

2015

INTERNAL
REVENUE
SERVICE

DATA BOOK

October 1, 2014 to September 30, 2015

Department of the Treasury Internal Revenue Service

John A. Koskinen

Commissioner

Alain A. Dubois

Acting Director, Research, Analysis, and Statistics

Barry W. Johnson

Director, Statistics of Income Division

Darien B. Jacobson

Acting Chief, Special Studies Branch

Wayne K. Kei

Chief, Communications and Data Dissemination Section

The IRS Mission

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

Internal Revenue Service
Data Book, 2015

This report describes activities conducted by the Internal Revenue Service during Fiscal Year 2015 (October 1, 2014, through September 30, 2015). It provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities.

When using information from this report, cite the *Internal Revenue Service Data Book, 2015* as follows—

Internal Revenue Service
Data Book, 2015
Publication 55B
Washington, DC
March 2016

Contents

Acknowledgments	ii
Letter from the Commissioner	iii
List of Statistical Tables	iv
Statistical Tables.....	3
Data Sources, by Subject Area and Table Number.....	71
Principal Officers of the Internal Revenue Service.....	72
Principal Officers of the Internal Revenue Service Office of Chief Counsel.....	74
Commissioners of Internal Revenue	75
Chief Counsels for the Internal Revenue Service	76
Internal Revenue Service Organization	<i>inside back cover</i>

Acknowledgments

Internal Revenue Service Offices

<i>Appeals</i>	<i>Criminal Investigation</i>	<i>Tax Exempt and Government Entities</i>
Diana Palombo	Stephen D. Harris	Molly M. Spector
<i>Chief Counsel</i>	<i>Equity, Diversity, and Inclusion</i>	<i>Taxpayer Advocate</i>
Christina L. Aiken	Charles R. Martinsen	Michael G. Hart
Hilary A. Ferrell	<i>Human Capital Office</i>	Joann F. Morasse
<i>Chief Financial Officer</i>	Heather Tambini	Vicki M. Stevens
Saiful Ahmed	<i>Online Services</i>	<i>Wage and Investment</i>
David L. Byers	William S. Parman	Helen M. Bass
Rudy Kamadinata	<i>Research, Analysis, and Statistics</i>	Kelli A. Graser
Charles A. Messing	Brett Collins	Brian W. Smith
Jeshal Patel	David J. Ludlum	
Afzaal H. Shamsie	<i>Small Business/Self-Employed</i>	
Barry S. Sims	Bradley N. Birch	
Sharon Telesford	Denise Dorsey	
<i>Communications & Liaison</i>	Steve Fehring	
Michael Deneroff	Kim Klimowski	
	Paul Kutty	
	Catherine A. LaBille	
	Darryl E. Liu	
	Pamela Lund	
	Bob D. Schwaller	

Statistics of Income Division, Communications and Data Dissemination

<i>Managing Editors</i>	<i>Layout Designer and Publishing Services Coordinator</i>	<i>Statistical Designer</i>
Kelly D. Dauberman	Clay R. Moulton	Melissa R. Ludlum
Brian G. Raub		
<i>Technical Editors</i>	<i>Information Technology Specialists</i>	
James R. Hobbs	Paul A. Bastuscheck	
Barry W. Johnson	Clay R. Moulton	

The Internal Revenue Service Data Book Online

The *Internal Revenue Service Data Book* tables for the current year and previous years may be found on the IRS Internet site. The World Wide Web address is: www.irs.gov/taxstats. From the website, select "IRS Data Books" in the "Products, Publications & Papers" section. An archive of historical *Data Books* from 2014 to 1863 is also available on the site. For additional information, contact Statistical Information Services at 202-803-9285 or e-mail sis@irs.gov.

Letter from the Commissioner

I am pleased to present the *Internal Revenue Service Data Book* for Fiscal Year (FY) 2015. With a new online format, this year's publication makes navigating data on taxpayer assistance, enforcement, and IRS operations easier, with graphic depictions of key areas and quick links to the underlying data. The *Data Book* and its predecessor, the *IRS Annual Report*, have been published for more than 150 years, so this year marks a significant step forward in making IRS "Tax Stats" even more accessible.

The *IRS Data Book* helps illustrate the breadth and complexity of our tax system. During FY 2015, the IRS collected more than \$ 3.3 trillion, processed more than 243 million tax returns and other forms, and issued more than \$403 billion in tax refunds. The *IRS Data Book* includes many more interesting statistics, but they tell only part of the whole story.

FY 2015 also marked the fifth consecutive year of reductions to the IRS budget. With more than a 15-percent reduction in full-time-equivalent staffing compared to 5 years ago, operations across a number of areas were downsized, including the total number of individual tax return examinations, which decreased by 22 percent over the last 5 years. Other challenges like identity theft refund fraud continued to evolve as we intensified efforts to root out fraudulent tax returns and pursue criminal investigations.

