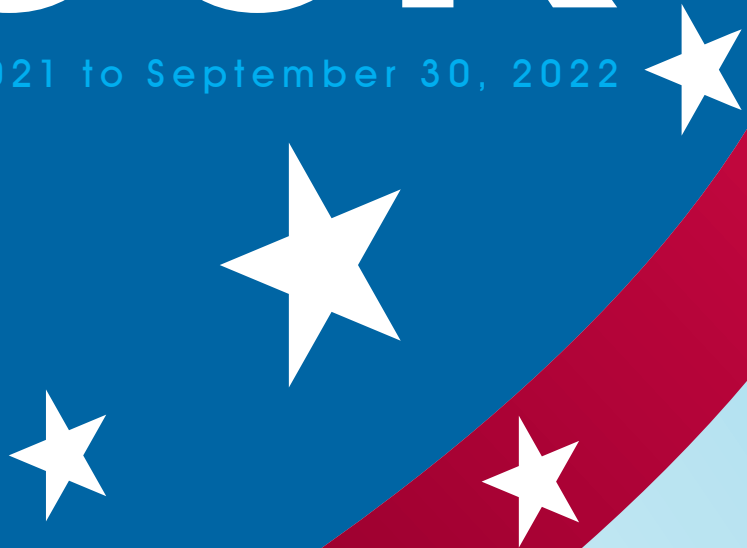


2022

INTERNAL  
REVENUE  
SERVICE

# DATA BOOK

October 1, 2021 to September 30, 2022



## 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, 2022**

This report describes activities conducted by the Internal Revenue Service during Fiscal Year 2022 (October 1, 2021, through September 30, 2022). It provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities.

When using information from this report, cite the *Internal Revenue Service Data Book, 2022*, as follows—

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# Acknowledgments

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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 2022 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 present the Fiscal Year 2022 *Internal Revenue Service Data Book*. This document is designed to provide a window into the important work IRS employees have performed during the past year to help taxpayers, ensure fair enforcement of tax laws, and maintain the integrity of our tax system.

Sharing this data will give readers insights into the broad scope of our work. The IRS's activities each year reflect the importance of the agency and our workforce to the nation. The IRS collects approximately \$4.9 trillion in gross revenues and generates about 96 percent of the funding that supports the federal government's operations. The hard work of our dedicated employees makes it possible for the government to perform its vital functions and fund our nation on everything from education to defense.

During Fiscal Year (FY) 2022, we carried out our tax administration work as IRS employees processed more than 262.8 million tax returns and other

forms, including nearly 160.6 million individual income tax returns. We also continued to implement the sweeping changes enacted by Congress to help Americans affected by the COVID-19 pandemic. Early in the fiscal year, we completed delivery of the third round of Economic Impact Payments, bringing the total relief to taxpayers to more than \$815 billion. We also wrapped up disbursement of advance monthly payments of the Child Tax Credit. Eligible families received a total of \$93 billion in advance payments between July and December 2021, almost \$47.3 billion of which was distributed during FY 2022.

We continued our efforts to enhance service for all taxpayers, including people in diverse and under-served communities. Building upon our efforts in FY 2021 to provide improved assistance to taxpayers in multiple languages by providing Form 1040 in Spanish for the first time, in FY 2022, we completed conversion of 34 Spanish notice inserts to Braille, text, audio, and large print versions. In addition, the IRS converted Form 1040 and

its main schedules into Spanish Braille, text, and large print. We've done the same for Forms 1040-NR, 1040-SR, W-4, and six IRS publications. We translated the Instructions for Form 8821, *Tax Information Authorization*, into traditional Chinese, and expanded social media outreach and web content in Chinese (simplified and traditional), Korean, Russian, Vietnamese and Haitian Creole.

Knowing the difficulties of providing immediate assistance in person or on the telephone to many customers due to continued pandemic-related challenges, we conducted extensive outreach to educate taxpayers about the tools and guidance available on IRS.gov. After several record-breaking years, our website traffic still topped 1 billion visits in FY 2022, including more than 447.7 million inquiries on our "*Where's My Refund?*" online tool that enables taxpayers to check the status of their tax refund.

During FY 2022, another important agency focus was working to reduce

paper correspondence inventory and processing paper tax returns from 2021, as well as improve our response to an unprecedented level of phone demand—situations that were compounded by the pandemic and related issues. We implemented surge teams and mandatory overtime, gave taxpayers increased access to online self-service tools and employed innovative approaches to expedite case closures and suspend various notices. We made significant progress toward reducing inventory during FY 2022, which has continued into FY 2023. These efforts laid the groundwork for a successful start to the 2023 filing season.

Our commitment to fairness and maintaining a visible, robust tax enforcement presence to appropriately support taxpayers remains strong. During FY 2022, we continued to develop and utilize innovative approaches to better understand, detect, and resolve potential noncompliance to maintain taxpayer confidence in our tax system, such as leveraging new

technology and data analytics to fairly enforce the tax laws. Our comprehensive and coordinated enforcement strategy has shown success. We've also seen success in our investigations of criminal activity related to COVID-19 relief efforts, including cases involving fraudulently obtained loans, credits, and payments meant for U.S. workers, families, and small businesses.

Furthermore, we remain committed to finding new ways to serve taxpayers and improve how our tax system works for them. Our work to transform the IRS and build a stronger, more modern organization for the next generation continued to move forward during FY 2022, and we are confident this journey will pay significant dividends over time. Our new Taxpayer Experience Office, established in 2021, has been setting the strategic direction to identify opportunities to make continuous improvements in real time for taxpayers and tax professionals. These efforts are being combined into work underway in

2023 to plan the future of the agency made possible by the historic funding provided by the Inflation Reduction Act of 2022.

The funding provided under the Inflation Reduction Act is a once-in-a-generation opportunity for the IRS to transform itself. This transformation is critical to the future of our agency and our nation, and the benefits will be important for IRS employees, individual taxpayers, businesses, the tax community, tax-exempt organizations, and many others.

This *Data Book* provides many interesting statistics about the past fiscal year, and we're excited for what the future will bring. The improvements we have already made and the ones we will continue to make in 2023—and the years beyond—with funding from the Inflation Reduction Act will make a difference for our agency. We are confident these efforts will produce abundant benefits for taxpayers, our tax system, and our nation well into the future.

Danny Werfel

Commissioner of Internal Revenue

# Taxpayer Attitudes and Service Channel Preferences

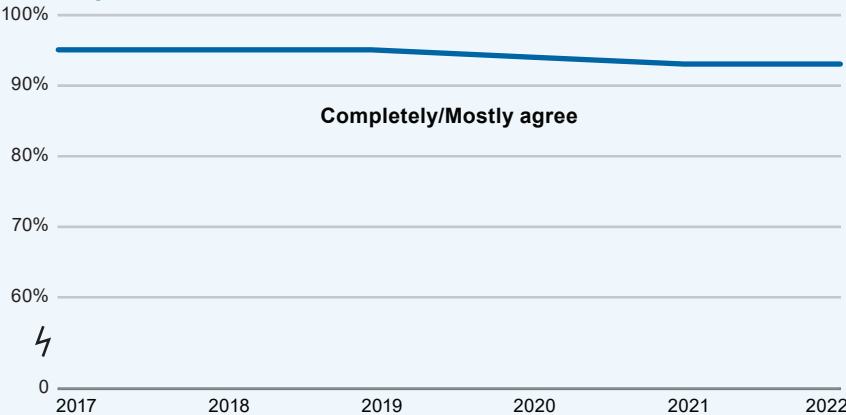
The Comprehensive Taxpayer Attitude Survey (CTAS) has informed IRS decision making since 1999. In 2022, due to increasing challenges reaching survey respondents by phone and a desire to improve sample quality, IRS used a new address-based sampling methodology that contacted people by mail and online, to reach the general public and hard-to-reach populations. For the first time, CTAS offered a choice of online or phone surveys in English or Spanish. The IRS reached nearly 1,300 taxpayers—most respondents chose to use the online survey option—and asked about their points of view and service channel preferences.

## Highlights of the Data

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

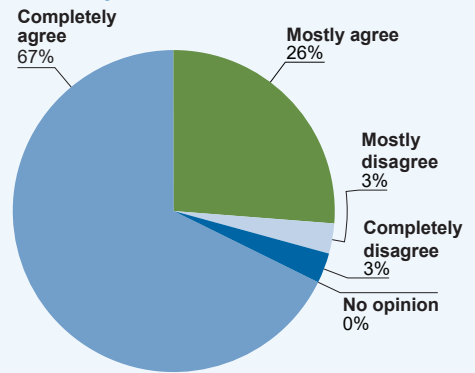
- Most taxpayers still view paying their fair share of taxes as their civic duty. Agreement has trended slightly downward since 2017 (95 percent) but remained steady in 2022 compared to 2021 (both at 93 percent).

All Responses, 2017–2022



NOTE: Blended phone and online responses began in 2017. Sampling methodology updated in 2022.  
SOURCE: 2022 IRS Comprehensive Taxpayer Attitude Survey

All Responses, 2022

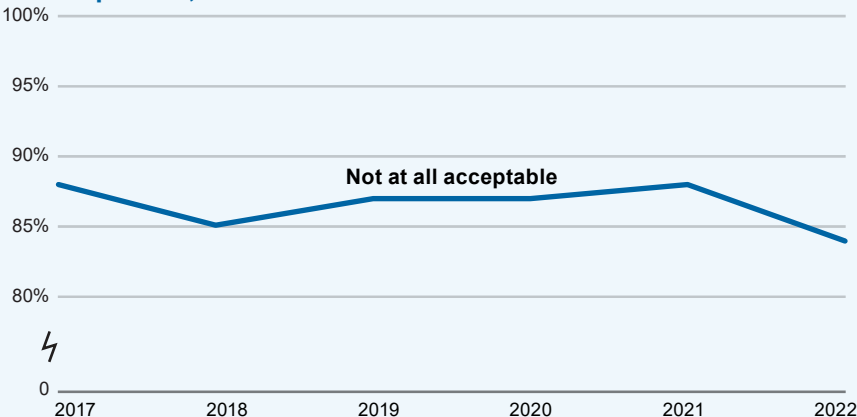


NOTES: Pie chart does not total 100% due to rounding. No opinion includes “Don’t know” or respondents who did not provide an answer.

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

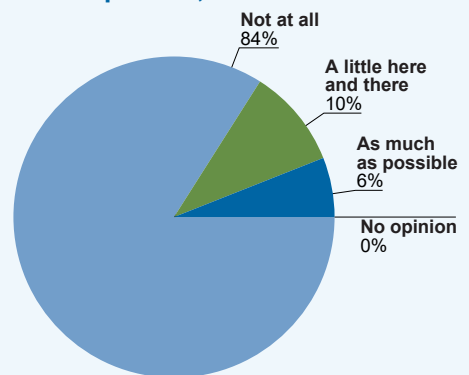
- Most taxpayers still agree that cheating on their income taxes is not at all acceptable. However, agreement dropped significantly in 2022 from 2021 (84 percent down from 88 percent) and is at its lowest point across the last six years.

All Responses, 2017–2022



NOTE: Blended phone and online responses began in 2017. Sampling methodology updated in 2022.  
SOURCE: 2022 IRS Comprehensive Taxpayer Attitude Survey

All Responses, 2022



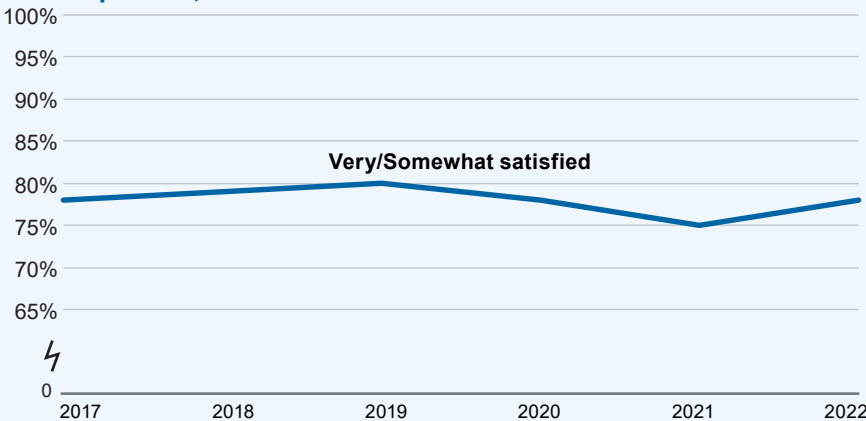
NOTE: No opinion includes “Don’t know” or respondents who did not provide an answer.



### Satisfaction with Personal Interactions with the IRS

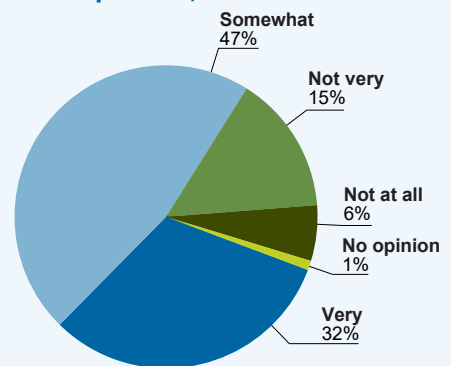
- Most taxpayers are satisfied with their personal interactions with the IRS. After a dip in satisfaction from 2019 to 2021, there was a significant increase in satisfaction in 2022 (78 percent, up from 75 percent in 2021).

All Responses, 2017–2022



NOTE: Blended phone and online responses began in 2017. Sampling methodology updated in 2022.  
SOURCE: 2022 IRS Comprehensive Taxpayer Attitude Survey

All Responses, 2022

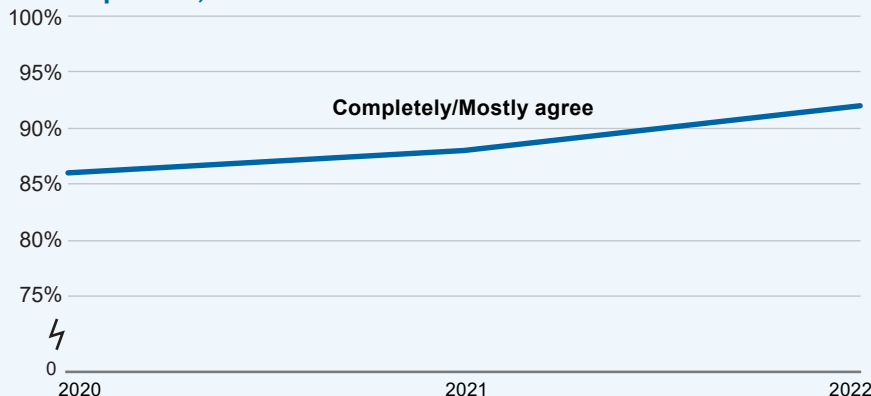


NOTES: Pie chart does not total 100% due to rounding. No opinion includes “Don’t know” or respondents who did not provide an answer.

### Improving In-Person and Phone Call Assistance to Taxpayers

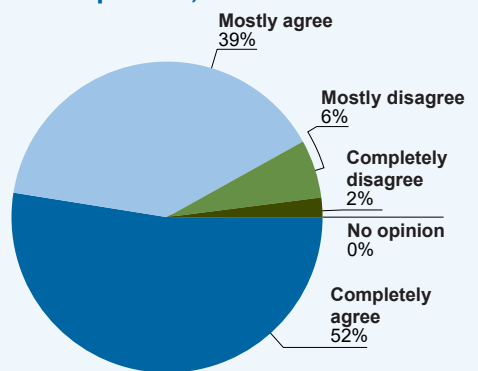
- Most taxpayers believe the IRS should focus its efforts on improving in-person and phone call assistance to taxpayers. Agreement with this focus has trended up since 2020, and significantly increased in 2022 from 2021 (92 percent up from 88 percent).

All Responses, 2020–2022



NOTE: Blended phone and online responses began in 2017. Sampling methodology updated in 2022. This question was reworded in 2020 and therefore, responses from prior years are not comparable.  
SOURCE: 2022 IRS Comprehensive Taxpayer Attitude Survey

All Responses, 2022



NOTES: Pie chart does not total 100% due to rounding. No opinion includes “Don’t know” or respondents who did not provide an answer.

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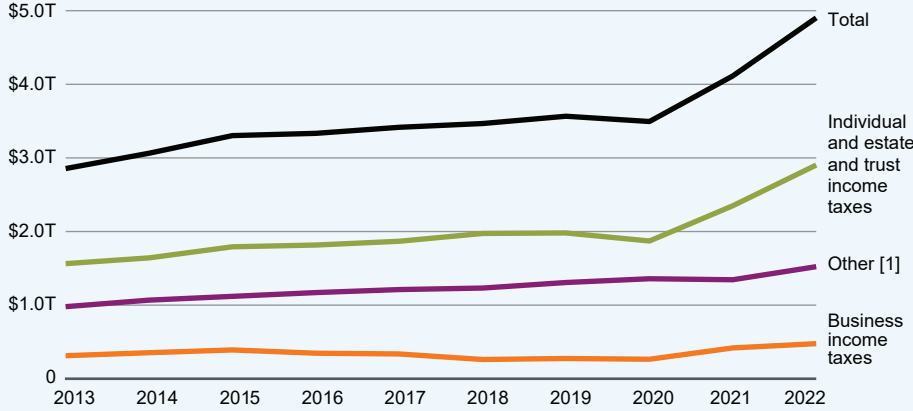
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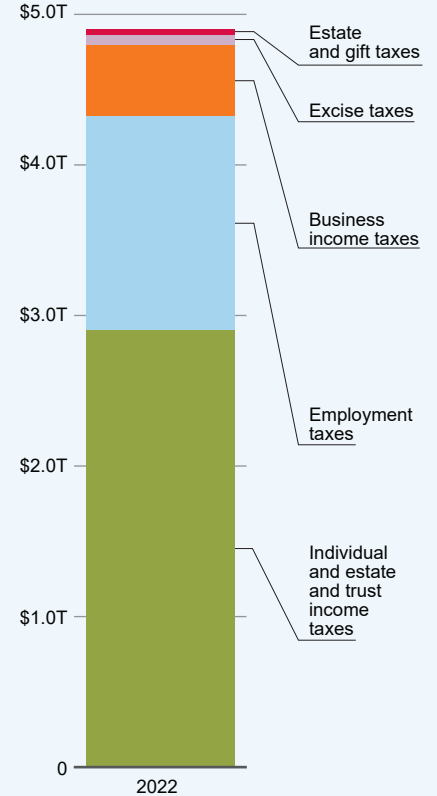


Gross Collections by Type of Tax, Fiscal Years 2013–2022



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

Gross Collections by Type of Tax, Fiscal Year 2022



SOURCE: 2022 IRS Data Book Table 1

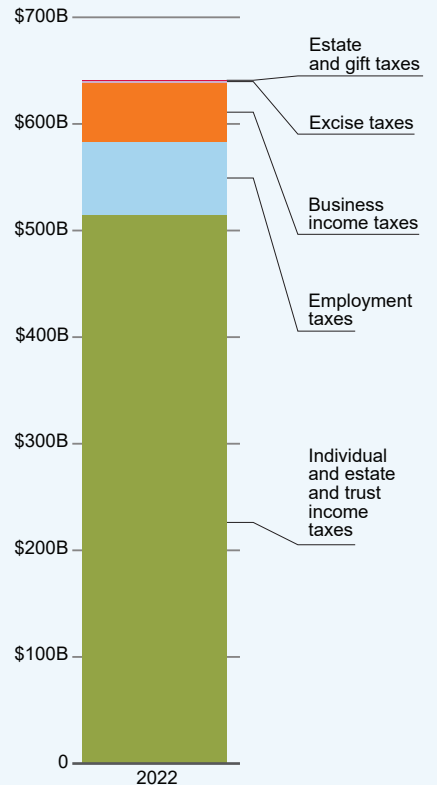
# Returns Filed, Taxes Collected, and Refunds Issued

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

## Highlights of the Data

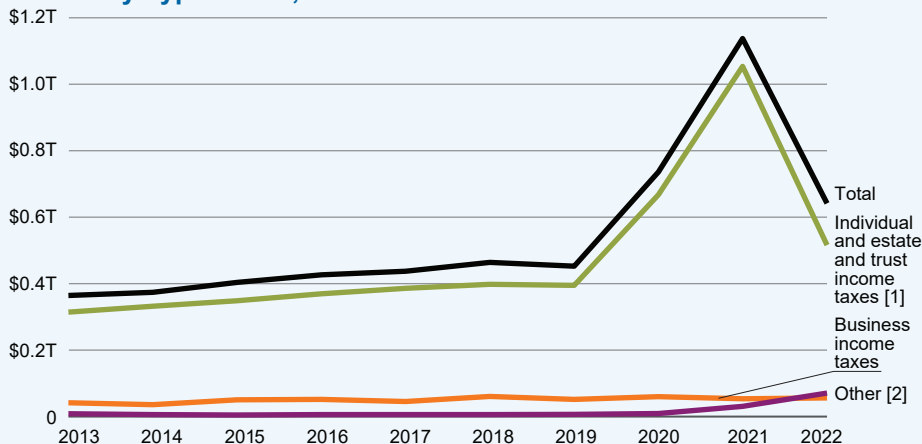
- The IRS collected more than \$4.9 trillion in gross taxes in Fiscal Year (FY) 2022 (Tables 1 and 5) and issued almost 242.1 million refunds (Table 7), amounting to more than \$641.7 billion (Tables 1 and 8).
- Individual income tax withheld and tax payments, combined, totaled more than \$2.8 trillion before refunds (Tables 1 and 6).
- The IRS also collected nearly \$475.9 billion in income taxes, before refunds, from businesses in FY 2022 (Tables 1 and 6).

Refunds by Type of Tax, Fiscal Year 2022



SOURCE: 2022 IRS Data Book Table 1

Refunds by Type of Tax, Fiscal Years 2013–2022

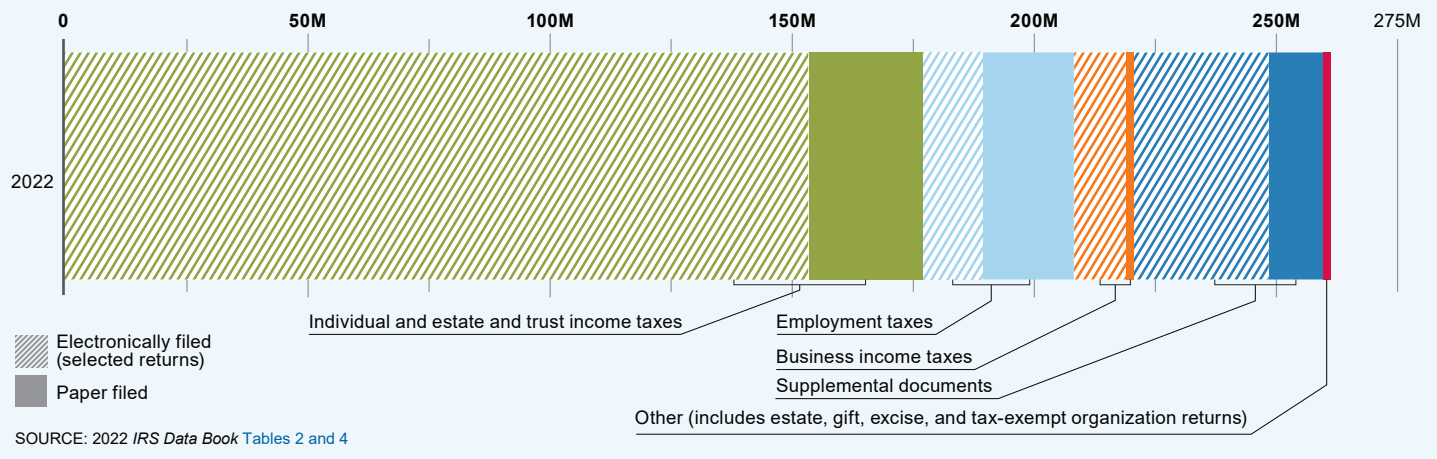


[1] The IRS issued \$50.9 billion in payments to taxpayers in Fiscal Year (FY) 2022 as a result of legislation passed by Congress in response to the COVID-19 pandemic. Of this, \$3.7 billion were classified as economic impact payments (EIPs) and \$47.3 billion were considered advance child tax credits. These payments were considered advance refundable credits for returns to be filed for Tax Years 2020 and 2021 and therefore are classified as refunds issued during FY 2022.

[2] Includes employment, estate and gift, and excise taxes.

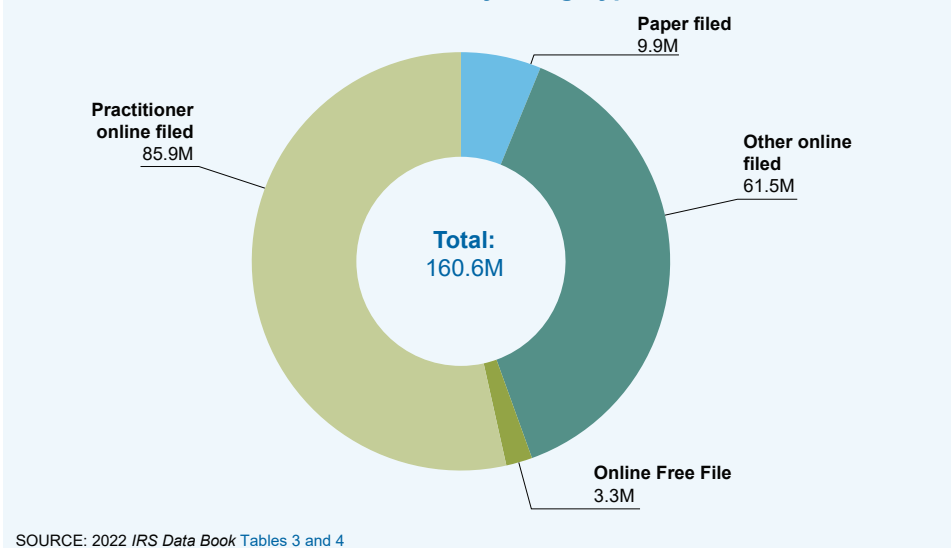
SOURCE: Selected IRS Data Books, Table 1

Number of Returns Filed, by Return Type, Fiscal Year 2022



- The IRS processed more than 262.8 million federal tax returns and supplemental documents (Tables 2 and 3) in FY 2022.
- The IRS issued more than 237.8 million refunds to individuals in FY 2022, amounting to nearly \$512.0 billion (Tables 7 and 8).
- Paid preparers filed just under 85.9 million individual tax returns electronically, and taxpayers filed almost 3.3 million returns using the IRS Free File program (Table 4).
- In FY 2022, more than 29.0 million tax refunds included a refundable child tax credit and more than 32.4 million included a refundable earned income tax credit (Table 7).
- Nearly 213.4 million returns and other forms were filed electronically. These represented close to 81.2 percent of all filings. For individual tax returns, 93.8 percent were filed electronically (Table 4).
- The IRS collected the most total tax (before refunds) from California, Texas, and New York in FY 2022, while California, Texas, and Florida had the largest total refunds issued (Tables 5 and 8).

Number of Individual Returns Filed, by Filing Type, Fiscal Year 2022



**Table 1. Collections and Refunds, by Type of Tax, Fiscal Years 2021 and 2022**

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [2]	Net collections	
	2021	2022	Percentage of 2022 total	2022	2022	Percentage of 2022 total
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>4,111,569,512</b>	<b>4,901,514,194</b>	<b>100.0</b>	<b>641,731,694</b>	<b>4,259,782,500</b>	<b>100.0</b>
<b>Business income taxes</b>	<b>419,008,841</b>	<b>475,871,099</b>	<b>9.7</b>	<b>55,611,267</b>	<b>420,259,832</b>	<b>9.9</b>
Corporation income tax	417,824,136	474,468,574	9.7	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	1,184,705	1,402,525	[3]	n.a.	n.a.	n.a.
<b>Individual and estate and trust income taxes [4]</b>	<b>2,348,054,224</b>	<b>2,903,798,899</b>	<b>59.2</b>	<b>[5] 515,622,457</b>	<b>2,388,176,442</b>	<b>56.1</b>
Individual income tax withheld	1,531,700,915	1,763,004,514	36.0	n.a.	n.a.	n.a.
Individual income tax payments [6]	762,349,659	1,055,634,292	21.5	n.a.	n.a.	n.a.
Estate and trust income tax [7]	54,003,650	85,160,093	1.7	3,668,941	81,491,152	1.9
<b>Employment taxes</b>	<b>1,258,170,886</b>	<b>1,417,809,803</b>	<b>28.9</b>	<b>67,871,549</b>	<b>1,349,938,254</b>	<b>31.7</b>
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	1,246,588,732	1,404,615,026	28.7	67,708,772	1,336,906,254	31.4
Federal Insurance Contributions Act (FICA)	1,174,597,439	1,326,252,997	27.1	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	71,991,293	78,362,029	1.6	n.a.	n.a.	n.a.
Unemployment insurance	6,275,547	7,046,465	0.1	133,289	6,913,176	0.2
Railroad retirement	5,306,607	6,148,312	0.1	29,488	6,118,824	0.1
<b>Estate and gift taxes</b>	<b>28,045,739</b>	<b>33,355,276</b>	<b>0.7</b>	<b>848,150</b>	<b>32,507,126</b>	<b>0.8</b>
Estate	23,425,026	28,909,393	0.6	779,039	28,130,354	0.7
Gift	4,620,713	4,445,883	0.1	69,111	4,376,772	0.1
<b>Excise taxes [8]</b>	<b>58,289,822</b>	<b>70,679,117</b>	<b>1.4</b>	<b>1,778,271</b>	<b>68,900,846</b>	<b>1.6</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 \$3.5 billion in interest, of which \$813 million was paid to corporations and \$2.7 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] The IRS issued \$50.9 billion in payments to taxpayers in Fiscal Year (FY) 2022 as a result of legislation passed by Congress in response to the COVID-19 pandemic. Of this, \$3.7 billion were classified as economic impact payments (EIPs) and \$47.3 billion were considered advance Child Tax Credits (CTC). These payments were considered advance refundable tax credits for returns to be filed for Tax Years 2020 and 2021, and therefore were classified as refunds issued during FY 2022. The Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act), the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA), and the American Rescue Plan Act of 2021 (ARP Act) included provisions to distribute EIPs to qualified taxpayers. The CARES Act authorized an EIP for eligible taxpayers of up to \$1,200 for individuals and \$2,400 for individuals filing a joint tax return, with up to an additional \$500 for each eligible child added. The CRRSAA created an additional EIP of up to \$600 for individuals and \$1,200 for individuals filing a joint tax return, with up to an additional \$600 for each eligible child. The ARPA created a third round of EIPs of up to \$1,400 for individuals, and \$2,800 for individuals filing a joint tax return, with up to an additional \$1,400 for each qualifying dependent. Additionally, under the ARP Act, the advance CTC provision increased the child tax credit from \$2,000 to \$3,000 for Tax Year 2021. In the case of a qualifying child who was under the age of six as of the close of the calendar year, the credit was increased to \$3,600. Advance payments of up to half the 2021 CTC were sent to eligible taxpayers from July 2021 through December 2021. This table includes only those payments issued during FY 2022, i.e., October 1, 2021, through December 31, 2021.

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

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

[8] 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. Beginning with FY 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 money amounts are in current dollars.

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

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

SOURCE: Office of Chief Financial Officer, Financial Management.

**Table 2. Number of Returns and Other Forms Filed, by Type, Fiscal Years 2021 and 2022**

[For Fiscal Year 2022 data by state, see Table 3]

Type of return or form	2021	2022	Percentage change
	(1)	(2)	
<b>United States, total [1,2]</b>	<b>269,032,799</b>	<b>262,829,039</b>	<b>-2.3</b>
<b>Income taxes, total</b>	<b>197,225,579</b>	<b>189,448,392</b>	<b>-3.9</b>
<b>C or other corporation [3]</b>	<b>2,143,717</b>	<b>2,260,757</b>	<b>5.5</b>
<b>S corporation, Form 1120-S</b>	<b>5,355,449</b>	<b>5,583,837</b>	<b>4.3</b>
<b>Partnership, Form 1065</b>	<b>4,710,457</b>	<b>4,582,871</b>	<b>-2.7</b>
<b>Individual, total [4]</b>	<b>167,915,264</b>	<b>160,571,367</b>	<b>-4.4</b>
Forms 1040, 1040-A, 1040-EZ, 1040-SP, 1040-SR, 1040-SR (SP)	166,902,984	159,646,520	-4.4
Forms 1040-C, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS	1,012,280	924,847	-8.6
<b>Individual estimated tax, Form 1040-ES</b>	<b>13,215,644</b>	<b>12,682,195</b>	<b>-4.0</b>
<b>Estate and trust, Form 1041</b>	<b>3,241,024</b>	<b>2,973,224</b>	<b>-8.3</b>
<b>Estate and trust estimated tax, Form 1041-ES</b>	<b>644,024</b>	<b>794,141</b>	<b>23.3</b>
<b>Employment taxes [5]</b>	<b>33,865,353</b>	<b>31,180,674</b>	<b>-7.9</b>
<b>Estate tax [6]</b>	<b>28,473</b>	<b>27,088</b>	<b>-4.9</b>
<b>Gift tax, Form 709</b>	<b>282,054</b>	<b>270,142</b>	<b>-4.2</b>
<b>Excise taxes [2,7]</b>	<b>1,301,771</b>	<b>1,166,197</b>	<b>-10.4</b>
<b>Tax-exempt organizations [2,8]</b>	<b>1,757,064</b>	<b>1,751,682</b>	<b>-0.3</b>
<b>Supplemental documents [2,9]</b>	<b>34,572,505</b>	<b>38,984,864</b>	<b>12.8</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-B and 8038-TC); and employee retirement benefit plan returns (Forms 5500 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] Additional return types were added to this table for Fiscal Year (FY) 2022 to align with Publication 6292, Projections of Federal Tax Return Filings; therefore, the FY 2021 United States total, excise taxes, tax-exempt organizations, and supplemental documents shown here are higher than published in the FY 2021 Data Book.

