

Internal Revenue Service Data Book 2000

The *Internal Revenue Service Data Book* is published annually by the Internal Revenue Service and contains statistical tables and organizational information on a fiscal year basis. This volume pertains to Fiscal Year 2000 – October 1, 1999, through September 30, 2000. The report provides data on collecting the revenue, enforcing the law, assisting the taxpayer, and managing the system, as well as lists and a chart about the structure and administration of the IRS itself.

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For more information on IRS objectives and activities during Fiscal Year 2000, refer to *IRS Chief Financial Officer's Annual Report, Fiscal Year 2000*, Internal Revenue Service Publication 3385.

Contents

| | |
|---|----|
| Foreword | 2 |
| List of Statistical Tables | 4 |
| Statistical Tables | 6 |
| Notes and Footnotes to Statistical Tables | 34 |
| Principal Officers of the Internal Revenue Service | 50 |
| Principal Officers of the IRS Office of Chief Counsel | 53 |
| Commissioners of Internal Revenue | 54 |
| Chief Counsels for the Internal Revenue Service | 55 |
| Internal Revenue Service Organization | 56 |

Foreword

The *IRS Data Book* for Fiscal Year 2000 follows the FY 1999 *Data Book* (published in April 2001) in bridging the gap between the “old” IRS and the new organizational structure mandated by the IRS Restructuring and Reform Act of 1998 (RRA 98). The current report presents the last full year of data prior to the official inauguration of the modernized IRS. However, to facilitate differences between the old and the new, some of the data are presented using their revised organizational nomenclature. In this way, the current report is a preview of the 2001 report (due to be published in early 2002).

Following RRA 98’s directions, the IRS designed and implemented a new organizational structure. This structure focuses on customers with similar needs, rather than on organizational convenience or efficiencies built around functions, without regard to the external customer who must deal with them. Although, initially, the reorganization will be transparent to many, the public should gradually see improvements as the new IRS and its customers get to know one another better.

One of the first visible improvements should be the greater emphasis on customer service and early resolution of complex issues. Reflecting this, the 2000 report shows both the pre-filing and post-filing activities designed to assist the taxpayer. While information about pre-filing assistance has been featured in past reports, this report is the first to provide information on post-filing assistance—by type and by major issue.

This new table is just one of many *Data Book* changes reflecting the new structure. Other changes are noted in the Table of Contents. The most notable is the disappearance of traditional data by Internal Revenue Region and District, since IRS is no longer organized along geographic lines as of October 1, 2000. Rather, it is organized into four “business” units, each serving taxpayers with similar needs. Tables by State, however, continue to be included.

Even though October 1, 2000, did not fall within Fiscal Year 2000, it will keep *Data Book* users ahead of things to come by reorganizing data, to the extent possible, according to the new organization. The new organization effective on the first day of Fiscal Year 2001 is also reflected in the lists and chart on IRS structure and administration presented at the back of this report.

Narratives describing IRS objectives and activities in Fiscal Year 2000 may be found in *IRS Chief Financial Officer’s Annual Report, Fiscal Year 2000*, Internal Revenue Service Publication 3385 (Rev. 3-2001), which is also available on the World Wide Web at www.irs.gov.

Contents and Copy Preparation

Tables in this report represent compilations and accompanying footnotes provided by various IRS divisions to the Statistics of Income (SOI) Division. SOI provided additional review and prepublication processing. Changes resulting from this review were coordinated with the originating offices, which are responsible for data consistency and accuracy and technical explanations.

The tables were sequenced as in the FY 1999 report, but with additions or deletions that necessitated renumbering tables. Tables are grouped according to the following categories: returns filed, tax collections, and refunds (Tables 1-9); examination coverage (Tables 10-15); delinquency and enforcement activity (Table 16); appeals (Table 17); criminal investigation (Table 18); employee plan and tax-exempt organization information (Tables 19-22); taxpayer assistance (Tables 23-24); information reporting (Table 25); penalties (Table 26); Chief Counsel activities (Tables 27-28); administrative costs and personnel summaries (Tables 29-32).

For this combined, cooperative effort, the SOI Division is indebted to the IRS offices and divisions that provided data. Questions on the data by users should be referred to the originating offices, identified at the end of the notes and footnotes to each table.

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The IRS Data Book On-line

The *IRS Data Book* tables for the current year and 5 previous years may be found on the IRS Internet site. The World Wide Web address is:

http://www.irs.gov/tax_stats

List of Statistical Tables

[Table numbers for Tables 1 and 2 are the same as in the 1999 *IRS Data Book*. The remaining tables have been renumbered. A number in parentheses following a table number represents the table number used for 1999. Note that 1999 Tables 3, 7, 10, 12, 16, and 34 have been eliminated. New for FY 2000 is the Taxpayer Advocate Service activity, which is represented in Table 24.]

| | Page |
|--|------|
| Table 1. —Summary of Internal Revenue Collections, by Type of Tax, Fiscal Years 1999 and 2000 | 6 |
| Table 2. —Summary of Number of Returns, by Type of Return, Fiscal Years 1999 and 2000 | 6 |
| Table 3 (4). —Number of Returns Filed, by Type of Return and State | 7 |
| Table 4 (5). —Number of Individual Income Tax Returns Filed Electronically and Accepted, by State | 9 |
| Table 5 (6). —Selected Information from Returns Filed | 10 |
| Table 6 (8). —Internal Revenue Gross Collections, by State | 11 |
| Table 7 (9). —Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1971-2000 | 12 |
| Table 8 (11). —Number of Internal Revenue Refunds Issued, by State | 13 |
| Table 9 (13). —Amount of Internal Revenue Refunds, Including Interest, by State | 14 |
| Table 10 (14). —Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return | 15 |
| Table 11 (15). —Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return | 17 |
| Table 12 (17). —Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return..... | 18 |
| Table 13 (18). —Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return | 19 |
| Table 14 (19). —Returns of Tax-Exempt Organizations and Employee Plans Examined, and Recommended and Average Additional Tax After Examination, by Type of Examination | 20 |
| Table 15 (20). —Returns of Tax-Exempt Organizations and Employee Plans Examined, by Type of Return..... | 20 |
| Table 16 (21). —Delinquent Collection Activities, Fiscal Years 1999 and 2000 | 21 |

| | Page |
|--|------|
| Table 17 (22). —Appeals Workload, by Status and Source | 21 |
| Table 18 (23). —Criminal Investigation Program, by Status or Disposition | 22 |
| Table 19 (24). —Employee Plans and Tax-Exempt Organizations: Guidance and Closings | 22 |
| Table 20 (25). —Determination Letters Issued on Employee Benefit Plans, by Type and Disposition of Plan | 22 |
| Table 21 (26). —Tax-Exempt Organization and Other Entity Applications or Disposals, by Type of Organization and Internal Revenue Code Section | 23 |
| Table 22 (27). —Tax-Exempt Organizations and Other Entities Listed on the Exempt Organization Business Master File, by Type of Organization and Internal Revenue Code Section, Fiscal Years 1997-2000 | 24 |
| Table 23 (28). —Internal Revenue Service Prefiling Taxpayer Assistance and Education Programs, by Type of Assistance or Program | 25 |
| Table 24 (new). —Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program, by Type of Assistance and Issues | 26 |
| Table 25 (30). —Information Reporting Program | 26 |
| Table 26 (29). —Civil Penalties Assessed and Abated, by Type of Penalty and Type of Tax | 27 |
| Table 27 (31). —Chief Counsel Workload, by Office and Type of Case or Activity | 28 |
| Table 28 (32). —Chief Counsel Workload: Tax Litigation, by Type of Case | 30 |
| Table 29 (33). —Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 1999 and 2000 | 31 |
| Table 30 (35). —Internal Revenue Costs, Collections, Employees, and U.S. Population, Fiscal Years 1971-2000 | 32 |
| Table 31 (36). —Internal Revenue Service Personnel Summary, by Office and Type of Personnel, Fiscal Years 1999 and 2000 | 33 |
| Table 32 (37). —Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender | 33 |

Table 1 -- Summary of Internal Revenue Collections, by Type of Tax, Fiscal Years 1999 and 2000

[Money amounts are in thousands of dollars. For details see Table 6.]

| Type of tax | Gross collections ¹ | | | | Net collections ¹ | |
|---|--------------------------------|----------------------|------------------|-------------------------------|------------------------------|------------------|
| | | | Percentage | 2000 refunds ¹² | Percentage | |
| | 1999 | 2000 | of 2000 total | | 2000 | of 2000 total |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| United States, total ² | 1,904,151,888 | 2,096,916,925 | 100.0 | 196,587,519 | 1,900,329,406 | 100.0 |
| Corporation income tax | 216,324,889 | 235,654,894 | 11.2 | 30,382,789 | 205,272,105 | 10.8 |
| Regular | 215,514,099 | 234,980,057 | 11.2 | N/A | N/A | N/A |
| Tax-exempt organization business income tax | 810,791 | 674,837 | (³) | N/A | N/A | N/A |
| Individual income tax ^{4,5} | 1,002,185,765 | 1,137,077,702 | 54.2 | 158,726,496 | 978,351,206 | 51.5 |
| Withheld by employers | 694,000,995 | 780,529,446 | 37.2 | N/A | N/A | N/A |
| Other | 308,184,769 | 356,548,256 | 17.0 | N/A | N/A | N/A |
| Employment taxes | 598,669,865 | 639,651,814 | 30.5 | 4,904,306 | 634,747,508 | 33.3 |
| Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total ⁵ | 587,480,864 | 627,903,375 | 30.0 | 4,774,697 | 623,128,678 | 32.8 |
| Federal Insurance Contributions Act (FICA) ⁵ | 555,299,828 | 593,297,234 | 28.3 | N/A | N/A | N/A |
| Self Employment Insurance Contributions Act (SECA) ⁵ | 32,181,036 | 34,606,141 | 1.7 | N/A | N/A | N/A |
| Unemployment insurance | 6,650,364 | 6,986,140 | 0.3 | 118,195 | 6,867,945 | 0.3 |
| Railroad retirement | 4,538,637 | 4,762,299 | 0.2 | 11,414 | 4,750,885 | 0.2 |
| Estate and gift taxes | 28,385,607 | 29,721,620 | 1.4 | 772,341 | 28,949,279 | 1.5 |
| Estate | 23,627,320 | 25,618,377 | 1.2 | 692,225 | 24,926,152 | 1.3 |
| Gift | 4,758,287 | 4,103,243 | 0.2 | 80,116 | 4,023,127 | 0.2 |
| Excise taxes ¹ | 58,585,763 | 54,810,895 | 2.6 | 1,801,591 | 53,009,304 | 2.8 |

See notes and footnotes following the last table.

Table 2 -- Summary of Number of Returns, by Type of Return, Fiscal Years 1999 and 2000

[Numbers are in thousands. For details see Table 3.]

| Type of return | 1999 | 2000 |
|---|----------------|----------------|
| United States, total ¹ | 224,305 | 226,130 |
| Income tax ² | 176,128 | 178,747 |
| Individual | 125,227 | 127,590 |
| 1040 ³ | 74,878 | 71,460 |
| 1040A ³ | 23,078 | 28,563 |
| 1040EZ ³ | 20,238 | 21,861 |
| 1040 other ³ | 7,032 | 5,707 |
| Individual estimated tax | 39,228 | 39,230 |
| Estate and trust | 3,390 | 3,530 |
| Estate and trust estimated tax | 914 | 892 |
| Partnership ⁴ | 1,966 | 2,048 |
| Corporation ⁵ | 5,403 | 5,458 |
| Estate tax | 117 | 121 |
| Gift tax | 286 | 305 |
| Employment taxes ⁶ | 29,048 | 28,911 |
| Tax-exempt organization ⁷ | 677 | 707 |
| Employee plan ⁸ | 1,414 | 1,164 |
| Excise taxes ⁹ | 762 | 916 |
| Supplemental documents ¹⁰ | 15,873 | 15,260 |

See notes and footnotes following the last table.

Table 3 -- Number of Returns Filed, by Type of Return and State

| State | Total tax returns ¹ | Individual income tax ² | Individual estimated income tax | Estate and trust income tax | Estate and trust estimated income tax | Partnership | Corporation income tax ³ |
|-----------------------------------|--------------------------------|------------------------------------|---------------------------------|-----------------------------|---------------------------------------|------------------|-------------------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| United States, total | 226,130,377 | 127,590,270 | 39,229,569 | 3,530,132 | 891,925 | 2,047,625 | 5,457,793 |
| Alabama | 3,073,624 | 1,897,625 | 426,065 | 35,193 | 7,524 | 25,650 | 62,900 |
| Alaska | 559,383 | 326,978 | 70,457 | 3,092 | 1,270 | 4,881 | 10,032 |
| Arizona | 3,700,212 | 2,085,722 | 683,318 | 36,559 | 11,956 | 42,685 | 86,378 |
| Arkansas | 1,916,895 | 1,108,048 | 295,159 | 15,710 | 5,623 | 16,156 | 45,856 |
| California | 26,247,292 | 14,481,645 | 5,080,677 | 295,388 | 105,087 | 259,125 | 448,478 |
| Colorado | 3,800,488 | 2,026,803 | 655,348 | 39,553 | 13,648 | 54,301 | 112,736 |
| Connecticut | 3,102,580 | 1,645,727 | 650,673 | 39,484 | 18,087 | 46,270 | 64,337 |
| Delaware | 688,664 | 371,374 | 117,315 | 18,421 | 4,871 | 6,845 | 21,942 |
| Florida | 13,900,023 | 7,265,999 | 2,728,498 | 163,057 | 48,620 | 68,817 | 520,015 |
| Georgia | 5,939,187 | 3,556,513 | 788,777 | 44,981 | 16,041 | 43,363 | 163,362 |
| Hawaii | 1,014,244 | 557,444 | 194,452 | 12,619 | 3,523 | 6,717 | 25,348 |
| Idaho | 991,509 | 545,624 | 157,460 | 6,752 | 1,945 | 13,340 | 24,688 |
| Illinois | 10,132,472 | 5,713,267 | 1,826,341 | 198,646 | 53,818 | 74,191 | 266,435 |
| Indiana | 4,700,984 | 2,802,778 | 811,794 | 56,355 | 12,560 | 33,293 | 104,904 |
| Iowa | 2,481,588 | 1,344,915 | 514,353 | 51,484 | 9,022 | 22,391 | 53,461 |
| Kansas | 2,225,870 | 1,212,401 | 442,124 | 27,045 | 9,570 | 22,015 | 45,509 |
| Kentucky | 2,862,865 | 1,717,514 | 449,875 | 34,740 | 8,317 | 24,395 | 64,063 |
| Louisiana | 3,097,646 | 1,858,722 | 431,543 | 21,560 | 7,403 | 27,700 | 88,104 |
| Maine | 1,097,587 | 594,550 | 195,104 | 23,221 | 4,750 | 6,670 | 27,149 |
| Maryland and District of Columbia | 5,256,159 | 2,775,173 | 870,662 | 417,743 | 25,336 | 47,666 | 126,803 |
| Massachusetts | 5,707,428 | 3,047,108 | 1,137,885 | 147,304 | 53,407 | 39,819 | 131,891 |
| Michigan | 7,686,103 | 4,556,618 | 1,265,323 | 82,733 | 24,723 | 69,589 | 191,804 |
| Minnesota | 4,216,217 | 2,340,577 | 759,325 | 57,886 | 13,743 | 37,917 | 106,521 |
| Mississippi | 1,846,047 | 1,169,427 | 239,151 | 10,904 | 3,775 | 14,306 | 38,526 |
| Missouri | 4,452,469 | 2,530,427 | 809,518 | 75,062 | 16,678 | 38,182 | 96,322 |
| Montana | 828,111 | 416,254 | 148,019 | 7,831 | 2,080 | 10,315 | 23,160 |
| Nebraska | 1,484,070 | 804,051 | 267,029 | 36,779 | 4,455 | 14,914 | 36,417 |
| Nevada | 1,566,301 | 911,635 | 230,935 | 15,784 | 4,863 | 21,492 | 49,537 |
| New Hampshire | 1,123,466 | 611,541 | 215,363 | 12,448 | 6,067 | 9,024 | 25,591 |
| New Jersey | 7,489,737 | 3,989,626 | 1,411,180 | 125,463 | 33,679 | 83,837 | 243,790 |
| New Mexico | 1,303,235 | 777,889 | 204,652 | 10,629 | 4,578 | 12,154 | 25,658 |
| New York | 15,380,257 | 8,420,484 | 2,592,907 | 278,503 | 68,755 | 148,599 | 525,917 |
| North Carolina | 6,070,234 | 3,569,706 | 985,226 | 65,072 | 15,301 | 51,776 | 141,815 |
| North Dakota | 580,160 | 301,874 | 113,265 | 7,159 | 1,576 | 7,219 | 11,428 |
| Ohio | 9,293,752 | 5,524,665 | 1,535,334 | 186,180 | 35,931 | 75,931 | 188,736 |
| Oklahoma | 2,576,698 | 1,445,599 | 403,050 | 69,995 | 9,248 | 24,382 | 60,681 |
| Oregon | 2,916,919 | 1,533,622 | 559,260 | 32,661 | 9,069 | 26,995 | 66,827 |
| Pennsylvania | 9,980,560 | 5,727,850 | 1,923,156 | 182,312 | 36,420 | 76,914 | 190,848 |
| Rhode Island | 886,311 | 481,583 | 146,828 | 34,744 | 5,030 | 6,956 | 24,380 |
| South Carolina | 2,908,864 | 1,774,714 | 431,806 | 23,515 | 6,969 | 25,473 | 69,302 |
| South Dakota | 665,942 | 350,419 | 124,804 | 10,046 | 2,635 | 7,311 | 13,946 |
| Tennessee | 4,129,154 | 2,534,572 | 617,826 | 49,921 | 13,547 | 47,675 | 64,621 |
| Texas | 14,973,200 | 8,840,634 | 2,076,969 | 207,542 | 81,761 | 157,562 | 311,665 |
| Utah | 1,575,695 | 918,655 | 198,419 | 17,624 | 3,852 | 32,337 | 43,251 |
| Vermont | 587,296 | 293,304 | 121,172 | 10,179 | 3,195 | 3,976 | 15,851 |
| Virginia | 5,644,262 | 3,265,831 | 993,257 | 72,198 | 19,704 | 46,493 | 132,073 |
| Washington | 5,021,122 | 2,709,549 | 932,371 | 54,790 | 18,971 | 50,045 | 107,182 |
| West Virginia | 1,235,799 | 745,275 | 202,027 | 13,792 | 2,721 | 9,116 | 22,560 |
| Wisconsin | 4,522,115 | 2,560,004 | 862,767 | 82,944 | 17,123 | 40,346 | 91,685 |
| Wyoming | 455,067 | 231,888 | 81,782 | 4,556 | 2,385 | 7,036 | 12,257 |
| International ⁹ | 2,234,514 | 1,316,067 | 248,968 | 1,973 | 713 | 3,463 | 31,051 |
| Puerto Rico | 561,261 | 229,319 | 96,010 | 443 | 215 | 311 | 800 |
| Other | 1,673,253 | 1,086,748 | 152,958 | 1,530 | 498 | 3,152 | 30,251 |

See notes and footnotes following the last table.

Table 3 -- Number of Returns Filed, by Type of Return and State--Continued

| State | Estate tax | Gift tax | Employment taxes ⁴ | Tax-exempt organization ⁵ | Employee plan ⁶ | Excise taxes ^{1,7} | Supplemental documents ⁸ |
|-----------------------------------|----------------|----------------|-------------------------------|--------------------------------------|----------------------------|-----------------------------|-------------------------------------|
| | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| United States, total | 121,171 | 304,558 | 28,910,926 | 706,977 | 1,164,166 | 915,610 | 15,259,655 |
| Alabama | 1,139 | 3,903 | 386,037 | 7,165 | 12,763 | 19,208 | 188,452 |
| Alaska | 130 | 370 | 74,266 | 2,352 | 2,536 | 3,003 | 60,016 |
| Arizona | 1,980 | 4,101 | 448,195 | 8,888 | 15,807 | 7,753 | 266,870 |
| Arkansas | 733 | 1,837 | 261,775 | 5,068 | 7,220 | 17,229 | 136,481 |
| California | 18,306 | 26,536 | 3,183,884 | 75,316 | 151,991 | 54,140 | 2,066,719 |
| Colorado | 1,805 | 5,109 | 556,920 | 12,028 | 18,499 | 13,851 | 289,887 |
| Connecticut | 2,382 | 10,280 | 385,690 | 10,819 | 23,181 | 6,983 | 198,667 |
| Delaware | 434 | 977 | 92,814 | 3,626 | 3,620 | 2,280 | 44,145 |
| Florida | 8,092 | 24,316 | 1,765,944 | 29,130 | 50,205 | 38,911 | 1,188,419 |
| Georgia | 2,341 | 7,597 | 784,987 | 14,157 | 27,298 | 25,502 | 464,268 |
| Hawaii | 569 | 1,769 | 109,200 | 3,253 | 6,863 | 1,082 | 91,405 |
| Idaho | 365 | 953 | 161,522 | 2,717 | 4,764 | 8,395 | 62,984 |
| Illinois | 6,201 | 13,159 | 1,293,100 | 32,209 | 56,741 | 45,418 | 552,946 |
| Indiana | 2,234 | 5,738 | 575,461 | 18,027 | 21,412 | 29,907 | 226,521 |
| Iowa | 1,752 | 2,668 | 344,004 | 9,992 | 13,504 | 19,541 | 94,501 |
| Kansas | 1,242 | 3,108 | 318,978 | 8,011 | 11,387 | 14,435 | 110,045 |
| Kentucky | 1,161 | 3,619 | 363,165 | 7,578 | 11,373 | 18,320 | 158,745 |
| Louisiana | 964 | 2,551 | 404,618 | 7,024 | 12,948 | 17,526 | 216,983 |
| Maine | 548 | 1,600 | 164,059 | 4,281 | 5,950 | 6,084 | 63,621 |
| Maryland and District of Columbia | 2,797 | 6,726 | 576,439 | 21,961 | 30,149 | 10,850 | 343,854 |
| Massachusetts | 3,585 | 10,248 | 711,638 | 25,814 | 41,469 | 10,557 | 346,703 |
| Michigan | 3,550 | 8,928 | 976,088 | 21,676 | 39,871 | 26,499 | 418,701 |
| Minnesota | 1,762 | 6,972 | 590,005 | 19,183 | 26,411 | 32,319 | 223,596 |
| Mississippi | 544 | 1,559 | 235,954 | 4,215 | 6,578 | 13,822 | 107,286 |
| Missouri | 2,472 | 5,910 | 593,560 | 17,055 | 20,864 | 23,625 | 222,794 |
| Montana | 430 | 1,318 | 140,672 | 3,513 | 4,094 | 7,660 | 62,765 |
| Nebraska | 894 | 2,098 | 218,753 | 5,800 | 7,564 | 17,945 | 67,371 |
| Nevada | 598 | 1,566 | 182,988 | 2,990 | 5,765 | 9,836 | 128,312 |
| New Hampshire | 568 | 1,965 | 156,182 | 3,641 | 6,890 | 4,449 | 69,737 |
| New Jersey | 5,141 | 12,363 | 995,651 | 24,032 | 49,282 | 20,231 | 495,462 |
| New Mexico | 522 | 1,141 | 168,790 | 3,862 | 4,538 | 6,529 | 82,293 |
| New York | 9,695 | 25,618 | 2,116,126 | 60,021 | 104,163 | 27,778 | 1,001,691 |
| North Carolina | 2,962 | 7,754 | 786,507 | 17,560 | 29,028 | 28,640 | 368,887 |
| North Dakota | 265 | 934 | 93,365 | 2,872 | 3,993 | 10,912 | 25,298 |
| Ohio | 4,842 | 12,567 | 1,072,489 | 32,595 | 50,893 | 37,339 | 536,250 |
| Oklahoma | 1,135 | 2,526 | 351,982 | 7,106 | 9,855 | 13,863 | 177,276 |
| Oregon | 1,565 | 3,632 | 411,274 | 10,591 | 17,868 | 12,723 | 230,832 |
| Pennsylvania | 5,179 | 13,655 | 1,181,904 | 36,074 | 56,671 | 40,817 | 508,760 |
| Rhode Island | 460 | 1,244 | 121,157 | 5,363 | 5,395 | 1,935 | 51,236 |
| South Carolina | 1,425 | 3,740 | 375,189 | 6,647 | 11,362 | 12,092 | 166,630 |
| South Dakota | 300 | 1,066 | 105,849 | 2,673 | 3,306 | 10,450 | 33,137 |
| Tennessee | 1,810 | 4,568 | 501,705 | 10,918 | 18,244 | 21,345 | 242,402 |
| Texas | 5,988 | 20,333 | 1,843,828 | 36,632 | 52,587 | 64,418 | 1,273,281 |
| Utah | 491 | 1,270 | 222,633 | 4,065 | 7,165 | 5,735 | 120,198 |
| Vermont | 316 | 723 | 94,575 | 3,042 | 3,329 | 2,844 | 34,790 |
| Virginia | 3,184 | 7,472 | 671,675 | 18,051 | 28,922 | 17,791 | 367,611 |
| Washington | 2,648 | 6,860 | 679,787 | 15,035 | 23,790 | 31,528 | 388,566 |
| West Virginia | 478 | 1,218 | 164,080 | 4,179 | 4,364 | 7,642 | 58,347 |
| Wisconsin | 2,108 | 6,862 | 588,705 | 15,180 | 25,778 | 22,958 | 205,655 |
| Wyoming | 212 | 928 | 77,408 | 1,824 | 1,531 | 3,163 | 30,097 |
| International ⁹ | 867 | 603 | 229,349 | 1,166 | 4,385 | 7,747 | 388,162 |
| Puerto Rico | 26 | 55 | 213,377 | 401 | 3,710 | 74 | 16,520 |
| Other | 841 | 548 | 15,972 | 765 | 675 | 7,673 | 371,642 |

See notes and footnotes following the last table.

