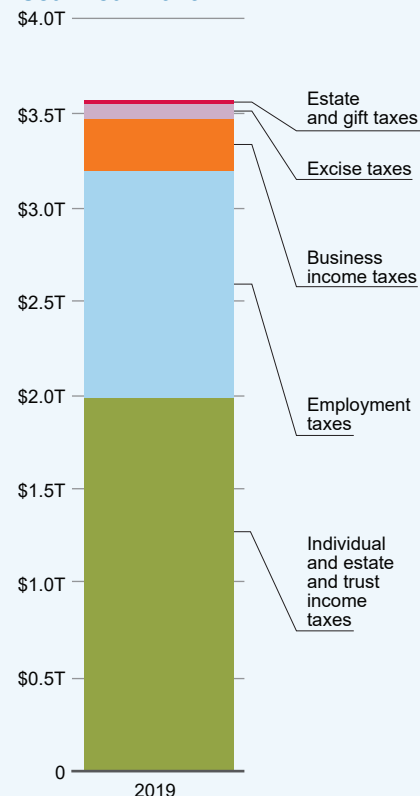
SOURCE: IRS Data Book Table 1

## Returns Filed, Taxes Collected, and Refunds Issued

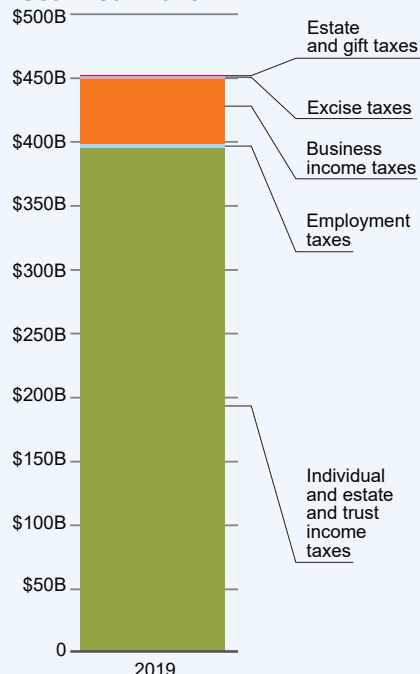
This section of the *Data Book* provides a broad overview of the main functions performed by the IRS: processing Federal tax returns and collecting revenue. It also provides additional details on returns filed, returns filed electronically, gross collections, and tax refunds by State and type of tax.

### Highlights of the Data

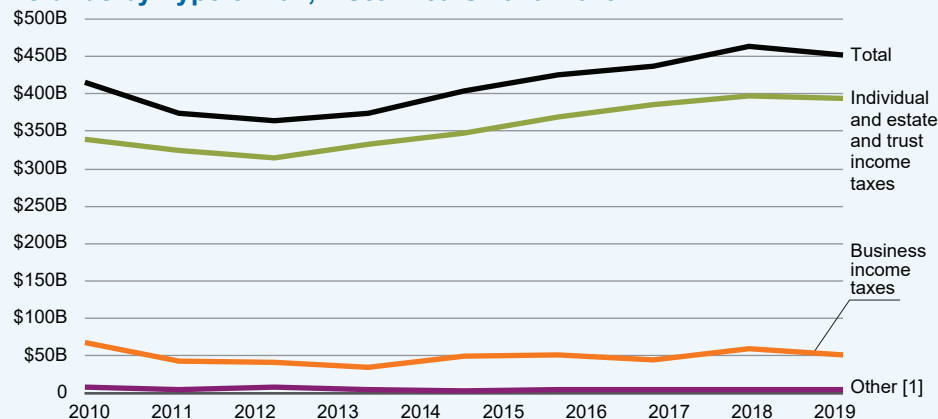
- The IRS collected more than \$3.56 trillion in gross taxes in Fiscal Year (FY) 2019 (Tables 1 and 5) and issued almost 122 million refunds (Table 7), amounting to more than \$452 billion (Tables 1 and 8).
- Individual income tax withheld and tax payments, combined, totaled more than \$1.9 trillion before refunds (Tables 1 and 6).
- The IRS also collected nearly \$277.1 billion in income taxes, before refunds, from businesses in FY 2019 (Tables 1 and 6).
- The IRS processed more than 253.0 million Federal tax returns and

**Gross Collections by Type of Tax, Fiscal Year 2019**

SOURCE: 2019 IRS Data Book Table 1

**Refunds by Type of Tax, Fiscal Year 2019**

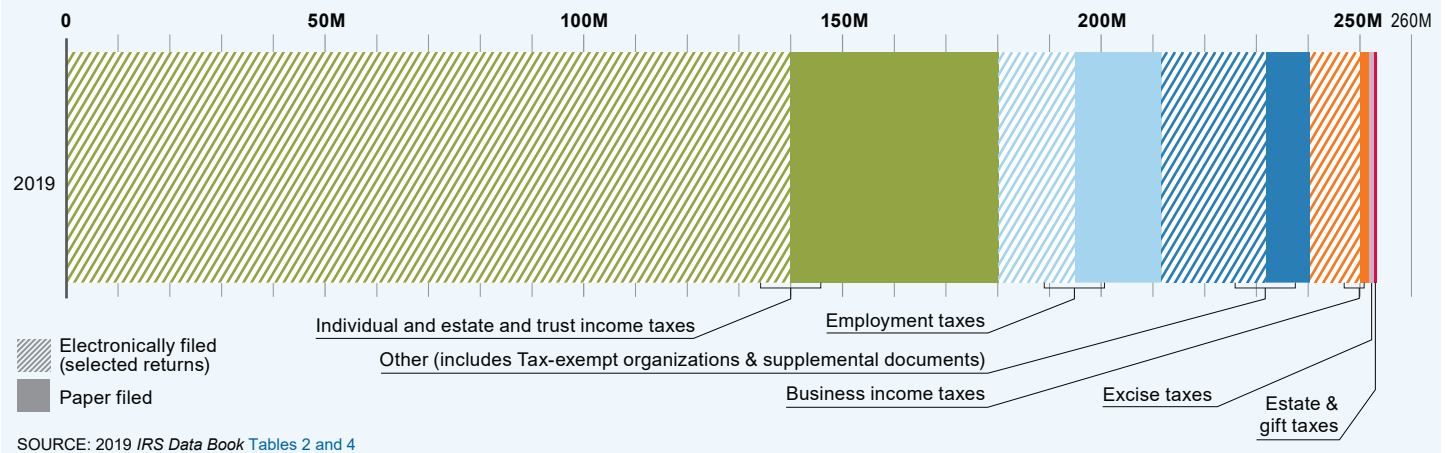
SOURCE: 2019 IRS Data Book Table 1

**Refunds by Type of Tax, Fiscal Years 2010–2019**

[1] Includes employment, estate and gift, and excise tax forms.

SOURCE: IRS Data Book Table 1

## Number of Returns Filed, by Return Type, Fiscal Year 2019



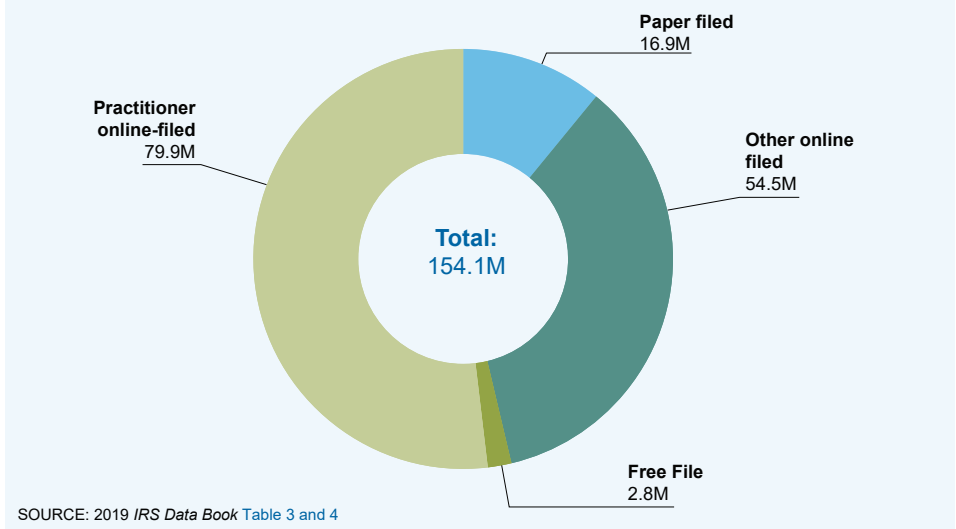
supplemental documents (Tables 2 and 3) in FY 2019.

- Nearly 184.6 million returns and other forms were filed electronically. These represented 72.9 percent of all filings, an increase of 1.4 percent over the share of electronic filing in FY 2018. Almost 89.1 percent of individual tax returns were filed electronically (Table 4).
- Paid preparers filed more than 79.9 million individual tax returns

electronically, and taxpayers filed more than 2.8 million returns using the IRS Free File program (Table 4).

- In FY 2019, nearly 17.3 million tax refunds included a refundable child tax credit and almost 24.6 million included a refundable earned income tax credit (Table 7).
- The IRS collected the most total tax from California, New York, and Texas; these States also had the largest total refunds issued (Tables 5 and 8).

## Number of Individual Returns Filed, by Filing Type, Fiscal Year 2019



**Table 1. Collections and Refunds, by Type of Tax, Fiscal Years 2018 and 2019**

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [2]	Net collections	
	2018	2019	Percentage of 2019 total	2019	2019	Percentage of 2019 total
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>3,465,466,627</b>	<b>3,564,583,961</b>	<b>100.0</b>	<b>452,103,909</b>	<b>3,112,480,052</b>	<b>100.0</b>
<b>Business income taxes</b>	<b>262,742,024</b>	<b>277,057,735</b>	<b>7.8</b>	<b>51,292,326</b>	<b>225,765,409</b>	<b>7.3</b>
Corporation income tax	261,741,994	275,863,125	7.7	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	1,000,030	1,194,610	[3]	n.a.	n.a.	n.a.
<b>Individual and estate and trust income taxes [4]</b>	<b>1,971,941,201</b>	<b>1,981,650,716</b>	<b>55.6</b>	<b>394,591,455</b>	<b>1,587,059,261</b>	<b>51.0</b>
Individual income tax withheld	1,348,545,387	1,351,036,063	37.9	n.a.	n.a.	n.a.
Individual income tax payments [5]	584,939,859	591,146,138	16.6	n.a.	n.a.	n.a.
Estate and trust income tax [6]	38,455,955	39,468,515	1.1	3,076,769	36,391,746	1.2
<b>Employment taxes</b>	<b>1,133,199,527</b>	<b>1,207,553,842</b>	<b>33.9</b>	<b>3,720,827</b>	<b>1,203,833,015</b>	<b>38.7</b>
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	1,118,068,913	1,194,896,783	33.5	3,287,860	1,191,608,923	38.3
Federal Insurance Contributions Act (FICA)	1,054,351,811	1,129,053,644	31.7	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	63,717,102	65,843,139	1.8	n.a.	n.a.	n.a.
Unemployment insurance	8,806,553	6,437,704	0.2	267,004	6,170,700	0.2
Railroad retirement	6,324,061	6,219,355	0.2	165,963	6,053,392	0.2
<b>Estate and gift taxes</b>	<b>23,865,669</b>	<b>17,565,044</b>	<b>0.5</b>	<b>928,490</b>	<b>16,636,554</b>	<b>0.5</b>
Estate	22,664,503	16,001,974	0.4	881,464	15,120,510	0.5
Gift	1,201,166	1,563,070	[3]	47,026	1,516,044	[3]
<b>Excise taxes [7]</b>	<b>73,718,206</b>	<b>80,756,624</b>	<b>2.3</b>	<b>1,570,812</b>	<b>79,185,812</b>	<b>2.5</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 refunds required by law. Also includes \$2.1 billion in interest, of which \$0.9 billion was paid to corporations and \$1.2 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 percent.

[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 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 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. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991. Beginning with Fiscal Year 2015, some refunds, which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

**NOTES:**

Detail may not add to totals because of rounding.

All 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.

**Table 2. Number of Returns and Other Forms Filed, by Type, Fiscal Years 2018 and 2019**

[For Fiscal Year 2019 data by State, see Table 3]

Type of return or form	2018	2019	Percentage change
	(1)	(2)	
<b>United States, total [1]</b>	<b>250,321,406</b>	<b>253,035,393</b>	<b>1.1</b>
<b>Income taxes, total</b>	<b>190,613,300</b>	<b>191,471,082</b>	<b>0.5</b>
<b>C or other corporation [2]</b>	<b>2,127,673</b>	<b>2,146,904</b>	<b>0.9</b>
<b>S corporation, Form 1120-S</b>	<b>5,128,058</b>	<b>5,186,557</b>	<b>1.1</b>
<b>Partnership, Form 1065</b>	<b>4,239,198</b>	<b>3,946,342</b>	<b>-6.9</b>
<b>Individual, total [3]</b>	<b>152,937,949</b>	<b>154,094,555</b>	<b>0.8</b>
Forms 1040, 1040-A, 1040-EZ	151,934,683	153,130,682	0.8
Forms 1040-C, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS	1,003,266	963,873	-3.9
<b>Individual estimated tax, Form 1040-ES</b>	<b>22,387,449</b>	<b>22,225,590</b>	<b>-0.7</b>
<b>Estate and trust, Form 1041</b>	<b>3,096,806</b>	<b>3,116,479</b>	<b>0.6</b>
<b>Estate and trust estimated tax, Form 1041-ES</b>	<b>696,167</b>	<b>754,655</b>	<b>8.4</b>
<b>Employment taxes [4]</b>	<b>30,942,654</b>	<b>31,566,173</b>	<b>2.0</b>
<b>Estate tax [5]</b>	<b>34,092</b>	<b>25,742</b>	<b>-24.5</b>
<b>Gift tax, Form 709</b>	<b>245,584</b>	<b>239,618</b>	<b>-2.4</b>
<b>Excise taxes [6]</b>	<b>1,049,493</b>	<b>1,073,183</b>	<b>2.3</b>
<b>Tax-exempt organizations [7]</b>	<b>1,603,499</b>	<b>1,590,421</b>	<b>-0.8</b>
<b>Supplemental documents [8]</b>	<b>25,832,784</b>	<b>27,069,174</b>	<b>4.8</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, 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). See Table 21 for information on tax-exempt bond returns. See Tables 15 and 21 for information on employee retirement benefit plans. See Table 22 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-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-C (income tax return for departing aliens); 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); 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 2018, making Forms 1040-A and 1040-EZ obsolete. However, as prior year tax returns continue to be filed, the IRS may continue to see these forms.

[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); 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); 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); and 5330 (excise taxes related to employee retirement benefit plans return). 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); and 8872 (political organization report of contributions and expenditures). 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 tax return); 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); 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).

NOTES: 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 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2019**

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>253,035,393</b>	<b>2,146,904</b>	<b>5,186,557</b>	<b>3,946,342</b>	<b>154,094,555</b>	<b>22,225,590</b>	<b>3,116,479</b>
Alabama	3,132,042	15,071	53,690	46,849	2,051,310	236,061	30,024
Alaska	574,075	2,937	10,219	7,331	344,980	41,774	4,300
Arizona	4,896,071	31,315	96,976	78,050	3,059,827	428,836	43,182
Arkansas	1,980,362	10,612	43,284	30,427	1,231,062	148,294	16,899
California	30,636,025	322,958	609,085	397,719	18,144,386	2,813,080	318,259
Colorado	4,888,552	33,775	133,601	99,972	2,750,035	471,858	48,422
Connecticut	2,955,786	21,417	29,599	63,111	1,768,832	354,918	49,863
Delaware	828,808	12,522	15,124	16,494	465,900	77,012	46,032
District of Columbia	619,400	12,637	6,791	11,380	351,574	61,510	6,647
Florida	18,122,781	217,263	681,295	289,321	10,144,706	1,431,142	191,413
Georgia	7,304,597	47,266	185,213	103,391	4,546,099	466,976	51,170
Hawaii	1,149,680	11,628	16,792	12,115	695,628	136,181	14,170
Idaho	1,350,746	7,582	32,341	27,620	774,153	123,117	9,944
Illinois	10,118,731	91,937	270,174	124,019	6,123,175	909,262	213,021
Indiana	4,730,854	19,526	91,722	60,470	3,144,994	437,036	38,812
Iowa	2,440,357	18,498	44,532	40,031	1,456,075	290,903	29,639
Kansas	2,222,388	13,805	37,262	38,681	1,334,685	230,949	27,598
Kentucky	2,930,741	12,994	52,367	43,162	1,920,260	252,369	30,355
Louisiana	3,176,017	22,232	62,861	61,440	1,961,471	222,742	21,081
Maine	1,142,877	6,494	23,652	13,353	663,197	115,939	31,117
Maryland	4,810,607	45,503	80,799	68,832	2,997,799	460,719	53,325
Massachusetts	5,797,891	54,513	99,461	77,330	3,490,802	623,336	145,420
Michigan	7,460,411	50,054	143,592	104,980	4,779,746	711,069	80,438
Minnesota	4,592,896	28,295	96,976	65,974	2,789,152	475,998	41,420
Mississippi	1,837,969	10,100	30,490	28,100	1,224,912	118,292	10,694
Missouri	4,661,418	26,928	71,961	70,375	2,803,548	406,231	88,063
Montana	999,041	9,095	27,238	20,628	508,281	110,197	13,324
Nebraska	1,653,764	10,391	34,980	28,113	911,358	151,390	16,042
Nevada	2,321,423	23,653	50,136	42,121	1,438,275	154,736	53,989
New Hampshire	1,153,339	9,033	11,755	17,315	709,310	132,641	18,457
New Jersey	7,576,759	65,178	118,486	171,012	4,454,752	740,499	153,546
New Mexico	1,434,114	7,916	21,509	17,926	925,782	128,988	10,593
New York	16,398,160	271,542	419,526	308,926	9,753,204	1,284,502	289,964
North Carolina	7,242,132	51,183	152,279	102,754	4,595,493	620,406	55,919
North Dakota	669,560	3,833	12,410	14,237	365,192	88,374	6,585
Ohio	8,696,182	47,130	123,104	123,551	5,618,473	759,077	109,637
Oklahoma	2,742,780	15,149	59,776	48,866	1,634,032	218,452	29,145
Oregon	3,424,462	18,768	61,998	49,642	1,960,610	393,614	33,008
Pennsylvania	9,915,653	51,321	168,049	146,012	6,256,386	1,082,957	135,857
Rhode Island	878,193	5,234	18,016	11,026	540,888	83,373	22,624
South Carolina	3,494,929	20,631	69,953	50,149	2,250,327	298,490	25,100
South Dakota	772,498	4,172	15,585	16,421	420,946	87,964	15,346
Tennessee	4,508,374	28,130	38,143	71,423	3,039,589	366,198	39,513
Texas	20,126,999	159,343	353,558	373,260	12,577,134	1,246,790	205,717
Utah	2,362,490	14,329	70,168	71,751	1,357,505	144,147	17,818
Vermont	579,934	4,150	10,727	7,480	328,045	77,987	7,176
Virginia	6,372,995	48,608	122,641	87,418	3,975,255	631,682	57,024
Washington	6,021,383	35,812	112,824	79,441	3,603,313	574,191	64,432
West Virginia	1,118,795	6,081	12,746	13,152	764,710	102,469	11,836
Wisconsin	4,553,446	26,578	65,166	60,604	2,868,926	497,645	65,340
Wyoming	539,935	7,013	14,737	15,983	273,001	51,346	8,463
Puerto Rico	548,410	504	308	1,070	239,804	61,443	324
Other [9]	2,567,561	54,265	880	15,534	1,705,656	90,428	8,392

Footnotes at end of table.

**Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2019—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>754,655</b>	<b>31,566,173</b>	<b>25,742</b>	<b>239,618</b>	<b>1,073,183</b>	<b>1,590,421</b>	<b>27,069,174</b>
Alabama	6,579	358,208	140	1,968	15,535	18,529	298,078
Alaska	1,161	82,249	35	444	3,199	4,881	70,565
Arizona	10,217	553,674	315	3,593	11,268	21,790	557,028
Arkansas	4,347	250,891	96	919	13,000	12,062	218,469
California	88,519	3,945,555	4,299	27,690	85,774	172,406	3,706,295
Colorado	13,487	695,896	392	5,004	14,022	28,517	593,571
Connecticut	17,071	345,598	603	5,717	7,641	19,889	271,527
Delaware	8,181	93,144	63	745	2,276	7,638	83,677
District of Columbia	3,218	75,321	76	970	571	13,063	75,642
Florida	52,884	2,345,048	1,723	22,306	56,669	89,692	2,599,319
Georgia	13,475	917,617	542	4,690	36,117	38,155	893,886
Hawaii	3,892	124,029	151	1,221	1,418	7,079	125,376
Idaho	2,414	210,428	79	798	9,278	7,618	145,374
Illinois	40,162	1,309,636	1,061	9,054	60,199	63,415	903,616
Indiana	9,631	537,441	252	3,471	28,344	34,081	325,074
Iowa	5,165	324,408	384	1,952	28,245	26,501	174,024
Kansas	8,250	297,345	219	2,040	18,489	15,304	197,761
Kentucky	7,166	336,531	156	2,268	16,503	16,991	239,619
Louisiana	5,814	405,737	173	1,667	14,946	16,369	379,484
Maine	4,137	167,991	83	1,097	5,642	9,810	100,365
Maryland	19,410	534,871	498	4,602	12,282	30,105	501,862
Massachusetts	33,011	724,465	1,295	9,701	13,089	42,920	482,548
Michigan	19,934	887,195	427	5,282	30,334	44,587	602,773
Minnesota	10,364	611,403	550	5,377	36,752	34,707	395,928
Mississippi	3,214	211,747	56	756	13,075	11,189	175,344
Missouri	16,259	660,893	329	3,855	27,606	45,568	439,802
Montana	1,652	168,317	86	895	8,464	9,379	121,485
Nebraska	3,791	225,111	220	1,382	22,312	12,907	235,767
Nevada	6,604	252,516	155	1,703	8,037	13,764	275,734
New Hampshire	5,543	143,578	102	1,510	4,970	8,786	90,339
New Jersey	26,433	983,637	1,028	8,392	24,966	47,093	781,737
New Mexico	3,007	162,977	80	1,055	7,387	8,726	138,168
New York	49,578	2,345,100	2,014	20,183	27,470	98,680	1,527,471
North Carolina	14,110	887,418	670	5,604	33,125	40,787	682,384
North Dakota	1,478	102,224	85	1,062	15,454	5,203	53,423
Ohio	22,690	917,577	589	7,089	39,023	99,975	828,267
Oklahoma	7,666	363,232	157	1,715	11,891	16,588	336,111
Oregon	8,779	475,569	505	3,596	13,332	22,215	382,826
Pennsylvania	30,355	1,148,862	945	10,038	40,296	72,710	771,865
Rhode Island	4,072	114,095	176	899	2,301	9,201	66,288
South Carolina	6,619	407,734	240	2,829	15,133	17,731	329,993
South Dakota	3,850	114,576	114	908	13,791	6,092	72,733
Tennessee	12,453	484,750	334	3,396	21,104	25,095	378,246
Texas	76,090	2,282,971	1,373	16,455	102,698	99,743	2,631,867
Utah	3,485	346,095	132	1,084	8,413	10,413	317,150
Vermont	2,541	86,981	59	718	2,740	6,001	45,329
Virginia	18,456	759,915	535	6,268	20,463	40,892	603,838
Washington	18,065	790,915	646	6,861	25,206	34,497	675,180
West Virginia	1,964	122,543	53	653	5,175	9,067	68,346
Wisconsin	14,132	547,161	426	4,904	26,256	34,580	341,728
Wyoming	2,715	89,223	56	866	4,312	4,482	67,738
Puerto Rico	76	215,834	35	69	99	1,366	27,478
Other [9]	489	19,941	930	2,297	6,491	1,582	660,676

Footnotes on next page.

**Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2019—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, 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). See Table 21 for information on tax-exempt bond returns. See Tables 15 and 21 for information on employee retirement benefit plans. See Table 22 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-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-C (income tax return for departing aliens); 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); 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 2018, making Forms 1040-A and 1040-EZ obsolete. However, as prior year tax returns continue to be filed, the IRS may continue to see these forms.
- [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); 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); 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); and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with the 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); and 8872 (political organization report of contributions and expenditures). 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 tax return); 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); 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 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2019**

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>184,583,313</b>	<b>1,396,873</b>	<b>4,565,756</b>	<b>3,474,833</b>	<b>137,242,019</b>	<b>57,303,192</b>
Alabama	2,341,152	9,998	48,098	41,744	1,859,753	735,864
Alaska	400,371	1,634	9,114	6,289	303,703	157,882
Arizona	3,590,051	13,990	76,580	60,161	2,717,294	1,282,720
Arkansas	1,461,217	7,442	38,405	26,472	1,124,704	429,383
California	22,630,031	232,176	555,933	359,544	16,136,559	5,364,167
Colorado	3,443,369	17,149	114,810	85,126	2,444,467	1,234,236
Connecticut	2,136,780	14,777	27,458	58,073	1,584,642	629,099
Delaware	601,823	8,383	12,646	14,363	414,172	196,244
District of Columbia	444,099	3,435	5,885	9,957	305,767	157,759
Florida	13,116,475	129,839	570,747	248,437	8,942,967	3,697,185
Georgia	5,582,448	28,683	163,755	92,383	4,104,795	1,819,576
Hawaii	741,769	5,744	11,785	8,304	589,001	241,687
Idaho	942,768	3,865	28,900	24,783	703,206	315,313
Illinois	7,348,280	52,574	221,823	105,368	5,466,911	2,171,881
Indiana	3,544,285	10,887	78,433	51,295	2,881,641	1,348,668
Iowa	1,729,760	12,703	40,529	35,456	1,366,455	475,342
Kansas	1,613,534	9,973	33,649	34,555	1,237,486	527,380
Kentucky	2,178,757	7,504	43,816	36,316	1,772,652	703,885
Louisiana	2,343,168	14,989	54,320	52,285	1,754,154	739,599
Maine	809,019	3,804	20,972	11,808	586,586	280,587
Maryland	3,403,131	19,736	69,679	58,295	2,562,385	1,143,070
Massachusetts	4,324,825	33,576	94,077	72,587	3,125,051	1,232,142
Michigan	5,463,186	34,930	129,130	93,220	4,303,241	1,728,245
Minnesota	3,349,547	14,078	86,861	58,382	2,546,141	1,016,434
Mississippi	1,376,097	7,088	26,877	24,603	1,112,925	441,223
Missouri	3,337,758	16,696	63,075	61,336	2,544,496	1,110,639
Montana	670,957	5,542	24,636	18,430	464,577	192,298
Nebraska	1,114,142	7,881	32,400	25,518	849,054	352,777
Nevada	1,756,668	15,061	43,770	36,201	1,279,251	560,096
New Hampshire	818,043	5,393	10,366	14,782	630,022	327,927
New Jersey	5,602,144	49,266	110,825	159,333	3,991,700	1,194,839
New Mexico	1,026,872	4,357	18,178	14,826	822,651	391,916
New York	12,759,298	218,765	398,595	294,685	9,079,927	2,779,673
North Carolina	5,313,938	27,538	130,508	87,311	4,139,486	1,899,517
North Dakota	443,464	2,554	11,028	12,677	336,507	131,928
Ohio	6,423,730	29,714	102,731	103,325	5,088,261	2,369,637
Oklahoma	2,004,449	9,477	51,207	41,882	1,488,585	647,625
Oregon	2,411,109	11,497	55,287	43,690	1,752,688	899,632
Pennsylvania	7,133,248	33,429	149,261	129,788	5,554,143	2,389,634
Rhode Island	664,876	3,442	16,362	9,925	492,125	177,251
South Carolina	2,604,343	11,596	62,177	44,093	2,040,880	901,087
South Dakota	523,982	2,949	14,390	15,236	388,966	156,851
Tennessee	3,395,134	19,241	34,167	64,265	2,758,901	1,312,302
Texas	15,008,364	106,088	300,758	317,361	11,099,478	5,321,583
Utah	1,798,571	7,777	63,522	63,948	1,232,528	593,542
Vermont	392,063	2,347	9,792	6,685	294,904	135,182
Virginia	4,634,861	27,033	112,925	79,764	3,544,487	1,837,402
Washington	4,262,758	20,366	99,475	68,392	3,212,344	1,761,770
West Virginia	799,806	3,782	10,481	9,799	685,558	338,708
Wisconsin	3,317,494	18,939	61,607	56,375	2,617,872	1,109,129
Wyoming	365,021	4,748	13,066	13,966	248,248	113,414
Puerto Rico	105,457	193	192	493	74,588	16,078
Other [11]	978,821	32,245	693	10,941	583,134	211,184

Footnotes at end of table.

**Table 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2019—Continued**

State or area	Individual income tax—continued		Estate and trust income tax	Employment taxes [7]	Excise taxes [8]	Tax-exempt organizations [9]	Supplemental documents [10]
	Online—continued	Practitioner filed [6]					
	Free File [5]						
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>United States, total</b>	<b>2,811,883</b>	<b>79,938,827</b>	<b>2,632,687</b>	<b>14,717,384</b>	<b>631,066</b>	<b>1,118,006</b>	<b>18,804,689</b>
Alabama	35,257	1,123,889	23,991	114,536	10,115	14,844	218,073
Alaska	5,696	145,821	3,584	21,431	476	3,656	50,484
Arizona	61,109	1,434,574	32,287	277,835	6,697	16,070	389,137
Arkansas	25,229	695,321	14,692	61,620	8,106	9,538	170,238
California	231,670	10,772,392	272,891	2,357,649	58,712	113,916	2,542,651
Colorado	52,441	1,210,231	39,055	294,330	7,606	20,964	419,862
Connecticut	27,892	955,543	40,932	203,344	3,169	14,935	189,450
Delaware	8,314	217,928	42,053	45,973	587	4,782	58,864
District of Columbia	8,588	148,008	d	53,899	d	9,702	50,242
Florida	155,117	5,245,782	161,080	1,167,333	43,776	54,886	1,797,410
Georgia	96,946	2,285,219	43,255	436,910	27,044	29,683	655,940
Hawaii	8,362	347,314	10,164	45,932	518	5,029	65,292
Idaho	16,473	387,893	8,411	56,725	3,008	6,118	107,752
Illinois	115,021	3,295,030	184,850	609,627	41,432	43,816	621,879
Indiana	87,911	1,532,973	30,071	222,912	14,483	24,647	229,916
Iowa	23,759	891,113	21,366	86,296	14,443	22,128	130,384
Kansas	24,321	710,106	23,846	105,661	9,205	11,968	147,191
Kentucky	38,329	1,068,767	25,549	99,028	9,713	13,096	171,083
Louisiana	35,697	1,014,555	17,226	148,051	9,637	13,097	279,409
Maine	12,885	305,999	10,316	93,581	2,241	7,655	72,056
Maryland	52,961	1,419,315	40,745	290,956	6,054	22,827	332,454
Massachusetts	65,089	1,892,909	128,766	487,629	6,134	27,190	349,815
Michigan	95,422	2,574,996	67,723	352,856	16,815	34,294	430,977
Minnesota	56,488	1,529,707	33,769	281,383	17,111	25,001	286,821
Mississippi	28,223	671,702	9,231	46,032	8,932	9,238	131,171
Missouri	63,569	1,433,857	78,873	234,798	16,316	25,010	297,158
Montana	11,103	272,279	11,972	38,631	4,402	7,724	95,043
Nebraska	16,685	496,277	13,684	63,072	10,518	10,025	101,990
Nevada	19,298	719,155	46,788	127,447	3,716	8,327	196,107
New Hampshire	12,710	302,095	14,770	73,990	1,863	6,333	60,524
New Jersey	49,983	2,796,861	138,175	580,715	15,460	30,129	526,541
New Mexico	18,002	430,735	8,590	49,674	5,893	6,952	95,751
New York	164,733	6,300,254	269,608	1,239,195	11,999	73,391	1,173,133
North Carolina	97,180	2,239,969	43,761	370,969	13,255	31,263	469,847
North Dakota	6,805	204,579	5,672	22,121	9,204	4,061	39,640
Ohio	131,720	2,718,624	89,865	419,221	21,999	46,819	521,795
Oklahoma	29,212	840,960	24,093	125,501	6,795	12,789	244,120
Oregon	49,663	853,056	27,511	220,043	6,572	16,802	277,019
Pennsylvania	122,678	3,164,509	109,169	558,004	19,365	49,699	530,390
Rhode Island	9,164	314,874	20,136	71,821	966	5,805	44,294
South Carolina	54,560	1,139,793	20,727	164,933	9,240	13,529	237,168
South Dakota	7,264	232,115	13,733	21,645	8,092	4,851	54,120
Tennessee	63,821	1,446,599	33,373	187,441	13,670	19,550	264,526
Texas	198,647	5,777,895	170,226	1,035,709	77,849	77,149	1,823,746
Utah	25,826	638,986	14,947	157,199	5,148	7,586	245,916
Vermont	8,544	159,722	5,915	37,946	556	4,623	29,295
Virginia	103,706	1,707,085	47,726	365,858	11,150	31,354	414,564
Washington	71,662	1,450,574	53,990	296,185	13,314	26,544	472,148
West Virginia	17,054	346,850	10,176	24,797	2,515	7,217	45,481
Wisconsin	63,594	1,508,743	54,294	220,778	10,390	26,283	250,956
Wyoming	4,203	134,834	6,642	21,396	2,420	3,637	50,898
Puerto Rico	1,492	58,510	d	21,779	d	710	7,352
Other [11]	19,805	371,950	7,129	4,987	2,312	764	336,616

Footnotes on next page.