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

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

[4] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SP (declaración de impuestos de los Estados Unidos sobre los ingresos personales); 1040-SR (tax return for seniors); 1040-SR (SP) (declaración de impuestos de los Estados Unidos para personas de 65 años de edad o más); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with supplemental documents in this table. As a result of the Tax Cuts and Jobs Act of 2017 (TCJA), the Form 1040 was redesigned for Tax Year 2018, making Forms 1040-A and 1040-EZ obsolete. However, as prior-year tax returns continue to be filed, the IRS may continue to receive these forms.

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

[6] 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). The TCJA increased the filing threshold for estate tax returns beginning with Tax Year 2018.

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

[8] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); 8871 (Political Organization Notice of Section 527 Status); and 8872 (political organization report of contributions and expenditures). Additionally, includes the Form 8038 series as follows: 8038 (information return for tax-exempt private activity bond issues); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for tax-exempt governmental bonds); 8038-GC (information return for small tax-exempt governmental bond issues, leases, and installment sales); 8038-T (arbitrage rebate, yield reduction and penalty in lieu of arbitrage rebate); and 8328 (carryforward election of unused private activity bond volume cap). Tax collected on Form 990-T is combined with business income taxes in other tables. An electronic filing option of Form 5227 began in June 2022, but data for these forms were not available at the time of this publication.

Footnotes continued on next page.



**Table 2. Number of Returns and Other Forms Filed, by Type, Fiscal Years 2021 and 2022—Continued**

[For Fiscal Year 2022 data by state, see Table 3]

**Footnotes—continued**

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

**NOTES:**

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

Due to continued challenges related to the COVID-19 pandemic and processing center shutdowns to protect the health and safety of employees, the IRS continues to experience processing delays for paper-filed forms.

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

**Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2022**

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>262,829,039</b>	<b>2,260,757</b>	<b>5,583,837</b>	<b>4,582,871</b>	<b>160,571,367</b>	<b>12,682,195</b>	<b>2,973,224</b>
Alabama	3,387,611	16,162	57,743	53,944	2,169,239	217,786	28,743
Alaska	557,440	3,111	11,124	8,083	346,389	1,925	4,406
Arizona	5,304,181	36,484	109,420	88,059	3,379,173	233,684	46,369
Arkansas	2,140,220	10,558	46,110	35,442	1,307,853	132,292	16,772
California	30,949,863	354,434	708,165	473,037	18,955,414	156,062	295,728
Colorado	4,900,035	41,197	143,399	108,763	2,962,743	20,096	48,643
Connecticut	3,066,442	19,096	30,849	69,446	1,831,017	308,440	50,222
Delaware	941,414	17,528	15,415	21,903	501,426	72,170	49,196
District of Columbia	637,858	13,390	7,113	13,418	354,006	45,591	6,209
Florida	20,039,213	271,787	777,199	373,249	10,799,911	1,259,368	183,373
Georgia	8,077,482	42,445	192,930	121,779	4,968,304	411,246	50,073
Hawaii	1,044,820	12,703	19,253	12,894	696,309	5,491	13,607
Idaho	1,426,573	9,316	37,557	32,621	865,425	3,074	10,497
Illinois	10,358,514	79,998	266,380	140,309	6,173,949	778,564	190,953
Indiana	4,999,235	17,103	90,573	65,245	3,275,428	409,145	36,227
Iowa	2,563,046	19,062	47,678	42,790	1,496,171	277,309	29,078
Kansas	2,134,016	14,282	39,638	42,001	1,377,873	7,762	26,375
Kentucky	3,091,276	10,744	52,172	46,127	2,008,466	237,048	28,758
Louisiana	3,342,109	22,804	74,433	71,375	1,989,277	196,140	20,706
Maine	1,223,138	5,508	24,063	14,845	714,634	109,586	21,676
Maryland	5,037,062	47,397	82,324	74,035	3,094,625	386,468	48,831
Massachusetts	6,047,370	54,252	102,326	91,358	3,579,240	530,863	129,839
Michigan	7,180,470	43,136	144,533	110,251	4,946,030	19,823	70,973
Minnesota	4,828,335	33,012	100,611	70,679	2,861,907	414,630	41,277
Mississippi	1,954,051	10,375	34,291	33,505	1,262,680	106,622	9,946
Missouri	4,919,547	28,530	76,186	76,713	2,909,130	371,154	81,316
Montana	988,159	10,241	29,747	23,993	546,072	2,618	12,669
Nebraska	1,590,077	10,368	36,831	31,712	943,094	8,114	15,946
Nevada	2,481,639	27,213	57,865	47,503	1,571,368	8,503	61,295
New Hampshire	1,203,636	7,975	11,756	18,552	729,290	122,415	18,146
New Jersey	7,921,732	62,233	121,444	201,344	4,606,237	610,653	143,893
New Mexico	1,481,151	8,048	23,108	18,872	990,354	70,943	10,034
New York	17,048,384	286,420	422,295	389,953	9,941,177	1,017,892	270,046
North Carolina	7,845,805	45,279	153,824	115,930	4,910,678	553,281	50,565
North Dakota	616,381	3,961	13,298	15,065	371,013	2,655	6,775
Ohio	8,383,609	41,170	123,910	129,127	5,792,000	19,542	97,072
Oklahoma	2,936,915	16,459	64,220	58,252	1,724,604	191,964	27,695
Oregon	3,286,102	20,984	65,511	53,130	2,071,256	9,060	31,395
Pennsylvania	9,702,840	47,169	170,479	157,349	6,451,924	338,994	134,797
Rhode Island	917,748	4,675	18,336	12,238	564,719	79,650	11,715
South Carolina	3,855,952	16,735	72,721	56,832	2,446,663	275,091	25,742
South Dakota	747,380	4,382	16,773	18,688	442,185	4,874	16,933
Tennessee	4,873,057	25,744	41,164	84,764	3,250,462	318,813	40,735
Texas	21,973,138	177,638	411,016	453,122	13,334,018	1,024,641	221,816
Utah	2,567,691	16,886	80,595	88,679	1,491,496	6,031	18,464
Vermont	598,291	3,587	10,488	8,785	337,507	72,648	6,957
Virginia	6,726,637	47,575	125,368	96,021	4,155,974	532,597	54,884
Washington	5,899,317	41,516	123,800	91,397	3,769,212	25,964	63,146
West Virginia	1,171,177	5,180	12,337	12,501	791,863	96,197	12,104
Wisconsin	4,743,594	23,261	67,416	64,000	2,949,237	456,391	63,363
Wyoming	545,664	10,022	16,774	21,959	282,064	1,523	9,579
Puerto Rico	750,057	575	393	1,796	368,575	54,704	368
Other [9]	1,821,583	61,047	883	19,436	911,704	64,098	7,297

Footnotes at end of table.

**Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2022—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>794,141</b>	<b>31,180,674</b>	<b>27,088</b>	<b>270,142</b>	<b>1,166,197</b>	<b>1,751,682</b>	<b>38,984,864</b>
Alabama	7,738	351,553	234	2,086	16,934	20,358	445,091
Alaska	1,143	81,209	36	463	2,757	5,097	91,697
Arizona	11,559	585,061	409	4,292	12,444	23,977	773,250
Arkansas	4,813	245,908	108	991	13,169	12,776	313,428
California	88,565	4,098,003	4,343	34,808	99,787	185,487	5,496,030
Colorado	14,639	701,485	452	5,811	14,650	30,864	807,293
Connecticut	18,373	324,030	528	5,343	8,014	20,652	380,432
Delaware	6,961	110,985	97	816	2,666	8,596	133,655
District of Columbia	3,120	74,515	58	1,092	488	13,426	105,432
Florida	59,668	2,503,768	2,022	29,037	72,028	97,979	3,609,824
Georgia	15,307	916,654	506	5,362	43,430	42,637	1,266,809
Hawaii	3,996	117,934	150	1,121	1,284	7,560	152,518
Idaho	2,531	227,195	123	1,221	9,723	8,272	219,018
Illinois	42,112	1,203,485	971	9,334	65,966	65,763	1,340,730
Indiana	10,958	500,842	298	3,187	31,085	37,083	522,061
Iowa	5,734	316,768	496	1,973	29,285	27,737	268,965
Kansas	8,747	293,152	249	2,018	19,112	16,075	286,732
Kentucky	7,870	295,516	176	2,052	16,742	18,423	367,182
Louisiana	5,983	394,381	145	1,884	15,366	17,845	531,770
Maine	4,841	161,130	78	1,109	5,617	10,356	149,695
Maryland	20,493	510,109	536	4,772	12,894	32,479	722,099
Massachusetts	34,292	700,441	1,239	10,709	13,396	44,675	754,740
Michigan	22,435	810,955	444	5,261	30,438	47,190	929,001
Minnesota	11,625	601,698	453	4,962	37,731	39,819	609,931
Mississippi	3,509	203,288	79	877	14,684	12,521	261,674
Missouri	16,668	661,835	386	3,586	29,178	43,428	621,437
Montana	1,978	171,807	78	1,030	8,393	9,795	169,738
Nebraska	4,118	223,824	288	1,460	22,964	37,080	254,278
Nevada	8,775	276,106	194	2,721	8,638	13,854	397,604
New Hampshire	6,273	135,838	113	1,583	4,548	9,249	137,898
New Jersey	25,494	940,013	996	9,158	27,177	52,138	1,120,952
New Mexico	3,364	155,752	83	981	7,709	8,968	182,935
New York	49,787	2,156,356	1,825	23,874	27,403	122,266	2,339,090
North Carolina	16,341	862,552	677	6,092	37,786	43,817	1,048,983
North Dakota	1,438	102,311	90	955	15,320	5,639	77,861
Ohio	23,748	849,114	675	7,134	42,191	107,598	1,150,328
Oklahoma	7,711	353,644	189	1,765	11,962	17,597	460,853
Oregon	9,364	478,239	511	3,700	13,378	23,505	506,069
Pennsylvania	31,714	1,064,772	1,040	10,244	42,570	84,605	1,167,183
Rhode Island	4,478	112,187	139	948	2,364	6,606	99,693
South Carolina	7,700	396,118	311	3,015	18,272	19,750	517,002
South Dakota	4,291	115,271	143	927	14,617	6,650	101,646
Tennessee	12,692	461,095	426	3,891	22,658	27,292	583,321
Texas	74,958	2,391,671	1,505	19,725	118,426	111,824	3,632,778
Utah	3,818	376,263	140	1,629	9,075	11,077	463,538
Vermont	2,880	78,588	45	591	2,839	6,567	66,809
Virginia	19,599	723,882	594	6,503	21,926	43,944	897,770
Washington	19,010	785,136	738	8,395	25,867	36,683	908,453
West Virginia	2,306	101,641	51	531	4,794	9,319	122,353
Wisconsin	14,572	501,587	479	4,853	25,667	36,672	536,096
Wyoming	3,457	91,126	51	933	4,162	4,806	99,208
Puerto Rico	89	264,123	36	156	73	1,880	57,289
Other [9]	506	19,758	1,055	3,181	6,550	1,426	724,642

Footnotes on next page.

**Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2022—Continued****Footnotes**

- [1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038-B and 8038-TC); and employee retirement benefit plan returns (Forms 5500 and 5500-SF). Additional return types were added to this table for Fiscal Year (FY) 2022 to align with Publication 6292, *Projections of Federal Tax Return Filings*. 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-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SP (declaración de impuestos de los Estados Unidos sobre los ingresos personales); 1040-SR (tax return for seniors); 1040-SR (SP) (declaración de impuestos de los Estados Unidos para personas de 65 años de edad o más); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with supplemental documents in this table. As a result of the Tax Cuts and Jobs Act of 2017 (TCJA), the Form 1040 was redesigned for Tax Year 2018, making Forms 1040-A and 1040-EZ obsolete. However, as prior-year tax returns continue to be filed, the IRS may continue to receive 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 or claim for refund); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return or claim for refund); 945-X (adjusted annual return of withheld federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in supplemental documents in this table.
- [5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). The TCJA increased the filing threshold for estate tax returns beginning with Tax Year 2018.
- [6] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); 5330 (excise taxes related to employee retirement benefit plans return); and 8849 (claim for refund of excise taxes). Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with tax-exempt organizations in this table.
- [7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); 8871 (political organization notice of Section 527 status); and 8872 (political organization report of contributions and expenditures). Additionally, includes the Form 8038 series as follows: 8038 (information return for tax-exempt private activity bond issues); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for tax-exempt governmental bonds); 8038-GC (information return for small tax-exempt governmental bond issues, leases, and installment sales); 8038-T (arbitrage rebate, yield reduction and penalty in lieu of arbitrage rebate); and 8328 (carryforward election of unused private activity bond volume cap). Tax collected on Form 990-T is combined with business income taxes in other tables.
- [8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's annual tax return or claim for refund); 945-X (adjusted annual return of withheld federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 2553 (small corporation election); 5500-EZ (one-participant retirement plans); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return). Starting with the FY 2022 *Data Book* publication, the supplemental documents report includes the electronic Form 1040-X.
- [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).

Due to continued challenges related to the COVID-19 pandemic and processing center shutdowns to protect the health and safety of employees, the IRS continues to experience processing delays for paper-filed forms.

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 2022**

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>213,391,058</b>	<b>1,518,996</b>	<b>5,108,523</b>	<b>4,433,621</b>	<b>150,605,162</b>	<b>64,720,053</b>
Alabama	2,705,708	9,825	52,667	52,014	2,045,686	852,229
Alaska	451,084	1,550	9,993	7,688	321,371	172,453
Arizona	4,365,835	16,790	98,560	84,395	3,161,231	1,564,170
Arkansas	1,704,650	7,236	42,040	34,073	1,247,175	512,938
California	26,238,422	252,121	653,214	458,416	17,664,482	6,091,037
Colorado	4,073,461	19,728	125,199	103,641	2,765,547	1,437,963
Connecticut	2,404,748	14,519	29,734	68,193	1,724,475	715,678
Delaware	742,789	13,993	14,249	21,240	467,100	224,014
District of Columbia	499,635	3,780	6,633	13,031	327,175	171,755
Florida	15,888,041	163,243	662,560	356,697	10,222,948	4,255,845
Georgia	6,642,756	31,153	181,827	118,591	4,667,933	2,135,634
Hawaii	843,986	7,471	15,247	11,619	626,528	265,832
Idaho	1,181,697	4,032	34,721	31,641	816,332	374,974
Illinois	8,210,881	56,232	245,836	135,747	5,830,976	2,365,727
Indiana	4,045,423	12,135	85,250	63,462	3,134,697	1,480,828
Iowa	1,931,037	12,231	43,986	41,382	1,447,127	520,989
Kansas	1,813,955	9,527	36,334	40,572	1,318,027	577,870
Kentucky	2,477,371	7,580	49,024	44,757	1,926,120	805,181
Louisiana	2,657,763	15,098	66,609	68,677	1,879,698	820,422
Maine	952,696	3,747	22,640	14,433	667,487	331,476
Maryland	3,911,947	20,389	76,457	71,237	2,820,973	1,291,830
Massachusetts	4,832,549	34,650	99,141	90,054	3,362,120	1,328,793
Michigan	6,168,955	33,069	137,345	107,288	4,647,955	1,908,821
Minnesota	3,763,500	13,991	90,284	68,185	2,735,773	1,126,182
Mississippi	1,579,881	7,481	31,707	32,440	1,211,560	502,237
Missouri	3,814,152	16,125	68,532	73,725	2,763,551	1,255,739
Montana	807,862	5,675	27,047	23,227	517,364	223,265
Nebraska	1,297,172	7,557	34,214	30,778	905,513	387,420
Nevada	2,119,981	16,715	51,598	45,363	1,470,673	662,064
New Hampshire	930,509	5,503	11,051	17,897	685,039	359,795
New Jersey	6,364,099	51,014	117,836	198,227	4,322,994	1,316,892
New Mexico	1,192,392	4,327	19,845	17,802	924,024	467,602
New York	14,053,692	238,818	409,627	385,311	9,542,825	3,025,815
North Carolina	6,285,417	30,127	144,925	112,804	4,627,572	2,201,288
North Dakota	500,216	2,381	11,814	14,552	355,787	145,334
Ohio	7,334,423	29,778	114,438	124,308	5,507,462	2,605,151
Oklahoma	2,315,055	10,375	57,394	55,637	1,635,684	752,267
Oregon	2,781,576	11,698	59,549	51,089	1,931,118	1,033,324
Pennsylvania	8,122,277	33,935	161,165	153,394	6,050,503	2,647,347
Rhode Island	743,262	3,497	17,417	11,855	539,243	196,842
South Carolina	3,112,458	11,178	68,907	55,396	2,314,621	1,066,370
South Dakota	610,330	2,932	15,693	18,246	423,783	175,556
Tennessee	3,991,652	20,028	38,980	82,886	3,089,123	1,505,122
Texas	17,947,237	117,452	359,372	430,294	12,602,933	6,154,781
Utah	2,193,811	8,292	73,892	86,008	1,412,421	683,149
Vermont	442,006	2,266	10,078	8,587	318,540	150,207
Virginia	5,301,636	26,747	120,105	93,899	3,882,330	2,017,118
Washington	4,942,583	20,962	110,719	87,478	3,539,848	1,964,336
West Virginia	902,667	3,797	11,220	11,904	747,440	376,752
Wisconsin	3,743,573	17,527	65,731	63,026	2,821,668	1,228,498
Wyoming	439,643	6,843	15,105	21,073	267,411	125,291
Puerto Rico	323,097	292	278	1,400	242,873	72,574
Other [11]	689,510	41,584	734	17,982	122,323	85,276

Footnotes at end of table.

**Table 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2022—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>3,257,333</b>	<b>85,885,109</b>	<b>2,690,993</b>	<b>18,962,588</b>	<b>859,555</b>	<b>1,403,893</b>	<b>27,807,727</b>
Alabama	44,717	1,193,457	24,915	160,932	13,728	17,824	328,117
Alaska	6,330	148,918	3,807	33,317	491	4,237	68,630
Arizona	75,581	1,597,061	35,982	373,956	8,840	20,094	565,987
Arkansas	28,716	734,237	15,230	93,000	10,162	10,844	244,890
California	311,485	11,573,445	268,520	2,856,847	82,411	139,327	3,863,084
Colorado	63,503	1,327,584	42,757	395,949	9,078	25,446	586,116
Connecticut	33,155	1,008,797	41,816	237,235	4,884	17,540	266,352
Delaware	10,444	243,086	46,772	76,750	1,898	6,622	94,165
District of Columbia	10,180	155,420	d	61,203	d	11,640	70,696
Florida	203,605	5,967,103	164,897	1,588,076	63,405	79,621	2,586,594
Georgia	103,626	2,532,299	45,542	596,677	37,598	36,315	927,120
Hawaii	10,632	360,696	11,392	61,814	679	6,378	102,858
Idaho	18,327	441,358	9,536	102,633	4,230	7,170	171,402
Illinois	125,145	3,465,249	176,919	748,761	53,590	53,165	909,655
Indiana	81,882	1,653,869	31,473	299,120	20,808	30,082	368,396
Iowa	27,221	926,138	22,804	123,387	19,740	24,400	195,980
Kansas	27,650	740,157	24,281	140,605	12,576	13,349	218,684
Kentucky	44,183	1,120,939	26,135	135,022	12,397	15,672	260,664
Louisiana	43,297	1,059,276	18,173	195,922	12,006	15,440	386,140
Maine	15,752	336,011	10,694	112,554	3,300	8,581	109,260
Maryland	63,276	1,529,143	41,991	353,984	9,335	28,090	489,491
Massachusetts	69,413	2,033,327	121,757	552,691	8,627	33,071	530,438
Michigan	93,192	2,739,134	64,677	454,461	20,457	39,007	664,696
Minnesota	58,050	1,609,591	36,419	346,278	22,878	30,077	419,615
Mississippi	28,583	709,323	9,123	70,224	12,094	11,053	194,199
Missouri	68,116	1,507,812	75,661	316,197	21,586	32,917	445,858
Montana	11,212	294,099	11,914	69,556	5,565	8,538	138,976
Nebraska	16,983	518,093	14,545	89,277	14,406	24,479	176,403
Nevada	27,989	808,609	57,035	176,943	5,682	11,442	284,530
New Hampshire	14,094	325,244	16,325	90,829	2,398	7,538	93,929
New Jersey	62,196	3,006,102	136,366	687,665	21,165	40,571	788,261
New Mexico	23,253	456,422	8,809	68,740	6,773	7,765	134,307
New York	197,950	6,517,010	258,034	1,456,669	16,739	93,569	1,652,100
North Carolina	108,165	2,426,284	43,983	517,258	22,512	37,237	748,999
North Dakota	7,042	210,453	6,207	34,102	11,480	4,701	59,192
Ohio	144,470	2,902,311	87,486	528,138	30,720	74,797	837,296
Oklahoma	32,984	883,417	24,794	161,897	8,539	14,741	345,994
Oregon	54,143	897,794	28,107	289,175	8,573	19,730	382,537
Pennsylvania	138,727	3,403,156	120,703	670,013	28,420	65,913	838,231
Rhode Island	11,793	342,401	10,370	87,972	1,535	5,432	65,941
South Carolina	60,894	1,248,251	23,318	233,692	14,169	16,458	374,719
South Dakota	7,917	248,227	15,802	37,421	10,885	5,477	80,091
Tennessee	67,469	1,584,001	37,240	268,203	17,813	23,313	414,066
Texas	255,755	6,448,152	200,758	1,437,015	101,982	95,913	2,601,518
Utah	29,671	729,272	16,658	227,596	6,999	8,910	353,035
Vermont	8,574	168,333	6,291	45,133	806	5,421	44,884
Virginia	105,327	1,865,212	49,660	464,280	15,789	37,384	611,442
Washington	86,256	1,575,512	56,595	406,438	17,354	31,219	671,970
West Virginia	16,562	370,688	11,165	35,593	2,924	8,166	70,458
Wisconsin	64,484	1,593,170	57,529	289,206	13,581	30,340	384,965
Wyoming	4,712	142,120	7,992	37,104	2,947	4,263	76,905
Puerto Rico	2,869	170,299	d	59,601	d	1,544	16,860
Other [11]	29,781	37,047	6,442	5,477	2,867	1,070	491,031

Footnotes on next page.

**Table 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2022—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). Beginning with Fiscal Year (FY) 2022, the forms included were updated to align with Publication 6292, *Projections of Federal Tax Return Filings*.
- [2] Includes Forms 1120 (corporation income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); and 1120-POL (income tax return for certain political organizations). Excludes Form 1120-S (S corporation income tax return), shown separately.
- [3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SP (declaración de impuestos de los Estados Unidos sobre los ingresos personales); 1040-SR (tax return for seniors); 1040-SR (SP) (declaración de impuestos de los Estados Unidos para personas de 65 años de edad o más); 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 receive 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 \$73,000 or less could prepare and file their Tax Year 2021 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 or claim for refund); and 945 (tax return of withheld income tax from nonpayroll distributions).
- [8] Includes Form 720 (excise tax return); Form 2290 (heavy highway vehicle use tax return); and 8849 (claim for refund of excise taxes).
- [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 Forms 4720 (excise tax return of charities and other persons); 8871 (political organization notice of Section 527 status); and Form 8872 (political organization report of contributions and expenditures).
- [10] Includes Forms 1040-X (amended individual income tax return); Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations). The IRS began offering an electronic option for Form 1040-X in August 2020. Starting in FY 2022, the supplemental documents report includes the electronic Form 1040-X.
- [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 2022**

[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>4,901,514,194</b>	<b>475,871,099</b>	<b>4,321,608,702</b>	<b>3,089,257,511</b>	<b>1,133,996,321</b>
Alabama	36,057,560	1,936,430	33,560,640	23,684,094	9,255,441
Alaska	6,572,445	150,882	6,323,953	4,423,914	1,689,140
Arizona	71,814,870	5,116,779	64,739,720	45,071,814	18,865,670
Arkansas	40,231,970	4,846,558	34,464,074	26,995,802	6,983,808
California	696,826,462	77,361,863	608,660,632	427,216,972	174,510,813
Colorado	88,448,670	7,523,650	80,022,210	55,735,321	23,393,304
Connecticut	72,157,237	11,108,687	60,411,642	38,060,295	20,682,947
Delaware	27,260,919	3,836,450	22,959,260	15,949,649	2,235,611
District of Columbia	37,711,367	4,473,417	32,925,803	27,260,216	4,827,310
Florida	321,641,880	15,713,887	300,040,251	179,530,671	112,642,701
Georgia	131,147,778	16,402,190	109,957,949	81,410,996	26,535,024
Hawaii	11,583,752	629,434	10,711,065	6,659,657	3,890,899
Idaho	17,324,901	871,918	16,291,210	10,426,249	5,697,694
Illinois	223,009,515	24,594,140	193,240,193	137,474,008	45,570,463
Indiana	79,093,652	7,223,788	71,060,526	56,857,770	13,657,482
Iowa	34,083,511	2,306,157	31,207,227	24,550,746	6,458,441
Kansas	35,501,202	2,720,472	31,040,547	22,969,132	7,459,176
Kentucky	46,152,886	4,175,221	41,370,680	33,930,597	7,013,207
Louisiana	49,674,694	1,449,147	47,726,813	37,810,288	9,429,256
Maine	11,657,460	728,551	10,783,314	7,337,267	3,199,756
Maryland	80,658,525	4,200,300	75,964,070	55,929,234	18,607,165
Massachusetts	169,850,426	15,832,589	152,211,027	110,881,353	38,702,189
Michigan	107,728,600	8,331,167	98,329,573	74,349,087	21,985,841
Minnesota	122,140,057	14,742,702	106,340,126	88,951,134	16,617,311
Mississippi	15,166,210	1,041,430	13,905,257	9,808,202	3,905,538
Missouri	93,459,989	5,676,018	86,787,370	70,693,228	14,517,569
Montana	10,677,150	305,451	10,252,361	6,023,117	4,104,886
Nebraska	30,765,903	6,160,143	24,236,648	17,598,234	5,331,917
Nevada	39,309,356	2,711,983	35,637,726	16,563,831	14,101,109
New Hampshire	17,242,159	421,875	16,361,930	10,255,460	5,317,339
New Jersey	186,824,620	29,377,431	154,726,874	116,239,940	35,563,364
New Mexico	11,655,045	223,693	11,324,091	7,868,278	3,311,291
New York	393,135,616	42,373,787	345,173,012	236,545,216	101,314,667
North Carolina	121,966,184	11,811,290	109,345,448	82,989,250	25,133,468
North Dakota	9,008,488	469,612	8,471,144	5,479,390	2,912,733
Ohio	188,043,966	17,397,203	163,381,481	136,421,682	24,792,886
Oklahoma	38,771,318	5,363,994	29,541,533	20,832,629	7,225,713
Oregon	44,049,284	2,382,726	41,125,806	29,026,453	11,505,118
Pennsylvania	177,413,459	16,044,579	158,071,127	119,241,324	35,547,147
Rhode Island	19,811,786	3,528,704	16,218,508	13,277,020	2,708,099
South Carolina	38,791,108	2,079,497	36,189,014	23,543,132	12,038,903
South Dakota	13,497,584	397,462	12,989,737	5,829,764	3,108,186
Tennessee	95,387,866	7,997,498	84,876,166	65,556,645	18,124,557
Texas	400,867,645	36,394,970	340,961,422	235,878,672	94,398,717
Utah	38,068,716	1,643,452	35,753,534	24,284,593	10,912,561
Vermont	5,803,277	189,861	5,582,596	3,799,430	1,661,858
Virginia	117,509,328	14,105,898	102,494,115	74,387,846	26,817,650
Washington	148,466,475	15,737,862	129,877,136	96,386,231	32,111,707
West Virginia	8,434,626	352,395	8,036,912	5,930,258	2,027,862
Wisconsin	70,395,861	5,362,597	64,100,072	48,173,101	14,358,520
Wyoming	7,954,734	215,087	7,397,773	2,698,070	3,504,077
U.S. Armed Service members overseas and Territories other than Puerto Rico	837,736	5,464	831,464	601,040	208,161
Puerto Rico	4,849,249	45,567	4,776,483	3,692,175	1,032,965
International	17,654,466	3,718,718	13,639,984	5,962,912	7,514,201
Undistributed [6]	17,364,648	6,058,471	9,199,468	204,123	8,972,903

Footnotes at end of table.



**Table 5. Gross Collections, by Type of Tax and State, Fiscal Year 2022—Continued**

[Money amounts are in thousands of dollars]

State or area	Individual income tax, employment taxes, and estate and trust income tax—continued			Estate tax	Gift tax	Excise taxes [5]
	Unemployment insurance tax	Railroad retirement tax	Estate and trust income tax [4]			
	(6)	(7)	(8)			
<b>United States, total</b>	<b>7,046,465</b>	<b>6,148,312</b>	<b>85,160,093</b>	<b>28,909,393</b>	<b>4,445,883</b>	<b>70,679,117</b>
Alabama	73,015	3,525	544,565	267,069	30,921	262,500
Alaska	11,933	2,008	196,959	35,788	98	61,723
Arizona	129,407	2,013	670,817	209,065	30,814	1,718,491
Arkansas	141,622	2,969	339,873	157,175	133,501	630,661
California	849,338	8,073	6,075,435	5,778,261	669,690	4,356,015
Colorado	111,294	20,460	761,831	192,972	46,954	662,883
Connecticut	64,037	4,991	1,599,371	252,262	35,052	349,593
Delaware	20,428	29,488	4,724,084	126,498	7,691	331,020
District of Columbia	17,492	614,347	206,437	259,188	2,256	50,703
Florida	482,681	612,247	6,771,951	3,850,274	458,775	1,578,693
Georgia	255,959	633,631	1,122,340	680,334	57,750	4,049,555
Hawaii	17,208	0	143,300	40,885	750	201,619
Idaho	38,604	843	127,819	103,585	1,268	56,921
Illinois	283,258	386,897	9,525,567	914,116	246,949	4,014,117
Indiana	111,633	22,303	411,338	107,430	14,392	687,516
Iowa	54,514	9,571	133,956	173,164	81,281	315,683
Kansas	68,181	85,923	458,135	181,633	36,938	1,521,613
Kentucky	67,679	16,772	342,425	337,945	14,272	254,768
Louisiana	69,592	6,020	411,656	170,129	15,012	313,593
Maine	19,910	3,144	223,236	112,892	2,031	30,672
Maryland	118,889	18,848	1,289,934	315,634	84,266	94,255
Massachusetts	187,031	75,406	2,365,048	574,432	137,514	1,094,864
Michigan	204,761	12,850	1,777,033	609,185	100,314	358,361
Minnesota	183,411	93,080	495,190	220,060	23,637	813,532
Mississippi	33,743	1,961	155,813	49,878	8,774	160,871
Missouri	129,727	128,133	1,318,714	284,575	29,008	683,017
Montana	17,706	33,170	73,483	84,340	8,627	26,370
Nebraska	39,609	1,064,714	202,174	184,789	55,281	129,042
Nevada	50,926	160	4,921,700	656,356	52,670	250,621
New Hampshire	23,043	77	766,011	34,854	4,189	419,310
New Jersey	218,504	194,886	2,510,179	744,358	88,567	1,887,391
New Mexico	21,691	449	122,382	83,101	7,933	16,227
New York	368,572	603,216	6,341,342	2,707,739	416,627	2,464,451
North Carolina	212,747	12,970	997,012	374,860	36,537	398,049
North Dakota	13,862	8,900	56,258	19,561	378	47,793
Ohio	259,089	27,974	1,879,849	558,515	118,227	6,588,541
Oklahoma	68,199	3,405	1,411,587	153,094	1,572	3,711,124
Oregon	78,405	2,001	513,829	166,215	9,994	364,543
Pennsylvania	277,739	74,513	2,930,404	681,533	76,869	2,539,351
Rhode Island	32,832	3	200,554	38,169	3,805	22,599
South Carolina	67,217	2,008	537,755	175,669	25,578	321,349
South Dakota	13,738	1,302	4,036,747	71,477	207	38,701
Tennessee	204,171	2,619	988,174	385,927	15,153	2,113,122
Texas	582,736	1,278,060	8,823,237	2,108,978	349,218	21,053,057
Utah	72,650	2,685	481,045	53,517	3,351	614,861
Vermont	8,624	4,120	108,565	6,499	1,612	22,710
Virginia	174,613	7,374	1,106,632	645,516	62,049	201,750
Washington	262,680	12,484	1,104,035	788,263	356,465	1,706,749
West Virginia	14,784	910	63,098	3,674	364	41,281
Wisconsin	134,381	2,506	1,431,565	267,184	29,741	636,268
Wyoming	8,800	635	1,186,192	117,300	187,600	36,973
U.S. Armed Service members overseas and Territories other than Puerto Rico	6,444	0	15,820	0	0	807
Puerto Rico	48,164	0	3,179	22,487	0	4,711
International	5,699	2,716	154,457	44	0	295,720
Undistributed [6]	13,491	8,950	0	1,770,943	263,363	72,404

Footnotes on next page.

**Table 5. Gross Collections, by Type of Tax and State, Fiscal Year 2022—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] Includes collections of estimated estate and trust income taxes and payments made in conjunction with estate and trust tax return filings.
- [5] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year (FY) 1988 and taxes on firearms until FY 1991.
- [6] Includes tax and excess withholding payments not classified by state as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.

**NOTES:**

Detail may not add to totals because of rounding.

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

This table shows gross collections. Gross collections less refunds equal net collections. See Table 1 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 2022 may result in negative amounts when such adjustments exceed current-year collections. See Tables 7 and 8 for refund data by state.

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

SOURCE: Office of Chief Financial Officer, Financial Management.



**Table 6. Gross Collections, by Type of Tax, Fiscal Years 1960–2022—Continued****Footnotes**

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

**NOTES:**

Detail may not add to totals because of rounding.

All money amounts are in current dollars.

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

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

SOURCE: Office of Chief Financial Officer, Financial Management.