Table 4 -- Number of Individual Income Tax Returns Filed Electronically and Accepted, by State

| State | Total e-filed tax returns | TeleFile accepted ¹ | Online accepted ² | Practitioner accepted ³ |
|----------------------------------|------------------------------|-----------------------------------|---------------------------------|---------------------------------------|
| | (1) | (2) | (3) | (4) |
| United States, total | 35,423,612 | 5,161,333 | 5,026,440 | 25,235,839 |
| Alabama | 651,935 | 60,099 | 71,093 | 520,743 |
| Alaska | 78,290 | 9,221 | 18,629 | 50,440 |
| Arizona | 535,383 | 56,308 | 93,547 | 385,528 |
| Arkansas | 405,307 | 40,506 | 36,701 | 328,100 |
| California | 3,096,650 | 395,446 | 547,829 | 2,153,375 |
| Colorado | 519,422 | 69,716 | 108,091 | 341,615 |
| Connecticut | 385,075 | 77,025 | 54,441 | 253,609 |
| Delaware | 107,235 | 15,856 | 17,016 | 74,363 |
| District of Columbia | 69,735 | 6,410 | 9,900 | 53,425 |
| Florida | 2,207,875 | 301,475 | 307,697 | 1,598,703 |
| Georgia | 1,306,679 | 121,789 | 185,809 | 999,081 |
| Hawaii | 124,206 | 16,594 | 16,844 | 90,768 |
| Idaho | 143,538 | 21,280 | 27,795 | 94,463 |
| Illinois | 1,634,145 | 242,597 | 205,770 | 1,185,778 |
| Indiana | 958,262 | 138,754 | 116,676 | 702,832 |
| Iowa | 465,020 | 52,119 | 43,101 | 369,800 |
| Kansas | 372,421 | 51,120 | 51,367 | 269,934 |
| Kentucky | 580,803 | 75,894 | 55,541 | 449,368 |
| Louisiana | 640,296 | 65,617 | 60,097 | 514,582 |
| Maine | 142,037 | 35,669 | 19,205 | 87,163 |
| Maryland | 627,088 | 82,145 | 107,798 | 437,145 |
| Massachusetts | 711,845 | 198,482 | 111,316 | 402,047 |
| Michigan | 1,268,183 | 189,197 | 183,718 | 895,268 |
| Minnesota | 690,039 | 127,277 | 110,835 | 451,927 |
| Mississippi | 451,808 | 38,371 | 33,967 | 379,470 |
| Missouri | 814,128 | 105,715 | 98,973 | 609,440 |
| Montana | 114,829 | 19,621 | 13,574 | 81,634 |
| Nebraska | 230,392 | 44,686 | 30,544 | 155,162 |
| Nevada | 274,072 | 29,416 | 43,032 | 201,624 |
| New Hampshire | 176,794 | 41,840 | 29,692 | 105,262 |
| New Jersey | 830,313 | 129,599 | 114,440 | 586,274 |
| New Mexico | 236,333 | 26,882 | 40,116 | 169,335 |
| New York | 1,690,848 | 205,519 | 192,716 | 1,292,613 |
| North Carolina | 1,159,141 | 129,186 | 158,123 | 871,832 |
| North Dakota | 79,046 | 15,696 | 8,480 | 54,870 |
| Ohio | 1,568,564 | 317,073 | 209,895 | 1,041,596 |
| Oklahoma | 431,275 | 46,513 | 78,704 | 306,058 |
| Oregon | 375,170 | 55,655 | 78,634 | 240,881 |
| Pennsylvania | 1,422,505 | 336,611 | 196,939 | 888,955 |
| Rhode Island | 108,689 | 23,497 | 13,589 | 71,603 |
| South Carolina | 743,883 | 70,105 | 65,732 | 608,046 |
| South Dakota | 93,233 | 22,082 | 10,505 | 60,646 |
| Tennessee | 985,044 | 143,767 | 96,762 | 744,515 |
| Texas | 2,770,815 | 374,276 | 410,426 | 1,986,113 |
| Utah | 247,451 | 42,934 | 59,576 | 144,941 |
| Vermont | 62,221 | 16,237 | 9,280 | 36,704 |
| Virginia | 922,082 | 145,414 | 165,352 | 611,316 |
| Washington | 735,567 | 128,439 | 166,270 | 440,858 |
| West Virginia | 223,125 | 44,917 | 22,905 | 155,303 |
| Wisconsin | 733,558 | 144,202 | 92,518 | 496,838 |
| Wyoming | 72,986 | 12,484 | 8,827 | 51,675 |
| Armed Forces--Americas | 5,087 | -- | 563 | 4,524 |
| Armed Forces--Pacific | 59,428 | -- | 6,573 | 52,855 |
| Armed Forces--All other overseas | 83,756 | -- | 8,917 | 74,839 |

See notes and footnotes following the last table.

Table 5 -- Selected Information from Returns Filed

| Item | Number or amount |
|--|------------------|
| Presidential Election Campaign Fund: | |
| Number of returns showing designations (millions) | 12.0 |
| Amount (million dollars) | 60.7 |
| Cumulative amount since 1972 (billion dollars) | 1.1 |
| Contributions to reduce the public debt: ¹ | |
| Number of contributions | 154 |
| Amount (dollars) | 133,110 |
| Cumulative amount since 1982: | |
| Number of contributions | 15,579 |
| Amount (million dollars) | 9.6 |
| Earned income tax credit: | |
| Number of returns with credit (millions) | 19.3 |
| Amount claimed (billion dollars) | 31.2 |
| Refunds: | |
| Number issued (millions) | 15.6 |
| Amount (billion dollars) ² | 26.2 |
| Master File accounts: | |
| Number of Individual Master File accounts | 177,227,645 |
| Number of Business Master File accounts | 39,015,798 |

See notes and footnotes following the last table.

Table 6 -- Internal Revenue Gross Collections, by State ¹

[Money amounts are in thousands of dollars]

| State | Total Internal Revenue collections ² | Corporation income tax ³ | Individual income and employment taxes | | | | | | | Estate tax | Gift tax | Excise taxes ² |
|-----------------------------------|---|-------------------------------------|--|---|---|-------------------------|----------------------------|-------------------|------------------|-------------------|----------|---------------------------|
| | | | Total ^{4,5} | Income tax not withheld and SECA tax ^{4,5} | Income tax withheld and FICA tax ⁴ | Railroad retirement tax | Unemployment insurance tax | Estate tax | | | | |
| | | | | | | | | | (3) | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | | | |
| United States, total | 2,096,916,925 | 235,654,894 | 1,776,729,516 | 391,154,397 | 1,373,826,680 | 4,762,299 | 6,986,140 | 25,618,377 | 4,103,243 | 54,810,895 | | |
| Alabama | 18,869,238 | 1,541,602 | 16,856,323 | 3,602,703 | 13,164,790 | 2,837 | 85,994 | 264,177 | 51,126 | 156,010 | | |
| Alaska | 2,977,124 | 91,575 | 2,831,725 | 736,965 | 2,082,296 | 619 | 11,846 | 11,035 | 1,957 | 40,832 | | |
| Arizona | 25,172,822 | 1,806,805 | 21,262,611 | 5,606,884 | 15,554,822 | 1,299 | 99,607 | 333,248 | 44,686 | 1,725,472 | | |
| Arkansas | 17,743,123 | 3,482,664 | 13,619,706 | 2,078,719 | 11,420,700 | 2,407 | 117,879 | 112,530 | 151,072 | 377,151 | | |
| California | 258,601,309 | 27,487,448 | 222,562,737 | 61,694,162 | 160,059,223 | 6,462 | 802,891 | 3,786,389 | 494,178 | 4,270,558 | | |
| Colorado | 37,370,520 | 3,896,561 | 32,137,765 | 7,571,159 | 24,438,610 | 10,725 | 117,271 | 277,677 | 62,022 | 996,496 | | |
| Connecticut | 40,343,675 | 6,015,532 | 33,547,299 | 8,460,558 | 25,003,358 | -242 | 83,626 | 572,369 | 105,840 | 102,635 | | |
| Delaware | 11,840,873 | 5,237,840 | 6,406,627 | 1,312,896 | 5,070,293 | 975 | 22,463 | 123,793 | 43,068 | 29,544 | | |
| Florida | 97,339,076 | 6,439,404 | 87,537,365 | 26,325,991 | 60,130,021 | 717,609 | 363,744 | 2,256,395 | 465,001 | 640,911 | | |
| Georgia | 61,039,920 | 10,843,420 | 47,195,447 | 8,821,011 | 38,139,667 | 3,929 | 230,841 | 527,329 | 91,752 | 2,381,973 | | |
| Hawaii | 6,236,857 | 501,902 | 5,562,189 | 1,243,348 | 4,298,895 | 4 | 19,942 | 63,159 | 8,607 | 101,000 | | |
| Idaho | 7,329,697 | 846,025 | 6,386,545 | 1,258,993 | 5,085,318 | 1,107 | 41,127 | 63,356 | 5,840 | 27,931 | | |
| Illinois | 115,148,577 | 12,655,418 | 97,245,207 | 20,266,019 | 76,412,086 | 206,596 | 360,506 | 1,385,026 | 169,951 | 3,692,975 | | |
| Indiana | 33,891,189 | 1,761,126 | 31,258,411 | 5,860,492 | 25,028,077 | 246,201 | 123,641 | 399,825 | 58,937 | 412,891 | | |
| Iowa | 14,646,316 | 1,444,600 | 12,883,283 | 2,895,449 | 9,924,384 | 4,331 | 59,119 | 193,595 | 15,510 | 109,329 | | |
| Kansas | 17,815,407 | 1,034,137 | 14,929,430 | 3,054,081 | 11,235,636 | 574,988 | 64,725 | 148,510 | 33,013 | 1,670,318 | | |
| Kentucky | 17,899,053 | 1,413,120 | 15,928,639 | 3,162,442 | 12,685,302 | 6,427 | 74,468 | 230,883 | 14,826 | 311,585 | | |
| Louisiana | 16,200,091 | 1,393,814 | 14,375,892 | 3,670,621 | 10,634,557 | 4,173 | 66,540 | 214,613 | 25,198 | 190,574 | | |
| Maine | 5,569,688 | 469,481 | 4,813,532 | 1,238,779 | 3,544,968 | 5,502 | 24,284 | 150,849 | 15,054 | 120,772 | | |
| Maryland and District of Columbia | 57,984,504 | 4,390,687 | 51,745,401 | 8,702,837 | 42,447,123 | 464,388 | 131,052 | 561,259 | 100,675 | 1,186,481 | | |
| Massachusetts | 64,307,257 | 5,335,925 | 57,584,059 | 14,058,610 | 43,324,115 | 22,564 | 178,769 | 803,142 | 170,094 | 414,038 | | |
| Michigan | 75,674,122 | 7,117,093 | 67,515,482 | 10,351,305 | 56,849,883 | 32,376 | 281,918 | 680,986 | 139,712 | 220,849 | | |
| Minnesota | 55,241,242 | 5,962,704 | 47,429,672 | 6,773,781 | 40,404,320 | 72,996 | 178,576 | 304,788 | 51,657 | 1,492,421 | | |
| Mississippi | 9,759,258 | 606,978 | 8,860,400 | 1,855,280 | 6,948,231 | 1,852 | 55,036 | 85,983 | 6,476 | 199,421 | | |
| Missouri | 40,652,538 | 5,201,720 | 33,650,396 | 5,918,851 | 27,517,738 | 59,722 | 154,086 | 566,038 | 93,803 | 1,140,581 | | |
| Montana | 3,675,077 | 296,360 | 3,084,606 | 875,743 | 2,167,436 | 27,291 | 14,136 | 243,553 | 3,415 | 47,143 | | |
| Nebraska | 12,661,875 | 2,215,906 | 10,242,346 | 2,043,186 | 7,329,390 | 826,294 | 43,476 | 112,677 | 8,406 | 82,540 | | |
| Nevada | 11,892,387 | 1,015,696 | 10,563,295 | 3,766,482 | 6,744,045 | 28 | 52,740 | 145,761 | 55,046 | 112,589 | | |
| New Hampshire | 7,942,369 | 386,159 | 7,321,763 | 2,018,788 | 5,273,257 | 169 | 29,548 | 108,069 | 26,617 | 99,762 | | |
| New Jersey | 95,860,453 | 12,747,466 | 79,983,629 | 14,913,829 | 64,699,118 | 111,988 | 258,693 | 1,027,551 | 119,610 | 1,982,197 | | |
| New Mexico | 6,196,554 | 258,655 | 5,711,210 | 1,381,399 | 4,298,719 | 217 | 30,874 | 89,873 | 10,005 | 126,811 | | |
| New York | 191,361,886 | 25,987,829 | 160,727,102 | 35,178,431 | 124,835,804 | 274,985 | 437,883 | 2,905,501 | 313,083 | 1,428,371 | | |
| North Carolina | 44,947,223 | 5,587,913 | 38,413,260 | 7,677,384 | 30,532,736 | 3,801 | 199,340 | 566,712 | 69,298 | 310,040 | | |
| North Dakota | 2,873,485 | 250,454 | 2,582,629 | 611,333 | 1,957,091 | 2,690 | 11,515 | 12,439 | 1,155 | 26,809 | | |
| Ohio | 88,641,154 | 9,132,865 | 75,228,574 | 11,987,089 | 62,927,621 | 24,324 | 289,541 | 816,646 | 121,541 | 3,341,528 | | |
| Oklahoma | 19,113,451 | 1,424,937 | 12,795,254 | 2,913,282 | 9,813,428 | 2,956 | 65,588 | 162,298 | 26,778 | 4,704,183 | | |
| Oregon | 20,068,016 | 1,417,281 | 18,153,239 | 4,143,337 | 13,917,407 | 1,372 | 91,123 | 212,190 | 27,199 | 258,107 | | |
| Pennsylvania | 88,350,289 | 9,527,062 | 75,614,684 | 15,067,252 | 60,116,896 | 130,228 | 300,309 | 1,132,660 | 233,100 | 1,842,782 | | |
| Rhode Island | 8,257,511 | 2,073,082 | 6,031,119 | 1,329,776 | 4,673,056 | 29 | 28,258 | 112,692 | 28,329 | 12,290 | | |
| South Carolina | 16,454,904 | 1,205,282 | 14,941,043 | 3,272,979 | 11,586,936 | 1,407 | 79,722 | 170,620 | 24,514 | 113,446 | | |
| South Dakota | 4,110,607 | 443,229 | 3,592,930 | 1,200,948 | 2,371,331 | 5,425 | 15,227 | 24,360 | 18,558 | 31,530 | | |
| Tennessee | 36,709,619 | 4,169,536 | 31,744,690 | 5,430,419 | 25,941,744 | 229,654 | 142,872 | 267,397 | 35,752 | 492,245 | | |
| Texas | 152,583,394 | 20,310,672 | 116,094,820 | 25,853,694 | 89,507,590 | 243,544 | 489,992 | 1,176,278 | 269,109 | 14,732,513 | | |
| Utah | 10,022,685 | 709,913 | 8,742,879 | 2,003,968 | 6,687,648 | 4,837 | 64,426 | 53,241 | 39,490 | 477,161 | | |
| Vermont | 3,467,194 | 612,193 | 2,743,816 | 727,616 | 2,001,946 | 1,876 | 12,379 | 73,974 | 17,249 | 19,963 | | |
| Virginia | 50,091,435 | 5,218,820 | 43,352,730 | 8,929,640 | 33,864,195 | 387,709 | 171,185 | 562,252 | 77,572 | 880,061 | | |
| Washington | 47,844,763 | 3,335,943 | 43,307,490 | 11,003,840 | 32,173,089 | 4,273 | 126,288 | 396,297 | 68,644 | 736,388 | | |
| West Virginia | 5,016,025 | 267,499 | 4,575,050 | 1,039,771 | 3,514,549 | 310 | 20,419 | 73,371 | 15,115 | 84,989 | | |
| Wisconsin | 35,890,458 | 4,286,531 | 30,818,270 | 6,061,122 | 24,606,578 | 3,959 | 146,611 | 423,069 | 52,907 | 309,682 | | |
| Wyoming | 2,357,228 | 83,372 | 2,135,369 | 928,884 | 1,198,062 | 78 | 8,344 | 60,244 | 14,189 | 64,054 | | |
| International ⁶ | 15,543,621 | 4,941,057 | 10,279,353 | 3,726,269 | 6,480,423 | 21,223 | 51,437 | 82,051 | 6,509 | 234,651 | | |
| Puerto Rico | 4,685,715 | 1,604,374 | 3,072,099 | 235,553 | 2,795,195 | -1 | 41,352 | 8,462 | 458 | 322 | | |
| Other | 10,857,906 | 3,336,683 | 7,207,254 | 3,490,716 | 3,685,228 | 21,225 | 10,085 | 73,589 | 6,051 | 234,329 | | |
| Undistributed ⁷ | 5,329,784 | 771,602 | 3,822,220 | 545,999 | 3,202,175 | 1,783 | 72,263 | 489,647 | -- | 246,314 | | |

See notes and footnotes following the last table.

Table 7 -- Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1971-2000

[Money amounts are in thousands of dollars]

| Fiscal year | Total Internal Revenue collections ^{1,2} | Income taxes | | | | | Estate and gift taxes | Excise taxes ¹ |
|-------------------|--|---------------|---|--|------------------------------------|------------|-----------------------------|------------------------------|
| | | Total | Corporation income tax ² | Individual income tax ^{3,4} | Employment taxes ^{4,5} | | | |
| | | | | | | | | |
| 1971 | 191,647,198 | 131,072,374 | 30,319,953 | 100,752,421 | 39,918,690 | 3,784,283 | 16,871,851 | |
| 1972 | 209,855,737 | 143,804,732 | 34,925,546 | 108,879,186 | 43,714,001 | 5,489,969 | 16,847,036 | |
| 1973 | 237,787,204 | 164,157,315 | 39,045,309 | 125,112,006 | 52,081,709 | 4,975,862 | 16,572,318 | |
| 1974 | 268,952,254 | 184,648,094 | 41,744,444 | 142,903,650 | 62,093,632 | 5,100,675 | 17,109,853 | |
| 1975 | 293,822,726 | 202,146,097 | 45,746,660 | 156,399,437 | 70,140,809 | 4,688,079 | 16,847,741 | |
| 1976 | 302,519,792 | 205,751,753 | 46,782,956 | 158,968,797 | 74,202,853 | 5,307,466 | 17,399,118 | |
| 1976 ⁶ | 75,462,780 | 49,567,484 | 9,808,905 | 39,758,579 | 19,892,041 | 1,485,247 | 4,518,008 | |
| 1977 | 358,139,417 | 246,805,067 | 60,049,804 | 186,755,263 | 86,076,316 | 7,425,325 | 17,832,707 | |
| 1978 | 399,776,389 | 278,438,289 | 65,380,145 | 213,058,144 | 97,291,653 | 5,381,499 | 18,664,949 | |
| 1979 | 460,412,185 | 322,993,733 | 71,447,876 | 251,545,857 | 112,849,874 | 5,519,074 | 19,049,504 | |
| 1980 | 519,375,273 | 359,927,392 | 72,379,610 | 287,547,782 | 128,330,480 | 6,498,381 | 24,619,021 | |
| 1981 | 606,799,103 | 406,583,302 | 73,733,156 | 332,850,146 | 152,885,816 | 6,910,386 | 40,419,598 | |
| 1982 | 632,240,506 | 418,599,768 | 65,990,832 | 352,608,936 | 168,717,936 | 8,143,373 | 36,779,428 | |
| 1983 | 627,246,793 | 411,407,523 | 61,779,556 | 349,627,967 | 173,847,854 | 6,225,877 | 35,765,538 | |
| 1984 | 680,475,229 | 437,071,049 | 74,179,370 | 362,891,679 | 199,210,028 | 6,176,667 | 38,017,486 | |
| 1985 | 742,871,541 | 474,072,327 | 77,412,769 | 396,659,558 | 225,214,568 | 6,579,703 | 37,004,944 | |
| 1986 | 782,251,812 | 497,406,391 | 80,441,620 | 416,964,771 | 243,978,380 | 7,194,956 | 33,672,086 | |
| 1987 | 886,290,590 | 568,311,471 | 102,858,985 | 465,452,486 | 277,000,469 | 7,667,670 | 33,310,980 | |
| 1988 | 935,106,594 | 583,349,120 | 109,682,554 | 473,666,566 | 318,038,990 | 7,784,445 | 25,934,040 | |
| 1989 | 1,013,322,133 | 632,746,069 | 117,014,564 | 515,731,504 | 345,625,586 | 8,973,146 | 25,977,333 | |
| 1990 | 1,056,365,652 | 650,244,947 | 110,016,539 | 540,228,408 | 367,219,321 | 11,761,939 | 27,139,445 | |
| 1991 | 1,086,851,401 | 660,475,445 | 113,598,569 | 546,876,876 | 384,451,220 | 11,473,141 | 30,451,596 | |
| 1992 | 1,120,799,558 | 675,673,952 | 117,950,796 | 557,723,156 | 400,080,904 | 11,479,116 | 33,565,587 | |
| 1993 | 1,176,685,625 | 717,321,668 | 131,547,509 | 585,774,159 | 411,510,516 | 12,890,965 | 34,962,476 | |
| 1994 | 1,276,466,776 | 774,023,837 | 154,204,684 | 619,819,153 | 443,831,352 | 15,606,793 | 43,004,794 | |
| 1995 | 1,375,731,835 | 850,201,510 | 174,422,173 | 675,779,337 | 465,405,305 | 15,144,394 | 44,980,627 | |
| 1996 | 1,486,546,674 | 934,368,068 | 189,054,791 | 745,313,276 | 492,365,178 | 17,591,817 | 42,221,611 | |
| 1997 | 1,623,272,071 | 1,029,513,216 | 204,492,336 | 825,020,880 | 528,596,833 | 20,356,401 | 44,805,621 | |
| 1998 | 1,769,408,739 | 1,141,335,868 | 213,270,011 | 928,065,857 | 557,799,193 | 24,630,962 | 45,642,716 | |
| 1999 | 1,904,151,888 | 1,218,510,654 | 216,324,889 | 1,002,185,765 | 598,669,865 | 28,385,607 | 58,585,763 | |
| 2000 | 2,096,916,925 | 1,372,732,596 | 235,654,894 | 1,137,077,702 | 639,651,814 | 29,721,620 | 54,810,895 | |

See notes and footnotes following the last table.