**Table 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2019—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 some of the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 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). As a result of the Tax Cuts and Jobs Act of 2017, the Form 1040 was redesigned for Tax Year 2018, making Forms 1040-A and 1040-EZ obsolete. However, as prior year tax returns continue to be filed, the IRS may continue to see these forms.
- [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.
- [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 \$66,000 or less could prepare and file their Tax Year 2018 taxes using commercial online software provided through a partnership between the Internal Revenue Service 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.
- [6] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the return preparer.
- [7] 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); and 945 (tax return of withheld income tax from nonpayroll distributions).
- [8] Includes Form 720 (excise tax return) and Form 2290 (heavy highway vehicle use tax return).
- [9] 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). Also includes Form 8872 (political organization report of contributions and expenditures).
- [10] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).
- [11] 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 5. Gross Collections, by Type of Tax and State, Fiscal Year 2019**

[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>3,564,583,961</b>	<b>277,057,735</b>	<b>3,189,204,558</b>	<b>2,480,089,706</b>	<b>656,989,277</b>
Alabama	26,511,031	1,244,563	24,948,240	19,664,138	5,034,483
Alaska	5,395,473	102,408	5,189,641	3,971,000	1,106,397
Arizona	47,743,166	1,823,250	44,189,000	33,434,415	10,225,373
Arkansas	30,572,215	3,078,329	26,777,410	22,905,341	3,512,368
California	472,027,235	43,719,692	420,403,688	307,298,189	109,141,126
Colorado	59,961,429	2,861,406	55,910,716	42,183,355	13,242,365
Connecticut	57,092,781	8,147,245	46,881,692	33,919,865	12,069,402
Delaware	20,073,979	2,695,077	17,070,582	13,628,407	1,244,959
District of Columbia	27,529,823	1,077,475	26,380,804	22,789,343	2,939,420
Florida	210,024,433	7,482,590	198,665,316	140,899,776	53,759,174
Georgia	94,305,868	7,226,773	82,755,803	67,314,313	14,785,992
Hawaii	9,246,293	539,647	8,416,640	6,155,481	2,161,253
Idaho	11,343,181	439,295	10,808,466	8,152,352	2,531,433
Illinois	162,274,617	14,505,041	143,245,780	113,055,032	26,338,529
Indiana	60,627,045	3,375,797	54,731,995	46,910,428	7,432,396
Iowa	24,914,602	886,122	23,686,410	19,516,647	4,034,125
Kansas	26,337,911	1,083,129	23,498,175	18,368,939	4,575,657
Kentucky	35,595,050	2,272,751	31,878,272	27,062,936	4,584,269
Louisiana	39,430,322	772,790	38,147,635	31,894,083	5,995,736
Maine	8,130,883	280,065	7,788,657	6,015,574	1,677,172
Maryland	78,473,276	3,118,966	74,964,029	60,938,725	12,200,799
Massachusetts	120,035,203	7,282,280	111,057,418	86,406,498	23,228,333
Michigan	81,583,480	3,643,278	77,145,580	62,880,721	13,379,617
Minnesota	102,642,589	12,029,819	86,818,585	76,262,199	9,957,468
Mississippi	11,273,202	311,847	10,793,355	8,378,685	2,313,748
Missouri	64,149,074	3,481,376	58,855,463	49,397,832	8,416,902
Montana	6,356,727	171,363	6,144,650	4,334,533	1,722,469
Nebraska	25,551,082	6,106,588	19,060,391	14,965,698	2,822,321
Nevada	23,769,524	703,842	22,652,148	12,792,163	7,714,953
New Hampshire	12,208,656	171,650	11,649,628	8,596,398	2,774,528
New Jersey	140,258,435	15,843,745	121,182,533	96,711,998	23,022,723
New Mexico	9,270,398	102,441	9,129,376	6,768,407	2,270,662
New York	304,992,923	38,738,872	261,973,367	192,968,830	64,655,540
North Carolina	87,778,099	6,376,046	80,886,490	66,771,092	13,472,454
North Dakota	6,639,943	256,862	6,317,666	4,665,005	1,604,666
Ohio	144,704,811	9,458,745	130,490,389	114,549,867	14,758,617
Oklahoma	29,133,375	1,659,832	23,676,853	18,248,870	4,887,573
Oregon	35,041,125	1,361,731	32,523,662	25,108,632	7,148,396
Pennsylvania	141,973,579	11,302,691	127,018,609	103,715,218	21,285,041
Rhode Island	14,325,645	2,407,033	11,778,588	9,940,957	1,633,244
South Carolina	27,885,047	1,268,721	26,088,772	19,569,499	6,283,425
South Dakota	8,029,363	187,711	7,787,418	4,690,703	1,794,064
Tennessee	69,769,299	4,682,812	63,270,862	52,581,420	10,001,825
Texas	292,330,171	18,470,193	249,429,935	187,311,391	56,314,415
Utah	24,335,082	890,527	22,727,184	17,611,625	4,892,467
Vermont	4,505,097	146,603	4,328,706	3,259,085	1,008,660
Virginia	83,574,427	6,968,807	76,143,051	58,818,709	15,979,499
Washington	100,609,767	9,877,503	88,564,816	69,714,987	18,070,877
West Virginia	7,039,939	187,042	6,740,010	5,364,221	1,319,274
Wisconsin	52,872,510	3,525,739	48,510,116	39,099,606	8,487,779
Wyoming	4,743,997	106,419	4,393,033	2,373,696	1,682,110
U.S. Armed Service members overseas and Territories other than Puerto Rico	770,480	2,658	766,064	593,745	161,329
Puerto Rico	3,528,739	10,138	3,468,344	2,958,456	480,832
International	12,611,648	1,880,743	10,207,233	5,687,052	4,491,685
Undistributed [5]	2,679,913	709,663	1,285,312	913,571	359,355

Footnotes at end of table.

**Table 5. Gross Collections, by Type of Tax and State, Fiscal Year 2019—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 [4]
	Unemployment insurance tax	Railroad retirement tax	Estate and trust income tax			
	(6)	(7)	(8)	(9)	(10)	(11)
<b>United States, total</b>	<b>6,437,704</b>	<b>6,219,355</b>	<b>39,468,515</b>	<b>16,001,974</b>	<b>1,563,070</b>	<b>80,756,624</b>
Alabama	65,554	2,896	181,169	85,180	2,070	230,978
Alaska	10,834	2,782	98,628	44,025	26	59,374
Arizona	116,446	1,767	410,999	175,680	14,609	1,540,627
Arkansas	120,949	3,070	235,682	30,637	610	685,229
California	806,208	7,737	3,150,428	2,617,891	416,197	4,869,767
Colorado	102,351	19,608	363,038	405,949	2,180	781,178
Connecticut	62,833	5,602	823,991	223,234	31,544	1,809,066
Delaware	26,281	56,301	2,114,634	24,142	6	284,172
District of Columbia	16,055	534,132	101,854	19,157	18,171	34,216
Florida	429,499	661,517	2,915,349	1,639,023	156,481	2,081,023
Georgia	223,539	1,888	430,070	265,387	13,790	4,044,115
Hawaii	17,798	0	82,107	50,037	16	239,953
Idaho	34,996	25	89,659	29,870	109	65,442
Illinois	269,939	404,417	3,177,863	623,399	33,484	3,866,913
Indiana	102,866	34,688	251,618	238,903	6,154	2,274,196
Iowa	51,252	9,862	74,524	43,439	5,367	293,265
Kansas	62,346	167,929	323,305	159,399	2,660	1,594,548
Kentucky	63,717	15,090	152,260	135,016	10,854	1,298,157
Louisiana	70,772	5,239	181,804	138,025	21,604	350,267
Maine	18,396	3,910	73,604	30,091	2,049	30,022
Maryland	104,171	18,132	1,702,203	280,475	12,306	97,499
Massachusetts	164,178	33,461	1,224,948	521,637	49,082	1,124,785
Michigan	193,739	10,496	681,008	452,591	22,897	319,133
Minnesota	173,731	94,015	331,173	151,786	1,409	3,640,990
Mississippi	30,543	1,659	68,720	17,270	4,738	145,992
Missouri	118,212	117,685	804,832	182,033	6,061	1,624,140
Montana	15,803	35,885	35,958	15,532	528	24,655
Nebraska	35,589	1,158,393	78,389	287,388	220	96,495
Nevada	48,741	83	2,096,209	241,518	3,741	168,276
New Hampshire	21,055	55	257,591	33,381	169	353,828
New Jersey	195,647	169,002	1,083,164	437,672	53,573	2,740,911
New Mexico	20,432	68	69,807	18,118	3,513	16,950
New York	348,256	545,772	3,454,969	1,686,183	94,657	2,499,845
North Carolina	184,153	10,001	448,789	190,279	69,913	255,371
North Dakota	13,520	8,222	26,253	19,681	0	45,734
Ohio	261,441	29,366	891,097	197,241	54,380	4,504,056
Oklahoma	62,556	3,347	474,508	98,896	3,939	3,693,854
Oregon	71,837	2,420	192,378	93,669	22,709	1,039,354
Pennsylvania	263,098	82,775	1,672,476	482,266	28,262	3,141,750
Rhode Island	27,903	7	176,478	51,013	1,340	87,671
South Carolina	61,898	2,143	171,807	124,511	5,311	397,731
South Dakota	12,786	1,581	1,288,284	10,120	214	43,899
Tennessee	176,696	2,933	507,988	53,434	21,026	1,741,165
Texas	544,537	1,190,778	4,068,815	1,620,965	148,057	22,661,021
Utah	59,905	4,330	158,858	37,687	1,319	678,365
Vermont	8,658	3,203	49,099	9,393	446	19,951
Virginia	155,579	736,221	453,043	255,976	17,439	189,155
Washington	196,226	12,385	570,341	511,924	101,340	1,554,184
West Virginia	14,512	842	41,161	57,782	3	55,103
Wisconsin	121,556	2,403	798,771	126,292	9,922	700,442
Wyoming	7,449	810	328,967	159,924	32,878	51,742
U.S. Armed Service members overseas and Territories other than Puerto Rico	4,945	0	6,046	400	0	1,358
Puerto Rico	27,731	0	1,326	1,406	0	48,850
International	5,613	2,414	20,469	76,169	3,571	443,932
Undistributed [5]	12,376	10	0	518,878	50,128	115,932

Footnotes on next page.



**Table 5. Gross Collections, by Type of Tax and State, Fiscal Year 2019—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 shows these amounts separately for the United States total, separate amounts are not available by State.
- [4] 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 Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991.
- [5] 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 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 2019 may result in negative amounts when such adjustments exceed current-year collections. See Table 8 for refund 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 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.

**Table 6. Gross Collections, by Type of Tax, Fiscal Years 1960–2019**

[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]				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
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	187,919,560	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

Footnotes on next page.

**Table 6. Gross Collections, by Type of Tax, Fiscal Years 1960–2019—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 (RTTA).
- [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 for data on refunds and net collections.

SOURCE: Chief Financial Officer, Financial Management.

**Table 7. Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2019**

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]
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<b>United States, total [5]</b>	<b>121,892,252</b>	<b>314,987</b>	<b>119,826,767</b>	<b>270,839</b>	<b>1,372,528</b>	<b>4,461</b>	<b>1,195</b>	<b>101,475</b>
Alabama	1,663,883	2,734	1,638,492	3,702	17,310	19	14	1,612
Alaska	278,069	655	271,773	403	4,913	d	d	317
Arizona	2,363,508	4,637	2,331,741	3,673	22,064	65	19	1,309
Arkansas	1,008,195	1,862	991,675	1,260	12,464	d	d	914
California	13,677,730	43,504	13,407,740	28,989	187,108	879	175	9,335
Colorado	2,102,130	5,102	2,065,655	4,388	25,478	70	16	1,421
Connecticut	1,382,423	2,906	1,358,923	5,379	13,998	94	20	1,103
Delaware	377,869	1,696	367,474	4,563	3,624	d	d	496
District of Columbia	275,098	1,180	269,223	878	3,522	24	14	257
Florida	8,199,811	23,888	8,055,606	18,183	96,194	377	131	5,432
Georgia	3,627,968	7,692	3,576,227	4,575	36,370	88	28	2,988
Hawaii	542,738	1,924	533,617	1,532	5,314	d	d	320
Idaho	598,538	1,340	585,782	717	10,064	d	d	626
Illinois	4,957,873	12,947	4,872,529	18,173	49,402	173	37	4,612
Indiana	2,647,277	4,136	2,615,751	3,669	21,696	28	10	1,987
Iowa	1,165,983	4,499	1,146,222	1,507	12,183	d	d	1,550
Kansas	1,062,502	2,971	1,043,357	2,344	12,365	33	0	1,432
Kentucky	1,601,545	2,309	1,581,675	2,376	13,922	31	32	1,200
Louisiana	1,614,998	3,367	1,588,119	1,824	20,431	43	12	1,202
Maine	526,125	1,566	517,334	1,249	5,314	d	d	647
Maryland	2,260,525	5,327	2,227,294	5,711	20,736	79	19	1,359
Massachusetts	2,740,742	6,448	2,696,394	11,940	23,858	115	28	1,959
Michigan	3,850,472	9,352	3,791,855	8,421	37,972	84	23	2,765
Minnesota	2,146,734	6,400	2,112,159	3,450	22,281	61	13	2,370
Mississippi	1,021,340	1,851	1,005,548	955	11,972	d	d	1,000
Missouri	2,262,376	6,987	2,217,842	5,594	29,868	d	d	2,021
Montana	386,632	2,507	375,903	631	7,018	d	d	555
Nebraska	729,199	2,385	715,696	967	8,971	28	0	1,152
Nevada	1,174,020	3,199	1,152,508	5,811	11,184	44	12	1,262
New Hampshire	570,781	1,322	561,334	1,934	5,633	d	d	538
New Jersey	3,451,433	8,468	3,393,019	9,938	36,935	132	43	2,898
New Mexico	737,042	1,401	725,776	1,054	8,322	d	d	465
New York	7,691,040	24,510	7,545,898	16,848	98,332	485	156	4,811
North Carolina	3,665,825	7,369	3,613,826	5,717	35,954	104	15	2,840
North Dakota	290,149	953	283,749	385	4,369	d	d	682
Ohio	4,620,510	10,870	4,560,053	9,783	35,950	75	30	3,749
Oklahoma	1,323,608	3,039	1,300,715	2,777	15,711	d	d	1,332
Oregon	1,469,869	4,036	1,442,205	2,966	19,218	d	d	1,395
Pennsylvania	5,121,652	9,053	5,054,754	12,148	40,770	119	49	4,759
Rhode Island	443,016	863	435,736	2,350	2,858	d	d	1,179
South Carolina	1,762,167	3,087	1,738,140	2,427	17,132	d	d	1,347
South Dakota	339,504	1,231	331,267	1,258	5,139	d	d	600
Tennessee	2,525,696	3,971	2,487,404	3,915	28,364	46	22	1,974
Texas	10,494,618	24,806	10,305,830	22,760	131,092	334	91	9,705
Utah	1,086,088	2,361	1,067,458	1,329	14,202	d	d	719
Vermont	259,296	773	254,237	730	3,182	d	d	367
Virginia	3,120,352	6,961	3,073,431	6,242	31,224	110	26	2,358
Washington	2,864,733	6,675	2,807,638	5,863	42,382	85	35	2,055
West Virginia	652,439	894	643,881	755	6,243	d	d	645
Wisconsin	2,267,121	5,913	2,231,793	5,466	21,324	51	12	2,562
Wyoming	222,245	1,167	215,618	767	4,280	d	d	394
U.S. Armed Service members overseas and Territories other than Puerto Rico	145,661	33	d	27	d	0	0	22
Puerto Rico	114,049	283	102,395	32	11,306	d	d	23
International	406,177	9,577	391,719	504	3,330	170	24	853
Undistributed [5]	878	0	d	0	d	0	0	0
<b>Child tax credit [6]</b>	<b>17,263,664</b>	<b>N/A</b>	<b>17,263,664</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>24,567,769</b>	<b>N/A</b>	<b>24,567,769</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 7. Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2019—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.

**Table 8. Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2019**

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1]	Business income taxes [2, 3]	Individual income tax [4]	Estate and trust income tax	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>United States, total</b>	<b>452,103,909</b>	<b>51,292,326</b>	<b>391,514,685</b>	<b>3,076,769</b>	<b>3,720,827</b>	<b>881,464</b>	<b>47,026</b>	<b>1,570,812</b>
Alabama	5,331,798	580,821	4,686,489	17,705	24,566	4,172	10,074	7,972
Alaska	868,010	43,132	786,753	7,046	28,379	d	d	1,652
Arizona	7,090,690	571,927	6,361,176	25,829	36,803	10,024	334	84,597
Arkansas	3,105,845	264,911	2,800,473	14,253	20,133	d	d	5,411
California	42,315,711	3,619,202	37,506,499	267,954	623,559	191,346	3,483	103,669
Colorado	6,447,673	935,057	5,380,804	39,597	44,318	12,735	48	35,115
Connecticut	5,554,633	1,484,579	3,944,610	49,591	48,691	15,892	1,739	9,531
Delaware	3,312,297	2,187,467	962,739	107,002	34,416	d	d	19,570
District of Columbia	964,345	171,836	755,997	6,256	24,753	2,923	104	2,477
Florida	26,520,591	1,673,068	24,266,218	207,723	233,043	76,746	2,272	61,520
Georgia	11,472,904	1,094,725	10,184,044	36,641	106,162	16,475	1,191	33,665
Hawaii	1,515,320	130,854	1,358,623	7,527	8,611	d	d	5,311
Idaho	1,597,509	90,284	1,481,863	7,063	11,097	d	d	6,261
Illinois	18,465,257	4,209,552	13,751,487	253,422	151,316	29,851	563	69,065
Indiana	7,458,096	306,036	6,979,864	59,064	40,383	2,059	108	70,582
Iowa	3,406,965	362,001	2,998,695	9,795	20,906	d	d	8,176
Kansas	3,496,284	642,195	2,799,919	16,392	24,472	2,103	0	11,203
Kentucky	4,406,076	124,383	4,227,739	14,875	21,615	6,291	753	10,420
Louisiana	5,408,080	441,492	4,891,087	20,568	33,625	8,328	85	12,895
Maine	1,305,790	86,823	1,204,566	5,790	4,893	d	d	2,759
Maryland	6,734,237	642,465	5,952,547	74,315	52,437	7,475	192	4,806
Massachusetts	9,533,667	1,910,406	7,348,766	105,351	120,669	24,886	220	23,369
Michigan	11,418,651	1,323,207	9,882,104	84,015	86,632	13,013	167	29,514
Minnesota	7,666,063	2,201,386	5,251,643	20,448	54,702	11,538	27	126,319
Mississippi	3,153,317	126,023	3,005,774	6,200	10,010	d	d	4,622
Missouri	6,621,696	507,597	5,969,892	52,223	65,613	d	d	12,989
Montana	950,842	18,241	915,935	2,640	9,972	d	d	2,449
Nebraska	2,662,899	604,416	1,891,009	6,338	150,846	1,411	0	8,880
Nevada	3,604,068	151,245	3,325,424	80,074	24,620	11,183	38	11,483
New Hampshire	1,537,911	52,319	1,450,516	17,552	9,681	d	d	5,527
New Jersey	15,536,692	5,591,549	9,615,482	92,976	152,846	33,892	-1,170	51,117
New Mexico	2,008,173	27,518	1,948,777	10,960	12,891	d	d	6,372
New York	26,876,792	4,227,111	21,779,353	188,055	445,513	129,862	2,650	104,248
North Carolina	10,373,092	674,840	9,562,624	40,592	64,561	14,786	64	15,624
North Dakota	823,972	14,494	798,661	2,572	2,802	d	d	2,800
Ohio	13,063,891	1,390,817	11,448,359	78,893	85,305	10,869	190	49,459
Oklahoma	4,403,179	467,490	3,782,297	42,971	20,642	d	d	85,164
Oregon	3,729,053	297,689	3,356,618	17,805	37,745	d	d	11,873
Pennsylvania	15,644,493	1,936,304	13,283,854	269,209	82,294	10,553	183	62,096
Rhode Island	1,154,272	19,147	1,110,266	11,701	6,677	d	d	1,981
South Carolina	4,687,062	106,837	4,518,389	18,832	31,093	d	d	4,158
South Dakota	1,032,433	38,408	907,765	77,686	5,489	d	d	1,888
Tennessee	7,857,265	738,792	6,969,929	39,381	60,058	7,948	234	40,922
Texas	38,657,308	4,770,169	32,995,289	293,078	311,803	85,750	15,971	185,248
Utah	3,167,298	210,039	2,884,013	16,287	35,932	d	d	19,322
Vermont	669,763	63,367	597,223	3,460	4,424	d	d	1,121
Virginia	9,173,631	703,420	8,331,980	44,629	66,733	13,874	875	12,120
Washington	9,598,756	1,650,295	7,775,293	51,263	84,688	20,735	2,007	14,475
West Virginia	1,832,324	86,051	1,732,998	3,827	5,042	d	d	2,455
Wisconsin	6,018,304	427,244	5,363,396	122,504	37,524	16,369	157	51,110
Wyoming	697,012	33,082	628,132	22,856	4,629	d	d	1,526
U.S. Armed Service members overseas and Territories other than Puerto Rico	431,018	97	d	84	d	0	0	70
Puerto Rico	220,199	2,831	209,430	194	7,418	d	d	35
International	2,423,544	733,968	1,539,962	3,705	123,250	4,331	432	17,897
Advance Premium Tax Credit/ Basic Health Program [6]	57,571,001	0	57,571,001	0	0	0	0	0
Undistributed [7]	526,157	523,117	d	0	d	12,343	658	35,922
<b>Child tax credit [8]</b>	<b>28,838,298</b>	<b>N/A</b>	<b>28,838,298</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 [8]</b>	<b>59,209,079</b>	<b>N/A</b>	<b>59,209,079</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 8. Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2019—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. Also includes \$2.1 billion in interest, of which \$0.9 billion was paid to corporations and \$1.2 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] 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.
- [4] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$2,834.
- [5] 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).
- [6] 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 Fiscal Year 2018, an executive order was issued to discontinue CSR payments to insurance companies. The APTC data included in this table are advance payments of a refundable tax credit that helps taxpayers pay for their health insurance premiums on a monthly basis. The APTC are 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.
- [7] 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.
- [8] 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 2019 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data.

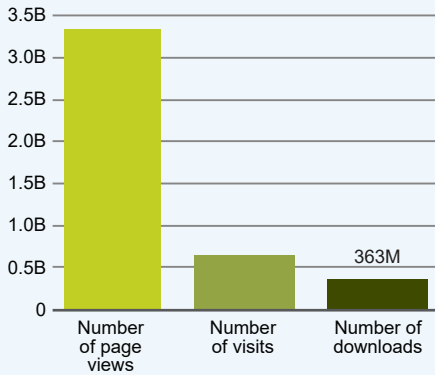
Classification by State is based on the individual's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation 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 State(s).

SOURCE: Chief Financial Officer, Financial Management.



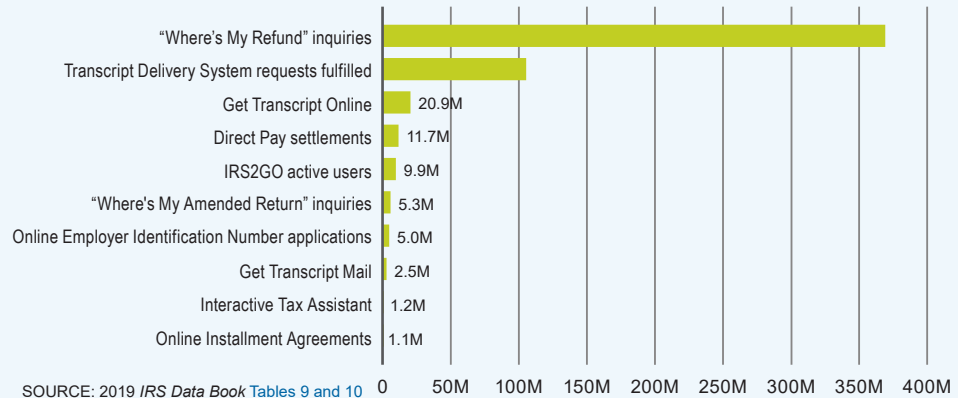


IRS Website Usage, Fiscal Year 2019



SOURCE: 2019 IRS Data Book Table 10

Taxpayers Served by IRS.gov Self-Assistance Features, Fiscal Year 2019



SOURCE: 2019 IRS Data Book Tables 9 and 10

## Service to Taxpayers

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

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers resolve problems

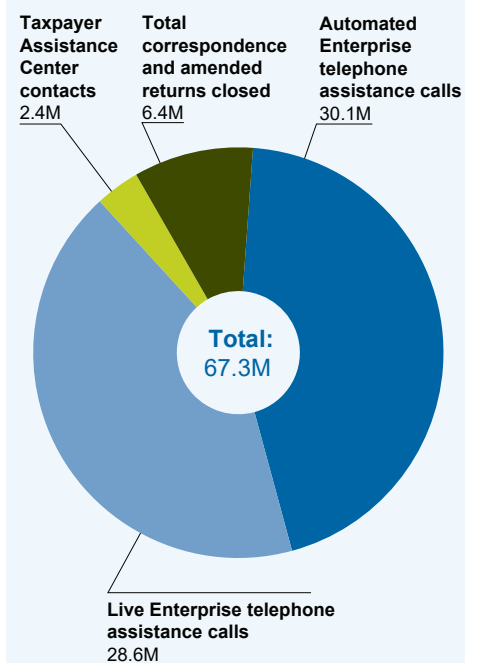
with the IRS, protects taxpayers' rights under the Taxpayer Bill of Rights, and recommends changes that will prevent the problems. Taxpayers may request TAS's assistance.

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

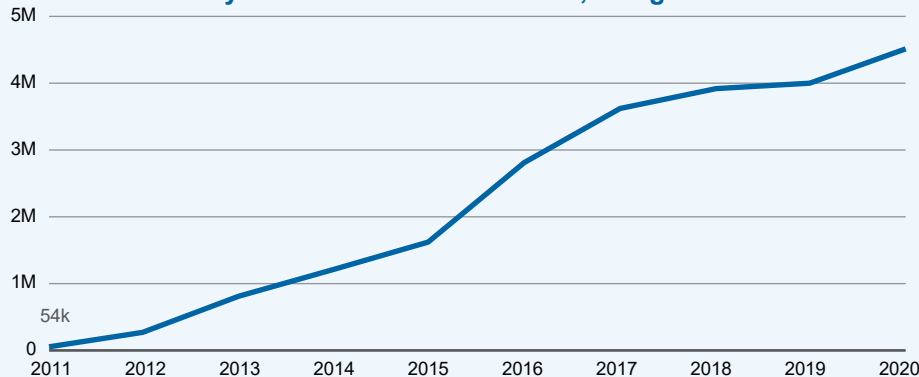
- In Fiscal Year (FY) 2019, the IRS assisted more than 67.3 million taxpayers through correspondence, its enterprise-wide telephone helplines, or at Taxpayer Assistance Centers (Table 9).
- In FY 2019, the IRS provided taxpayer assistance through almost 651 million visits to IRS.gov, including more than 368.8 million inquiries to the "Where's My Refund" application, and almost 10.0 million active IRS2GO mobile app users (Table 10).
- Taxpayers downloaded more than 362.8 million files (such as tax forms and instruction documents) from IRS.gov during FY 2019 (Table 10).
- For Filing Season 2019, the IRS issued 4.0 million Identity Protection Personal Identification Numbers (PINs) to taxpayers from high-risk identity theft states.