**Table 7. Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2022**

State or area	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax				Estate and trust income tax	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [6]
			Total refunds	Traditional refunds	Economic impact payments [3]	Advance child tax credit payments [4]					
			(1)	(2)	(3)	(4)					
<b>United States, total</b>	<b>242,063,490</b>	<b>667,010</b>	<b>237,816,481</b>	<b>200,925,498</b>	<b>1,465,021</b>	<b>35,425,962</b>	<b>345,667</b>	<b>3,113,784</b>	<b>2,925</b>	<b>1,365</b>	<b>116,258</b>
Alabama	3,530,233	5,580	3,485,204	2,914,958	21,087	549,159	3,467	34,368	d	d	1,591
Alaska	549,091	1,479	536,903	451,488	3,977	81,438	636	9,658	d	0	d
Arizona	5,134,304	11,436	5,065,087	4,248,587	32,713	783,787	5,170	50,829	36	18	1,728
Arkansas	2,183,550	4,335	2,153,904	1,801,272	11,210	341,422	1,786	22,507	d	d	996
California	27,808,366	104,849	27,215,414	22,768,211	213,824	4,233,379	39,134	436,492	538	184	11,755
Colorado	4,161,375	12,784	4,075,961	3,457,770	28,471	589,720	6,660	63,879	42	36	2,013
Connecticut	2,583,143	5,008	2,536,235	2,165,014	16,818	354,403	6,725	33,871	41	16	1,247
Delaware	744,833	3,497	725,569	614,159	6,496	104,914	4,297	10,818	d	d	644
District of Columbia	472,631	2,239	459,811	396,384	3,976	59,451	1,128	9,102	d	d	336
Florida	16,121,074	68,609	15,837,100	13,462,703	113,540	2,260,857	24,795	183,307	292	160	6,811
Georgia	7,995,047	20,516	7,883,778	6,588,916	46,626	1,248,236	6,937	80,365	46	24	3,381
Hawaii	1,000,792	4,049	982,621	828,449	6,625	147,547	1,940	11,803	13	10	356
Idaho	1,327,258	3,060	1,286,619	1,075,148	6,894	204,577	17,668	19,165	d	d	733
Illinois	9,222,523	29,291	9,059,344	7,676,118	43,381	1,339,845	4,290	124,199	117	55	5,227
Indiana	5,079,228	8,178	5,019,014	4,260,924	18,539	739,551	2,655	47,075	20	19	2,267
Iowa	2,257,974	6,217	2,221,770	1,877,095	9,466	335,209	1,219	27,047	10	12	1,699
Kansas	2,089,967	5,025	2,054,691	1,731,015	9,569	314,107	2,853	26,079	d	d	1,292
Kentucky	3,250,068	4,925	3,208,928	2,703,317	14,266	491,345	2,423	32,565	18	41	1,168
Louisiana	3,401,690	6,018	3,334,600	2,780,594	19,855	534,151	14,038	45,669	23	d	d
Maine	970,368	3,101	944,371	811,549	4,565	128,257	10,902	11,253	d	d	727
Maryland	4,540,789	12,306	4,475,264	3,773,065	30,664	671,535	1,659	49,720	42	19	1,779
Massachusetts	4,904,027	14,469	4,810,841	4,128,339	27,116	655,386	7,642	68,269	87	41	2,678
Michigan	7,200,017	17,599	7,075,683	6,040,339	32,622	1,002,722	4,490	98,995	53	31	3,166
Minnesota	4,048,258	10,765	3,970,935	3,364,411	16,630	589,894	6,607	57,281	35	19	2,616
Mississippi	2,227,762	3,425	2,197,370	1,824,555	11,615	361,200	878	24,750	d	d	1,324
Missouri	4,439,568	10,858	4,367,880	3,701,302	20,972	645,606	1,169	57,440	34	14	2,173
Montana	767,984	4,231	742,501	629,831	4,703	107,967	7,739	12,943	d	d	558
Nebraska	1,432,142	6,948	1,404,018	1,180,462	5,285	218,271	2,417	17,556	15	0	1,188
Nevada	2,403,725	7,517	2,343,474	1,981,047	14,767	347,660	23,101	28,125	48	23	1,437
New Hampshire	996,311	2,432	968,426	833,628	4,980	129,818	12,030	12,859	d	d	546
New Jersey	6,658,675	15,967	6,541,529	5,530,611	40,340	970,578	1,448	96,541	72	35	3,083
New Mexico	1,528,821	3,297	1,499,721	1,260,941	9,475	229,305	8,480	16,803	d	d	507
New York	14,277,579	46,710	13,966,079	11,901,285	85,038	1,979,756	10,597	248,231	292	110	5,560
North Carolina	7,614,623	17,366	7,510,558	6,304,453	40,304	1,165,801	519	82,493	52	20	3,615
North Dakota	550,255	1,419	536,582	453,319	2,312	80,951	1,295	10,250	d	d	702
Ohio	8,649,238	18,523	8,532,813	7,280,269	45,450	1,207,094	3,382	90,570	45	43	3,862
Oklahoma	2,851,016	6,645	2,809,496	2,344,144	17,165	448,187	4,265	29,114	d	d	1,472
Oregon	2,914,336	8,669	2,842,777	2,411,634	19,390	411,753	14,563	46,654	36	23	1,614
Pennsylvania	9,410,732	17,342	9,279,255	7,949,458	48,722	1,281,075	61	108,908	124	33	5,009
Rhode Island	802,093	1,903	786,960	675,192	5,050	106,718	3,570	9,142	d	d	502
South Carolina	3,721,777	7,027	3,673,855	3,085,294	21,408	567,153	1,713	37,570	25	12	1,575
South Dakota	655,262	1,780	638,068	540,119	2,865	95,084	5,233	9,584	d	d	586
Tennessee	5,079,736	7,012	4,985,921	4,212,764	25,533	747,624	29,949	54,553	39	35	2,227
Texas	22,641,468	54,142	22,324,670	18,645,113	135,480	3,544,077	2,087	249,078	248	77	11,166
Utah	2,410,313	5,694	2,356,556	1,961,352	12,934	382,270	8,662	38,396	d	d	990
Vermont	457,654	1,324	440,517	378,941	2,253	59,323	8,139	7,247	d	d	418
Virginia	6,169,588	15,046	6,082,710	5,132,176	31,556	918,978	13	68,836	63	33	2,887
Washington	5,498,702	14,094	5,379,202	4,565,018	31,576	782,608	6,290	96,452	49	47	2,568
West Virginia	1,231,846	1,563	1,217,658	1,036,400	5,247	176,011	1,079	10,850	d	d	686
Wisconsin	4,184,199	8,842	4,121,337	3,515,017	15,647	590,673	973	50,472	39	22	2,514
Wyoming	427,909	2,279	415,658	351,935	2,335	61,388	1,436	8,159	d	d	357
U.S. Armed Services overseas and territories other than Puerto Rico	271,895	d	d	d	n.a.	n.a.	3,084	3,526	0	0	40
Puerto Rico	371,729	294	341,713	341,713	n.a.	n.a.	1,715	27,930	d	d	70
International	727,070	9,256	711,478	711,478	n.a.	n.a.	659	4,436	151	32	1,058
Recovery Rebates funding provided to U.S. possessions [7]	111,830	N/A	111,830	N/A	63,689	48,141	N/A	N/A	N/A	N/A	N/A
Undistributed [8]	1,047	d	d	d	0	0	0	0	0	0	0
Child tax credit [9, 10]	29,013,362	N/A	29,013,362	29,013,362	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [9]	32,449,212	N/A	32,449,212	32,449,212	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Footnotes on next page.

**Table 7. Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2022—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 available.
- 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] The Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act), the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA), and the American Rescue Plan Act of 2021 (ARP Act) included provisions to distribute economic impact payments (EIPs) to qualified taxpayers. These payments were considered advance refundable credits for returns to be filed for Tax Years (TY) 2020 and 2021, and therefore are classified as refunds issued during Fiscal Year (FY) 2022.
- [4] The ARP Act included provisions to distribute monthly advance child tax credit payments to qualified taxpayers from July 2021 through December 2021. These payments are considered advance refundable credits for returns to be filed for TY 2021, and therefore are classified as refunds issued during FY 2022. This table includes only those payments issued during FY 2022, i.e., October 1, 2021, through December 31, 2021.
- [5] 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).
- [6] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Beginning with FY 2015, some refunds which had been classified as excise tax refunds in prior years were reclassified as corporate tax refunds.
- [7] The CARES Act, CRRSAA, and ARP Act included provisions to distribute Recovery Rebate benefits directly to U.S. territories. These funds were classified as Economic Impact Payments and advance Child Tax Credits by the IRS for accounting purposes.
- [8] Includes refunds of tax and excess withholding payments not classified by state as of the end of the fiscal year because they had not been applied to taxpayer accounts.
- [9] Reflects refundable portions of credits only. Shown separately for information purposes. Counts are included in the state figures and U.S. totals.
- [10] For Tax Year 2021, the Child Tax Credit increased from \$2,000 per qualifying child to \$3,600 for children ages 5 and under at the end of 2021, and \$3,000 for children ages 6 through 17 at the end of 2021.

**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: Office of Chief Financial Officer, Financial Management.



**Table 8. Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2022—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 available.

N/A—Not applicable.

- [1] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$3.5 billion in interest, of which \$813 million was paid to corporations and \$2.7 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.
- [2] Includes refunds of taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990–T).
- [3] The average individual income tax refund (based on Forms 1040, 1040–A, and 1040–EZ) was \$1,838. This calculation excludes refunds of \$84.2 billion for the Advance Premium Tax Credit/Cost Sharing Reduction provisions of the Affordable Care Act and \$355.1 million in undistributed refunds.
- [4] The Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act), Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA), and American Rescue Plan Act of 2021 (ARP Act) included provisions to distribute economic impact payments (EIPs) to qualified taxpayers. These payments were considered advance refundable tax credits for returns to be filed for Tax Years (TY) 2020 and 2021, and therefore are classified as refunds issued during Fiscal Year (FY) 2022. The IRS disbursed \$3.7 billion of payments in FY 2022 and \$539.3 billion payments in FY 2021 to eligible taxpayers based upon the criteria in each Act. The CARES Act authorized an EIP for eligible taxpayers of up to \$1,200 for individuals and \$2,400 for individuals filing a joint tax return, with up to an additional \$500 for each eligible child added. The CRRSAA created an additional EIP of up to \$600 for individuals and \$1,200 for individuals filing a joint tax return, with up to an additional \$600 for each eligible child. The ARP Act created a third round of EIPs of up to \$1,400 for individuals, and \$2,800 for individuals filing a joint tax return, with up to an additional \$1,400 for each qualifying dependent. This includes \$155.2 million in EIPs that were distributed to U.S. possessions through the Recovery Rebate credit in FY 2022.
- [5] The ARP Act included provisions to distribute monthly advance child tax credit payments to qualified taxpayers from July 2021 through December 2021. These payments are considered advance refundable credits for returns to be filed for TY 2021, and therefore are classified as refunds issued during FY 2022. This table includes only those payments issued during FY 2022, i.e., October 1, 2021, through December 31, 2021.
- [6] 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).
- [7] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Beginning with FY 2015, some refunds which had been classified as excise tax refunds in prior years were reclassified as corporate tax refunds.
- [8] The CARES Act, CRRSAA, and ARP Act included provisions to distribute Recovery Rebate benefits directly to U.S. territories. These funds were classified as EIPs and advance Child Tax Credits by the IRS for accounting purposes.
- [9] The Advanced 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 payment of a refundable tax credit that helps taxpayers pay for their health insurance premiums on a monthly basis. The APTC is available when taxpayers purchase health insurance through the Health Insurance Marketplace and meet other specific criteria. The Basic Health Program provides states with the option to establish and operate a health benefit coverage program for low-income individuals as an alternative to Health Insurance Marketplace coverage under the Affordable Care Act.
- [10] 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.
- [11] Reflects refundable portions of credits only. Shown separately for information purposes. Refund amounts are included in the state figures and U.S. totals.
- [12] For TY 2021, the child tax credit increased from \$2,000 per qualifying child to \$3,600 for children ages 5 and under at the end of 2021, and \$3,000 for children ages 6 through 17 at the end of 2021.

**NOTES:**

Detail may not add to totals because of rounding.

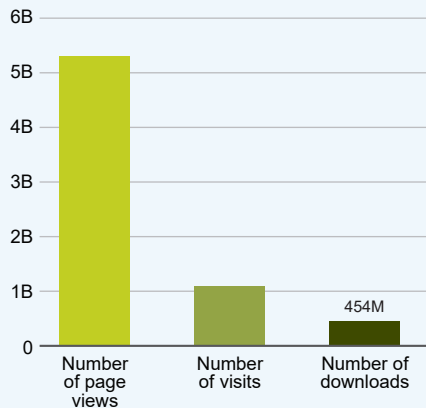
Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in Fiscal Year 2022 may result in negative amounts when such adjustments exceed current-year refunds. See Table 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 states.

SOURCE: Office of Chief Financial Officer, Financial Management.

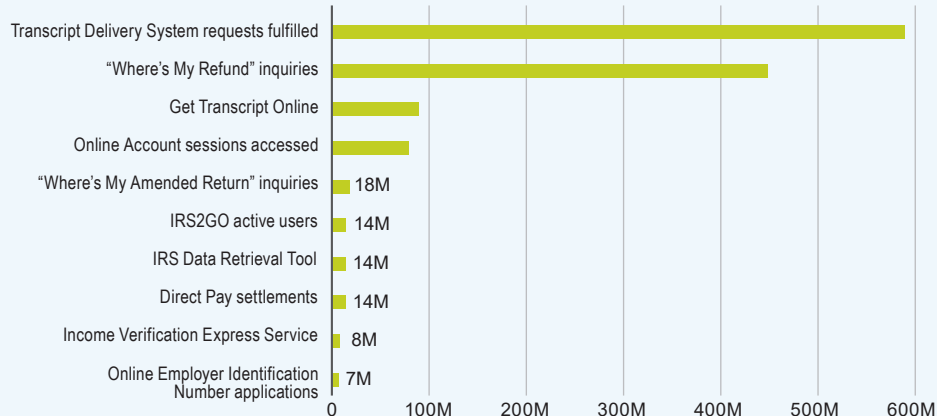


**IRS Website Usage, Fiscal Year 2022**



SOURCE: 2022 IRS Data Book Table 10

**Selected Electronic Transactions, Fiscal Year 2022**



SOURCE: 2022 IRS Data Book Table 10

# Service to Taxpayers

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

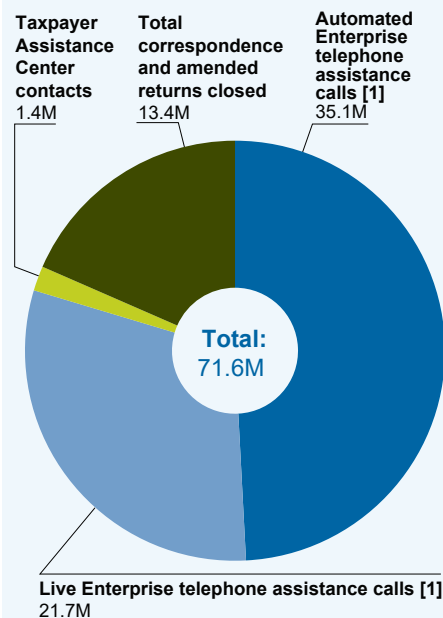
the Taxpayer Bill of Rights, and recommends changes that will prevent the problems. Taxpayers may request TAS's assistance.

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) 2022, the IRS assisted more than 71.6 million taxpayers through correspondence, its enterprise-wide telephone helplines, or at Taxpayer Assistance Centers (Table 9).
- In FY 2022, the IRS provided self-assistance to taxpayers through nearly 1.1 billion visits to IRS.gov, including 447.7 million inquiries to the "Where's My Refund" application, and almost 14.1 million active IRS2GO mobile app users (Table 10).
- Taxpayers downloaded close to 453.9 million files (such as tax forms and instruction documents) from IRS.gov during FY 2022 (Table 10).
- During FY 2022, the IRS issued 6.1 million Identity Protection Personal

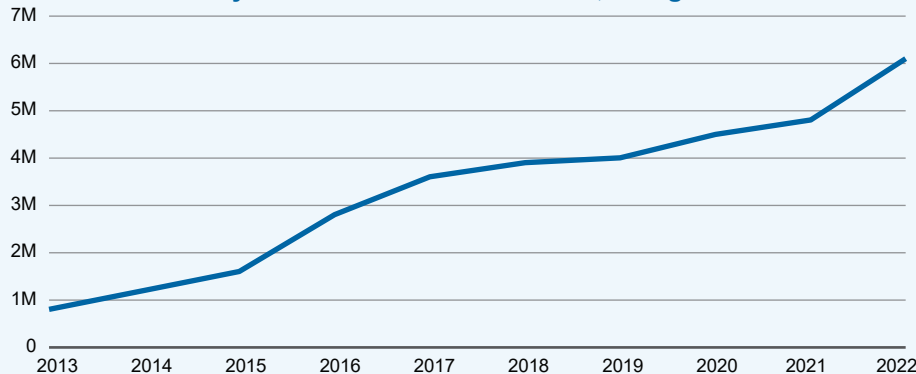
## Taxpayer Assistance, by Type of Assistance, Fiscal Year 2022



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

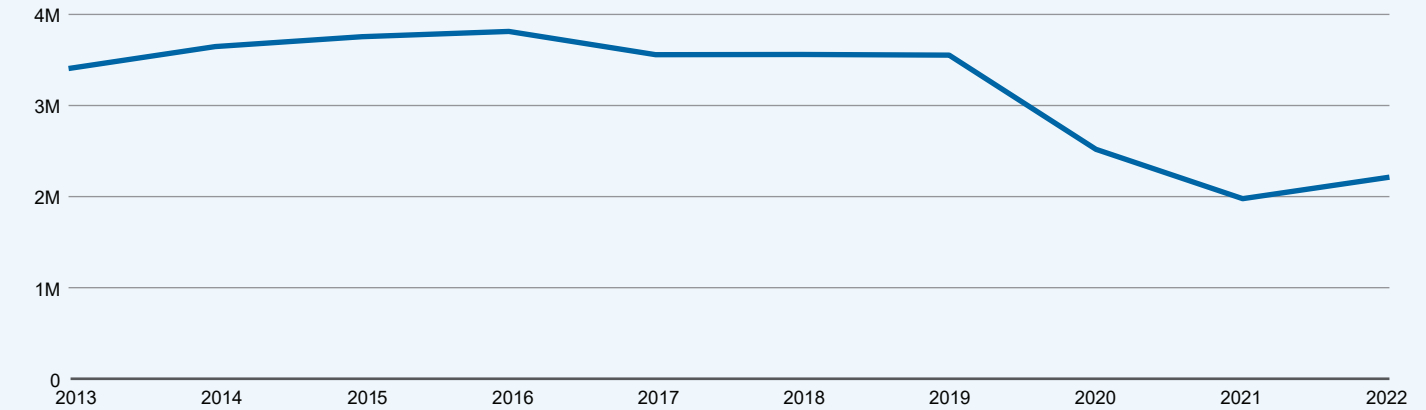
SOURCE: 2022 IRS Data Book Table 9

## Number of Identity Protection PINs Generated, Filing Seasons 2013–2022



SOURCE: Selected IRS Data Books, Table 9

**Federal Returns Prepared Through Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs, Fiscal Years 2013–2022**



SOURCE: Selected IRS Data Books, Table 9

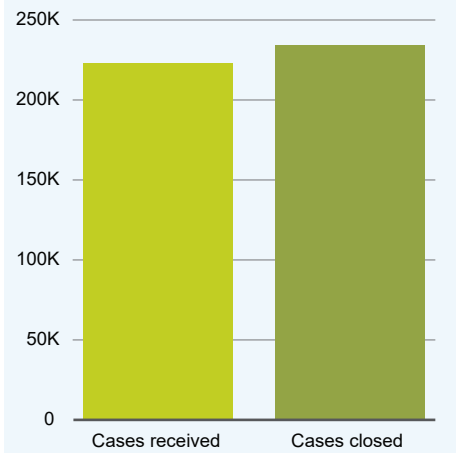
Identification Numbers (PINs) to taxpayers. Of these, upwards of 1.3 million were issued through IRS.gov (Tables 9 and 10).

- In FY 2022, IRS.gov processed almost 13.7 million Direct Pay settlements. Taxpayers established or revised more than 1.7 million online installment agreements, and 90.0 million taxpayers were able to request, via IRS.gov, to receive their tax transcripts either online or by mail (Table 10).
- In FY 2022, the IRS held 1,138 taxpayer outreach events for small business and self-employed taxpayers, many

of them virtual, attracting 217,049 participants (Table 9).

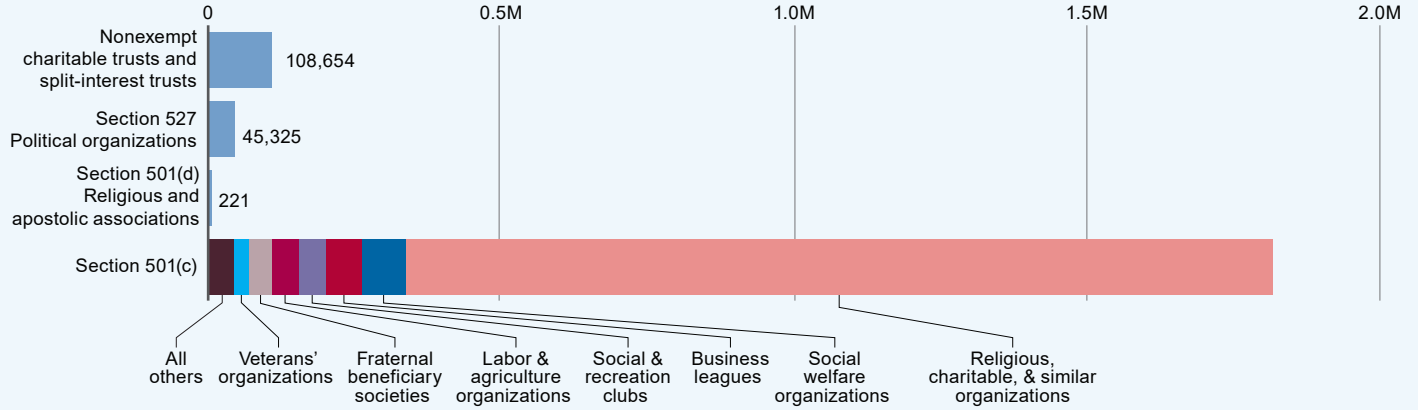
- The IRS provided return preparation assistance through its Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs, preparing more than 2.2 million returns with the aid of 57,420 volunteers in FY 2022 (Table 9).
- In FY 2022, TAS received 223,227 new requests for assistance and closed 234,293 cases, including those received in prior fiscal years. Of these new requests, 15.9 percent were for assistance regarding pre-refund wage verification holds (Table 11).

**Taxpayer Advocate Service, Cases Received and Cases Closed, Fiscal Year 2022**



SOURCE: 2022 IRS Data Book Table 11

### Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts, Fiscal Year 2022

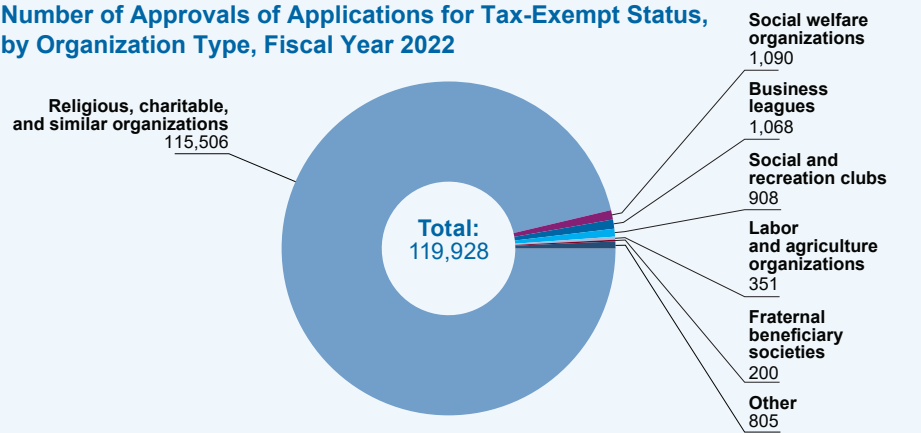


SOURCE: 2022 IRS Data Book Table 14

### Tax-Exempt Activities

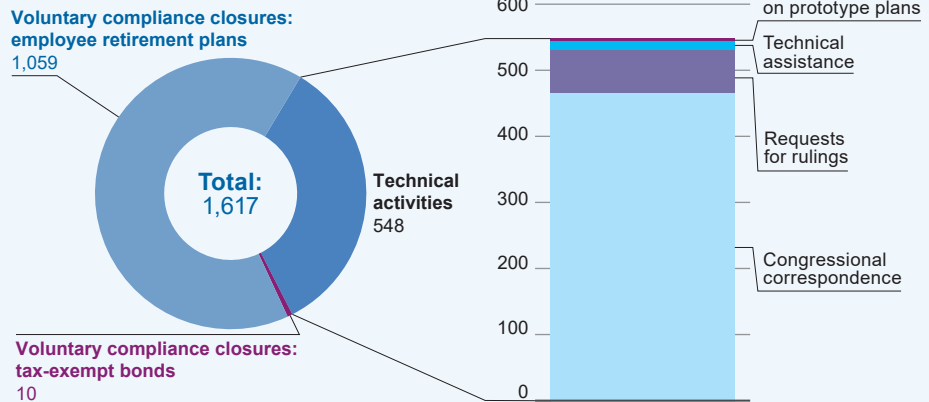
- The IRS closed 136,708 applications for tax-exempt status in FY 2022. The IRS approved tax-exempt status for 87.7 percent of these applications (Table 12).
- In FY 2022, the IRS recognized nearly 2.0 million organizations, including new determinations, as tax exempt. More than 1.8 million of these organizations were exempt under Internal Revenue Code section 501(c), with almost 1.5 million of these qualifying as tax exempt under Internal Revenue Code Section 501(c)(3) (Table 14).

### Number of Approvals of Applications for Tax-Exempt Status, by Organization Type, Fiscal Year 2022



SOURCE: 2022 IRS Data Book Table 12

### Technical Activities and Voluntary Compliance Closures, Fiscal Year 2022



SOURCE: 2022 IRS Data Book Table 16

**Table 9. Selected Taxpayer Assistance and Education Programs, by Type of Assistance or Program, Fiscal Year 2022**

Type of assistance or program	Number or percentage
<b>Enterprise telephone assistance, total [1]</b>	<b>56,805,054</b>
Automated	35,064,580
Live	21,740,474
Enterprise telephone level of service (percentage) [2]	21.3
Average speed of answer for live telephone assistance (minutes)	28.6
<b>Customer Service Representative toll-free telephone assistance, total [3]</b>	<b>46,934,303</b>
Automated	33,638,875
Live	13,295,428
Customer Service Representative level of service (percentage) [4]	17.4
Average speed of answer for live toll-free telephone assistance (minutes)	26.0
Toll-free assistance customer satisfaction rate (percentage) [5]	84.0
<b>Taxpayer Assistance Center contacts [6]</b>	<b>1,356,445</b>
<b>Accuracy of toll-free telephone assistance:</b>	
Tax law questions (percent accurate)	92.0
Account questions (percent accurate)	91.8
<b>Taxpayer correspondence:</b>	
Total correspondence and amended returns closed [7]	13,449,333
Correspondence customer satisfaction rate (percentage) [8]	54.0
<b>Forms and publications (paper products):</b>	
Orders for forms, publications, and other paper products	1,185,400
Number of non-IRS outlets stocking paper products [9]	6,246
<b>Disaster and emergency assistance:</b>	
Disaster incidents:	
Federally declared incidents [10]	22
Areas qualifying for relief [11]	490
Taxpayers assisted [12]:	
Number of toll-free disaster hotline calls	30,297
Number of taxpayers assisted at Disaster Recovery Centers	0
<b>Taxpayer education and tax return preparation for individual taxpayers:</b>	
Federal returns prepared through Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs	2,212,442
Volunteers assisting in taxpayer education and return preparation programs	57,420
Volunteer Tax Preparation Assistance sites	9,093
Volunteer Income Tax Assistance and Tax Counseling for the Elderly (percent accurate) [13]	96.4
<b>Identity Protection Personal Identification Numbers issued [14]</b>	<b>6,100,000</b>
<b>Taxpayer outreach for small business and self-employed taxpayers:</b>	
Number of events [15]	1,138
Number of participants	217,049
Electronic newsletter subscriptions:	
Number targeted to small business owners	463,781
Number targeted to payroll providers	160,715
Number targeted to tax professionals:	
<i>e-News for Tax Pros</i>	446,157
<i>IRS Outreach Connection</i>	149,524

- [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 serviced 83 percent of all telephone traffic in Fiscal Year (FY) 2022.
- [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] Based on a telephone survey of customers who called an IRS AM toll-free number to assess their satisfaction with the service they received during their calls.
- [6] Includes contacts at 360 IRS Taxpayer Assistance Centers (TACs) and 22 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 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 (FEMA) designated disaster areas, and the IRS granted administrative tax relief. COVID-19 pandemic-related relief is not included.
- [11] Following a disaster, the governor of the affected state must request a declaration by the president. Therefore, while a disaster incident is declared for a state or territory, typically only a few counties, parishes, municipalities, independent cities, etc., receive relief for each event.
- [12] The number of toll-free disaster hotline calls decreased and the number of taxpayers assisted decreased due to the COVID-19 pandemic. IRS did not provide any face-to-face assistance during FY 2022; however, the IRS provided FEMA with a one-page resource document, which included IRS Disaster Hotline information and disaster publications, for Disaster Recovery Center site managers to use at their drive-thru sites.
- [13] Represents the accuracy of federal returns prepared at Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites.
- [14] Represents the number of Identity Protection Personal Identification Numbers (IP PINs) assigned to qualified taxpayers.
- [15] 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 2022**

Type of assistance	Number or percentage
<b>Assistance provided through IRS.gov:</b>	
IRS website usage [1]:	
Number of visits	1,087,210,500
Number of page views	5,310,673,611
Number of downloads	453,860,838
<b>IRS Video Portal views [2]</b>	<b>28,132,336</b>
<b>Electronic transactions, total</b>	<b>1,290,712,683</b>
Direct Pay settlements [3]	13,678,621
Get Transcript Mail [4]	923,528
Get Transcript Online [5]	89,123,005
ID Verify Web tool [6]	885,957
Identity Protection Personal Identification Numbers issued [7]	1,333,572
Income Verification Express Service [8]	8,279,561
Interactive Tax Assistant [9]	1,407,997
IRS Data Retrieval tool [10]	13,936,090
IRS2GO active users [11]	14,073,521
Online Account sessions accessed [3, 12]	79,090,492
Online Employer Identification Number applications	7,000,247
Online Installment Agreements [13]	1,711,898
Tax Withholding Estimator tool [14]	4,229,863
Transcript Delivery System requests fulfilled [15]	589,162,798
“Where’s My Amended Return” inquiries	18,146,178
“Where’s My Refund” inquiries	447,729,355
<b>Enterprise Taxpayer Self-Assistance Participation Rate (percentage) [16]</b>	<b>93.9</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. A download is the process of copying a file, such as Form 1040, from the IRS.gov website to the user’s personal computer (or mobile device). Of the total number of visits to the IRS website in Fiscal Year (FY) 2022, 60 percent were conducted using a smartphone or tablet.
- [2] 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.
- [3] Represents the total count of payment settlements plus payment reversals from the Direct Pay Application. In December 2021, a new functionality within the IRS Online Account tool launched allowing people to make online payments. This new functionality diverted some payments from Direct Pay to Online Account. In FY 2022, in addition to the 13.7 million payment settlements from Direct Pay, 6.3 million payment settlements were generated within Online Account.
- [4] Taxpayers may access the Get Transcript by Mail application by visiting IRS.gov and selecting the “Get Your Tax Record” link. Taxpayers are granted access to Get Transcript by Mail after completing Secure Access eAuthentication. After successfully registering, the taxpayer may order a tax return transcript and/or a tax account transcript based on the type and year. The transcript will be delivered by mail to the address on file with the IRS.
- [5] Taxpayers may access the Get Transcript Online application by visiting IRS.gov and selecting the “Get Your Tax Record” link. Taxpayers are granted access to Get Transcript Online after completing Secure Access eAuthentication. After successfully registering, taxpayers may select available transcripts (tax return, tax account, record of account, wage and income, and/or verification of nonfiling letter) based on the type and year. Transcripts may be viewed online, printed, and/or downloaded. Multiple transcripts may be ordered in one session.
- [6] Represents the number of successful online taxpayer verifications completed. The ID Verify Web tool allows victims of identity theft who have not filed a current return to resolve issues with their accounts online. Taxpayers no longer have to travel to a Taxpayer Assistance Center or call the IRS.
- [7] Represents the number of Identity Protection Personal Identification Numbers (IP PINs) issued online only. Additional IP PINs were issued through other means; see Table 9 for information on all IP PINs issued.
- [8] Represents the number of transcript requests received electronically from registered participants. The Income Verification Express Service (IVES) allows third- or fourth-party businesses (participants) to send requests for transcripts electronically for income verification purposes.
- [9] 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.
- [10] The IRS Data Retrieval Tool is an application that allows taxpayers to share their tax return data with the Department of Education website in order to complete a Free Application for Federal Student Aid (FAFSA) online, and apply for an Income Driven Repayment (IDR) plan online.
- [11] Includes the number of users who opened the IRS2GO mobile application at least once during the fiscal year.
- [12] Represents the count of total sessions of authorized users accessing the Online Account application. In December 2021, the IRS Online Account tool launched several new features, resulting in increased usage. Taxpayers may access their Online Account to view balance due information, to make same-day payments, set up short-term payment plans, view payment history, access tax records information and approve tax professional authorizations.
- [13] Includes the number of individual and business installment agreements established or revised online. It also includes the number of short-term extensions (30, 60, and 120 days) and the number of agreements that required the taxpayer to pay the balance immediately. Includes 129,000 short-term extensions made directly in Online Account, as well as 1.6 million agreements from the Online Payment Agreement tool. For information on all Installment Agreements, see Table 25.
- [14] Represents the number of sessions in which a user interacted with the application through to the results screen (e.g., does not include visits that were abandoned prior to results).

Footnotes continued on next page.