Table 8 -- Number of Internal Revenue Refunds Issued, by State

| State | Number of refunds of-- | | | | | | |
|--|---|-------------------------------------|--------------------------------------|-----------------------------------|---------------|--------------|----------------------------|
| | Total Internal Revenue refunds ¹ | Corporation income tax ² | Individual income tax ^{3,4} | Employment taxes ^{3,4,5} | Estate tax | Gift tax | Excise taxes ¹⁶ |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| United States, total | 94,727,815 | 521,175 | 92,178,136 | 1,940,156 | 19,790 | 3,741 | 64,817 |
| Alabama | 1,534,006 | 4,698 | 1,500,528 | 27,531 | 162 | 46 | 1,041 |
| Alaska | 202,078 | 1,048 | 194,773 | 5,936 | 28 | 1 | 292 |
| Arizona | 1,537,335 | 6,577 | 1,498,719 | 30,933 | 280 | 55 | 771 |
| Arkansas | 876,396 | 3,726 | 853,488 | 18,364 | 77 | 30 | 711 |
| California | 10,619,361 | 49,233 | 10,345,270 | 214,657 | 3,478 | 487 | 6,236 |
| Colorado | 1,453,485 | 8,091 | 1,407,067 | 36,921 | 295 | 46 | 1,065 |
| Connecticut | 1,205,768 | 5,640 | 1,171,998 | 26,758 | 523 | 104 | 745 |
| Delaware | 287,272 | 1,424 | 280,515 | 5,043 | 61 | 12 | 217 |
| Florida | 4,960,821 | 21,158 | 4,793,830 | 140,754 | 1,149 | 442 | 3,488 |
| Georgia | 2,783,408 | 11,038 | 2,713,404 | 56,772 | 327 | 68 | 1,799 |
| Hawaii | 423,032 | 2,577 | 412,972 | 7,209 | 114 | 5 | 155 |
| Idaho | 406,783 | 2,291 | 393,242 | 10,827 | 50 | 8 | 365 |
| Illinois | 4,299,556 | 19,615 | 4,193,175 | 82,766 | 871 | 199 | 2,930 |
| Indiana | 1,956,104 | 6,855 | 1,910,654 | 36,869 | 328 | 56 | 1,342 |
| Iowa | 960,918 | 8,511 | 933,129 | 18,176 | 181 | 17 | 904 |
| Kansas | 871,292 | 5,562 | 845,912 | 18,940 | 137 | 32 | 709 |
| Kentucky | 1,196,542 | 4,041 | 1,168,112 | 23,315 | 186 | 23 | 865 |
| Louisiana | 1,498,792 | 7,703 | 1,455,573 | 34,019 | 237 | 38 | 1,222 |
| Maine | 460,892 | 2,312 | 450,083 | 8,061 | 80 | 9 | 347 |
| Maryland and District of Columbia | 2,122,864 | 9,226 | 2,073,582 | 38,232 | 547 | 87 | 1,190 |
| Massachusetts | 2,256,726 | 10,935 | 2,204,501 | 38,934 | 657 | 153 | 1,546 |
| Michigan | 3,273,099 | 20,160 | 3,190,142 | 60,457 | 596 | 74 | 1,670 |
| Minnesota | 1,657,312 | 9,477 | 1,613,211 | 32,500 | 252 | 78 | 1,794 |
| Mississippi | 942,902 | 3,684 | 921,212 | 17,229 | 92 | 22 | 663 |
| Missouri | 1,905,835 | 10,187 | 1,856,203 | 37,586 | 323 | 70 | 1,466 |
| Montana | 301,706 | 3,539 | 289,370 | 8,439 | 67 | 6 | 285 |
| Nebraska | 594,708 | 4,719 | 576,196 | 13,040 | 107 | 14 | 632 |
| Nevada | 694,649 | 3,455 | 677,098 | 13,524 | 109 | 20 | 443 |
| New Hampshire | 467,224 | 2,533 | 454,029 | 10,273 | 107 | 12 | 270 |
| New Jersey | 2,965,241 | 13,903 | 2,885,742 | 62,490 | 944 | 140 | 2,022 |
| New Mexico | 587,780 | 2,298 | 573,031 | 12,011 | 90 | 16 | 334 |
| New York | 6,379,915 | 24,313 | 6,216,313 | 133,307 | 1,850 | 387 | 3,745 |
| North Carolina | 2,789,551 | 12,184 | 2,722,281 | 52,637 | 436 | 87 | 1,926 |
| North Dakota | 218,323 | 1,799 | 210,766 | 5,438 | 34 | 1 | 285 |
| Ohio | 3,995,088 | 97,288 | 3,829,663 | 64,657 | 656 | 111 | 2,713 |
| Oklahoma | 1,061,337 | 4,849 | 1,033,409 | 21,971 | 146 | 19 | 943 |
| Oregon | 1,106,273 | 7,224 | 1,074,317 | 23,469 | 241 | 26 | 996 |
| Pennsylvania | 4,436,450 | 12,007 | 4,350,899 | 70,056 | 681 | 134 | 2,673 |
| Rhode Island | 384,231 | 1,295 | 377,114 | 5,461 | 82 | 7 | 272 |
| South Carolina | 1,182,465 | 4,679 | 1,151,558 | 25,369 | 168 | 36 | 655 |
| South Dakota | 256,597 | 2,005 | 247,795 | 6,398 | 37 | 10 | 352 |
| Tennessee | 2,030,836 | 7,248 | 1,981,073 | 40,497 | 308 | 65 | 1,645 |
| Texas | 6,601,619 | 32,750 | 6,409,680 | 152,383 | 991 | 265 | 5,550 |
| Utah | 729,067 | 2,848 | 710,271 | 15,462 | 51 | 19 | 416 |
| Vermont | 222,372 | 1,116 | 214,972 | 6,042 | 60 | 9 | 173 |
| Virginia | 2,502,797 | 10,679 | 2,444,626 | 45,582 | 537 | 52 | 1,321 |
| Washington | 2,035,874 | 12,046 | 1,969,752 | 51,929 | 488 | 68 | 1,591 |
| West Virginia | 545,282 | 2,073 | 531,800 | 10,833 | 87 | 7 | 482 |
| Wisconsin | 1,912,494 | 11,965 | 1,862,469 | 36,495 | 290 | 51 | 1,224 |
| Wyoming | 177,134 | 1,478 | 170,345 | 5,104 | 26 | 9 | 172 |
| International ⁷ | 856,111 | 5,117 | 832,268 | 18,499 | 166 | 8 | 53 |
| Puerto Rico | 146,977 | 52 | 130,004 | 16,895 | 3 | 1 | 22 |
| Other | 709,134 | 5,065 | 702,264 | 1,604 | 163 | 7 | 31 |
| Other refunds or credits | 111 | -4 | 4 | n.a. | -- | -- | 111 |
| Highway and Airport and Airways Trust Funds ⁸ | 86 | -4 | 4 | -- | -- | -- | 86 |
| Excess Federal Insurance Contributions Act (FICA) credits ⁹ | n.a. | -- | -- | n.a. | -- | -- | -- |
| U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms | 25 | -- | -- | -- | -- | -- | 25 |
| Advance earned income credit | n.a. | -- | n.a. | -- | -- | -- | -- |
| Refund reversals unclassified ¹⁰ | n.a. | -- | n.a. | -- | -- | -- | -- |
| Earned income credit refunds ¹¹ | 15,550,759 | -- | 15,550,759 | -- | -- | -- | -- |

See notes and footnotes following the last table.

Table 9 -- Amount of Internal Revenue Refunds, Including Interest, by State

[Money amounts are in thousands of dollars]

| State | Amounts refunded by type of tax | | | | | | |
|--|---|---------------------------------------|--|-------------------------------|----------------|---------------|-----------------------------|
| | Total Internal Revenue refunds ^{1,2} | Corporation income tax ^{1,3} | Individual income tax ^{1,3,4} | Employment taxes ⁵ | Estate tax | Gift tax | Excise taxes ^{2,6} |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| United States, total | 196,587,519 | 30,382,789 | 158,726,496 | 4,904,305 | 692,221 | 80,116 | 1,801,592 |
| Alabama | 2,614,282 | 36,986 | 2,546,352 | 24,061 | 3,768 | 493 | 2,622 |
| Alaska | 319,517 | 10,528 | 302,926 | 4,042 | 468 | 10 | 1,543 |
| Arizona | 2,885,761 | 410,534 | 2,414,728 | 42,491 | 11,996 | 617 | 5,395 |
| Arkansas | 1,393,563 | 34,719 | 1,343,000 | 12,016 | 1,763 | 142 | 1,923 |
| California | 22,691,890 | 3,727,401 | 18,326,197 | 490,719 | 108,864 | 10,247 | 28,462 |
| Colorado | 3,249,962 | 1,014,990 | 2,169,139 | 53,841 | 5,878 | 3,943 | 2,171 |
| Connecticut | 3,811,239 | 1,489,350 | 2,253,406 | 49,440 | 14,770 | 912 | 3,361 |
| Delaware | 462,432 | 12,760 | 438,829 | 6,384 | 1,911 | 1,131 | 1,417 |
| Florida | 8,713,312 | 909,846 | 7,584,527 | 161,138 | 43,463 | 7,202 | 7,136 |
| Georgia | 5,238,196 | 513,907 | 4,624,756 | 80,229 | 12,270 | 1,250 | 5,784 |
| Hawaii | 633,783 | 23,946 | 600,949 | 5,676 | 2,530 | -25 | 707 |
| Idaho | 544,242 | -14,590 | 551,368 | 6,667 | 496 | -38 | 339 |
| Illinois | 9,198,141 | 1,552,355 | 7,453,269 | 143,463 | 34,227 | 2,813 | 12,014 |
| Indiana | 3,199,938 | 273,613 | 2,876,338 | 37,009 | 8,248 | 1,161 | 3,569 |
| Iowa | 1,357,173 | 53,230 | 1,284,969 | 14,231 | 3,109 | 28 | 1,606 |
| Kansas | 1,299,445 | 50,907 | 1,225,982 | 18,607 | 1,854 | 665 | 1,430 |
| Kentucky | 1,756,418 | 39,278 | 1,693,897 | 16,648 | 3,653 | 103 | 2,839 |
| Louisiana | 3,017,942 | 480,141 | 2,497,702 | 15,220 | 11,514 | 4,333 | 9,032 |
| Maine | 646,147 | 13,583 | 622,324 | 5,618 | 2,264 | 201 | 2,157 |
| Maryland and District of Columbia | 5,140,345 | 1,371,780 | 3,649,434 | 83,102 | 28,431 | 1,077 | 6,521 |
| Massachusetts | 4,968,890 | 1,067,498 | 3,794,333 | 77,386 | 21,180 | 3,788 | 4,705 |
| Michigan | 6,025,111 | 728,730 | 5,184,662 | 84,115 | 19,942 | 1,335 | 6,327 |
| Minnesota | 2,979,953 | 650,743 | 2,271,495 | 47,599 | 4,433 | 875 | 4,808 |
| Mississippi | 1,603,700 | 21,678 | 1,568,719 | 10,313 | 2,443 | 52 | 495 |
| Missouri | 3,407,728 | 502,816 | 2,831,660 | 54,349 | 13,682 | 983 | 4,238 |
| Montana | 403,923 | 13,720 | 383,818 | 4,128 | 1,227 | 118 | 912 |
| Nebraska | 868,186 | 51,327 | 797,400 | 16,501 | 1,338 | 118 | 1,502 |
| Nevada | 1,194,992 | 44,038 | 1,132,698 | 13,494 | 3,013 | 426 | 1,323 |
| New Hampshire | 740,958 | 21,161 | 705,648 | 9,870 | 2,460 | 217 | 1,602 |
| New Jersey | 7,806,506 | 2,093,034 | 5,507,820 | 147,755 | 35,652 | 3,493 | 18,752 |
| New Mexico | 879,648 | 19,196 | 848,733 | 9,149 | 1,958 | 126 | 486 |
| New York | 14,931,540 | 2,862,831 | 11,641,961 | 294,181 | 88,809 | 17,152 | 26,606 |
| North Carolina | 4,742,671 | 302,924 | 4,368,310 | 54,019 | 10,930 | 796 | 5,692 |
| North Dakota | 290,996 | 15,626 | 271,326 | 2,875 | 785 | -- | 384 |
| Ohio | 7,826,990 | 1,821,051 | 5,662,010 | 103,807 | 23,500 | 1,551 | 215,071 |
| Oklahoma | 1,829,361 | 230,226 | 1,558,264 | 17,300 | 6,220 | 127 | 17,224 |
| Oregon | 1,674,565 | 65,953 | 1,578,634 | 22,747 | 5,314 | 422 | 1,495 |
| Pennsylvania | 7,699,044 | 758,767 | 6,832,205 | 75,193 | 20,320 | 2,922 | 9,637 |
| Rhode Island | 609,789 | 15,810 | 587,116 | 4,282 | 1,891 | 265 | 425 |
| South Carolina | 1,708,879 | 50,051 | 1,634,045 | 19,789 | 3,673 | 345 | 976 |
| South Dakota | 352,173 | 13,933 | 332,058 | 3,407 | 828 | 97 | 1,850 |
| Tennessee | 3,893,897 | 557,312 | 3,228,169 | 91,580 | 7,146 | 575 | 9,115 |
| Texas | 14,740,496 | 3,591,547 | 10,869,801 | 198,469 | 44,622 | 4,016 | 32,041 |
| Utah | 1,121,424 | 41,164 | 1,059,573 | 17,416 | 1,592 | 25 | 1,654 |
| Vermont | 311,911 | 10,377 | 296,659 | 3,253 | 1,310 | 93 | 219 |
| Virginia | 4,493,478 | 473,493 | 3,942,834 | 56,985 | 15,199 | 483 | 4,484 |
| Washington | 4,438,061 | 1,074,903 | 3,273,460 | 47,612 | 16,836 | 2,308 | 22,942 |
| West Virginia | 743,769 | 18,800 | 715,815 | 6,325 | 1,530 | 286 | 1,013 |
| Wisconsin | 3,858,888 | 1,164,544 | 2,644,269 | 38,845 | 7,544 | 679 | 3,007 |
| Wyoming | 261,250 | 8,365 | 249,250 | 2,546 | 496 | 49 | 544 |
| International⁷ | 2,634,080 | 759,112 | 1,716,650 | 133,013 | 24,871 | 129 | 305 |
| Puerto Rico | 217,302 | 47,539 | 151,942 | 17,374 | 410 | 16 | 21 |
| Other | 2,416,777 | 711,573 | 1,564,708 | 115,639 | 24,461 | 112 | 284 |
| Other refunds or credits⁸ | 9,370,934 | -673,205 | 6,777,009 | 1,965,400 | -- | -- | 1,301,730 |
| Highway and Airport and Airways Trust Funds ⁹ | 356,723 | -673,205 | 1,068 | -- | -- | -- | 1,028,860 |
| Excess Federal Insurance Contributions Act (FICA) credits | 1,965,400 | -- | -- | 1,965,400 | -- | -- | -- |
| U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms | 272,870 | -- | -- | -- | -- | -- | 272,870 |
| Advance earned income credit | 81,113 | -- | 81,113 | -- | -- | -- | -- |
| Refund reversals unclassified ¹⁰ | 6,694,828 | -- | 6,694,828 | -- | -- | -- | -- |
| Earned income credit refunds¹¹ | 26,094,631 | -- | 26,094,631 | -- | -- | -- | -- |

See notes and footnotes following the last table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return

[Money amounts are in thousands of dollars, except as indicated]

| Type and size of return | Returns examined | | | | | | | | Percentage of non-CEP returns examined with no change | | |
|---|--|----------------|--------------------|------------------|----------------------|--------------------------|---------------------------|--------------------------------|---|--------------------------|--------------------------------|
| | Returns filed in Calendar Year 1999 ^{1,2} | Total | Percentage covered | Revenue agent | | Tax auditor ³ | Tax examiner ³ | Compliance center ³ | Revenue agent | Tax auditor ³ | Compliance center ³ |
| | | | | CEP ³ | Non-CEP ³ | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | |
| United States, total ² | 165,771,300 | 715,915 | 0.43 | 5,987 | 171,963 | 150,956 | 13,754 | 373,255 | (⁴) | (⁴) | (⁴) |
| Income, estate, and gift tax, total | | | | | | | | | | | |
| Taxable returns: ⁵ | 135,949,600 | 685,129 | 0.50 | 3,183 | 149,196 | 145,975 | 13,559 | 373,216 | 18 | 15 | 26 |
| Individual income tax returns, total | 124,887,100 | 617,765 | 0.49 | 168 | 91,418 | 145,975 | 13,547 | 366,657 | 13 | 15 | 26 |
| Nonbusiness returns: | | | | | | | | | | | |
| Forms 1040A with TPI under \$25,000 ^{6,7} | 42,484,600 | 256,650 | 0.60 | 2 | 10,528 | 31,179 | 3,864 | 211,077 | 14 | 13 | 22 |
| All other returns by size of TPI: ⁷ | | | | | | | | | | | |
| Under \$25,000 | 13,763,200 | 51,567 | 0.37 | 2 | 6,207 | 14,286 | 1,406 | 29,666 | 13 | 11 | 27 |
| \$25,000 under \$50,000 | 29,650,500 | 63,742 | 0.21 | 2 | 9,817 | 29,916 | 2,540 | 21,467 | 13 | 13 | 29 |
| \$50,000 under \$100,000 | 22,336,900 | 51,954 | 0.23 | 2 | 9,924 | 24,037 | 2,373 | 15,618 | 12 | 14 | 33 |
| \$100,000 or more | 8,151,600 | 68,616 | 0.84 | 113 | 22,626 | 13,890 | 1,284 | 30,703 | 11 | 30 | 38 |
| Business returns: | | | | | | | | | | | |
| Schedule C returns by size of TGR: ⁸ | | | | | | | | | | | |
| Under \$25,000 | 2,541,000 | 61,695 | 2.43 | 3 | 4,691 | 11,552 | 1,211 | 44,238 | 13 | 13 | 26 |
| \$25,000 under \$100,000 | 3,351,100 | 31,226 | 0.93 | -- | 8,491 | 14,402 | 627 | 7,706 | 13 | 12 | 45 |
| \$100,000 or more | 1,948,900 | 28,781 | 1.48 | 38 | 17,580 | 6,116 | 219 | 4,828 | 15 | 17 | 42 |
| Schedule F returns by size of TGR: ⁸ | | | | | | | | | | | |
| Under \$100,000 | 391,200 | 1,384 | 0.35 | -- | 430 | 385 | 14 | 555 | 12 | 28 | 26 |
| \$100,000 or more | 268,100 | 2,150 | 0.80 | 6 | 1,124 | 212 | 9 | 799 | 14 | 22 | 25 |
| Corporation income tax returns, except Form 1120S, total ⁹ | 2,509,100 | 28,183 | 1.12 | 2,339 | 24,492 | N/A | 6 | 1,346 | 23 | N/A | 67 |
| Returns other than Form 1120F: ¹⁰ | | | | | | | | | | | |
| No balance sheet returns | 294,200 | 1,823 | 0.62 | 57 | 1,307 | N/A | -- | 459 | 24 | N/A | 79 |
| Balance sheet returns by size of total assets: | | | | | | | | | | | |
| Under \$250,000 | 1,484,300 | 4,371 | 0.29 | 5 | 4,131 | N/A | 1 | 234 | 23 | N/A | 74 |
| \$250,000 under \$1,000,000 | 430,400 | 4,713 | 1.10 | 14 | 4,553 | N/A | 1 | 145 | 27 | N/A | 61 |
| \$1,000,000 under \$5,000,000 | 191,900 | 5,675 | 2.96 | 35 | 5,496 | N/A | -- | 144 | 29 | N/A | 56 |
| \$5,000,000 under \$10,000,000 | 29,200 | 2,041 | 6.99 | 13 | 1,965 | N/A | 2 | 61 | 26 | N/A | 59 |
| \$10,000,000 under \$50,000,000 | 31,100 | 3,628 | 11.67 | 95 | 3,455 | N/A | -- | 78 | 25 | N/A | 54 |
| \$50,000,000 under \$100,000,000 | 7,800 | 1,145 | 14.68 | 93 | 1,013 | N/A | -- | 39 | 19 | N/A | 56 |
| \$100,000,000 under \$250,000,000 | 7,800 | 1,359 | 17.42 | 181 | 1,133 | N/A | -- | 45 | 13 | N/A | 69 |
| \$250,000,000 or more | 9,800 | 3,080 | 31.43 | 1,757 | 1,249 | N/A | 2 | 72 | 7 | N/A | 46 |
| Form 1120F returns ¹⁰ | 22,600 | 348 | 1.54 | 89 | 190 | N/A | -- | 69 | 24 | N/A | 58 |
| Estate and trust income tax returns | 3,403,300 | 7,318 | 0.22 | 4 | 4,395 | N/A | -- | 2,919 | 20 | N/A | 76 |
| Estate tax returns: | | | | | | | | | | | |
| Total | 116,500 | 8,024 | 6.89 | 2 | 7,749 | N/A | -- | 273 | 13 | N/A | 6 |
| Size of gross estate: | | | | | | | | | | | |
| Under \$1,000,000 | 60,700 | 2,066 | 3.40 | -- | 1,930 | N/A | -- | 136 | 16 | N/A | 5 |
| \$1,000,000 under \$5,000,000 | 50,600 | 4,512 | 8.92 | 1 | 4,394 | N/A | -- | 117 | 12 | N/A | 6 |
| \$5,000,000 or more | 5,200 | 1,446 | 27.81 | 1 | 1,425 | N/A | -- | 20 | 12 | N/A | 10 |
| Gift tax returns | 291,900 | 2,097 | 0.72 | 6 | 2,091 | N/A | -- | -- | 21 | N/A | -- |
| Employment tax returns | 28,999,500 | 16,079 | 0.06 | 1,521 | 13,559 | 833 | 138 | 28 | 16 | 6 | 29 |
| Employment revenue officer examiners ¹¹ | N/A | 3,995 | N/A | N/A | N/A | 3,995 | N/A | N/A | N/A | 10 | N/A |
| Excise tax returns ² | 822,200 | 10,294 | 1.25 | 1,076 | 9,008 | 153 | 57 | -- | 15 | -- | -- |
| Other taxable returns ^{9,12} | (¹) | 418 | (¹) | 207 | 200 | -- | -- | 11 | 15 | -- | 9 |
| Nontaxable returns: ¹³ | | | | | | | | | | | |
| Partnership returns, Form 1065 | 1,974,700 | 6,539 | 0.33 | 643 | 4,664 | N/A | 2 | 1,230 | 37 | N/A | 48 |
| S corporation returns, Form 1120S ^{9,14} | 2,767,000 | 15,200 | 0.55 | 20 | 14,385 | N/A | 4 | 791 | 37 | N/A | 53 |
| Other nontaxable returns ¹³ | (¹) | 3 | (¹) | 1 | 2 | N/A | -- | -- | 1 | N/A | -- |

See notes and footnotes following the last table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return--Continued

[Money amounts are in thousands of dollars, except as indicated]

| Type and size of return | Recommended additional tax | | | | | | Average recommended additional tax per return (dollars) | | | |
|---|----------------------------|------------------|------------------|--------------------------|---------------------------|--------------------------------|---|------------------|--------------------------|--------------------------------|
| | Total | Revenue agent | | Tax auditor ³ | Tax examiner ³ | Compliance center ³ | Revenue agent | | Tax auditor ³ | Compliance center ³ |
| | | (12) | CEP ³ | Non-CEP ³ | (15) | (16) | (17) | CEP ³ | Non-CEP ³ | (20) |
| United States, total² | 15,902,042 | 8,714,988 | 5,629,230 | 533,043 | 54,877 | 969,904 | (⁴) | (⁴) | (⁴) | (⁴) |
| Income, estate, and gift tax, total | | | | | | | | | | |
| Taxable returns ⁵ | 15,175,887 | 8,384,643 | 5,279,782 | 487,086 | 54,690 | 969,686 | 2,634,195 | 35,388 | 3,337 | 2,598 |
| Individual income tax returns, total | 3,388,905 | 17,274 | 1,875,853 | 487,086 | 54,666 | 954,026 | 102,817 | 20,520 | 3,337 | 2,602 |
| Nonbusiness returns: | | | | | | | | | | |
| Form 1040A with TPI under \$25,000 ^{6,7} | 688,256 | 527 | 122,508 | 84,370 | 16,201 | 464,650 | 263,305 | 11,636 | 2,706 | 2,201 |
| All other returns by size of TPI: ⁷ | | | | | | | | | | |
| Under \$25,000 | 161,643 | -- | 58,132 | 37,530 | 4,447 | 61,534 | -- | 9,365 | 2,627 | 2,074 |
| \$25,000 under \$50,000 | 186,488 | 30 | 84,793 | 58,831 | 6,984 | 35,850 | 14,929 | 8,637 | 1,967 | 1,670 |
| \$50,000 under \$100,000 | 197,035 | -- | 99,476 | 63,545 | 7,593 | 26,421 | -- | 10,024 | 2,644 | 1,692 |
| \$100,000 or more | 1,251,369 | 11,183 | 895,915 | 76,067 | 8,641 | 259,563 | 98,964 | 39,597 | 5,476 | 8,454 |
| Business returns: | | | | | | | | | | |
| Schedule C returns by size of TGR: ⁸ | | | | | | | | | | |
| Under \$25,000 | 126,495 | 24 | 33,889 | 33,589 | 3,060 | 55,933 | 7,900 | 7,224 | 2,908 | 1,264 |
| \$25,000 under \$100,000 | 159,886 | -- | 72,667 | 72,675 | 3,911 | 10,633 | -- | 8,558 | 5,046 | 1,380 |
| \$100,000 or more | 572,103 | 2,374 | 476,637 | 58,391 | 3,684 | 31,017 | 62,482 | 27,112 | 9,547 | 6,424 |
| Schedule F returns by size of TGR: ⁸ | | | | | | | | | | |
| Under \$100,000 | 3,739 | -- | 2,631 | 631 | 78 | 399 | -- | 6,118 | 1,638 | 718 |
| \$100,000 or more | 41,891 | 3,136 | 29,205 | 1,457 | 67 | 8,026 | 522,625 | 25,983 | 6,872 | 10,045 |
| Corporation income tax returns, except Form 1120S, total ⁹ | 10,042,559 | 8,357,200 | 1,675,811 | N/A | 24 | 9,524 | 3,572,980 | 68,423 | N/A | 7,076 |
| Returns other than Form 1120F: ¹⁰ | | | | | | | | | | |
| No balance sheet returns | 112,751 | 49,235 | 62,832 | N/A | -- | 684 | 863,764 | 48,073 | N/A | 1,489 |
| Balance sheet returns by size of total assets: | | | | | | | | | | |
| Under \$250,000 | 61,077 | 70 | 59,506 | N/A | 21 | 1,480 | 14,009 | 14,405 | N/A | 6,326 |
| \$250,000 under \$1,000,000 | 223,948 | 37 | 223,583 | N/A | -- | 328 | 2,637 | 49,107 | N/A | 2,265 |
| \$1,000,000 under \$5,000,000 | 142,120 | 6,013 | 135,329 | N/A | -- | 778 | 171,810 | 24,623 | N/A | 5,400 |
| \$5,000,000 under \$10,000,000 | 78,303 | 9,995 | 68,098 | N/A | -- | 210 | 768,866 | 34,655 | N/A | 3,451 |
| \$10,000,000 under \$50,000,000 | 252,565 | 11,619 | 240,318 | N/A | -- | 628 | 122,306 | 69,557 | N/A | 8,045 |
| \$50,000,000 under \$100,000,000 | 157,146 | 19,124 | 136,959 | N/A | -- | 1,063 | 205,638 | 135,202 | N/A | 27,248 |
| \$100,000,000 under \$250,000,000 | 247,545 | 33,032 | 211,653 | N/A | -- | 2,860 | 182,497 | 186,807 | N/A | 63,566 |
| \$250,000,000 or more | 8,479,141 | 8,056,228 | 421,431 | N/A | 3 | 1,479 | 4,585,218 | 337,415 | N/A | 20,543 |
| Form 1120F returns ¹⁰ | 287,963 | 171,847 | 116,102 | N/A | -- | 14 | 1,930,867 | 611,065 | N/A | 204 |
| Estate and trust income tax returns | 239,960 | -- | 235,855 | N/A | -- | 4,105 | -- | 53,664 | N/A | 1,406 |
| Estate tax returns: | | | | | | | | | | |
| Total | 1,044,678 | 10,169 | 1,032,478 | N/A | -- | 2,031 | 5,084,537 | 133,240 | N/A | 7,442 |
| Size of gross estate: | | | | | | | | | | |
| Under \$1,000,000 | 63,151 | -- | 62,123 | N/A | -- | 1,028 | -- | 32,188 | N/A | 7,562 |
| \$1,000,000 under \$5,000,000 | 247,944 | -- | 246,960 | N/A | -- | 984 | -- | 56,204 | N/A | 8,413 |
| \$5,000,000 or more | 733,583 | 10,169 | 723,395 | N/A | -- | 19 | 10,169,074 | 507,646 | N/A | 937 |
| Gift tax returns | 459,785 | -- | 459,785 | N/A | -- | -- | -- | 219,888 | N/A | -- |
| Employment tax returns | 344,666 | 227,566 | 113,752 | 3,149 | 187 | 12 | 149,616 | 8,389 | 3,781 | 418 |
| Employment revenue officer examiners ¹¹ | 42,808 | N/A | N/A | 42,808 | N/A | N/A | N/A | N/A | 10,715 | N/A |
| Excise tax returns ² | 293,411 | 61,388 | 232,023 | -- | -- | -- | 57,052 | 25,757 | 3 | -- |
| Other taxable returns ^{9,12} | 45,270 | 41,391 | 3,673 | -- | -- | 206 | 199,959 | 18,366 | -- | 18,715 |
| Nontaxable returns:¹³ | | | | | | | | | | |
| Partnership returns, Form 1065 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| S corporation returns, Form 1120S ^{9,14} | N/A | N/A | N/A | N/A | 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 | N/A | N/A | N/A | N/A |

See notes and footnotes following the last table.