Taxpayer Assistance, by Type of Assistance, Fiscal Year 2019



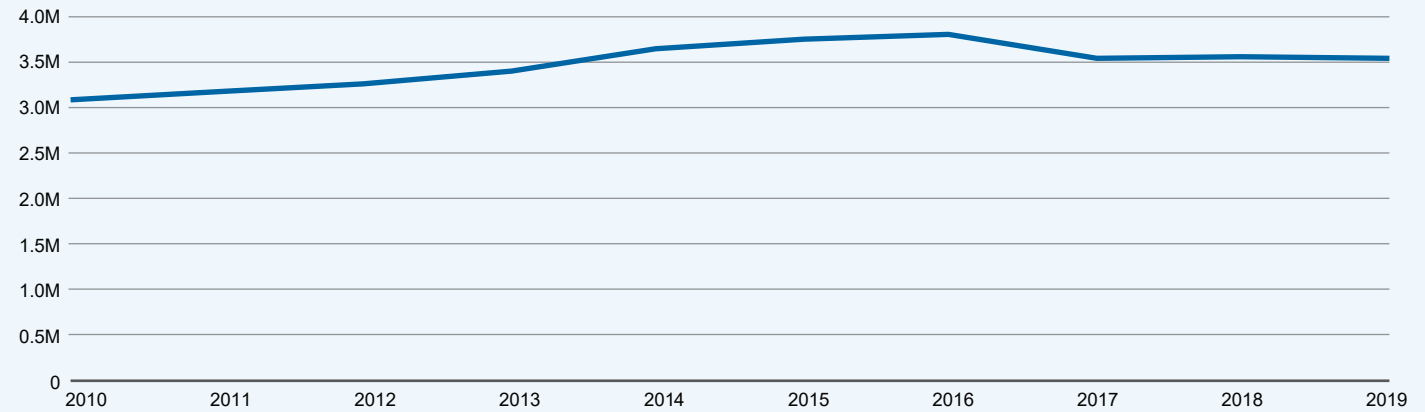
NOTE: Detail does not add to total due to rounding.  
SOURCE: 2019 IRS Data Book Table 9

Number of Identity Protection PINs Generated, Filing Seasons 2011–2020



SOURCE: IRS Data Book

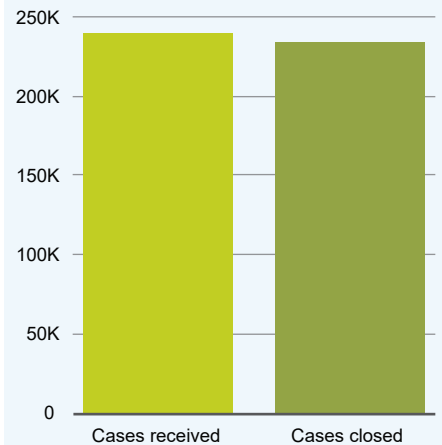
### Federal Returns Prepared Through Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs, Fiscal Years 2010–2019



SOURCE: IRS Data Book Table 9

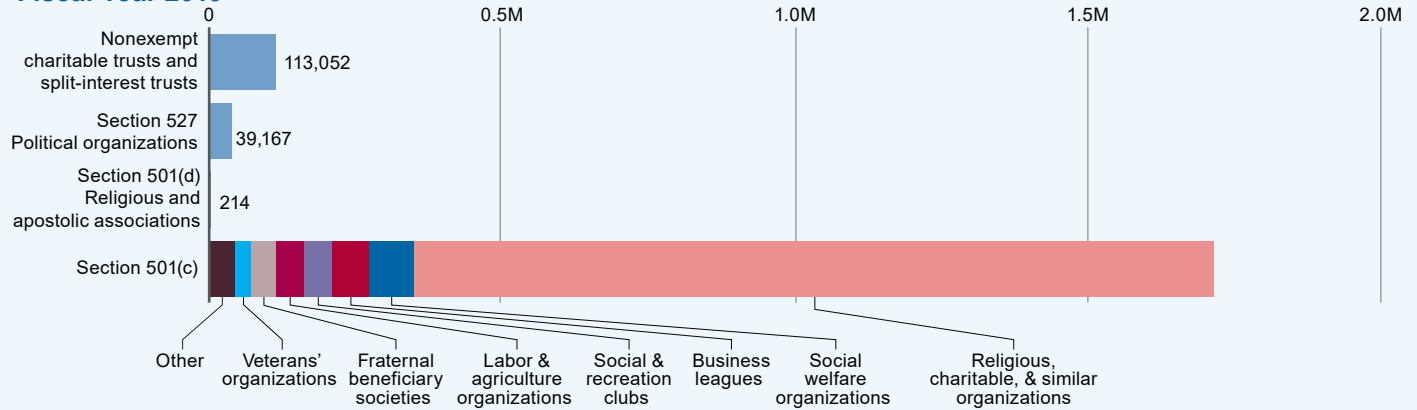
- In FY 2019, IRS.gov processed more than 11.7 million Direct Pay settlements. Taxpayers established or revised nearly 1.1 million online installment agreements, and more than 23.4 million taxpayers were able to request, via IRS.gov, to receive their tax transcripts either online or by mail (Table 10).
- The IRS provided assistance to more than 6,000 taxpayers affected by disasters at Disaster Recovery Centers and answered nearly 21,600 calls to the toll-free disaster hotline (Table 9).
- The IRS provided return preparation assistance through its Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs, preparing almost 3.6 million returns aided by 82,214 volunteers in FY 2019 (Table 9).
- In FY 2019, TAS received 240,777 new requests for assistance and closed 234,613 cases, including those received in prior fiscal years. Of these, 38.1 percent were for assistance regarding pre-refund wage verification holds (Table 11).

### Taxpayer Advocate Service, Cases Received and Cases Closed, Fiscal Year 2019



SOURCE: 2019 IRS Data Book Table 11

### Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts, Fiscal Year 2019

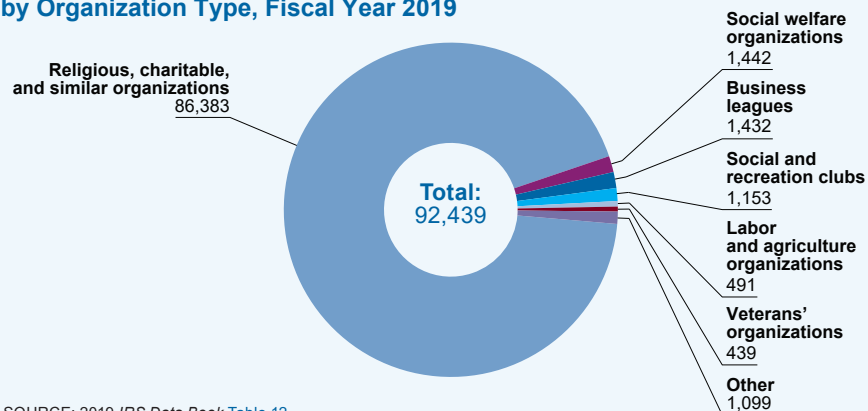


SOURCE: 2019 IRS Data Book Table 14

### Tax-Exempt Activities

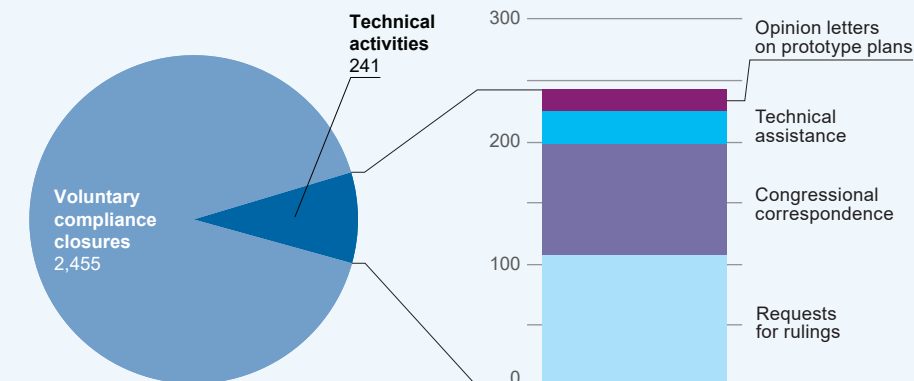
- The IRS closed 101,880 applications for tax-exempt status in FY 2019. The IRS approved tax-exempt status for 90.7 percent of these applications. (Table 12).
- In Fiscal Year (FY) 2019, the IRS recognized almost 1.9 million organizations, including new determinations, as tax exempt. More than 1.7 million of these organizations were exempt under Internal Revenue Code section 501(c), with more than 1.3 million qualifying as tax exempt under Internal Revenue Code Section 501(c)(3) (Table 14).
- Issuing rulings on employee plans, providing technical assistance, issuing opinion letters on prototype plans, and responding to congressional correspondence composed the 241 technical activities for FY 2019. The IRS devoted additional regulatory resources to voluntary compliance closures (Table 16).

### Number of Approvals of Applications for Tax-Exempt Status, by Organization Type, Fiscal Year 2019



SOURCE: 2019 IRS Data Book Table 12

### Technical Activities and Voluntary Compliance Closures, Fiscal Year 2019



SOURCE: 2019 IRS Data Book Table 16

**Table 9. Selected Taxpayer Assistance and Education Programs, by Type of Assistance or Program, Fiscal Year 2019**

Type of assistance or program	Number or percentage
<b>Enterprise telephone assistance, total [1]</b>	<b>58,613,382</b>
Automated	30,054,520
Live	28,558,862
Enterprise telephone level of service (percentage) [2]	56.2
Average speed of answer for live telephone assistance (minutes)	16.0
<b>Customer Service Representative toll-free telephone assistance, total [3]</b>	<b>50,173,502</b>
Automated	28,916,487
Live	21,257,015
Customer Service Representative level of service (percentage) [4]	65.4
Average speed of answer for live toll-free telephone assistance (minutes)	11.3
Toll-free assistance customer satisfaction rate (percentage) [5]	88.0
<b>Taxpayer Assistance Center contacts [6]</b>	<b>2,359,217</b>
<b>Accuracy of toll-free telephone assistance:</b>	
Tax law questions (percent accurate)	91.6
Account questions (percent accurate)	94.3
<b>Taxpayer correspondence:</b>	
Total correspondence and amended returns closed [7]	6,353,334
Correspondence customer satisfaction rate (percentage) [8]	64.0
<b>Forms and publications (paper products):</b>	
Orders for forms, publications, and other paper products	1,512,817
Number of non-IRS outlets stocking paper products [9]	7,205
<b>Disaster and emergency assistance:</b>	
Disaster incidents [10]:	
State/territory incidents	19
County/city incidents	327
Taxpayers assisted:	
Number of toll-free disaster hotline calls	21,597
Number of taxpayers assisted at Disaster Recovery Centers [11]	6,036
<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	3,553,540
Volunteers assisting in taxpayer education and return preparation programs	82,214
Volunteer Tax Preparation Assistance sites	10,921
Volunteer Income Tax Assistance and Tax Counseling for the Elderly (percent accurate) [12]	98.0
<b>Taxpayer outreach for small business and self-employed taxpayers:</b>	
Number of events [13]	1,488
Number of participants	236,942
Electronic newsletter subscriptions:	
Number targeted to small business owners	344,710
Number targeted to payroll providers	116,083
Number targeted to tax professionals	326,812

- [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 (CSR) and automated calls. These telephone lines service 78 percent of all telephone traffic.
- [4] The Customer Service Representative (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] 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.
- [6] Includes contacts at 358 IRS Taxpayer Assistance Centers and 34 Virtual Service Delivery sites. Excludes Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites, which are shown separately in this table.
- [7] Beginning with Fiscal Year (FY) 2016, includes all individual and business taxpayer correspondence for domestic and international taxpayers, injured spouse, penalties, Affordable Care Act, exempt organizations, and amended returns processed in Accounts Management, Wage and Investment Division.
- [8] The percentage shown in this table represents the results from the Accounts Management Customer Satisfaction (Adjustments) survey and reflects the level of customer satisfaction with adjustment processing and handling of customer account correspondence, claims, and amended returns.
- [9] Represents the number of organizations that distribute paper forms and publications or make reproducible forms and publications available. Some organizations may have multiple sites.
- [10] Reflects events where the Federal Emergency Management Agency designated major disaster areas, and the IRS granted administrative tax relief.
- [11] The number of taxpayers assisted at Disaster Recovery Centers decreased from FY 2018 because there were fewer major disaster events in heavily populated areas.
- [12] Represents the accuracy of Federal returns prepared at Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites.
- [13] 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:**

Wage and Investment, Strategy and Finance, Program Management Office; Online Services, Online Engagement, Operations and Media; Small Business/Self-Employed, Communications, Outreach, Systems and Solutions; Communications and Liaison, National Public Liaison.

**Table 10. Selected Online Taxpayer Assistance, by Type of Assistance, Fiscal Year 2019**

Type of assistance	Number or percentage
<b>Assistance provided through the Internet (IRS.gov):</b>	
IRS Website usage [1]:	
Number of visits	650,989,560
Number of page views [2]	3,350,072,964
Number of downloads [3]	362,841,746
<b>IRS Video Portal views [4]</b>	<b>16,395,652</b>
<b>Electronic transactions, total</b>	<b>531,483,065</b>
Direct Pay settlements [5]	11,736,859
Get Transcript Online [6]	20,860,886
Get Transcript Mail [7]	2,544,833
Interactive Tax Assistant [8]	1,197,658
IRS2GO active users [9]	9,981,460
Online Employer Identification Number applications	4,989,903
Online Installment Agreements [10]	1,092,556
Transcript Delivery System requests fulfilled [11]	104,897,634
"Where's My Amended Return" inquiries	5,340,236
"Where's My Refund" inquiries	368,841,040
<b>Enterprise Taxpayer Self-Assistance Participation Rate (percentage) [12]</b>	<b>85.4</b>

- [1] Online assistance is reported as visits, page views, and downloads. A website visit is a session that begins when a user views his or her first webpage and ends when the user leaves the IRS.gov website. Users may access multiple webpages during a single visit to the IRS website; these are counted as page views. Of the total number of visits and page views, 51 percent of sessions and 40 percent of page views were conducted using a smart phone. A download is the process of copying a file, such as Form 1040, from the IRS.gov website to the user's personal computer.
- [2] In FY 2019, the page view statistics increased relative to 2018 due primarily to the implementation of the Tax Cuts and Jobs Act. Some page views are not included in this official tracking due to a data processing error; this number represents the most conservative count.
- [3] In FY 2019, the download statistics increased relative to 2018 due primarily to the implementation of the Tax Cuts and Jobs Act, which included a complete redesign of the Form 1040 and related forms and schedules.
- As of January 1, 2018, downloads will appear higher than prior periods due to changes in the reporting methodology. Tracking has returned to the methodology utilized prior to March 1, 2013. This method captures downloads that occur through external sites (e.g., directly from search engine results). Previous results only included downloads directly from links on IRS.gov. Because of this change, downloads in FY 2019 and FY 2018 are higher than in previous years.
- [4] The IRS Video Portal provides information through audio and video presentations, as well as webinars (web-based seminars) on a variety of tax-related topics.
- [5] Represents the total count of payment settlements plus payment reversals.
- [6] Taxpayers may access the Get Transcript Online application by visiting the IRS.gov website 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.
- [7] Taxpayers may access the Get Transcript by Mail application by visiting the IRS.gov website 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.
- [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] 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 now.
- [11] The Transcript Delivery System enables authorized tax practitioners to order tax account, tax return transcript, 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 FY 2017, the methodology changed from counting requests received to actual requests delivered or resolved. The change was made to be consistent with other transcript applications offered.
- [12] The percentage of taxpayers using self-assistance tools for their service needs. Beginning FY 2017, 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, modernized internet employer identification number (mod-IEIN), Interactive Tax Assistant, Where's My Amended Return, Get Transcript Online or by Mail, Federal Student Aid verification, Transcript Delivery System, income verification express service, electronic payments, and online payment agreements. The metric also includes automated calls to the IRS. The metric demonstrates IRS's progress towards 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:**

In prior *Data Books*, the information in this table was presented with Table 9 (previously Table 19) data. As taxpayers increasingly turn to IRS.gov and other online channels for assistance, the online assistance section of the table has grown, and as more online services and metrics are added, they will appear in this table.

SOURCES: Online Services, Online Engagement, Operations and Media; Wage and Investment, Strategy and Finance, Program Management Office.

**Table 11. Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2019**

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>240,777</b>	<b>100.0</b>
Pre-Refund Wage Verification Hold	91,747	38.1
Earned Income Tax Credits	18,691	7.8
Unpostable and Rejected Return	10,292	4.3
Processing Amended Return	9,427	3.9
Other Refund Inquiries/Issues [2]	9,425	3.9
Identity Theft	8,490	3.5
Injured Spouse Claim	7,892	3.3
Taxpayer Protection Program Issues [3]	6,037	2.5
Open Examination	5,858	2.4
Processing Original Return	5,150	2.1
Affordable Care Act [4]	4,441	1.8
Levies	4,402	1.8
Returned and Stopped Refunds	3,807	1.6
Examination Reconsideration	3,429	1.4
Installment Agreements	2,970	1.2
All Others	48,719	20.2
<b>Taxpayer Advocate Service cases closed, by type of relief [1]:</b>		
<b>Total</b>	<b>234,613</b>	<b>100.0</b>
<b>Relief provided to taxpayer, total</b>	<b>182,466</b>	<b>77.8</b>
Taxpayer Assistance Order issued [5]	371	0.2
No Taxpayer Assistance Order issued [5]	182,095	77.6
Full relief	167,402	71.4
Individual taxpayer issue [6]	157,273	67.0
Systemic issue [7]	10,129	4.3
Partial relief	14,693	6.3
Individual taxpayer issue [6]	13,655	5.8
Systemic issue [7]	1,038	0.4
<b>No relief provided to taxpayer, total</b>	<b>52,147</b>	<b>22.2</b>
Taxpayer Assistance Order rescinded [5]	33	[8]
No Taxpayer Assistance Order issued [5]	52,114	22.2
No response from taxpayer	29,514	12.6
No relief provided by Taxpayer Advocate Service [9]	16,114	6.9
Taxpayer withdrew application for assistance	1,867	0.8
Tax law precluded relief	492	0.2
Hardship not related to revenue laws	430	0.2
Hardship not validated	284	0.1
All others	3,413	1.5

[1] This table displays the total number of cases received by the Taxpayer Advocate Service (TAS) in Fiscal Year 2019, as well as the top fifteen 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. Of the 240,777 TAS case receipts, 10,620 receipts, or 4.4 percent of all receipts, were from congressional offices on behalf of their constituents. Cases may be received in one fiscal year and closed in another.

[2] Includes cases related to erroneous, decedent, and document-fee refunds along with reimbursement of bank charges due to IRS error.

[3] Implemented in FY 2016 and includes cases detected through the Taxpayer Protection Program process as potential stolen identity returns.

[4] Affordable Care Act (ACA) issues include cases involving the ACA Premium Tax Credit, the ACA Individual Shared Responsibility Payment, and other ACA-related tax provisions.

[5] 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. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs. Taxpayer Assistance Orders may be issued in one fiscal year and closed in another.

[6] 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.

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

[8] Less than 0.05 percent.

[9] Another IRS division provided relief before Taxpayer Advocate Service intervention.

NOTES:

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, Business Assessment.

**Table 12. Closures of Applications for Tax-Exempt Status, by Organization Type and Internal Revenue Code Section, Fiscal Year 2019**

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>101,880</b>	<b>92,439</b>	<b>66</b>	<b>9,375</b>
<b>Section 501(c) by subsection, total</b>	<b>101,875</b>	<b>92,434</b>	<b>66</b>	<b>9,375</b>
(2) Title-holding corporations	160	147	0	13
(3) Religious, charitable, and similar organizations [4]	95,251	86,383	39	8,829
(4) Social welfare organizations	1,636	1,442	7	187
(5) Labor and agriculture organizations	519	491	d	d
(6) Business leagues	1,553	1,432	13	108
(7) Social and recreation clubs	1,265	1,153	d	d
(8) Fraternal beneficiary societies	308	287	0	21
(9) Voluntary employees' beneficiary associations	116	98	0	18
(10) Domestic fraternal beneficiary societies	170	153	0	17
(11) Teacher's Retirement Fund Associations	d	0	0	d
(12) Benevolent life insurance associations	113	102	0	11
(13) Cemetery companies	254	248	0	6
(14) State-chartered credit unions	35	d	0	d
(17) Supplemental unemployment compensation trusts	d	d	0	0
(19) Veterans' organizations	463	439	0	24
(25) Holding companies for pensions and other entities	d	d	0	d
<b>Section 501(d) Religious and apostolic associations</b>	<b>d</b>	<b>d</b>	<b>0</b>	<b>0</b>
<b>Section 521 Farmers' cooperatives</b>	<b>d</b>	<b>d</b>	<b>0</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 corporations organized under an Act of Congress (section 501(c)(1)); mutual insurance companies (section 501(c)(15)); 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)); multiemployer pension plans (section 501(c)(22)); 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)); the National Railroad Retirement Investment Trust (section 501(c)(28)); 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. Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes) is now responsible for processing requests related to section 529 qualified State-sponsored tuition programs.
- [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 2019-5.

SOURCE: Tax Exempt and Government Entities.



**Table 13. Receipts of Forms 8976, Notices of Intent To Operate Under Section 501(c)(4), Fiscal Year 2019**

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>3,070</b>	<b>2,597</b>	<b>456</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, requiring 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 14. Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts, Fiscal Year 2019**

Type of organization, Internal Revenue Code section	Number of organizations
<b>Tax-exempt organizations, nonexempt charitable trusts, and split-interest trusts, total</b>	<b>1,870,666</b>
<b>Recognized section 501(c) by subsection, total [1]</b>	<b>1,718,233</b>
(1) Corporations organized under an Act of Congress	668
(2) Title-holding corporations	4,421
(3) Religious, charitable, and similar organizations [2]	1,365,744
(4) Social welfare organizations	79,808
(5) Labor and agriculture organizations	45,888
(6) Business leagues	62,700
(7) Social and recreation clubs	49,126
(8) Fraternal beneficiary societies	41,756
(9) Voluntary employees' beneficiary associations	6,050
(10) Domestic fraternal beneficiary societies	15,560
(12) Benevolent life insurance associations	5,373
(13) Cemetery companies	9,406
(14) State-chartered credit unions	1,677
(15) Mutual insurance companies	659
(17) Supplemental unemployment compensation trusts	88
(19) Veterans' organizations	28,575
(25) Holding companies for pensions and other entities	671
Other 501(c) subsections [3]	63
<b>Recognized section 501(d) Religious and apostolic associations</b>	<b>214</b>
<b>Section 527 Political organizations</b>	<b>39,167</b>
<b>Nonexempt charitable trusts and split-interest trusts</b>	<b>113,052</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.

SOURCE: Tax Exempt and Government Entities.

**Table 15. Determination Letters Issued on Employee Retirement Plans, by Type and Disposition of Plan, Fiscal Year 2019**

Disposition of plan, number of plans and number of employees	Total	Defined benefit plans [2]	Defined contribution plans [1]							
			Total	Profit- sharing [3]	Stock bonus [4]	Money purchase [5]	Target benefit [6]	Leveraged employee stock ownership [7]	Nonleveraged employee stock ownership [8]	Section 401(k)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total:</b>										
Number of qualified plans [9]	1,328	725	603	79	d	d	0	d	266	239
<b>Initial qualifications:</b>										
Number of qualified plans	519	256	263	d	0	d	0	d	175	59
Number of participating employees [10]	831,700	473,389	358,311	27,102	0	10,000	0	139	28,181	292,889
<b>Amendments:</b>										
Number of qualified plans	45	31	14	d	0	d	0	0	7	d
Number of participating employees [10]	97,763	19,057	78,706	3,562	0	233	0	0	48,421	26,490
<b>Terminations:</b>										
Number of qualified plans	764	438	326	54	d	d	0	0	84	175
Number of participating employees [10]	423,049	349,211	73,838	5,117	581	847	0	0	38,968	28,325

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

- [1] 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.
- [2] 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. Beginning with Fiscal Year 2019, cash balance plans, pension equity plans, and any other nonallocable or nonspecified plans, which were included in the Other category in prior years, were reclassified as defined benefit plans.
- [3] 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.
- [4] A stock bonus retirement plan is funded by an employer's contributions of corporate stock to the retirement plan.
- [5] 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.
- [6] A target benefit retirement plan is similar to a defined benefit plan since employer contributions, which are mandatory, are based on projected retirement benefits. However, unlike a defined benefit plan, the benefits provided to participants at retirement are based on the performance of the investments and are, therefore, not guaranteed.
- [7] A leveraged employee stock ownership plan (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.
- [8] A nonleveraged employee stock ownership plan (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.
- [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. There were no adverse determination letters issued in Fiscal Year 2019.
- [10] Totals may be overstated to the extent that employees who participate in more than one plan may be counted more than once.

**NOTE:**

Some determination letter data reported in this table are not comparable to data reported in prior issues of the *IRS Data Book*. The staggered determination letter application process causes significant differences in the data from year to year.

SOURCE: Tax Exempt and Government Entities.

**Table 16. Technical Activities and Voluntary Compliance Closures, Fiscal Year 2019**

Activity	Number Completed
<b>Total [1]</b>	<b>2,696</b>
Technical activities, total	241
Requests for rulings [2]	107
Technical assistance [3]	28
Opinion letters on prototype plans [4]	17
Congressional correspondence [5]	89
Voluntary compliance closures [6]	2,455

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

[2] Includes only closures of the requests for rulings over which Employee Plans has authority as described and identified in Revenue Procedure 2019-4 (see *Internal Revenue Bulletin* 2019-1, page 146). Refer to *IRS Data Book* Table 26 for Tax Exempt and Government Entities letter rulings issued by Associate Chief Counsel (Employee Benefits, Exempt Organization and Employment Taxes) as described and identified in Revenue Procedure 2019-1 (see *Internal Revenue Bulletin* 2019-1, page 1).

[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 IRAs (Individual Retirement Arrangements), SEPs (Simplified Employee Pensions), and SIMPLEs (Savings Incentive Match Plans for Employees).

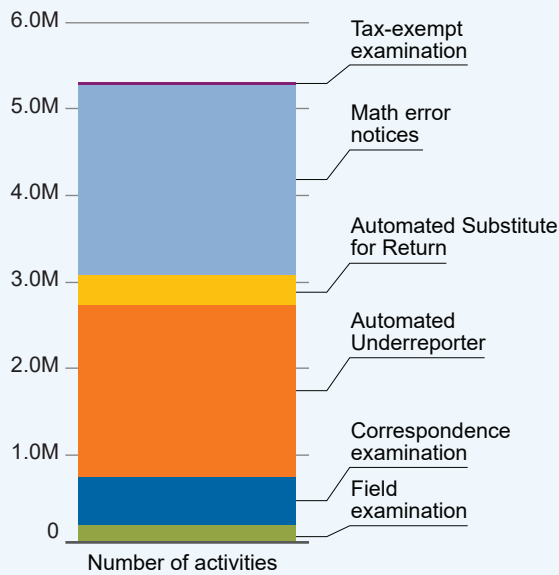
[5] Includes inquiries from members of Congress and their staff addressed to the Tax Exempt & Government Entities Commissioner or the function-specific Directors. Eighteen inquiries were related to employee retirement plans and 71 inquiries were related to tax-exempt organizations.

[6] For employee retirement plans, this total includes 2,428 voluntary compliance statements and agreements. For tax-exempt bonds, this total includes 27 returns closed from voluntary compliance agreements.

SOURCE: Tax Exempt and Government Entities.

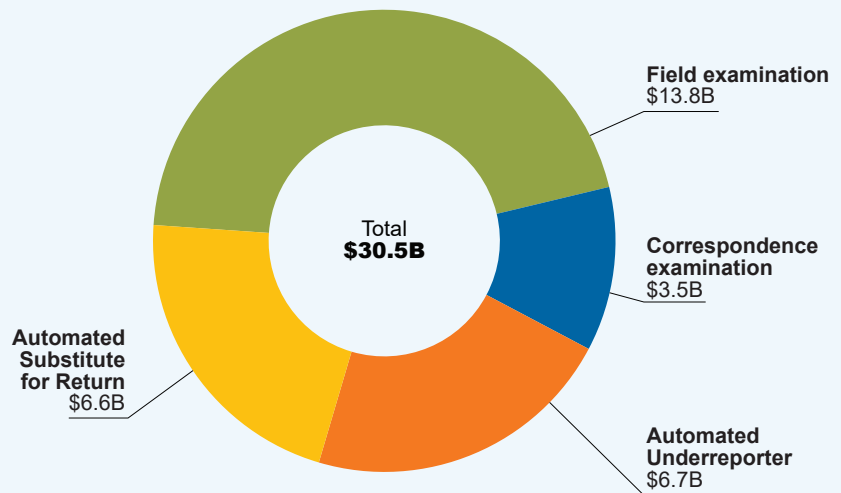
## Compliance Activities, Fiscal Year 2019

## Number of activities



SOURCE: 2019 IRS Data Book Tables 17b, 21, 22, and 23

## Recommended additional tax and assessments



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

## 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 for determining if income, expenses, and credits are being accurately reported and to identify and resolve taxpayer errors and identify fraud. These tools ensure that IRS has a presence across all income and asset levels of taxpayers. While the IRS accepts most returns as filed, some are selected for examination using various methods, including random sampling and computerized screening. Most IRS

examinations are conducted through the mail (correspondence) or face-to-face (field).

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 income and tax self-reported 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

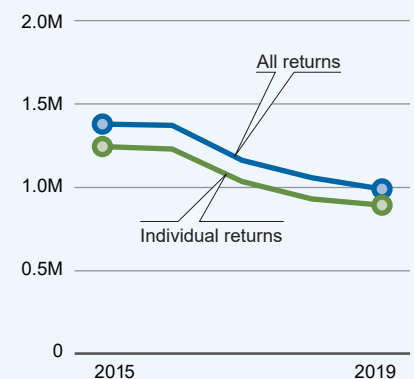
Program, the IRS uses information returns from third parties to identify nonfilers; construct tax returns for certain nonfilers based on that third-party information; and assess tax, interest, and penalties based on the substitute returns. To further verify the accuracy of reported information, the IRS 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

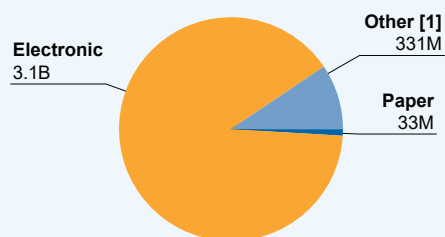
- For all returns filed for Tax Years 2010 through 2018, the IRS examined 0.60 percent of individual returns filed and 0.97 percent of all corporation returns filed (Table 17a).
- The IRS examined the returns of 9.26 percent of taxpayers filing individual returns reporting total positive income greater than \$10 million for Tax Years 2010 through 2018 (Table 17a).
- In Fiscal Year (FY) 2019, the IRS audited 771,095 tax returns, resulting in nearly \$17.3 billion in recommended additional tax (Table 17b).
- The majority of FY 2019 audits, 73.8 percent, were conducted via correspondence. The remaining 26.2 percent were conducted in the field (Table 17b).