**Table 10. Selected Online Taxpayer Assistance, by Type of Assistance, Fiscal Year 2022—Continued****Footnotes—continued**

[15] 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 count changed from counting requests received to actual requests delivered or resolved. The change was made to be consistent with other transcript applications offered.

[16] The percentage of taxpayers using self-assistance tools for their service needs. Beginning in 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, Online Employer Identification Number applications, 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 toward providing more service options, and taxpayers' adoption of self-assistance. As new self-assistance applications are provided to the public, they will be added to the methodology.

SOURCES: Online Services, Online Engagement, Operations and Media; Communications and Liaison, National Public Liaison; 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 2022**

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>223,227</b>	<b>100.0</b>
Pre-Refund Wage Verification Hold	35,498	15.9
Processing Amended Return	25,706	11.5
Earned Income Tax Credits	14,782	6.6
Processing Original Return	13,035	5.8
Error Resolution System/Reject [2]	11,461	5.1
Other Refund Inquiries/Issues [3]	9,780	4.4
Taxpayer Protection Program Issues [4]	9,673	4.3
Identity Theft	8,682	3.9
Decedent Account Refunds [3]	7,001	3.1
Math Error	6,130	2.7
Lost/Stolen Refunds	5,798	2.6
Returned/Stopped Refunds	5,064	2.3
Closed Underreporter Program	4,654	2.1
Missing/Incorrect Payments	4,362	2.0
Open Examinations	3,986	1.8
All Others	57,615	25.8
<b>Taxpayer Advocate Service cases closed, by type of relief [1]:</b>		
<b>Total</b>	<b>234,293</b>	<b>100.0</b>
<b>Relief provided to taxpayer, total</b>	<b>186,717</b>	<b>79.7</b>
Taxpayer Assistance Order issued [5]	4,222	1.8
No Taxpayer Assistance Order issued [5]	182,495	77.9
Full relief	164,583	70.2
Individual taxpayer issue [6]	152,268	65.0
Systemic issue [7]	12,315	5.3
Partial relief	17,912	7.6
Individual taxpayer issue [6]	16,774	7.2
Systemic issue [7]	1,138	0.5
<b>No relief provided to taxpayer, total</b>	<b>47,576</b>	<b>20.3</b>
Taxpayer Assistance Order rescinded [5]	96	[8]
No Taxpayer Assistance Order issued [5]	47,480	20.3
No response from taxpayer	20,402	8.7
No relief provided by Taxpayer Advocate Service [9]	17,225	7.4
Taxpayer withdrew application for assistance	2,156	0.9
Tax law precluded relief	292	0.1
Hardship not related to revenue laws	616	0.3
Hardship not validated	375	0.2
All others	6,414	2.7

[1] This table displays the total number of cases received by the Taxpayer Advocate Service (TAS) in Fiscal Year (FY) 2022, 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. In FY 2022, of the 223,227 TAS case receipts, 61,792 receipts, or 27.7 percent of all receipts, were from congressional offices. From FY 2000 through FY 2019, TAS congressional receipts averaged 7 percent of all cases received. However, because the COVID-19 pandemic and related shutdowns of 2020 led to a backlog of inventory at the IRS, more taxpayers reached out to their congressional representatives, who in turn contacted TAS to address the taxpayers' issues with the IRS. Cases may be received in one fiscal year and closed in another.

[2] In March 2022, TAS established a new primary issue code to track Error Resolution System/Reject cases separately from Unpostable cases.

[3] In March 2022, TAS reclassified the Other Refund Inquiries/Issues group to include only receipts involving Erroneous Refunds and refund inquiries/issues not included in any other issue code. Previously, this classification included receipts for decedent account refunds, which is now a separate issue type.

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

[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. In the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs. However, the COVID-19 pandemic and related shutdowns resulted in processing delays throughout the Service, which contributed to TAS issuing 134 percent more TAOs than in FY 2021 to address a backlog of unprocessed original and amended returns. A TAO 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 2022**

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>136,708</b>	<b>119,928</b>	<b>86</b>	<b>16,694</b>
<b>Section 501(c) by subsection, total</b>	<b>136,701</b>	<b>119,925</b>	<b>86</b>	<b>16,690</b>
(1) Corporations organized under an Act of Congress	d	0	0	d
(2) Title-holding corporations	125	106	0	19
(3) Religious, charitable, and similar organizations [4]	131,669	115,506	59	16,104
(4) Social welfare organizations	1,315	1,090	8	217
(5) Labor and agriculture organizations	392	351	d	d
(6) Business leagues	1,162	1,068	10	84
(7) Social and recreation clubs	1,041	908	5	128
(8) Fraternal beneficiary societies	235	200	0	35
(9) Voluntary employees' beneficiary associations	61	57	0	4
(10) Domestic fraternal beneficiary societies	96	84	d	d
(12) Benevolent life insurance associations	79	68	d	d
(13) Cemetery companies	164	160	0	4
(14) State-chartered credit unions	9	9	0	0
(15) Mutual insurance companies	d	0	0	d
(17) Supplemental unemployment compensation trusts	5	5	0	0
(19) Veterans' organizations	332	301	0	31
(25) Holding companies for pensions and other entities	14	12	d	d
<b>Section 501(d) Religious and apostolic associations</b>	<b>d</b>	<b>d</b>	<b>0</b>	<b>d</b>
<b>Section 521 Farmers' cooperatives</b>	<b>d</b>	<b>d</b>	<b>0</b>	<b>d</b>

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

- [1] Reflects all case closures of applications for the Exempt Organizations function. These include not only initial applications for tax-exempt status, but also other determinations, such as public charity and private foundation status determinations, advance approval of scholarship grant procedures, and group determinations of tax-exempt status.
- [2] Includes applications withdrawn by organizations, applications that did not include the required information, incomplete applications, IRS correction disposals, and others.
- [3] No applications were closed for teacher's retirement fund associations (section 501(c)(11)); 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 (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.
- [4] Includes private foundations and nonexempt charitable trusts (section 4947(a)(1)). Not all organizations described in section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in section 509(a)) that have normal gross receipts in each taxable year of not more than \$5,000. In addition, organizations may be recognized as tax-exempt under section 501(c)(3) without filing an application if they are included in a group exemption letter given to an affiliated parent organization.

## NOTE:

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

SOURCE: Tax Exempt and Government Entities.



**Table 13. Receipts of Form 8976, Notices of Intent To Operate Under Section 501(c)(4), Fiscal Year 2022**

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>3,407</b>	<b>2,933</b>	<b>474</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 2022**

Type of organization, Internal Revenue Code section	Number of organizations
<b>Tax-exempt organizations, nonexempt charitable trusts, and split-interest trusts, total</b>	<b>1,971,532</b>
<b>Recognized section 501(c) by subsection, total [1]</b>	<b>1,817,332</b>
(1) Corporations organized under an Act of Congress	698
(2) Title-holding corporations	4,278
(3) Religious, charitable, and similar organizations [2]	1,480,565
(4) Social welfare organizations	74,735
(5) Labor and agriculture organizations	44,566
(6) Business leagues	60,580
(7) Social and recreation clubs	47,837
(8) Fraternal beneficiary societies	38,907
(9) Voluntary employees' beneficiary associations	5,712
(10) Domestic fraternal beneficiary societies	15,069
(12) Benevolent life insurance associations	5,380
(13) Cemetery companies	9,503
(14) State-chartered credit unions	1,532
(15) Mutual insurance companies	630
(17) Supplemental unemployment compensation trusts	90
(19) Veterans' organizations	26,614
(25) Holding companies for pensions and other entities	576
Other 501(c) subsections [3]	60
<b>Recognized section 501(d) Religious and apostolic associations</b>	<b>221</b>
<b>Section 527 Political organizations</b>	<b>45,325</b>
<b>Nonexempt charitable trusts and split-interest trusts</b>	<b>108,654</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 2022**

Disposition of plan, number of plans and number of employees	Defined benefit plans [1]			Defined contribution plans [2]				
	Total	Traditional [3]	Hybrid/ PEP [4]	Total	Section 401(k) [5]	ESOP [6]	Profit- sharing [7]	Other [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total:</b>								
Number of qualified plans [9]	344	221	123	891	491	285	95	20
<b>Initial qualifications:</b>								
Number of qualified plans	65	46	19	251	61	156	d	d
Number of participating employees [10]	56,722	54,427	2,295	175,864	135,393	24,304	14,092	2,075
<b>Amendments:</b>								
Number of qualified plans	39	8	31	418	322	44	39	13
Number of participating employees [10]	465,538	34,615	430,923	1,781,518	1,313,629	397,418	58,392	12,079
<b>Terminations:</b>								
Number of qualified plans	240	167	73	222	108	85	d	d
Number of participating employees [10]	37,921	27,943	9,978	31,665	14,856	15,340	1,444	25

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

- [1] A defined benefit plan is a retirement plan that does not maintain individual account balances that reflect the accrued benefits of each plan participant. Instead, the accrued benefits are determined by a formula stated in the plan.
- [2] A defined contribution plan is a retirement plan that provides an individual account for each participant. Benefits are based solely on amounts contributed to the participant's account and any earnings on these contributions.
- [3] A traditional defined benefit plan is a retirement plan that does not maintain individual account balances (unlike Hybrid/PEP) that reflect the accrued benefits of each plan participant. Instead, the accrued benefits are determined by a formula stated in the plan.
- [4] The types of plans in the Hybrid/PEP include cash balance plans, pension equity plans (PEP), and any other nonallocable or nonspecified plans. A cash balance plan is a defined benefit plan under which the benefit formula is expressed as the current balance of a hypothetical account maintained for the participant. A PEP is a defined benefit plan under which the benefit formula is expressed as the value of an accumulated percentage of the participant's final average compensation.
- [5] A 401(k) plan is a retirement plan in which employees may make salary deferral (salary reduction) contributions on a post-tax and/or pretax basis. Employers may make matching or nonelective contributions to the plan on behalf of eligible employees and may also add a profit-sharing feature to the plan.
- [6] There are two types of employee stock ownership plans (ESOPs): a "leveraged" employee stock ownership plan and a "nonleveraged" employee stock ownership plan. A leveraged ESOP is a retirement plan in which a company leverages its credit to borrow money to fund the retirement plan. The company uses the borrowed funds to purchase shares from the company's treasury for the retirement plan and makes annual contributions to repay the original loan. A nonleveraged ESOP is a retirement plan in which a company contributes either cash to purchase outstanding shares of company stock or contributes a certain amount of shares from the company's treasury to employee accounts.
- [7] A profit-sharing plan is a retirement plan that gives employees a share in the profits of the company. Contributions to employee retirement accounts are determined as a percentage of annual company profits.
- [8] Other plans are defined contribution plan types not shown separately in this table. In Fiscal Year (FY) 2022, these were money purchase plans. A money purchase retirement plan is a retirement plan under which employer contributions are based on a fixed percentage of compensation. Contributions are required every year, regardless of earnings and profits.
- [9] Reflects retirement plans for which IRS issued determination letters. Regardless of plan type, all plans in this table also satisfied the qualification requirements of federal pension law. No adverse determination letters were issued in FY 2022.
- [10] Totals may be overstated to the extent that employees who participate in more than one plan may be counted more than once.

**NOTES:**

Some determination letter data reported in this table are not comparable to data reported in the *IRS Data Book* prior to FY 2020.

The staggered determination letter application process can cause 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 2022**

Activity	Number completed
<b>Total [1]</b>	<b>1,617</b>
<b>Technical activities, total:</b>	<b>548</b>
Requests for rulings [2]	66
Technical assistance [3]	13
Opinion letters on prototype plans [4]	4
Congressional correspondence [5]:	
Tax-exempt organizations	458
Employee retirement plans	7
<b>Voluntary compliance closures, total:</b>	<b>1,069</b>
Tax-exempt bonds	10
Employee retirement plans	1,059

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

[2] Includes only closures of the requests for rulings over which the Employee Plans program has authority. See Table 28 for Tax Exempt and Government Entities letter rulings issued by Associate Chief Counsel (Employee Benefits, Exempt Organization and Employment Taxes).

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

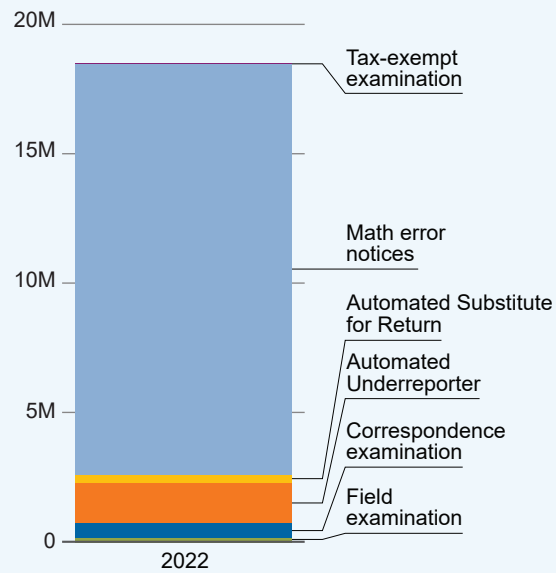
[4] Includes opinion letters issued to IRAs (Individual Retirement Arrangements), SEPs (Simplified Employee Pensions), and SIMPLEs (Savings Incentive Match Plans for Employees).

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

SOURCE: Tax Exempt and Government Entities.

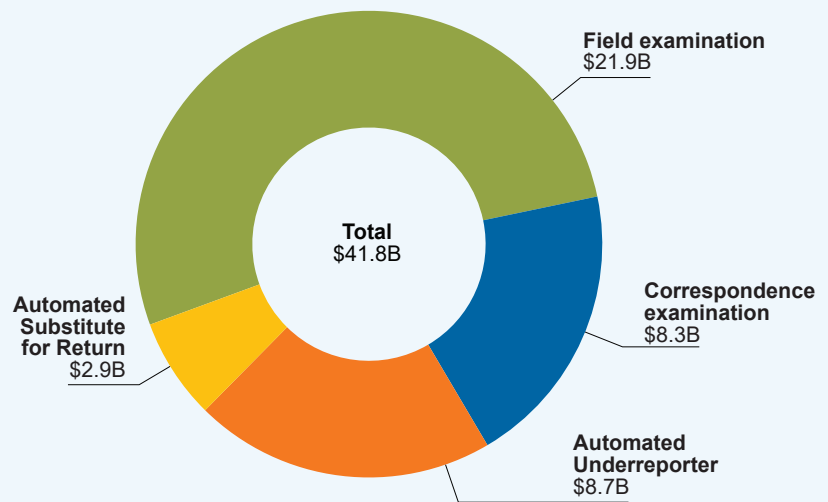
## Compliance Activities, Fiscal Year 2022

### Number of activities



SOURCE: 2022 IRS Data Book Tables 18, 21, 22, and 23

### Recommended additional tax and assessments



## Compliance Presence

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

For the past decade, the IRS has seen an increase in the number and complexity of returns filed paired with a decrease in resources available for examinations. The Service is constantly adapting and improving its processes

to identify errors, detect fraudulent activity, and ensure resources are allocated as efficiently and effectively as possible. While the IRS accepts most returns as filed, some are selected for examination using various methods, including random sampling and computerized screening. IRS examinations are conducted through the mail (correspondence) or face-to-face (field).

The IRS gathers independent information about income received and taxes withheld from information returns, such as Forms W-2 and 1099 filed by employers and other third parties. The IRS uses this information to verify self-reported income and tax on returns filed by taxpayers. With its Automated Underreporter Program, the

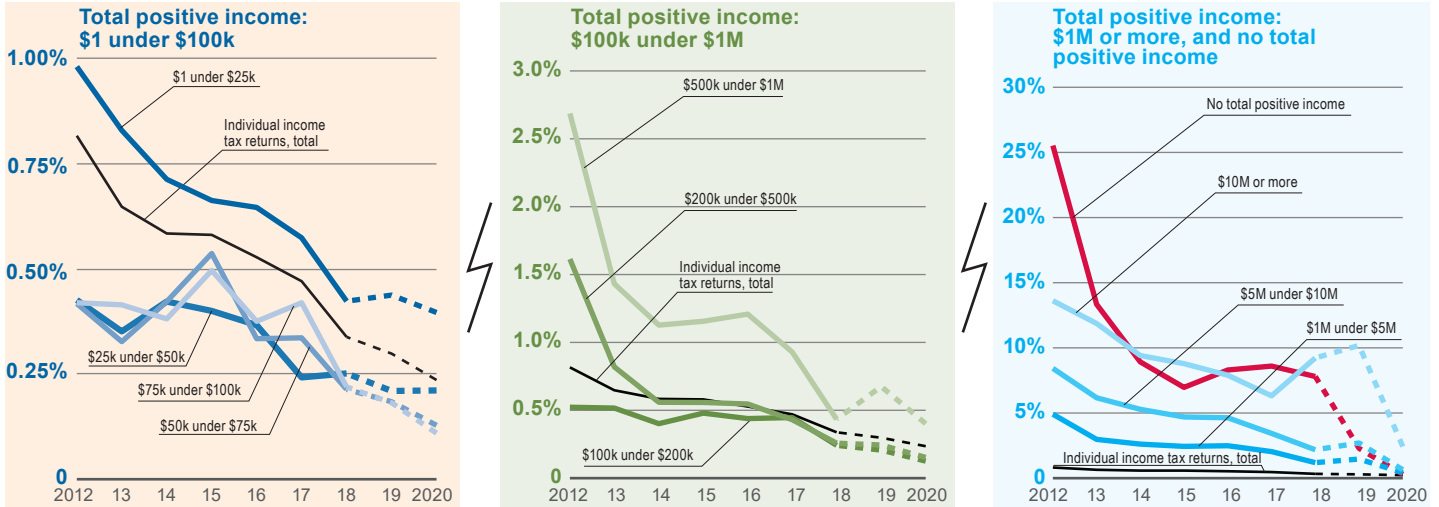
IRS matches these information returns to tax returns and contacts taxpayers to resolve discrepancies. In the Automated Substitute for Return Program, the IRS uses information returns from third parties to identify nonfilers; construct tax returns for certain nonfilers based on that third-party information;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

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

### Highlights of the Data

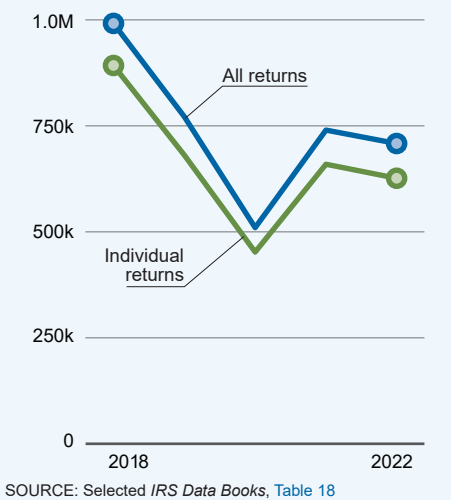
- For all returns filed for Tax Years (TY) 2012 through 2020, the IRS has examined 0.49 percent of individual returns filed and 0.84 percent of corporation returns filed, as of the end of Fiscal Year (FY) 2022 (Table 17).
- The IRS has examined the returns of 8.5 percent of taxpayers filing individual returns reporting total positive income of \$10 million or more for TYs 2012 through 2020, as of the end of FY 2022 (Table 17).
- The exam coverage rate for TY 2018 (the most recent year outside the statute of limitations period) of individual taxpayers reporting total positive income (TPI) of \$10 million or more was 9.2 percent. The rate for taxpayers with TPI of \$5–10 million was 2.2 percent, and 1.2 percent for those with TPI of \$1–5 million (Table 17).
- In FY 2022, the IRS closed 708,309 tax return audits, resulting in nearly \$30.2 billion in recommended additional tax (Table 18).
- Of these closed examinations, 14,770 taxpayers, or 2.1 percent, did not agree with the IRS examiner's

Percentage of Individual Returns Examined, by Size of Total Positive Income, Tax Years 2012–2020



NOTE: Represents total returns (closed and in-process) examined for each classification, as a percentage of the total number of returns filed for the tax year for that classification. Percentages for recent tax years (dashed segments) may increase as additional examinations are opened, as these returns are still within the statute of limitations.  
SOURCE: 2022 IRS Data Book Table 17

Number of Returns Examined, Fiscal Years 2018–2022



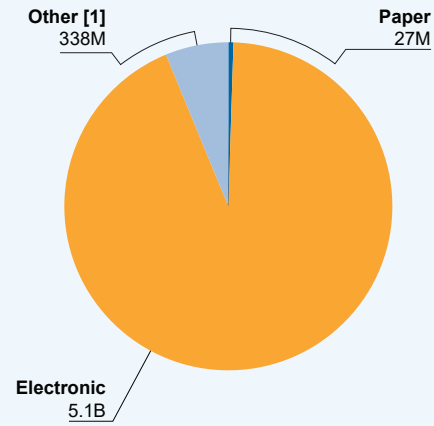
determination, resulting in an unagreed recommended additional tax of \$12.5 billion (Table 18).

- In FY 2022, 21.4 percent of exams were conducted in the field, yielding nearly \$21.9 billion in additional recommended tax (Table 18).
- The remaining 78.6 percent of audits were conducted via correspondence, resulting in almost \$8.3 billion of additional recommended tax (Table 18).
- In FY 2022, 11,239 examinations protected a total of nearly \$3.6 billion in refund payments, of which more than \$3.5 billion came from

field examinations and almost \$22.7 million from correspondence examinations (Table 19).

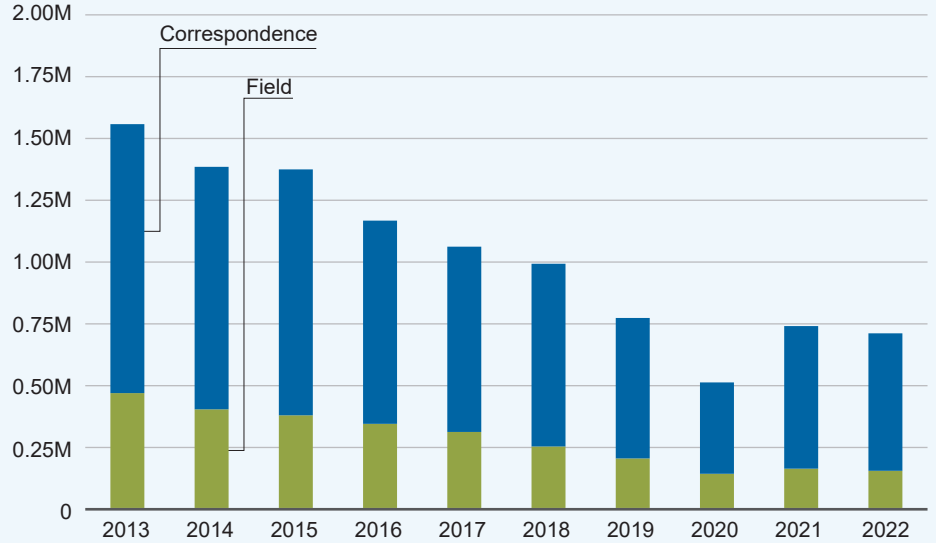
- In FY 2022, there were 17,225 examinations resulting in refunds to the taxpayer, totaling more than \$5.3 billion. Of this, \$3.8 billion went to corporations (Table 20).
- The IRS examined 9,185 tax-exempt organization, employee retirement plan, government entity, tax-exempt bond, and related taxable returns in FY 2022 (Table 21).
- The IRS closed almost 1.6 million cases under the Automated Underreporter Program in FY 2022,

**Number of Information Returns Received, by Type, Fiscal Year 2022**



[1] Includes forms processed by the Social Security Administration.  
SOURCE: 2022 IRS Data Book Table 22

**Number of Returns Examined, by Examination Type, Fiscal Years 2013–2022**



SOURCE: Selected IRS Data Books, Table 18

resulting in more than \$8.7 billion in additional assessments. In addition, the IRS closed 295,577 cases under its Automated Substitute for Return Program, resulting in more than \$2.9 billion in additional assessments (Table 22).

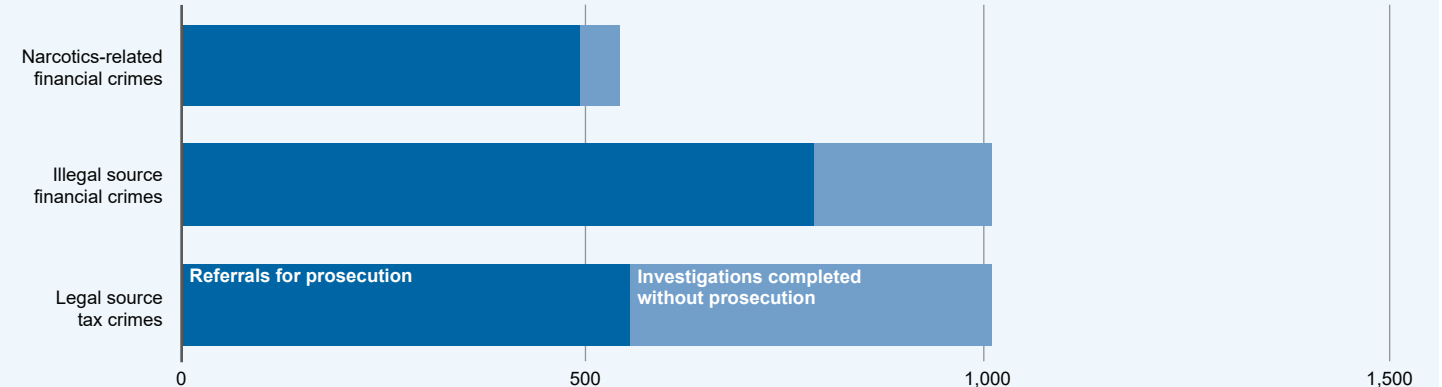
- The IRS received almost 5.5 billion third-party information returns in FY 2022; of these, 93.3 percent were filed electronically (Table 22).
- For TY 2021 individual income tax returns processed during FY 2022, the two most common math error types were related to the Recovery Rebate Credit, which made up 69.7 percent of total math errors, and

the Child Tax Credit, which accounted for 25.0 percent. The most common type of error for TY 2020 and prior-year returns processed in FY 2022 was for errors related to the Recovery Rebate Credit, making up 39.4 percent of the total (Table 23).

- For these TY 2021 returns, the IRS sent almost 15.9 million notices to taxpayers for nearly 17.0 million math errors identified. For TY 2020 and prior-year returns, almost 1.3 million notices were sent for just under 1.5 million math errors identified (Table 23).
- In FY 2022, the IRS completed

2,552 criminal investigations in three areas—1,003 legal-source tax crime cases, which involve activities, industries, and occupations that generate legitimate income or threats to the tax system; 1,005 illegal-source financial crime cases, which relate to proceeds derived from unlawful sources such as money laundering; and 544 narcotics-related financial crime cases, which involve investigating narcotics-related tax and money-laundering crimes. These cases are often investigated in cooperation with the Justice Department and other law enforcement agencies (Table 24).

**Number of Criminal Investigations Completed, by Type, Fiscal Year 2022**



SOURCE: 2022 IRS Data Book Table 24

**Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2012–2020**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2020†					
	All returns filed for Tax Year 2020 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns, total</b>	<b>207,767,030</b>	<b>307,191</b>	<b>103,158</b>	<b>[6]</b>	<b>55,535</b>	<b>1,761,640</b>
<b>Individual income tax returns, total</b>	<b>164,511,483</b>	<b>299,557</b>	<b>88,435</b>	<b>0.2</b>	<b>54,227</b>	<b>1,368,442</b>
Size of total positive income [7]:						
No total positive income	3,631,912	2,373	8,456	0.3	289	31,075
\$1 under \$25,000	49,787,775	179,654	17,538	0.4	34,790	848,842
\$25,000 under \$50,000	39,516,857	67,556	15,805	0.2	10,886	284,135
\$50,000 under \$75,000	23,041,847	18,681	10,811	0.1	2,508	63,369
\$75,000 under \$100,000	14,726,736	8,586	7,546	0.1	975	33,936
\$100,000 under \$200,000	23,403,399	14,594	14,678	0.1	1,875	52,555
\$200,000 under \$500,000	8,165,629	5,064	7,390	0.2	1,931	22,071
\$500,000 under \$1,000,000	1,385,407	2,158	3,414	0.4	693	12,298
\$1,000,000 under \$5,000,000	622,329	746	1,872	0.4	231	7,871
\$5,000,000 under \$10,000,000	46,254	60	241	0.7	d	6,014
\$10,000,000 or more	30,646	80	664	2.4	26	6,271
International returns [8]	152,692	5	20	[9]	d	4
Returns with earned income tax credit [10]	26,025,709	217,841	23,629	0.9	45,732	1,044,847
<b>Corporation income tax returns, except Form 1120–S, total [11]</b>	<b>1,499,042</b>	<b>724</b>	<b>6,815</b>	<b>0.5</b>	<b>352</b>	<b>234,851</b>
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	297,812	57	832	0.3	13	1,606
\$1 under \$250,000	630,817	193	2,596	0.4	96	2,029
\$250,000 under \$1,000,000	269,608	223	2,211	0.9	102	2,753
\$1,000,000 under \$5,000,000	171,930	79	586	0.4	24	3,027
\$5,000,000 under \$10,000,000	35,656	13	95	0.3	d	1,079
\$10,000,000 under \$50,000,000	38,451	44	114	0.4	19	3,074
\$50,000,000 under \$100,000,000	7,931	26	58	1.1	17	1,882
\$100,000,000 under \$250,000,000	6,506	10	62	1.1	7	28
\$250,000,000 under \$500,000,000	3,276	d	d	0.8	d	0
\$500,000,000 under \$1,000,000,000	2,243	d	d	1.0	d	0
\$1,000,000,000 under \$5,000,000,000	2,498	23	76	4.0	18	139
\$5,000,000,000 under \$20,000,000,000	824	28	67	11.5	25	218,977
\$20,000,000,000 or more	451	22	58	17.7	21	256
Form 1120–C returns [12]	9,499	d	d	[9]	0	0
Form 1120–F returns [13]	21,540	0	14	0.1	0	0
<b>Partnership returns [14]</b>	<b>4,645,903</b>	<b>47</b>	<b>1,260</b>	<b>[9]</b>	<b>30</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,892,722</b>	<b>264</b>	<b>1,144</b>	<b>[9]</b>	<b>43</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>2,997,502</b>	<b>5</b>	<b>35</b>	<b>[9]</b>	<b>0</b>	<b>0</b>
<b>Estate tax returns [17]</b>	<b>30,251</b>	<b>40</b>	<b>209</b>	<b>0.8</b>	<b>d</b>	<b>7,234</b>
<b>Gift tax returns</b>	<b>253,425</b>	<b>41</b>	<b>152</b>	<b>0.1</b>	<b>18</b>	<b>467</b>
<b>Employment tax returns</b>	<b>27,891,847</b>	<b>5,053</b>	<b>4,604</b>	<b>[9]</b>	<b>545</b>	<b>83,103</b>
<b>Excise tax returns [18]</b>	<b>1,044,855</b>	<b>1,451</b>	<b>477</b>	<b>0.2</b>	<b>298</b>	<b>67,510</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>6</b>	<b>10</b>	<b>[6]</b>	<b>d</b>	<b>33</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>3</b>	<b>17</b>	<b>[6]</b>	<b>d</b>	<b>N/A</b>

Footnotes at end of table.



**Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2012–2020—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2019†					
	All returns filed for Tax Year 2019 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns, total</b>	<b>205,119,804</b>	<b>440,410</b>	<b>74,237</b>	<b>[6]</b>	<b>59,138</b>	<b>3,560,207</b>
<b>Individual income tax returns, total</b>	<b>157,951,815</b>	<b>412,575</b>	<b>58,686</b>	<b>0.3</b>	<b>52,725</b>	<b>2,665,896</b>
Size of total positive income [7]:						
No total positive income	822,945	7,041	11,775	2.3	309	352,275
\$1 under \$25,000	49,276,854	202,097	13,430	0.4	20,906	1,060,737
\$25,000 under \$50,000	37,980,961	73,936	5,773	0.2	8,211	372,034
\$50,000 under \$75,000	22,635,798	36,046	5,661	0.2	4,922	156,193
\$75,000 under \$100,000	14,507,318	22,759	3,627	0.2	2,359	119,180
\$100,000 under \$200,000	22,850,934	41,041	6,356	0.2	6,184	232,902
\$200,000 under \$500,000	7,784,215	15,322	3,724	0.2	4,523	121,667
\$500,000 under \$1,000,000	1,298,420	7,043	1,728	0.7	2,491	72,347
\$1,000,000 under \$5,000,000	574,713	5,809	2,637	1.5	2,195	103,801
\$5,000,000 under \$10,000,000	40,191	329	755	2.7	*16	24,319
\$10,000,000 or more	24,457	974	1,517	10.2	489	49,805
International returns [8]	155,009	178	1,703	1.2	*0	637
Returns with earned income tax credit [10]	26,738,391	206,753	2,606	0.8	22,893	1,018,252
<b>Corporation income tax returns, except Form 1120–S, total [11]</b>	<b>1,523,833</b>	<b>3,403</b>	<b>2,840</b>	<b>0.4</b>	<b>1,550</b>	<b>179,379</b>
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	306,698	295	373	0.2	72	7,507
\$1 under \$250,000	666,383	862	494	0.2	359	14,282
\$250,000 under \$1,000,000	263,681	964	358	0.5	445	15,447
\$1,000,000 under \$5,000,000	162,802	457	356	0.5	209	7,066
\$5,000,000 under \$10,000,000	33,772	62	223	0.8	18	3,292
\$10,000,000 under \$50,000,000	36,409	350	227	1.6	194	15,003
\$50,000,000 under \$100,000,000	7,549	123	134	3.4	72	4,060
\$100,000,000 under \$250,000,000	6,426	103	139	3.8	59	8,802
\$250,000,000 under \$500,000,000	3,304	17	36	1.6	*6	614
\$500,000,000 under \$1,000,000,000	2,245	17	62	3.5	10	11
\$1,000,000,000 under \$5,000,000,000	2,701	47	145	7.1	28	3,176
\$5,000,000,000 under \$20,000,000,000	867	52	121	20.0	36	5,134
\$20,000,000,000 or more	472	41	133	36.9	*26	94,951
Form 1120–C returns [12]	9,487	d	d	0.1	d	0
Form 1120–F returns [13]	21,037	d	d	0.2	d	35
<b>Partnership returns [14]</b>	<b>4,152,992</b>	<b>796</b>	<b>2,473</b>	<b>0.1</b>	<b>696</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,940,351</b>	<b>2,075</b>	<b>2,545</b>	<b>0.1</b>	<b>964</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,053,323</b>	<b>27</b>	<b>152</b>	<b>[9]</b>	<b>d</b>	<b>6,048</b>
<b>Estate tax returns [17]</b>	<b>24,008</b>	<b>571</b>	<b>619</b>	<b>5.0</b>	<b>224</b>	<b>95,415</b>
<b>Gift tax returns</b>	<b>248,821</b>	<b>154</b>	<b>144</b>	<b>0.1</b>	<b>75</b>	<b>74,140</b>
<b>Employment tax returns</b>	<b>32,174,998</b>	<b>16,719</b>	<b>6,070</b>	<b>0.1</b>	<b>1,791</b>	<b>397,084</b>
<b>Excise tax returns [18]</b>	<b>1,049,663</b>	<b>3,752</b>	<b>637</b>	<b>0.4</b>	<b>948</b>	<b>141,076</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>324</b>	<b>34</b>	<b>[6]</b>	<b>160</b>	<b>1,169</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>14</b>	<b>37</b>	<b>[6]</b>	<b>d</b>	<b>N/A</b>

Footnotes at end of table.

**Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2012–2020—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2018					Recom- mended additional tax
	All returns filed for Tax Year 2018 [1]	Returns examined			Number of returns examined with no change [5]	
		Closed [2]	In process [3]	Percentage covered [4]		
	(13)	(14)	(15)	(16)	(17)	(18)
<b>All returns, total</b>	<b>200,320,592</b>	<b>543,429</b>	<b>34,965</b>	<b>[6]</b>	<b>70,882</b>	<b>6,862,157</b>
<b>Individual income tax returns, total</b>	<b>153,927,628</b>	<b>494,630</b>	<b>25,351</b>	<b>0.3</b>	<b>60,974</b>	<b>4,380,087</b>
Size of total positive income [7]:						
No total positive income	688,753	35,429	18,296	7.8	437	1,411,136
\$1 under \$25,000	49,364,340	208,050	645	0.4	25,908	956,107
\$25,000 under \$50,000	36,664,872	91,616	589	0.3	11,769	450,680
\$50,000 under \$75,000	21,730,391	45,944	465	0.2	5,513	236,685
\$75,000 under \$100,000	13,988,214	30,292	364	0.2	3,226	195,461
\$100,000 under \$200,000	22,077,272	52,500	884	0.2	6,690	352,792
\$200,000 under \$500,000	7,377,133	18,023	1,000	0.3	3,808	209,397
\$500,000 under \$1,000,000	1,249,264	4,689	731	0.4	1,042	97,733
\$1,000,000 under \$5,000,000	566,107	5,438	1,310	1.2	1,545	229,116
\$5,000,000 under \$10,000,000	41,434	638	267	2.2	198	61,563
\$10,000,000 or more	26,517	1,715	733	9.2	828	177,176
International returns [8]	153,331	296	67	0.2	10	2,241
Returns with earned income tax credit [10]	26,492,486	242,414	271	0.9	31,513	1,105,966
<b>Corporation income tax returns, except Form 1120–S, total [11]</b>	<b>1,555,899</b>	<b>6,456</b>	<b>2,225</b>	<b>0.6</b>	<b>2,610</b>	<b>604,037</b>
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	295,294	641	290	0.3	117	26,605
\$1 under \$250,000	709,793	1,244	293	0.2	450	36,951
\$250,000 under \$1,000,000	270,301	1,495	211	0.6	600	34,581
\$1,000,000 under \$5,000,000	161,855	1,081	299	0.9	481	32,346
\$5,000,000 under \$10,000,000	32,116	141	151	0.9	40	35,591
\$10,000,000 under \$50,000,000	34,428	745	118	2.5	343	41,493
\$50,000,000 under \$100,000,000	7,033	330	51	5.4	183	12,387
\$100,000,000 under \$250,000,000	5,993	267	80	5.8	146	26,272
\$250,000,000 under \$500,000,000	3,116	79	62	4.5	38	4,968
\$500,000,000 under \$1,000,000,000	2,161	69	68	6.3	29	31,434
\$1,000,000,000 under \$5,000,000,000	2,537	149	211	14.2	70	109,320
\$5,000,000,000 under \$20,000,000,000	815	88	158	30.2	45	25,081
\$20,000,000,000 or more	451	63	195	57.2	*24	167,509
Form 1120–C returns [12]	9,469	d	d	0.1	d	241
Form 1120–F returns [13]	20,537	d	d	0.4	37	19,256
<b>Partnership returns [14]</b>	<b>4,010,200</b>	<b>1,234</b>	<b>1,498</b>	<b>0.1</b>	<b>967</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,874,996</b>	<b>4,175</b>	<b>1,368</b>	<b>0.1</b>	<b>1,526</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,077,668</b>	<b>163</b>	<b>150</b>	<b>[9]</b>	<b>29</b>	<b>5,938</b>
<b>Estate tax returns [17]</b>	<b>24,101</b>	<b>1,094</b>	<b>41</b>	<b>4.7</b>	<b>249</b>	<b>829,888</b>
<b>Gift tax returns</b>	<b>249,936</b>	<b>836</b>	<b>75</b>	<b>0.4</b>	<b>520</b>	<b>95,368</b>
<b>Employment tax returns</b>	<b>31,569,807</b>	<b>28,981</b>	<b>3,863</b>	<b>0.1</b>	<b>2,544</b>	<b>825,560</b>
<b>Excise tax returns [18]</b>	<b>1,030,357</b>	<b>5,665</b>	<b>351</b>	<b>0.6</b>	<b>1,435</b>	<b>117,146</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>*107</b>	<b>*21</b>	<b>[6]</b>	<b>17</b>	<b>4,133</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>*20</b>	<b>*51</b>	<b>[6]</b>	<b>11</b>	<b>N/A</b>

Footnotes at end of table.

**Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2012–2020—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2017					
	All returns filed for Tax Year 2017 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total</b>	<b>198,671,383</b>	<b>767,602</b>	<b>25,240</b>	<b>[6]</b>	<b>97,288</b>	<b>12,603,850</b>
<b>Individual income tax returns, total</b>	<b>153,062,634</b>	<b>700,320</b>	<b>19,594</b>	<b>0.5</b>	<b>84,403</b>	<b>6,840,998</b>
Size of total positive income [7]:						
No total positive income	691,967	48,359	11,150	8.6	536	2,189,968
\$1 under \$25,000	51,853,559	296,951	383	0.6	33,973	1,382,904
\$25,000 under \$50,000	36,111,731	87,105	315	0.2	10,758	446,040
\$50,000 under \$75,000	21,252,437	71,040	342	0.3	7,925	334,551
\$75,000 under \$100,000	13,630,981	56,834	294	0.4	6,160	301,052
\$100,000 under \$200,000	20,929,068	92,752	725	0.4	15,091	625,189
\$200,000 under \$500,000	6,721,305	27,413	1,552	0.4	5,156	389,443
\$500,000 under \$1,000,000	1,140,173	8,815	1,772	0.9	2,060	206,698
\$1,000,000 under \$5,000,000	511,640	8,229	2,243	2.0	2,138	404,660
\$5,000,000 under \$10,000,000	36,895	*749	*394	3.4	*225	86,516
\$10,000,000 or more	23,475	992	491	6.3	301	469,233
International returns [8]	159,403	*504	*380	0.6	*47	4,743
Returns with earned income tax credit [10]	27,030,382	283,559	156	1.0	35,706	1,260,949
<b>Corporation income tax returns, except Form 1120–S, total [11]</b>	<b>1,593,567</b>	<b>8,811</b>	<b>1,330</b>	<b>0.6</b>	<b>3,296</b>	<b>3,268,230</b>
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	292,916	970	254	0.4	126	67,002
\$1 under \$250,000	749,689	1,423	175	0.2	355	75,060
\$250,000 under \$1,000,000	273,141	1,596	89	0.6	540	74,327
\$1,000,000 under \$5,000,000	162,403	1,152	95	0.8	438	81,968
\$5,000,000 under \$10,000,000	30,729	*208	*56	0.9	*105	72,354
\$10,000,000 under \$50,000,000	33,032	1,224	64	3.9	582	90,101
\$50,000,000 under \$100,000,000	6,814	595	29	9.2	351	43,016
\$100,000,000 under \$250,000,000	5,881	536	41	9.8	309	63,743
\$250,000,000 under \$500,000,000	3,100	225	55	9.0	123	19,488
\$500,000,000 under \$1,000,000,000	2,168	203	48	11.6	89	35,851
\$1,000,000,000 under \$5,000,000,000	2,492	290	143	17.4	129	117,609
\$5,000,000,000 under \$20,000,000,000	819	149	124	33.3	58	319,984
\$20,000,000,000 or more	430	91	160	58.4	*29	2,178,578
Form 1120–C returns [12]	9,362	*5	*12	0.2	d	13,330
Form 1120–F returns [13]	20,591	97	30	0.6	57	15,819
<b>Partnership returns [14]</b>	<b>3,905,335</b>	<b>3,611</b>	<b>1,152</b>	<b>0.1</b>	<b>1,550</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,725,684</b>	<b>6,931</b>	<b>707</b>	<b>0.2</b>	<b>2,246</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,083,891</b>	<b>316</b>	<b>290</b>	<b>[9]</b>	<b>80</b>	<b>6,689</b>
<b>Estate tax returns [17]</b>	<b>32,144</b>	<b>2,056</b>	<b>8</b>	<b>6.4</b>	<b>440</b>	<b>1,232,305</b>
<b>Gift tax returns</b>	<b>235,893</b>	<b>554</b>	<b>15</b>	<b>0.2</b>	<b>291</b>	<b>117,552</b>
<b>Employment tax returns</b>	<b>31,031,897</b>	<b>37,337</b>	<b>1,773</b>	<b>0.1</b>	<b>2,887</b>	<b>985,146</b>
<b>Excise tax returns [18]</b>	<b>1,000,338</b>	<b>7,342</b>	<b>186</b>	<b>0.8</b>	<b>1,970</b>	<b>149,410</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>172</b>	<b>7</b>	<b>[6]</b>	<b>*56</b>	<b>3,520</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>152</b>	<b>178</b>	<b>[6]</b>	<b>*57</b>	<b>N/A</b>

Footnotes at end of table.

**Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2012–2020—Continued**

[Money amounts are in thousands of dollars]

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]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns, total</b>	<b>195,821,347</b>	<b>870,225</b>	<b>13,449</b>	<b>[6]</b>	<b>99,151</b>	<b>14,154,758</b>
<b>Individual income tax returns, total</b>	<b>150,447,029</b>	<b>783,913</b>	<b>9,371</b>	<b>0.5</b>	<b>79,932</b>	<b>7,568,610</b>
Size of total positive income [7]:						
No total positive income	677,256	54,215	2,028	8.3	528	2,260,923
\$1 under \$25,000	52,677,494	339,701	302	0.6	33,567	1,592,968
\$25,000 under \$50,000	35,816,063	130,824	248	0.4	13,198	697,524
\$50,000 under \$75,000	20,578,233	68,420	266	0.3	5,862	362,567
\$75,000 under \$100,000	13,199,129	49,280	200	0.4	4,633	285,266
\$100,000 under \$200,000	19,755,417	86,282	552	0.4	9,340	603,156
\$200,000 under \$500,000	6,051,639	31,744	1,352	0.5	7,188	449,117
\$500,000 under \$1,000,000	1,017,244	10,705	1,591	1.2	2,737	252,778
\$1,000,000 under \$5,000,000	449,500	9,102	2,092	2.5	2,243	467,942
\$5,000,000 under \$10,000,000	31,232	1,125	324	4.6	*305	226,078
\$10,000,000 or more	18,947	1,081	416	7.9	301	365,114
International returns [8]	174,875	1,434	0	0.8	*21	5,178
Returns with earned income tax credit [10]	27,382,904	330,295	123	1.2	35,392	1,494,193
<b>Corporation income tax returns, except Form 1120–S, total [11]</b>	<b>1,590,292</b>	<b>13,288</b>	<b>919</b>	<b>0.9</b>	<b>4,740</b>	<b>3,849,124</b>
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	293,042	1,620	147	0.6	262	144,369
\$1 under \$250,000	749,020	2,874	138	0.4	871	115,405
\$250,000 under \$1,000,000	277,107	2,542	79	0.9	*862	129,147
\$1,000,000 under \$5,000,000	159,321	1,320	81	0.9	466	115,938
\$5,000,000 under \$10,000,000	30,136	402	11	1.4	*192	36,507
\$10,000,000 under \$50,000,000	31,895	1,514	32	4.8	686	94,624
\$50,000,000 under \$100,000,000	6,535	*646	*20	10.2	*359	70,413
\$100,000,000 under \$250,000,000	5,669	*596	*31	11.3	328	106,701
\$250,000,000 under \$500,000,000	3,091	*341	*45	12.9	170	65,801
\$500,000,000 under \$1,000,000,000	2,104	*295	*41	17.1	*122	77,114
\$1,000,000,000 under \$5,000,000,000	2,439	509	110	25.4	187	370,014
\$5,000,000,000 under \$20,000,000,000	768	245	77	41.9	*86	420,915
\$20,000,000,000 or more	410	154	91	59.8	*50	2,077,251
Form 1120–C returns [12]	9,485	*8	*16	0.2	d	6,529
Form 1120–F returns [13]	19,270	146	26	0.9	79	18,396
<b>Partnership returns [14]</b>	<b>3,763,117</b>	<b>6,698</b>	<b>1,055</b>	<b>0.2</b>	<b>3,028</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,592,042</b>	<b>9,625</b>	<b>591</b>	<b>0.2</b>	<b>3,279</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,092,426</b>	<b>387</b>	<b>251</b>	<b>[9]</b>	<b>*99</b>	<b>59,383</b>
<b>Estate tax returns [17]</b>	<b>34,162</b>	<b>*2,715</b>	<b>*12</b>	<b>8.1</b>	<b>552</b>	<b>1,382,076</b>
<b>Gift tax returns</b>	<b>239,785</b>	<b>1,907</b>	<b>21</b>	<b>0.8</b>	<b>985</b>	<b>351,089</b>
<b>Employment tax returns</b>	<b>31,082,200</b>	<b>42,199</b>	<b>994</b>	<b>0.1</b>	<b>4,059</b>	<b>777,768</b>
<b>Excise tax returns [18]</b>	<b>980,294</b>	<b>9,072</b>	<b>109</b>	<b>0.9</b>	<b>2,376</b>	<b>156,808</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>*170</b>	<b>*14</b>	<b>[6]</b>	<b>*21</b>	<b>9,900</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>*185</b>	<b>*140</b>	<b>[6]</b>	<b>*65</b>	<b>N/A</b>

Footnotes at end of table.

**Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2012–2020—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2015					
	All returns filed for Tax Year 2015 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total</b>	<b>195,468,733</b>	<b>959,413</b>	<b>8,020</b>	<b>[6]</b>	<b>99,930</b>	<b>18,419,402</b>
<b>Individual income tax returns, total</b>	<b>150,675,111</b>	<b>869,114</b>	<b>5,523</b>	<b>0.6</b>	<b>80,585</b>	<b>8,174,821</b>
Size of total positive income [7]:						
No total positive income	694,606	47,367	1,030	7.0	652	1,984,632
\$1 under \$25,000	54,053,915	357,737	180	0.7	30,033	1,764,036
\$25,000 under \$50,000	35,552,228	141,995	172	0.4	11,079	784,115
\$50,000 under \$75,000	20,264,175	108,463	205	0.5	8,235	490,386
\$75,000 under \$100,000	13,055,089	64,549	164	0.5	6,267	345,192
\$100,000 under \$200,000	19,459,447	92,774	355	0.5	11,883	656,402
\$200,000 under \$500,000	5,884,773	32,080	735	0.6	6,237	460,948
\$500,000 under \$1,000,000	1,011,282	10,806	880	1.2	2,886	278,364
\$1,000,000 under \$5,000,000	462,824	10,051	1,229	2.4	2,513	615,122
\$5,000,000 under \$10,000,000	33,774	*1,240	*294	4.7	345	134,966
\$10,000,000 or more	21,149	1,559	301	8.8	438	660,104
International returns [8]	181,849	*412	*3	0.2	17	554
Returns with earned income tax credit [10]	28,081,708	328,993	43	1.2	*30,014	1,579,965
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>1,626,264</b>	<b>14,826</b>	<b>660</b>	<b>1.0</b>	<b>4,924</b>	<b>8,190,492</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	288,630	1,725	97	0.6	*251	123,233
\$1 under \$250,000	788,271	3,057	97	0.4	*823	114,742
\$250,000 under \$1,000,000	281,342	2,668	53	1.0	*853	111,165
\$1,000,000 under \$5,000,000	158,355	1,202	44	0.8	*344	81,151
\$5,000,000 under \$10,000,000	29,524	325	16	1.2	*98	25,996
\$10,000,000 under \$50,000,000	30,944	*1,847	*26	6.1	*858	136,432
\$50,000,000 under \$100,000,000	6,433	*912	*16	14.5	*481	156,172
\$100,000,000 under \$250,000,000	5,672	*801	*27	14.8	*386	171,119
\$250,000,000 under \$500,000,000	3,127	*487	*40	17.3	*223	93,698
\$500,000,000 under \$1,000,000,000	2,068	*366	*34	20.3	*129	103,563
\$1,000,000,000 under \$5,000,000,000	2,397	*536	*84	27.5	179	513,391
\$5,000,000,000 under \$20,000,000,000	770	259	60	41.4	*50	964,342
\$20,000,000,000 or more	398	196	61	64.6	*37	5,539,194
Form 1120-C returns [12]	9,516	28	0	0.3	5	4,376
Form 1120-F returns [13]	18,817	294	21	1.7	167	51,917
<b>Partnership returns [14]</b>	<b>3,715,187</b>	<b>7,813</b>	<b>548</b>	<b>0.2</b>	<b>3,225</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,487,336</b>	<b>9,541</b>	<b>364</b>	<b>0.2</b>	<b>2,692</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,112,355</b>	<b>617</b>	<b>244</b>	<b>[9]</b>	<b>113</b>	<b>28,687</b>
<b>Estate tax returns [17]</b>	<b>35,160</b>	<b>*2,850</b>	<b>*10</b>	<b>8.2</b>	<b>*524</b>	<b>684,842</b>
<b>Gift tax returns</b>	<b>242,585</b>	<b>1,385</b>	<b>16</b>	<b>0.6</b>	<b>530</b>	<b>398,938</b>
<b>Employment tax returns</b>	<b>30,590,977</b>	<b>40,202</b>	<b>488</b>	<b>0.1</b>	<b>3,901</b>	<b>730,377</b>
<b>Excise tax returns [18]</b>	<b>983,758</b>	<b>12,477</b>	<b>79</b>	<b>1.3</b>	<b>3,287</b>	<b>204,296</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>*232</b>	<b>*5</b>	<b>[6]</b>	<b>*18</b>	<b>6,949</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>337</b>	<b>94</b>	<b>[6]</b>	<b>127</b>	<b>N/A</b>

Footnotes at end of table.

**Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2012–2020—Continued**

[Money amounts are in thousands of dollars]

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]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(37)	(38)	(39)	(40)	(41)	(42)
<b>All returns, total</b>	<b>193,459,572</b>	<b>966,091</b>	<b>6,171</b>	<b>[6]</b>	<b>103,571</b>	<b>21,091,330</b>
<b>Individual income tax returns, total</b>	<b>148,796,860</b>	<b>863,810</b>	<b>4,460</b>	<b>0.6</b>	<b>80,056</b>	<b>8,458,066</b>
Size of total positive income [7]:						
No total positive income	653,832	57,694	683	8.9	980	2,296,430
\$1 under \$25,000	54,883,084	390,815	132	0.7	32,339	1,962,943
\$25,000 under \$50,000	35,052,633	*147,729	*196	0.4	11,450	857,262
\$50,000 under \$75,000	19,641,122	*82,742	*172	0.4	8,291	503,597
\$75,000 under \$100,000	13,079,844	49,736	102	0.4	5,791	293,021
\$100,000 under \$200,000	18,437,294	73,828	261	0.4	9,634	595,527
\$200,000 under \$500,000	5,423,436	29,767	582	0.6	5,982	408,021
\$500,000 under \$1,000,000	953,500	9,920	828	1.1	2,445	268,699
\$1,000,000 under \$5,000,000	431,033	10,119	1,151	2.6	2,185	579,929
\$5,000,000 under \$10,000,000	31,353	1,435	223	5.3	341	174,190
\$10,000,000 or more	19,447	1,584	247	9.4	*309	497,395
International returns [8]	190,282	8,283	17	4.4	*298	21,052
Returns with earned income tax credit [10]	28,537,908	360,488	24	1.3	*32,471	1,706,635
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>1,616,357</b>	<b>16,754</b>	<b>477</b>	<b>1.1</b>	<b>5,556</b>	<b>9,767,472</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	277,491	2,154	66	0.8	*333	178,069
\$1 under \$250,000	795,409	3,949	77	0.5	*1,120	172,283
\$250,000 under \$1,000,000	281,525	2,887	38	1.0	*998	109,332
\$1,000,000 under \$5,000,000	156,112	1,423	18	0.9	*465	115,453
\$5,000,000 under \$10,000,000	27,967	*440	*19	1.7	198	25,103
\$10,000,000 under \$50,000,000	29,854	*1,543	*30	5.3	*644	126,481
\$50,000,000 under \$100,000,000	6,289	*895	*7	14.4	467	66,980
\$100,000,000 under \$250,000,000	5,635	*893	*21	16.4	450	173,714
\$250,000,000 under \$500,000,000	3,107	*543	*22	18.5	235	99,145
\$500,000,000 under \$1,000,000,000	2,025	430	21	22.3	144	109,501
\$1,000,000,000 under \$5,000,000,000	2,365	659	57	30.3	*178	802,358
\$5,000,000,000 under \$20,000,000,000	751	311	42	47.0	73	1,604,888
\$20,000,000,000 or more	382	219	44	68.8	38	6,137,560
Form 1120-C returns [12]	9,402	29	0	0.3	d	14,356
Form 1120-F returns [13]	18,043	315	25	1.9	180	32,249
<b>Partnership returns [14]</b>	<b>3,611,255</b>	<b>10,013</b>	<b>377</b>	<b>0.3</b>	<b>4,562</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,380,125</b>	<b>11,844</b>	<b>213</b>	<b>0.3</b>	<b>3,554</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,129,501</b>	<b>776</b>	<b>233</b>	<b>[9]</b>	<b>93</b>	<b>43,585</b>
<b>Estate tax returns [17]</b>	<b>34,703</b>	<b>*2,936</b>	<b>*6</b>	<b>8.5</b>	<b>*609</b>	<b>1,154,656</b>
<b>Gift tax returns</b>	<b>238,935</b>	<b>1,516</b>	<b>13</b>	<b>0.6</b>	<b>595</b>	<b>558,182</b>
<b>Employment tax returns</b>	<b>30,693,066</b>	<b>43,725</b>	<b>290</b>	<b>0.1</b>	<b>5,137</b>	<b>893,344</b>
<b>Excise tax returns [18]</b>	<b>958,770</b>	<b>14,149</b>	<b>28</b>	<b>1.5</b>	<b>3,261</b>	<b>203,036</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>*197</b>	<b>*6</b>	<b>[6]</b>	<b>*18</b>	<b>12,990</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>360</b>	<b>75</b>	<b>[6]</b>	<b>125</b>	<b>N/A</b>

Footnotes at end of table.

**Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2012–2020—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2013					Recom- mended additional tax
	All returns filed for Tax Year 2013 [1]	Returns examined			Number of returns examined with no change [5]	
		Closed [2]	In process [3]	Percentage covered [4]		
	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total</b>	<b>191,617,388</b>	<b>1,059,783</b>	<b>4,043</b>	<b>[6]</b>	<b>125,590</b>	<b>24,560,697</b>
<b>Individual income tax returns, total</b>	<b>147,552,433</b>	<b>952,374</b>	<b>2,795</b>	<b>0.6</b>	<b>99,575</b>	<b>8,895,708</b>
Size of total positive income [7]:						
No total positive income	612,213	81,272	420	13.3	935	2,641,204
\$1 under \$25,000	56,100,370	464,756	112	0.8	38,490	2,189,669
\$25,000 under \$50,000	34,699,278	*121,724	*153	0.4	10,767	693,650
\$50,000 under \$75,000	19,498,974	*63,494	*258	0.3	7,015	342,133
\$75,000 under \$100,000	12,768,455	52,821	91	0.4	7,495	310,778
\$100,000 under \$200,000	17,486,970	90,108	280	0.5	17,648	583,607
\$200,000 under \$500,000	4,935,434	40,080	384	0.8	10,981	669,875
\$500,000 under \$1,000,000	837,779	11,580	415	1.4	3,139	283,531
\$1,000,000 under \$5,000,000	371,171	10,464	583	3.0	2,187	536,963
\$5,000,000 under \$10,000,000	25,504	1,439	135	6.2	331	151,716
\$10,000,000 or more	15,151	1,614	185	11.9	418	464,956
International returns [8]	201,134	12,796	4	6.4	169	27,627
Returns with earned income tax credit [10]	28,821,785	425,591	10	1.5	38,156	1,944,487
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>1,625,306</b>	<b>18,969</b>	<b>338</b>	<b>1.2</b>	<b>6,404</b>	<b>13,592,078</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	279,688	2,573	45	0.9	*516	113,261
\$1 under \$250,000	805,528	5,823	69	0.7	2,054	183,548
\$250,000 under \$1,000,000	285,537	*2,895	*36	1.0	1,024	100,109
\$1,000,000 under \$5,000,000	152,321	1,599	18	1.1	*529	74,532
\$5,000,000 under \$10,000,000	27,280	370	7	1.4	*137	43,212
\$10,000,000 under \$50,000,000	28,786	*1,542	*22	5.5	607	111,642
\$50,000,000 under \$100,000,000	6,053	*781	*7	13.2	379	367,814
\$100,000,000 under \$250,000,000	5,523	*804	*17	15.0	345	86,143
\$250,000,000 under \$500,000,000	3,008	559	11	18.9	230	1,493,106
\$500,000,000 under \$1,000,000,000	1,920	423	12	22.7	132	140,157
\$1,000,000,000 under \$5,000,000,000	2,287	644	35	29.7	*169	1,239,771
\$5,000,000,000 under \$20,000,000,000	704	*307	*28	50.0	64	2,963,187
\$20,000,000,000 or more	371	245	30	74.1	*29	6,570,737
Form 1120-C returns [12]	9,351	29	0	0.3	d	14,441
Form 1120-F returns [13]	16,949	*309	*17	2.0	176	90,417
<b>Partnership returns [14]</b>	<b>3,460,699</b>	<b>10,247</b>	<b>240</b>	<b>0.3</b>	<b>4,701</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,257,909</b>	<b>14,679</b>	<b>149</b>	<b>0.3</b>	<b>4,834</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,155,875</b>	<b>1,616</b>	<b>210</b>	<b>0.1</b>	<b>*638</b>	<b>42,436</b>
<b>Estate tax returns [17]</b>	<b>34,302</b>	<b>2,503</b>	<b>0</b>	<b>7.3</b>	<b>508</b>	<b>831,173</b>
<b>Gift tax returns</b>	<b>265,273</b>	<b>897</b>	<b>14</b>	<b>0.3</b>	<b>*288</b>	<b>207,768</b>
<b>Employment tax returns</b>	<b>30,331,258</b>	<b>43,851</b>	<b>220</b>	<b>0.1</b>	<b>4,981</b>	<b>794,955</b>
<b>Excise tax returns [18]</b>	<b>934,333</b>	<b>13,551</b>	<b>12</b>	<b>1.5</b>	<b>3,345</b>	<b>176,974</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>*382</b>	<b>*7</b>	<b>[6]</b>	<b>40</b>	<b>19,605</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>*643</b>	<b>*126</b>	<b>[6]</b>	<b>271</b>	<b>N/A</b>

Footnotes at end of table.

**Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2012–2020—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2012					Recom- mended additional tax
	All returns filed for Tax Year 2012 [1]	Returns examined			Number of returns examined with no change [5]	
		Closed [2]	In process [3]	Percentage covered [4]		
	(49)	(50)	(51)	(52)	(53)	(54)
<b>All returns, total</b>	<b>189,013,475</b>	<b>1,305,205</b>	<b>3,274</b>	<b>[6]</b>	<b>188,323</b>	<b>27,432,077</b>
<b>Individual income tax returns, total</b>	<b>145,143,496</b>	<b>1,181,966</b>	<b>2,290</b>	<b>0.8</b>	<b>157,495</b>	<b>10,111,129</b>
Size of total positive income [7]:						
No total positive income	547,039	139,362	309	25.5	1,627	3,410,799
\$1 under \$25,000	56,004,999	548,658	89	1.0	53,938	2,283,933
\$25,000 under \$50,000	34,190,851	145,569	65	0.4	14,294	871,142
\$50,000 under \$75,000	19,297,146	80,383	74	0.4	11,537	354,403
\$75,000 under \$100,000	12,413,710	*51,952	*105	0.4	9,594	252,183
\$100,000 under \$200,000	16,635,432	86,721	194	0.5	18,322	531,055
\$200,000 under \$500,000	4,577,671	73,577	322	1.6	31,276	572,280
\$500,000 under \$1,000,000	804,750	21,299	326	2.7	8,726	239,710
\$1,000,000 under \$5,000,000	405,427	19,406	510	4.9	6,426	548,697
\$5,000,000 under \$10,000,000	31,160	2,503	125	8.4	*712	160,460
\$10,000,000 or more	20,287	2,559	204	13.6	*659	860,337
International returns [8]	215,024	*9,939	*3	4.6	380	26,131
Returns with earned income tax credit [10]	27,848,264	*510,167	*4	1.8	53,572	2,022,359
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>1,631,811</b>	<b>21,145</b>	<b>191</b>	<b>1.3</b>	<b>7,075</b>	<b>15,032,595</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	330,038	2,542	24	0.8	471	99,185
\$1 under \$250,000	768,252	6,672	53	0.9	*2,289	219,075
\$250,000 under \$1,000,000	284,904	*3,381	*22	1.2	1,207	113,511
\$1,000,000 under \$5,000,000	150,069	*1,806	*50	1.2	*664	79,653
\$5,000,000 under \$10,000,000	26,479	*386	*10	1.5	122	30,848
\$10,000,000 under \$50,000,000	27,722	*1,692	*21	6.2	*654	142,946
\$50,000,000 under \$100,000,000	5,905	*792	*8	13.7	362	74,741
\$100,000,000 under \$250,000,000	5,576	*937	*13	17.3	414	580,592
\$250,000,000 under \$500,000,000	2,929	*532	*8	18.6	*208	235,608
\$500,000,000 under \$1,000,000,000	1,968	*463	*6	24.2	*136	313,568
\$1,000,000,000 under \$5,000,000,000	2,202	727	11	33.5	185	757,529
\$5,000,000,000 under \$20,000,000,000	695	375	12	55.7	*70	3,671,343
\$20,000,000,000 or more	351	267	11	79.2	29	8,623,382
Form 1120-C returns [12]	9,129	*30	*5	0.4	d	8,689
Form 1120-F returns [13]	15,592	*411	*22	2.8	251	81,926
<b>Partnership returns [14]</b>	<b>3,388,561</b>	<b>11,432</b>	<b>259</b>	<b>0.3</b>	<b>5,340</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>4,205,452</b>	<b>16,843</b>	<b>112</b>	<b>0.4</b>	<b>*6,245</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>3,142,598</b>	<b>2,354</b>	<b>217</b>	<b>0.1</b>	<b>1,048</b>	<b>78,775</b>
<b>Estate tax returns [17]</b>	<b>33,549</b>	<b>*1,944</b>	<b>*4</b>	<b>5.8</b>	<b>374</b>	<b>566,096</b>
<b>Gift tax returns</b>	<b>369,324</b>	<b>2,405</b>	<b>22</b>	<b>0.7</b>	<b>*834</b>	<b>534,373</b>
<b>Employment tax returns</b>	<b>30,249,684</b>	<b>51,526</b>	<b>120</b>	<b>0.2</b>	<b>5,509</b>	<b>854,102</b>
<b>Excise tax returns [18]</b>	<b>849,000</b>	<b>*14,092</b>	<b>*25</b>	<b>1.7</b>	<b>3,933</b>	<b>236,950</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>*509</b>	<b>*6</b>	<b>[6]</b>	<b>*96</b>	<b>18,058</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>947</b>	<b>57</b>	<b>[6]</b>	<b>*359</b>	<b>N/A</b>

Footnotes at end of table.



**Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2012–2020—Continued****Footnotes**

- †—The shaded tax years show returns still within the normal 3-year statute of limitations. Therefore, the percentage covered and recommended additional tax will increase in future years as additional examinations are completed. See Notes for additional details.
- d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.
- \*—Data preceded by an asterisk are values from the prior year *Data Book*, Table 17. Due to these relatively small changes from year to year, the actual Fiscal Year (FY) 2022 values cannot be shown in order to avoid potential disclosure about specific taxpayers. However, the returns filed counts, percentage covered, and recommended additional tax amounts shown are the actual FY 2022 values.
- N/A—Not applicable.
- [1] The total number of returns filed for each tax year is derived from multiple sources. Therefore, some counts may change year to year while others will not. The return counts for individual, corporation (except for 1120–C), partnership, and gift tax returns are from official published IRS statistics; these counts will not change over time. The return counts for 1120–C, estate and trust income, estate, employment, and excise tax returns are from IRS databases and will be updated each year. These fields include all returns filed for the specified tax year as of December 31, 2022.
- [2] Includes examinations that were closed as of September 30, 2022. During the course of an examination, additional related returns within the statute of limitations may require examination; these related return closures are counted by the appropriate tax year and form type. Represents a distinct count of taxpayers by tax year and form type.
- [3] Includes examinations that are in an open examination status. During the course of an examination, additional related returns within the statute of limitations may require examination; these related return examinations are counted by the appropriate tax year and form type. Represents a distinct count of taxpayers by tax year and form type.
- [4] Represents total returns (closed and in-process) examined for each classification, as a percentage of the total number of returns filed for the tax year for that classification. This percentage may increase in future years as additional returns are selected for examination.
- [5] No-change examinations (cases where no adjustment to tax liability is made) tend to close more quickly than examinations resulting in changes. Therefore, for recent tax years, the percentage of returns with no changes (compared to the total number of examinations closed) may appear higher than returns with no change for past years, and this rate may decrease over time as more examinations are closed.
- [6] Not tabulated.
- [7] Includes all Form 1040 series returns, except 1040–PR and 1040–SS, which are included in international returns (see footnote 8). In general, total positive income (TPI) is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.
- [8] 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 0.05.
- [10] Includes all returns selected for examination on the basis of an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes above.
- [11] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120–C (income tax return for cooperative associations); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); and 1120–SF (income tax return for settlement funds). Excludes counts of examinations for certain other types of corporation returns, which are included in “Other taxable returns,” as described in footnote 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.