Table 11 -- Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return

[Money amounts are in thousands of dollars]

| Type and size of return | Taxable returns examined ¹ | | | | | Amount unagreed | | | | |
|--|---------------------------------------|------------------|------------------------|----------------------------|--------------------------------|--------------------|------------------|------------------------|----------------------------|--------------------------------|
| | Total ² | Revenue agent | | Tax auditor ^{3,5} | Compliance center ³ | Total ² | Revenue agent | | Tax auditor ^{3,5} | Compliance center ³ |
| | | CEP ³ | Non-CEP ^{3,4} | | | | CEP ³ | Non-CEP ^{3,4} | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| United States, total ⁶ | 28,793 | 1,076 | 15,813 | 8,808 | 3,096 | 9,578,792 | 6,451,183 | 3,012,743 | 89,119 | 25,747 |
| Income, estate, and gift tax, total | 25,273 | 675 | 13,326 | 8,176 | 3,096 | 9,289,371 | 6,252,343 | 2,929,688 | 81,593 | 25,747 |
| Individual income tax returns, total | 20,567 | 21 | 9,285 | 8,176 | 3,085 | 994,905 | 12,215 | 875,425 | 81,593 | 25,672 |
| Nonbusiness returns: | | | | | | | | | | |
| Forms 1040A with TPI under \$25,000 ^{7,8} | 3,081 | -- | 559 | 920 | 1,602 | 26,615 | -- | 10,220 | 5,178 | 11,217 |
| All other returns by size of TPI: ⁸ | | | | | | | | | | |
| Under \$25,000 | 1,487 | -- | 607 | 583 | 297 | 35,464 | -- | 26,961 | 3,730 | 4,773 |
| \$25,000 under \$50,000 | 2,659 | -- | 822 | 1,621 | 216 | 43,554 | -- | 34,453 | 8,350 | 751 |
| \$50,000 under \$100,000 | 3,206 | -- | 1,059 | 1,943 | 204 | 50,010 | -- | 37,677 | 11,583 | 750 |
| \$100,000 or more | 4,161 | 16 | 2,808 | 1,107 | 230 | 506,723 | 9,140 | 466,627 | 24,659 | 6,297 |
| Business returns: | | | | | | | | | | |
| Schedule C returns by size of TGR: ⁹ | | | | | | | | | | |
| Under \$25,000 | 1,232 | -- | 402 | 435 | 395 | 13,255 | -- | 9,794 | 2,728 | 733 |
| \$25,000 under \$100,000 | 1,958 | -- | 868 | 1,014 | 76 | 39,248 | -- | 27,816 | 11,117 | 315 |
| \$100,000 or more | 2,540 | 2 | 1,949 | 533 | 56 | 258,225 | 39 | 244,178 | 13,178 | 830 |
| Schedule F returns by size of TGR: ⁹ | | | | | | | | | | |
| Under \$100,000 | 62 | -- | 51 | 8 | 3 | 918 | -- | 835 | 80 | 3 |
| \$100,000 or more | 181 | 3 | 160 | 12 | 6 | 20,893 | 3,036 | 16,864 | 990 | 3 |
| Corporation income tax returns, except Form 1120S, total ¹⁰ | 3,183 | 653 | 2,523 | N/A | 7 | 7,078,663 | 6,229,959 | 848,660 | N/A | 44 |
| Returns other than Form 1120F: ¹¹ | | | | | | | | | | |
| No balance sheet returns | 159 | 8 | 148 | N/A | 3 | 67,831 | 35,517 | 32,270 | N/A | 44 |
| Balance sheet returns by size of total assets: | | | | | | | | | | |
| Under \$250,000 | 527 | 1 | 524 | N/A | 2 | 29,024 | 70 | 28,954 | N/A | -- |
| \$250,000 under \$1,000,000 | 428 | 3 | 423 | N/A | 2 | 176,400 | 29 | 176,371 | N/A | -- |
| \$1,000,000 under \$5,000,000 | 487 | 13 | 474 | N/A | -- | 70,605 | 876 | 69,729 | N/A | -- |
| \$5,000,000 under \$10,000,000 | 200 | 4 | 196 | N/A | -- | 30,448 | 912 | 29,536 | N/A | -- |
| \$10,000,000 under \$50,000,000 | 354 | 13 | 341 | N/A | -- | 146,104 | 10,856 | 135,248 | N/A | -- |
| \$50,000,000 under \$100,000,000 | 132 | 18 | 114 | N/A | -- | 74,646 | 16,269 | 58,377 | N/A | -- |
| \$100,000,000 under \$250,000,000 | 173 | 43 | 130 | N/A | -- | 127,872 | 21,417 | 106,455 | N/A | -- |
| \$250,000,000 or more | 694 | 533 | 161 | N/A | -- | 6,223,882 | 6,049,786 | 174,096 | N/A | -- |
| Form 1120F returns ¹¹ | 29 | 17 | 12 | N/A | -- | 131,851 | 94,227 | 37,624 | N/A | -- |
| Estate and trust income tax returns | 805 | -- | 803 | N/A | 2 | 204,075 | -- | 204,075 | N/A | -- |
| Estate tax returns: | | | | | | | | | | |
| Total | 376 | 1 | 373 | N/A | 2 | 630,378 | 10,169 | 620,178 | N/A | 31 |
| Size of gross estate: | | | | | | | | | | |
| Under \$1,000,000 | 86 | -- | 85 | N/A | 1 | 20,579 | -- | 20,548 | N/A | 31 |
| \$1,000,000 under \$5,000,000 | 203 | -- | 202 | N/A | 1 | 115,352 | -- | 115,352 | N/A | -- |
| \$5,000,000 or more | 87 | 1 | 86 | N/A | -- | 494,447 | 10,169 | 484,278 | N/A | -- |
| Gift tax returns | 342 | -- | 342 | N/A | -- | 381,350 | -- | 381,350 | N/A | -- |
| Employment tax returns | 1,985 | 234 | 1,675 | 76 | -- | 228,606 | 182,313 | 46,160 | 133 | -- |
| Employment revenue officer examiners ¹² | 283 | -- | -- | 283 | -- | 2,963 | -- | -- | 2,963 | -- |
| Excise tax returns ⁵ | 918 | 120 | 798 | -- | -- | 43,193 | 6,662 | 36,531 | -- | -- |
| Other taxable returns ^{10,13} | 53 | 47 | 6 | -- | -- | 10,001 | 9,865 | 136 | -- | -- |

See notes and footnotes following the last table.

Table 12 -- Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return ¹

[Money amounts are in thousands of dollars]

| Type and size of return | Taxable returns examined ² | | | | | Amount protected | | | | |
|--|---------------------------------------|------------------|----------------------|----------------------------|--------------------------------|--------------------|------------------|----------------------|----------------------------|--------------------------------|
| | Total ³ | Revenue agent | | Tax auditor ^{4,5} | Compliance center ⁴ | Total ³ | Revenue agent | | Tax auditor ^{4,5} | Compliance center ⁴ |
| | | CEP ⁴ | Non-CEP ⁴ | | | | CEP ⁴ | Non-CEP ⁴ | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| United States, total ⁶ | 51,204 | 1,505 | 10,729 | 10,149 | 28,821 | 4,100,721 | 2,982,069 | 1,024,368 | 41,019 | 53,265 |
| Income, estate, and gift tax, total | 48,853 | 977 | 9,155 | 9,911 | 28,810 | 3,590,859 | 2,889,377 | 622,012 | 26,207 | 53,263 |
| Individual income tax returns, total | 45,473 | 8 | 6,791 | 9,911 | 28,763 | 164,462 | 73 | 85,835 | 26,207 | 52,347 |
| Nonbusiness returns: | | | | | | | | | | |
| Forms 1040A with TPI under \$25,000 ^{7a} | 22,924 | -- | 926 | 2,266 | 19,732 | 38,900 | -- | 5,357 | 4,108 | 29,435 |
| All other returns by size of TPI: ⁸ | | | | | | | | | | |
| Under \$25,000 | 3,753 | -- | 230 | 516 | 3,007 | 8,127 | -- | 645 | 1,017 | 6,465 |
| \$25,000 under \$50,000 | 4,698 | -- | 830 | 2,212 | 1,656 | 10,692 | -- | 1,687 | 2,732 | 6,273 |
| \$50,000 under \$100,000 | 3,370 | -- | 1,011 | 1,956 | 403 | 11,978 | -- | 3,921 | 4,971 | 3,086 |
| \$100,000 or more | 3,239 | 7 | 2,011 | 994 | 227 | 55,632 | 4 | 47,095 | 7,643 | 890 |
| Business returns: | | | | | | | | | | |
| Schedule C returns by size of TGR: ⁹ | | | | | | | | | | |
| Under \$25,000 | 3,423 | -- | 145 | 376 | 2,902 | 5,399 | -- | 313 | 481 | 4,605 |
| \$25,000 under \$100,000 | 1,981 | -- | 491 | 877 | 613 | 4,465 | -- | 1,333 | 1,988 | 1,144 |
| \$100,000 or more | 1,786 | 1 | 1,005 | 657 | 123 | 26,416 | 69 | 22,926 | 3,193 | 228 |
| Schedule F returns by size of TGR: ⁹ | | | | | | | | | | |
| Under \$100,000 | 90 | -- | 18 | 25 | 47 | 112 | -- | 18 | 39 | 55 |
| \$100,000 or more | 209 | -- | 124 | 32 | 53 | 2,741 | -- | 2,540 | 35 | 166 |
| Corporation income tax returns, except Form 1120S, total ¹⁰ | 2,515 | 967 | 1,545 | N/A | 3 | 3,266,011 | 2,887,868 | 378,143 | N/A | -- |
| Returns other than Form 1120F: ¹¹ | | | | | | | | | | |
| No balance sheet returns | 90 | 18 | 72 | N/A | -- | 138,091 | 30,507 | 107,584 | N/A | -- |
| Balance sheet returns by size of total assets: | | | | | | | | | | |
| Under \$250,000 | 66 | 1 | 65 | N/A | -- | 188 | -- | 188 | N/A | -- |
| \$250,000 under \$1,000,000 | 135 | 1 | 133 | N/A | 1 | 996 | -- | 996 | N/A | -- |
| \$1,000,000 under \$5,000,000 | 208 | 2 | 206 | N/A | -- | 7,947 | -- | 7,947 | N/A | -- |
| \$5,000,000 under \$10,000,000 | 128 | 1 | 127 | N/A | -- | 3,746 | -- | 3,746 | N/A | -- |
| \$10,000,000 under \$50,000,000 | 286 | 21 | 265 | N/A | -- | 18,331 | 659 | 17,672 | N/A | -- |
| \$50,000,000 under \$100,000,000 | 193 | 25 | 168 | N/A | -- | 31,004 | 2,800 | 28,204 | N/A | -- |
| \$100,000,000 under \$250,000,000 | 245 | 53 | 192 | N/A | -- | 60,376 | 16,261 | 44,115 | N/A | -- |
| \$250,000,000 or more | 1,145 | 838 | 305 | N/A | 2 | 2,969,919 | 2,817,560 | 152,359 | N/A | -- |
| Form 1120F returns ¹¹ | 19 | 7 | 12 | N/A | -- | 35,413 | 20,081 | 15,332 | N/A | -- |
| Estate and trust income tax returns | 142 | 1 | 141 | N/A | -- | 14,709 | 1,357 | 13,352 | N/A | -- |
| Estate tax returns: | | | | | | | | | | |
| Total | 649 | 1 | 604 | N/A | 44 | 143,438 | 79 | 142,443 | N/A | 916 |
| Size of gross estate: | | | | | | | | | | |
| Under \$1,000,000 | 119 | -- | 114 | N/A | 5 | 3,251 | -- | 3,112 | N/A | 139 |
| \$1,000,000 under \$5,000,000 | 379 | 1 | 352 | N/A | 26 | 66,526 | 79 | 65,963 | N/A | 484 |
| \$5,000,000 or more | 151 | -- | 138 | N/A | 13 | 73,661 | -- | 73,368 | N/A | 293 |
| Gift tax returns | 74 | -- | 74 | N/A | -- | 2,239 | -- | 2,239 | N/A | -- |
| Employment tax returns | 728 | 210 | 476 | 31 | 11 | 401,188 | 67,624 | 321,045 | 12,517 | 2 |
| Employment revenue officer examiners ¹² | 77 | -- | -- | 77 | -- | 1,111 | -- | -- | 1,111 | -- |
| Excise tax returns ⁶ | 1,376 | 302 | 1,074 | -- | -- | 104,417 | 23,881 | 80,536 | -- | -- |
| Other taxable returns ¹³ | 35 | 16 | 19 | -- | -- | 1,919 | 1,187 | 732 | -- | -- |

See notes and footnotes following the last table.

Table 13 -- Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return

[Money amounts are thousands of dollars]

| Type and size of return | Taxable returns examined ¹ | | | | | Recommended refunds | | | | |
|--|---------------------------------------|------------------|------------------------|----------------------------|--------------------------------|---------------------|------------------|------------------------|----------------------------|--------------------------------|
| | Total ² | Revenue agent | | Tax auditor ^{3,5} | Compliance center ³ | Total ² | Revenue agent | | Tax auditor ^{3,5} | Compliance center ³ |
| | | CEP ³ | Non-CEP ^{3,4} | | | | CEP ³ | Non-CEP ^{3,4} | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | |
| United States, total ⁶ | 45,502 | 1,123 | 16,358 | 10,823 | 17,198 | 2,907,342 | 1,904,413 | 871,899 | 54,928 | 76,102 |
| Income, estate, and gift tax, total | 42,867 | 725 | 14,682 | 10,273 | 17,187 | 2,806,468 | 1,838,610 | 838,772 | 53,051 | 76,035 |
| Individual income tax returns, total | 37,079 | 31 | 9,894 | 10,273 | 16,881 | 318,267 | 1,239 | 199,325 | 53,051 | 64,652 |
| Nonbusiness returns: | | | | | | | | | | |
| Forms 1040A with TPI under \$25,000 ^{7,8} | 14,024 | 1 | 1,616 | 2,893 | 9,514 | 59,533 | 72 | 23,274 | 18,715 | 17,472 |
| All other returns by size of TPI: ⁸ | | | | | | | | | | |
| Under \$25,000 | 3,320 | -- | 490 | 706 | 2,124 | 8,952 | -- | 4,390 | 934 | 3,628 |
| \$25,000 under \$50,000 | 3,188 | -- | 759 | 1,523 | 906 | 6,964 | -- | 2,736 | 3,033 | 1,195 |
| \$50,000 under \$100,000 | 3,035 | -- | 973 | 1,503 | 559 | 10,530 | -- | 5,099 | 4,388 | 1,043 |
| \$100,000 or more | 6,107 | 19 | 2,986 | 1,286 | 1,816 | 160,073 | 810 | 114,046 | 14,276 | 30,941 |
| Business returns: | | | | | | | | | | |
| Schedule C returns by size of TGR: ⁹ | | | | | | | | | | |
| Under \$25,000 | 2,062 | -- | 343 | 595 | 1,124 | 4,559 | -- | 1,579 | 1,288 | 1,692 |
| \$25,000 under \$100,000 | 2,193 | -- | 699 | 1,016 | 478 | 7,903 | -- | 3,171 | 3,756 | 976 |
| \$100,000 or more | 2,749 | 10 | 1,788 | 664 | 287 | 51,316 | 353 | 37,221 | 6,403 | 7,339 |
| Schedule F returns by size of TGR: ⁹ | | | | | | | | | | |
| Under \$100,000 | 119 | -- | 48 | 48 | 23 | 253 | -- | 140 | 89 | 24 |
| \$100,000 or more | 282 | 1 | 192 | 39 | 50 | 8,184 | 4 | 7,669 | 169 | 342 |
| Corporation income tax returns, except Form 1120S, total ¹⁰ | 3,460 | 692 | 2,712 | N/A | 56 | 2,304,587 | 1,837,350 | 463,206 | N/A | 4,031 |
| Returns other than Form 1120F: ¹¹ | | | | | | | | | | |
| No balance sheet returns | 118 | 18 | 99 | N/A | 1 | 17,795 | 7,056 | 10,732 | N/A | 7 |
| Balance sheet returns by size of total assets: | | | | | | | | | | |
| Under \$250,000 | 232 | 2 | 218 | N/A | 12 | 3,030 | 1,393 | 1,615 | N/A | 22 |
| \$250,000 under \$1,000,000 | 396 | 7 | 381 | N/A | 8 | 5,858 | 568 | 5,200 | N/A | 90 |
| \$1,000,000 under \$5,000,000 | 531 | 2 | 525 | N/A | 4 | 16,296 | 51 | 16,236 | N/A | 9 |
| \$5,000,000 under \$10,000,000 | 242 | 3 | 237 | N/A | 2 | 16,186 | 567 | 15,592 | N/A | 27 |
| \$10,000,000 under \$50,000,000 | 465 | 16 | 444 | N/A | 5 | 56,141 | 7,604 | 48,494 | N/A | 43 |
| \$50,000,000 under \$100,000,000 | 251 | 24 | 223 | N/A | 4 | 62,126 | 6,338 | 55,385 | N/A | 403 |
| \$100,000,000 under \$250,000,000 | 337 | 60 | 273 | N/A | 4 | 123,447 | 18,668 | 104,749 | N/A | 30 |
| \$250,000,000 or more | 833 | 539 | 289 | N/A | 5 | 1,832,551 | 1,645,344 | 185,651 | N/A | 1,556 |
| Form 1120F returns ¹¹ | 55 | 21 | 23 | N/A | 11 | 171,157 | 149,761 | 19,552 | N/A | 1,844 |
| Estate and trust income tax returns | 416 | 2 | 304 | N/A | 110 | 18,745 | 21 | 18,459 | N/A | 265 |
| Estate tax returns: | | | | | | | | | | |
| Total | 1,821 | -- | 1,681 | N/A | 140 | 151,706 | -- | 144,619 | N/A | 7,087 |
| Size of gross estate: | | | | | | | | | | |
| Under \$1,000,000 | 396 | -- | 336 | N/A | 60 | 10,357 | -- | 9,673 | N/A | 684 |
| \$1,000,000 under \$5,000,000 | 1,075 | -- | 1,009 | N/A | 66 | 46,220 | -- | 44,753 | N/A | 1,467 |
| \$5,000,000 or more | 350 | -- | 336 | N/A | 14 | 95,129 | -- | 90,193 | N/A | 4,936 |
| Gift tax returns | 91 | -- | 91 | N/A | -- | 13,163 | -- | 13,163 | N/A | -- |
| Employment tax returns | 635 | 75 | 512 | 37 | 11 | 12,267 | 8,008 | 4,143 | 49 | 67 |
| Employment revenue officer examiners ¹² | 41 | -- | -- | 41 | -- | 526 | -- | -- | 526 | -- |
| Excise tax returns ⁶ | 1,340 | 257 | 1,083 | -- | -- | 48,905 | 25,468 | 23,437 | -- | -- |
| Other taxable returns ¹³ | 137 | 66 | 71 | -- | -- | 37,812 | 32,327 | 5,485 | -- | -- |

See notes and footnotes following the last table.

Table 14 -- Returns of Tax-Exempt Organizations and Employee Plans Examined, and Recommended and Average Additional Tax After Examination, by Type of Examination

| Item | Tax-exempt organizations ¹ | Employee plans ¹ |
|---|---------------------------------------|-----------------------------|
| Number of returns processed in Calendar Year 1999 [2] | 712,928 [r] | 968,083 ³ |
| Number of returns examined by revenue agents in Fiscal Year 2000: | | |
| Total | 7,435 | 11,843 |
| CEP ⁴ | 574 | -- |
| Non-CEP | 6,861 | 11,843 |
| Recommended additional tax after examination in Fiscal Year 2000 (thousand dollars): | | |
| Total | 338,531 | 70,498 |
| CEP ⁴ | 26,210 | -- |
| Non-CEP | 312,321 ⁵ | 70,498 |
| Average recommended additional tax per return in Fiscal Year 2000 (dollars): | | |
| CEP ⁴ | 45,662 | -- |
| Non-CEP | 45,521 ⁵ | 5,953 |

See notes and footnotes following the last table.

Table 15 -- Returns of Tax-Exempt Organizations and Employee Plans Examined, by Type of Return

| Type of return | Number of returns |
|--|-------------------|
| Total number of returns examined | 19,278 |
| Tax-exempt organizations and related taxable returns: | 7,435 |
| Tax-exempt organization returns | |
| Total | 4,034 |
| Forms 990 and 990EZ ¹ | 3,630 |
| Forms 990PF, 5227, 1041A, and 1120 ² | 148 |
| Form 990C ³ | 18 |
| Form 1120POL ⁴ | 52 |
| Forms 8038, 8038G, 8038GC, 8038T, and 8328 ⁵ | 186 |
| Related taxable returns: ⁶ | |
| Total | 3,401 |
| Employment and retirement tax returns ⁷ | 1,409 |
| Form 990-T ⁸ | 1,217 |
| Form 4720 ⁹ | 121 |
| Forms 1040 and 1120 adjusted ¹⁰ | 172 |
| Forms 11-C and 730 ¹¹ | 482 |
| Employee plans and related taxable returns | 11,843 |
| Employee plan returns: | |
| Total | 9,155 |
| Form 5500, total ¹² | 2,149 |
| Defined benefit | 409 |
| Defined contribution | 1,740 |
| Form 5500C/R, total ¹³ | 6,346 |
| Defined benefit | 608 |
| Defined contribution | 5,738 |
| Form 5500EZ, total ¹⁴ | 660 |
| Defined benefit | 209 |
| Defined contribution | 451 |
| Related taxable returns: ⁵ | |
| Total | 2,688 |
| Form 5330 ¹⁵ | 2,090 |
| Form 990-T ⁸ | 5 |
| Forms 1040 and 1120 adjusted ¹⁰ | 593 |

See notes and footnotes following the last table.

Table 16 -- Delinquent Collection Activities, Fiscal Years 1999 and 2000

| Activity | 1999 | 2000 |
|---|-------------------|-------------------|
| Total yield from taxpayer delinquent accounts (thousand dollars) | 29,167,115 | 29,935,564 |
| First yield | 9,968,531 | 11,467,429 |
| Subsequent bills ¹ | 12,201,369 | 11,233,943 |
| Additional action on taxpayer delinquent accounts ² | 6,997,215 | 7,234,192 |
| Taxpayer delinquent accounts (thousands): | | |
| Number in opening inventory | 5,931 | 6,500 |
| Number of issuances or receipts | 4,314 | 4,076 |
| Number of dispositions | 3,745 | 4,715 |
| Closing inventory: | | |
| Number | 6,500 | 5,861 |
| Balance of assessed tax, penalties, and interest (thousand dollars) | 39,608,092 | 38,848,001 |
| Delinquent return assessed (thousand dollars) | 13,380,241 | 9,399,170 |
| Delinquent return investigations (thousands): | | |
| Number in opening inventory | 2,623 | 3,154 |
| Number of issuances or receipts | 2,279 | 1,642 |
| Number of dispositions | 1,748 | 1,446 |
| Number in closing inventory | 3,154 | 3,350 |
| Number of compliance initiative programs (actual number) | 24 | -- |
| Number of other investigations closed (actual number) ³ | 4,581 | 3,108 |
| Number of offers in compromise received (thousands) | 97 | 109 |
| Number of offers in compromise accepted (thousands) | 31 | 33 |
| Enforcement activity: | | |
| Number of notices of Federal tax liens filed (thousands) | 168 | 288 |
| Number of notices of levy served upon third party (thousands) | 504 | 220 |
| Number of seizures (actual number) | 161 | 74 [r] |

See notes and footnotes following the last table.

Table 17 -- Appeals Workload, by Status and Source

| Type of case and source ¹ | Cases pending | Cases | Cases | Cases pending |
|--------------------------------------|------------------------------|-----------------------|---------------|--------------------------------|
| | October 1, 1999 ² | received ³ | closed | October 1, 2000 ^{2,4} |
| | (1) | (2) | (3) | (4) |
| Total cases | 39,720 | 54,793 | 54,986 | 38,725 |
| Non-docketed, total | 28,524 | 44,082 | 39,087 | 31,329 |
| Field examination | 10,053 | 6,637 | 7,648 | 8,030 |
| Office examination | 3,772 | 3,570 | 3,836 | 3,125 |
| Collection | 8,262 | 11,719 | 9,421 | 9,867 |
| Service center | 5,533 | 21,686 | 17,836 | 9,292 |
| CEP (Large Case) ⁵ | 904 | 470 | 346 | 1,015 |
| Docketed, total | 11,196 | 10,711 | 15,899 | 7,396 |
| Field examination | 3,729 | 2,549 | 4,194 | 3,047 |
| Office examination | 2,203 | 2,766 | 3,960 | 1,529 |
| Collection | 22 | 69 | 41 | 40 |
| Service center | 5,178 | 5,310 | 7,630 | 2,733 |
| CEP (Large Case) ⁵ | 64 | 17 | 74 | 47 |

See notes and footnotes following the last table.