## Number of Returns Examined, Fiscal Years 2015–2019



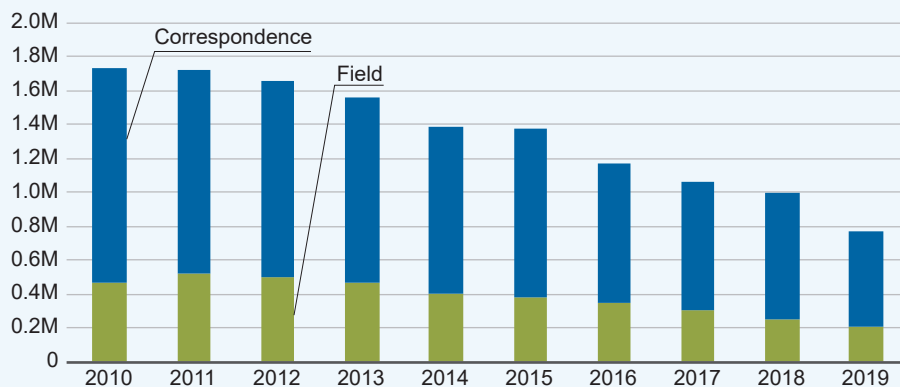
SOURCE: IRS Data Book Table 17b

### Number of Information Returns Received, by Type, Fiscal Year 2019



[1] 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), and W-2 (wage and tax statement).  
SOURCE: 2019 IRS Data Book Table 22

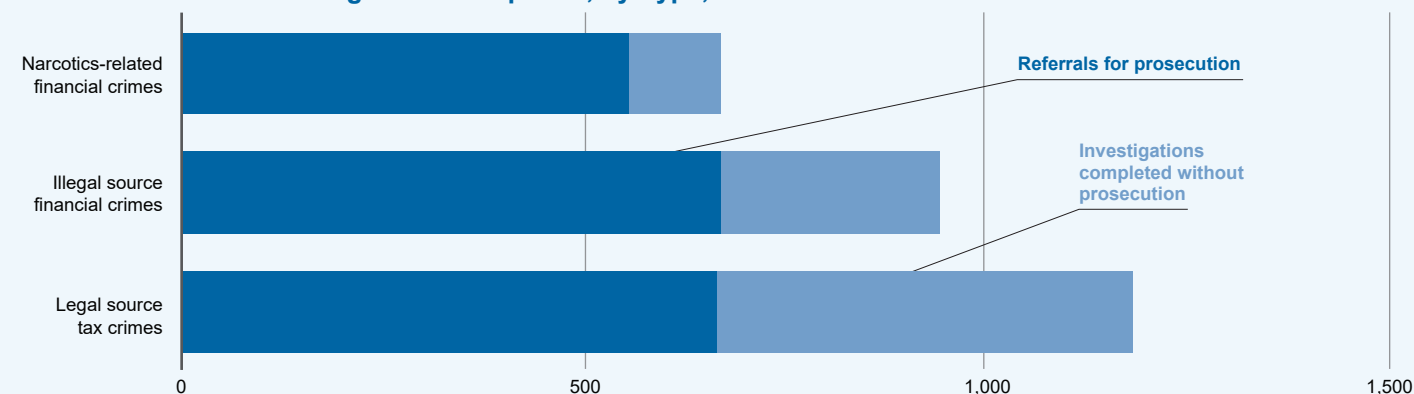
### Number of Returns Examined, by Examination Type, Fiscal Years 2010–2019



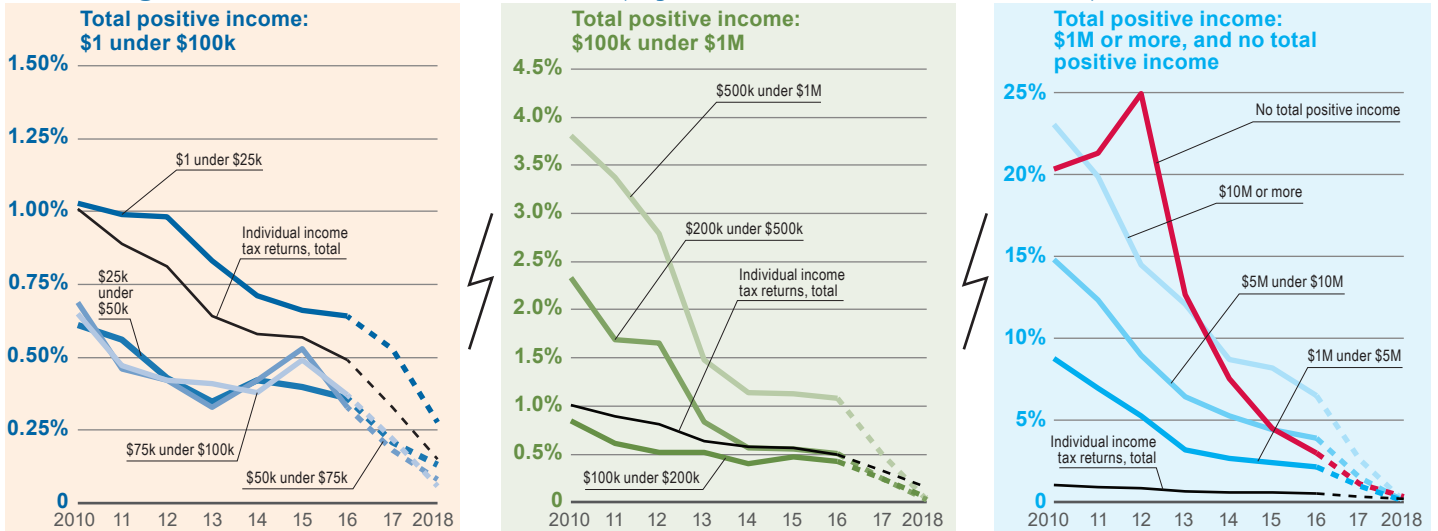
SOURCE: 2019 IRS Data Book Table 17b

- The IRS closed more than 1.9 million cases under the Automated Underreporter Program in FY 2019, resulting in almost \$6.7 billion in additional assessments; additionally, the IRS closed more than 364,000 cases under its Automated Substitute for Return Program, resulting in nearly \$6.6 billion in additional assessments (Table 22).
- For Tax Year (TY) 2018 individual income tax returns processed during FY 2019, IRS sent more than 1.8 million notices to taxpayers for almost 1.9 million math errors identified on their returns. For TY 2017 and prior, about 312,000 notices were sent for more than 413,000 math errors identified (Table 23).
- For TY 2018, math errors associated with calculation of income or other taxes made up 50.5 percent of total math errors. For TY 2017 and prior-year returns processed in FY 2019, misreporting the number and amount of exemptions were the most common errors, making up 28.1 percent of the total (Table 23).
- Of the 771,095 examinations of tax returns, approximately 20,000 taxpayers, or 2.6 percent, did not agree with the IRS examiner's determination, resulting in an unagreed recommended additional tax of almost \$6.7 billion (Table 18).
- In FY 2019, examinations protected a total of almost \$3.9 billion in refund payments, of which more than \$3.8 billion came from field examinations and \$44.3 million from correspondence examinations (Table 19).
- More than 26,000 examinations resulted in additional refunds to the taxpayer totaling nearly \$8.9 billion (Table 20).
- The IRS examined 13,433 tax-exempt organization, employee retirement plan, government entity, tax-exempt bond and related taxable returns in FY 2019 (Table 21).
- The IRS received more than 3.5 billion third-party information returns; 89.6 percent were filed electronically (Table 22).
- In FY 2019, the IRS completed 2,797 criminal investigations in three areas—1,183 legal-source tax crime cases, which involve activities, industries, and occupations that generate legitimate income or threats to the tax system; 943 illegal-source financial crimes cases, which relate to proceeds derived from unlawful sources such as money laundering; and 671 narcotics-related financial crime cases, which involve investigating narcotics-related tax and money-laundering crimes, often in cooperation with the Justice Department and other law-enforcement agencies (Table 24).

### Number of Criminal Investigations Completed, by Type, Fiscal Year 2019



SOURCE: 2019 IRS Data Book Table 24

**Percentage of Individual Returns Examined, by Size of Total Positive Income, Tax Years 2010–2018**

NOTE: Percentages as of September 30, 2019. Percentages for recent tax years (dashed segments) will increase as additional examinations are opened.  
SOURCE: 2019 IRS Data Book Table 17a.

## Notes on Table 17a.

### IRS Examination Coverage and Recommended Additional Tax After Examinations

The IRS is committed to providing data that are both transparent and informative to taxpayers. Reports of audit statistics should serve to demonstrate how the IRS uses resources to promote voluntary compliance and enforce the law. It is the goal of the *IRS Data Book* to present these statistics in a clear, straightforward way that accurately reflects audit coverage.

For the past decade, the IRS has seen an increase in the number of returns filed as well as a decrease in resources available for examinations (for example, in Fiscal Year (FY) 2010, the IRS received 230.4 million returns and employed 13,879 revenue agents, compared to 253.0 million returns and 8,526 revenue agents in FY 2019). 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.

New this year, Table 17a, *Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2010–2018*, provides audit statistics by tax year. Historically, the examination tables (Tables 17b–20) of the *Data Book* presented data based on the assumption that most audits closed during the fiscal year were for returns filed in the previous calendar year. Audit coverage rates were therefore computed by dividing the number of audit closures during the fiscal year by the number of returns filed during the previous calendar year. However, due in part to the changes in filings and the IRS workforce noted above, this relationship no longer holds.

Table 17a shows examination information for each of the last 9 tax years (2010–2018). Comparing returns filed and

returns audited 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.

Another benefit of the newly designed Table 17a is the inclusion for the first time of statistics for in-process examinations. This offers an additional view of the examinations the IRS has in active audit status as of the end of the fiscal year. Together, closed and in-process examinations provide a complete view of the application of IRS examination resources to a particular tax year's returns.

This table is presented as a “snapshot” in time, and the data will continue to change as open examinations close and new ones are opened. The number of audits for returns in recent tax years may appear low because, as of the end of FY 2019, relatively few examinations had been opened or closed. This reflects the normal timing of the audit process, which is based on when returns are identified and the applicable statutes of limitation. 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, which is generally 3 years for a return that had been filed timely. Tax Year 2015 is the most recent year outside the normal statute period.

Table 17b (Table 9a in prior-year *Data Books*) is included in full this year and portrays examination data by fiscal year as has been done in the past. As we continue to move toward more accurate and transparent methods of reporting data, Table 17b may not be included in its current form in future years.

**Table 17a. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2010–2018**

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 (thousands of dollars)
		Closed and in process, total [2, 3]	Percentage covered [4]		
	(1)	(2)	(3)	(4)	(5)
<b>All returns, total</b>	<b>[p] 200,388,627</b>	<b>230,340</b>	<b>[6]</b>	<b>13,421</b>	<b>416,251</b>
<b>Individual income tax returns, total</b>	<b>[p] 154,011,950</b>	<b>226,617</b>	<b>0.15</b>	<b>13,143</b>	<b>141,776</b>
Size of total positive income [7]:					
No total positive income	[p] 651,719	1,998	0.31	50	881
\$1 under \$25,000	[p] 49,280,672	137,429	0.28	8,908	91,591
\$25,000 under \$50,000	[p] 36,828,195	47,720	0.13	2,274	29,315
\$50,000 under \$75,000	[p] 21,827,206	16,501	0.08	714	6,310
\$75,000 under \$100,000	[p] 14,023,077	8,627	0.06	386	3,476
\$100,000 under \$200,000	[p] 22,171,061	11,297	0.05	707	5,516
\$200,000 under \$500,000	[p] 7,348,374	2,376	0.03	82	3,965
\$500,000 under \$1,000,000	[p] 1,166,863	400	0.03	13	282
\$1,000,000 under \$5,000,000	[p] 503,460	243	0.05	d	241
\$5,000,000 under \$10,000,000	[p] 34,536	15	0.04	0	199
\$10,000,000 or more	[p] 23,456	7	0.03	0	0
International returns [8]	[p] 153,331	4	[9]	d	0
Returns with earned income tax credit [10]	[p] 26,747,386	161,564	0.60	10,474	112,950
<b>Corporation income tax returns, except Form 1120–S, total [11]</b>	<b>[p] 1,603,500</b>	<b>1,005</b>	<b>0.06</b>	<b>63</b>	<b>1,919</b>
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:					
No balance sheet	[p] 308,200	128	0.04	d	249
\$1 under \$250,000	[p] 736,100	177	0.02	9	182
\$250,000 under \$1,000,000	[p] 273,900	237	0.09	19	326
\$1,000,000 under \$5,000,000	[p] 164,600	176	0.11	16	567
\$5,000,000 under \$10,000,000	[p] 33,300	15	0.05	0	2
\$10,000,000 under \$50,000,000	[p] 35,300	103	0.29	d	530
\$50,000,000 under \$100,000,000	[p] 7,100	40	0.56	0	0
\$100,000,000 under \$250,000,000	[p] 5,900	23	0.39	d	63
\$250,000,000 under \$500,000,000	[p] 3,500	12	0.34	d	0
\$500,000,000 under \$1,000,000,000	[p] 2,500	12	0.48	d	0
\$1,000,000,000 under \$5,000,000,000	[p] 2,700	25	0.93	d	0
\$5,000,000,000 under \$20,000,000,000	[p] 900	25	2.78	d	0
\$20,000,000,000 or more	[p] 500	18	3.60	0	0
Form 1120–C returns [12]	[p] 7,500	d	d	0	0
Form 1120–F returns [13]	[p] 21,500	d	0.06	d	0
<b>Partnership returns [14]</b>	<b>[p] 4,010,200</b>	<b>140</b>	<b>[9]</b>	<b>d</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>[p] 4,885,400</b>	<b>397</b>	<b>0.01</b>	<b>d</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>[p] 3,015,903</b>	<b>5</b>	<b>[9]</b>	<b>d</b>	<b>d</b>
<b>Estate tax returns [17]</b>	<b>[p] 17,849</b>	<b>12</b>	<b>0.07</b>	<b>d</b>	<b>0</b>
<b>Gift tax returns</b>	<b>[p] 249,936</b>	<b>7</b>	<b>[9]</b>	<b>0</b>	<b>0</b>
<b>Employment tax returns</b>	<b>[p] 31,570,780</b>	<b>1,298</b>	<b>[9]</b>	<b>52</b>	<b>230,461</b>
<b>Excise tax returns [18]</b>	<b>[p] 1,023,109</b>	<b>856</b>	<b>0.08</b>	<b>157</b>	<b>d</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>d</b>	<b>[6]</b>	<b>0</b>	<b>0</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>d</b>	<b>[6]</b>	<b>0</b>	<b>N/A</b>

Footnotes at end of table.



**Table 17a. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2010–2018—Continued**

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]	Recom- mended additional tax (thousands of dollars)
		Closed [2]	In process [3]	Percentage covered [4]		
(6)	(7)	(8)	(9)	(10)	(11)	
All returns, total	198,651,857	382,798	149,098	[6]	57,561	2,004,946
Individual income tax returns, total	153,062,634	373,862	134,061	0.33	54,673	1,696,359
Size of total positive income [7]:						
No total positive income	697,729	2,500	5,244	1.11	207	37,963
\$1 under \$25,000	51,931,587	238,742	38,851	0.53	30,159	1,038,970
\$25,000 under \$50,000	36,136,380	62,453	11,911	0.21	8,691	261,961
\$50,000 under \$75,000	21,285,248	23,265	14,376	0.18	5,302	83,442
\$75,000 under \$100,000	13,669,248	14,484	15,096	0.22	3,112	55,497
\$100,000 under \$200,000	20,916,517	21,702	31,006	0.25	4,497	100,843
\$200,000 under \$500,000	6,630,099	7,121	9,711	0.25	1,582	49,906
\$500,000 under \$1,000,000	1,098,592	1,902	3,733	0.51	629	22,939
\$1,000,000 under \$5,000,000	481,383	1,421	3,180	0.96	443	31,867
\$5,000,000 under \$10,000,000	34,404	99	411	1.48	23	5,409
\$10,000,000 or more	22,044	75	499	2.60	21	7,387
International returns [8]	159,403	98	43	0.09	7	175
Returns with earned income tax credit [10]	27,030,382	260,832	17,598	1.03	34,331	1,153,328
Corporation income tax returns, except Form 1120–S, total [11]	1,593,379	2,211	4,748	0.44	941	82,727
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	292,916	220	610	0.28	46	3,439
\$1 under \$250,000	749,689	481	730	0.16	171	11,209
\$250,000 under \$1,000,000	273,141	547	774	0.48	219	8,742
\$1,000,000 under \$5,000,000	162,403	323	605	0.57	141	5,681
\$5,000,000 under \$10,000,000	30,729	58	136	0.63	32	5,014
\$10,000,000 under \$50,000,000	33,032	205	580	2.38	90	9,036
\$50,000,000 under \$100,000,000	6,814	111	281	5.75	73	965
\$100,000,000 under \$250,000,000	5,881	74	288	6.16	40	1,913
\$250,000,000 under \$500,000,000	3,100	22	139	5.19	d	718
\$500,000,000 under \$1,000,000,000	2,168	26	132	7.29	18	0
\$1,000,000,000 under \$5,000,000,000	2,492	53	195	9.95	31	17,275
\$5,000,000,000 under \$20,000,000,000	819	44	120	20.02	32	14,106
\$20,000,000,000 or more	430	29	90	27.67	24	3,349
Form 1120–C returns [12]	9,174	d	d	0.21	0	d
Form 1120–F returns [13]	20,591	d	d	0.33	d	d
Partnership returns [14]	3,905,335	555	2,066	0.07	249	N/A
S corporation returns [15]	4,725,684	1,404	3,491	0.10	551	N/A
Estate and trust income tax returns [16]	3,065,592	22	133	0.01	5	d
Estate tax returns [17]	31,533	305	832	3.61	81	12,729
Gift tax returns	235,893	57	212	0.11	26	276
Employment tax returns	31,033,992	2,442	2,932	0.02	344	122,439
Excise tax returns [18]	997,815	1,919	520	0.24	685	89,038
Other taxable returns [19]	[6]	d	d	[6]	d	d
Other nontaxable returns [20]	[6]	d	d	[6]	d	N/A

Footnotes at end of table.



**Table 17a. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2010–2018—Continued**

Type and size of return	Tax Year 2016					
	All returns filed for Tax Year 2016 [1]	Returns examined			Number of returns examined with no change [5]	Recom- mended additional tax (thousands of dollars)
		Closed [2]	In process [3]	Percentage covered [4]		
	(12)	(13)	(14)	(15)	(16)	(17)
<b>All returns, total</b>	<b>195,811,639</b>	<b>719,728</b>	<b>75,075</b>	<b>[6]</b>	<b>87,860</b>	<b>5,079,026</b>
<b>Individual income tax returns, total</b>	<b>150,447,030</b>	<b>685,216</b>	<b>57,911</b>	<b>0.49</b>	<b>75,892</b>	<b>3,841,698</b>
Size of total positive income [7]:						
No total positive income	684,007	8,104	12,309	2.98	302	241,478
\$1 under \$25,000	52,736,176	328,951	9,453	0.64	33,084	1,470,381
\$25,000 under \$50,000	35,849,702	125,181	4,729	0.36	12,875	600,958
\$50,000 under \$75,000	20,618,277	62,531	5,115	0.33	5,617	286,885
\$75,000 under \$100,000	13,237,893	44,529	4,062	0.37	4,454	211,858
\$100,000 under \$200,000	19,749,239	76,085	8,302	0.43	8,728	421,745
\$200,000 under \$500,000	5,956,487	25,480	5,192	0.51	6,518	231,659
\$500,000 under \$1,000,000	976,635	7,525	3,037	1.08	2,352	111,031
\$1,000,000 under \$5,000,000	417,342	5,416	3,428	2.12	1,607	162,474
\$5,000,000 under \$10,000,000	28,884	554	575	3.91	187	39,926
\$10,000,000 or more	17,513	408	729	6.49	154	62,630
International returns [8]	174,875	452	980	0.82	14	673
Returns with earned income tax credit [10]	27,382,904	327,329	1,619	1.20	35,250	1,481,881
<b>Corporation income tax returns, except Form 1120–S, total [11]</b>	<b>1,590,207</b>	<b>8,644</b>	<b>4,411</b>	<b>0.82</b>	<b>3,606</b>	<b>601,324</b>
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	293,042	878	748	0.55	190	35,934
\$1 under \$250,000	749,020	2,094	739	0.38	741	43,833
\$250,000 under \$1,000,000	277,107	1,921	592	0.91	735	52,966
\$1,000,000 under \$5,000,000	159,321	836	461	0.81	357	24,912
\$5,000,000 under \$10,000,000	30,136	249	134	1.27	143	9,396
\$10,000,000 under \$50,000,000	31,895	1,044	430	4.62	498	41,252
\$50,000,000 under \$100,000,000	6,535	456	186	9.82	272	18,216
\$100,000,000 under \$250,000,000	5,669	394	182	10.16	238	15,975
\$250,000,000 under \$500,000,000	3,091	191	145	10.87	109	6,520
\$500,000,000 under \$1,000,000,000	2,104	145	149	13.97	76	20,913
\$1,000,000,000 under \$5,000,000,000	2,439	209	268	19.56	105	97,971
\$5,000,000,000 under \$20,000,000,000	768	77	176	32.94	52	45,912
\$20,000,000,000 or more	410	60	133	47.07	d	178,421
Form 1120–C returns [12]	9,400	8	16	0.26	d	429
Form 1120–F returns [13]	19,270	82	52	0.70	50	8,674
<b>Partnership returns [14]</b>	<b>3,763,117</b>	<b>3,721</b>	<b>3,397</b>	<b>0.19</b>	<b>2,011</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,592,042</b>	<b>5,680</b>	<b>3,845</b>	<b>0.21</b>	<b>2,382</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,082,890</b>	<b>116</b>	<b>292</b>	<b>0.01</b>	<b>40</b>	<b>3,501</b>
<b>Estate tax returns [17]</b>	<b>33,929</b>	<b>1,964</b>	<b>696</b>	<b>7.84</b>	<b>439</b>	<b>158,941</b>
<b>Gift tax returns</b>	<b>239,785</b>	<b>1,113</b>	<b>669</b>	<b>0.74</b>	<b>641</b>	<b>67,967</b>
<b>Employment tax returns</b>	<b>31,083,624</b>	<b>8,300</b>	<b>3,257</b>	<b>0.04</b>	<b>1,137</b>	<b>268,587</b>
<b>Excise tax returns [18]</b>	<b>979,015</b>	<b>4,836</b>	<b>402</b>	<b>0.54</b>	<b>1,691</b>	<b>131,406</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>115</b>	<b>28</b>	<b>[6]</b>	<b>14</b>	<b>5,602</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>23</b>	<b>167</b>	<b>[6]</b>	<b>7</b>	<b>N/A</b>

Footnotes at end of table.

**Table 17a. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2010–2018—Continued**

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]	Recom- mended additional tax (thousands of dollars)
		Closed [2]	In process [3]	Percentage covered [4]		
	(18)	(19)	(20)	(21)	(22)	(23)
<b>All returns, total</b>	<b>195,462,778</b>	<b>883,957</b>	<b>28,279</b>	<b>[6]</b>	<b>95,036</b>	<b>8,796,084</b>
<b>Individual income tax returns, total</b>	<b>150,675,113</b>	<b>831,452</b>	<b>20,002</b>	<b>0.57</b>	<b>79,509</b>	<b>5,760,496</b>
Size of total positive income [7]:						
No total positive income	701,594	22,600	8,729	4.47	532	830,645
\$1 under \$25,000	54,135,898	356,219	1,191	0.66	29,938	1,726,656
\$25,000 under \$50,000	35,589,401	140,732	995	0.40	11,015	750,483
\$50,000 under \$75,000	20,312,858	107,384	835	0.53	8,181	465,586
\$75,000 under \$100,000	13,063,770	63,627	697	0.49	6,219	325,562
\$100,000 under \$200,000	19,459,846	90,499	1,625	0.47	11,718	594,630
\$200,000 under \$500,000	5,788,644	29,979	1,825	0.55	6,065	348,584
\$500,000 under \$1,000,000	962,481	9,669	1,229	1.13	2,797	188,472
\$1,000,000 under \$5,000,000	428,082	8,325	1,919	2.39	2,345	297,248
\$5,000,000 under \$10,000,000	31,159	967	400	4.39	309	65,843
\$10,000,000 or more	19,531	1,039	554	8.16	373	166,247
International returns [8]	181,849	412	3	0.23	17	540
Returns with earned income tax credit [10]	28,081,708	328,320	302	1.17	29,993	1,577,873
<b>Corporation income tax returns, except Form 1120–S, total [11]</b>	<b>1,626,220</b>	<b>12,360</b>	<b>2,287</b>	<b>0.90</b>	<b>4,619</b>	<b>1,643,225</b>
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	288,630	1,290	474	0.61	237	58,364
\$1 under \$250,000	788,271	2,750	300	0.39	799	82,640
\$250,000 under \$1,000,000	281,342	2,431	228	0.95	830	87,796
\$1,000,000 under \$5,000,000	158,355	956	225	0.75	312	58,036
\$5,000,000 under \$10,000,000	29,524	256	52	1.04	91	20,645
\$10,000,000 under \$50,000,000	30,944	1,679	134	5.86	825	111,616
\$50,000,000 under \$100,000,000	6,433	830	77	14.10	470	69,079
\$100,000,000 under \$250,000,000	5,672	691	103	14.00	366	63,727
\$250,000,000 under \$500,000,000	3,127	383	100	15.45	197	36,016
\$500,000,000 under \$1,000,000,000	2,068	268	93	17.46	120	47,133
\$1,000,000,000 under \$5,000,000,000	2,397	349	181	22.11	145	184,632
\$5,000,000,000 under \$20,000,000,000	770	124	132	33.25	45	417,176
\$20,000,000,000 or more	398	92	130	55.78	d	384,353
Form 1120–C returns [12]	9,472	15	14	0.31	d	1,691
Form 1120–F returns [13]	18,817	246	44	1.54	146	20,321
<b>Partnership returns [14]</b>	<b>3,715,187</b>	<b>6,550</b>	<b>1,673</b>	<b>0.22</b>	<b>2,932</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,487,336</b>	<b>7,959</b>	<b>1,677</b>	<b>0.21</b>	<b>2,488</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,107,023</b>	<b>397</b>	<b>380</b>	<b>0.03</b>	<b>84</b>	<b>13,851</b>
<b>Estate tax returns [17]</b>	<b>34,996</b>	<b>2,758</b>	<b>64</b>	<b>8.06</b>	<b>519</b>	<b>604,661</b>
<b>Gift tax returns</b>	<b>242,585</b>	<b>1,209</b>	<b>80</b>	<b>0.53</b>	<b>497</b>	<b>82,531</b>
<b>Employment tax returns</b>	<b>30,591,283</b>	<b>13,757</b>	<b>1,712</b>	<b>0.05</b>	<b>1,511</b>	<b>497,076</b>
<b>Excise tax returns [18]</b>	<b>983,035</b>	<b>7,135</b>	<b>227</b>	<b>0.75</b>	<b>2,774</b>	<b>188,315</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>226</b>	<b>8</b>	<b>[6]</b>	<b>18</b>	<b>5,929</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>154</b>	<b>169</b>	<b>[6]</b>	<b>85</b>	<b>N/A</b>

Footnotes at end of table.

**Table 17a. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2010–2018—Continued**

Type and size of return	Tax Year 2014					
	All returns filed for Tax Year 2014 [1]	Returns examined			Number of returns examined with no change [5]	Recom- mended additional tax (thousands of dollars)
		Closed [2]	In process [3]	Percentage covered [4]		
	(24)	(25)	(26)	(27)	(28)	(29)
<b>All returns, total</b>	<b>193,456,570</b>	<b>904,302</b>	<b>24,115</b>	<b>[6]</b>	<b>98,871</b>	<b>12,120,116</b>
<b>Individual income tax returns, total</b>	<b>148,796,860</b>	<b>837,567</b>	<b>19,446</b>	<b>0.58</b>	<b>79,413</b>	<b>7,091,356</b>
Size of total positive income [7]:						
No total positive income	662,876	37,731	12,098	7.52	851	1,604,071
\$1 under \$25,000	54,956,300	390,157	642	0.71	32,286	1,944,068
\$25,000 under \$50,000	35,090,262	147,284	521	0.42	11,416	814,590
\$50,000 under \$75,000	19,676,659	82,404	418	0.42	8,256	492,592
\$75,000 under \$100,000	13,130,657	49,359	358	0.38	5,759	263,309
\$100,000 under \$200,000	18,405,264	72,801	928	0.40	9,525	546,314
\$200,000 under \$500,000	5,324,980	28,807	1,077	0.56	5,913	366,208
\$500,000 under \$1,000,000	910,977	9,314	1,048	1.14	2,405	218,567
\$1,000,000 under \$5,000,000	401,634	9,127	1,524	2.65	2,115	409,973
\$5,000,000 under \$10,000,000	28,847	1,215	297	5.24	318	146,134
\$10,000,000 or more	18,122	1,161	411	8.67	276	264,650
International returns [8]	190,282	8,207	124	4.38	293	20,880
Returns with earned income tax credit [10]	28,537,908	360,237	193	1.26	32,466	1,705,510
<b>Corporation income tax returns, except Form 1120–S, total [11]</b>	<b>1,616,336</b>	<b>15,268</b>	<b>1,297</b>	<b>1.02</b>	<b>5,417</b>	<b>2,813,197</b>
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	277,491	1,866	325	0.79	323	72,440
\$1 under \$250,000	795,409	3,796	154	0.50	1,113	159,535
\$250,000 under \$1,000,000	281,525	2,787	107	1.03	993	98,273
\$1,000,000 under \$5,000,000	156,112	1,296	88	0.89	459	63,650
\$5,000,000 under \$10,000,000	27,967	418	29	1.60	196	18,844
\$10,000,000 under \$50,000,000	29,854	1,455	80	5.14	635	114,363
\$50,000,000 under \$100,000,000	6,289	850	28	13.96	462	59,320
\$100,000,000 under \$250,000,000	5,635	836	48	15.69	435	92,833
\$250,000,000 under \$500,000,000	3,107	488	45	17.15	228	73,314
\$500,000,000 under \$1,000,000,000	2,025	362	43	20.00	138	72,589
\$1,000,000,000 under \$5,000,000,000	2,365	491	114	25.58	164	395,247
\$5,000,000,000 under \$20,000,000,000	751	206	97	40.35	67	834,702
\$20,000,000,000 or more	382	128	96	58.64	32	736,807
Form 1120–C returns [12]	9,381	17	12	0.31	0	1,837
Form 1120–F returns [13]	18,043	272	31	1.68	172	19,443
<b>Partnership returns [14]</b>	<b>3,611,255</b>	<b>9,164</b>	<b>1,169</b>	<b>0.29</b>	<b>4,293</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,380,125</b>	<b>11,087</b>	<b>825</b>	<b>0.27</b>	<b>3,467</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,126,173</b>	<b>594</b>	<b>333</b>	<b>0.03</b>	<b>80</b>	<b>20,139</b>
<b>Estate tax returns [17]</b>	<b>34,615</b>	<b>2,911</b>	<b>8</b>	<b>8.43</b>	<b>609</b>	<b>1,152,237</b>
<b>Gift tax returns</b>	<b>238,935</b>	<b>1,399</b>	<b>39</b>	<b>0.60</b>	<b>573</b>	<b>126,965</b>
<b>Employment tax returns</b>	<b>30,693,913</b>	<b>17,618</b>	<b>782</b>	<b>0.06</b>	<b>2,083</b>	<b>708,674</b>
<b>Excise tax returns [18]</b>	<b>958,358</b>	<b>8,286</b>	<b>59</b>	<b>0.87</b>	<b>2,822</b>	<b>195,753</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>190</b>	<b>9</b>	<b>[6]</b>	<b>18</b>	<b>11,795</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>218</b>	<b>148</b>	<b>[6]</b>	<b>96</b>	<b>N/A</b>

Footnotes at end of table.