**NOTES:**

Table 17 shows examination information for each of the last 9 tax years, 2012–2020. It is presented as a “snapshot” in time of the examination process, and the data will continue to change as open examinations close and new ones are opened. Comparing returns filed and return audits for the same tax year provides the most accurate measure of audit coverage, allowing for a direct and clear picture of IRS activities. Some audits close within a year while others take several. The percentage of audits of returns filed for relatively recent tax years may appear low because as of the end of the fiscal year, relatively few examinations had been opened or closed yet. This reflects the normal timing of the audit process; as new audits of returns filed for recent tax years are opened, audit rates for those years will increase. In contrast, audit rates are less subject to change for returns filed for tax years that are past the normal statute of limitations for assessment. Generally, the assessment statute expiration date is 3 years after the return was due, or 6 years if the income on the return was understated by 25 percent or more, and there is no statutory limit if a tax return was filed with the intent to commit fraud. Tax Year 2018 is the most recent year outside of the normal statute period. Going forward, the oldest tax year will no longer be updated and will be replaced by the newest full tax year.

All money amounts are in current dollars.

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

**Table 18. Examination Coverage: Recommended Additional Tax, and Returns with Unagreed Additional Tax, After Examination, by Type and Size of Return, Fiscal Year 2022**

[Money amounts are in thousands of dollars]

Type and size of return	Examinations closed in Fiscal Year 2022 [1]			Recommended additional tax		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>708,309</b>	<b>151,437</b>	<b>556,872</b>	<b>30,166,132</b>	<b>21,885,364</b>	<b>8,280,768</b>
<b>Taxable returns:</b>						
Individual income tax returns, total	625,973	93,537	532,436	12,557,350	4,529,936	8,027,415
Size of total positive income [3]:						
No total positive income	79,728	13,383	66,345	4,325,525	1,060,440	3,265,085
\$1 under \$25,000	248,030	10,432	237,598	1,423,959	155,792	1,268,167
\$25,000 under \$50,000	95,950	11,853	84,097	529,181	168,576	360,605
\$50,000 under \$75,000	51,705	11,763	39,942	282,232	122,839	159,394
\$75,000 under \$100,000	34,014	8,421	25,593	223,236	109,829	113,407
\$100,000 under \$200,000	62,300	17,563	44,737	518,628	308,282	210,346
\$200,000 under \$500,000	26,673	7,612	19,061	627,132	514,087	113,046
\$500,000 under \$1,000,000	11,525	3,502	8,023	257,571	193,497	64,074
\$1,000,000 under \$5,000,000	10,468	5,096	5,372	934,229	826,502	107,727
\$5,000,000 under \$10,000,000	1,377	882	495	238,238	154,935	83,302
\$10,000,000 or more	3,397	2,306	1,091	3,191,228	909,034	2,282,193
International returns [4]	806	724	82	6,191	6,123	68
Returns with earned income tax credit [5]	254,980	1,626	253,354	1,282,917	9,843	1,273,074
Corporation income tax returns, except Form 1120-S, total [6]	8,751	8,547	204	13,638,585	13,603,899	34,686
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	1,156	1,147	9	119,605	119,537	68
Balance sheet returns by size of total assets:						
Under \$250,000	1,771	1,753	18	85,622	85,560	61
\$250,000 under \$1,000,000	1,645	1,619	26	70,931	70,511	420
\$1,000,000 under \$5,000,000	983	972	11	83,805	83,791	14
\$5,000,000 under \$10,000,000	237	225	12	119,057	118,377	680
\$10,000,000 under \$50,000,000	789	779	10	77,418	75,466	1,952
\$50,000,000 under \$100,000,000	352	d	d	90,544	d	d
\$100,000,000 under \$250,000,000	360	d	d	36,363	d	d
\$250,000,000 under \$500,000,000	148	128	20	1,376,762	1,376,717	46
\$500,000,000 under \$1,000,000,000	185	176	9	83,194	83,188	6
\$1,000,000,000 under \$5,000,000,000	389	368	21	530,355	525,967	4,388
\$5,000,000,000 under \$20,000,000,000	302	287	15	2,838,651	2,838,632	19
\$20,000,000,000 or more	299	293	6	8,090,264	8,090,248	15
Form 1120-C returns [7]	19	19	0	19,789	19,789	0
Form 1120-F returns [7]	116	82	34	16,227	13,397	2,830
Estate and trust income tax returns [8]	652	196	456	82,948	30,920	52,028
Estate tax returns [9]	1,398	1,398	0	1,764,755	1,764,755	0
Gift tax returns	904	904	0	761,867	761,867	0
Employment tax returns	53,942	33,311	20,631	1,257,483	1,093,604	163,879
Excise tax returns	5,750	4,882	868	96,608	95,145	1,463
Other taxable returns [10]	376	19	357	6,536	5,238	1,297
<b>Nontaxable returns [11]:</b>						
Partnership returns	3,645	2,604	1,041	N/A	N/A	N/A
S corporation returns [12]	6,226	6,008	218	N/A	N/A	N/A
Other nontaxable returns [13]	692	31	661	N/A	N/A	N/A

Footnotes at end of table.

**Table 18. Examination Coverage: Recommended Additional Tax, and Returns with Unagreed Additional Tax, After Examination, by Type and Size of Return, Fiscal Year 2022—Continued**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable return examination closures with unagreed recommended additional tax [1]			Amount unagreed		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(7)	(8)	(9)	(10)	(11)	(12)
<b>United States, total</b>	<b>14,770</b>	<b>9,768</b>	<b>5,002</b>	<b>12,507,468</b>	<b>12,428,370</b>	<b>79,098</b>
<b>Taxable returns:</b>						
Individual income tax returns, total	12,269	7,273	4,996	2,076,165	1,997,069	79,096
Size of total positive income [3]:						
No total positive income	1,576	964	612	234,810	178,786	56,024
\$1 under \$25,000	1,820	590	1,230	39,395	29,348	10,047
\$25,000 under \$50,000	1,349	702	647	41,623	39,968	1,655
\$50,000 under \$75,000	1,016	593	423	24,963	23,888	1,075
\$75,000 under \$100,000	890	494	396	24,950	23,280	1,670
\$100,000 under \$200,000	2,260	1,474	786	97,469	95,672	1,798
\$200,000 under \$500,000	1,526	980	546	118,752	116,273	2,478
\$500,000 under \$1,000,000	723	513	210	72,615	70,137	2,478
\$1,000,000 under \$5,000,000	848	714	134	575,848	574,326	1,522
\$5,000,000 under \$10,000,000	100	d	d	91,968	d	d
\$10,000,000 or more	157	d	d	753,534	d	d
International returns [4]	4	4	0	238	238	0
Returns with earned income tax credit [5]	1,405	21	1,384	4,670	193	4,477
Corporation income tax returns, except Form 1120-S, total [6]	1,034	1,034	0	8,731,234	8,731,234	0
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	130	130	0	18,102	18,102	0
Balance sheet returns by size of total assets:						
Under \$250,000	159	159	0	19,446	19,446	0
\$250,000 under \$1,000,000	158	158	0	25,462	25,462	0
\$1,000,000 under \$5,000,000	195	195	0	49,450	49,450	0
\$5,000,000 under \$10,000,000	99	99	0	116,509	116,509	0
\$10,000,000 under \$50,000,000	65	65	0	42,123	42,123	0
\$50,000,000 under \$100,000,000	16	16	0	2,754	2,754	0
\$100,000,000 under \$250,000,000	21	21	0	8,868	8,868	0
\$250,000,000 under \$500,000,000	12	12	0	1,345,446	1,345,446	0
\$500,000,000 under \$1,000,000,000	19	19	0	44,564	44,564	0
\$1,000,000,000 under \$5,000,000,000	34	34	0	230,095	230,095	0
\$5,000,000,000 under \$20,000,000,000	44	44	0	2,286,052	2,286,052	0
\$20,000,000,000 or more	78	78	0	4,539,716	4,539,716	0
Form 1120-C returns [7]	d	d	0	d	d	0
Form 1120-F returns [7]	d	d	0	d	d	0
Estate and trust income tax returns [8]	d	38	d	d	19,918	d
Estate tax returns [9]	59	59	0	1,138,478	1,138,478	0
Gift tax returns	94	94	0	418,744	418,744	0
Employment tax returns	1,104	1,104	0	118,894	118,894	0
Excise tax returns	166	166	0	4,033	4,033	0
Other taxable returns [10]	d	0	d	d	0	d
<b>Nontaxable returns [11]:</b>						
Partnership returns	N/A	N/A	N/A	N/A	N/A	N/A
S corporation returns [12]	N/A	N/A	N/A	N/A	N/A	N/A
Other nontaxable returns [13]	N/A	N/A	N/A	N/A	N/A	N/A

Footnotes on next page.

**Table 18. Examination Coverage: Recommended Additional Tax, and Returns with Unagreed Additional Tax, After Examination, by Type and Size of Return, Fiscal Year 2022—Continued****Footnotes**

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

N/A—Not applicable.

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

**NOTES:**

Detail may not add to totals because of rounding.

This table includes information on examinations closed in Fiscal Year 2022 of all individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, as well as partnership, S corporation, and other nontaxable returns, and information on examinations in which the taxpayer did not agree with the IRS examiner's determination. When this occurs, the taxpayer may appeal the decision.

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

**Table 19. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2022**

[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>11,239</b>	<b>**6,010</b>	<b>**5,229</b>	<b>3,551,654</b>	<b>3,528,979</b>	<b>22,675</b>
Individual income tax returns, total	9,269	4,040	5,229	162,952	140,277	22,675
Size of total positive income [3]:						
No total positive income	128	34	94	1,190	761	429
\$1 under \$25,000	2,680	177	2,503	12,064	2,720	9,344
\$25,000 under \$50,000	1,464	208	1,256	6,597	2,262	4,335
\$50,000 under \$75,000	810	272	538	3,879	1,552	2,327
\$75,000 under \$100,000	574	288	286	3,767	2,272	1,495
\$100,000 under \$200,000	1,114	774	340	10,047	7,727	2,321
\$200,000 under \$500,000	819	725	94	11,211	10,128	1,083
\$500,000 under \$1,000,000	524	477	47	10,826	9,932	894
\$1,000,000 under \$5,000,000	709	697	12	34,356	34,105	251
\$5,000,000 under \$10,000,000	159	d	d	14,978	d	d
\$10,000,000 or more	231	d	d	53,895	d	d
International returns [4]	57	d	d	142	d	d
Returns with earned income tax credit [5]	3,431	3	3,428	13,696	10	13,686
Corporation income tax returns, except Form 1120-S, total [6]	548	**548	**0	3,011,525	3,011,525	0
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	15	15	0	32,374	32,374	0
Balance sheet returns by size of total assets:						
Under \$250,000	9	9	0	242	242	0
\$250,000 under \$1,000,000	18	18	0	380	380	0
\$1,000,000 under \$5,000,000	56	56	0	1,274	1,274	0
\$5,000,000 under \$10,000,000	30	30	0	951	951	0
\$10,000,000 under \$50,000,000	49	49	0	6,472	6,472	0
\$50,000,000 under \$100,000,000	17	17	0	773	773	0
\$100,000,000 under \$250,000,000	26	26	0	18,323	18,323	0
\$250,000,000 under \$500,000,000	19	**19	**0	d	d	0
\$500,000,000 under \$1,000,000,000	47	47	0	20,802	20,802	0
\$1,000,000,000 under \$5,000,000,000	80	80	0	54,227	54,227	0
\$5,000,000,000 under \$20,000,000,000	77	77	0	440,920	440,920	0
\$20,000,000,000 or more	96	96	0	2,430,618	2,430,618	0
Form 1120-C returns [7]	d	d	0	d	d	0
Form 1120-F returns [7]	d	d	0	d	d	0
Estate and trust income tax returns [8]	57	57	0	5,870	5,870	0
Estate tax returns [9]	68	68	0	45,000	45,000	0
Gift tax returns	d	d	0	d	d	0
Employment tax returns	292	292	0	101,616	101,616	0
Excise tax returns	996	996	0	223,343	223,343	0
Other taxable returns [10]	d	d	0	d	d	0

Footnotes on next page.

**Table 19. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2022—Continued****Footnotes**

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

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

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

**NOTES:**

Detail may not add to totals because of rounding.

This table includes information on examinations closed in Fiscal Year (FY) 2022 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 2022 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 18.

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 2022**

[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>17,225</b>	<b>8,494</b>	<b>8,731</b>	<b>5,315,227</b>	<b>5,206,717</b>	<b>108,511</b>
Individual income tax returns, total	14,908	6,233	8,675	668,483	572,139	96,345
Size of total positive income [3]:						
No total positive income	1,764	830	934	34,300	30,531	3,769
\$1 under \$25,000	3,702	514	3,188	12,659	8,137	4,522
\$25,000 under \$50,000	2,779	458	2,321	14,096	10,703	3,393
\$50,000 under \$75,000	1,211	450	761	7,981	6,206	1,775
\$75,000 under \$100,000	653	d	d	5,704	d	d
\$100,000 under \$200,000	1,318	894	424	14,747	12,903	1,844
\$200,000 under \$500,000	1,048	831	217	24,492	22,565	1,928
\$500,000 under \$1,000,000	738	536	202	29,309	24,700	4,610
\$1,000,000 under \$5,000,000	1,035	845	190	107,468	99,882	7,586
\$5,000,000 under \$10,000,000	214	176	38	62,406	57,895	4,511
\$10,000,000 or more	438	366	72	355,260	293,775	61,485
International returns [4]	8	d	d	62	d	d
Returns with earned income tax credit [5]	4,852	6	4,846	6,764	62	6,703
Corporation income tax returns, except Form 1120-S, total [6]	830	817	13	3,807,983	3,798,965	9,018
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	52	52	0	32,958	32,958	0
Balance sheet returns by size of total assets:						
Under \$250,000	66	d	d	4,145	d	d
\$250,000 under \$1,000,000	76	d	d	1,287	d	d
\$1,000,000 under \$5,000,000	59	59	0	3,944	3,944	0
\$5,000,000 under \$10,000,000	22	22	0	2,338	2,338	0
\$10,000,000 under \$50,000,000	62	62	0	15,063	15,063	0
\$50,000,000 under \$100,000,000	29	29	0	7,950	7,950	0
\$100,000,000 under \$250,000,000	51	d	d	49,749	d	d
\$250,000,000 under \$500,000,000	36	d	d	108,489	d	d
\$500,000,000 under \$1,000,000,000	62	d	d	159,432	d	d
\$1,000,000,000 under \$5,000,000,000	102	d	d	503,839	d	d
\$5,000,000,000 under \$20,000,000,000	91	d	d	1,004,425	d	d
\$20,000,000,000 or more	96	d	d	1,823,014	d	d
Form 1120-C returns [7]	5	5	0	25,203	25,203	0
Form 1120-F returns [7]	21	d	d	66,147	d	d
Estate and trust income tax returns [8]	61	31	30	26,064	22,954	3,110
Estate tax returns [9]	257	257	0	122,452	122,452	0
Gift tax returns	10	10	0	8,322	8,322	0
Employment tax returns	291	d	d	139,674	d	d
Excise tax returns	859	854	5	542,128	542,124	4
Other taxable returns [10]	9	d	d	121	d	d

Footnotes on next page.

**Table 20. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2022—Continued****Footnotes**

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

**NOTES:**

Detail may not add to totals because of rounding.

This table provides information on examinations closed in Fiscal Year (FY) 2022 that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all FY 2022 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 18.

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 2022**

Type of return	Number of returns examined
<b>Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related taxable returns examined, total</b>	<b>9,185</b>
<b>Forms 990, 990-EZ, and 990-N [1]</b>	<b>1,343</b>
<b>Forms 990-PF, 1041-A, 1120-POL, and 5227 [2]</b>	<b>170</b>
<b>Form 5500, total [3]</b>	<b>1,051</b>
Defined benefit	179
Defined contribution	872
<b>Form 5500-EZ, total [3]</b>	<b>190</b>
Defined benefit	78
Defined contribution	112
<b>Form 5500-SF, total [3]</b>	<b>1,941</b>
Defined benefit	278
Defined contribution	1,663
<b>Employment tax returns [4]</b>	<b>2,262</b>
<b>Tax-exempt bond returns [5]</b>	<b>334</b>
<b>Related taxable returns, total</b>	<b>1,443</b>
Form 990-T [6]	668
Form 4720 [7]	292
Form 5330 [8]	141
Forms 1040, 1041, 1065, and 1120 adjusted [9]	182
Forms 11-C and 730 [10]	131
Form 5329 [11]	29
<b>Employee retirement plan Non-Return Units [12]</b>	<b>451</b>

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

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

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

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

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

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

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

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

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

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

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

[12] Tax Exempt and Government Entities, Employee Plans, often examines retirement plans 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 2022**

[Money amounts are in thousands of dollars]

Item	Number or amount
<b>Number of information returns received [1]:</b>	
<b>Total</b>	<b>5,451,479,333</b>
Paper	27,238,796
Electronic	5,085,801,216
Other [2]	338,439,321
<b>Automated Underreporter Program [3]:</b>	
Number of closed cases [4]	1,582,131
Amount of additional assessments [5]	8,728,590
Number of full-time equivalent positions [6]	1,300
<b>Automated Substitute for Return Program [7]:</b>	
Number of closed cases [8]	295,577
Actual closures	149,910
Terminated closures	145,667
Amount of additional assessments [9]	2,930,585
Number of full-time equivalent positions [6]	34

[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 are reported separately as actual closures (where taxpayer contact was made) and terminated closures (where no ASFR taxpayer contact was made). Actual closures are cases for which notices were issued to taxpayers and were associated with staff hours used to calculate the number of full-time positions. Terminated closures are cases that required no notices to be sent; therefore, no full-time equivalent hours were expended.

[9] Includes tax, interest, and penalties assessed. Terminated closures receive no ASFR assessments.

**NOTE:**

Due to continued challenges related to the COVID-19 pandemic and processing center shutdowns to protect the health and safety of employees, the IRS continued to experience processing delays for paper-filed forms. Additionally, many nonfiler initiatives remained paused to prevent burdening taxpayers whose returns may not yet have been processed.

**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 2022**

Math error	Tax Year 2021 returns		Tax Year 2020 and other prior-year returns	
	Number	Percentage of total	Number	Percentage of total
	(1)	(2)	(3)	(4)
<b>Math error notices [1, 2]</b>	<b>15,891,503</b>	<b>N/A</b>	<b>1,256,832</b>	<b>N/A</b>
<b>Math errors, total [1, 2]</b>	<b>16,978,533</b>	<b>100.0</b>	<b>1,492,428</b>	<b>100.0</b>
Recovery Rebate Credit [3]	11,833,930	69.7	588,422	39.4
Child Tax Credit [4]	4,250,168	25.0	110,511	7.0
Tax Calculation/Other Taxes [5]	217,972	1.3	178,581	12.0
Adjusted Gross/Taxable Income Amount	171,568	1.0	205,331	14.0
Earned Income Tax Credit	99,515	0.6	64,362	4.0
Standard/Itemized Deduction	90,462	0.5	93,111	6.0
Education Credits [6]	59,988	0.4	65,835	4.0
First-Time Homebuyer Credit Repayment	52,558	0.3	21,943	2.0
Withholding or Excess Social Security Payments	50,694	0.3	23,447	2.0
Other Credits [7]	42,157	0.2	26,212	2.0
Refund/Amount Owed	30,800	0.2	34,177	2.0
Adjustments to Income	29,405	0.2	35,043	2.0
Filing Status	28,107	0.2	23,397	2.0
Exemption number/amount	1,719	[8]	12,933	0.9
Other [9]	19,490	0.1	9,123	0.6

N/A—Not applicable.

- [1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.
- [2] Due to the submission processing center shutdowns related to the COVID-19 pandemic, a significant number of returns filed in Fiscal Year (FY) 2021 were not processed until FY 2022, resulting in a large increase in Tax Year (TY) 2020 and prior-year return errors.
- [3] The Recovery Rebate Credit allowed taxpayers who did not receive Economic Impact Payments (or less than the full amount they were entitled to) to claim a credit on their tax return for TYs 2020 and 2021. The primary cause for math errors in the Recovery Rebate Credit was that many taxpayers incorrectly calculated their allowable Recovery Rebate Credit amount or claimed a credit they were not entitled to.
- [4] In TY 2021, taxpayers reconciled any advance Child Tax Credit (CTC) payments they had received and claimed any remaining credits they were eligible for. This count includes both errors related to taxpayers claiming any additional credit, and those related to repayment of an excess advance CTC paid.
- [5] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax. Amounts repaid for excess advance CTC are excluded.
- [6] Includes the Lifetime Learning Credit and the American Opportunity Tax Credits.
- [7] 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, Making Work Pay Credit (prior-year returns only), Health Coverage Tax Credit, Credit for Small-Employer Health Insurance Premiums, and Credit for Qualified Sick and Family Leave.
- [8] Less than 0.05 percent.
- [9] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTES:

Detail may not add to totals due to rounding.

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

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

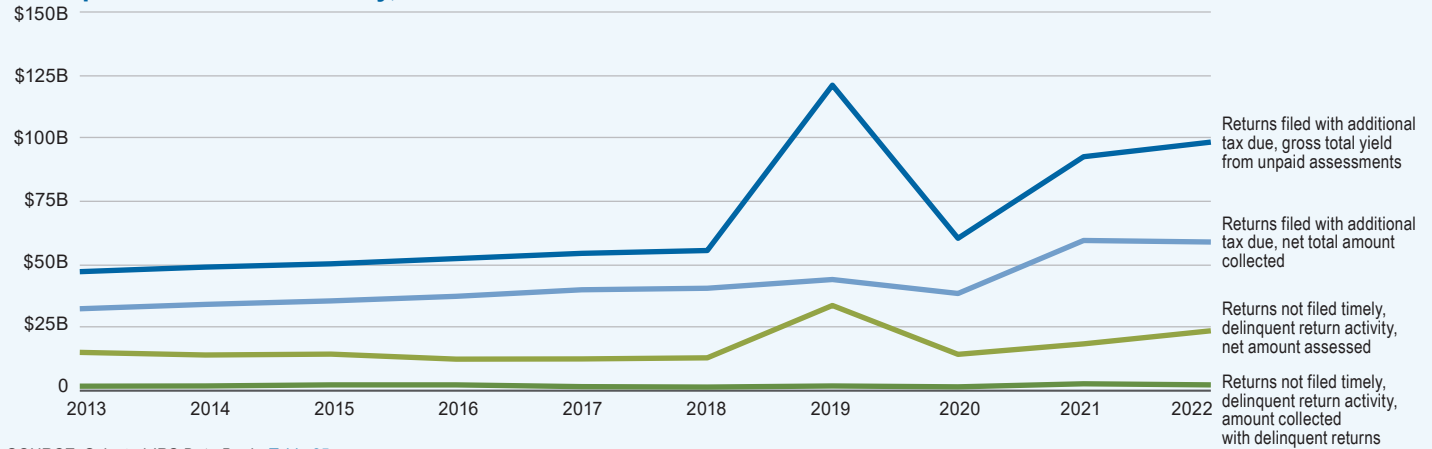
**Table 24. Criminal Investigation Program, by Status or Disposition, Fiscal Year 2022**

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>2,558</b>	<b>1,017</b>	<b>949</b>	<b>592</b>
<b>Investigations completed [5]</b>	<b>2,552</b>	<b>1,003</b>	<b>1,005</b>	<b>544</b>
Referrals for prosecution	1,837	557	785	495
Investigations completed without prosecution	715	446	220	49
Indictments and informations [6]	1,670	487	708	475
Convictions [7]	1,564	519	621	424
Sentenced	1,491	510	628	353
Incarcerated [8]	1,151	358	506	287
Percentage of those sentenced who were incarcerated [8]	77.2	70.2	80.6	81.3

- [1] Investigations may cross fiscal years. An investigation initiated in one fiscal year may not be indicted, convicted, or sentenced until a subsequent fiscal year. Therefore, the disposition (completions, indictments/informations, convictions, sentences) of investigations shown in this table may be related to investigations initiated, completed, indicted, or convicted in prior fiscal years.
- [2] Under the Legal Source Tax Crimes Program, IRS Criminal Investigation (CI) identifies, investigates, and assists in the prosecution of crimes involving legal industries, legal occupations, and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes employment tax cases and those cases that threaten the tax system, such as Questionable Refund Program cases, unscrupulous return preparers, and frivolous filers/nonfilers who challenge the legality of the filing requirements.
- [3] Under the Illegal Source Financial Crimes Program, CI identifies, investigates, and assists in the prosecution of crimes involving proceeds derived from illegal sources other than narcotics. These encompass all tax and tax-related violations, as well as money laundering and currency violations under the following statutes: Title 26 (tax violations); Title 18 (tax-related and money laundering violations); and Title 31 (currency violations) of the U.S. Code. The utilization of forfeiture statutes to deprive individuals and organizations of illegally obtained assets is also linked to the investigation of criminal charges within this program.
- [4] Under the Narcotics-Related Financial Crimes Program, CI seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money laundering offenders. The IRS derives authority for this program from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation also devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.
- [5] During Fiscal Year (FY) 2022, the COVID-19 pandemic and its impact on operations, travel, meetings, and training continued to affect day-to-day investigative activities, thereby contributing to a higher cycle time for investigations completed. Additional factors, including years of steady decrease in the number of journeyman-level special agents (due to attrition and limited backfill hiring prior to FY 2020), and an ongoing focus on traditional tax case programs (which tend to have longer cycle times), continued to impact the number of cases completed. Nevertheless, CI continues to utilize proven case development strategies, expand case development efforts, and leverage interagency partnerships to identify, initiate, and complete significant criminal investigations in all program areas.
- [6] Both "indictments" and "informations" are accusations of criminal charges. An "indictment" is an accusation made by a federal prosecutor and issued by a federal grand jury. An "information" is an accusation brought by a federal prosecutor without the requirement of a grand jury.
- [7] During FY 2022, more U.S. courts resumed activity in many parts of the country (previously closed or limited by COVID-19 restrictions), thereby accepting more cases from CI. Nevertheless, the COVID-19 pandemic continued to limit court availability and impact day-to-day investigative activities in support of the judicial system, which contributed to the adjudication of fewer cases than normal. Additionally, years of steady decrease in the number of journeyman-level special agents (due to attrition and limited backfill hiring prior to FY 2020) has led to a decline in the total number of cases initiated and consequently recommended for prosecution. Despite this, quality investigations initiated and completed in previous years continue to be recommended for prosecution and processed by the Department of Justice (DOJ). CI management continues to ensure appropriate and consistent contact with DOJ Tax Division and U.S. Attorney Offices regarding prosecutorial priorities and appropriate movement of pipeline investigations.
- [8] 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: [IRS Criminal Investigation Annual Report FY 2022](#)

**Delinquent Collection Activity, Fiscal Years 2013–2022**SOURCE: Selected *IRS Data Books* Table 25

## Collection Activities, Penalties, and Appeals

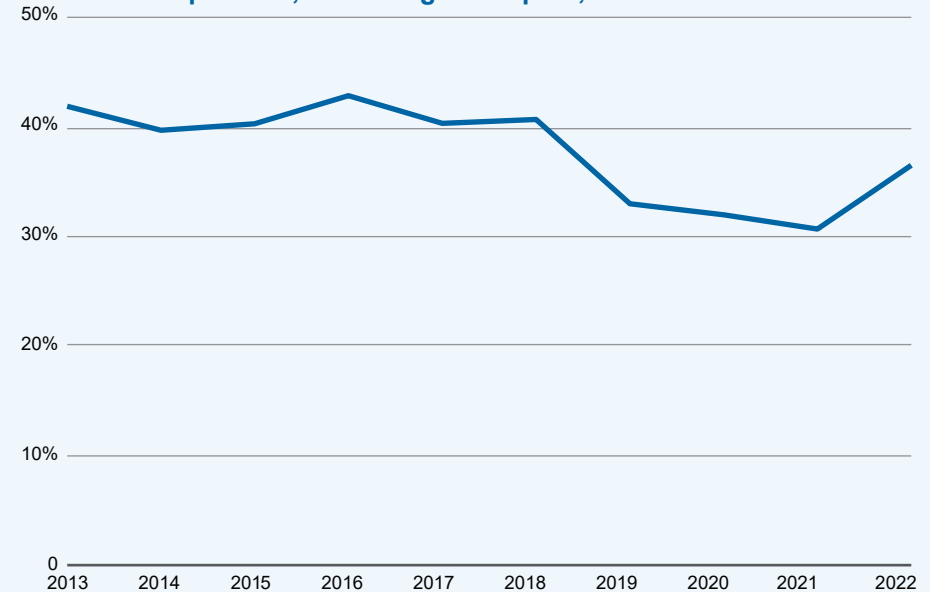
This section of the *IRS Data Book* presents information on collections and penalties resulting from individuals' or entities' failures to comply with the tax code. Failure to comply with filing, reporting, and payment requirements may result in civil penalties or, in some cases, criminal investigation.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

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

### Highlights of the Data

- In Fiscal Year (FY) 2022, the IRS collected more than \$98.4 billion in unpaid assessments on returns filed with additional tax due, netting about \$58.8 billion after credit transfers (Table 25).
- The IRS assessed nearly \$23.8 billion in additional taxes for returns not filed timely and collected almost \$2.3 billion with delinquent returns (Table 25).
- In FY 2022, taxpayers proposed 36,022 offers in compromise to settle existing tax liabilities for less than the full amount owed. IRS accepted 13,165 offers, amounting to more than \$234.3 million, during the year (Table 25).

### Offers in Compromise, Percentage Accepted, Fiscal Years 2013–2022

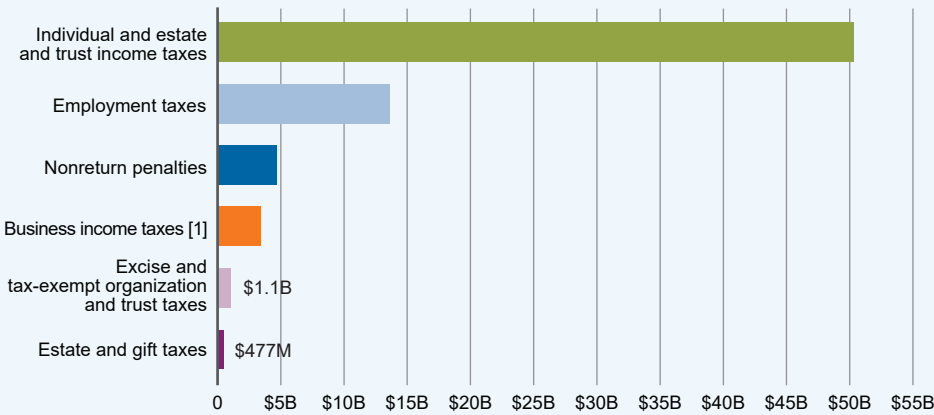
SOURCE: Selected *IRS Data Books* Table 25

Amount Collected From Installment Agreements, Fiscal Years 2019–2022



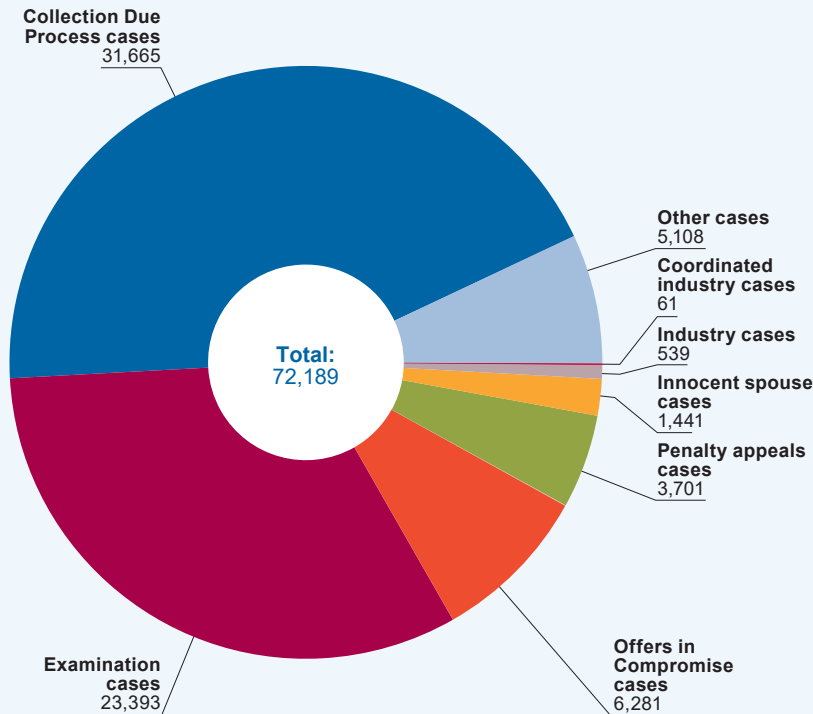
SOURCE: Selected IRS Data Books Table 25

Civil Penalties Assessed, by Type of Tax, Fiscal Year 2022



[1] Includes partnership, corporation, and S corporation income taxes.  
SOURCE: 2022 IRS Data Book Table 26

Appeals Cases Closed, by Type of Case, Fiscal Year 2022



SOURCE: 2022 IRS Data Book Table 27

- Taxpayers established nearly 2.4 million new installment agreements and paid \$13.8 billion toward all installment agreements in FY 2022 (Table 25).
- The IRS assessed \$73.6 billion in civil penalties in FY 2022. Of this, \$50.3 billion was assessed in civil penalties on individual and estate and trust income tax returns (Table 26).
- The IRS abated nearly \$50.9 billion in civil penalties during the year, including \$36.7 billion in abatements for individual and estate and trust income tax returns (Table 26).
- During FY 2022, the IRS Appeals Office closed 72,189 cases, including those received in prior fiscal years (Table 27).
- Of all the Appeals cases closed in FY 2022, 43.9 percent were Collection Due Process cases and 32.4 percent were Examination cases (Table 27).