Table 18 -- Criminal Investigation Program, by Status or Disposition

| Status or disposition | Total | Legal source tax crimes ¹ | Illegal source financial crimes ² | Narcotics related financial crimes ³ |
|--|-------|--------------------------------------|--|---|
| | (1) | (2) | (3) | (4) |
| Investigations initiated ⁴ | 3,372 | 1,254 | 1,009 | 1,109 |
| Investigations discontinued | 1,065 | 521 | 261 | 283 |
| Referrals for prosecution | 2,434 | 709 | 799 | 926 |
| Information and indictments ⁵ | 2,469 | 736 | 862 | 871 |
| Convictions | 2,249 | 708 | 756 | 785 |
| Sentenced | 2,475 | 819 | 810 | 846 |
| Incarcerated ⁶ | 2,002 | 629 | 630 | 743 |
| Percentage of those sentenced who were incarcerated ⁶ | 80.9 | 76.8 | 77.8 | 87.8 |

See notes and footnotes following the last table.

Table 19 -- Employee Plans and Tax-Exempt Organizations: Guidance and Closings

| Subject | Total | Employee plans | Tax-exempt organizations |
|--|-----------|----------------|--------------------------|
| | (1) | (2) | (3) |
| Requests for rulings | 3,508 | 1,326 | 2,182 |
| Technical advice | 40 | 14 | 26 |
| Voluntary Compliance Resolution Program (VCR): | | | |
| Compliance statements | 522 | 522 | N/A |
| Participants | 1,644,675 | 1,644,675 | N/A |
| Revenue rulings and procedures | 24 | 16 | 8 |
| Announcements and notices | 26 | 24 | 2 |
| Congressional correspondence | 383 | 198 | 185 |
| General correspondence | 1,097 | 687 | 410 |

Table 20 -- Determination Letters Issued on Employee Benefit Plans, by Type and Disposition of Plan

| Letters issued, disposition of plan | Total determination letters | Defined benefit plan determination letters | Total defined contribution plan determination letters ¹ | Defined contribution plan letters by type of plan | | | | | | |
|--------------------------------------|-----------------------------|--|--|---|----------------|----------------|----------------|-------------------------------|----------------------------|-----------------------------|
| | | | | Stock bonus | Money purchase | Target benefit | Profit sharing | Employee stock ownership plan | Other defined contribution | Section 401(k) ² |
| | | | | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total: | | | | | | | | | | |
| Qualified | 27,301 | 5,799 | 21,502 | 140 | 3,666 | 186 | 15,285 | 921 | 1,304 | 9,600 |
| Not qualified | 3 | -- | 3 | -- | 2 | -- | 1 | -- | -- | 1 |
| Initial qualifications: | | | | | | | | | | |
| Qualified | 8,634 | 1,501 | 7,133 | 36 | 1,129 | 27 | 5,136 | 383 | 422 | 3,500 |
| Participating employees ³ | 1,956,504 | 393,435 | 1,563,069 | 735 | 90,225 | 3,690 | 1,004,926 | 143,958 | 319,535 | 1,351,053 |
| Not qualified | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Amendments: | | | | | | | | | | |
| Qualified | 8,095 | 1,346 | 6,749 | 43 | 997 | 29 | 4,902 | 275 | 503 | 3,728 |
| Participating employees ³ | 7,870,585 | 3,509,340 | 4,361,245 | 112,394 | 134,204 | 4,566 | 2,814,607 | 353,795 | 941,679 | 3,010,897 |
| Not qualified | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Terminations: | | | | | | | | | | |
| Qualified | 10,572 | 2,952 | 7,620 | 61 | 1,540 | 130 | 5,247 | 263 | 379 | 2,372 |
| Participating employees ³ | 1,789,404 | 524,159 | 1,265,245 | 520,718 | 32,956 | 4,190 | 589,800 | 76,719 | 40,862 | 185,226 |
| Not qualified | 3 | -- | 3 | -- | 2 | -- | 1 | -- | -- | 1 |

See notes and footnotes following the last table.

Table 21 -- Tax-Exempt Organization and Other Entity Applications or Disposals, by Type of Organization and Internal Revenue Code Section

| Type of organization, Internal Revenue Code section | Total applications or disposals | Approved | Denied | Other ¹ |
|--|---------------------------------------|---------------|------------|--------------------|
| | (1) | (2) | (3) | (4) |
| Tax-exempt organizations and other entities, total | 82,707 | 67,267 | 482 | 14,958 |
| Section 501 (c) by subsection: | 82,654 | 67,234 | 482 | 14,938 |
| (1) Corporations organized under act of Congress | 2 | -- | -- | 2 |
| (2) Title-holding corporations | 216 | 165 | -- | 51 |
| (3) Religious, charitable, and similar organizations ² | 74,534 | 61,005 | 456 | 13,073 |
| (4) Social welfare organizations | 2,312 | 1,681 | 9 | 622 |
| (5) Labor, agriculture organizations | 554 | 468 | -- | 86 |
| (6) Business leagues | 2,033 | 1,718 | 8 | 307 |
| (7) Social and recreation clubs | 1,521 | 928 | 8 | 585 |
| (8) Fraternal beneficiary societies | 29 | 19 | -- | 10 |
| (9) Voluntary employees' beneficiary associations | 408 | 353 | -- | 55 |
| (10) Domestic fraternal beneficiary societies | 57 | 26 | -- | 31 |
| (11) Teachers' retirement funds | 1 | 1 | -- | -- |
| (12) Benevolent life insurance associations | 136 | 102 | 1 | 33 |
| (13) Cemetery companies | 248 | 219 | -- | 29 |
| (14) State-chartered credit unions | 3 | 3 | -- | -- |
| (15) Mutual insurance companies | 164 | 161 | -- | 3 |
| (16) Corporations to finance crop operations | -- | -- | -- | -- |
| (17) Supplemental unemployment benefit trusts | 14 | 13 | -- | 1 |
| (18) Employee-funded pension trusts | -- | -- | -- | -- |
| (19) War veterans' organizations | 184 | 141 | -- | 43 |
| (21) Black Lung trusts | -- | -- | -- | -- |
| (22) Multi-employer pension plans | -- | -- | -- | -- |
| (23) Veteran's associations founded prior to 1880 | -- | -- | -- | -- |
| (24) Trusts described in Section 4049 of Employee Retirement Income Security Act of 1974 (ERISA) | -- | -- | -- | -- |
| (25) Holding companies for pensions and other | 238 | 231 | -- | 7 |
| (26) State-sponsored high-risk health insurance organizations | -- | -- | -- | -- |
| (27) State-sponsored workers' compensation reinsurance organizations | -- | -- | -- | -- |
| Section 501 (d) Religious and apostolic organizations | 5 | 5 | -- | -- |
| Section 501 (e) Cooperative hospital service organizations | -- | -- | -- | -- |
| Section 501 (f) Cooperative service organizations of operating educational organizations | -- | -- | -- | -- |
| Section 501 (n) Charitable risk pools | -- | -- | -- | -- |
| Section 521 Farmers' cooperatives | 45 | 28 | -- | 17 |
| Section 529 Qualified State-sponsored tuition programs | -- | -- | -- | -- |
| Nonexempt charitable trusts ³ | 3 | -- | -- | 3 |

See notes and footnotes following the last table.

Table 22 -- Tax-Exempt Organizations and Other Entities Listed on the Exempt Organization Business Master File, by Type of Organization and Internal Revenue Code Section, Fiscal Years 1997-2000

| Type of organization, Internal Revenue Code section | 1997 | 1998 | 1999 | 2000 |
|--|------------------------------|------------------------------|------------------|------------------|
| | (1) | (2) | (3) | (4) |
| Tax-exempt organizations and other entities, total | 1,322,505 | 1,376,395 | 1,428,208 | 1,473,062 |
| Section 501(c) by subsection: | 1,230,294^r | 1,271,742^r | 1,312,647 | 1,354,395 |
| (1) Corporations organized under act of Congress | 27 | 14 | 18 | 20 |
| (2) Title-holding corporations | 7,113 | 7,125 | 7,042 | 7,009 |
| (3) Religious, charitable, and similar organizations ^{1,2} | 692,524 | 733,790 | 773,934 | 819,008 |
| (4) Social welfare organizations | 141,776 | 139,533 | 138,927 | 137,037 |
| (5) Labor, agriculture organizations | 64,902 | 64,804 | 63,716 | 63,456 |
| (6) Business leagues | 78,406 | 79,864 | 81,493 | 82,246 |
| (7) Social and recreation clubs | 66,387 | 66,691 | 67,044 | 67,246 |
| (8) Fraternal beneficiary societies | 87,990 | 84,507 | 84,519 | 81,980 |
| (9) Voluntary employees' beneficiary associations | 14,464 | 14,240 | 13,886 | 13,595 |
| (10) Domestic fraternal beneficiary societies | 20,954 | 21,962 | 22,802 | 23,487 |
| (11) Teachers' retirement funds | 13 | 13 | 14 | 15 |
| (12) Benevolent life insurance associations | 6,368 | 6,423 | 6,462 | 6,489 |
| (13) Cemetery companies | 9,646 | 9,792 | 9,963 | 10,132 |
| (14) State-chartered credit unions | 4,959 | 4,378 | 4,408 | 4,320 |
| (15) Mutual insurance companies | 1,206 | 1,251 | 1,296 | 1,342 |
| (16) Corporations to finance crop operations | 25 | 25 | 23 | 22 |
| (17) Supplemental unemployment benefit trusts | 542 | 533 | 518 | 501 |
| (18) Employee-funded pension trusts | 1 | 1 | 2 | 2 |
| (19) War veterans' organizations | 31,961 | 35,682 | 35,428 | 35,249 |
| (20) Legal Services organizations ³ | 92 | 56 | N/A | N/A |
| (21) Black Lung trusts | 27 | 28 | 28 | 28 |
| (22) Multi-employer pension plans | -- | -- | -- | -- |
| (23) Veteran's associations founded prior to 1880 | 2 | 2 | 2 | 2 |
| (24) Trusts described in Section 4049 of Employee Retirement Income Security Act of 1974 (ERISA) | 1 | 1 | 1 | 1 |
| (25) Holding companies for pensions and other | 908 | 1,017 | 1,107 | 1,192 |
| (26) State-sponsored high-risk health insurance organizations ⁴ | N/A | 7 | 9 | 9 |
| (27) State-sponsored workers' compensation reinsurance organizations ⁵ | N/A | 3 | 5 | 7 |
| Section 501(d) Religious and apostolic organizations | 115 | 118 | 122 | 127 |
| Section 501(e) Cooperative hospital service organizations | 50 | 43 | 41 | 41 |
| Section 501(f) Cooperative service organizations of operating educational organizations | 1 | 1 | 1 | 1 |
| Section 501(n) Charitable risk pools⁶ | -- | -- | -- | -- |
| Section 521 Farmers' cooperatives | 1,754 | 1,442 | 1,360 | 1,330 |
| Section 529 Qualified State-sponsored tuition programs⁷ | -- | -- | -- | -- |
| Taxable farmers' cooperatives⁸ | 3,407 | 3,180 | 3,174 | 3,133 |
| Nonexempt charitable trusts⁸ | 86,884 | 99,869 | 110,863 | 114,035 |

See notes and footnotes following the last table.

Table 23 -- Internal Revenue Service Prefiling Taxpayer Assistance and Education Programs, by Type of Assistance or Program

| Type of assistance or program | Number, amount, or percentage |
|---|-------------------------------|
| Write, call, or walk-in assistance: | |
| Telephone (including TeleTax) | 93,212,286 |
| Unsolicited correspondence | 61,305 |
| Walk-in contacts (at 404 sites) | 9,663,065 |
| Accuracy of assistance: | |
| Toll-free technical tax law questions (percentage accurate) | 72.6 |
| Forms and publications: | |
| Forms and publications orders | 6,919,658 |
| Libraries, banks, postal service distribution sites, grocery stores, copy centers, and office supply outlets | 55,081 |
| Disaster and emergency assistance: | |
| States | 31 |
| Counties | 621 |
| Taxpayer education: | |
| Outreach taxpayers assisted ¹ | 1,415,928 |
| Outreach community sites | 7,058 |
| Taxpayers assisted through Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs | 3,790,232 |
| Volunteers | 79,485 |
| Students using "Understanding Taxes" material ² | 8,916,342 |
| Small business workshop attendees | 55,639 |
| Tax practitioner institute attendees | 63,962 |
| Taxpayer information: | |
| Value of-- | |
| Free advertising received (dollars) | 16,456,254 |
| Broadcast (radio and television) (dollars) | 16,035,640 |
| Print (drop-in ads) (dollars) | 305,425 |
| Other | 115,189 |
| Number of-- | |
| Television clinics and special programs | 2 |
| Estimated viewers and listeners | 425,000 |
| Newspapers using tax supplement articles | 5,987 |
| Estimated tax supplement circulation | 150,689,015 |

See notes and footnotes following the last table.

Table 24 -- Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program, by Type of Assistance and Issues

| Item | Number | Percentages of total |
|--|----------------|----------------------------|
| Total applications for taxpayer assistance | 237,885 | 100.0 |
| Assistance provided to taxpayer: | | |
| Total | 163,683 | 68.8 |
| Relief provided | 159,421 | 67.0 |
| General assistance provided or referred to other IRS functions ¹ | 4,262 | 1.8 |
| Other applications for assistance: | | |
| Total | 74,202 | 31.2 |
| Relief provided prior to Taxpayer Advocate Service intervention ² | 5,932 | 2.5 |
| Relief not appropriate | 60,642 | 25.5 |
| No relief (hardship not proved) | 1,662 | 0.7 |
| No relief (tax law precluded relief) | 2,294 | 1.0 |
| All other | 3,672 | 1.5 |
| Congressional Inquiries ³ | 17,468 | 100.0 |
| Issues: | | |
| Total | 237,885 | 100.0 |
| Refund inquiry or request | 31,175 | 13.1 |
| Processing claim or amended return | 24,414 | 10.3 |
| Processing of individual income tax return | 17,256 | 7.2 |
| Reconsideration of examination results | 14,086 | 5.9 |
| Certain penalties ⁴ | 13,092 | 5.5 |
| Earned income credit | 12,386 | 5.2 |
| Lost or misapplied payments | 10,319 | 4.3 |
| Open examinations | 7,981 | 3.3 |
| Lost or stolen refunds | 7,402 | 3.1 |
| Account or notice inquiry | 7,360 | 3.1 |
| All other | 92,384 | 39.0 |

See notes and footnotes following the last table.

Table 25 -- Information Reporting Program

| Item | Number or amount |
|--|------------------|
| Information returns received (millions): ¹ | |
| Total | 1,341 |
| Paper | 34 |
| Other than paper ² | 1,307 |
| Contacts (millions): | |
| Total | 2.605 |
| Underreporter program ³ | 1.354 |
| Nonfiler first notice ⁴ | 1.251 |
| Additional assessments (million dollars): | |
| Total | 2,917 |
| Underreporter program ³ | 1,930 |
| Nonfiler (substitute for return program) ⁴ | 987 |

See notes and footnotes following the last table.

Table 26 -- Civil Penalties Assessed and Abated, by Type of Penalty and Type of Tax

[Money amounts are in thousands of dollars]

| Type of penalty and abatements, type of tax | Civil penalties assessed | | Reasonable cause abatements ¹ | | Other abatements | | Net civil penalties assessed after abatements | |
|--|--------------------------|-------------------|--|----------------|------------------|-------------------|--|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Civil penalties, total | 30,861,612 | 15,835,871 | 618,659 | 468,828 | 3,547,727 | 10,079,006 | 26,695,226 | 8,608,563 |
| Individual income tax | 19,403,045 | 4,372,098 | 165,421 | 143,917 | 1,597,392 | 742,527 | 17,640,232 | 3,485,654 |
| Delinquency | 1,978,200 | 1,431,777 | 57,580 | 92,205 | 320,379 | 451,301 | 1,600,241 | 888,272 |
| Estimated tax | 5,978,233 | 1,395,369 | 19,098 | 9,986 | 162,293 | 113,185 | 5,796,842 | 1,272,198 |
| Failure to pay | 11,239,811 | 1,436,261 | 83,425 | 37,628 | 1,102,308 | 150,207 | 10,054,078 | 1,248,426 |
| Bad check | 199,154 | 14,752 | 4,928 | 1,834 | 6,416 | 2,747 | 187,810 | 10,171 |
| Fraud | 1,786 | 65,282 | 28 | 1,668 | 427 | 13,193 | 1,331 | 50,421 |
| Negligence | 642 | 24,649 | 306 | 580 | 4,456 | 9,857 | -4,120 | 14,212 |
| Other ² | 5,219 | 4,007 | 56 | 17 | 1,113 | 2,037 | 4,050 | 1,953 |
| Corporation income tax ³ | 813,623 | 943,903 | 13,247 | 47,297 | 124,997 | 485,008 | 675,379 | 411,598 |
| Delinquency | 132,780 | 250,725 | 5,340 | 27,480 | 16,647 | 184,587 | 110,793 | 38,658 |
| Estimated tax | 333,416 | 289,575 | 1,060 | 5,214 | 20,889 | 111,684 | 311,467 | 172,677 |
| Failure to pay | 342,038 | 181,486 | 6,637 | 11,628 | 87,140 | 122,219 | 248,261 | 47,638 |
| Bad check | 3,099 | 5,090 | 199 | 2,936 | 191 | 872 | 2,709 | 1,283 |
| Fraud | 225 | 9,566 | -- | -- | 26 | 1,103 | 199 | 8,463 |
| Negligence | 38 | 154,601 | -- | -- | 4 | 50,749 | 34 | 103,852 |
| Other | 2,027 | 52,861 | 11 | 39 | 100 | 13,795 | 1,916 | 39,027 |
| Employment taxes ⁴ | 9,491,416 | 6,861,456 | 348,029 | 78,764 | 1,548,618 | 3,054,488 | 7,594,769 | 3,728,204 |
| Delinquency | 1,449,266 | 691,445 | 44,366 | 50,665 | 149,683 | 253,982 | 1,255,217 | 386,798 |
| Failure to pay | 3,738,523 | 386,121 | 63,343 | 16,122 | 728,503 | 124,199 | 2,946,677 | 245,800 |
| Federal tax deposits | 4,209,620 | 5,758,696 | 236,352 | 4,667 | 666,715 | 2,672,019 | 3,306,553 | 3,082,009 |
| Bad check | 92,199 | 18,592 | 3,905 | 7,195 | 3,322 | 3,268 | 84,972 | 8,129 |
| Fraud | 285 | 2,687 | 2 | 2 | 22 | 76 | 261 | 2,609 |
| Negligence | 15 | 1 | -- | -- | 58 | 50 | -43 | -48 |
| Other | 1,508 | 3,914 | 61 | 113 | 315 | 894 | 1,132 | 2,907 |
| Excise taxes ⁵ | 462,869 | 298,648 | 37,476 | 116,735 | 73,927 | 60,686 | 351,466 | 121,227 |
| Delinquency | 145,322 | 27,712 | 4,382 | 2,213 | 9,100 | 3,688 | 131,840 | 21,810 |
| Daily delinquency | 61,357 | 174,058 | 27,520 | 98,899 | 14,878 | 37,579 | 18,959 | 37,580 |
| Estimated tax | 8,613 | 3,752 | 23 | 29 | 898 | 1,091 | 7,692 | 2,632 |
| Failure to pay | 232,427 | 11,899 | 4,448 | 1,405 | 47,032 | 3,430 | 180,947 | 7,065 |
| Federal tax deposits | 10,578 | 58,535 | 1,055 | 14,131 | 1,727 | 13,608 | 7,796 | 30,796 |
| Bad check | 4,397 | 442 | 48 | 58 | 173 | 254 | 4,176 | 130 |
| Fraud | 65 | 15,058 | -- | -- | 83 | 858 | -18 | 14,200 |
| Negligence | -- | -- | -- | -- | 20 | 3 | -20 | -3 |
| Other | 110 | 7,191 | -- | -- | 16 | 175 | 94 | 7,017 |
| Estate and gift tax ⁶ | 32,378 | 332,457 | 3,792 | 38,707 | 18,222 | 246,268 | 10,364 | 47,482 |
| Delinquency | 11,515 | 226,036 | 1,531 | 27,004 | 5,960 | 174,710 | 4,024 | 24,322 |
| Failure to pay | 20,222 | 95,280 | 2,185 | 10,559 | 12,066 | 69,291 | 5,971 | 15,430 |
| Bad check | 392 | 804 | 66 | 482 | 65 | 389 | 261 | -67 |
| Fraud | 2 | -- | 1 | 617 | 12 | 509 | -11 | -1,126 |
| Negligence | 8 | 6,413 | -- | -- | 4 | 23 | 4 | 6,389 |
| Other | 239 | 3,925 | 9 | 44 | 115 | 1,347 | 115 | 2,534 |
| All other taxes ⁷ | 512,379 | 1,949,875 | 50,694 | 43,408 | 160,201 | 5,213,318 | 301,484 | 13,675 |
| Delinquency | 192,852 | 1,891,410 | 39,842 | 39,593 | 53,174 | 1,870,846 | 99,836 | -19,029 |
| Estimated tax | 114,109 | 26,672 | 638 | 678 | 9,704 | 7,363 | 103,767 | 18,631 |
| Failure to pay | 199,851 | 23,563 | 6,617 | 2,807 | 95,557 | 10,479 | 97,677 | 10,277 |
| Bad check | 4,180 | 369 | 3,593 | 297 | 236 | 65 | 351 | 7 |
| Negligence | 4 | 420 | -- | -- | -- | -- | 4 | 420 |
| Missing information | 723 | 624 | -- | -- | 1,443 | 3,324 | -720 | -2,700 |
| Other | 660 | 6,817 | 4 | 33 | 87 | 715 | 569 | 6,068 |
| Non-return taxes ⁸ | 145,902 | 1,077,435 | -- | -- | 24,370 | 276,711 | 121,532 | 800,724 |

See notes and footnotes following the last table.

Table 27 -- Chief Counsel Workload, by Office and Type of Case or Activity

| Office and type of case or activity | Cases pending | Cases | Cases | Cases pending |
|--|------------------------------|---------------|---------------|-----------------|
| | October 1, 1999 ^f | received | closed | October 1, 2000 |
| | (1) | (2) | (3) | (4) |
| Total Chief Counsel | 79,404 | 79,691 | 98,457 | 60,638 |
| Office of Chief Counsel and Deputy Chief Counsel:¹ | | | | |
| Total | 201 | 140 | 153 | 188 |
| Guidance and assistance | 198 | 140 | 152 | 186 |
| Tax law enforcement and litigation | 3 | -- | 1 | 2 |
| Other legal services for the Internal Revenue Service | -- | -- | -- | -- |
| Miscellaneous ² | -- | -- | -- | -- |
| Corporate:³ | | | | |
| Total | 290 | 802 | 759 | 333 |
| Guidance and assistance | 253 | 700 | 685 | 268 |
| Tax law enforcement and litigation | 35 | 95 | 67 | 63 |
| Other legal services for the Internal Revenue Service | 2 | 7 | 7 | 2 |
| Miscellaneous ² | -- | -- | -- | -- |
| Criminal Tax:⁴ | | | | |
| Total | 6,543 | 5,167 | 1,242 | 10,468 |
| Guidance and assistance | 14 | 145 | 90 | 69 |
| Tax law enforcement and litigation | 6,453 | 4,898 | 1,121 | 10,230 |
| Other legal services for the Internal Revenue Service | 1 | 12 | 10 | 3 |
| Miscellaneous ² | 75 | 112 | 21 | 166 |
| Financial Institutions and Products⁵ | | | | |
| Total | 559 | 829 | 851 | 537 |
| Guidance and assistance | 515 | 718 | 758 | 475 |
| Tax law enforcement and litigation | 44 | 100 | 85 | 59 |
| Other legal services for the Internal Revenue Service | -- | 11 | 8 | 3 |
| Miscellaneous ² | -- | -- | -- | -- |
| General Legal Services:⁶ | | | | |
| Total | 2,409 | 4,206 | 4,191 | 2,424 |
| Guidance and assistance | 9 | 3 | 10 | 2 |
| Tax law enforcement and litigation | 6 | 1 | 4 | 3 |
| Other legal services for the Internal Revenue Service | 2,394 | 4,202 | 4,177 | 2,419 |
| Miscellaneous ² | -- | -- | -- | -- |
| Income Tax and Accounting:⁷ | | | | |
| Total | 3,430 | 6,796 | 6,468 | 3,758 |
| Guidance and assistance | 3,100 | 6,251 | 6,168 | 3,183 |
| Tax law enforcement and litigation | 327 | 529 | 287 | 569 |
| Other legal services for the Internal Revenue Service | 3 | 16 | 13 | 6 |
| Miscellaneous ² | -- | -- | -- | -- |
| International: | | | | |
| Total | 1,537 | 1,714 | 1,621 | 1,630 |
| Guidance and assistance | 1,196 | 1,260 | 1,141 | 1,315 |
| Tax law enforcement and litigation | 305 | 423 | 445 | 283 |
| Other legal services for the Internal Revenue Service | 36 | 31 | 35 | 32 |
| Miscellaneous ² | -- | -- | -- | -- |

See notes and footnotes following the last table.