**Table 17a. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2010–2018—Continued**

Type and size of return	Tax Year 2013					
	All returns filed for Tax Year 2013 [1]	Returns examined			Number of returns examined with no change [5]	Recom- mended additional tax (thousands of dollars)
		Closed [2]	In process [3]	Percentage covered [4]		
	(30)	(31)	(32)	(33)	(34)	(35)
<b>All returns, total</b>	<b>191,632,194</b>	<b>1,010,357</b>	<b>17,524</b>	<b>[6]</b>	<b>121,288</b>	<b>16,149,866</b>
<b>Individual income tax returns, total</b>	<b>147,552,432</b>	<b>936,404</b>	<b>14,530</b>	<b>0.64</b>	<b>99,062</b>	<b>7,895,925</b>
Size of total positive income [7]:						
No total positive income	619,694	69,231	9,342	12.68	863	2,280,632
\$1 under \$25,000	56,181,555	464,368	488	0.83	38,449	2,181,915
\$25,000 under \$50,000	34,753,396	121,464	377	0.35	10,727	670,982
\$50,000 under \$75,000	19,532,032	63,387	313	0.33	6,993	337,747
\$75,000 under \$100,000	12,787,903	52,518	334	0.41	7,460	302,430
\$100,000 under \$200,000	17,451,788	89,474	762	0.52	17,562	570,512
\$200,000 under \$500,000	4,844,782	39,436	854	0.83	10,917	398,238
\$500,000 under \$1,000,000	800,121	11,176	626	1.48	3,104	260,500
\$1,000,000 under \$5,000,000	342,605	9,912	870	3.15	2,124	453,372
\$5,000,000 under \$10,000,000	23,413	1,306	193	6.40	313	110,863
\$10,000,000 or more	14,009	1,381	308	12.06	383	301,186
International returns [8]	201,134	12,751	63	6.37	167	27,548
Returns with earned income tax credit [10]	28,821,785	425,458	128	1.48	38,153	1,943,714
<b>Corporation income tax returns, except Form 1120–S, total [11]</b>	<b>1,625,298</b>	<b>18,112</b>	<b>772</b>	<b>1.16</b>	<b>6,330</b>	<b>6,357,514</b>
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	279,688	2,417	181	0.93	511	93,440
\$1 under \$250,000	805,528	5,739	98	0.72	2,048	178,575
\$250,000 under \$1,000,000	285,537	2,839	73	1.02	1,018	93,910
\$1,000,000 under \$5,000,000	152,321	1,510	69	1.04	523	65,596
\$5,000,000 under \$10,000,000	27,280	344	10	1.30	137	42,132
\$10,000,000 under \$50,000,000	28,786	1,499	46	5.37	602	104,106
\$50,000,000 under \$100,000,000	6,053	776	7	12.94	376	67,172
\$100,000,000 under \$250,000,000	5,523	774	28	14.52	340	71,344
\$250,000,000 under \$500,000,000	3,008	520	25	18.12	225	141,762
\$500,000,000 under \$1,000,000,000	1,920	379	25	21.04	129	109,176
\$1,000,000,000 under \$5,000,000,000	2,287	566	59	27.33	163	1,011,952
\$5,000,000,000 under \$20,000,000,000	704	258	48	43.47	60	1,623,897
\$20,000,000,000 or more	371	171	73	65.77	d	2,652,282
Form 1120–C returns [12]	9,343	23	6	0.31	d	14,417
Form 1120–F returns [13]	16,949	297	24	1.89	169	87,753
<b>Partnership returns [14]</b>	<b>3,460,699</b>	<b>9,710</b>	<b>758</b>	<b>0.30</b>	<b>4,448</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,257,909</b>	<b>14,208</b>	<b>540</b>	<b>0.35</b>	<b>4,763</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,170,667</b>	<b>1,488</b>	<b>326</b>	<b>0.06</b>	<b>633</b>	<b>33,355</b>
<b>Estate tax returns [17]</b>	<b>34,228</b>	<b>2,485</b>	<b>3</b>	<b>7.27</b>	<b>508</b>	<b>826,602</b>
<b>Gift tax returns</b>	<b>265,273</b>	<b>815</b>	<b>32</b>	<b>0.32</b>	<b>276</b>	<b>172,680</b>
<b>Employment tax returns</b>	<b>30,331,570</b>	<b>18,826</b>	<b>386</b>	<b>0.06</b>	<b>2,223</b>	<b>670,471</b>
<b>Excise tax returns [18]</b>	<b>934,118</b>	<b>7,364</b>	<b>33</b>	<b>0.79</b>	<b>2,765</b>	<b>173,717</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>382</b>	<b>7</b>	<b>[6]</b>	<b>40</b>	<b>19,602</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>563</b>	<b>137</b>	<b>[6]</b>	<b>240</b>	<b>N/A</b>

Footnotes at end of table.

**Table 17a. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2010–2018—Continued**

Type and size of return	Tax Year 2012					
	All returns filed for Tax Year 2012 [1]	Returns examined			Number of returns examined with no change [5]	Recom- mended additional tax (thousands of dollars)
		Closed [2]	In process [3]	Percentage covered [4]		
	(36)	(37)	(38)	(39)	(40)	(41)
<b>All returns, total</b>	<b>189,006,435</b>	<b>1,259,385</b>	<b>12,980</b>	<b>[6]</b>	<b>184,222</b>	<b>24,313,668</b>
<b>Individual income tax returns, total</b>	<b>145,143,497</b>	<b>1,171,590</b>	<b>10,851</b>	<b>0.81</b>	<b>157,227</b>	<b>9,335,666</b>
Size of total positive income [7]:						
No total positive income	555,225	131,892	6,388	24.91	1,560	3,232,580
\$1 under \$25,000	56,093,598	548,377	371	0.98	53,915	2,228,880
\$25,000 under \$50,000	34,242,235	145,325	298	0.43	14,276	864,182
\$50,000 under \$75,000	19,319,731	80,169	262	0.42	11,517	350,640
\$75,000 under \$100,000	12,429,853	51,771	228	0.42	9,570	247,707
\$100,000 under \$200,000	16,601,095	86,232	607	0.52	18,284	504,759
\$200,000 under \$500,000	4,487,048	73,064	748	1.65	31,248	490,544
\$500,000 under \$1,000,000	771,208	21,035	517	2.79	8,708	224,632
\$1,000,000 under \$5,000,000	380,090	19,015	817	5.22	6,407	477,580
\$5,000,000 under \$10,000,000	29,289	2,386	232	8.94	706	122,799
\$10,000,000 or more	19,101	2,397	368	14.48	656	565,302
International returns [8]	215,024	9,927	15	4.62	380	26,061
Returns with earned income tax credit [10]	27,848,264	510,122	41	1.83	53,571	2,022,195
<b>Corporation income tax returns, except Form 1120–S, total [11]</b>	<b>1,631,804</b>	<b>20,627</b>	<b>521</b>	<b>1.30</b>	<b>7,025</b>	<b>12,759,599</b>
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	330,038	2,453	119	0.78	467	89,362
\$1 under \$250,000	768,252	6,616	74	0.87	2,280	215,751
\$250,000 under \$1,000,000	284,904	3,338	49	1.19	1,206	106,386
\$1,000,000 under \$5,000,000	150,069	1,789	48	1.22	656	69,352
\$5,000,000 under \$10,000,000	26,479	380	11	1.48	122	29,259
\$10,000,000 under \$50,000,000	27,722	1,669	28	6.12	654	138,553
\$50,000,000 under \$100,000,000	5,905	792	8	13.55	356	74,679
\$100,000,000 under \$250,000,000	5,576	937	13	17.04	410	580,488
\$250,000,000 under \$500,000,000	2,929	532	8	18.44	208	234,995
\$500,000,000 under \$1,000,000,000	1,968	450	14	23.58	136	309,543
\$1,000,000,000 under \$5,000,000,000	2,202	683	38	32.74	185	661,657
\$5,000,000,000 under \$20,000,000,000	695	331	40	53.38	66	3,070,501
\$20,000,000,000 or more	351	216	44	74.07	d	7,115,663
Form 1120–C returns [12]	9,122	30	5	0.38	d	8,689
Form 1120–F returns [13]	15,592	411	22	2.78	248	54,721
<b>Partnership returns [14]</b>	<b>3,388,561</b>	<b>11,164</b>	<b>527</b>	<b>0.35</b>	<b>5,287</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,205,452</b>	<b>16,578</b>	<b>335</b>	<b>0.40</b>	<b>6,222</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,135,631</b>	<b>2,270</b>	<b>292</b>	<b>0.08</b>	<b>1,040</b>	<b>62,263</b>
<b>Estate tax returns [17]</b>	<b>33,500</b>	<b>1,942</b>	<b>3</b>	<b>5.81</b>	<b>374</b>	<b>565,493</b>
<b>Gift tax returns</b>	<b>369,324</b>	<b>2,273</b>	<b>75</b>	<b>0.64</b>	<b>806</b>	<b>501,911</b>
<b>Employment tax returns</b>	<b>30,249,747</b>	<b>23,760</b>	<b>210</b>	<b>0.08</b>	<b>2,537</b>	<b>837,543</b>
<b>Excise tax returns [18]</b>	<b>848,919</b>	<b>7,822</b>	<b>16</b>	<b>0.92</b>	<b>3,248</b>	<b>234,447</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>509</b>	<b>7</b>	<b>[6]</b>	<b>97</b>	<b>16,746</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>850</b>	<b>143</b>	<b>[6]</b>	<b>359</b>	<b>N/A</b>

Footnotes at end of table.

**Table 17a. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2010–2018—Continued**

Type and size of return	Tax Year 2011					
	All returns filed for Tax Year 2011 [1]	Returns examined			Number of returns examined with no change [5]	Recom- mended additional tax (thousands of dollars)
		Closed [2]	In process [3]	Percentage covered [4]		
	(42)	(43)	(44)	(45)	(46)	(47)
<b>All returns, total</b>	<b>188,679,113</b>	<b>1,397,661</b>	<b>7,115</b>	<b>[6]</b>	<b>193,196</b>	<b>23,586,873</b>
<b>Individual income tax returns, total</b>	<b>145,586,311</b>	<b>1,293,675</b>	<b>5,712</b>	<b>0.89</b>	<b>160,363</b>	<b>10,309,152</b>
Size of total positive income [7]:						
No total positive income	789,778	165,896	2,209	21.29	2,338	3,753,287
\$1 under \$25,000	57,561,203	571,086	279	0.99	42,315	2,544,243
\$25,000 under \$50,000	34,622,007	192,136	220	0.56	17,784	941,632
\$50,000 under \$75,000	19,274,762	88,220	212	0.46	15,866	394,737
\$75,000 under \$100,000	12,251,005	57,096	153	0.47	12,838	261,187
\$100,000 under \$200,000	15,729,699	95,716	441	0.61	23,411	556,661
\$200,000 under \$500,000	4,142,524	69,331	638	1.69	27,625	506,086
\$500,000 under \$1,000,000	666,896	22,070	456	3.38	8,912	264,157
\$1,000,000 under \$5,000,000	298,702	19,993	641	6.91	7,494	456,842
\$5,000,000 under \$10,000,000	20,984	2,403	184	12.33	867	95,951
\$10,000,000 or more	12,679	2,247	271	19.86	802	517,502
International returns [8]	216,072	7,481	8	3.47	111	16,867
Returns with earned income tax credit [10]	27,911,726	493,700	16	1.77	38,939	2,183,800
<b>Corporation income tax returns, except Form 1120–S, total [11]</b>	<b>1,661,740</b>	<b>23,228</b>	<b>321</b>	<b>1.42</b>	<b>7,673</b>	<b>11,011,668</b>
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	278,037	2,803	59	1.03	484	274,899
\$1 under \$250,000	849,261	7,473	46	0.89	2,409	129,045
\$250,000 under \$1,000,000	286,106	3,722	24	1.31	1,358	125,816
\$1,000,000 under \$5,000,000	152,207	1,918	30	1.28	700	85,320
\$5,000,000 under \$10,000,000	26,504	519	7	1.98	222	23,357
\$10,000,000 under \$50,000,000	27,151	1,867	23	6.96	741	434,919
\$50,000,000 under \$100,000,000	5,826	d	d	14.71	384	62,039
\$100,000,000 under \$250,000,000	5,542	990	9	18.03	406	154,478
\$250,000,000 under \$500,000,000	2,942	d	d	21.24	222	185,279
\$500,000,000 under \$1,000,000,000	1,974	491	14	25.58	144	161,482
\$1,000,000,000 under \$5,000,000,000	2,141	795	23	38.21	209	1,834,680
\$5,000,000,000 under \$20,000,000,000	685	376	31	59.42	67	2,358,999
\$20,000,000,000 or more	328	231	32	80.18	29	4,578,668
Form 1120–C returns [12]	8,959	d	d	0.41	d	10,614
Form 1120–F returns [13]	14,077	534	13	3.89	d	592,073
<b>Partnership returns [14]</b>	<b>3,285,177</b>	<b>15,284</b>	<b>310</b>	<b>0.47</b>	<b>8,088</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,158,572</b>	<b>16,849</b>	<b>175</b>	<b>0.41</b>	<b>6,329</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,014,952</b>	<b>2,228</b>	<b>331</b>	<b>0.08</b>	<b>971</b>	<b>61,139</b>
<b>Estate tax returns [17]</b>	<b>30,325</b>	<b>d</b>	<b>d</b>	<b>13.76</b>	<b>935</b>	<b>629,943</b>
<b>Gift tax returns</b>	<b>258,393</b>	<b>2,116</b>	<b>22</b>	<b>0.83</b>	<b>766</b>	<b>245,434</b>
<b>Employment tax returns</b>	<b>29,877,737</b>	<b>24,671</b>	<b>120</b>	<b>0.08</b>	<b>2,946</b>	<b>774,421</b>
<b>Excise tax returns [18]</b>	<b>805,906</b>	<b>13,448</b>	<b>7</b>	<b>1.67</b>	<b>4,339</b>	<b>469,786</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>d</b>	<b>d</b>	<b>[6]</b>	<b>109</b>	<b>85,330</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>1,406</b>	<b>99</b>	<b>[6]</b>	<b>677</b>	<b>N/A</b>

Footnotes at end of table.

**Table 17a. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2010–2018—Continued**

Type and size of return	Tax Year 2010					
	All returns filed for Tax Year 2010 [1]	Returns examined			Number of returns examined with no change [5]	Recom- mended additional tax (thousands of dollars)
		Closed [2]	In process [3]	Percentage covered [4]		
	(48)	(49)	(50)	(51)	(52)	(53)
<b>All returns, total</b>	<b>186,502,193</b>	<b>1,546,188</b>	<b>5,305</b>	<b>[6]</b>	<b>250,909</b>	<b>26,551,879</b>
<b>Individual income tax returns, total</b>	<b>143,113,664</b>	<b>1,434,958</b>	<b>3,923</b>	<b>1.01</b>	<b>216,066</b>	<b>10,958,512</b>
Size of total positive income [7]:						
No total positive income	782,882	158,538	649	20.33	3,440	3,860,306
\$1 under \$25,000	56,402,574	578,691	231	1.03	43,575	2,521,561
\$25,000 under \$50,000	34,706,077	210,849	216	0.61	28,658	891,153
\$50,000 under \$75,000	19,113,541	130,895	172	0.69	29,685	487,120
\$75,000 under \$100,000	12,225,643	79,831	133	0.65	21,771	336,362
\$100,000 under \$200,000	14,955,382	127,101	450	0.85	33,734	704,725
\$200,000 under \$500,000	3,788,282	87,724	600	2.33	35,360	579,815
\$500,000 under \$1,000,000	607,761	22,728	405	3.81	8,695	303,507
\$1,000,000 under \$5,000,000	278,363	23,775	644	8.77	8,883	489,762
\$5,000,000 under \$10,000,000	19,138	2,678	158	14.82	924	171,197
\$10,000,000 or more	12,409	2,605	257	23.06	956	588,723
International returns [8]	221,612	9,543	8	4.31	385	24,281
Returns with earned income tax credit [10]	27,367,757	496,273	8	1.81	34,125	2,119,648
<b>Corporation income tax returns, except Form 1120–S, total [11]</b>	<b>1,684,341</b>	<b>25,858</b>	<b>235</b>	<b>1.55</b>	<b>7,789</b>	<b>13,634,447</b>
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	266,121	2,864	45	1.09	384	114,773
\$1 under \$250,000	875,323	7,596	44	0.87	2,178	145,712
\$250,000 under \$1,000,000	299,036	4,213	17	1.41	1,358	115,342
\$1,000,000 under \$5,000,000	150,481	2,435	24	1.63	878	102,285
\$5,000,000 under \$10,000,000	26,172	553	7	2.14	193	40,267
\$10,000,000 under \$50,000,000	26,458	2,312	6	8.76	820	241,788
\$50,000,000 under \$100,000,000	5,696	d	d	18.93	404	115,378
\$100,000,000 under \$250,000,000	5,440	1,169	7	21.62	475	126,255
\$250,000,000 under \$500,000,000	2,930	d	d	24.13	224	153,146
\$500,000,000 under \$1,000,000,000	1,854	546	9	29.94	157	432,889
\$1,000,000,000 under \$5,000,000,000	2,103	949	18	45.98	184	2,323,009
\$5,000,000,000 under \$20,000,000,000	662	415	15	64.95	73	2,569,697
\$20,000,000,000 or more	330	258	22	84.85	29	7,022,276
Form 1120–C returns [12]	8,911	d	d	0.47	5	19,160
Form 1120–F returns [13]	12,824	728	14	5.79	427	112,470
<b>Partnership returns [14]</b>	<b>3,248,481</b>	<b>15,345</b>	<b>399</b>	<b>0.48</b>	<b>7,585</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,127,554</b>	<b>17,478</b>	<b>140</b>	<b>0.43</b>	<b>5,719</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>2,994,148</b>	<b>3,125</b>	<b>340</b>	<b>0.12</b>	<b>1,482</b>	<b>60,128</b>
<b>Estate tax returns [17]</b>	<b>10,320</b>	<b>d</b>	<b>d</b>	<b>10.06</b>	<b>398</b>	<b>32,632</b>
<b>Gift tax returns</b>	<b>219,544</b>	<b>2,103</b>	<b>20</b>	<b>0.97</b>	<b>858</b>	<b>657,902</b>
<b>Employment tax returns</b>	<b>30,264,833</b>	<b>33,925</b>	<b>63</b>	<b>0.11</b>	<b>5,110</b>	<b>754,651</b>
<b>Excise tax returns [18]</b>	<b>839,308</b>	<b>d</b>	<b>d</b>	<b>1.19</b>	<b>4,989</b>	<b>350,768</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>614</b>	<b>12</b>	<b>[6]</b>	<b>131</b>	<b>102,839</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>1,727</b>	<b>167</b>	<b>[6]</b>	<b>782</b>	<b>N/A</b>

Footnotes on next page.



**Table 17a. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2010–2018—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.

[p]—Preliminary data.

[1] Includes all returns filed for the specified tax year as of December 31, 2019.

[2] Includes examinations that were closed as of September 30, 2019.

[3] Includes examinations that are in an open examination status. Additional returns may be selected for examination in the future, subject to statutory limitations. Generally, the assessment statute expiration date is 3 years after the return was due, 6 years if the income on the return was understated by 25 percent or more, and there is no limit if a tax return was filed with the intent to commit fraud.

[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 is made) tend to close in less time than examinations resulting in changes. For recent tax years, the percentage of returns with no changes may appear higher than previous years because these cases have already closed, and this rate could decrease over time as more examinations are closed.

[6] Not tabulated.

[7] In general, total positive income 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] 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).

[9] Less than 0.005.

[10] Includes all returns reporting 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 19.

[12] Forms 1120–C are filed by cooperative associations.

[13] 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).

[14] 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 or 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 19.

[15] 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 19.

[16] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041–N (income tax return for electing Alaska Native Settlement Trusts).

[17] 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).

[18] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[19] 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).

[20] 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.

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



**Table 17b. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2019**

Type and size of return	All returns filed in Calendar Year 2018 [1]	Returns examined in Fiscal Year 2019 [1]			Percentage of returns examined with no change		
		Total	Percentage covered	Field [2]	Correspondence	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>United States, total</b>	<b>199,365,492</b>	<b>771,095</b>	<b>0.4</b>	<b>202,223</b>	<b>568,872</b>	<b>[3]</b>	<b>[3]</b>
<b>Taxable returns:</b>							
► Individual income tax returns, total	152,624,939	[4] 680,543	0.4	133,432	547,111	9	11
▷ Returns with total positive income under \$200,000 [6]:							
► Nonbusiness returns without Earned Income Tax Credit:							
Without Schedules C, E, F, or Form 2106 [7]	83,656,224	98,786	0.1	14,064	84,722	12	11
With Schedule E or Form 2106 [8]	15,648,973	90,129	0.6	23,010	67,119	5	7
► Business returns without Earned Income Tax Credit:							
Nonfarm business returns by size of total gross receipts [9]:							
Under \$25,000	11,576,311	71,376	0.6	15,619	55,757	4	10
\$25,000 under \$100,000	3,561,959	30,069	0.8	8,566	21,503	6	5
\$100,000 under \$200,000	956,060	15,061	1.6	9,014	6,047	5	6
\$200,000 or more	753,763	10,205	1.4	8,350	1,855	8	19
Farm returns	1,221,583	2,605	0.2	998	1,607	10	18
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [9, 10]:							
Under \$25,000	24,636,250	285,198	1.2	8,855	276,343	8	12
\$25,000 or more	2,035,135	15,982	0.8	8,863	7,119	10	22
▷ Returns with total positive income of at least \$200,000 and under \$1,000,000 [6]:							
Nonbusiness returns	5,565,824	20,629	0.4	9,237	11,392	10	24
Business returns	2,267,197	23,508	1.0	14,127	9,381	13	22
▷ Returns with total positive income of \$1,000,000 or more [6]	582,008	13,946	2.4	10,033	3,913	20	20
▷ International returns [11]	163,652	3,049	1.9	2,696	353	2	4
► Corporation income tax returns, except Form 1120–S, total [12]	1,866,745	13,472	0.7	13,173	299	30	22
▷ Returns other than Forms 1120–C and 1120–F [13]:							
► Small corporations	1,729,622	8,500	0.5	8,355	145	25	17
No balance sheet returns	424,163	1,763	0.4	1,738	25	16	d
Balance sheet returns by size of total assets:							
Under \$250,000	805,278	2,745	0.3	2,702	43	23	30
\$250,000 under \$1,000,000	295,636	2,346	0.8	2,324	22	30	23
\$1,000,000 under \$5,000,000	170,569	1,286	0.8	1,248	38	30	d
\$5,000,000 under \$10,000,000	33,976	360	1.1	343	17	41	d
► Large corporations	76,782	4,775	6.2	4,660	115	38	32
Balance sheet returns by size of total assets:							
\$10,000,000 under \$50,000,000	41,074	1,303	3.2	1,254	49	42	31
\$50,000,000 under \$100,000,000	9,449	709	7.5	701	8	51	d
\$100,000,000 under \$250,000,000	9,122	721	7.9	704	17	48	35
\$250,000,000 under \$500,000,000	5,429	379	7.0	372	7	42	d
\$500,000,000 under \$1,000,000,000	4,164	365	8.8	353	12	37	d
\$1,000,000,000 under \$5,000,000,000	5,332	638	12.0	d	d	27	d
\$5,000,000,000 under \$20,000,000,000	1,593	351	22.0	339	12	19	50
\$20,000,000,000 or more	619	309	49.9	d	d	16	0
▷ Form 1120–C returns [13]	9,263	24	0.3	d	d	d	0
▷ Form 1120–F returns [13]	51,078	173	0.3	d	d	35	16
► Estate and trust income tax returns [14]	3,133,753	826	[15]	394	432	12	24
► Estate tax returns, total [16]	32,847	2,282	6.9	2,282	0	18	N/A
▷ Size of gross estate:							
Under \$5,000,000	19,035	385	2.0	385	0	17	N/A
\$5,000,000 under \$10,000,000	8,837	815	9.2	815	0	19	N/A
\$10,000,000 or more	4,975	1,082	21.7	1,082	0	18	N/A
► Gift tax returns	244,570	1,839	0.8	1,839	0	43	N/A
► Employment tax returns	31,089,490	44,182	0.1	26,331	17,851	14	6
► Excise tax returns	1,042,888	9,771	0.9	8,797	974	21	18
► Other taxable returns [17]	[3]	213	[3]	67	146	d	8
<b>Nontaxable returns [18]:</b>							
► Partnership returns	4,223,801	7,478	0.2	6,296	1,182	41	24
► S corporation returns [19]	5,106,459	10,065	0.2	9,556	509	31	28
► Other nontaxable returns [20]	[3]	424	[3]	56	368	25	24
<b>Income, estate, gift tax, and nontaxable returns, total</b>	<b>167,233,114</b>	<b>716,929</b>	<b>0.4</b>	<b>167,028</b>	<b>549,901</b>	<b>14</b>	<b>12</b>

Footnotes at end of table.

**Table 17b. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2019—Continued**

Type and size of return	Recommended additional tax (thousands of dollars)			Average recommended additional tax per return (dollars)	
	Total	Field [2]	Corres- pondence	Field [2]	Corres- pondence
	(8)	(9)	(10)	(11)	(12)
<b>United States, total</b>	<b>17,282,170</b>	<b>13,775,915</b>	<b>3,506,255</b>	<b>[3]</b>	<b>[3]</b>
<b>Taxable returns:</b>					
► Individual income tax returns, total	[5] 6,897,890	3,573,260	3,324,630	26,780	6,077
▷ Returns with total positive income under \$200,000 [6]:					
► Nonbusiness returns without Earned Income Tax Credit:					
Without Schedules C, E, F, or Form 2106 [7]	606,675	211,513	395,163	15,039	4,664
With Schedule E or Form 2106 [8]	701,766	427,845	273,921	18,594	4,081
► Business returns without Earned Income Tax Credit:					
Nonfarm business returns by size of total gross receipts [9]:					
Under \$25,000	385,000	150,916	234,084	9,662	4,198
\$25,000 under \$100,000	388,893	105,061	283,831	12,265	13,200
\$100,000 under \$200,000	411,798	234,388	177,410	26,003	29,339
\$200,000 or more	299,389	290,047	9,342	34,736	5,036
Farm returns	14,726	9,307	5,419	9,326	3,372
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [9, 10]:					
Under \$25,000	1,267,251	65,476	1,201,775	7,394	4,349
\$25,000 or more	245,742	215,694	30,048	24,336	4,221
▷ Returns with total positive income of at least \$200,000 and under \$1,000,000 [6]:					
Nonbusiness returns	542,236	320,693	221,542	34,718	19,447
Business returns	713,111	551,068	162,042	39,008	17,273
▷ Returns with total positive income of \$1,000,000 or more [6]	1,315,130	985,509	329,621	98,227	84,237
▷ International returns [11]	6,172	5,742	431	2,130	1,221
► Corporation income tax returns, except Form 1120-S, total [12]	8,225,478	8,203,285	22,193	622,735	74,225
▷ Returns other than Forms 1120-C and 1120-F [13]:					
► Small corporations	549,702	543,449	6,253	65,045	43,122
No balance sheet returns	163,489	163,489	0	94,067	0
Balance sheet returns by size of total assets:					
Under \$250,000	155,820	151,106	4,713	55,924	109,610
\$250,000 under \$1,000,000	125,303	125,280	24	53,907	1,075
\$1,000,000 under \$5,000,000	71,402	70,150	1,252	56,210	32,936
\$5,000,000 under \$10,000,000	33,688	33,424	264	97,447	15,542
► Large corporations	7,591,833	7,575,994	15,839	1,625,750	137,733
Balance sheet returns by size of total assets:					
\$10,000,000 under \$50,000,000	100,334	99,737	597	79,535	12,180
\$50,000,000 under \$100,000,000	51,340	41,362	9,978	59,004	1,247,292
\$100,000,000 under \$250,000,000	78,586	76,162	2,424	108,184	142,614
\$250,000,000 under \$500,000,000	156,621	156,621	0	421,025	0
\$500,000,000 under \$1,000,000,000	134,736	132,111	2,625	374,253	218,767
\$1,000,000,000 under \$5,000,000,000	1,157,236	d	d	d	d
\$5,000,000,000 under \$20,000,000,000	1,847,173	1,847,173	0	5,448,888	0
\$20,000,000,000 or more	4,065,806	d	d	d	d
▷ Form 1120-C returns [13]	739	d	d	d	d
▷ Form 1120-F returns [13]	83,204	d	d	d	d
► Estate and trust income tax returns [14]	51,700	30,424	21,277	77,217	49,252
► Estate tax returns, total [16]	482,547	482,547	N/A	211,458	N/A
▷ Size of gross estate:					
Under \$5,000,000	48,329	48,329	N/A	125,529	N/A
\$5,000,000 under \$10,000,000	71,436	71,436	N/A	87,652	N/A
\$10,000,000 or more	362,783	362,783	N/A	335,289	N/A
► Gift tax returns	301,406	301,406	N/A	163,897	N/A
► Employment tax returns	1,077,302	945,915	131,387	35,924	7,360
► Excise tax returns	225,439	224,579	860	25,529	883
► Other taxable returns [17]	20,407	14,500	5,907	216,419	40,461
<b>Nontaxable returns [18]:</b>					
► Partnership returns	N/A	N/A	N/A	N/A	N/A
► S corporation returns [19]	N/A	N/A	N/A	N/A	N/A
► Other nontaxable returns [20]	N/A	N/A	N/A	N/A	N/A
<b>Income, estate, gift tax, and nontaxable returns, total</b>	<b>15,959,022</b>	<b>12,590,922</b>	<b>3,368,100</b>	<b>75,382</b>	<b>6,125</b>

Footnotes on next page.

**Table 17b. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2019—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] Not tabulated.
- [4] Includes a total of 256,708 returns selected for examination on the basis of an Earned Income Tax Credit (EITC) claim.
- [5] Includes a total of \$1,107,735,110 in recommended additional tax (accounting for the effect of EITC) on returns selected for examination on the basis of an EITC claim.
- [6] In general, total positive income 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.
- [7] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).
- [8] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).
- [9] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.
- [10] Includes all Forms 1040, those with and without business income, reporting an EITC claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under \$25,000" classification.
- [11] 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).
- [12] 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 17.
- [13] 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).
- [14] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [15] Less than 0.05 percent.
- [16] Includes Form 706 (estate and generation-skipping transfer tax return).
- [17] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax (see footnote 19); 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).
- [18] 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.
- [19] 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 17.
- [20] 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 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.