**Table 25. Delinquent Collection Activities, Fiscal Years 2021 and 2022**

[Money amounts are in thousands of dollars]

Activity	2021	2022
<b>Returns filed with additional tax due:</b>		
Gross total yield from unpaid assessments [1]	92,627,815	98,413,182
Less: Credit transfers [2]	33,109,946	39,564,322
Equals: Net total amount collected	59,517,869	58,848,860
Taxpayer delinquent accounts:		
Number in beginning inventory	8,426,950	10,278,326
Number of new accounts	8,142,985	6,034,612
Number of accounts closed	6,291,609	6,933,423
Ending inventory:		
Number	10,278,326	9,379,515
Balance of assessed tax, penalties, and interest [3]	133,447,314	120,226,891
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [4]	18,544,481	23,758,303
Amount collected with delinquent returns	2,773,688	2,312,454
Taxpayer delinquency investigations [5]:		
Number in beginning inventory	3,335,794	2,593,939
Number of new investigations	413,224	469,458
Number of investigations closed	1,155,079	760,976
Number in ending inventory	2,593,939	2,302,421
<b>Offers in compromise [6]:</b>		
Number of offers received	49,285	36,022
Number of offers accepted	15,154	13,165
Amount of offers accepted	220,936	234,319
<b>Enforcement activity:</b>		
Number of notices of federal tax liens filed [7]	212,251	157,323
Number of notices of levy requested on third parties [8]	305,610	273,286
Number of seizures [9]	96	89
<b>Installment agreements [10]:</b>		
Number in beginning inventory	3,891,791	3,782,842
Number of new agreements established [11]	2,361,646	2,383,849
Number of taxpayers that were full paid [12]	1,747,723	1,629,490
Number in ending inventory [11]	3,782,842	3,713,414
Amount collected for cases in installment agreement status [13]	13,676,673	13,803,870

[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 agreements of 180 days or less.

[12] The number of taxpayers whose remaining module(s) were moved from an active IA status to fully paid status. Taxpayers' module(s) may leave an active IA status in ways other than through "Full Paid."

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

**NOTES:**

Due to the COVID-19 pandemic, the IRS suspended most collection activities from March 30, 2020, through July 15, 2020, in order to provide relief to taxpayers and to ensure the health and safety of both taxpayers and IRS employees. Fiscal Years 2021 and 2022 collections continued to be affected by the pandemic as additional collection activities resumed.

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/Specialty Reports and Plans.

**Table 26. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2022**

[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>39,898,114</b>	<b>73,611,454</b>	<b>8,510,272</b>	<b>50,858,228</b>
<b>Individual and estate and trust income taxes:</b>				
<b>Civil penalties, total [3]</b>	<b>33,518,147</b>	<b>50,301,696</b>	<b>6,314,592</b>	<b>36,661,534</b>
Accuracy [4]	647,348	1,894,512	61,827	476,294
Bad check	1,135,997	190,506	12,824	30,298
Delinquency	3,371,240	35,495,632	3,881,725	35,138,124
Estimated tax	12,166,191	1,811,782	287,769	83,058
Failure to pay	16,151,917	10,545,008	2,069,481	905,553
Federal tax deposits	3	3	0	0
Fraud	1,162	273,984	142	22,532
Other [5]	44,289	90,269	824	5,675
<b>Partnership income taxes:</b>				
<b>Civil penalties, total</b>	<b>91,635</b>	<b>298,272</b>	<b>403,308</b>	<b>1,582,364</b>
Bad check	808	108	14	1
Delinquency	90,743	297,558	400,949	1,543,746
Estimated tax	0	0	0	0
Failure to file electronically	0	0	34	29,116
Failure to pay	33	139	8	8
Failure to provide information [6]	51	467	2,303	9,493
Other [5]	0	0	0	0
<b>Corporation income taxes:</b>				
<b>Civil penalties, total [7]</b>	<b>771,170</b>	<b>2,967,838</b>	<b>352,891</b>	<b>2,488,418</b>
Accuracy [4]	3,046	80,444	324	94,633
Bad check	9,436	10,186	d	d
Delinquency	84,943	721,624	235,163	877,574
Estimated tax	251,121	1,014,341	12,599	815,354
Failure to pay	422,434	1,102,118	102,185	688,857
Fraud	109	32,945	d	d
Other	81	6,180	2,320	7,879
<b>S corporation income taxes:</b>				
<b>Civil penalties, total</b>	<b>151,285</b>	<b>182,367</b>	<b>422,294</b>	<b>419,327</b>
Bad check	0	0	0	0
Delinquency	148,578	179,965	422,069	419,021
Estimated tax	1,350	800	0	0
Failure to file electronically [8]	0	0	0	0
Failure to pay	1,357	1,602	225	306
Failure to provide information	0	0	0	0
Other	0	0	0	0
<b>Employment taxes:</b>				
<b>Civil penalties, total [9]</b>	<b>4,378,150</b>	<b>13,609,790</b>	<b>814,217</b>	<b>5,391,874</b>
Accuracy [4]	846	3,765	d	d
Bad check	266,519	48,273	3,411	10,461
Delinquency	613,102	2,949,940	83,558	918,591
Estimated tax	11,392	41,811	2,136	39,095
Failure to pay	2,345,996	2,603,087	473,312	733,647
Federal tax deposits	1,140,112	7,959,015	251,764	3,689,942
Fraud	56	2,815	d	d
Other	127	1,084	0	0
<b>Excise taxes and tax-exempt organizations and trusts:</b>				
<b>Civil penalties, total [10]</b>	<b>779,014</b>	<b>1,076,210</b>	<b>155,915</b>	<b>786,453</b>
Accuracy [4]	596	470	26	10
Bad check	7,256	9,668	125	988
Daily delinquency [11]	77,868	325,952	34,594	140,772
Delinquency	226,516	94,499	37,072	20,590
Estimated tax	15,301	3,323	590	388
Failure to pay	432,852	58,195	70,399	25,133
Federal tax deposits	717	68,525	133	58,315
Fraud	0	0	0	0
Other	17,908	515,578	12,976	540,257
<b>Estate and gift taxes:</b>				
<b>Civil penalties, total [12]</b>	<b>6,540</b>	<b>476,782</b>	<b>3,835</b>	<b>333,082</b>
Accuracy [4]	36	18,282	16	4,772
Bad check	45	372	6	204
Delinquency	2,337	329,704	1,460	235,015
Failure to pay	4,048	126,265	2,310	92,329
Fraud	0	0	0	0
Other	74	2,159	43	762
<b>Nonreturn penalties [13]</b>	<b>202,173</b>	<b>4,698,499</b>	<b>43,220</b>	<b>3,195,176</b>

Footnotes on next page.



**Table 26. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2022—Continued****Footnotes**

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

- [1] Assessments of penalties included here were recorded in Fiscal Year (FY) 2022 regardless of the tax year to which the penalties may apply.
- [2] Abatements of penalties included here were recorded in FY 2022 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 federal tax deposits, failure to supply taxpayer identification number, and failure to report tip income.
- [6] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for a partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065-B (large partnership return).
- [7] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990-T (tax-exempt organization unrelated business income tax return).
- [8] Represents penalties associated with failure to file electronically on Forms 1120-S (return for an S corporation) or 8752 (required payment or refund for an S corporation under Internal Revenue Code section 7519).
- [9] Represents penalties associated with Forms 940 (employer's federal unemployment tax return); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return).
- [10] Represents penalties associated with Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990-PF (private foundation return); 1041-A (information return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8886-T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).
- [11] Represents penalties under 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).
- [12] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).
- [13] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W-2, 3520-A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in FY 2022 was \$808,900,102 and is included in the amount abated.

**NOTES:**

Detail may not add to totals because of rounding.

Due to continued challenges from the COVID-19 pandemic, IRS provided relief from some penalties in certain circumstances due to delays in IRS remittance processing.

SOURCE: Chief Financial Officer, Custodial Financial Management.

**Table 27. Appeals Workload, by Type of Case, Fiscal Year 2022**

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2022
	(1)	(2)	(3)
<b>Total cases [2]</b>	<b>74,408</b>	<b>72,189</b>	<b>58,353</b>
Collection Due Process cases [3]	25,659	31,665	22,461
Examination cases [4]	32,802	23,393	25,447
Penalty appeals cases [5]	3,833	3,701	2,706
Offers in Compromise cases [6]	5,110	6,281	3,974
Innocent spouse cases [7]	1,339	1,441	1,402
Industry cases [8]	744	539	1,026
Coordinated industry cases [9]	46	61	112
Other cases [10]	4,875	5,108	1,225

[1] Includes cases received in Fiscal Year 2022 and in prior fiscal years. Excludes cases transferred, reassigned, or returned to compliance as a premature referral.

[2] A case represents a taxpayer with one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included in cases pending. See Tables 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 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 IRC sections not specified in this note.

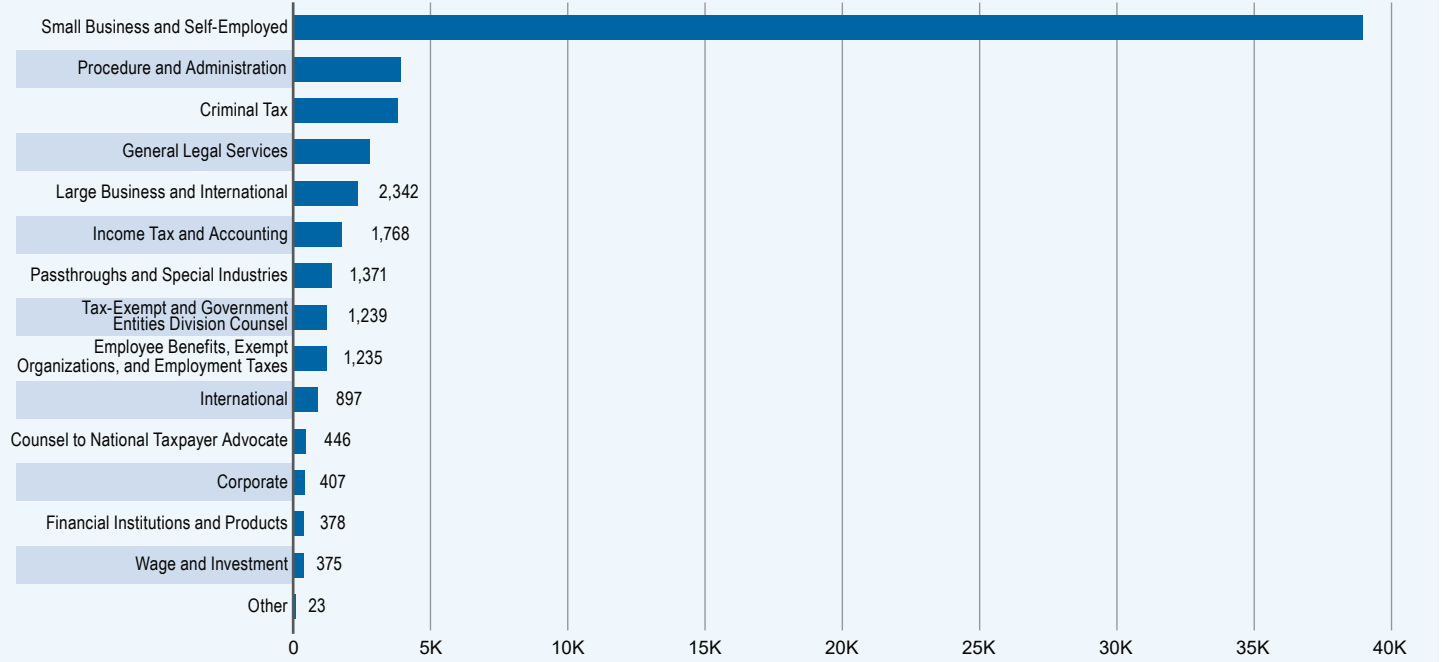
**NOTES:**

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

Due to the effects of the COVID-19 pandemic, the Office of Appeals continued to see fluctuations in case receipts, which are supplied by different business units across the service.

SOURCE: Appeals, Policy, Planning Quality and Analysis.

**Chief Counsel Workload: Total Cases Closed, by Office, Fiscal Year 2022**



SOURCE: 2022 IRS Data Book Table 28

## Chief Counsel

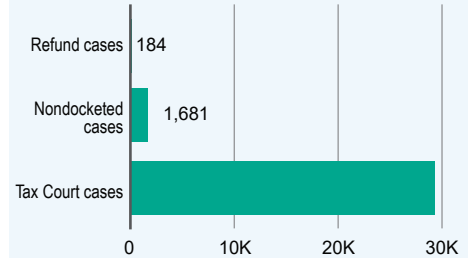
This section of the *Data Book* provides an overview of the IRS Chief Counsel’s workload and activities. The IRS Chief Counsel is appointed by the President of the United States, with the advice and consent of the U.S. Senate, and serves as the chief legal advisor to the IRS Commissioner on all matters 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.

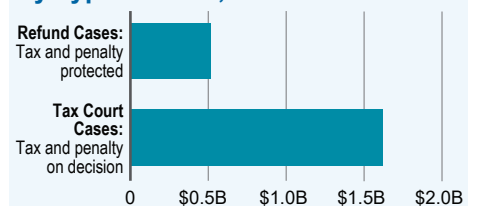
### Highlights of the Data

- In Fiscal Year (FY) 2022, Chief Counsel received 65,552 cases and closed 59,925 cases, including some received in prior years (Table 28).
- Of the cases closed in FY 2022, 65.0 percent were from the Small Business/Self-Employed Division (Table 28).
- Of the 59,925 cases closed, Chief Counsel closed almost 8.2 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).
- More than 85.8 percent of new cases received and about 84.5 percent of cases closed were related to tax law enforcement and litigation, including Tax Court litigation; collection,

### Total Tax Litigation Cases Closed, by Type of Case, Fiscal Year 2022



### Amount of Tax and Penalty, by Type of Case, Fiscal Year 2022



SOURCE: 2022 IRS Data Book Table 29

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

- In FY 2022, Chief Counsel received 34,645 Tax Court cases involving a taxpayer contesting an IRS determination that they owed additional tax. During the fiscal year, Chief Counsel closed 29,293 cases involving almost \$4.6 billion in disputed taxes and penalties (Table 29).

**Table 28. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2022**

Office and type of case	Cases received	Cases closed	Cases pending September 30, 2022
	(1)	(2)	(3)
<b>Chief Counsel (All Offices):</b>			
<b>Total</b>	<b>65,552</b>	<b>59,925</b>	<b>58,328</b>
Guidance and assistance [1]	4,922	4,897	3,998
Tax law enforcement and litigation [2]	56,270	50,631	52,039
Other legal services to the IRS [3]	4,360	4,397	2,291
<b>Corporate [4]:</b>			
<b>Total</b>	<b>396</b>	<b>407</b>	<b>288</b>
Guidance and assistance	189	194	162
Tax law enforcement and litigation	134	144	120
Other legal services to the IRS	73	69	6
<b>Criminal Tax [5]:</b>			
<b>Total</b>	<b>3,692</b>	<b>3,808</b>	<b>484</b>
Guidance and assistance	67	65	33
Tax law enforcement and litigation	3,597	3,717	442
Other legal services to the IRS	28	26	9
<b>Employee Benefits, Exempt Organizations, and Employment Taxes [6]:</b>			
<b>Total</b>	<b>1,223</b>	<b>1,235</b>	<b>649</b>
Guidance and assistance	732	764	443
Tax law enforcement and litigation	233	207	182
Other legal services to the IRS	258	264	24
<b>Financial Institutions and Products [7]:</b>			
<b>Total</b>	<b>435</b>	<b>378</b>	<b>603</b>
Guidance and assistance	269	227	452
Tax law enforcement and litigation	107	94	138
Other legal services to the IRS	59	57	13
<b>General Legal Services [8]:</b>			
<b>Total</b>	<b>2,646</b>	<b>2,785</b>	<b>1,812</b>
Guidance and assistance	27	24	25
Tax law enforcement and litigation	0	0	25
Other legal services to the IRS	2,619	2,761	1,762
<b>Income Tax and Accounting [9]:</b>			
<b>Total</b>	<b>1,756</b>	<b>1,768</b>	<b>848</b>
Guidance and assistance	826	839	554
Tax law enforcement and litigation	730	731	266
Other legal services to the IRS	200	198	28
<b>International [10]:</b>			
<b>Total</b>	<b>877</b>	<b>897</b>	<b>1,223</b>
Guidance and assistance	341	406	549
Tax law enforcement and litigation	385	338	650
Other legal services to the IRS	151	153	24
<b>Large Business and International [11]:</b>			
<b>Total</b>	<b>2,590</b>	<b>2,342</b>	<b>3,189</b>
Guidance and assistance	118	116	145
Tax law enforcement and litigation	2,297	2,041	3,017
Other legal services to the IRS	175	185	27
<b>Counsel to National Taxpayer Advocate [12]</b>			
<b>Total</b>	<b>440</b>	<b>446</b>	<b>40</b>
Guidance and assistance	296	301	31
Tax law enforcement and litigation	106	d	d
Other legal services to the IRS	38	d	d
<b>Passthroughs and Special Industries [13]:</b>			
<b>Total</b>	<b>1,397</b>	<b>1,371</b>	<b>623</b>
Guidance and assistance	703	710	434
Tax law enforcement and litigation	501	472	163
Other legal services to the IRS	193	189	26

Footnotes at end of table.

**Table 28. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2022—Continued**

Office and type of case	Cases received	Cases closed	Cases pending September 30, 2022
	(1)	(2)	(3)
<b>Procedure and Administration [14]:</b>			
<b>Total</b>	<b>3,976</b>	<b>3,899</b>	<b>2,653</b>
Guidance and assistance	714	588	731
Tax law enforcement and litigation	2,901	3,045	1,597
Other legal services to the IRS	361	266	325
<b>Small Business and Self-Employed [15]:</b>			
<b>Total</b>	<b>44,539</b>	<b>38,952</b>	<b>44,664</b>
Guidance and assistance	317	342	284
Tax law enforcement and litigation	44,193	38,585	44,357
Other legal services to the IRS	29	25	23
<b>Tax-Exempt and Government Entities Division Counsel [16]:</b>			
<b>Total</b>	<b>1,138</b>	<b>1,239</b>	<b>1,080</b>
Guidance and assistance	95	d	d
Tax law enforcement and litigation	1,038	1,115	1,041
Other legal services to the IRS	5	d	d
<b>Wage and Investment [17]:</b>			
<b>Total</b>	<b>407</b>	<b>375</b>	<b>76</b>
Guidance and assistance	196	183	39
Tax law enforcement and litigation	40	30	18
Other legal services to the IRS	171	162	19
<b>Other [18]:</b>			
<b>Total</b>	<b>40</b>	<b>23</b>	<b>96</b>
Guidance and assistance	32	16	81
Tax law enforcement and litigation	8	7	15
Other legal services to the IRS	0	0	0

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

- [1] Includes published guidance, advanced case resolution, treaties, legislation, congressional and executive correspondence, training and public outreach, and pre-filing legal advice to the IRS.
- [2] Includes Tax Court litigation; collection, bankruptcy, and summons advice and litigation; Appellate Court litigation; criminal tax; and enforcement advice and assistance. See Table 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] Provides legal advice, litigation services and litigation support on matters involving corporate organizations, reorganizations, liquidations, spin-offs, transfers to controlled corporations, distributions to shareholders, debt vs. equity determinations, bankruptcies, and consolidated return issues affecting groups of affiliated corporations among other matters.
- [5] Provides advice and legal counsel to IRS Criminal Investigation in all areas of the Criminal Tax function including tax, currency, virtual currency, cybersecurity, and money laundering crimes and criminal procedure; legal counsel on investigative matters such as administrative and grand jury investigations, undercover operations, electronic surveillance, search warrants, the use of emerging investigative technologies, and forfeitures, the referral of cases to the Department of Justice for grand jury investigation, criminal prosecution and the commencement of forfeitures; and coordination with external law enforcement agencies, other offices within the IRS and the Office of Chief Counsel on all matters involving Criminal Tax, including the impact of parallel civil proceedings.
- [6] Provides legal advice, litigation services, and litigation support on matters involving employee benefits including qualified retirement plans, Individual Retirement Accounts (IRAs), executive compensation arrangements, and health and welfare plans, exempt organizations, employment taxes, and certain issues related to federal, state, local, and Indian tribal governments.
- [7] Provides legal advice, litigation services and litigation support on tax matters involving financial institutions and the taxation of financial products to include banks, thrift institutions, insurance companies, regulated investment companies, real estate investment trusts, asset securitization arrangements, life insurance contracts, annuities, options, futures contracts, original issue discount obligations, hedging arrangements, and government entities issues including tax-exempt bonds and other types of innovative financial instruments and entities.
- [8] Provides litigation services and litigation support to the Department of Justice on matters involving personnel, discrimination, labor management, fiscal and appropriations, and procurement; provides advisory opinions on nontax legal matters, including labor and personnel matters, procurement, information technology and cybersecurity law, licenses, grants, fiscal law, intellectual property law, delegations of authority, and other matters related to the management of the agency; serves as the agency's Deputy Ethics Official, providing ethics training and ethics advice, and reviewing public financial disclosure reports.
- [9] Provides legal advice, litigation services, and litigation support on tax matters involving recognition and timing of income and deductions by individuals and corporations, sales and exchanges, capital gains and losses, accounting methods and periods, depreciation and other cost recovery issues, installment sales, long-term contracts, inventories, and alternative minimum tax.
- [10] Provides legal advice, technical guidance (including guidance published in the *Federal Register* and/or *Internal Revenue Bulletin*), and litigation support on matters involving the international provisions of the United States revenue laws, bilateral and multilateral tax treaties, and agreements to which the United States is a party. Participates in the Organization for Economic Cooperation and Development (OECD) as a delegate for the United States.
- [11] Represents the IRS in litigation before the U.S. Tax Court on the largest and most complex cases, such as transfer pricing, international transactions, financial products, validity challenges to regulations under the Tax Cuts and Jobs Acts, complex partnership cases, abusive tax shelter transactions, and whistleblowers. Large Business and International (LB&I) provides enforcement advice in connection with examinations of corporations, subchapter S corporations, and partnerships with assets greater than \$10 million. LB&I assists the Department of Justice in cases before the U.S. District Courts. LB&I is the second largest Chief Counsel Division.

Footnotes continued on next page.

**Table 28. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2022—Continued****Footnotes—continued**

- [12] Provides legal advice to the Office of the Taxpayer Advocate led by the National Taxpayer Advocate (NTA) and headquarters employees of the Taxpayer Advocate Service (TAS) relating to the NTA jurisdiction under Internal Revenue Code (IRC) section 7803(a)(3) and (c); IRC section 7811, Taxpayer Assistance Orders (TAOs); IRC section 7526, Low Income Taxpayer Clinics (LITCs); Taxpayer Advocate Directives (TADs); the scope of TAS's statutory authority or delegated authority; and issues regarding TAS legislative proposals or any other matter related to the NTA's Annual Reports to Congress.
- [13] Provides legal advice, litigation services and litigation support on tax matters involving income taxes of S corporations, partnerships (including limited liability companies), trusts, estates, gifts, generation-skipping transfers, certain excise taxes, income tax credits, cooperative housing corporations, farmers' and other cooperatives, low-income housing credit, research and expenditures, and certain homeowner associations.
- [14] Provides legal advice, litigation services, and litigation support on matters involving reported and paid taxes; assessment and collection of taxes (including interest and penalties); abatement, credit or refund of overassessments or overpayments of tax; filing information returns; bankruptcy, summonses, information gathering and discovery, including electronic discovery; federal tax liens and levies; damage claims; attorney fees; disclosure, privacy and Freedom of Information Act issues, and privileges; judicial practice and judicial doctrines. Argues motions before Tax Court and provides litigation support on novel and significant issues, including electronic litigation; and challenging legal issues which are fundamental to efficient tax administration, i.e., issues arising in connection with numerous IRS initiatives and enforcement activities often in the context of an increasingly computerized and internet-based tax system (e.g., regulation challenges).
- [15] Represents the IRS before the U.S. Tax Court in approximately 28,000 new petitions annually. This litigation is conducted in person, in cities across the country (virtually during the pandemic), involving a vast array of issues such as estate and gift tax, passport revocations, collection due process, fraud and other penalties, and issues significant to tax administration such as abusive tax transactions. The Division is also at the forefront of a "settlement days" program, offered both virtually and in person, where taxpayers have an expedited opportunity to resolve their pending Tax Court cases by working with Low Income Tax Clinics and pro bono attorneys and negotiating with the Division's legal staff. Small Business and Self-Employed (SB/SE) also works directly with IRS field staff providing legal advice on tax cases involving individuals, small businesses, partnerships, LLCs, LLPs, corporations, S corporations with less than \$10 million in assets, promoter and preparer penalties, offshore matters, and in all cases involving collection and bankruptcy, estate and gift, passports, and excise taxes. SB/SE also provides assistance to the Department of Justice in the handling of collection, refund, and other cases in the U.S. District Courts and U.S. Court of Federal Claims. SB/SE is the largest Chief Counsel Division.
- [16] Provides legal services on program matters, including tax issues relating to employee benefit programs (including qualified retirement plans, deferred compensation arrangements, and health and welfare programs); IRAs; executive compensation; exempt organizations; federal, state, local, and Indian tribal governments; tax-exempt bonds; and employment tax. The Tax-Exempt and Government Entities (TE/GE) Division Counsel also directs the Counsel-wide litigation programs with respect to these issues. TE/GE Division Counsel employs attorneys nationwide.
- [17] Provides legal services on matters involving taxpayers who generally have income reported only on Forms W-2 and 1099 to include advice and support of the Wage and Investment (W&I) Division Commissioner and his headquarters' staff; collaboration with W&I to formulate Division policies, programs, systems, and strategies to better serve their taxpayer segment and other taxpayers. Provides guidance and legal support to all of the functions within W&I, including those that provide servicewide services, customer service, and processing activities; and collaboration with Associate Chief Counsel offices and headquarters and field staff of the Chief Counsel Office of the Division Counsel (Small Business/Self-Employed) to provide legal services to the nationwide IRS W&I Division.
- [18] Includes the immediate offices of the Chief Counsel, the Finance and Management Division, and the Executive Counsel.

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

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

**Table 29. Chief Counsel Workload: Tax Litigation Cases, by Type of Case, Fiscal Year 2022**

[Money amounts are in thousands of dollars]

Type of case	Number or amount
<b>Total cases:</b>	
Received	36,514
Closed	31,158
Pending September 30, 2022	39,434
<b>Tax Court cases [1]:</b>	
Cases received:	
Number	34,645
Amount of tax and penalty in dispute [2]	16,090,489
Cases closed:	
Number	29,293
Amount of tax and penalty in dispute [2]	4,594,625
Amount of tax and penalty on decision [3]:	
Total	1,617,674
Default or dismissed	440,996
Settled	1,106,499
Tried and decided	70,179
Cases (excluding appeals) pending September 30, 2022:	
Number	38,106
Amount of tax and penalty in dispute [2]	41,187,193
Cases on appeal pending September 30, 2022:	
Number pending September 30, 2022	317
Amount of tax and penalty pending September 30, 2022 [2]	1,445,699
<b>Refund cases [4]:</b>	
Cases received:	
Number	158
Amount of tax and penalty in dispute [2]	2,321,709
Cases closed:	
Number	184
Amount of tax and penalty in dispute [2]	641,194
Amount of tax and penalty protected [5]:	
Total	515,887
District Court	56,230
Court of Federal Claims	459,657
Cases (excluding appeals) pending September 30, 2022:	
Number	733
Amount of tax and penalty in dispute [2]	10,145,120
Cases on appeal pending September 30, 2022:	
Number pending September 30, 2022	13
Amount of tax and penalty pending September 30, 2022 [2]	148,057
<b>Number of nondocketed cases [6]:</b>	
Received	1,711
Closed	1,681
Pending September 30, 2022	265

[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 2022—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:**

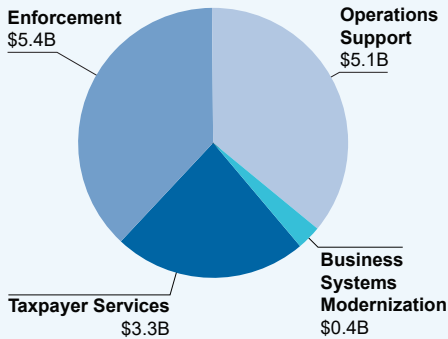
Detail may not add to totals because of rounding.

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.

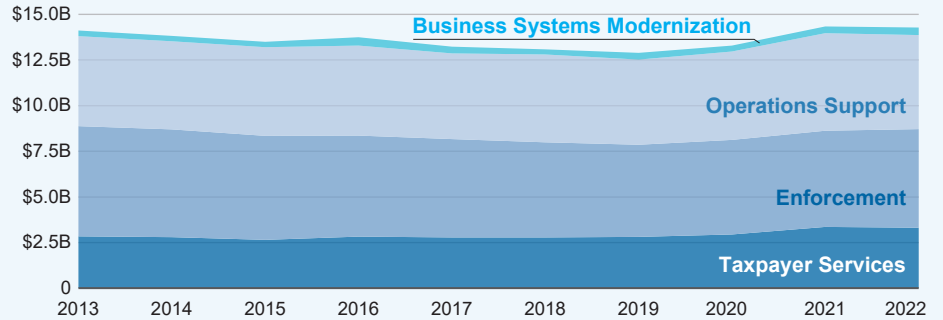


**Costs Incurred by Budget Activity, Fiscal Year 2022**



SOURCE: 2022 IRS Data Book Table 30

**Costs Incurred by Budget Activity (Constant 2022 Dollars), Fiscal Years 2013–2022**



NOTE: Inflation-adjusted amounts were calculated using the U.S. Bureau of Economic Analysis, Nondefense Gross Domestic Product Chain-type Price Index with a 2022 base year.

SOURCE: Selected IRS Data Books Table 30

## IRS Budget and Workforce

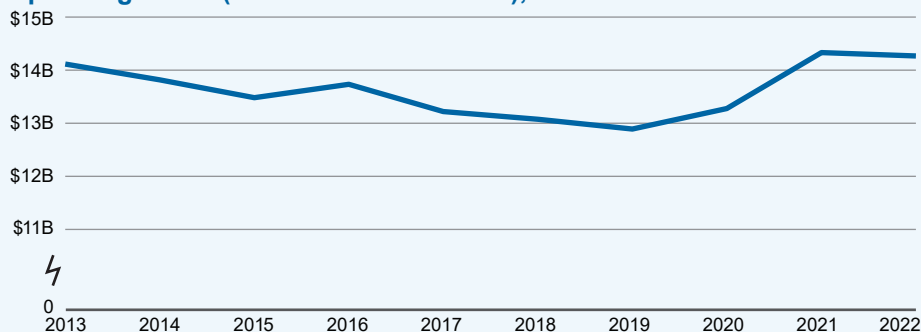
This section of the *Data Book* provides an overview of IRS budget activities, including taxpayer services, enforcement, operations support, and business systems modernization. Taxpayer Services funding includes processing for tax returns and related documents, as well as assistance to taxpayers filing 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 diversity of the IRS workforce.

### Highlights of the Data

- IRS’s actual expenditures were almost \$14.3 billion for overall operations in Fiscal Year (FY) 2022, including supplemental funding to support the IRS’s COVID-19 pandemic-related activities (Table 30).
- Taxpayer Services funding accounted for nearly \$3.3 billion, 23.1 percent, of the total FY 2022 budget (Table 30).
- Enforcement funding represented \$5.4 billion, 37.9 percent of all funding (Table 30).
- The IRS spent more than \$5.1 billion in operations support in FY 2022, accounting for 36.1 percent of the overall budget (Table 30).
- The balance of IRS’s FY 2022 expenditures, about \$414 million, was spent on business systems modernization (Table 30).
- In FY 2022, the IRS used 79,070

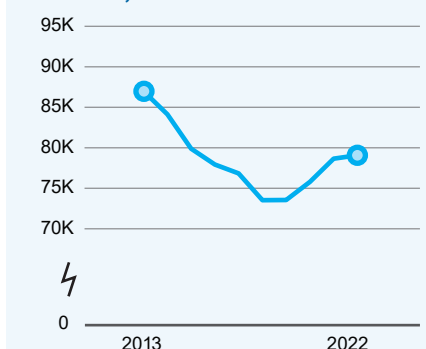
**Operating Costs (Constant 2022 Dollars), Fiscal Years 2013–2022**



NOTE: Inflation-adjusted amounts were calculated using the U.S. Bureau of Economic Analysis, Nondefense Gross Domestic Product Chain-type Price Index with a 2022 base year.