Table 27 -- Chief Counsel Workload, by Office and Type of Case or Activity--Continued

| Office and type of case or activity | Cases pending | Cases | Cases | Cases pending |
|--|------------------------------|----------|--------|-----------------|
| | October 1, 1999 ^f | received | closed | October 1, 2000 |
| | (1) | (2) | (3) | (4) |
| Passthroughs and Special Industries: ⁸ | | | | |
| Total | 2,523 | 2,491 | 3,136 | 1,878 |
| Guidance and assistance | 2,160 | 2,022 | 2,821 | 1,361 |
| Tax law enforcement and litigation | 360 | 455 | 307 | 508 |
| Other legal services for the Internal Revenue Service | 2 | 14 | 8 | 8 |
| Miscellaneous ² | 1 | -- | -- | 1 |
| Procedure and Administration: ⁹ | | | | |
| Total | 3,154 | 4,173 | 4,649 | 2,678 |
| Guidance and assistance | 351 | 820 | 662 | 509 |
| Tax law enforcement and litigation | 1,004 | 1,421 | 1,618 | 807 |
| Other legal services for the Internal Revenue Service | 1,797 | 1,932 | 2,369 | 1,360 |
| Miscellaneous ² | 2 | -- | -- | 2 |
| Tax Exempt and Government Entities: ¹⁰ | | | | |
| Total | 749 | 2,078 | 1,367 | 1,460 |
| Guidance and assistance | 277 | 1,045 | 726 | 596 |
| Tax law enforcement and litigation | 469 | 1,010 | 627 | 852 |
| Other legal services for the Internal Revenue Service | 3 | 23 | 14 | 12 |
| Miscellaneous ² | -- | -- | -- | -- |
| Other: ¹¹ | | | | |
| Total | 1,801 | 3,567 | 5,153 | 215 |
| Guidance and assistance | 981 | 925 | 1,816 | 90 |
| Tax law enforcement and litigation | 802 | 2,617 | 3,295 | 124 |
| Other legal services for the Internal Revenue Service | 15 | 28 | 42 | 1 |
| Miscellaneous ² | 3 | -3 | -- | -- |
| Regional Counsel, total ¹² | | | | |
| Guidance and assistance | 295 | 544 | 627 | 212 |
| Tax law enforcement and litigation | 55,387 | 46,883 | 67,602 | 34,668 |
| Other legal services for the Internal Revenue Service | 240 | 472 | 585 | 127 |
| Miscellaneous ² | 286 | -171 | 53 | 62 |

See notes and footnotes following the last table.

Table 28 -- Chief Counsel Workload: Tax Litigation, by Type of Case ¹

| Type of case | Pending as of | | | Pending as of |
|--|------------------------------|---------------|---------------|------------------------------|
| | October 1, 1999 ² | Received | Closed | October 1, 2000 ² |
| | (1) | (2) | (3) | (4) |
| Total cases | 28,496 ^r | 21,860 | 28,095 | 22,222 |
| Tax Court cases: | | | | |
| Number of cases | 21,949 | 13,698 | 19,149 | 16,609 |
| Tax and penalty in dispute (millions of dollars) | 32,811 | 3,415 | 6,792 | 28,969 |
| Tax and penalty on decision: | | | | |
| Total (millions of dollars) | N/A | N/A | 1,924 | N/A |
| Default or dismissed (millions of dollars) | N/A | N/A | 413 | N/A |
| Settled (millions of dollars) | N/A | N/A | 933 | N/A |
| Tried and decided (millions of dollars) | N/A | N/A | 578 | N/A |
| Tax Court cases on appeal: | | | | |
| Number of cases | 473 | N/A | N/A | 472 |
| Tax and penalty (decided or pending) cases (millions of dollars) | 1,112 | N/A | N/A | 1,944 |
| Refund cases: | | | | |
| Number of cases | 1,956 | 389 | 628 | 1,587 |
| Tax in cases (millions of dollars) | 5,318 | 1,205 | 479 | 5,738 |
| Tax protected ³ | | | | |
| Total (millions of dollars) | N/A | N/A | 31 | N/A |
| District Court (millions of dollars) | N/A | N/A | 28 | N/A |
| Claims Court (millions of dollars) | N/A | N/A | 4 | N/A |
| Refund cases on appeal (decided or pending): | | | | |
| Number of cases | 166 | N/A | N/A | 165 |
| Tax and penalty (decided or pending) cases (millions of dollars) | 638 | N/A | N/A | 870 |
| Number of non-docketed and other tax litigation cases | 3,952 ^r | 7,773 | 8,318 | 3,389 |

See notes and footnotes following the last table.

Table 29 -- Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 1999 and 2000

[Money amounts are in thousands of dollars]

| Budget activity | Total | | Personnel compensation and benefits ¹ | | Other ² | |
|--|------------------|------------------|--|------------------|--------------------|------------------|
| | 1999 | 2000 | 1999 | 2000 | 1999 | 2000 |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total obligations against appropriated funds | 8,269,387 | 8,258,423 | 5,609,412 | 5,806,720 | 2,659,975 | 2,451,702 |
| Processing, administration, and management: | | | | | | |
| Total | 3,205,330 | 3,339,463 | 1,991,807 | 2,176,655 | 1,213,523 | 1,162,808 |
| Submission Processing | 914,135 | 923,813 | 615,758 | 631,404 | 298,377 | 292,409 |
| Telephone and Correspondence | 856,980 | 979,172 | 829,711 | 956,561 | 27,269 | 22,611 |
| Document Matching | 61,011 | 50,000 | 60,953 | 49,986 | 58 | 14 |
| Management Services | 636,596 | 673,448 | 390,009 | 452,619 | 246,587 | 220,829 |
| Inspection | 102,700 | N/A | 89,017 | N/A | 13,683 | N/A |
| Taxpayer Advocate Services | N/A | 90,531 | N/A | 82,778 | N/A | 7,752 |
| Rent and Utilities | 633,908 | 622,500 | 6,359 | 3,306 | 627,549 | 619,194 |
| Tax law enforcement: | | | | | | |
| Total | 3,131,812 | 3,280,662 | 2,894,628 | 2,971,558 | 237,184 | 309,104 |
| Tax Fraud and Financial Investigations | 362,753 | 379,369 | 324,560 | 326,315 | 38,193 | 53,055 |
| Examination | 1,688,267 | 1,865,836 | 1,565,600 | 1,677,802 | 122,667 | 188,034 |
| Chief Counsel | 223,727 | 225,439 | 212,440 | 213,370 | 11,287 | 12,070 |
| Employee Plans and Exempt Organizations | 137,111 | 151,128 | 130,945 | 137,054 | 6,166 | 14,074 |
| Statistics of Income | 25,727 | 26,153 | 25,092 | 25,343 | 635 | 810 |
| Collection | 694,227 | 632,736 | 635,991 | 591,675 | 58,236 | 41,061 |
| Earned income tax credit ³ | 140,490 | 139,708 | 104,593 | 103,505 | 35,897 | 36,202 |
| Information systems: | | | | | | |
| Total | 1,791,755 | 1,498,590 | 618,384 | 555,002 | 1,173,371 | 943,588 |
| Operations and Maintenance ⁴ | 911,598 | 1,278,604 | 348,011 | 530,147 | 563,587 | 748,458 |
| Year 2000 (Y2K) Compliance ⁵ | 579,924 | 217,899 | 147,865 | 22,809 | 432,059 | 195,090 |
| Information Systems Appropriation (ISY) Investments ⁶ | 300,233 | 2,087 | 122,508 | 2,046 | 177,725 | 41 |

See notes and footnotes following the last table.

Table 30 -- Internal Revenue Costs, Collections, Employees, and U.S. Population, Fiscal Years 1971-2000

| Fiscal year | Operating costs ¹ | Gross collections ² | Cost of collecting \$100 | U.S. population (thousands) ³ | Tax per capita ³ | Average positions realized ⁴ | | |
|-------------------|------------------------------|--------------------------------|--------------------------|--|-----------------------------|---|------------------|------------------|
| | | | | | | Total | National Office | Field |
| | | | | | | (6) | (7) | (8) |
| 1971 | 981,065,297 | 191,647,198,138 | 0.51 | 207,053 | 925.59 | 68,972 | 4,358 | 64,614 |
| 1972 | 1,127,390,411 | 209,855,736,878 | 0.54 | 208,846 | 1,004.83 | 68,549 | 4,134 | 64,415 |
| 1973 | 1,162,009,945 | 237,787,204,058 | 0.49 | 210,410 | 1,130.11 | 74,170 | 4,505 | 69,665 |
| 1974 | 1,312,894,661 | 268,952,253,663 | 0.49 | 211,901 | 1,269.24 | 78,921 | 4,310 | 74,611 |
| 1975 | 1,584,711,486 | 293,822,725,772 | 0.54 | 213,559 | 1,375.58 | 82,339 | 4,531 | 77,808 |
| 1976 ⁵ | 1,667,311,689 | 302,519,791,922 | 0.55 | 215,142 | 1,406.14 | 84,264 | 4,732 | 79,532 |
| 1977 | 1,790,588,738 | 358,139,416,730 | 0.50 | 217,329 | 1,647.91 | 83,743 | 4,994 | 78,749 |
| 1978 | 1,962,129,287 | 399,776,389,362 | 0.49 | 219,033 | 1,825.19 | 85,329 | 4,919 | 80,410 |
| 1979 | 2,116,166,276 | 460,412,185,013 | 0.46 | 220,999 | 2,083.32 | 86,168 | 4,978 | 81,190 |
| 1980 | 2,280,838,622 | 519,375,273,361 | 0.44 | 228,231 | 2,275.66 | 87,464 | 5,114 | 82,350 |
| 1981 | 2,465,468,704 | 606,799,103,000 | 0.41 | 230,613 | 2,631.24 | 86,156 | 5,110 | 81,046 |
| 1982 | 2,626,338,036 | 632,240,505,595 | 0.42 | 232,962 | 2,713.92 | 82,857 | 5,098 | 77,759 |
| 1983 | 2,968,525,840 | 627,246,792,581 | 0.47 | 235,225 | 2,666.58 | 83,603 | 4,357 | 79,246 |
| 1984 | 3,279,067,495 | 680,475,229,453 | 0.48 | 237,454 | 2,865.71 | 87,635 | 5,327 | 82,308 |
| 1985 | 3,600,952,523 | 742,871,541,283 | 0.48 | 239,714 | 3,098.99 | 92,259 | 5,454 | 86,805 |
| 1986 | 3,841,983,050 | 782,251,812,225 | 0.49 | 241,995 | 3,232.51 | 95,880 | 5,361 | 90,519 |
| 1987 | 4,365,816,254 | 886,290,589,996 | 0.49 | 244,344 | 3,627.22 | 102,189 | 6,253 | 95,936 |
| 1988 | 5,035,543,000 | 935,106,594,000 | 0.54 | 246,329 | 3,796.17 | 114,875 | 6,934 | 107,941 |
| 1989 | 5,198,546,063 | 1,013,322,133,000 | 0.51 | 249,412 | 4,062.84 | 114,758 | 7,895 | 106,863 |
| 1990 | 5,440,417,630 | 1,056,365,651,631 | 0.52 | 250,205 | 4,222.00 | 111,962 | 7,459 | 104,503 |
| 1991 | 6,097,627,226 | 1,086,851,401,315 | 0.56 | 253,432 | 4,288.53 | 115,628 | 8,286 | 107,342 |
| 1992 | 6,536,336,443 | 1,120,799,558,292 | 0.58 | 256,219 | 4,374.38 | 116,673 | 9,333 | 107,340 |
| 1993 | 7,077,985,000 | 1,176,685,625,083 | 0.60 | 259,015 | 4,542.92 | 113,460 | 9,320 | 104,140 |
| 1994 | 7,245,344,000 | 1,276,466,775,871 | 0.57 | 261,348 | 4,884.17 | 110,665 | 9,467 | 101,198 |
| 1995 | 7,389,692,000 | 1,375,731,835,498 | 0.54 | 263,717 | 5,216.70 | 112,024 | 9,738 | 102,286 |
| 1996 | 7,240,221,000 | 1,486,546,674,000 | 0.49 | 266,210 | 5,584.11 | 106,642 | 8,766 | 97,876 |
| 1997 | 7,163,541,000 | 1,623,272,071,000 | 0.44 | 268,779 | 6,039.43 | 101,703 | 7,837 | 93,866 |
| 1998 | 7,564,661,000 | 1,769,408,739,000 | 0.43 | 271,319 | 6,521.50 | 98,037 | 7,468 | 90,569 |
| 1999 | 8,269,387,000 | 1,904,151,888,000 | 0.43 | 273,672 | 6,957.79 | 98,730 | 8,078 | 90,652 |
| 2000 | 8,258,423,000 | 2,096,916,925,000 | 0.39 | 276,083 | 7,595.24 | 97,074 | (⁶) | (⁶) |

See notes and footnotes following the last table.

Table 31 -- Internal Revenue Service Personnel Summary, by Office and Type of Personnel, Fiscal Years 1999 and 2000

| Office and type of personnel | Average positions realized ¹ | | Number of employees at close of year | |
|---|---|---------------|--------------------------------------|---------------|
| | 1999 | 2000 | 1999 | 2000 |
| | (1) | (2) | (3) | (4) |
| Internal Revenue Service, total | 98,730 | 97,074 | 97,526 | 96,092 |
| Permanent | 82,200 | 80,370 | 82,350 | 81,428 |
| Temporary | 16,530 | 16,704 | 15,176 | 14,664 |
| National Office | 8,078 | N/A | 8,516 | N/A |
| Field offices | 90,652 | N/A | 89,010 | N/A |
| Collection | 11,314 | 9,901 | 11,247 | 10,678 |
| Revenue officers | 6,484 | 5,536 | 6,399 | 6,028 |
| Other | 4,830 | 4,365 | 4,848 | 4,650 |
| Examination | 20,506 | 20,419 | 20,427 | 20,832 |
| Revenue agents | 13,037 | 12,527 | 13,022 | 12,828 |
| Tax auditors | 1,924 | 1,689 | 1,880 | 1,698 |
| Other | 5,545 | 6,203 | 5,525 | 6,306 |
| Employee Plans and Exempt Organizations | 1,991 | 1,921 | 1,946 | 2,115 |
| Technical | 1,304 | 1,402 | 1,325 | 1,592 |
| Other | 687 | 519 | 621 | 523 |
| Appeals | 2,144 | 2,048 | 2,147 | 1,911 |
| Officers | 1,128 | 1,076 | 1,107 | 1,006 |
| Other | 1,016 | 972 | 1,040 | 905 |
| Tax Fraud and Investigation | 4,264 | 4,097 | 4,129 | 4,065 |
| Special agents | 2,640 | 2,528 | 2,849 | 2,746 |
| Other | 1,624 | 1,569 | 1,280 | 1,319 |
| Chief Counsel | 2,564 | 2,389 | 2,603 | 2,394 |
| Compliance Research and Statistics of Income | 916 | 865 | 887 | 787 |
| Customer Service ² | 22,290 | 21,893 | 23,501 | 19,019 |
| Document Matching | 1,548 | 1,215 | 1,373 | 1,336 |
| Information Systems | 6,769 | 7,168 | 7,596 | 7,559 |
| Inspection ³ | 1,055 | N/A | 229 | N/A |
| International | 472 | 393 | 505 | 322 |
| Management Services ⁴ | 6,983 | 7,247 | 7,207 | 8,820 |
| Submission Processing | 15,914 | 15,891 | 13,729 | 13,721 |
| Taxpayer Advocate Program and Taxpayer Education | (²) | 1,627 | (²) | 2,533 |

See notes and footnotes following the last table.

Table 32 -- Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender

| Item | Total | White, not of Hispanic origin | | Black, not of Hispanic origin | | Hispanic | | Asian-American or Pacific Islander | | American Indian or Alaskan Native | |
|--|----------------|-------------------------------|---------------|-------------------------------|---------------|--------------|--------------|------------------------------------|--------------|-----------------------------------|------------|
| | | Male | Female | Male | Female | Male | Female | Male | Female | Male | Female |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Internal Revenue Service, total ¹ | 113,001 | 28,625 | 44,034 | 5,191 | 21,710 | 2,615 | 6,401 | 1,445 | 2,022 | 267 | 691 |
| Civilian labor force (percentage) ² | 100.0 | 42.6 | 35.3 | 4.9 | 5.4 | 4.8 | 3.3 | 1.5 | 1.3 | 0.3 | 0.3 |
| Federal civilian labor force (percentage) ³ | 100.0 | 41.4 | 28.4 | 6.4 | 10.6 | 3.8 | 2.8 | 2.5 | 2.0 | 1.0 | 1.2 |
| IRS labor force (percentage) | 100.0 | 25.4 | 39.1 | 4.6 | 19.2 | 2.3 | 5.7 | 1.3 | 1.8 | 0.2 | 0.6 |

See notes and footnotes following the last table.

General Notes

N/A - Not applicable.

n.a. - Not available.

r - Revised.

NOTE: Detail may not add to totals because of rounding. For tables with historical data, all amounts are in current dollars.

Footnotes

Table 1

1. Excludes excise taxes paid to the Customs Service and Bureau of Alcohol, Tobacco and Firearms. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.
2. Principal and interest paid on refunds. Refunds include overpayment refunds, refunds resulting from examination activity, and for earned income tax credits. See also Table 9, footnote 1.
3. Less than 0.05 percent.
4. Collections also include Presidential Election Campaign Fund contributions of \$61.0 million in Fiscal Year 1999 and \$60.7 million in Fiscal Year 2000.
5. Collections of individual income tax are not reported 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 Table 1 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 the two categories of individual income tax were derived by subtracting the OASDHI tax estimates from the combined total collections for the two taxes (refund estimates were not made for these two categories).

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R

Table 2

1. Excludes excise tax returns used to report taxes on

alcohol, tobacco, and firearms. These returns are filed with the Bureau of Alcohol, Tobacco and Firearms. Also excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1). Includes individual estimated income tax forms and supplemental documents (footnote 10).

2. Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organization.
3. Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." "Other" is comprised of Forms 1040C (departing alien); 1040NR (nonresident alien); 1040PC (Forms 1040, 1040A, and 1040EZ, for which an IRS-approved computer software-generated compressed format was used); and 1040PR/SS (self-employment tax for Puerto Rico and for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands). Forms 1040X (amended returns) are excluded (see Supplemental documents in this table).
4. Forms 1065 (partnership return of income) and 1065-B (electing large partnerships) are not strictly income tax returns because partnerships are not taxed directly.
5. Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of corporation income tax returns (except amended returns, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Forms 1120X (amended returns) are included in Supplemental documents. Excludes Forms 990-T (tax-exempt organization business income tax) included under tax-exempt organization, although tax collected on these returns is included under corporation income tax in other tables.
6. Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 942PR (employer returns for household employees, Puerto Rico); 943 (agricultural employer returns) and 943PR (agricultural employer

- returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).
7. Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). (Tax collected on Form 990-T is included under corporation income tax in other tables.)
 8. Includes Forms 5500 (employee benefit plan with 100 or more participants); 5500C/R (employee benefit plan with fewer than 100 participants); and 5500EZ (one-participant pension benefit plan).
 9. Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
 10. Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals) except electronic returns; 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).
- column 14, and 1040ES (estimated tax), which is shown separately in column 3.
3. Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns (except amended corporation income tax, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Forms 1120X (amended returns) are included in column 14.
- Excludes Forms 990-T (tax-exempt organization business income tax) included in column 11, although tax collected on these returns is included under corporation income tax in other tables.
4. Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 942PR (employer returns for household employees, Puerto Rico); 943 (agricultural employer returns) and 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

SOURCE: Headquarters, Operations, Research, Analysis, and Statistics of Income N:ADC:R:P

Table 3 (4)

1. Excludes excise tax returns used to report taxes on alcohol, tobacco, and firearms. These returns are filed with the Bureau of Alcohol, Tobacco and Firearms. Also excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1).
2. Includes Forms 1040 ("long form"); 1040A and 1040EZ ("short forms"); 1040C (departing alien); 1040NR (nonresident alien); 1040PC (Forms 1040, 1040A, and 1040EZ, for which an IRS-approved computer software-generated compressed format was used); and 1040PR/SS (self-employment tax, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands). Excludes Forms 1040X (amended individual income tax), included in
5. Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). (Tax collected on Form 990T is included under corporation income tax in other tables.)
6. Includes Forms 5500 (employee benefit plan with 100 or more participants); 5500C/R (employee benefit plan with fewer than 100 participants); and 5500EZ (one-participant pension benefit plan).
7. Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and

11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

8. Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals) except electronic returns; 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).
9. For individual and estate or trust income tax, includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad; returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees; and returns filed by other U.S. citizens or residents abroad. For corporations and partnerships, includes returns of domestic and foreign businesses whose principal office was outside the United States; also includes returns of domestic corporations claiming a U.S. possessions tax credit, regardless of the location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses. For tax-exempt organizations and employee plans, includes returns of domestic and foreign organizations and of employee plans, with foreign addresses, including Puerto Rico and U.S. possessions. For supplemental documents, includes returns with foreign addresses, including Puerto Rico and U.S. possessions.

NOTE: Classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the

State in which the individual "resided."

SOURCE: Headquarters, Operations, Research, Analysis, and Statistics of Income N:ADC:R:P

Table 4 (5)

1. Federal/State TeleFile (for 'short form') is an enhancement to the IRS TeleFile system that allows a taxpayer to file Federal and State tax returns in one call. The interactive computer system allows the taxpayer to file using a touch-tone telephone. Federal/State TeleFile established procedures follow those set by the Federal/State E-File Program. The taxpayer profile for eligibility follows that of the TeleFile Program. For example, Federal/State TeleFile is available to single and married persons filing jointly who would ordinarily file Form 1040EZ and live at the same address printed on their IRS TeleFile Tax Record.
2. Online is an IRS e-file option that allows taxpayers to prepare and file tax return(s) using a personal computer. Anyone with a personal computer, modem, and the tax preparation software available at local computer retailers or through the Internet web sites for various online filing companies may transmit a tax return(s) to IRS via an online filing company (online service provider or transmitter). The option accommodates the basic individual income tax returns and forms/schedules associated with the traditional electronic filing program (IRS e-file Using a Tax Professional) and allows an individual to file a maximum of five tax returns and transmit the information to IRS through an online filing company.
3. Practitioner-accepted are those cases where a taxpayer takes a return to an approved electronic return originator (ERO), who in many cases, is also the preparer of the return (e.g., authorized IRS e-file provider). An authorized IRS e-file provider can be a preparer, transmitter, software developer, service bureau, or electronic return originator/preparer/ return collector.

NOTE: In general, classification by State is based on taxpayer's address (or in the case of individuals owning businesses, the location of the principal office or place of business). However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual "resided."

SOURCE: Wage and Investment Division, Diversified Research W:E:DEF:RA

Table 5 (6)

1. Excludes most payments made directly to the Bureau of Public Debt.
2. The sum of advance earned income credit and earned income credit refunds as shown in Table 9.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 6 (8)

1. Classification by State is usually based on taxpayer'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, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could each have been located in a State other than the State in which the individual resided. Tax collections shown for various States, therefore, do not indicate the Federal tax burden of each, since, in many instances, taxes are collected in one State from residents of, or operations in, another. For example, 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(s). 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). See also footnotes 6 and 7, below.
2. Excludes excise taxes collected by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms.
3. Includes tax-exempt organization business income taxes totaling \$674.8 million, of which \$553.6 million were from the tax (Forms 990-T) on "unrelated business income."
4. Collections of individual income tax (withheld and not withheld) include 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. See also Table 1, footnote 5.

5. Includes estimated tax, shown separately in other tables. Also, includes estate and trust income tax collections of \$16.7 billion.
6. For individuals, estates, or trusts, includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations and partnerships, includes domestic and foreign businesses whose principal office was outside the United States; also includes domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office.
7. Includes tax payments made to banks under the Federal Tax Deposit (FTD) system that had not been classified by State, as of the end of the fiscal year because they had not yet been applied to taxpayer accounts. Also includes credits allowable on income tax returns for certain gasoline, diesel fuel, and special motor fuel tax payments and for excess payments under the Federal Unemployment Tax Act or FUTA. In addition, includes that portion of the tax designated by individual income taxpayers for the Presidential Election Campaign Fund; such amounts are not really tax collections as such, inasmuch as they do not affect the individual's tax liability. Transfer of amounts to this fund was made on a national basis only. For purposes of the statistics, however, such designations are included in the totals by State.

NOTE: Amounts include adjustments to prior years made in Fiscal Year 2000. Negative amounts result when such adjustments exceeded current-year receipts.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 7 (9)

1. Starting with Fiscal Year 1988 (for alcohol and tobacco taxes) and the second quarter of Fiscal Year 1991 (for taxes on firearms), totals exclude these excise taxes, now collected by the Bureau of Alcohol, Tobacco and Firearms and the Customs Service. Previously, these taxes were collected by the Internal Revenue Service.
2. Includes tax-exempt organization business income taxes.
3. Includes income tax on estates and trusts; excludes employment taxes.

4. Collections of individual income tax are not reported 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. See Table 1 and footnote 5 for that table for further explanation.
5. Includes taxes for old-age, survivors, disability, and hospital insurance (OASDHI), unemployment insurance, and railroad retirement.
6. Represents fiscal year transitional period, July through September 1976, resulting from fiscal year redefinition. Fiscal Year 1976 covered July 1975 through June 1976 (earlier years were similarly defined). Fiscal Year 1977 covered October 1976 through September 1977 (subsequent years are similarly defined).