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

**Table 18. Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2019**

[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
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>20,040</b>	<b>14,517</b>	<b>5,523</b>	<b>6,658,557</b>	<b>6,608,912</b>	<b>49,645</b>
► Individual income tax returns, total	16,385	10,909	5,476	1,350,658	1,306,792	43,866
▷ Returns with total positive income under \$200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	1,341	621	720	45,119	40,607	4,512
With Schedule E or Form 2106 [5]	2,718	1,619	1,099	120,373	115,401	4,972
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under \$25,000	2,265	1,178	1,087	39,422	35,975	3,447
\$25,000 under \$100,000	915	737	178	26,694	26,022	672
\$100,000 under \$200,000	846	780	66	36,351	35,481	870
\$200,000 or more	908	877	31	81,863	81,612	251
Farm returns	113	d	d	3,149	d	d
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under \$25,000	1,809	377	1,432	24,359	17,087	7,272
\$25,000 or more	1,005	902	103	53,629	52,783	846
▷ Returns with total positive income of at least \$200,000 and under \$1,000,000 [3]:						
Nonbusiness returns	1,317	1,027	290	127,285	119,603	7,682
Business returns	1,877	1,523	354	229,889	226,639	3,250
▷ Returns with total positive income of \$1,000,000 or more [3]	1,258	1,168	90	562,472	552,414	10,058
▷ International returns [8]	13	d	d	54	d	d
► Corporation income tax returns, except Form 1120–S, total [9]	1,249	1,249	0	4,493,697	4,493,697	N/A
▷ Returns other than Forms 1120–C and 1120–F [10]:						
► Small corporations	961	961	0	219,909	219,909	N/A
No balance sheet returns	137	137	0	60,701	60,701	N/A
Balance sheet returns by size of total assets:						
Under \$250,000	310	310	0	43,655	43,655	N/A
\$250,000 under \$1,000,000	243	243	0	56,502	56,502	N/A
\$1,000,000 under \$5,000,000	208	208	0	40,659	40,659	N/A
\$5,000,000 under \$10,000,000	63	63	0	18,392	18,392	N/A
► Large corporations	283	283	0	4,204,966	4,204,966	N/A
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	98	98	0	57,369	57,369	N/A
\$50,000,000 under \$100,000,000	30	30	0	16,151	16,151	N/A
\$100,000,000 under \$250,000,000	21	21	0	6,378	6,378	N/A
\$250,000,000 under \$500,000,000	11	11	0	14,427	14,427	N/A
\$500,000,000 under \$1,000,000,000	19	19	0	67,384	67,384	N/A
\$1,000,000,000 under \$5,000,000,000	36	36	0	923,321	923,321	N/A
\$5,000,000,000 under \$20,000,000,000	29	29	0	1,208,069	1,208,069	N/A
\$20,000,000,000 or more	39	39	0	1,911,866	1,911,866	N/A
▷ Form 1120–C returns [10]	d	d	0	d	d	N/A
▷ Form 1120–F returns [10]	d	d	0	d	d	N/A
► Estate and trust income tax returns [11]	69	d	d	28,856	d	d
► Estate tax returns, total [12]	71	71	0	162,363	162,363	N/A
▷ Size of gross estate:						
Under \$5,000,000	15	15	0	23,530	23,530	N/A
\$5,000,000 under \$10,000,000	20	20	0	19,513	19,513	N/A
\$10,000,000 or more	36	36	0	119,320	119,320	N/A
► Gift tax returns	118	118	0	238,958	238,958	N/A
► Employment tax returns	1,627	1,627	0	242,932	242,932	N/A
► Excise tax returns	514	514	0	133,646	133,646	N/A
► Other taxable returns [13]	7	d	d	7,447	d	d

Footnotes on next page.

**Table 18. Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2019—Continued****Footnotes**

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

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 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 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).
- [5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).
- [6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.
- [7] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under \$25,000" classification.
- [8] 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).
- [9] 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 13.
- [10] 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).
- [11] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [12] Includes Form 706 (estate and generation-skipping transfer tax return).
- [13] 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 during Fiscal Year (FY) 2019 in which the taxpayer did not agree with the IRS examiner's determination. When this occurs, the taxpayer may appeal the decision. For information on all FY 2019 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 17b.

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

**Table 19. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2019**

[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>United States, total</b>	<b>23,369</b>	<b>12,393</b>	<b>10,976</b>	<b>3,877,790</b>	<b>3,833,530</b>	<b>44,259</b>
► Individual income tax returns, total	19,814	8,843	10,971	289,498	246,362	43,135
▷ Returns with total positive income under \$200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	6,327	1,104	5,223	25,825	7,497	18,328
With Schedule E or Form 2106 [5]	1,379	712	667	12,981	10,331	2,649
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under \$25,000	1,706	463	1,243	6,819	2,631	4,189
\$25,000 under \$100,000	1,015	564	451	6,322	3,166	3,156
\$100,000 under \$200,000	586	460	126	4,775	3,849	926
\$200,000 or more	563	468	95	6,202	5,757	444
Farm returns	84	56	28	498	383	115
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under \$25,000	2,672	245	2,427	8,812	1,812	7,000
\$25,000 or more	342	119	223	1,653	903	751
▷ Returns with total positive income of at least \$200,000 and under \$1,000,000 [3]:						
Nonbusiness returns	1,877	1,708	169	19,507	17,885	1,622
Business returns	1,470	1,393	77	17,928	16,714	1,214
▷ Returns with total positive income of \$1,000,000 or more [3]	1,597	1,551	46	177,767	175,434	2,334
▷ International returns [8]	196	0	196	408	N/A	408
► Corporation income tax returns, except Form 1120-S, total [9]	868	d	d	2,845,710	d	d
▷ Returns other than Forms 1120-C and 1120-F [10]:						
► Small corporations	189	d	d	2,845,710	d	d
No balance sheet returns	17	17	0	7,717	7,717	N/A
Balance sheet returns by size of total assets:						
Under \$250,000	21	21	0	2,401	2,401	N/A
\$250,000 under \$1,000,000	43	43	0	2,140	2,140	N/A
\$1,000,000 under \$5,000,000	75	75	0	1,603	1,603	N/A
\$5,000,000 under \$10,000,000	33	d	d	1,519	d	d
► Large corporations	656	d	d	2,809,123	d	d
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	75	d	d	4,725	d	d
\$50,000,000 under \$100,000,000	45	d	d	1,757	d	d
\$100,000,000 under \$250,000,000	82	82	0	4,246	4,246	N/A
\$250,000,000 under \$500,000,000	52	52	0	7,907	7,907	N/A
\$500,000,000 under \$1,000,000,000	68	68	0	66,590	66,590	N/A
\$1,000,000,000 under \$5,000,000,000	145	145	0	57,559	57,559	N/A
\$5,000,000,000 under \$20,000,000,000	87	87	0	253,949	253,949	N/A
\$20,000,000,000 or more	102	102	0	2,412,389	2,412,389	N/A
▷ Form 1120-C returns [10]	d	d	d	d	d	d
▷ Form 1120-F returns [10]	d	d	d	d	d	d
► Estate and trust income tax returns [11]	151	d	d	3,010	d	d
► Estate tax returns, total [12]	82	82	0	18,531	18,531	N/A
▷ Size of gross estate:						
Under \$5,000,000	8	8	0	1,704	1,704	N/A
\$5,000,000 under \$10,000,000	36	36	0	5,982	5,982	N/A
\$10,000,000 or more	38	38	0	10,845	10,845	N/A
► Gift tax returns	10	d	d	0	d	d
► Employment tax returns	269	269	0	41,782	41,782	N/A
► Excise tax returns	2,162	2,162	0	679,253	679,253	N/A
► Other taxable returns [13]	13	13	0	6	6	N/A

Footnotes on next page.

**Table 19. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2019—Continued****Footnotes**

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

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 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 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).
- [5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).
- [6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.
- [7] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under \$25,000" classification.
- [8] 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).
- [9] 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 13.
- [10] 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).
- [11] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [12] Includes Form 706 (estate and generation-skipping transfer tax return).
- [13] 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) 2019 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 2019 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 17b.

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



**Table 20. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2019**

[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>United States, total</b>	<b>26,320</b>	<b>16,762</b>	<b>9,558</b>	<b>8,890,001</b>	<b>8,697,985</b>	<b>192,016</b>
► Individual income tax returns, total	22,645	13,177	9,468	991,056	810,856	180,200
▷ Returns with total positive income under \$200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	3,886	1,360	2,526	49,799	38,912	10,887
With Schedule E or Form 2106 [5]	2,163	1,516	647	44,822	41,888	2,934
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under \$25,000	1,495	763	732	9,273	7,099	2,173
\$25,000 under \$100,000	1,178	818	360	9,934	8,679	1,255
\$100,000 under \$200,000	785	693	92	10,030	9,594	436
\$200,000 or more	837	755	82	15,798	15,386	412
Farm returns	159	105	54	1,773	1,597	175
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under \$25,000	4,401	653	3,748	16,479	4,834	11,644
\$25,000 or more	758	537	221	9,535	9,088	448
▷ Returns with total positive income of at least \$200,000 and under \$1,000,000 [3]:						
Nonbusiness returns	2,294	1,906	388	82,745	76,709	6,036
Business returns	2,174	1,948	226	62,564	59,199	3,365
▷ Returns with total positive income of \$1,000,000 or more [3]	2,502	2,117	385	678,279	537,861	140,418
▷ International returns [8]	13	6	7	26	10	16
► Corporation income tax returns, except Form 1120–S, total [9]	1,322	1,303	19	7,064,808	7,059,861	4,947
▷ Returns other than Forms 1120–C and 1120–F [10]:						
► Small corporations	441	d	d	46,781	d	d
No balance sheet returns	67	67	0	12,681	12,681	N/A
Balance sheet returns by size of total assets:						
Under \$250,000	115	115	0	3,264	3,264	N/A
\$250,000 under \$1,000,000	145	145	0	3,968	3,968	N/A
\$1,000,000 under \$5,000,000	83	d	d	6,599	d	d
\$5,000,000 under \$10,000,000	31	d	d	20,269	d	d
► Large corporations	856	842	14	6,873,351	6,868,437	4,915
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	146	137	9	51,007	47,378	3,630
\$50,000,000 under \$100,000,000	71	d	d	49,163	d	d
\$100,000,000 under \$250,000,000	106	d	d	99,124	d	d
\$250,000,000 under \$500,000,000	70	70	0	105,073	105,073	N/A
\$500,000,000 under \$1,000,000,000	86	86	0	261,422	261,422	N/A
\$1,000,000,000 under \$5,000,000,000	185	185	0	565,230	565,230	N/A
\$5,000,000,000 under \$20,000,000,000	99	d	d	1,988,076	d	d
\$20,000,000,000 or more	93	93	0	3,754,256	3,754,256	N/A
▷ Form 1120–C returns [10]	d	d	d	d	d	d
▷ Form 1120–F returns [10]	d	d	d	d	d	d
► Estate and trust income tax returns [11]	199	135	64	69,709	62,862	6,847
► Estate tax returns, total [12]	461	461	0	183,708	183,708	N/A
▷ Size of gross estate:						
Under \$5,000,000	47	47	0	3,890	3,890	N/A
\$5,000,000 under \$10,000,000	179	179	0	22,804	22,804	N/A
\$10,000,000 or more	235	235	0	157,014	157,014	N/A
► Gift tax returns	18	18	0	3,756	3,756	N/A
► Employment tax returns	389	389	0	233,232	233,232	N/A
► Excise tax returns	1,265	d	d	340,816	d	d
► Other taxable returns [13]	21	d	d	2,916	d	d

Footnotes on next page.



**Table 20. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2019—Continued****Footnotes**

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

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 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 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).
- [5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).
- [6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.
- [7] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under \$25,000" classification.
- [8] 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).
- [9] 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 13.
- [10] 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).
- [11] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [12] Includes Form 706 (estate and generation-skipping transfer tax return).
- [13] 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 examinations closed in Fiscal Year (FY) 2019 that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all FY 2019 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 17b.

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

**Table 21. Examinations of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds, by Type of Return, Fiscal Year 2019**

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 in Fiscal Year 2019, total</b>	<b>13,433</b>
Forms 990, 990-EZ, and 990-N [1]	1,335
Forms 990-PF, 1041-A, 1120-POL, and 5227 [2]	302
Form 5500, total [3]	2,386
Defined benefit	292
Defined contribution	2,094
Form 5500-EZ, total [3]	255
Defined benefit	90
Defined contribution	165
Form 5500-SF, total [3]	2,206
Defined benefit	388
Defined contribution	1,818
Tax-exempt bond returns [4]	315
Related taxable returns, total [5]	6,198
Employment tax returns [6]	4,495
Form 990-T [7]	427
Form 4720 [8]	383
Forms 1040, 1041, 1065, and 1120 adjusted [9]	269
Forms 11-C and 730 [10]	210
Form 5329 [11]	62
Form 5330 [12]	352
<b>Employee retirement plan Non-Return Units [13]</b>	<b>436</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); 5500-SF (Short Form Annual Return/Report of Small Employee Benefit Plan).
- [4] 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).
- [5] Includes returns of Federal, state, local, and Indian Tribal governments. Although these entities do not have an income tax return filing requirement, they are subject to excise taxes (Forms 11-C and 730) and employment taxes (Forms 940, 941, 943, 944, 945, and 1042).
- [6] 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); 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.
- [7] Form 990-T is the tax-exempt organization unrelated business income tax return.
- [8] Form 4720 is used to report excise taxes on tax-exempt organizations and related individuals.
- [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 plans (including IRAs) and other tax-favored accounts.
- [12] Form 5330 is used to report excise taxes related to employee retirement plans.
- [13] Tax Exempt and Government Entities, Employee Plans, often examines retirement plans for which no return is filed. These are called Non-Return Units.

SOURCE: Tax Exempt and Government Entities.

**Table 22. Information Reporting Program, Fiscal Year 2019**

[Money amounts are in thousands of dollars]

Item	Number or amount
<b>Number of information returns received [1]:</b>	
<b>Total</b>	<b>3,503,499,195</b>
Paper	33,030,902
Electronic	3,139,828,988
Other [2]	330,639,305
<b>Automated Underreporter Program [3]:</b>	
Number of closed cases [4]	1,968,731
Amount of additional assessments [5]	6,656,220
Number of full-time equivalent positions [6]	1,329
<b>Automated Substitute for Return Program [7]:</b>	
Number of closed cases [8]	364,612
Actual closures	207,203
Terminated closures	157,437
Amount of additional assessments [9]	6,566,226
Number of full-time equivalent positions [6]	51

[1] Includes Forms 1042-S (foreign person's U.S.-source income subject to withholding); the Form 1098 series (including mortgage interest, student loan interest, and tuition payments); the Form 1099 series (including interest and dividend distributions); the Form 5498 series (including individual retirement arrangement and medical savings account information); Forms W-2 (wage and tax statements); Forms W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] 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), and W-2 (wage and tax statement).

[3] 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.

[4] Reflects the number of closed cases for which a notice was issued to a taxpayer.

[5] Includes tax and interest.

[6] Reflects the total staff hours expended, converted to the number of full-time positions.

[7] 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.

[8] Reflects the number of closed cases within the ASFR system. The number of closed cases (contacts) are reported separately as actual closures (taxpayer contact) and terminated closures (no ASFR taxpayer contact). 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.

[9] 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 23. Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2019**

Math error	Tax Year 2018 returns		Tax Year 2017 and other prior-year returns	
	Number	Percentage of total	Number	Percentage of total
	(1)	(2)	(3)	(4)
<b>Math error notices [1]</b>	<b>1,871,987</b>	<b>N/A</b>	<b>312,379</b>	<b>N/A</b>
<b>Math errors, total [1]</b>	<b>1,894,550</b>	<b>100.0</b>	<b>413,484</b>	<b>100.0</b>
Tax calculation/other taxes [2]	956,528	50.5	78,263	18.9
Standard/itemized deduction	189,947	10.0	29,925	7.2
Adjusted gross/taxable income amount	143,011	7.5	14,016	3.4
Earned Income Tax Credit	132,400	7.0	42,128	10.2
First-Time Homebuyer Credit Repayment	67,973	3.6	11,489	2.8
Refund/amount owed	67,552	3.6	14,125	3.4
Filing status	56,824	3.0	15,970	3.9
Child Tax Credit	47,520	2.5	41,687	10.1
Exemption number/amount [3]	40,478	2.1	116,019	28.1
Withholding or excess Social Security payments	40,354	2.1	8,511	2.1
Adjustments to income	36,711	1.9	7,942	1.9
Education Credits [4]	33,883	1.8	14,735	3.6
Other credits [5]	21,316	1.1	8,107	2.0
Other [6]	60,053	3.2	10,567	2.6

N/A—Not applicable.

- [1] A math error notice to a 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.
- [3] As a result of the Tax Cuts and Jobs Act of 2017, the personal exemption deduction was suspended beginning with Tax Year 2018. Therefore, the number of errors associated with this category decreased significantly.
- [4] Includes the Hope Credit and the American Opportunity Tax Credits.
- [5] 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 Credit, Alternative Motor Vehicle Credit, Qualified Plug-In Electric Drive Motor Vehicle Credit, Qualified Electric Vehicle Credit, Moving Expenses, Health Savings Account, Tuition and Fees Deduction, Making Work Pay Credit (prior-year returns only), Health Coverage Tax Credit, and Credit for Small-Employer Health Insurance Premiums.
- [6] Includes miscellaneous errors and unique error types not included in any other math error definitions.

**NOTES:**

Detail may not add to totals because of rounding.

Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, and omitted entries identified during the processing of tax returns.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Paper Processing Branch.

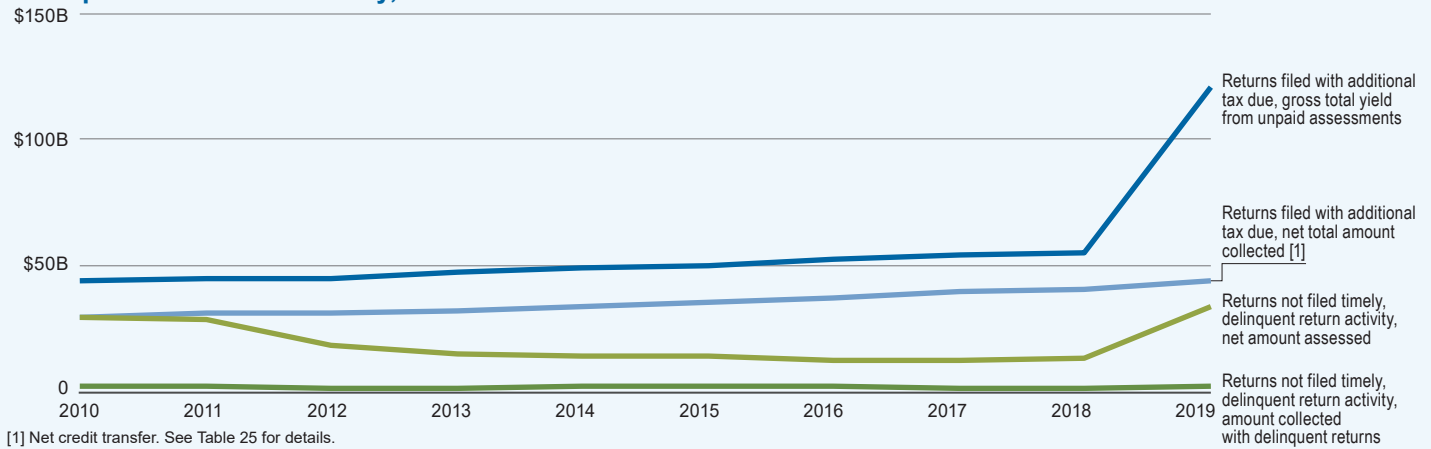
**Table 24. Criminal Investigation Program, by Status or Disposition, Fiscal Year 2019**

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>2,485</b>	<b>1,023</b>	<b>826</b>	<b>636</b>
<b>Investigations completed</b>	<b>2,797</b>	<b>1,183</b>	<b>943</b>	<b>671</b>
Referrals for prosecution	1,893	663	672	558
Investigations completed without prosecution	904	520	271	113
Indictments and informations [5]	1,800	591	698	511
Convictions	1,735	604	657	474
Sentenced	1,726	635	619	472
Incarcerated [6]	1,360	478	481	401
Percentage of those sentenced who were incarcerated [6]	78.8	75.3	77.7	85.0

- [1] Investigations may cross fiscal years. An investigation initiated 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 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, IRS Criminal Investigation 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, IRS Criminal Investigation 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] 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.
- [6] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Communications and Education Division.

For more information about Criminal Investigation, visit: [https://www.irs.gov/pub/irs-utl/2019\\_irs\\_criminal\\_investigation\\_annual\\_report.pdf](https://www.irs.gov/pub/irs-utl/2019_irs_criminal_investigation_annual_report.pdf)

**Delinquent Collection Activity, Fiscal Years 2010–2019**

## Collection Activities, Penalties, and Appeals

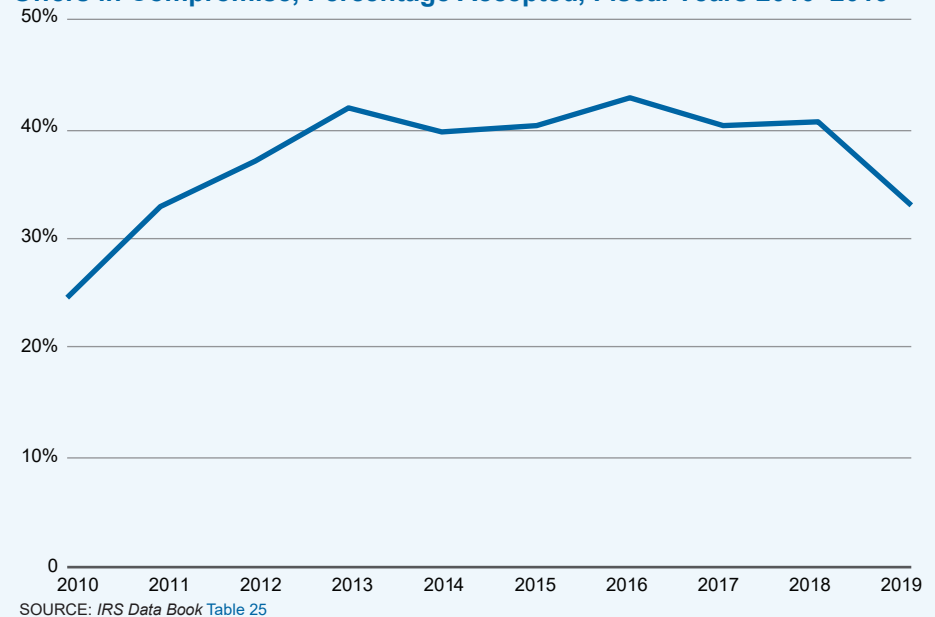
This section of the *IRS Data Book* presents information on collections and penalties resulting from individuals' or entities' failure to comply with the tax code. Failure to comply with filing, reporting, and payment requirements may result in civil penalties or, in some cases, criminal investigation. 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 accuracy, 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) 2019, the IRS collected more than \$121.0 billion in unpaid assessments on returns filed with additional tax due, netting \$44.0 billion after credit transfers (Table 25).
- The IRS assessed nearly \$33.8 billion in additional taxes for returns not filed timely and collected almost \$1.9 billion with delinquent returns (Table 25).
- In FY 2019, taxpayers proposed 54,225 offers in compromise to settle existing tax liabilities for less than the full amount owed. IRS accepted 17,890 offers, amounting to \$289.4 million, during the year (Table 25).

### Offers in Compromise, Percentage Accepted, Fiscal Years 2010–2019

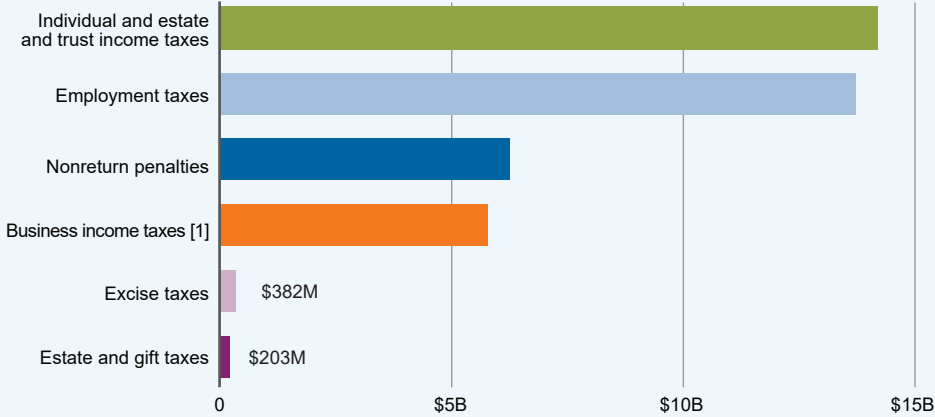


## Amount Collected From Installment Agreements, Fiscal Years 2018 and 2019



SOURCE: 2019 IRS Data Book Table 25

## Civil Penalties Assessed, by Type of Tax, Fiscal Year 2019

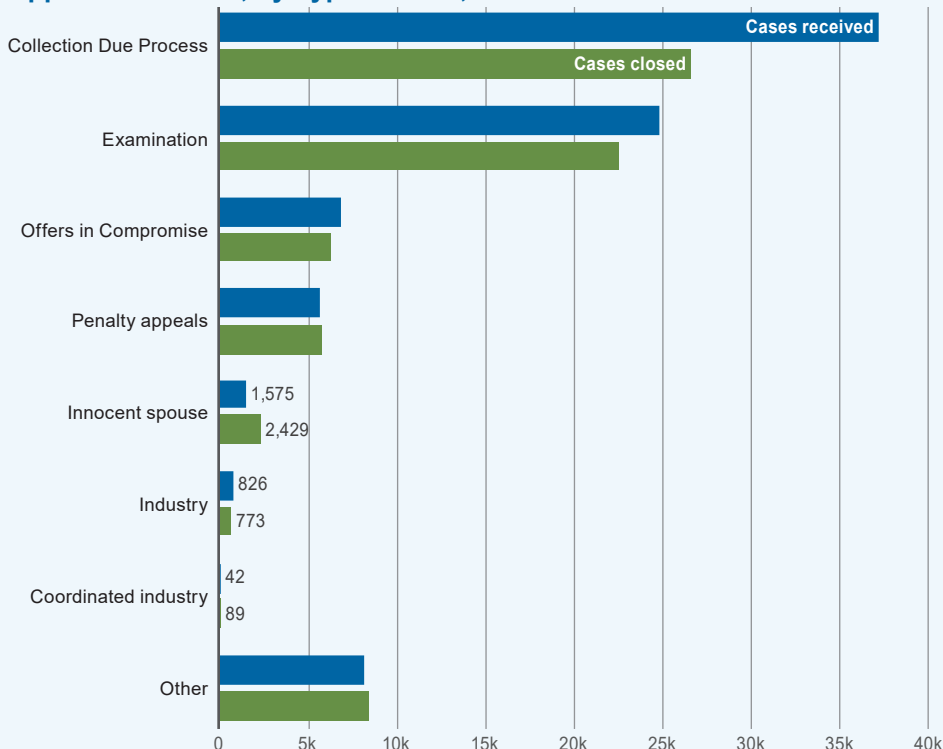


[1] Includes partnership, corporation, and S corporation income taxes.

SOURCE: 2019 IRS Data Book Table 26

- Taxpayers established 2.8 million new installment agreements and paid more than \$13.9 billion toward all installment agreements in FY 2019 (Table 25).
- The IRS assessed nearly \$40.5 billion in civil penalties. Nearly \$14.2 billion was assessed in civil penalties on individual and estate and trust income tax returns (Table 26).
- The IRS abated almost \$11.4 billion in civil penalties during the year, including more than \$2.2 billion in abatements for individual and estate and trust income tax returns (Table 26).
- During FY 2019, the IRS Appeals Office closed 73,207 cases, including those received in prior fiscal years (Table 27).
- Of all the Appeals cases closed, 36.4 percent were Collection Due Process cases and 30.9 percent were Examination cases (Table 27).

## Appeals Workload, by Type of Case, Fiscal Year 2019



SOURCE: 2019 IRS Data Book Table 27

**Table 25. Delinquent Collection Activities, Fiscal Years 2018 and 2019**

[Money amounts are in thousands of dollars]

Activity	2018	2019
<b>Returns filed with additional tax due:</b>		
Gross total yield from unpaid assessments [1]	55,502,635	121,039,606
Less: Credit transfers [2]	14,895,892	77,038,752
Equals: Net total amount collected	40,606,743	44,000,854
Taxpayer delinquent accounts:		
Number in beginning inventory	14,080,169	13,185,584
Number of new accounts	7,801,759	7,931,611
Number of accounts closed	8,696,344	9,887,113
Ending inventory:		
Number	13,185,584	11,230,082
Balance of assessed tax, penalties, and interest [3]	128,177,486	125,757,108
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [4]	13,010,242	33,790,325
Amount collected with delinquent returns	1,413,182	1,891,469
Taxpayer delinquency investigations [5]:		
Number in beginning inventory	2,291,494	1,772,304
Number of new investigations	430,555	2,259,853
Number of investigations closed	949,745	1,388,098
Number in ending inventory	1,772,304	2,644,059
<b>Offers in compromise [6]:</b>		
Number of offers received	59,127	54,225
Number of offers accepted	23,929	17,890
Amount of offers accepted	261,286	289,422
<b>Enforcement activity:</b>		
Number of notices of Federal tax liens filed [7]	410,220	543,604
Number of notices of levy requested on third parties [8]	639,025	782,735
Number of seizures [9]	275	228
<b>Installment agreements [10]:</b>		
Number of new agreements established [11]	2,883,035	2,821,134
Amount collected for cases in installment agreement status [12]	13,603,037	13,926,212
Number in ending inventory [11]	4,251,998	4,241,975

[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 upon 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. Does not include short-term agreements of less than 60 days.

[12] Includes penalties and interest; does not include user fees.

**NOTES:**

Detail may not add to totals because of rounding.

All amounts are in current dollars.

This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Collection, Performance Planning and Analysis, Collection Data Assurance/Special Reports and Plans.



**Table 26. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2019**

[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>40,161,325</b>	<b>40,486,209</b>	<b>4,254,126</b>	<b>11,398,253</b>
<b>Individual and estate and trust income taxes:</b>				
<b>Civil penalties, total [3]</b>	<b>32,828,655</b>	<b>14,169,849</b>	<b>3,091,328</b>	<b>2,246,104</b>
Accuracy [4]	573,070	1,164,789	49,318	269,581
Bad check	862,562	76,150	9,774	17,398
Delinquency	2,916,647	4,323,077	362,780	1,094,069
Estimated tax	9,660,848	2,225,146	478,080	101,777
Failure to pay	18,809,087	6,225,366	2,188,926	739,690
Fraud	1,825	89,811	150	12,790
Other [5]	4,616	65,509	2,300	10,799
<b>Partnership income taxes:</b>				
<b>Civil penalties, total [6]</b>	<b>297,813</b>	<b>1,095,337</b>	<b>169,796</b>	<b>498,032</b>
Bad check	679	43	14	11
Delinquency	297,130	1,095,286	167,777	467,048
Estimated tax	0	0	0	0
Failure to file electronically	0	0	48	25,015
Failure to pay	d	d	0	0
Failure to provide information [7]	d	d	1,957	5,958
Other [5]	0	0	0	0
<b>Corporation income taxes:</b>				
<b>Civil penalties, total [8]</b>	<b>644,683</b>	<b>4,117,192</b>	<b>175,335</b>	<b>4,110,002</b>
Accuracy [4]	2,808	128,901	522	97,900
Bad check	10,820	22,505	748	11,505
Delinquency	63,313	499,052	104,004	856,889
Estimated tax	239,347	333,771	9,850	237,800
Failure to pay	328,206	3,096,813	59,061	2,902,076
Fraud	98	19,968	d	d
Other	91	16,182	d	d
<b>S corporation income taxes:</b>				
<b>Civil penalties, total [9]</b>	<b>402,019</b>	<b>572,735</b>	<b>43,555</b>	<b>33,886</b>
Bad check	0	0	0	0
Delinquency	399,365	568,179	43,252	33,178
Estimated tax	1,385	1,102	0	0
Failure to file electronically [10]	0	0	0	0
Failure to pay	1,269	3,454	303	708
Failure to provide information	0	0	0	0
Other	0	0	0	0
<b>Employment taxes:</b>				
<b>Civil penalties, total [11]</b>	<b>4,995,424</b>	<b>13,681,459</b>	<b>599,718</b>	<b>2,188,196</b>
Accuracy [4]	1,554	3,481	66	103
Bad check	308,101	56,290	14,819	28,731
Delinquency	813,738	3,008,272	85,003	223,803
Estimated tax	9,528	4,455,744	1,288	6,594
Failure to pay	2,645,493	1,926,311	328,022	348,186
Federal tax deposits	1,216,655	4,223,462	170,513	1,580,595
Fraud	113	2,930	7	185
Other	242	4,968	0	0
<b>Excise taxes and tax-exempt organization and trusts:</b>				
<b>Civil penalties, total [12]</b>	<b>696,467</b>	<b>381,961</b>	<b>142,289</b>	<b>253,140</b>
Accuracy [4]	730	608	49	26
Bad check	7,013	2,740	265	1,224
Daily delinquency [13]	48,268	168,156	34,944	135,145
Delinquency	218,568	59,605	19,354	24,208
Estimated tax	12,288	3,321	457	365
Failure to pay	391,427	47,135	77,819	29,304
Federal tax deposits	2,660	31,968	708	16,284
Fraud	65	35	0	0
Other	15,448	68,393	8,693	46,584
<b>Estate and gift taxes:</b>				
<b>Civil penalties, total [14]</b>	<b>5,263</b>	<b>203,126</b>	<b>3,048</b>	<b>146,441</b>
Accuracy [4]	52	6,567	6	3,443
Bad check	31	309	20	179
Delinquency	1,826	135,908	1,139	102,635
Failure to pay	3,301	58,814	1,840	39,351
Fraud	0	0	0	0
Other	53	1,529	43	833
<b>Nonreturn penalties [15]</b>	<b>291,001</b>	<b>6,264,551</b>	<b>29,057</b>	<b>1,922,451</b>

Footnotes on next page.