We also continued exploring ways to enhance taxpayer services and meet the needs of taxpayers and the tax professionals who help them. The agency's website continued to get heavy use with more than 493 million visits to IRS.gov in FY 2015, and one of our most popular online tools, Where's My Refund, handled a record-breaking 234 million inquiries, a 24-percent increase over the prior year.

Taxes affect virtually every American and provide the vast majority of Federal revenues that fund our Government. Moving ahead, we remain committed to helping taxpayers understand and meet their responsibilities and enforcing the laws with integrity and fairness to all.

John A. Koskinen

Commissioner of Internal Revenue

List of Statistical Tables

Returns Filed, Taxes Collected, and Refunds Issued	Page
Table 1. Collections and Refunds, by Type of Tax, Fiscal Years 2014 and 2015	3
Table 2. Number of Returns and Other Forms Filed, by Type, Fiscal Years 2014 and 2015	4
Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2015.....	6
Table 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2015.....	9
Table 5. Gross Collections, by Type of Tax and State, Fiscal Year 2015	12
Table 6. Gross Collections, by Type of Tax, Fiscal Years 1960–2015.....	15
Table 7. Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2015.....	17
Table 8. Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2015.....	19

Enforcement: Examinations

Table 9a. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2015.....	23
Table 9b. Examination Coverage: Individual Income Tax Returns Examined, by Size of Adjusted Gross Income, Fiscal Year 2015.....	27
Table 10. Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2015	28
Table 11. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2015	30
Table 12. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2015	32
Table 13. Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2015	34

Enforcement: Information Reporting and Verification

Table 14. Information Reporting Program, Fiscal Year 2015.....	38
Table 15. Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2015	39

Enforcement: Collections, Penalties, and Criminal Investigation

Table 16. Delinquent Collection Activities, Fiscal Years 2014 and 2015	43
Table 17. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2015	44
Table 18. Criminal Investigation Program, by Status or Disposition, Fiscal Year 2015.....	46

Taxpayer Assistance

Table 19. Selected Taxpayer Assistance and Education Programs, by Type of Assistance or Program, Fiscal Year 2015	49
Table 20. Taxpayer Advocate Service: Postfiling Taxpayer Assistance Program, by Type of Issue and Relief, Fiscal Year 2015	51
Table 21. Appeals Workload, by Type of Case, Fiscal Year 2015	52

Tax-Exempt Activities

Table 22. Tax-Exempt Guidance and Other Regulatory Activities, Fiscal Year 2015	55
Table 23. Determination Letters Issued on Employee Retirement Plans, by Type and Disposition of Plan, Fiscal Year 2015	56
Table 24. Closures of Applications for Tax-Exempt Status, by Organization Type and Internal Revenue Code Section, Fiscal Year 2015	57
Table 25. Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts, Fiscal Year 2015	58

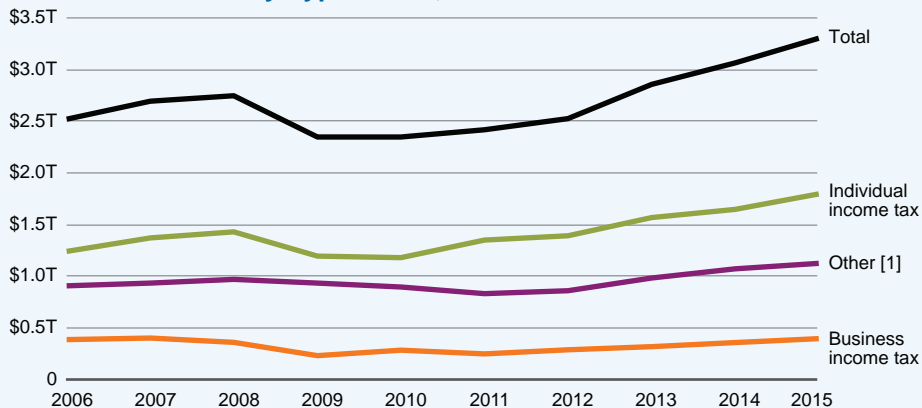
Chief Counsel

Table 26. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2015	61
Table 27. Chief Counsel Workload: Tax Litigation Cases, by Type of Case, Fiscal Year 2015	63