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 8 (11)

1. Includes excise tax refunds made by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms, shown as a separate subtotal under "Other refunds or credits," below.
2. Includes refunds of tax on business income of tax-exempt organizations.
3. Counts of the small number of "Other refunds or credits" for individual income tax and employment taxes (see below in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.
4. Includes "earned income credit" refunds (after advance payments and offsets), included in the data by State and also shown below in this table as an information item. Also includes 294,784 refunds of estate and trust income taxes and 29.2 million issued through direct deposit, not shown separately. However, counts of the small number of advance earned income credit refunds and of unclassified refund reversals under "Other refunds or credits" (see below in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.
5. Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA). However, counts of the number of excess FICA credits under "Other refunds or credits (see below in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.
6. Includes credits and claims for gasoline and lubricating oil, except that excess credits and claims are included below in this table under "Other refunds or credits." See footnote 8.
7. For individual income tax refunds and refunds of income taxes of estates or trusts, includes refunds issued to Army Post Office and Fleet Post Office addresses of members of the armed forces stationed overseas; to other U.S. citizens abroad; and to residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations, includes refunds issued to domestic and foreign businesses whose principal office was outside the United States; also includes refunds issued to domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office.
8. Data by State exclude refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds and credits and claims for excess payments on gasoline and lubricating oil excise taxes. This reclassification can result in negative numbers. However, these excise tax refunds are included in the total and are shown separately below under "Other refunds or credits."
9. The small number of excess payments under the Federal Old-Age, Survivors, and Disability and Hospitalization (OASDHI) Trust Funds for the Federal Insurance Contributions Act (FICA) was unavailable at time of publication and is, therefore, not reflected in the totals.
10. Includes refunds issued in September 2000, minus refund reversals received in September that were not classified before September 30, 2000 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year. While the

amounts in Table 9 do agree, the corresponding small number of unclassified individual income tax refunds to which the amounts were associated was unavailable at time of publication and is, therefore, not reflected in the refunds totals in this table.

11. Information item. Earned income credit refunds are also included in total individual income tax refunds and in the data by State.

NOTE: In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7, above.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R

Table 9 (13)

1. Includes \$2.6 billion in interest, of which \$2.0 billion were paid to corporations and \$0.6 billion to individuals. Also includes refunds resulting from examination activity.
2. Total includes excise tax refunds by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms, shown as a separate subtotal under "Other refunds or credits," below.
3. Includes refunds of tax on business income of tax-exempt organizations.
4. Includes earned income credit refunds (after advance payments and offsets), shown as a separate subtotal, below, in this table. Also includes (a) refunds paid on estate and trust income tax returns totaling \$1.8 billion (including interest paid of \$43.6 million) and (b) direct deposit refunds of individual income tax totaling \$60.5 billion. The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ), excluding earned income credit refunds, was \$1,634. Including earned income credit refunds, the average individual income tax refund was \$1,722.
5. Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employ-

ment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).

6. Data by State include credits and claims for gasoline and lubricating oil, except that excess credits and claims are included below under "other refunds or credits." See footnote 9.
7. For individuals, estates, or trusts, includes refunds issued to Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; to other U.S. citizens abroad; and to residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations, includes refunds issued to domestic and foreign businesses whose principal office was outside the United States; also includes refunds issued to domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office.
8. Amounts include adjustments to prior years made in Fiscal Year 2000. Negative amounts result when such adjustments exceeded refunds made in the current year.
9. Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Fund. In addition, includes credits and claims for excess payments on gasoline and lubricating oil excise taxes.
10. Includes refunds issued in September 2000, minus refund reversals received in September that were not classified before September 30, 2000 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.
11. Information item. Earned income credit refunds are also included in total individual income tax refunds and in the data by State.

NOTES: In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. However, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7.

Amounts include adjustments to prior years made in Fiscal Year 2000. Negative amounts result when such adjustments exceeded refunds made in the current year.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R

Table 10 (14)

1. In general, examination activity may be associated with returns filed in the previous calendar year. However, this relationship is only approximate. Therefore, for some categories, there are either no returns or a smaller number of returns filed in Calendar Year 1999, compared to the number with examination activity in Fiscal Year 2000 (as indicated by data in other columns).
2. Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
3. CEP (Coordinated Examination Program) covers “a taxpayer, and its effectively controlled entities, that warrants application of ‘team examination’ procedures.” Tax auditors are Compliance personnel who are required to have 9 hours of accounting and who perform examinations on selected returns. Tax examiners are Compliance personnel who perform examinations on certain returns. Compliance center personnel are also tax examiners who perform correspondence examinations.
4. Not computed.
5. Comprises all returns except those of tax-exempt/government entity organizations and employee plans and those returns shown as Employment, Employment revenue officer examiners, Excise, and Other taxable returns.
6. Form 1040A is one of the two IRS individual income tax return “short forms.”
7. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes “business or profession net income,” but not “business or profession net loss.”
8. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR stands for “total gross receipts.”
9. Forms 1120S are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were

subject to tax and are included in “other taxable returns” in this table. Otherwise, they are included in “nontaxable returns.” Total for corporations also excludes certain other types of corporations, which are also included in “other taxable returns” described in footnote 12, below.

10. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
11. Comprises work performed by a revenue officer examiner. (Revenue officer examiners were transferred to the examination function from the collection function in 1996; therefore, examination data for them are only available starting with that year.)
12. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 9); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.
13. Includes Form 1120-DISC (domestic international sales corporations); Form 1120-IC-DISC (interest-charged domestic international sales corporations); Form 1066 (real estate mortgage investment conduits); and certain other returns filed by “flow through” entities, such as partnerships (Form 1065), S corporations (Form 1120S), except as noted in footnote 9, and certain others, that have tax consequences applicable to the partners, shareholders, or other owners, as well as certain other returns. Excludes returns of tax-exempt/government entity organizations.
14. Includes most Form 1120S returns (S corporations that are nontaxable; see also footnotes 9 and 12).

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS

Table 11 (15)

1. Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others shown as nontaxable in Table 10 or mentioned in Table 10, footnote 13.
2. Included in the grand total, but not in the detail, are 281 returns with \$4,658,000 in unagreed additional tax that were examined by tax examiners.
3. CEP (Coordinated Examination Program) covers “a taxpayer, and its effectively controlled entities, that warrants application of ‘team examination’ proce-

dures.” Tax auditors are Compliance personnel who are required to have 9 hours of accounting and who perform examinations on selected returns. Tax examiners are Compliance personnel who perform examinations on certain returns. Compliance center personnel are also tax examiners who perform correspondence examinations.

4. Included in the grand total for revenue agents (non-CEP), but not in the detail, are 8 returns with \$228,000 in unagreed additional tax that were examined by tax examiners.
5. Included in the grand total for tax auditors, but not in the detail, are 273 returns with \$4,430,000 in unagreed additional tax that were examined by tax examiners.
6. Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
7. Form 1040A is one of the two IRS individual income tax return “short forms.”
8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes “business or profession net income,” but not “business or profession net loss.”
9. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR stands for “total gross receipts.”
10. Forms 1120S are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in “other taxable returns” in this table. Total for corporations also excludes certain other types of corporations, which are included in “other taxable returns,” described in footnote 13, below.
11. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
12. Comprises work performed by a revenue officer examiner. (Revenue officer examiners were transferred to the examination function from the collection function in 1996; therefore, examination data for them are only available starting with that year.)
13. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS

Table 12 (17)

1. Protection of the revenue base comprises any action taken by the Internal Revenue Service 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.
2. Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others shown as nontaxable in Table 10 or mentioned in Table 10, footnote 13.
3. Included in the grand total, but not in the detail, are 135 returns with \$1,226,000 protected that were examined by tax examiners.
4. CEP (Coordinated Examination Program) covers “a taxpayer, and its effectively controlled entities, that warrants application of ‘team examination’ procedures.” Also included in Non-CEP total, but not in the detail, are 5 returns with \$43,000 protected that were examined by tax examiners. Tax auditors are Compliance personnel who are required to have 9 hours of accounting and who perform examinations on selected returns. Tax examiners are Compliance personnel who perform examinations on certain returns. Compliance center personnel are also tax examiners who perform correspondence examinations.
5. Included in the grand total for tax auditors, but not in the detail, are 130 returns with \$1,184,000 protected that were examined by tax examiners.
6. Excludes excise tax returns filed with the Customs Service and the Bureau of Alcohol, Tobacco and Firearms.
7. Form 1040A is one of the two IRS individual income tax return “short forms.”
8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes “business or profession net income,” but not “business or profession net loss.”
9. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR stands for “total gross receipts.”

10. Forms 1120S are filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 13.
11. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
12. Comprises work performed by a revenue officer examiner. (Revenue officer examiners were transferred to the examination function from the collection function in 1996; therefore, examination data for them are only available starting with that year.)
13. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS

Table 13 (18)

1. Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others shown as nontaxable in Table 10 or mentioned in Table 10, footnote 13.
2. Included in the grand total, but not in the detail, are 482 returns with \$1,364,000 in recommended refunds that were examined by tax examiners.
3. CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 hours of accounting and who perform examinations on selected returns. Tax examiners are Compliance personnel who perform examinations on certain returns. Compliance center personnel are also tax examiners who perform correspondence examinations.
4. Included in the grand total for revenue agents (non-CEP), but not in the detail, are 10 returns with \$62,000 in recommended refunds that were examined by tax examiners.

5. Included in the grand total for tax auditors, but not in the detail, are 472 returns with \$1,302,000 in recommended refunds that were examined by tax examiners.
6. Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
7. Form 1040A is one of the two IRS individual income tax return "short forms."
8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."
9. Schedule C returns are filed by nonfarm sole proprietors; Schedule F returns are filed by farm sole proprietors. TGR stands for "total gross receipts."
10. Forms 1120S are filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 13.
11. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
12. Comprises work performed by a revenue officer examiner. (Revenue officer examiners were transferred to the examination function from the collection function in 1996; therefore, data for them are only available starting with that year.)
13. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS

Table 14 (19) Revised

1. For the types of returns included, see the list in Table 15 and the footnotes to that table.
2. In general, examination activity may be associated with returns filed in the previous calendar year.

However, this relationship is only approximate.

3. The number of returns processed excludes Welfare Benefit Plans and Fringe Benefit Plans, which had been included in previous years' *Data Books*. These returns are processed by the Department of Labor and are not subject to examination by IRS. In Calendar Year 1999, some 102,770 welfare benefit plans and 257,277 fringe benefit plans were processed.
4. CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures."
5. Non-CEP recommended additional tax for tax-exempt organizations was significantly impacted by two closures resulting in \$250.4 million in recommended additional tax (74.0 percent of the total dollars recommended for the year).

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO and Employee Plans T:EP

Table 15 (20)

1. Tax-exempt organization returns (Forms 990 and the 990EZ "short" form), other than private foundations or farmers' cooperatives.
2. Private foundations (Form 990PF), split-interest trusts (Form 5227), and trust accumulations of certain charitable amounts (Form 1041A), respectively. Also, corporation income tax returns (Form 1120) of revoked private foundations.
3. Form 990C is filed by farmers' cooperatives.
4. Form 1120POL is filed by certain political organizations.
5. Tax-exempt private activity bond issues (Form 8038), government-purpose tax-exempt bond issues (Form 8038G), small tax-exempt bond issues (Form 8038GC), arbitrage rebates (Form 8038T), and carryover election of unused private activity bond volume cap (Form 8328), respectively.
6. Since related tax returns are examined in connection with an examination of returns of tax-exempt organizations or employee plans, data for them are excluded in Tables 10-13.
7. Includes employer's unemployment tax (Form 940), employer returns for income and Social Security tax withheld and advance earned income credit payments (Form 941), household employee tax (Form 942),

agricultural employee tax (Form 943), other income tax withholding (Form 945) and foreign employee tax (Form 1042).

8. Form 990-T is the tax-exempt organization business income tax return.
9. Form 4720 reports the excise tax on certain charities.
10. Related individual (Form 1040 series) or corporation (Form 1120 series) income tax returns adjusted as a result of examination of tax-exempt organization return. See also footnote 6, above.
11. Form 11-C reports Wagering Occupational Tax/ Register and Form 730 reports Wagering Excise Tax. These returns were previously included with "Forms 1040 and 1120 adjusted".
12. Form 5500 is for employee benefit plans with 100 or more participants.
13. Form 5500C/R is for employee benefit plans with fewer than 100 participants.
14. Form 5500EZ is for one-participant pension benefit plans.
15. Form 5330 reports initial excise taxes related to employee plans.

NOTE: Represents face-to-face examinations only. Other types of examination (correspondence examinations and document matching) do not apply to tax-exempt organization and employee plan returns.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO and Employee Plans T:EP

Table 16 (21)

1. Includes payments from subsequent bills (notices) and payments on installment agreements.
2. Includes yield from taxpayer delinquent accounts (TDA's), deferred accounts, and non-Master File accounts (which include, for example, innocent spouse and transferee assessments).
3. Includes actions other than delinquent return investigations, such as investigations comprising (a) requests for research or assistance in an IRS examination in another jurisdiction, e.g., to contact a taxpayer or to search for taxpayer assets in that other jurisdiction; (b) specific action requests, e.g., for levy service or in final demands; (c) seizure consideration or actual seizures and summons service; and (d) determinations on whether property can be discharged from a notice

of Federal tax lien or whether such a lien can be subordinated to creditors with lower priorities. Also, in the case of taxpayers who are individuals, includes investigations comprising (e) interviews with a spouse or others to determine the collectability of tax, and, in the case of taxpayers that are businesses, includes, (f) interviews with officers to determine the collectability of tax or interviews with officers in another jurisdiction regarding trust fund recovery penalties or any other officer interviews.

SOURCE: Small Business/Self-Employed, Collection and Compliance Services S:C:CP:CW:CMIS

Table 17 (22)

1. A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 1996, 1997, and 1998 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases.
2. Includes only Appeals Jurisdiction cases. Excludes cases tracked by Appeals which are in Chief Counsel Jurisdiction for trial preparation.
3. Represents the actual number of cases received plus or minus transfers and adjustments for prior-year receipts.
4. Computed number of end-of-year cases (column 4) does not equal beginning-of-year cases pending on October 1, 1999 (column 1), plus receipts (column 2), less closed cases (column 3) because of the net number of cases moved to Chief Counsel Jurisdiction during the fiscal year.
5. CEP (Large Case) source work represents cases received under the Coordinated Examination Program. This program covers "a taxpayer and its effectively controlled entities, that warrants application of 'team examination' procedures." CEP cases were previously included with "Field Examination" case work.

SOURCE: National Chief Appeals C:AP

Table 18 (23)

1. IRS Criminal Investigation's primary resource commitment is to develop and investigate Legal Source tax investigations. Legal Source tax investigations involve legal industries and legal occupations and more specifically, legally earned income, in which the primary motive or purpose is the violation of tax

statutes: Title 26 (tax violations) and Title 18 (tax related) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as the Questionable Refund Program (QRP) cases, unscrupulous return preparers, and frivolous filers/non-filers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program. The prosecution of Legal Source Tax Crimes cases is key to promoting voluntary compliance with the tax laws.

2. IRS Criminal Investigation commits resources to those investigations that involve proceeds derived from illegal sources other than narcotics. The Illegal Source Financial Crimes Program encompasses all tax and tax-related violations, as well as money laundering and currency violations: Title 26 (tax violations); Title 18 (tax-related and money laundering); and Title 31 (currency violations) of the U.S. Code. Also linked to the investigation of criminal charges within this program is the emphasis on effective utilization of the forfeiture statutes to deprive individuals and organizations of illegally obtained assets. The IRS recognizes that illegal source proceeds, which are part of the untaxed "underground economy," are a threat to the voluntary tax compliance system.
3. Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money laundering); and Title 31 (currency violations) of the U.S. Code. Therefore, IRS is committed to supporting the goals and objectives of the National Drug Control Strategy in conjunction with other law enforcement agencies. IRS's primary objective in the Narcotics Related Financial Crimes Program is to reduce the profit and financial gains of narcotics trafficking and money laundering organizations that comprise a significant portion of the untaxed "underground economy."
4. Because a financial investigation involves volumes of documents and financial data, a criminal investigation may take several years to complete. For example, a criminal investigation may be initiated in one year, recommended for prosecution in another year, and convicted or acquitted in yet another year. Therefore, the data shown in cases initiated does not represent the same universe of cases shown in other actions

within a given Fiscal Year.

5. Both “information” and “indictments” are accusations. The word “information” means an accusation made by law enforcement without the intervention of a grand jury, whereas an “indictment” is an accusation made by a prosecutor and issued by a grand jury.
6. Incarcerated may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Communications and Education CI:CE

Table 19 (24)

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO and Employee Plans T:EP

Table 20 (25)

1. Total is the sum of columns 4-9, which include associated section 401(k) arrangements and participants.
2. Section 401(k) arrangements and participants are reported and counted under the types of plans to which they are attached, e.g., profit-sharing or stock bonus plans, and thus are also included in columns 4-9.
3. May be overstated to the extent that employees participate in more than one plan.

SOURCE: Tax Exempt and Government Entities, Employee Plans T:EP

Table 21 (26)

1. Includes applications withdrawn by the organization; applications which failed to provide the required information; incomplete applications; IRS refusals to rule on applications; applications forwarded to other than the IRS National Office; IRS correction disposals; and other.
2. Includes private foundations.
3. These organizations are not tax-exempt, but are taxable entities for which the IRS tax-exempt organization function has program responsibility.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO

Table 22 (27)

1. Not all Section 501(c)(3) organizations are included

because certain organizations, such as churches, integrated auxiliaries, subordinate units, and conventions or associations of churches, need not apply for recognition of tax-exemption, unless they specifically request a ruling.

2. Includes private foundations.
3. Granting of tax-exempt status under Internal Revenue Code section 501(c)(20) ceased, starting with tax years beginning after June 20, 1992. (These organizations continued to be included on the IRS Exempt Organization Master File through Fiscal Year 1998.)
4. Granting of tax-exempt status under Internal Revenue Code Section 501(c)(26) was effective with tax years beginning after December 31, 1996.
5. Granting of tax-exempt status under Internal Revenue Code Section 501(c)(27) was effective with tax years beginning after August 21, 1996.
6. Granting of tax-exempt status under Internal Revenue Code Section 501(n) was effective with tax years beginning after August 21, 1996.
7. Granting of tax-exempt status under Internal Revenue Code Section 529 was effective with tax years ending after August 20, 1996.
8. These organizations are not tax-exempt, but are taxable entities for which the IRS tax-exempt organization function has program responsibility.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO

Table 23 (28)

1. Outreach taxpayers assisted include taxpayers assisted through education programs, such as seminars, conferences, speeches, booths at conventions, i.e., events where groups of people attend.
2. This number was determined by using data collected from “understanding taxes” survey materials received from participating institutions.

SOURCE: Wage and Investment, Strategy and Finance, Planning and Analysis W:S:PA

Table 24 (New)

1. Provided general assistance or referred to another IRS office to complete action.
2. Relief provided by other IRS offices.

3. Tax-account-related inquiries on behalf of constituents.
4. Examples of certain penalties include late filing penalty, failure to provide correct information, failure to provide identification number, failure to file information returns, and accuracy penalty.

SOURCE: Taxpayer Advocate Service, Program Planning and Quality Division TA:PPQ

Table 25 (30)

1. Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statement); and 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; see also footnote 3.
2. Returns filed on magnetic tape and electronic and diskette filings.
3. IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed includes interest and penalties and is after any applicable earned income tax or tax withholding credit adjustments.
4. Under the nonfiler "substitute for return" program, IRS uses information from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information, and assesses tax, interest and penalties on the results (after prepayment credits).

SOURCE: Small Business/Self Employed, Compliance Policy, Support, Collection and Compliance Management Information Systems S:C:CP:S:CMIS.

Table 26 (29)

1. Certain civil penalties have been identified as having been abated due to reasonable cause judgment made by an IRS employee following specific guidelines. Additional abatements are made because of a decrease in the underlying tax.
2. Includes failure to supply taxpayer identification number, failure to report tip income, and miscellaneous.
3. Represents penalties associated with Forms 1120 (corporation income tax return series); 990C (farmers'

cooperatives); and 990T (tax-exempt organization business income tax).

4. Represents penalties associated with Forms 940 series (employer's unemployment tax); 941 series (employer's employment tax); 942 series (household employment tax); 943 series (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).
5. Represents penalties associated with Forms 11C (occupational tax and registration, wagering); 720 (basic excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990PF (private foundation); 1041A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).
6. Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).
7. Represents penalties associated with Forms 1041 (estate and trust income tax); 1065 (partnerships); and individual retirement arrangements (IRA's).
8. Represents penalties assessable under the Tax Equity and Fiscal Responsibility Act of 1982 and the Tax Reform Acts of 1984 and 1986. Examples include failure to file Form W-2 (wage and tax statement); failure to file proper information returns (such as the Form 1099 for payers reporting interest or dividend distributions); and the penalty for promoting an "abusive tax shelter."

NOTES: An "abatement" is a reduction of tax assessment and related interest and penalties resulting from excessive tax assessments, penalties, and interest due to IRS error, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. With the exception of estimated income tax, assessments and abatements can apply to any tax year. Therefore, the abatements in Fiscal Year 2000 (columns 3 through 6) may not be altogether comparable to the assessments (columns 1 and 2). As a result, when abatements are subtracted from the assessments in this table, it is possible for the abatements to exceed the assessments (columns 7 and 8). When this occurred, the result is a negative frequency or amount. In addition to the assessments and abatements shown, the law required that interest be charged on late payments. Such interest is not reflected in the data. Net interest in Fiscal Year 2000 totaled \$3.6 billion on individual returns and \$3.6 billion on business returns.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 27 (31)

1. Includes Special Counsel (Modernization and Strategic Planning) and Special Counsel (National Taxpayer Advocate).
2. Includes (a) cases for which a type of work is no longer done by the office shown (such cases were opened at a time when that type of work was authorized for the office, but closed after the work was reclassified or transferred to another office), and (b) cases worked on that were outside the scope of work ordinarily performed by a particular office (such work was not classified by type, as a result). A negative number for miscellaneous receipts reflects the transfer of cases to other Chief Counsel organizations in anticipation of the reorganization.
3. The Associate Chief Counsel (Corporate) is a new organization activated on July 2, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Assistant Chief Counsel (Corporate), formerly a component of the Associate Chief Counsel (Domestic).
4. The Division Counsel/Associate Chief Counsel (Criminal Tax) is a new organization activated on July 2, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Assistant Chief Counsel (Criminal Tax), a component of the former Associate Chief Counsel (Enforcement Litigation) office.
5. The Associate Chief Counsel (Financial Institutions and Products) is a new organization activated on July 2, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Assistant Chief Counsel (Financial Institutions and Products), formerly a component of the Associate Chief Counsel (Domestic).
6. The Associate Chief Counsel (General Legal Services) is a new organization activated on January 16, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Assistant Chief Counsel (General Legal Services) formerly a component of the Associate Chief Counsel (Finance and Management).
7. The Associate Chief Counsel (Income Tax and Accounting) is a new organization activated on July 2, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Assistant Chief Counsel (Income Tax and Accounting), formerly a component of the Associate Chief Counsel (Domestic).
8. The Associate Chief Counsel (Passthroughs and Special Industries) is a new organization activated on July 2, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Assistant Chief Counsel (Passthroughs and Special Industries), formerly a component of the Associate Chief Counsel (Domestic).
9. The Associate Chief Counsel (Procedure and Administration) is a new organization activated on July 2, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Associate Chief Counsel (Enforcement Litigation).
10. The Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities) is a new organization activated on May 7, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Associate Chief Counsel (Employment Benefits and Exempt Organizations).
11. Workload for unassigned cases not transferred during the Chief Counsel restructuring.
12. Data for the Regional Counsel are shown in total only. The Chief Counsel regional structure was abolished at the end of Fiscal Year 2000.

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Management Division, Operations Branch CC:FM:PM:O

Table 28 (32)

1. Tax Litigation is a detailed breakout of Tax Court cases, tax cases on appeal, and non-docketed and other tax litigation data shown in Table 27 under Tax Law Enforcement and Litigation.
2. Column 1 plus column 2 minus column 3 will not equal column 4 in every instance. The difference is due to internal transfer of cases, which is not reflected in these numbers.
3. Tax protected comprises any action taken by the

Internal Revenue Service 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.

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Management Division, Operations Branch CC:FM:PM:O

Table 29 (33)

1. Includes salaries, terminal payments, overtime, cash awards, expert witness fees, employer's share of benefits, cost of living allowance, moving expense allowance, severance pay, and unemployment compensation payments.
2. Includes \$161,419,000 for travel; \$339,769,000 for automobiles, data processing, investigative, office, and telecommunications equipment; software; furniture and fixtures; and \$1,950,515,000 for transportation of equipment; rental payments; costs of communications, utilities, printing and reproduction, supplies and materials, and cooperative agreements; indemnity and Small Claims Act payments; and judgments and settlements.
3. The figures cited on this line are the costs associated with funding essential compliance and error reduction initiatives for the earned income credit program.
4. Formerly Operational Information Systems activity.
5. Year 2000 (Y2K) Compliance was not broken out as a separate budget activity until FY 1999.
6. Formerly Developmental Information Systems activity.

SOURCE: Data for both years 1999 and 2000 are actual, as shown in the *IRS FY 2001 and 2002 Congressional Justification*. Chief Financial Officer, Strategic Planning and Budgeting, Budget Execution, Operations N:CFO:SPB:X:O

Table 30 (35)

1. Starting with Fiscal Year 1975, represents actual IRS operating costs, exclusive of reimbursements received from other Federal agencies for services performed. While operating costs for earlier years may, in some cases, include reimbursement, the amounts involved were small and, therefore, do not affect the comparability of the data on the historical costs of collecting \$100 (column 3).
2. Starting with Fiscal Year 1988, gross collections exclude alcohol and tobacco taxes and, starting with

the second quarter of Fiscal Year 1991, exclude taxes on firearms, when responsibility for all these taxes was transferred to the Bureau of Alcohol, Tobacco and Firearms. Also, starting with Fiscal Year 1993, gross collections exclude foreign treaty money and arbitrage rebates.