**Table 26. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2019—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 2019 regardless of the tax year to which the penalties may apply.
- [2] Abatements of penalties included here were recorded in Fiscal Year 2019 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 section 6662); understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).
- [5] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.
- [6] Prior to FY 2017, partnership information was included in the corporation section under S corporation/partnership information.
- [7] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for a partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065-B (large partnership return).
- [8] 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).
- [9] Prior to FY 2017, S corporation penalties were included in the corporation section under S corporation/partnership information.
- [10] Represents penalties associated with failure to file electronically on Forms 1120-S or 8752 (required payment or refund for an S corporation under Internal Revenue Code section 7519).
- [11] 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).
- [12] 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); and 5227 (split-interest trust information return); and 8886-T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).
- [13] Represents penalties under Internal Revenue Code 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).
- [14] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).
- [15] 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 Fiscal Year 2019 was \$716,181,435 and is included in the amount abated.

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

SOURCE: Chief Financial Officer, Financial Management.

**Table 27. Appeals Workload, by Type of Case, Fiscal Year 2019**

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2019
	(1)	(2)	(3)
<b>Total cases [2]</b>	<b>85,286</b>	<b>73,207</b>	<b>60,614</b>
Collection Due Process cases [3]	37,196	26,655	30,293
Examination cases [4]	24,862	22,626	18,476
Penalty appeals cases [5]	5,757	5,864	2,659
Offers in Compromise cases [6]	6,841	6,298	5,077
Innocent spouse cases [7]	1,575	2,429	1,384
Industry cases [8]	826	773	1,025
Coordinated industry cases [9]	42	89	129
Other cases [10]	8,187	8,473	1,571

[1] Includes cases received in Fiscal Year 2019 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 type of tax and 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 28 and 29 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 or not 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, Freedom of Information Act, 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 Office of Professional Responsibility (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.

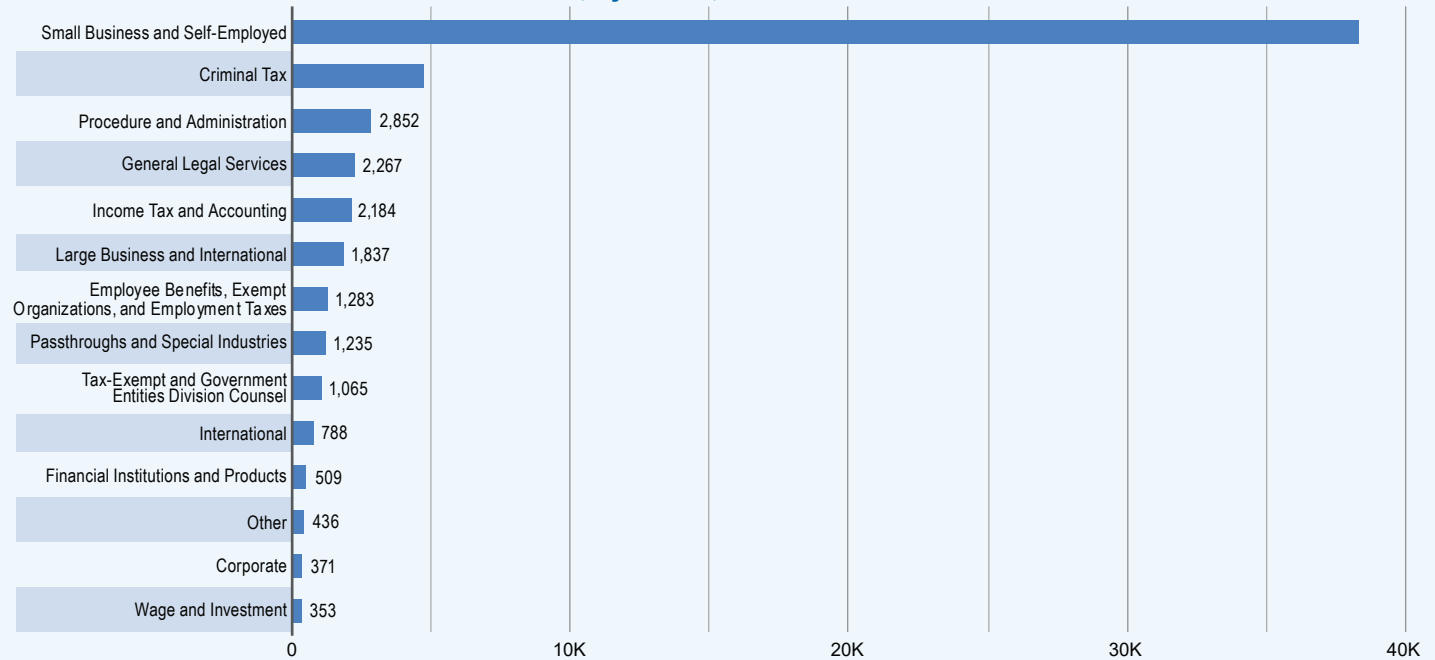
*Collection Due Process timeliness determination*—A taxpayer submits a request for a Collection Due Process (CDP) hearing and Equivalent Hearing (EH) and Appeals will determine if the CDP or EH request was received timely and is processable.

*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 code 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: Appeals, Policy, Planning Quality and Analysis.



**Chief Counsel Workload: Total Cases Closed, by Office, Fiscal Year 2019**

SOURCE: 2019 IRS Data Book Table 28

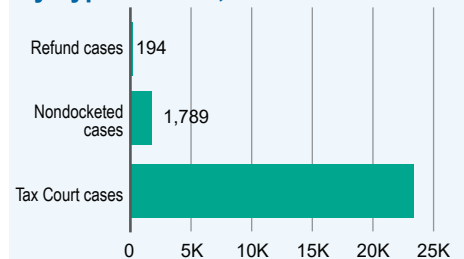
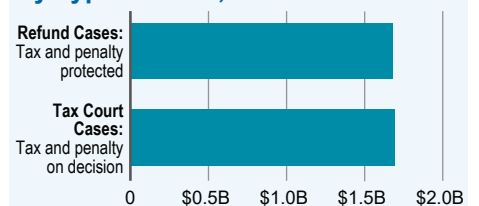
## Chief Counsel

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 both 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) 2019, Chief Counsel received 60,108 cases and closed 58,307 cases, including some received in prior years (Table 28).
- Approximately 65.8 percent of closed cases were from the Small Business/Self-Employed Division (Table 28).
- Of the 58,307 cases closed, Chief Counsel closed 9.7 percent 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 28).
- Approximately 83.8 percent of new cases received and 83.6 percent of cases closed were related to tax law enforcement and litigation, including Tax Court litigation; collection, bankruptcy, and summons advice

**Total Tax Litigation Cases Closed, by Type of Case, Fiscal Year 2019****Amount of Tax and Penalty, by Type of Case, Fiscal Year 2019**

SOURCE: 2019 IRS Data Book Table 29

and litigation; Appellate Court litigation; criminal tax; and enforcement advice and assistance (Table 28).

- In Fiscal Year 2019, Chief Counsel received 24,658 Tax Court cases involving a taxpayer contesting an IRS determination that he or she owed additional tax. During the fiscal year, Chief Counsel closed 23,373 cases involving more than \$4.0 billion in disputed taxes and penalties (Table 29).

**Table 28. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2019**

Office and type of case	Cases received	Cases closed	Cases pending September 30, 2019
	(1)	(2)	(3)
<b>Chief Counsel (All Offices):</b>			
<b>Total</b>	<b>60,108</b>	<b>58,307</b>	<b>46,371</b>
Guidance and assistance [1]	5,797	5,635	4,447
Tax law enforcement and litigation [2]	50,363	48,716	39,088
Other legal services to the IRS [3]	3,948	3,956	2,836
<b>Corporate:</b>			
<b>Total</b>	<b>377</b>	<b>371</b>	<b>245</b>
Guidance and assistance	202	189	165
Tax law enforcement and litigation	120	122	77
Other legal services to the IRS	55	60	3
<b>Criminal Tax:</b>			
<b>Total</b>	<b>4,764</b>	<b>4,750</b>	<b>473</b>
Guidance and assistance	95	89	13
Tax law enforcement and litigation	4,615	4,609	451
Other legal services to the IRS	54	52	9
<b>Employee Benefits, Exempt Organizations, and Employment Taxes [4]</b>			
<b>Total</b>	<b>1,339</b>	<b>1,283</b>	<b>630</b>
Guidance and assistance	860	817	484
Tax law enforcement and litigation	211	202	117
Other legal services to the IRS	268	264	29
<b>Financial Institutions and Products:</b>			
<b>Total</b>	<b>549</b>	<b>509</b>	<b>475</b>
Guidance and assistance	365	337	375
Tax law enforcement and litigation	93	78	92
Other legal services to the IRS	91	94	8
<b>General Legal Services:</b>			
<b>Total</b>	<b>2,219</b>	<b>2,267</b>	<b>2,360</b>
Guidance and assistance	40	d	38
Tax law enforcement and litigation	0	d	28
Other legal services to the IRS	2,179	2,228	2,294
<b>Income Tax and Accounting:</b>			
<b>Total</b>	<b>1,990</b>	<b>2,184</b>	<b>1,141</b>
Guidance and assistance	1,215	1,443	874
Tax law enforcement and litigation	569	538	238
Other legal services to the IRS	206	203	29
<b>International [5]:</b>			
<b>Total</b>	<b>885</b>	<b>788</b>	<b>1,194</b>
Guidance and assistance	375	332	656
Tax law enforcement and litigation	359	302	513
Other legal services to the IRS	151	154	25
<b>Large Business and International [6]:</b>			
<b>Total</b>	<b>1,915</b>	<b>1,837</b>	<b>2,772</b>
Guidance and assistance	142	174	227
Tax law enforcement and litigation	1,751	1,650	2,523
Other legal services to the IRS	22	13	22
<b>Passthroughs and Special Industries [7]:</b>			
<b>Total</b>	<b>1,289</b>	<b>1,235</b>	<b>583</b>
Guidance and assistance	698	669	451
Tax law enforcement and litigation	397	377	111
Other legal services to the IRS	194	189	21
<b>Procedure and Administration:</b>			
<b>Total</b>	<b>3,367</b>	<b>2,852</b>	<b>2,852</b>
Guidance and assistance	760	631	682
Tax law enforcement and litigation	2,106	1,735	1,838
Other legal services to the IRS	501	486	332
<b>Small Business and Self-Employed:</b>			
<b>Total</b>	<b>39,467</b>	<b>38,377</b>	<b>32,420</b>
Guidance and assistance	371	290	259
Tax law enforcement and litigation	39,063	38,051	32,128
Other legal services to the IRS	33	36	33
<b>Tax-Exempt and Government Entities Division Counsel [8]:</b>			
<b>Total</b>	<b>1,090</b>	<b>1,065</b>	<b>965</b>
Guidance and assistance	138	132	d
Tax law enforcement and litigation	952	933	898
Other legal services to the IRS	0	0	d
<b>Wage and Investment:</b>			
<b>Total</b>	<b>406</b>	<b>353</b>	<b>132</b>
Guidance and assistance	193	d	64
Tax law enforcement and litigation	35	d	40
Other legal services to the IRS	178	163	28
<b>Other [9]:</b>			
<b>Total</b>	<b>451</b>	<b>436</b>	<b>129</b>
Guidance and assistance	343	324	d
Tax law enforcement and litigation	92	98	34
Other legal services to the IRS	16	14	d

Footnotes on next page.

**Table 28. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2019—Continued****Footnotes**

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 29 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] During FY 2019 Chief Counsel's Tax-Exempt and Government Entities (TE/GE) business unit changed its name to Employee Benefits, Exempt Organizations, and Employment Taxes (EEE). The Associate Chief Counsel (EEE) provides legal advice and litigation support on TE/GE program matters.
- [5] The International Division provides legal advice, guidance, and support to the Internal Revenue Service, the Treasury Department, and the public on international tax issues in all procedural postures.
- [6] The Large Business and International (LB&I) Division provides legal advice, litigation support, and other services to the Internal Revenue Service LB&I field offices.
- [7] The Passthroughs and Special Industries (PSI) Division handles cases that involve passthrough organizations, such as S corporations and partnerships. These passthrough organizations do not pay tax on their incomes, but pass income or losses to shareholders or partners, who include the income or losses on their income tax returns. The PSI Division also handles cases on natural resources taxation (oil, mining, gas, coal, etc.); business credits (low-income housing, energy credits, wind energy, alternative fuels, etc.); excise taxes (transportation, telephones, tires, fuels, etc.); and estate and gift taxes.
- [8] The TE/GE Division Counsel directs counsel-wide litigation programs and provides legal services on TE/GE program matters.
- [9] Includes the immediate offices of the Chief Counsel and the Associate Chief Counsel, Finance and Management.

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 29. Chief Counsel Workload: Tax Litigation Cases, by Type of Case, Fiscal Year 2019**

[Money amounts are in millions of dollars]

Type of case	Number or amount
<b>Total cases:</b>	
Received	26,613
Closed	25,356
Pending September 30, 2019	26,684
<b>Tax Court cases [1]:</b>	
Cases received:	
Number	24,658
Amount of tax and penalty in dispute [2]	4,972
Cases closed:	
Number	23,373
Amount of tax and penalty in dispute [2]	4,045
Amount of tax and penalty on decision [3]:	
Total	1,697
Default or dismissed	895
Settled	641
Tried and decided	161
Cases pending September 30, 2019:	
Number	25,376
Amount of tax and penalty in dispute [2]	21,818
<b>Tax Court cases on appeal [1]:</b>	
Number pending September 30, 2019	352
Amount of tax and penalty pending September 30, 2019 [2]	1,965
<b>Refund cases [4]:</b>	
Cases received:	
Number	219
Amount of tax and penalty in dispute [2]	1,311
Cases closed:	
Number	194
Amount of tax and penalty in dispute [2]	1,776
Amount of tax and penalty protected [5]:	
Total	1,681
District Court	822
Court of Federal Claims	859
Cases pending September 30, 2019:	
Number	720
Amount of tax and penalty in dispute [2]	15,673
<b>Refund cases on appeal [4]:</b>	
Number pending September 30, 2019	20
Amount of tax and penalty pending September 30, 2019 [2]	1,166
<b>Number of nondocketed cases [6]:</b>	
Received	1,736
Closed	1,789
Pending September 30, 2019	216

[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 29. Chief Counsel Workload: Tax Litigation Cases, by Type of Case, Fiscal Year 2019—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.
- [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.

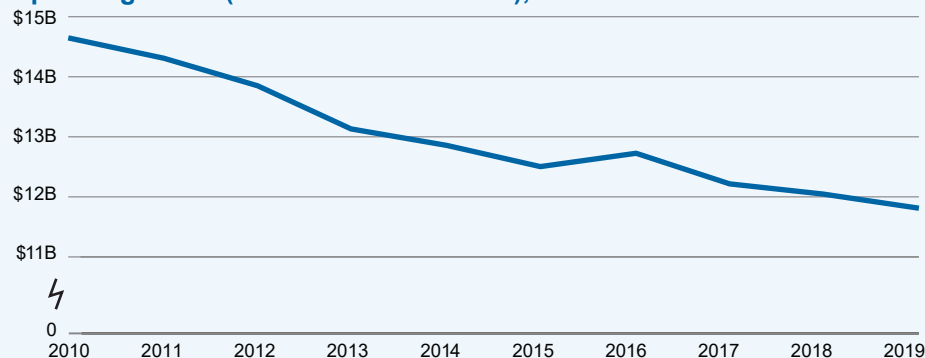
**NOTES:**

Detail may not add to totals because of rounding.

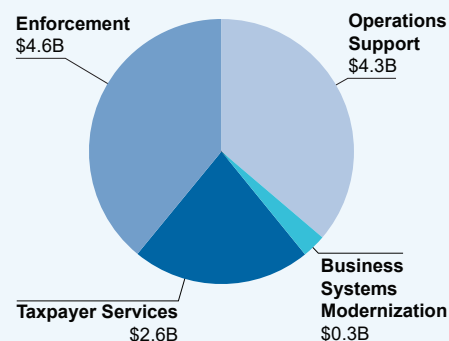
Number of cases and amounts in dispute can vary widely from year to year due to a variety of factors including the number and timing of prior-year receipts.

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



**Operating Costs (Constant 2019 Dollars), Fiscal Years 2010–2019**

NOTE: Inflation-adjusted amounts were calculated using the U.S. Bureau of Economic Analysis, Nondefense Gross Domestic Product Chain-type Price Index with a 2019 base year.  
SOURCE: IRS Data Book Table 31

**Costs Incurred by Budget Activity, Fiscal Year 2019**

SOURCE: 2019 IRS Data Book Table 30

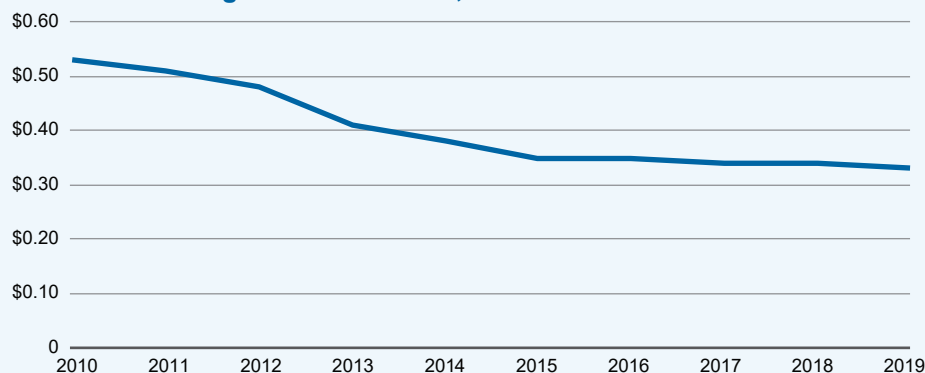
## IRS Budget and Workforce

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 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

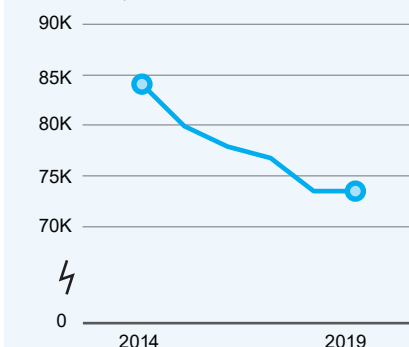
Support provides administrative services, policy management, and IRS-wide support necessary to deliver taxpayer-facing service and enforcement programs. This appropriation also funds staffing, equipment, and related costs used to manage, maintain, and operate critical information systems supporting tax 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 \$11.8 billion for overall operations in Fiscal Year (FY) 2019, up from about \$11.7 billion in FY 2018 (Table 30).
- Taxpayer Services funding accounted for almost \$2.6 billion, 21.8 percent, of the total FY 2019 budget (Table 30).
- Enforcement funding represented about \$4.6 billion, 39.1 percent of funding (Table 30).
- The IRS spent almost \$4.3 billion in operations support in FY 2019, accounting for 36.2 percent of the overall budget (Table 30).
- The balance of IRS's FY 2019 expenditures, about \$345 million, was spent on business systems modernization (Table 30).
- The total cost of collecting \$100 decreased to \$0.33 in FY 2019 (Table 31).
- In FY 2019, the IRS used 73,554 full-time equivalent (FTE) positions in conducting its work, a decrease of 14.4 percent since FY 2014 (Table 32).

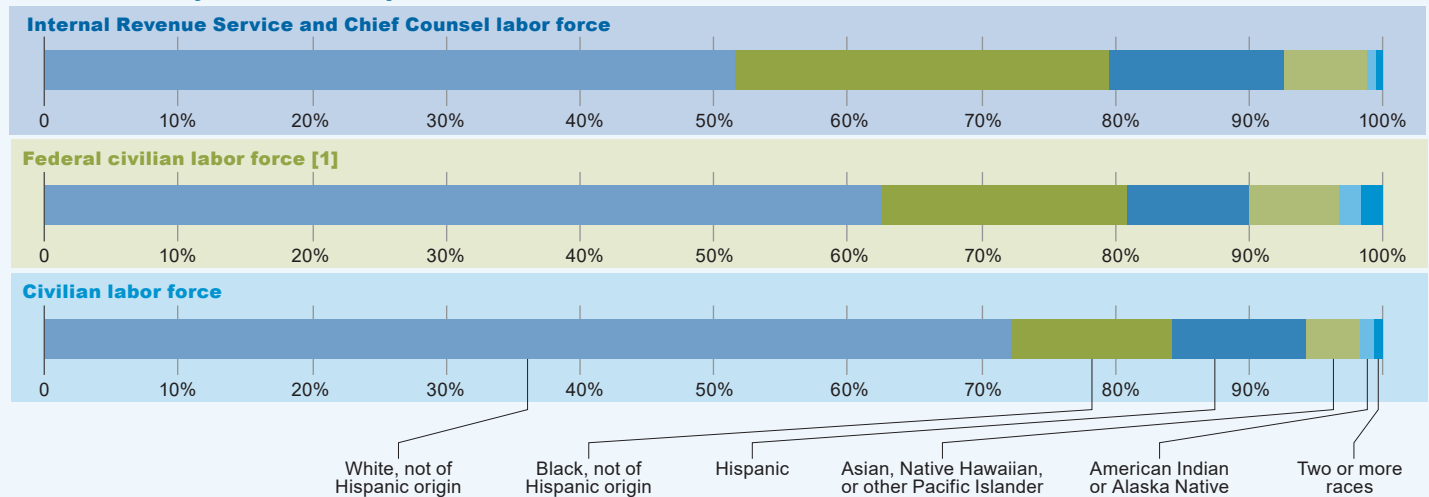
**Cost of Collecting \$100 of Revenue, Fiscal Years 2010–2019**

SOURCE: IRS Data Book Table 31

**Full-time Equivalent Positions Realized, Fiscal Years 2014–2019**

SOURCE: IRS Data Book Table 32

## Internal Revenue Service and Chief Counsel Labor Force, Compared to National Totals for the Civilian Labor Force, by Race/Ethnicity, Fiscal Year 2019

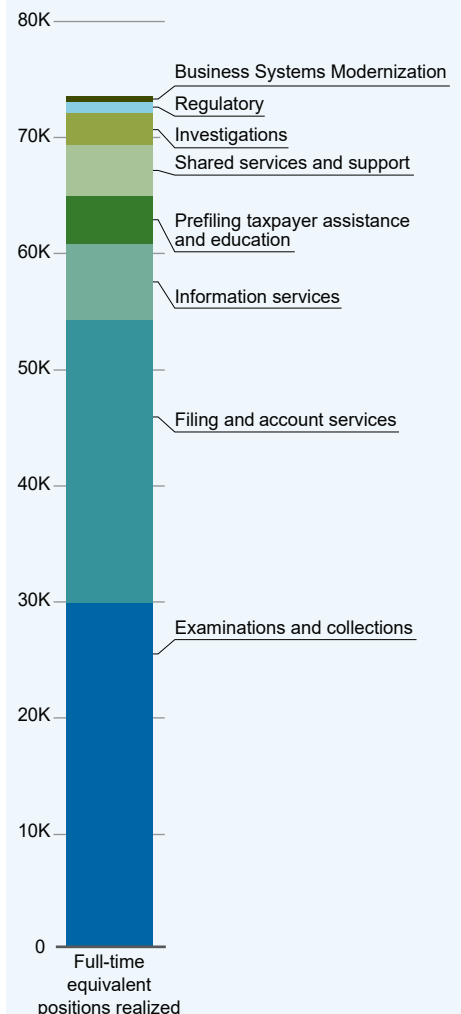


[1] As of March 31, 2019.

SOURCE: 2019 IRS Data Book Table 33

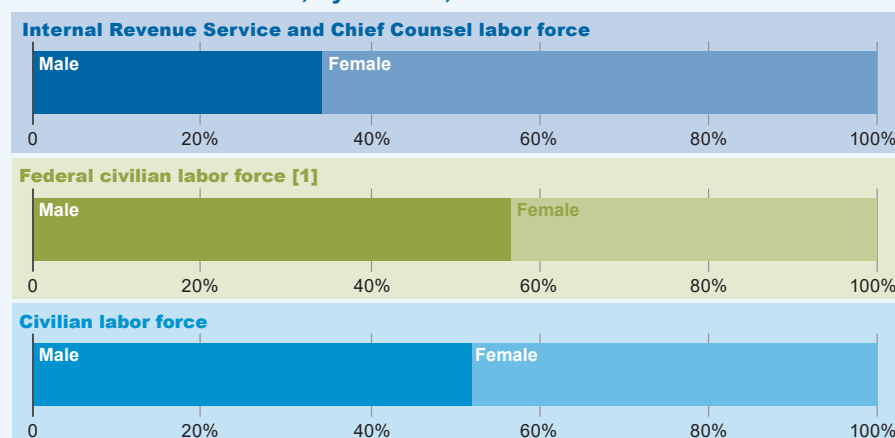
- Approximately 45.5 percent of these FTE positions were dedicated to enforcement; 39.2 percent were dedicated to taxpayer services (Table 32).
- Ethnic minority employees made up 49.1 percent of the IRS and Chief Counsel workforce, compared to 37.8 percent share of the overall Federal civilian labor force (Table 33).
- Women represented 65.1 percent of IRS and Chief Counsel personnel, compared to 44.1 percent of the overall Federal civilian labor force (Table 33).
- Veterans comprised 9.0 percent of the IRS and Chief Counsel workforce (Table 33).

## Personnel Summary, by Budget Activity, Fiscal Year 2019



SOURCE: 2019 IRS Data Book Table 32

## Internal Revenue Service Labor Force, Compared to National Totals for Civilian Labor Force, by Gender, Fiscal Year 2019



[1] As of March 31, 2019.

SOURCE: 2019 IRS Data Book Table 33

**Table 30. Costs Incurred by Budget Activity, Fiscal Years 2018 and 2019**

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other [3]	
	2018	2019	2018	2019	2018	2019
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total obligations against appropriated funds</b>	<b>11,746,448</b>	<b>11,825,241</b>	<b>8,172,955</b>	<b>8,328,384</b>	<b>3,573,493</b>	<b>3,496,857</b>
<b>Taxpayer Services [4]:</b>						
<b>Total</b>	<b>2,496,775</b>	<b>2,578,071</b>	<b>2,306,165</b>	<b>2,404,332</b>	<b>190,610</b>	<b>173,739</b>
Prefiling taxpayer assistance and education	642,689	616,050	561,118	540,963	81,571	75,087
Filing and account services	1,854,086	1,962,021	1,745,047	1,863,369	109,039	98,652
<b>Enforcement [5]:</b>						
<b>Total</b>	<b>4,670,691</b>	<b>4,618,703</b>	<b>4,344,896</b>	<b>4,293,905</b>	<b>325,795</b>	<b>324,798</b>
Investigations	614,730	608,558	533,498	530,655	81,232	77,903
Examinations and collections	3,885,941	3,845,107	3,666,380	3,617,085	219,561	228,022
Regulatory	170,020	165,038	145,018	146,165	25,002	18,873
<b>Operations Support [6]:</b>						
<b>Total</b>	<b>4,331,594</b>	<b>4,283,591</b>	<b>1,445,289</b>	<b>1,550,399</b>	<b>2,886,305</b>	<b>2,733,192</b>
Infrastructure	883,861	896,606	519	464	883,342	896,142
Shared services and support	922,800	910,530	562,551	567,402	360,249	343,128
Information services	2,524,933	2,476,455	882,219	982,533	1,642,714	1,493,922
<b>Business Systems Modernization [7]</b>	<b>247,388</b>	<b>344,876</b>	<b>76,605</b>	<b>79,748</b>	<b>170,783</b>	<b>265,128</b>

[1] Excludes 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 prefiling 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 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.

NOTE: All amounts are in current dollars.

SOURCE: Chief Financial Officer, Corporate Budget.

**Table 31. Collections, Costs, Personnel, and U.S. Population, Fiscal Years 1990–2019**

Fiscal year	Gross collections (thousands of dollars) [1]	Operating costs (thousands of dollars) [2]	Cost of collecting \$100 (dollars)	U.S. population (thousands) [3]	Average tax per capita (dollars) [4]	Full-time equivalent positions realized [5]
		(2)	(3)	(4)	(5)	(6)
1990	1,056,365,652	5,440,418	0.52	251,057	4,208	111,962
1991	1,086,851,401	6,097,627	0.56	254,435	4,272	114,628
1992	1,120,799,558	6,536,336	0.58	257,861	4,347	116,673
1993	1,176,685,625	7,077,985	0.60	261,163	4,506	113,460
1994	1,276,466,776	7,245,344	0.57	264,301	4,830	110,748
1995	1,375,731,836	7,389,692	0.54	267,456	5,144	112,024
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	[r] 310,391	[r] 7,555	94,711
2011	2,414,952,112	12,358,877	0.51	[r] 312,616	[r] 7,725	94,709
2012	2,524,320,134	12,059,409	0.48	[r] 314,806	[r] 8,019	90,280
2013	2,855,059,420	11,597,560	0.41	[r] 316,953	[r] 9,008	86,974
2014	3,064,301,358	11,591,007	0.38	[r] 319,263	[r] 9,598	84,133
2015	3,302,677,258	11,395,839	0.35	[r] 321,540	[r] 10,271	79,890
2016	3,333,449,083	11,707,422	0.35	[r] 323,784	[r] 10,295	77,924
2017	3,416,714,139	11,526,389	0.34	[r] 325,742	[r] 10,489	76,832
2018	3,465,466,627	11,746,448	0.34	[r] 327,407	[r] 10,585	73,519
2019	3,564,583,961	11,825,241	0.33	[p] 328,981	[p] 10,835	73,554

[r]—Revised.