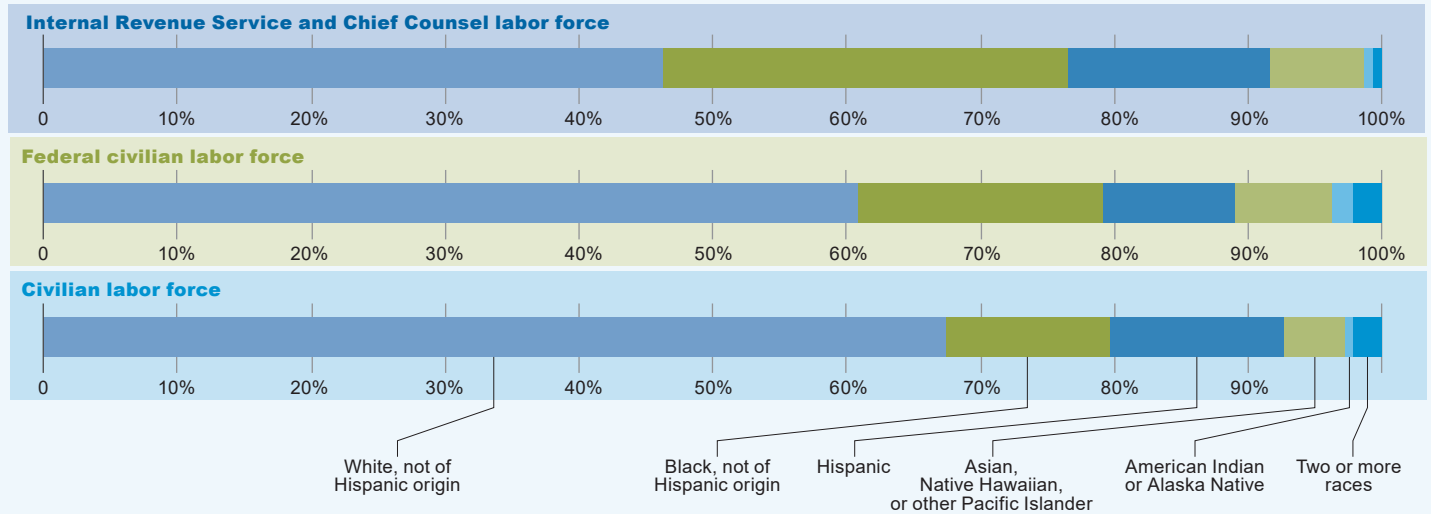
SOURCE: Selected IRS Data Books Table 31

**Full-time Equivalent Positions Realized, Fiscal Years 2013–2022**



SOURCE: Selected IRS Data Books Table 32

### Internal Revenue Service and Chief Counsel Labor Force, Compared to National Totals for the Civilian Labor Force, by Race/Ethnicity, Fiscal Year 2022



SOURCE: 2022 IRS Data Book Table 33

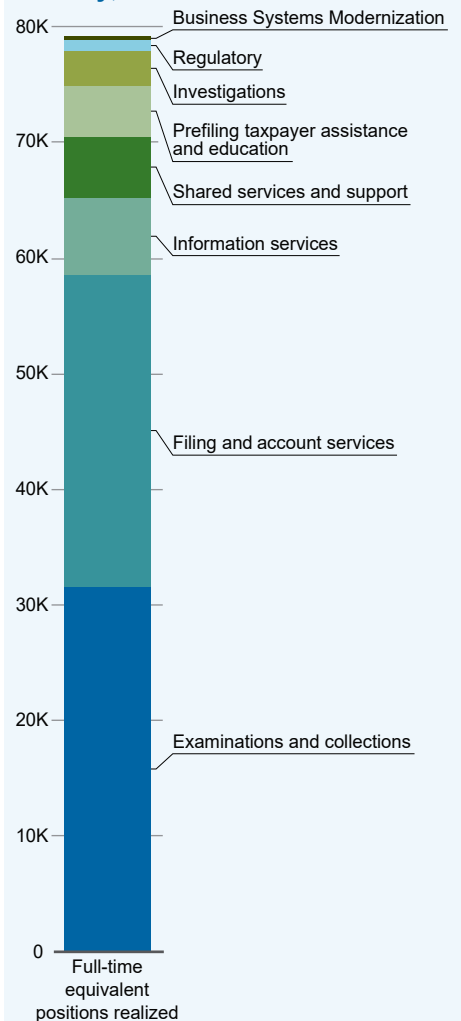
full-time equivalent (FTE) positions in conducting its work, a decrease of 9.1 percent since FY 2013 (Table 32).

- Approximately 45.0 percent of these FTE positions were dedicated to enforcement and 39.5 percent were dedicated to taxpayer services (Table 32).
- Ethnic minority employees made up 53.7 percent of the IRS and Chief

Counsel workforce, compared to a 39.2 percent share of the overall federal civilian labor force (Table 33).

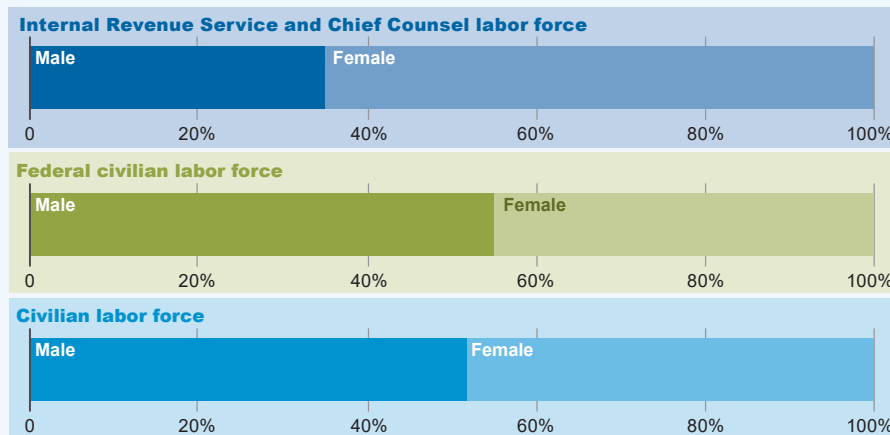
- Women represented 65.0 percent of IRS and Chief Counsel personnel, compared to 45.0 percent of the overall federal civilian labor force (Table 33).
- Veterans comprised 9.4 percent of the IRS and Chief Counsel workforce (Table 33).

### Personnel Summary, by Budget Activity, Fiscal Year 2022



SOURCE: 2022 IRS Data Book Table 32

### Internal Revenue Service Labor Force, Compared to National Totals for Civilian Labor Force, by Gender, Fiscal Year 2022



SOURCE: 2022 IRS Data Book Table 33

**Table 30. Costs Incurred by Budget Activity, Fiscal Years 2021 and 2022**

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other [3]	
	2021	2022	2021	2022	2021	2022
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total obligations against appropriated funds</b>	<b>13,701,027</b>	<b>14,267,359</b>	<b>9,378,188</b>	<b>9,785,790</b>	<b>4,322,839</b>	<b>4,481,568</b>
<b>Taxpayer Services [4]:</b>						
<b>Total</b>	<b>3,208,793</b>	<b>3,298,250</b>	<b>2,793,975</b>	<b>2,909,862</b>	<b>414,818</b>	<b>388,388</b>
Prefiling taxpayer assistance and education	674,045	684,953	589,447	596,452	84,598	88,501
Filing and account services	2,534,748	2,613,297	2,204,528	2,313,410	330,220	299,887
<b>Enforcement [5]:</b>						
<b>Total</b>	<b>5,027,283</b>	<b>5,406,000</b>	<b>4,701,248</b>	<b>4,906,361</b>	<b>326,035</b>	<b>499,639</b>
Investigations	681,471	754,932	581,543	602,615	99,928	152,317
Examinations and collections	4,187,045	4,449,322	3,962,108	4,145,083	224,937	304,239
Regulatory	158,767	201,746	158,663	158,363	1,170	43,083
<b>Operations Support [6]:</b>						
<b>Total</b>	<b>5,117,036</b>	<b>5,148,749</b>	<b>1,825,475</b>	<b>1,911,923</b>	<b>3,291,561</b>	<b>3,236,826</b>
Infrastructure	916,663	917,967	328	135	916,335	917,832
Shared services and support	1,376,986	1,349,777	706,443	758,086	670,543	591,690
Information services	2,823,387	2,881,005	1,118,704	1,153,702	1,704,683	1,727,304
<b>Business Systems Modernization [7]</b>	<b>347,915</b>	<b>414,360</b>	<b>57,491</b>	<b>57,644</b>	<b>290,424</b>	<b>356,716</b>

[1] Excludes costs reimbursed by other federal agencies and private entities for services performed for these external parties. The IRS received supplemental funding to respond to the COVID-19 pandemic as follows: \$765.7 million available to spend in Fiscal Year (FY) 2020 and FY 2021 through the CARES Act and the Families First Coronavirus Response Act (FFCRA); \$509 million available to spend in FY 2021 through the Consolidated Appropriations Act of FY 2021; and \$1,861.7 million (\$397.2 million of which was available to spend through FY 2022 and \$1,464.5 million is available through FY 2023) through the American Rescue Plan (ARP). Obligations included: \$765.1 million from CARES Act/FFCRA funds (\$438.5 million during FY 2020, \$326.6 million during FY 2021, and \$0 during FY 2022; funds expired September 30, 2022); \$502.1 million from the Consolidated Appropriations Act (FY 2021 only, funds expired September 30, 2021); and \$1,551.1 million from ARP funds (\$453.2 million during FY 2021 and \$1,097.9 million during FY 2022).

[2] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[3] Includes contracts, travel, transportation of things, rent, communications, utilities, printing and reproduction, advisory and assistance services, supplies and materials, operation and maintenance of facilities, research and development services, medical care, operation and maintenance of equipment, subsistence and support of persons, acquisition of assets, equipment, land and structures, investments, grants, and refunds.

[4] The Taxpayer Services appropriation funds prefilling assistance and education, filing and account services, and taxpayer advocacy services.

[5] The Enforcement appropriation funds activities to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of Internal Revenue laws and other financial crimes, and to purchase and hire motor vehicles.

[6] The Operations Support appropriation funds activities to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; and the hire of motor vehicles (nonpolice-type use).

[7] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems including management and related contractual costs of such acquisition and including contractual costs associated with operations.

NOTE: All money amounts are in current dollars.

SOURCE: Chief Financial Officer, Corporate Budget.

**Table 31. Collections, Costs, Personnel, and U.S. Population, Fiscal Years 1993–2022**

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]
	(1)	(2)	(3)	(4)	(5)	(6)
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	310,391	7,555	94,711
2011	2,414,952,112	12,358,877	0.51	312,616	7,725	94,709
2012	2,524,320,134	12,059,409	0.48	314,806	8,019	90,280
2013	2,855,059,420	11,597,560	0.41	316,953	9,008	86,974
2014	3,064,301,358	11,591,007	0.38	319,263	9,598	84,133
2015	3,302,677,258	11,395,839	0.35	321,540	10,271	79,890
2016	3,333,449,083	11,707,422	0.35	323,784	10,295	77,924
2017	3,416,714,139	11,526,389	0.34	325,742	10,489	76,832
2018	3,465,466,627	11,746,448	0.34	327,407	10,585	73,519
2019	3,564,583,961	11,825,241	0.33	328,981	10,835	73,554
2020	3,493,067,956	12,316,275	0.35	[r] 331,994	[r] 10,523	75,773
2021	4,111,569,512	13,701,027	0.33	[r] 332,642	[r] 12,360	78,661
2022	4,901,514,194	14,267,059	0.29	[p] 334,064	[p] 14,672	79,070

[r] Revised data.

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

[1] Gross collections are collections before refunds are issued. They also include penalties and interest in addition to taxes. See Table 1 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 (FY) 1991. Responsibilities for these excise taxes were transferred from the IRS to the Alcohol and Tobacco Tax and Trade Bureau and to U.S. Customs and Border Protection, respectively.

[2] Operating costs exclude costs reimbursed by other federal agencies and private entities for services performed for these external parties. Data represent total obligations against appropriated funds. Includes costs for the Health Insurance Tax Credit Administration from FY 2005 through 2015 and for Business Systems Modernization from FY 2005 onward.

[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 (i.e., before refunds are issued) (Column 1) divided by 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 (that is, not including overtime or holiday hours worked) by employees divided by the number of compensable hours applicable to each fiscal year. See Table 32 to compare FTEs and the number of employees. Excludes positions funded by reimbursements from other federal agencies and private entities for services performed for these external parties.

NOTE: All amounts are in current dollars.

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

**Table 32. Personnel Summary, by Employment Status, Budget Activity, and Selected Personnel Type, Fiscal Years 2021 and 2022**

Employment status, budget activity, and selected personnel type	Full-time equivalent positions realized [1]		Number of employees in pay status as of September 30, 2022 [2]	
	2021	2022	2021	2022
	(1)	(2)	(3)	(4)
<b>Internal Revenue Service, total</b>	<b>78,661</b>	<b>79,070</b>	<b>80,411</b>	<b>84,553</b>
<b>Employment status:</b>				
Permanent [3]	76,950	78,025	78,494	82,692
Other [4]	1,711	1,045	1,917	1,861
<b>Budget activity:</b>				
Examinations and collections	31,120	31,599	31,300	30,819
Filing and account services	27,053	26,878	28,114	32,678
Information services	6,721	6,689	7,095	6,900
Shared services and support	5,064	5,275	5,272	5,490
Prefiling taxpayer assistance and education	4,458	4,387	4,605	4,577
Investigations	2,975	3,004	3,036	3,111
Regulatory	965	948	989	978
Business Systems Modernization [5]	305	290	0	0
<b>Selected personnel type:</b>				
Customer service representatives	12,957	14,933	15,482	16,158
Tax examiners	8,758	8,888	9,453	8,677
Revenue agents	8,321	8,566	8,536	8,307
Seasonal employees [6]	10,394	7,795	8,349	12,241
Revenue officers	2,783	2,931	2,837	2,820
Special agents	2,004	2,005	2,042	2,074
Attorneys	1,484	1,548	1,529	1,655
Tax technicians	837	946	885	880
Appeals officers	831	940	934	980

[1] Represents the number of full-time equivalent (FTE) positions actually used to conduct IRS operations. In Fiscal Year (FY) 2021, this included: 1,587 FTEs funded through the CARES Act; 831 FTEs funded through the American Rescue Plan; 2,101 FTEs funded through supplemental appropriations in the Consolidated Appropriations Act of 2021; and 1 FTE funded through the No Surprises Act. In FY 2022, this included: 483 FTEs funded with prior-year carryover money; 5,852 FTEs funded by the American Rescue Plan; and 2 FTEs funded through the No Surprises Act. Excludes positions funded by reimbursements from other federal agencies and private entities for services performed for these external parties.

[2] Includes total personnel employed by the IRS including IRS Chief Counsel who are in an active pay status as of the end of September 25, 2021 in FY 2021 and September 30, 2022 in FY 2022. In contrast, IRS labor force counts in Table 33 include personnel in both pay and nonpay status.

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

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

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

[6] Seasonal employees work primarily in Submission Processing; Account Management & Assistance; and Integrity & Verification Operations.

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 2022**

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 [3]	Civilian labor force [4]
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total</b>	82,907	2,334	85,241	100.0	100.0	100.0
<b>Gender:</b>						
Male	28,789	1,050	29,839	35.0	55.0	51.8
Female	54,118	1,284	55,402	65.0	45.0	48.2
<b>Race/ethnicity and gender:</b>						
White, not of Hispanic origin	37,863	1,609	39,472	46.3	60.8	67.5
Male	16,096	837	16,933	19.9	36.3	35.7
Female	21,767	772	22,539	26.4	24.5	31.8
Black, not of Hispanic origin	25,478	330	25,808	30.3	18.3	12.3
Male	5,478	68	5,546	6.5	7.4	5.7
Female	20,000	262	20,262	23.8	10.9	6.6
Hispanic [5]	12,743	157	12,900	15.1	9.8	13.0
Male	4,355	52	4,407	5.2	5.6	6.8
Female	8,388	105	8,493	10.0	4.2	6.2
Asian, Native Hawaiian, or other Pacific Islander	5,715	207	5,922	7.0	7.3	4.6
Male	2,525	79	2,604	3.1	3.8	2.3
Female	3,190	128	3,318	3.9	3.5	2.3
American Indian or Alaska Native	625	13	638	0.7	1.6	0.6
Male	196	7	203	0.2	0.7	0.3
Female	429	6	435	0.5	0.9	0.3
Two or more races	483	18	501	0.6	2.1	2.1
Male	139	7	146	0.2	1.1	1.0
Female	344	11	355	0.4	1.0	1.1
<b>Disability [6]:</b>						
Person with a disability	11,265	238	11,503	13.5	23.6	n.a.
Person with a targeted disability	2,759	41	2,800	3.3	2.5	n.a.
<b>Veteran [7]:</b>						
Veteran	7,738	281	8,019	9.4	28.5	n.a.
Veteran with a disability	4,242	164	4,406	5.2	15.8	n.a.

n.a.—Not available.

- [1] Includes total full-time, part-time, and seasonal personnel employed by the Internal Revenue Service, excluding IRS Chief Counsel, as of October 8, 2022 (the end of Pay Period 20).
- [2] Includes total full-time, part-time, and seasonal personnel employed by IRS Chief Counsel as of October 8, 2022 (the end of Pay Period 20). Chief Counsel is an organization within the Department of Treasury and separate from the IRS. All Chief Counsel employees are funded by and report to the Chief Counsel as part of the Legal Division of the Department of Treasury. Beginning Fiscal Year (FY) 2015, Chief Counsel workforce counts are displayed in a separate column.
- [3] Reflects the federal civilian labor force as of October 8, 2022, as provided by the U.S. Office of Personnel Management.
- [4] Data from U.S. Department of Commerce, Bureau of the Census (2014–2018 American Community Survey statistics).
- [5] Hispanic or Latino persons of any race are included in the Hispanic category.
- [6] This category is shown separately for information purposes. The term "targeted disability" was originally enacted by the Equal Employment Opportunity Commission (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.

## Appendix A: COVID-19 Employer Credits Claimed, by Type of Credit

Throughout the pandemic, the IRS continued to administer legislative provisions that provided economic relief to businesses.

The Employee Retention Credit was designed to encourage businesses with full or partial suspensions due to government orders or certain declines in gross income to keep employees on their payroll. Eligible employers could file Form 7200, *Advance Payment of Employer Credits Due to COVID-19*, to claim a refundable tax credit equal to a portion of qualified wages (including health plan expenses) that were paid after March 12, 2020, and before

January 1, 2022. This form allowed employers to request an advance payment, which would then be reconciled on the appropriate employment tax return. The last day to file Form 7200 was January 31, 2022.

Refundable tax credits were available to small and mid-sized businesses that provided paid sick and family leave to employees who took leave between April 1, 2020, and March 31, 2021, because they were unable to work for reasons such as mandated COVID-19 quarantines, were caring for someone with COVID-19, or were unable to work due to childcare issues,

such as school or daycare closures. Credits were also made available for employers providing leave to obtain and recover from receiving COVID-19 vaccines from April 1, 2021, through September 30, 2021.

The COBRA premium assistance tax credit allowed employers to be reimbursed for COBRA premiums paid to provide health benefit coverage to qualifying individuals. COBRA provides certain former employees, retirees, spouses, former spouses, and dependent children the right to temporary continuation of health coverage at group rates.

**Table A: COVID-19 Employer Credits Claimed, by Type of Credit**

[Money amounts are in thousands of dollars]

Type of credit	Number of employers	Employer credit amount reported on Forms 941, 943, 944, and CT-1	Number of Form 7200 processed	Advance amount paid to employers using Form 7200
	(1)	(2)	(3)	(4)
<b>Credits claimed, total [1]:</b>	<b>1,595,277</b>	<b>166,263,308</b>	<b>109,557</b>	<b>1,435,282</b>
Employee retention credit	866,326	152,640,036	n.a.	n.a.
Sick and family leave credit	888,061	12,439,099	n.a.	n.a.
COBRA premium assistance credit	29,509	1,184,173	n.a.	n.a.

n.a.—not available

[1] Some filers (employers) reported multiple credits; however, filers are only counted once toward the total. Therefore, the total number of credits claimed exceeds the total number of employers.

#### NOTES:

Includes credits reported on the following forms: 941 (employer's quarterly tax return); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); and CT-1 (railroad retirement tax return). Form 7200, advance payment of employer credits due to COVID-19, allowed employers to request an advance payment, which would then be reconciled on the appropriate employment tax return. The last day to file Form 7200 was January 31, 2022. While counts include all credits claimed, amounts include only the amount paid, not the amount claimed.

Does not include sick and family leave credit or COBRA premium assistance credit claims reported and paid in 2022 on Form 941, Schedule R by third-party payers.

Includes all forms processed through March 3, 2023, including those processed in prior years.

SOURCE: Small Business/Self Employed, Examination Deputy Operations, Headquarters Examination, Specialty Exam Policy.





**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	Office of 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	Office of Chief Financial Officer, Financial Management
	6	Office of Chief Financial Officer, Financial Management
	7	Office of Chief Financial Officer, Financial Management
	8	Office of 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	Online Services, Online Engagement, Operations and Media; Wage and Investment, Strategy and Finance, Program Management Office; Communications and Liaison, National Public Liaison
	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>	17	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
	24	Criminal Investigation, Communications and Education Division
<b>Collections Activities, Penalties, and Appeals</b>	25	Small Business/Self-Employed, Collection, Performance Planning and Analysis, Collection Data Assurance/Special Reports and Plans
	26	Chief Financial Officer, Custodial Financial Management
	27	Appeals, Policy, Planning Quality and Analysis
<b>Chief Counsel</b>	28	Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division
	29	Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division
<b>IRS Budget and Workforce</b>	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
<b>Appendix</b>	<b>A</b>	Small Business/Self Employed, Examination Deputy Operations, Headquarters Examination, Specialty Exam Policy

# Principal Officers of the Internal Revenue Service

as of September 30, 2022

## Commissioner

### Charles P. Rettig

#### Deputy Commissioner for Services and Enforcement

Douglas O'Donnell

#### Deputy Commissioner for Operations Support

Jeffrey J. Tribiano

## Independent Office of Appeals

### Chief, Appeals

Andrew J. Keyso

*Deputy Chief, Appeals*  
Shahid Babar (Acting)

*Director, Specialized Examination Programs and Referrals*  
Jennifer L. Vozne

*Director, Case and Operations Support*  
Steven M. Martin

*Director, Collection Appeals*  
Brandi Joyner (Acting)

*Director, Examination Appeals*  
Darlena Billops-Hill

## Enterprise Digitalization and Case Management Office

*Director Enterprise Case Management*  
Lou Ann Kelleher (Acting)

*Project Director Enterprise Digitalization*  
Hampden "Harrison" Smith, IV

## Taxpayer Advocate Service

### National Taxpayer Advocate

Erin Collins

*Deputy National Taxpayer Advocate*  
Bridget Roberts

*Executive Director, Systemic Advocacy*  
Kim S. Stewart

*Executive Director, Case Advocacy*  
Rhonda K. Kirby

*Director, Case Advocacy Intake and Technical Support*  
Sean O'Reilly

*Executive Director, Strategy, Assessment and Employee Development*  
Adam Morse (Acting)

## Office of Equity, Diversity and Inclusion

### Chief Diversity Officer

Valerie A. Gunter

## Return Preparer Office

### Director, Return Preparer Office

Carol A. Campbell

*Deputy Director, Return Preparer Office*  
Vacant

## Office of Online Services

### Director, Office of Online Services

Karen S. Howard

### Chief of Staff

Tom Cullinan (Acting)

### Deputy Chief of Staff

Kathleen Walters

## Communications and Liaison

### Chief, Communications and Liaison

Terry L. Lemons

*Senior Advisor, Legislation & Appropriations*  
Vacant

*Director, Office of Communications*  
Michelle L. Eldridge

*Director, Office of National Public Liaison*  
Melvin Hardy

## Small Business/Self-Employed Division

### Commissioner, Small Business/Self-Employed

Lia Colbert

*Deputy Commissioner, Collection and Operations Support*  
Darren J. Guillot

*Deputy Commissioner, Examination*  
Maha Williams (Acting)

*Director, Collection*  
Frederick Schindler

*Director, Examination*  
Scott Irick

*Director, Operations Support*  
Victor Onorato (Acting)

## Large Business and International Division

### Commissioner, Large Business and International Division

Nikole Flax

*Deputy Commissioner, Large Business and International Division*  
Holly Paz

*Assistant Deputy Commissioner, Compliance Integration*  
Theodore Setzer (Acting)

*Director, Cross Border Activities Practice Area*  
John Hinding

*U.S. Competent Authority*  
Nikole Flax

*Director, Eastern Compliance Practice Area*  
Lavena Williams

*Director, Withholding and Exchange International Individual Compliance Practice Area*  
Deborah Palacheck

*Director, Program and Business Solutions*  
Carolyn Morton (Acting)

*Director, Western Compliance Practice Area*  
Kathleen Kruchten

*Director, Treaty and Transfer Pricing Operations Practice Area*  
Jennifer Best

*Director, Pass-Through Entities Practice Area*  
Clifford Scherwinski

*Director, Northeastern Compliance Practice Area*  
Nancy Wiltshire

*Director, Enterprise Activities Practice Area*  
Scott Ballint

# Principal Officers of the Internal Revenue Service

as of September 30, 2022

## Research, Applied Analytics, and Statistics

### Chief Research and Analytics Officer

Melanie Krause

#### Director, Data Management

Reza Rashidi

#### Director, Strategy and Business Solutions

Holly A. Donnelly

#### Director, Data Exploration and Testing

John C. Garnish

#### Director, Knowledge Development and Application

Peter J. Rose

#### Deputy Chief Data & Analytics Officer

Barry Johnson

## Wage and Investment Division

### Commissioner, Wage and Investment

Kenneth C. Corbin

#### Deputy Commissioner

David P. Alito

#### Director, Customer Account Services

Dietra Grant

#### Director, Operations Support

Kevin Morehead

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

Susan Simon

#### Director, Return Integrity and Correspondence Services

Michael Beebe

## Office of Chief Financial Officer

### Chief Financial Officer

Teresa Hunter

#### Deputy Chief Financial Officer

Bryan Musselman

## Facilities Management and Security Services

### Chief, Facilities Management and Security Services

Richard L. Rodriguez

#### Deputy Chief, Facilities Management and Security Services

Vacant

## Tax Exempt and Government Entities Division

### Commissioner, Tax Exempt and Government Entities

Sunita Lough

#### Deputy Commissioner, Tax Exempt and Government Entities

Edward T. Killen

#### Director, Employee Plans

Erick Slack

#### Director, Exempt Organizations/ Government Entities

Robert Malone

#### Director, Government Entities

Angela Gartland

#### Director, Shared Services

Deborah Holloman (Acting)

## Criminal Investigation

### Chief, Criminal Investigation

James Lee

#### Deputy Chief, Criminal Investigation

James Robnett

## Office of Professional Responsibility

### Director, Office of Professional Responsibility

Sharyn M. Fisk

## IRS Information Technology

### Chief Information Officer

Nancy A. Sieger

#### Deputy Chief Information Officer, Operations

Kaschit Pandya

#### Deputy Chief Information Officer, Strategy/Modernization

Tommy Smith

#### Chief Technology Officer

Vacant

#### Associate Chief Information Officer, Applications Development

Linda Gilpin

#### Associate Chief Information Officer, User and Network Services

Robert Hill (Acting)

#### Associate Chief Information Officer, Enterprise Services

Lisa Wilson

#### Associate Chief Information Officer, Cybersecurity

Robert Cox

#### Associate Chief Information Officer, Strategy and Planning

Tracy Lee

#### Associate Chief Information Officer, Modernization

Robert Bedoya

#### Associate Chief Information Officer, Enterprise Operations

Jeff Gill

## Human Capital Office

### IRS Human Capital Officer

Kevin McIver

#### Deputy IRS Human Capital Officer

Carrie Holland

## Privacy, Governmental Liaison and Disclosure

### Chief Privacy Officer

Robert S. Choi

## Whistleblower Office

### Director, Whistleblower Office

John Hinman

# Principal Officers of the Internal Revenue Service

as of September 30, 2022

## Office of Chief Risk Officer

### Chief Risk Officer

Mark Pursley

## Procurement

### Chief Procurement Officer

Todd Anthony

*Deputy Chief Procurement Officer*

Guy Torres

## Office of Chief Counsel

### Chief Counsel

William Paul (*Acting*)

### 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)

Rostyslav Shiller

### Division Counsel/Associate Chief Counsel

(Criminal Tax)

Richard Lunger

### Division Counsel

(Large Business and International)

Robin Greenhouse

### Division Counsel

(Small Business/Self-Employed)

Rachel Levy (*Acting*)

### 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

### 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

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

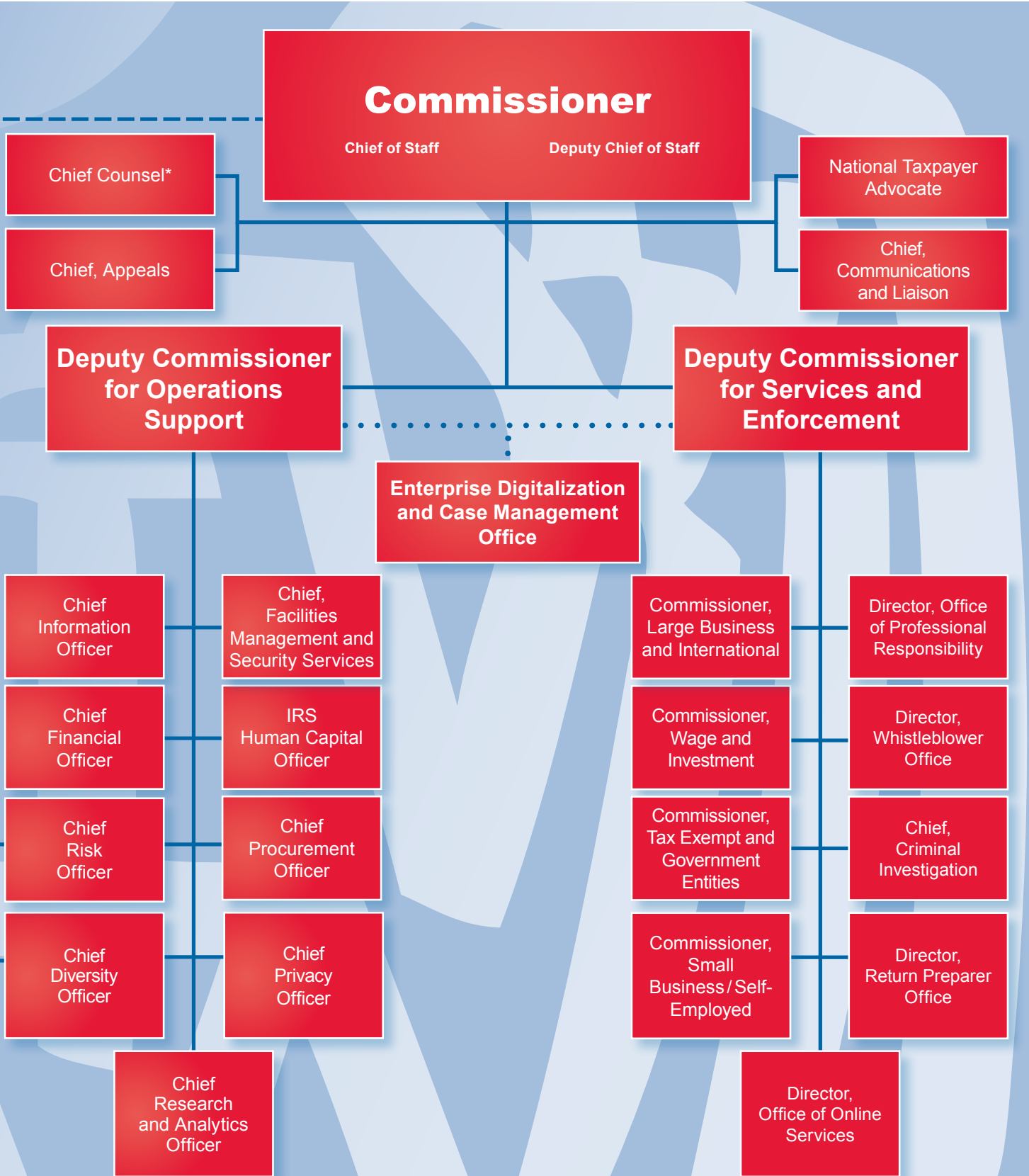
# Chief Counsels for the Internal Revenue Service

Walter H. Smith.....	1866
William McMichael.....	1871
Charles Chesley.....	1871
Thomas J. Smith.....	1888
Alphonso Hart .....	1890
Robert T. Hough .....	1893
George M. Thomas.....	1897
Albert W. Wishard.....	1901
A.B. Hayes.....	1903
Fletcher Maddox.....	1908
Ellis C. Johnson .....	1913
A.A. Ballantine .....	1918
D.M. Kelleher .....	1919
Robert N. Miller .....	1919
Wayne Johnson .....	1920
Carl A. Mapes.....	1920
Nelson T. Hartson.....	1923
Alexander W. Gregg.....	1925
Clarence M. Charest.....	1927
E. Barrett Prettyman.....	1933
Robert H. Jackson.....	1934
Morrison Shaforth.....	1936
John P. Wenchel .....	1937
Charles Oliphant.....	1947
Charles W. Davis .....	1952
Daniel A. Taylor.....	1953
John Potts Barnes .....	1955
Nelson P. Rose .....	1957
Arch M. Cantrall.....	1958
Hart H. Spiegel .....	1959
Crane C. Hauser .....	1961
Sheldon S. Cohen.....	1964
Mitchell Rogovin .....	1965
Lester R. Uretz.....	1966
K. Martin Worthy.....	1969
Lee H. Henkel, Jr. ....	1972
Meade Whitaker.....	1973
Stuart E. Seigel.....	1977
N. Jerold Cohen.....	1979
Kenneth W. Gideon.....	1981
Fred Goldberg, Jr.....	1984
William F. Nelson .....	1986
Abraham N. M. Shashy, Jr. ....	1990
Stuart L. Brown .....	1994
B. John Williams, Jr. ....	2002
Donald L. Korb .....	2004
William J. Wilkins .....	2009
Michael J. Desmond.....	2019

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

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

NOTE: From 1866 to 1926, the chief legal officer for the Bureau of Internal Revenue was known as the Solicitor. For the next eight years, 1926 to 1934, the chief legal officer had the title of General Counsel. Since 1934, the chief legal officer has operated under the title of Chief Counsel, now for the Internal Revenue Service.



\* 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.