3. Starting with Fiscal Year 1980, population and tax per capita were based on adjusted data on resident population plus armed forces overseas as of October 1, published by the U.S. Department of Commerce, Bureau of the Census.
4. For Fiscal Years 1972 through 1974, includes average positions for the Economic Stabilization Program; for Fiscal Year 1974, includes average positions for the Federal Energy Program. Starting with Fiscal Year 1972, excludes 3,990 average positions transferred to the Office of the Secretary of the Treasury. In addition, for the years starting with Fiscal Year 1983, data are revised to reflect methodology in 1984 for computing average positions realized in conformance with Office of Personnel Management requirements. For these reasons, data for all years are not completely comparable.
5. Represents fiscal year transitional period, July through September 1976, resulting from fiscal year redefinition. Fiscal Year 1976 covered July 1975 through June 1976 (earlier years were similarly defined). Fiscal Year 1977 covered October 1976 through September 1977 (subsequent years are similarly defined).
6. The Internal Revenue Service discontinued the distinction between National Office and Field offices as a result of reorganization.

NOTE: Data on gross collections and operating costs have been rounded to thousands of dollars for recent years.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO: R:S

Table 31 (36)

1. Represents average positions actually used to conduct IRS operations. Therefore, excludes positions funded by reimbursement received from other Federal agencies for services performed for these agencies.
2. For Fiscal Year 1999, Customer Services includes resources for the Taxpayer Advocate activity, formerly included under Taxpayer Services. Data for Fiscal Year 2000 show Taxpayer Advocate and Taxpayer Education separately.

3. For Fiscal Year 1999, responsibility for the Inspection activity was transferred from the Internal Revenue Service to the newly-created Treasury Department's Office of Inspector General for Tax Administration (TIGTA).
4. For Fiscal Year 2000, Management Services includes Support Services and Management programs.

SOURCE: Chief Financial Officer, Strategic Planning and Budgeting, Budget Execution, Operations N:CFO:SPB:X:O

Table 32 (37)

1. Includes full-time, part-time, and seasonal employees, as of September 30, 2000.
2. Data from U.S. Department of Commerce, Bureau of the Census.
3. Executive Branch employees as of September 30, 2000, as reported by U.S. Office of Personnel Management.

SOURCE: National Headquarters, Equal Employment Opportunity and Diversity Office NHQ:EEO

Internal Revenue Service Data Book 2000

Principal Officers of the Internal Revenue Service

as of October 1, 2000

| COMMISSIONER | ASSISTANT DEPUTY COM- MISSIONER | NATIONAL TAXPAYER ADVOCATE | WAGE AND INVESTMENT DIVISION |
|---|--|---|---|
| CHARLES O. ROSSOTTI | DAVID A. MADER | W. VAL OVESON | Commissioner, Wage and Investment <i>John M. Dalrymple</i> |
| Deputy Commissioner <i>Bob Wenzel</i> | Director, Tax Administration Coordination <i>Judith B. Tomaso</i> | Deputy National Taxpayer Advocate <i>Henry O. Lamar, Jr.</i> | Deputy Commissioner, Wage and Investment <i>John Duder</i> |
| Assistant Deputy Commissioner <i>David A. Mader</i> | Director, Strategic Human Resources <i>Ronald Sanders</i> | Director, Equal Employment Opportunity and Diversity <i>Paula Jones</i> | Director, Communications, Assistance, Research, and Education <i>Tyrone B. Ayers</i> |
| Chief, Equal Employment Opportunity and Diversity <i>Charles D. Fowler</i> | Director, Research, Analysis, and Statistics of Income <i>Vacant</i> | | Director, Customer Account Services <i>Ron Watson</i> |
| Chief Financial Officer <i>Lawrence W. Rogers (Acting)</i> | Director, Complaint Processing and Analysis Group <i>Stephen Whitlock</i> | BUSINESS SYSTEMS MODERNIZATION EXECU- TIVE | |
| Senior Counselor to the Commis- sioner <i>Michael Shaheen</i> | | PAUL J. COSGRAVE | Director, Compliance <i>Jane Warriner</i> |
| National Taxpayer Advocate <i>W. Val Oveson</i> | CHIEF FINANCIAL OFFICER | Director, Business Systems Modernization <i>Bert Concklin</i> | Director, Strategy and Finance <i>Mary Davis</i> |
| Commissioner, Wage and Investment <i>John M. Dalrymple</i> | LAWRENCE W. ROGERS (ACTING) | Deputy Director, Business Systems Modernization <i>Tommy Deweese</i> | Director, Equal Employment Opportunity and Diversity <i>Dee Dee Cobb-Byrd</i> |
| Commissioner, Tax-Exempt and Government Entities <i>Evelyn Petschek</i> | Deputy Chief Financial Officer, Finance <i>Lisa D. Fiely</i> | Director, Architectural Manage- ment <i>Tom Lucas (Acting)</i> | Director, Business Systems Planning <i>Gina Garza</i> |
| Commissioner, Small Business and Self-Employed <i>Joseph Kehoe</i> | Deputy Chief Financial Officer, Strategic Planning and Budgeting <i>Kathleen Turco</i> | Director, Business Vision and Strategy <i>Rick Skorny</i> | Director, Human Resources <i>Carol Barnett</i> |
| Commissioner, Large and Mid- Size Businesses <i>Larry Langdon</i> | | Director, Customer Account Data Engine <i>Barbara Jenkins</i> | Director, Electronic Tax Adminis- tration <i>Terry Lutes (Acting)</i> |
| Chief, Appeals <i>Daniel L. Black</i> | | Director, Infrastructure <i>Lauretta Brown</i> | Director, Communications <i>Les Witmer (Acting)</i> |
| Chief, Criminal Investigation <i>Mark E. Matthews</i> | | Director, Internal Management <i>Vacant</i> | |
| Chief Information Officer and Business Systems Modernization Executive <i>Paul J. Cosgrave</i> | | Director, Program Management <i>John Yost</i> | |
| Chief, Agency-Wide Shared Services <i>Bill Boswell</i> | | Director, Quality Assurance <i>L.J. Latham</i> | |
| Chief, Communications and Liason <i>David R. Williams</i> | | Director, Tax Administration <i>Steve Bayder</i> | |

| TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION | SMALL BUSINESS/SELF-EMPLOYED DIVISION | LARGE AND MID-SIZE BUSINESS DIVISION | APPEALS DIVISION |
|--|--|---|--|
| Commissioner, Tax Exempt and Government Entities <i>Evelyn Petschek</i> | Commissioner, Small Business/Self-Employed <i>Joseph Kehoe</i> | Commissioner, Large and Mid-Size Business <i>Larry Langdon</i> | Chief, Appeals <i>Daniel L. Black</i> |
| Deputy Commissioner, Tax Exempt and Government Entities <i>Darlene R. Berthod</i> | Deputy Commissioner, Small Business/Self-Employed <i>Dale Hart</i> | Deputy Commissioner, Large and Mid-Size Business <i>Deborah Nolan</i> | Deputy National Chief, Appeals <i>Linda Garrard</i> |
| Director, Employee Plans <i>Carol D. Gold</i> | Director, Taxpayer Education and Communication <i>Jerry Songy</i> | Director, International <i>Carol Dunahoo</i> | Director, Appeals Large and Mid-Size Business <i>Earl Blanche</i> |
| Director, Exempt Organizations <i>Stephen T. Miller</i> | Director, Customer Service Account Services <i>John A. Ressler</i> | Director, Equal Employment Opportunity and Diversity <i>Joanne Johnson-Shaw</i> | Director, Appeals Small Business/Self-Employed and Tax Exempt Government Entities <i>John Piper</i> |
| Director, Government Entities <i>Edward J. Weiler</i> | Director, Compliance <i>Glenn E. Henderson</i> | Director, Financial Services and Healthcare <i>David Robison</i> | Deputy Director, Appeals Small Business/Self-Employed and Tax Exempt Government Entities <i>Christian G. Beck</i> |
| Director, Equal Employment Opportunity and Diversity <i>Donna Bruce</i> | Director, Management and Finance <i>Rich Morgante</i> | Director, Retailers, Food and Pharmaceuticals <i>Bob Brazzil</i> | Director, Appeals, Wage and Investment (Acting) <i>William J. Laverty</i> |
| | Director of Communications <i>Heather Rosenker</i> | Director, Natural Resources <i>Bobby Scott</i> | Director, Appeals Equal Employment Opportunity and Diversity <i>Karen M. Whyte</i> |
| | Director, Equal Employment Opportunity and Diversity <i>JoAnn Innis</i> | Director, Communications Technology and Media <i>Tom Wilson</i> | |
| | Director, Human Resources <i>David Krieg</i> | Director, Heavy Manufacturing, Construction, and Transportation <i>Tom Smith</i> | |
| | Director, Strategy, Research and Performance Management <i>Charles Peterson</i> | Director, Field Specialists <i>Keith Jones</i> | |
| | Director, Business Systems Planning <i>Rob Wilkerson</i> | Director, Pre-Filing and Technical Advice <i>Gerry Reese</i> | |
| | | Deputy Director, Strategy Research and Program Planning <i>Dick Teed</i> | |
| | | Director, Management and Finance <i>Jim O'Malley</i> | |
| | | Director, Quality Assurance and Performance Management <i>Arlene Kay</i> | |
| | | Director, Business Systems Planning <i>Julie Rushin</i> | |

| CRIMINAL INVESTIGATION DIVISION | INFORMATION SYSTEMS DIVISION | COMMUNICATIONS AND LIAISON DIVISION | AGENCY-WIDE SHARED SERVICES DIVISION |
|---|---|---|--|
| Chief, Criminal Investigation <i>Mark E. Matthews</i> | Chief Information Officer <i>Paul J. Cosgrave</i> | Chief, Communications and Liaison <i>David R. Williams</i> | Chief, Agency-Wide Shared Services <i>Bill Boswell</i> |
| Deputy Chief, Criminal Investigation <i>Dennis E. Crawford</i> | Director, Equal Employment Opportunity and Diversity <i>Tedd I. Woodard</i> | Deputy Chief, Communications and Liaison <i>Vacant</i> | Deputy Chief, Agency-Wide Shared Services <i>Greg Rothwell</i> |
| Criminal Investigation Modernization Executive <i>Glenda M. Pappillion</i> | Deputy Chief Information Officer, Operations <i>Toni L. Zimmerman</i> | Director, Communications <i>Frank Keith</i> | Director, Equal Employment Opportunity and Diversity (Agency-Wide Shared Services) <i>Eddie Coleman</i> |
| Director, Strategy <i>Tyrone B. Barney</i> | Deputy Chief Information Officer, Systems <i>Robert F. Albicker</i> | Director, Legislative Affairs <i>Floyd Williams</i> | Director, Personnel Services <i>Rich Cronin</i> |
| Deputy Director, Strategy <i>Pota E. Coston</i> | Director, Security and Privacy Oversight <i>Len Baptiste</i> | Director, National Public Liaison <i>Susanne M. Sottile</i> | Director, Equal Employment Opportunity and Diversity Field Services <i>Thelma Harris</i> |
| Director, Operations Policy and Support <i>Johnny C. Rose</i> | Director, Strategic Planning and Client Services <i>Curt Turner</i> | Director, Governmental Liaison and Disclosure <i>Tom Marusin</i> | Director, Real Estate and Facilities Management <i>Ron Stephen (Acting)</i> |
| Director, Refund Crimes <i>Gary D. Bell</i> | Director, Information Resources Management <i>Leslie Lehrkinder (Acting)</i> | Privacy Advocate <i>Peggy Irving</i> | Director, Procurement <i>Jim Williams</i> |
| Director, Equal Employment Opportunity and Diversity <i>Michele Hamilton</i> | Director, Product Assurance <i>Renee Shaw</i> | Director, Equal Employment Opportunity and Diversity <i>Marthea Ruffin</i> | Director, Financial Services <i>Janis Landis</i> |
| | Director, Systems Development <i>Martin Baer</i> | | |
| | Director, Systems Support <i>John Fay</i> | | |
| | Director, Enterprise Operations <i>Dick Trainor</i> | | |
| | Director, Service Center Operations <i>Tom Dega</i> | | |
| | Director, Telecommunications <i>Al Whitley</i> | | |
| | Director, Field Operations <i>Dave Gaugler</i> | | |

Principal Officers of the IRS Office of Chief Counsel*as of October 1, 2000***CHIEF COUNSEL****STUART L. BROWN**

Deputy Chief Counsel (Operations)

Judith Dunn

Deputy Chief Counsel (Technical)

Richard W. Skillman

Special Counsel (Modernization and Strategic Planning)

Patrick Dowling

Special Counsel (National Taxpayer Advocate Program)

Kristen Wielobob

Special Counsel to the Chief Counsel

Michael Paup

Special Counsel to the Chief Counsel

Pamela Berry

Division Counsel/Associate Chief Counsel (Criminal Law)

Nancy J. Jardini (Acting)

Division Counsel/Associate Chief Counsel (Large and Mid-Size Business)

Linda Burke

Division Counsel/Associate Chief Counsel (Small Business/Self-Employed)

Kevin Brown (Acting)

Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)

Sarah Hall Ingram

Division Counsel/Associate Chief Counsel (Wage and Investment)

Vacant

Associate Chief Counsel (Corporate)

Jasper Cummings (Acting)

Associate Chief Counsel (Finance and Management)

Richard J. Mihelcic

Associate Chief Counsel (Financial Institutions and Products)

Lon B. Smith (Acting)

Associate Chief Counsel (General Legal Services)

Mark S. Kaizen

Associate Chief Counsel (Income Tax and Accounting)

Heather C. Maloy

Associate Chief Counsel (International)

Vacant

Associate Chief Counsel (Passthroughs and Special Industries)

Paul F. Kugler

Associate Chief Counsel (Procedure and Administration)

Deborah A. Butler

Commissioners of Internal Revenue

**OFFICE OF COMMISSIONER OF
INTERNAL REVENUE
CREATED BY ACT OF CON-
GRESS, JULY 1, 1862.**

| | | | |
|--|--|--|--|
| George S. Boutwell <i>Massachusetts</i> July 17, 1862 to March 4, 1863 | Walter Evans <i>Kentucky</i> May 21, 1883 to March 19, 1885 | William M. Williams <i>Alabama</i> April 1, 1920 to April 11, 1921 | T. Coleman Andrews <i>Virginia</i> Feb. 4, 1953 to Oct. 31, 1955 |
| Joseph J. Lewis (Acting) <i>Pennsylvania</i> March 5 to March 17, 1863 | Joseph S. Miller <i>West Virginia</i> March 20, 1885 to March 20, 1889 | Millard F. West (Acting) <i>Kentucky</i> April 12 to May 26, 1921 | O. Gordon Delk (Acting) <i>Virginia</i> Nov. 1 to Dec. 4, 1955 |
| Joseph J. Lewis <i>Pennsylvania</i> March 18, 1863 to June 30, 1865 | John W. Mason <i>West Virginia</i> March 21, 1889 to April 18, 1893 | David H. Blair <i>North Carolina</i> May 27, 1921 to May 31, 1929 | Russell C. Harrington <i>Rhode Island</i> Dec. 5, 1955 to Sept. 30, 1958 |
| William Orton <i>New York</i> July 1, 1865 to Oct. 31, 1865 | Joseph S. Miller <i>West Virginia</i> April 19, 1893 to Nov. 26, 1896 | Robert H. Lucas <i>Kentucky</i> June 1, 1929 to Aug. 15, 1930 | O. Gordon Delk (Acting) <i>Virginia</i> Oct. 1 to Nov. 4, 1958 |
| Edward A. Rollins <i>New Hampshire</i> Nov. 1, 1865 to March 10, 1869 | W. St. John Forman <i>Illinois</i> Nov. 27, 1896 to Dec. 31, 1897 | H. F. Mires (Acting) <i>Washington</i> Aug. 16 to Aug. 19, 1930 | Dana Latham <i>California</i> Nov. 5, 1958 to Jan. 20, 1961 |
| Columbus Delano <i>Ohio</i> March 11, 1869 to Oct. 31, 1870 | Nathan B. Scott <i>West Virginia</i> Jan. 1, 1898 to Feb. 28, 1899 | David Burnet <i>Ohio</i> Aug. 20, 1930 to May 15, 1933 | Charles I. Fox (Acting) <i>Utah</i> Jan. 21 to Feb. 6, 1961 |
| John W. Douglass (Acting) <i>Pennsylvania</i> Nov. 1, 1870 to Jan. 2, 1871 | George W. Wilson <i>Ohio</i> March 1, 1899 to Nov. 27, 1900 | Pressly R. Baldrige (Acting) <i>Iowa</i> May 16 to June 5, 1933 | Mortimer M. Caplin <i>Virginia</i> Feb. 7, 1961 to July 10, 1964 |
| Alfred Pleasonton <i>New York</i> Jan. 3, 1871 to Aug. 8, 1871 | Robert Williams, Jr., (Acting) <i>Ohio</i> Nov. 28 to Dec. 19, 1900 | Guy T. Helvering <i>Kansas</i> June 6, 1933 to Oct. 8, 1943 | Bertrand M. Harding (Acting) <i>Texas</i> July 11, 1964 to Jan. 24, 1965 |
| John W. Douglass <i>Pennsylvania</i> Aug. 9, 1871 to May 14, 1875 | John W. Yerkes <i>Kentucky</i> Dec. 20, 1900 to April 30, 1907 | Robert E. Hannegan <i>Missouri</i> Oct. 9, 1943 to Jan. 22, 1944 | Sheldon S. Cohen <i>Maryland</i> Jan. 25, 1965 to Jan. 20, 1969 |
| Daniel D. Pratt <i>Indiana</i> May 15, 1875 to Aug. 1, 1876 | Henry C. Rogers (Acting) <i>Pennsylvania</i> May 1 to June 4, 1907 | Harold N. Graves (Acting) <i>Illinois</i> Jan. 23 to Feb. 29, 1944 | William H. Smith (Acting) <i>Virginia</i> Jan. 21 to March 31, 1969 |
| Green B. Raum <i>Illinois</i> Aug. 2, 1876 to April 30, 1883 | John G. Capers <i>South Carolina</i> June 5, 1907 to Aug. 31, 1909 | Joseph D. Nunan, Jr. <i>New York</i> March 1, 1944 to June 30, 1947 | Randolph W. Thrower <i>Georgia</i> April 1, 1969 to June 22, 1971 |
| Henry C. Rogers (Acting) <i>Pennsylvania</i> May 1 to May 10, 1883 | Royal E. Cabell <i>Virginia</i> Sept. 1, 1909 to April 27, 1913 | George J. Schoeneman <i>Rhode Island</i> July 1, 1947 to July 31, 1951 | Harold T. Swartz (Acting) <i>Indiana</i> June 23 to Aug. 5, 1971 |
| John J. Knox (Acting) <i>Minnesota</i> May 11 to May 20, 1883 | William H. Osborn <i>North Carolina</i> April 28, 1913 to Sept. 25, 1917 | John B. Dunlap <i>Texas</i> Aug. 1, 1951 to Nov. 18, 1952 | Johnnie M. Walters <i>South Carolina</i> Aug. 6, 1971 to April 30, 1973 |
| | Daniel C. Roper <i>South Carolina</i> Sept. 26, 1917 to March 31, 1920 | John S. Graham (Acting) <i>North Carolina</i> Nov. 19, 1952 to Jan. 19, 1953 | Raymond F. Harless (Acting) <i>California</i> May 1 to May 25, 1973 |
| | | Justin F. Winkle (Acting) <i>New York</i> Jan. 20 to Feb. 3, 1953 | Donald C. Alexander <i>Ohio</i> May 25, 1973 to Feb. 26, 1977 |

Chief Counsels for the Internal Revenue Service

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

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

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

Roscoe L. Egger, Jr.
Indiana
March 14, 1981 to April 30, 1986

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

Lawrence B. Gibbs
Texas
Aug. 4, 1986 to March 4, 1989

Michael J. Murphy (Acting)
Wisconsin
March 5 to July 4, 1989

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

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

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

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

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

Charles O. Rossotti
New York
Nov. 13, 1997 to present

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

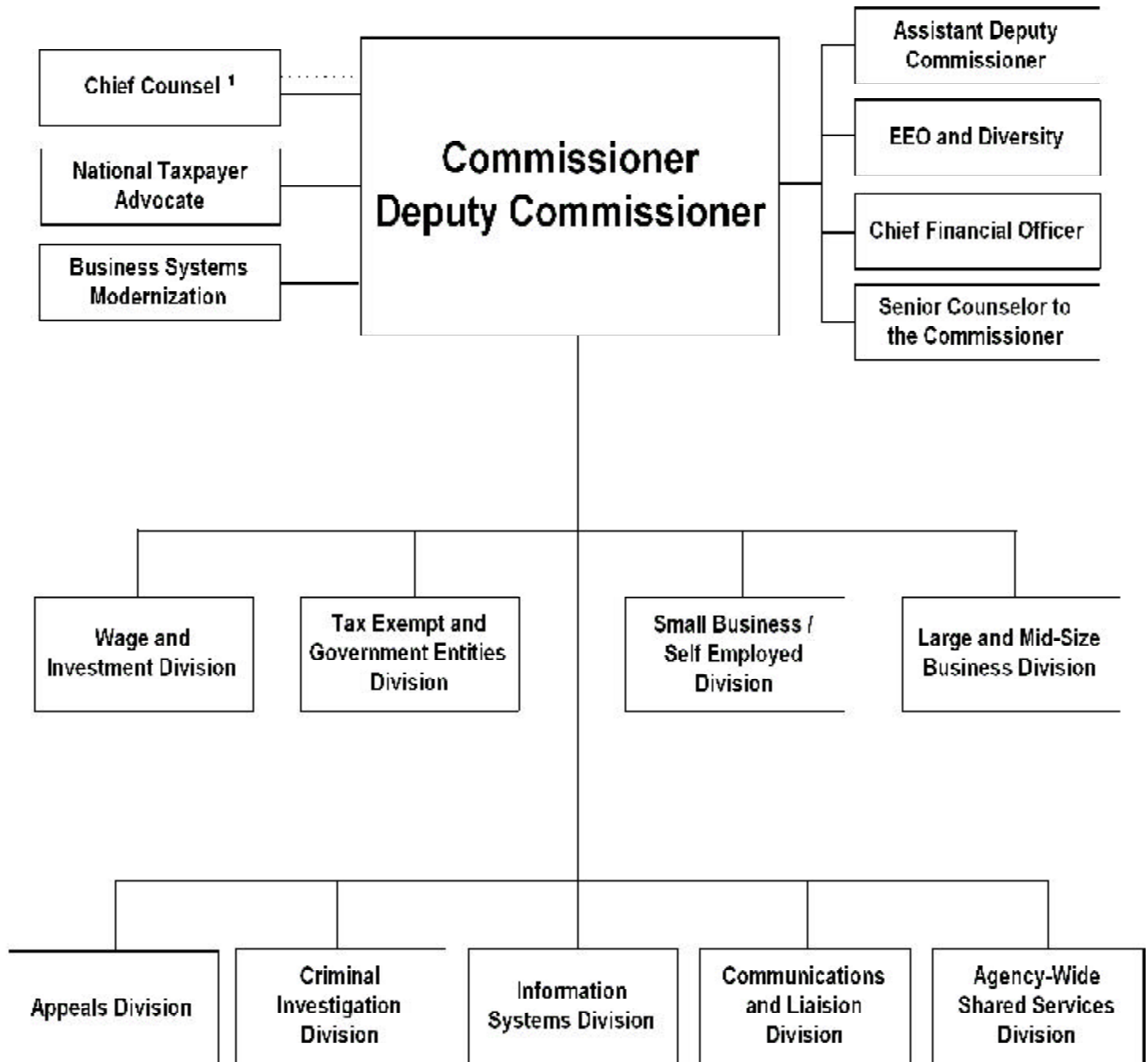
*The following were Acting
 Chief Counsel during periods
 when there was no Chief
 Counsel holding the office:*

John W. Burrus, *March 2 to
 Nov. 30, 1936*
 Mason B. Leming, *Dec. 6, 1951
 to May 15, 1952*
 Kenneth W. Gemmill, *June 11
 to Nov. 8, 1953*
 Rudy P. Hertzog, *Dec. 1, 1954
 to May 8, 1955, and Jan. 20 to
 Aug. 16, 1961, and Sept. 1,
 1963 to Jan. 5, 1964*
 Herman T. Reiling, *Jan. 19 to
 March 13, 1957, and Aug. 31
 to Sept. 20, 1959*
 Richard M. Hahn, *Jan. 20 to
 June 25, 1969*
 Lee H. Henkel, Jr., *Jan. 16 to*

June 11, 1972
 Lawrence B. Gibbs, *April 17 to
 Oct. 19, 1973*
 Charles L. Saunders, Jr., *Jan. 20
 to April 15, 1977*
 Leon G. Wigrizer, *April 16 to
 June 23, 1977*
 Lester Stein, *June 1 to Nov. 16,
 1979*
 Jerome D. Sebastian, *Jan. 21 to
 Feb. 2, 1981, and March 30 to
 Aug. 14, 1981*
 Emory L. Langdon, *Feb. 3 to
 March 29, 1981*
 Joel Gerber, *May 28, 1983 to
 March 17, 1984*
 V. Jean Owens, *March 14 to
 July 27, 1986*
 Peter K. Scott, *Nov. 1, 1988 to
 Feb. 6, 1990*
 David L. Jordan, *Jan. 20, 1993
 to Oct. 4, 1994*

NOTE: *From 1866 to 1926,
 the chief legal officer for the
 Bureau of Internal Revenue
 was known as the Solicitor. For
 the next 8 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.*

Internal Revenue Service Organization
as of October 1, 2000



¹ Chief Counsel reports to both the Commissioner and the General Counsel in circumstances specified by the Internal Revenue Service Restructuring and Reform Act of 1998.