[p]—Preliminary.

[1] Gross collections are collections before refunds are issued. They also include penalties and interest in addition to taxes. See Table 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 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 1991. Responsibility for these excise taxes was 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 exclude costs reimbursed by other Federal agencies and private entities for services performed for these external parties. Data represent total obligations against appropriated funds. Beginning with Fiscal Year 2005, includes costs for Business Systems Modernization and the Health Insurance Tax Credit Administration.

[3] 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.

[4] Average tax per capita is based on gross collections (Column 1) and an estimate of U.S. population (Column 4).

[5] Full-time equivalent (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. Excludes positions funded by reimbursements from other Federal agencies and private entities for services performed for these external parties. In contrast, IRS labor force counts in Table 33 (Internal Revenue Service and Chief Counsel Labor Force, Compared to National Totals for Federal and Civilian Labor Forces, by Gender, Race/Ethnicity, Disability, and Veteran Status) represent the total number of persons, including full-time, part-time, and seasonal workers, employed during the fiscal year.

NOTE: All amounts are in current dollars.

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



**Table 32. Personnel Summary, by Employment Status, Budget Activity, and Selected Personnel Type, Fiscal Years 2018 and 2019**

Employment status, budget activity, and selected personnel type	Full-time equivalent positions realized [1]		Number of employees at end of fiscal year	
	2018	2019	2018	2019
	(1)	(2)	(3)	(4)
<b>Internal Revenue Service, total</b>	<b>73,519</b>	<b>73,554</b>	<b>74,487</b>	<b>74,369</b>
<b>Employment status:</b>				
Permanent [2]	71,826	71,757	71,894	72,132
Other [3]	1,693	1,797	2,593	2,237
<b>Budget activity:</b>				
Examinations and collections	30,876	29,701	29,447	29,867
Filing and account services	23,249	24,511	25,435	24,732
Information services	6,074	6,497	6,534	6,912
Prefiling taxpayer assistance and education	4,636	4,350	4,631	4,357
Shared services and support	4,315	4,252	4,424	4,541
Investigations	2,950	2,833	2,897	2,834
Regulatory	964	950	982	966
Business Systems Modernization	455	460	137	160
<b>Selected personnel type:</b>				
Seasonal employees	10,385	9,066	10,226	8,603
Customer service representatives	9,367	11,351	9,583	11,467
Revenue agents	9,037	8,526	8,845	8,681
Tax examiners	7,328	7,355	7,292	7,892
Revenue officers	3,133	2,995	3,028	3,231
Special agents	2,034	1,994	2,014	2,005
Attorneys	1,342	1,397	1,395	1,437
Tax technicians	1,008	883	970	786
Appeals officers	807	760	760	813

[1] Represents the number of full-time equivalent (FTE) positions actually used to conduct IRS operations. Excludes positions funded by reimbursements from other Federal agencies and private entities for services performed for these external parties. In contrast, IRS labor force counts in Table 33 (Internal Revenue Service and Chief Counsel Labor Force, Compared to National Totals for Federal and Civilian Labor Forces, by Gender, Race/Ethnicity, Disability, and Veteran Status) represent the total number of persons, including full-time, part-time, and seasonal workers, employed during the fiscal year.

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

[3] Includes employees on permanent appointment on fewer than 80 hours per pay period of work schedule.

SOURCE: Chief Financial Officer, Corporate Budget.

**Table 33. Internal Revenue Service and Chief Counsel Labor Force, Compared to National Totals for Federal and Civilian Labor Forces, by Gender, Race/Ethnicity, Disability, and Veteran Status, Fiscal Year 2019**

Gender, 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 March 31, 2019 [3]	Civilian labor force [4]
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total</b>	75,966	2,038	78,004	100.0	100.0	100.0
<b>Gender:</b>						
Male	26,325	901	27,226	34.9	55.9	51.9
Female	49,641	1,137	50,778	65.1	44.1	48.1
<b>Race/ethnicity and gender:</b>						
White, not of Hispanic origin	38,221	1,458	39,679	50.9	62.3	72.3
Male	16,031	744	16,775	21.5	37.8	38.3
Female	22,190	714	22,904	29.4	24.5	34.0
Black, not of Hispanic origin	21,377	280	21,657	27.8	18.5	12.0
Male	4,635	57	4,692	6.0	7.6	5.5
Female	16,742	223	16,965	21.8	10.9	6.5
Hispanic [5]	10,396	108	10,504	13.5	9.3	10.0
Male	3,222	38	3,260	4.2	5.4	5.2
Female	7,174	70	7,244	9.3	3.9	4.8
Asian, Native Hawaiian, or other Pacific Islander	5,039	169	5,208	6.7	6.6	4.0
Male	2,162	51	2,213	2.8	3.5	2.0
Female	2,877	118	2,995	3.8	3.1	2.0
American Indian or Alaska Native	625	12	637	0.8	1.7	1.1
Male	192	6	198	0.3	0.7	0.6
Female	433	6	439	0.6	1.0	0.5
Two or more races	308	11	319	0.4	1.8	0.6
Male	83	5	88	0.1	1.0	0.3
Female	225	6	231	0.3	0.8	0.3
<b>Disability [6]:</b>						
Person with a disability	9,309	182	9,491	12.2	18.7	n.a.
Person with a targeted disability	2,763	43	2,806	3.6	2.6	n.a.
<b>Veteran [7]:</b>						
Veteran	6,792	211	7,003	9.0	30.7	n.a.
Veteran with a disability	2,908	109	3,017	3.9	14.6	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, during Fiscal Year (FY) 2019, i.e., October 1, 2018, through September 30, 2019.

[2] Includes total full-time, part-time, and seasonal personnel employed by IRS Chief Counsel during FY 2019, i.e., October 1, 2018, through September 30, 2019. 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 FY 2015, Chief Counsel workforce counts are displayed in a separate column.

[3] Reflects the Federal civilian labor force as of March 31, 2019, as provided by the U.S. Office of Personnel Management (OPM). At time of publication, the full fiscal year data were not available from OPM.

[4] Data from U.S. Department of Commerce, Bureau of the Census (2006–2010 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 (EEOC) in 1979 and refers to certain disabilities that have been identified for emphasis in Federal affirmative employment planning. During FY 2017, the Office of Personnel Management 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 Equity, Diversity, and Inclusion.

**Data Sources, by Subject Area and Table Number**

Section	Table Number	Data Sources (by IRS Branch, Division, or Office)
<b>Returns Filed, Taxes Collected, and Refunds Issued</b>	1	Chief Financial Officer, Financial Management
	2	Research, Applied Analytics, and Statistics; Statistics of Income
	3	Research, Applied Analytics, and Statistics; Statistics of Income
	4	Research, Applied Analytics, and Statistics; Statistics of Income
	5	Chief Financial Officer, Financial Management
	6	Chief Financial Officer, Financial Management
	7	Chief Financial Officer, Financial Management
	8	Chief Financial Officer, Financial Management
<b>Service to Taxpayers</b>	9	Wage and Investment, Strategy and Finance, Program Management Office; Online Services, Online Engagement, Operations and Media; Small Business/Self-Employed, Communications, Outreach, Systems and Solutions; Communications and Liaison, National Public Liaison
	10	Wage and Investment, Strategy and Finance, Program Management Office; Online Services, Online Engagement, Operations and Media
	11	Taxpayer Advocate Service, Business Assessment
	12	Tax Exempt and Government Entities
	13	Tax Exempt and Government Entities
	14	Tax Exempt and Government Entities
	15	Tax Exempt and Government Entities
	16	Tax Exempt and Government Entities
<b>Compliance Presence</b>	17a	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management
	17b	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management
	18	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management
	19	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management
	20	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management
	21	Tax Exempt and Government Entities
	22	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
	23	Wage and Investment, Customer Account Services, Submission Processing, Paper Processing Branch
<b>Collections Activities, Penalties, and Appeals</b>	24	Criminal Investigation, Communications and Education Division
	25	Small Business/Self-Employed, Collection, Performance Planning and Analysis, Collection Data Assurance/Special Reports and Plans
	26	Chief Financial Officer, Financial Management
<b>Chief Counsel</b>	27	Appeals, Policy, Planning Quality and Analysis
	28	Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division
<b>IRS Budget and Workforce</b>	29	Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division
	30	Chief Financial Officer, Corporate Budget
	31	Chief Financial Officer, Corporate Budget and Financial Management
	32	Chief Financial Officer, Corporate Budget
	33	Office of Equity, Diversity, and Inclusion

**Table Crosswalk, Fiscal Year 2018 to Fiscal Year 2019**

Section	FY 2018	FY 2019	Table Title
<b>Returns Filed, Taxes Collected, and Refunds Issued</b>	<b>1</b>	<b>1</b>	Collections and Refunds, by Type of Tax, Fiscal Years 2018 and 2019
	<b>2</b>	<b>2</b>	Number of Returns and Other Forms Filed, by Type, Fiscal Years 2018 and 2019
	<b>3</b>	<b>3</b>	Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2019
	<b>4</b>	<b>4</b>	Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2019
	<b>5</b>	<b>5</b>	Gross Collections, by Type of Tax and State, Fiscal Year 2019
	<b>6</b>	<b>6</b>	Gross Collections, by Type of Tax, Fiscal Years 1960–2019
	<b>7</b>	<b>7</b>	Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2019
	<b>8</b>	<b>8</b>	Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2019
<b>Service to Taxpayers</b>	<b>19</b>	<b>9</b>	Selected Taxpayer Assistance and Education Programs, by Type of Assistance or Program, Fiscal Year 2019
	<b>19</b>	<b>10</b>	Selected Online Taxpayer Assistance, by Type of Assistance, Fiscal Year 2019
	<b>20</b>	<b>11</b>	Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2019
	<b>24a</b>	<b>12</b>	Closures of Applications for Tax-Exempt Status, by Organization Type and Internal Revenue Code Section, Fiscal Year 2019
	<b>24b</b>	<b>13</b>	Receipts of Forms 8976, Notices of Intent To Operate Under Section 501(c)(4), Fiscal Year 2019
	<b>25</b>	<b>14</b>	Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts, Fiscal Year 2019
	<b>23</b>	<b>15</b>	Determination Letters Issued on Employee Retirement Plans, by Type and Disposition of Plan, Fiscal Year 2019
	<b>22</b>	<b>16</b>	Technical Activities and Voluntary Compliance Closures, Fiscal Year 2019
<b>Compliance Presence</b>		<b>17a</b>	Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2010–2018
	<b>9b</b>		Examination Coverage: Individual Income Tax Returns Examined, by Size of Adjusted Gross Income
	<b>9a</b>	<b>17b</b>	Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2019
	<b>10</b>	<b>18</b>	Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2019
	<b>11</b>	<b>19</b>	Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2019
	<b>12</b>	<b>20</b>	Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2019
	<b>13</b>	<b>21</b>	Examinations of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds, by Type of Return, Fiscal Year 2019
	<b>14</b>	<b>22</b>	Information Reporting Program, Fiscal Year 2019
	<b>15</b>	<b>23</b>	Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2019
	<b>18</b>	<b>24</b>	Criminal Investigation Program, by Status or Disposition, Fiscal Year 2019
<b>Collections Activities, Penalties, and Appeals</b>	<b>16</b>	<b>25</b>	Delinquent Collection Activities, Fiscal Years 2018 and 2019
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### IRS Data Book, Fiscal Year 2018

Returns Filed, Taxes Collected, and Refunds Issued	1
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Enforcement: Examinations	9a
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Taxpayer Assistance	19
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	21
Tax-Exempt Activities	22
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IRS Budget and Workforce	28
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### IRS Data Book, Fiscal Year 2019

Returns Filed, Taxes Collected, and Refunds Issued	1
	2
	3
	4
	5
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	7
	8
Service to Taxpayers	9
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Compliance Presence	17a
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Collections Activities, Penalties, and Appeals	24
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Chief Counsel	28
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# Principal Officers of the Internal Revenue Service

as of September 30, 2019

## Commissioner

### Charles P. Rettig

#### Deputy Commissioner for Services and Enforcement

Sunita B. Lough

#### Deputy Commissioner for Operations Support

Jeffrey J. Tribiano

## Independent Office of Appeals

### Chief, Appeals

Donna C. Hansberry

#### Deputy Chief, Appeals

Andrew J. Keyso

#### Director, Specialized Examination Programs and Referrals

Jennifer L. Vozne

#### Director, Case and Operations Support

Anita M. Hill

#### Director, Collection Appeals

Kristen Bailey

#### Director, Examination Appeals

Shelley Foster

## Taxpayer Advocate Service

### National Taxpayer Advocate

Bridget Roberts (Acting)

#### Deputy National Taxpayer Advocate

Bonnie S. Fuentes (Acting)

#### Executive Director, Systemic Advocacy

Kim S. Stewart

#### Executive Director, Case Advocacy

Rhonda K. Kirby

#### Executive Director, Intake and Technical Support

Laura Baek

#### Executive Director, Strategy, Assessment and Employee Development

William L. Sanders (Acting)

## Office of Equity, Diversity and Inclusion

### Chief Diversity Officer

Elia I. Christiansen

#### Deputy Chief Diversity Officer

Valerie Gunter

## Return Preparer Office

### Director, Return Preparer Office

Carol A. Campbell

#### Deputy Director, Return Preparer Office

Heyward Stackhouse (Acting)

## Office of Online Services

### Director, Office of Online Services

Jeffrey S. Wallbaum (Acting)

### Chief of Staff

Amalia C. Colbert

### Deputy Chief of Staff

Michelle C. Haines

## Communications and Liaison

### Chief, Communications and Liaison

Terry L. Lemons

#### Director, Office of Legislative Affairs

Leonard T. Oursler

#### Director, Office of Communications

Michelle L. Eldridge

#### Director, Office of National Public Liaison

Melvin Hardy (Acting)

## Small Business/Self-Employed Division

### Commissioner, Small Business/Self-Employed

Eric C. Hylton

#### Deputy Commissioner, Collection and Operations Support

Darren J. Guillot

#### Deputy Commissioner, Examination

De Lon Harris

#### Director, Collection

Paul Mamo

#### Director, Examination

Brenda Dial

#### Director, Operations Support

Denice Vaughan

## Large Business and International Division

### Commissioner, Large Business and International Division

Douglas W. O'Donnell

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

Nikole Flax

#### Assistant Deputy Commissioner, Compliance Integration

Donald Snizek (Acting)

#### Director, Cross Border Activities Practice Area

John Hinding

#### U.S. Competent Authority

Douglas W. O'Donnell

#### Director, Eastern Compliance Practice Area

Lavena Williams

#### Assistant Deputy Commissioner, International

Theodore Setzer

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

John Cardone

#### Director, Program and Business Solutions

Keith Walker

#### Director, Western Compliance Practice Area

Gloria Sullivan

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

Jennifer Best

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

Holly Paz

#### Director, Northeastern Compliance Practice Area

Barbara Harris

#### Director, Enterprise Activities Practice Area

Scott Ballint

# Principal Officers of the Internal Revenue Service

as of September 30, 2019

## Research, Applied Analytics, and Statistics

### Chief Research and Analytics Officer

Barry W. Johnson (*Acting*)

*Director, Data Management*  
Jeffrey S. Butler

*Director, Strategy and Business Solutions*  
Holly A. Donnelly

*Director, Data Exploration and Testing*  
John C. Garnish

*Director, Knowledge Development and Application*  
Peter J. Rose

*Director, Statistics of Income*  
David P. Paris (*Acting*)

## Wage and Investment Division

### Commissioner, Wage and Investment

Kenneth C. Corbin

*Deputy Commissioner*  
David P. Alito

*Director, Customer Account Services*  
James Clifford

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

*Director, Return Integrity and Correspondence Services*  
Michael Bebee

## Office of Chief Financial Officer

### Chief Financial Officer

Ursula Gillis

*Deputy Chief Financial Officer*  
Teresa R. Hunter

## Facilities Management and Security Services

### Chief, Facilities Management and Security Services

Richard L. Rodriguez

*Deputy Chief, Facilities Management and Security Services*  
Naida I. Meares

## Tax Exempt and Government Entities Division

### Commissioner, Tax Exempt and Government Entities

Tamera Ripperda

*Deputy Commissioner, Tax Exempt and Government Entities*  
David Horton

*Director, Employee Plans*  
Robert S. Choi

*Director, Exempt Organizations*  
Margaret Von Lienen

*Director, Government Entities/Shared Services*  
Vacant

## Criminal Investigation

### Chief, Criminal Investigation

J. Donald Fort

*Deputy Chief, Criminal Investigation*  
James Lee

## Office of Professional Responsibility

### Director, Office of Professional Responsibility

Elizabeth Kastenber (*Acting*)

## IRS Information Technology

### Chief Information Officer

Nancy A. Sieger (*Acting*)

*Deputy Chief Information Officer, Operations*  
Robert Leahy

*Deputy Chief Information Officer, Strategy/Modernization*  
Tommy Smith

*Deputy CIO, Filing Season and Tax Reform*  
Kaschit Pandya

*Associate Chief Information Officer, Applications Development*  
Robert Ragano

*Associate Chief Information Officer, User and Network Services*  
Anne Shepherd

*Associate Chief Information Officer, Enterprise Services*  
Donald (Craig) Drake

*Associate Chief Information Officer, Cybersecurity*  
Sharon James

*Associate Chief Information Officer, Strategy and Planning*  
Tommy Smith

*Associate Chief Information Officer, Enterprise Program Management Office*  
Linda Gilpin

*Associate Chief Information Officer, Enterprise Operations*  
Rose Hernandez

## Human Capital Office

### IRS Human Capital Officer

Robin D. Bailey

*Deputy IRS Human Capital Officer*  
Kevin Q. McIver

## Privacy, Governmental Liaison and Disclosure

### Chief Privacy Officer

Edward T. Killen

## Whistleblower Office

### Director, Whistleblower Office

Lee D. Martin



# Principal Officers of the Internal Revenue Service

as of September 30, 2019

## Office of Chief Risk Officer

### Chief Risk Officer

Thomas Brandt

## Procurement

### Chief Procurement Officer

Shanna R. Webbers

*Deputy Chief Procurement Officer*

Hampden Harrison Smith, IV

## Office of Chief Counsel

### Chief Counsel

Michael J. Desmond

### Deputy Chief Counsel

(Operations)

Drita Tonuzi

### Deputy Chief Counsel

(Technical)

William M. Paul

### Executive Counsel to the Chief Counsel

Philip Lindenmuth

### Division Counsel/Associate Chief Counsel

(National Taxpayer Advocate Program)

Janet Kidd (*Acting*)

### Division Counsel/Associate Chief Counsel

(Criminal Tax)

Edward F. Cronin

### Division Counsel

(Large Business and International)

Robin Greenhouse

### Division Counsel

(Small Business/Self-Employed)

Bruce Meneely

### Associate Chief Counsel

(Employee Benefits, Exempt Organizations and Employment Taxes)

Victoria A. Judson

### Division Counsel

(Tax Exempt and Government Entities)

Kyle N. Brown

### Division Counsel

(Wage and Investment)

Joanne B. Minsky

### Associate Chief Counsel

(Corporate)

Robert Wellen

### Associate Chief Counsel

(Finance and Management)

Thomas J. Travers

### Associate Chief Counsel

(Financial Institutions and Products)

Helen M. Hubbard

### Associate Chief Counsel

(General Legal Services)

Mark S. Kaizen

### Associate Chief Counsel

(Income Tax and Accounting)

John Moriarty

### Associate Chief Counsel

(International)

Peter Blessing (*Acting*)

### Associate Chief Counsel

(Passthroughs and Special Industries)

Holly Porter

### Associate Chief Counsel

(Procedure and Administration)

Kathryn A. Zuba

# Commissioners of Internal Revenue

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

**George S. Boutwell**  
Massachusetts  
Jul. 17, 1862 to Mar. 4, 1863

**Joseph J. Lewis**  
(Acting)  
Pennsylvania  
Mar. 5, 1863 to Mar. 17, 1863

**Joseph J. Lewis**  
Pennsylvania  
Mar. 18, 1863 to June 30, 1865

**William Orton**  
New York  
Jul. 1, 1865 to Oct. 31, 1865

**Edward A. Rollins**  
New Hampshire  
Nov. 1, 1865 to Mar. 10, 1869

**Columbus Delano**  
Ohio  
Mar. 11, 1869 to Oct. 31, 1870

**John W. Douglass**  
(Acting)  
Pennsylvania  
Nov. 1, 1870 to Jan. 2, 1871

**Alfred Pleasonton**  
New York  
Jan. 3, 1871 to Aug. 8, 1871

**John W. Douglass**  
Pennsylvania  
Aug. 9, 1871 to May 14, 1875

**Daniel D. Pratt**  
Indiana  
May 15, 1875 to Aug. 1, 1876

**Green B. Raum**  
Illinois  
Aug. 2, 1876 to Apr. 30, 1883

**Henry C. Rogers**  
(Acting)  
Pennsylvania  
May 1, 1883 to May 10, 1883

**John J. Knox**  
(Acting)  
Minnesota  
May 11, 1883 to May 20, 1883

**Walter Evans**  
Kentucky  
May 21, 1883 to Mar. 19, 1885

**Joseph S. Miller**  
West Virginia  
Mar. 20, 1885 to Mar. 20, 1889

**John W. Mason**  
West Virginia  
Mar. 21, 1889 to Apr. 18, 1893

**Joseph S. Miller**  
West Virginia  
Apr. 19, 1893 to Nov. 26, 1896

**W. St. John Forman**  
Illinois  
Nov. 27, 1896 to Dec. 31, 1897

**Nathan B. Scott**  
West Virginia  
Jan. 1, 1898 to Feb. 28, 1899

**George W. Wilson**  
Ohio  
Mar. 1, 1899 to Nov. 27, 1900

**Robert Williams, Jr.**  
(Acting)  
Ohio  
Nov. 28, 1900 to Dec. 19, 1900

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

**Henry C. Rogers**  
(Acting)  
Pennsylvania  
May 1, 1907 to Jun. 4, 1907

**John G. Capers**  
South Carolina  
Jun. 5, 1907 to Aug. 31, 1909

**Royal E. Cabell**  
Virginia  
Sept. 1, 1909 to Apr. 27, 1913

**William H. Osborn**  
North Carolina  
Apr. 28, 1913 to Sept. 25, 1917

**Daniel C. Roper**  
South Carolina  
Sept. 26, 1917 to Mar. 31, 1920

**William M. Williams**  
Alabama  
Apr. 1, 1920 to Apr. 11, 1921

**Millard F. West**  
(Acting)  
Kentucky  
Apr. 12, 1921 to May 26, 1921

**David H. Blair**  
North Carolina  
May 27, 1921 to May 31, 1929

**Robert H. Lucas**  
Kentucky  
Jun. 1, 1929 to Aug. 15, 1930

**H. F. Mires**  
(Acting)  
Washington  
Aug. 16, 1930 to Aug. 19, 1930

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

**Pressly R. Baldridge**  
(Acting)  
Iowa  
May 16, 1933 to Jun. 5, 1933

**Guy T. Helvering**  
Kansas  
Jun. 6, 1933 to Oct. 8, 1943

**Robert E. Hannegan**  
Missouri  
Oct. 9, 1943 to Jan. 22, 1944

**Harold N. Graves**  
(Acting)  
Illinois  
Jan. 23, 1944 to Feb. 29, 1944

**Joseph D. Nunan, Jr.**  
New York  
Mar. 1, 1944 to June 30, 1947

**George J. Schoeneman**  
Rhode Island  
Jul. 1, 1947 to Jul. 31, 1951

**John B. Dunlap**  
Texas  
Aug. 1, 1951 to Nov. 18, 1952

**John S. Graham**  
(Acting)  
North Carolina  
Nov. 19, 1952 to Jan. 19, 1953

**Justin F. Winkle**  
(Acting)  
New York  
Jan. 20, 1953 to Feb. 3, 1953

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

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

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

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

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

**Charles I. Fox**  
(Acting)  
Utah  
Jan. 21, 1961 to Feb. 6, 1961

**Mortimer M. Caplin**  
Virginia  
Feb. 7, 1961 to Jul. 10, 1964

**Bertrand M. Harding**  
(Acting)  
Texas  
Jul. 11, 1964 to Jan. 24, 1965

**Sheldon S. Cohen**  
Maryland  
Jan. 25, 1965 to Jan. 20, 1969

**William H. Smith**  
(Acting)  
Virginia  
Jan. 21, 1969 to Mar. 31, 1969

**Randolph W. Thrower**  
Georgia  
Apr. 1, 1969 to Jun. 22, 1971

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

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

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

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

**William E. Williams**  
(Acting)  
Illinois  
Feb. 27, 1977 to May 4, 1977

**Jerome Kurtz**  
Pennsylvania  
May 5, 1977 to Oct. 31, 1980

**William E. Williams**  
(Acting)  
Illinois  
Nov. 1, 1980 to Mar. 13, 1981

**Roscoe L. Egger, Jr.**  
Indiana  
Mar. 14, 1981 to Apr. 30, 1986

**James I. Owens**  
(Acting)  
Alabama  
May 1, 1986 to Aug. 3, 1986

**Lawrence B. Gibbs**  
Texas  
Aug. 4, 1986 to Mar. 4, 1989

**Michael J. Murphy**  
(Acting)  
Wisconsin  
Mar. 5, 1989 to Jul. 4, 1989

**Fred Goldberg, Jr.**  
Missouri  
Jul. 5, 1989 to Feb. 2, 1992

**Shirley D. Peterson**  
Colorado  
Feb. 3, 1992 to Jan. 20, 1993

**Michael P. Dolan**  
(Acting)  
Iowa  
Jan. 21, 1993 to May 26, 1993

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

**Michael P. Dolan**  
(Acting)  
Iowa  
Jun. 1, 1997 to Nov. 12, 1997

**Charles O. Rossotti**  
New York  
Nov. 13, 1997 to Nov. 6, 2002

**Bob Wenzel**  
(Acting)  
Illinois  
Nov. 7, 2002 to Apr. 30, 2003

**Mark W. Everson**  
New York  
May 1, 2003 to May 28, 2007

**Kevin M. Brown**  
(Acting)  
Virginia  
May 29, 2007 to Sept. 8, 2007

**Linda E. Stiff**  
(Acting)  
Germany  
Sept. 9, 2007 to Mar. 23, 2008

**Douglas H. Shulman**  
Ohio  
Mar. 24, 2008 to Nov. 9, 2012

**Steven T. Miller**  
(Acting)  
Ohio  
Nov. 10, 2012 to May 21, 2013

**Daniel I. Werfel**  
(Acting)  
Virginia  
May 22, 2013 to Dec. 22, 2013

**John A. Koskinen**  
Ohio  
Dec. 23, 2013 to Nov. 12, 2017

**David Kautter**  
(Acting)  
Virginia  
Nov. 13, 2017 to Sep. 30, 2018

**Charles P. Rettig**  
California  
Oct. 1, 2018 to present

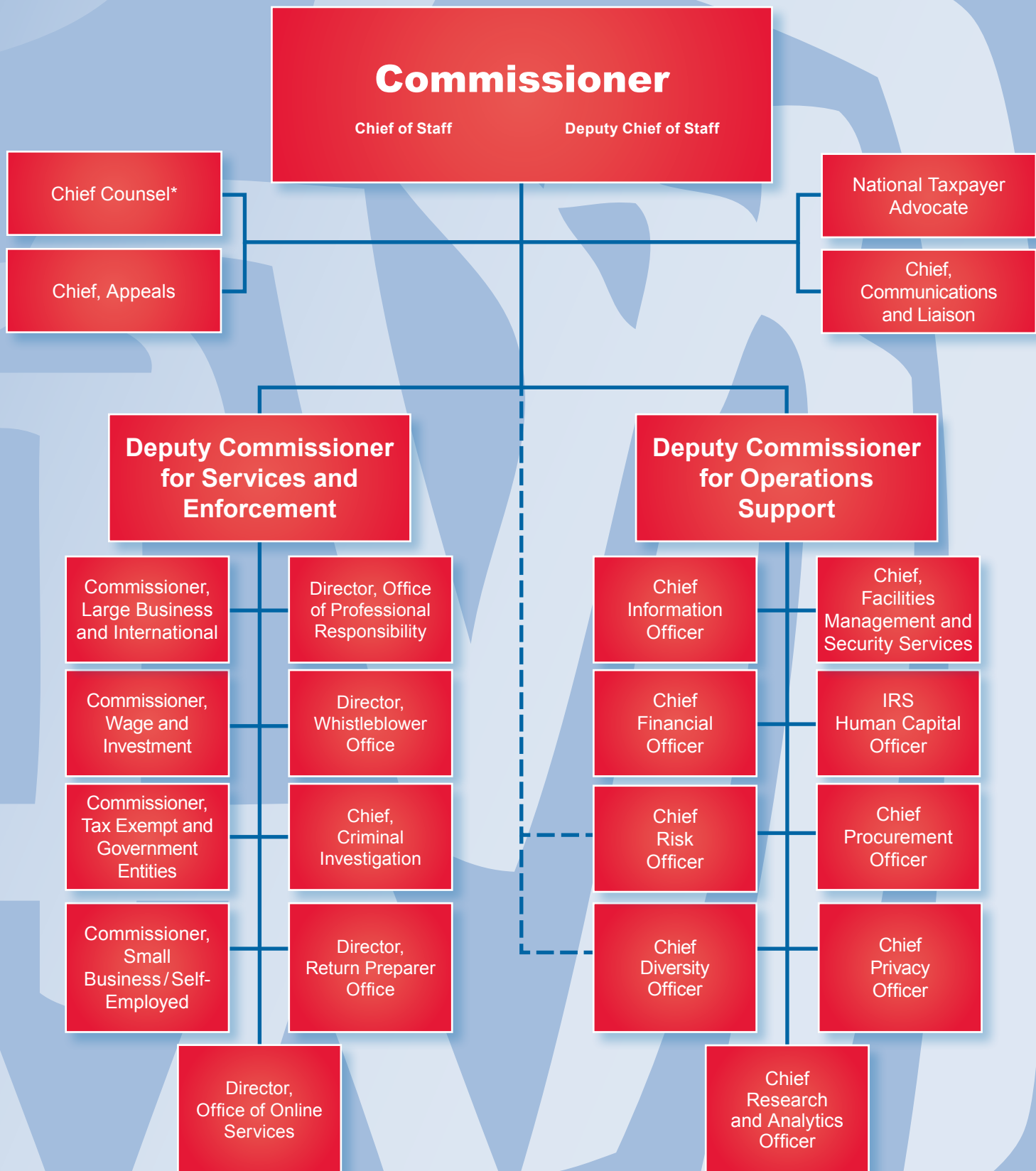
# Chief Counsels for the Internal Revenue Service

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

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

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

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.



\* Chief Counsel reports to both the Commissioner and the Treasury Department General Counsel in circumstances specified by the Internal Revenue Service Restructuring and Reform Act of 1998.