IRS Budget and Workforce

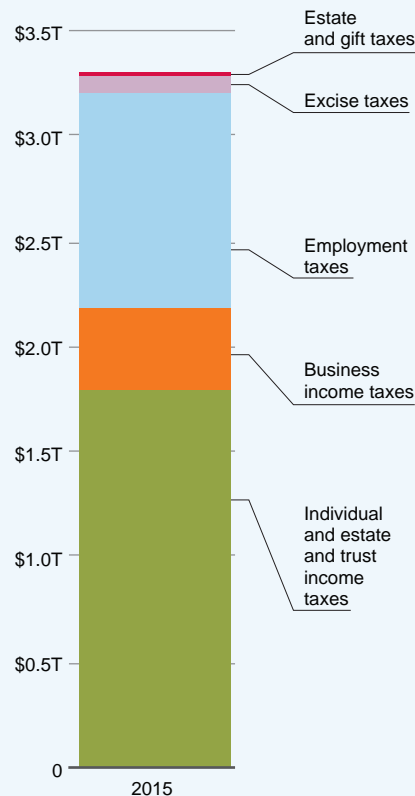
Table 28. Costs Incurred by Budget Activity, Fiscal Years 2014 and 2015	67
Table 29. Collections, Costs, Personnel, and U.S. Population, Fiscal Years 1980–2015	68
Table 30. Personnel Summary, by Employment Status, Budget Activity, and Selected Personnel Type, Fiscal Years 2014 and 2015	69
Table 31. Internal Revenue Service and Chief Counsel Labor Force, Compared to National Totals for Federal and Civilian Labor Forces, by Gender, Race/Ethnicity, Disability, and Veteran Status, Fiscal Year 2015	70

Gross Collections by Type of Tax, Fiscal Years 2006–2015



[1] Includes employment, estate and gift, and excise tax forms.
SOURCE: IRS Data Book Table 1

Gross Collections by Type of Tax, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Table 1

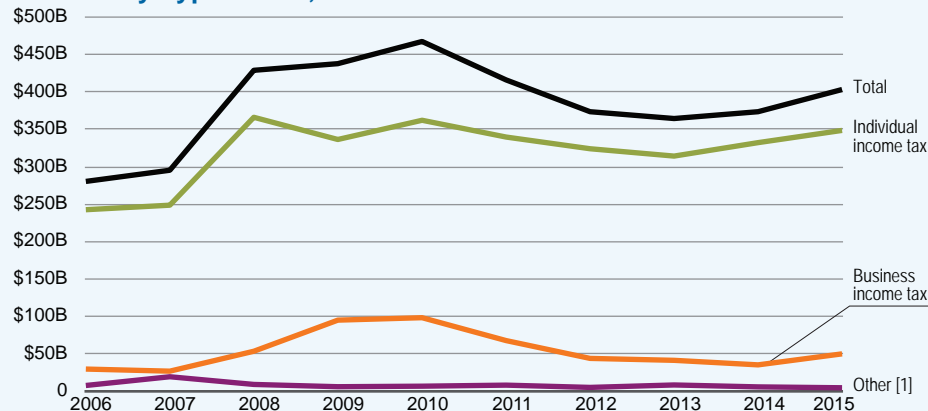
Returns Filed, Taxes Collected, and Refunds Issued

Section 1 of the *Data Book* provides a broad overview of the main functions performed by the IRS: processing Federal tax returns and collecting revenue. It also provides additional details on returns filed, returns filed electronically, gross collections, and tax refunds by State and type of tax.

Highlights of the Data

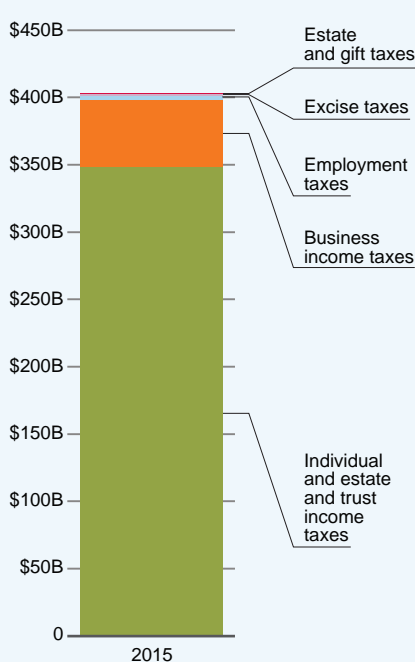
- The IRS collected more than \$3.3 trillion in gross taxes in Fiscal Year (FY) 2015 (Tables 1 and 5) and issued more than 119.0 million refunds (Table 7), amounting to almost \$403.3 billion (Tables 1 and 8).
- Individual income tax withheld and tax payments, combined, totaled almost \$1.8 trillion before refunds (Tables 1 and 6).
- The IRS also collected almost \$389.9 billion in income taxes, before refunds, from businesses in FY 2015 (Tables 1 and 6).

Refunds by Type of Tax, Fiscal Years 2006–2015



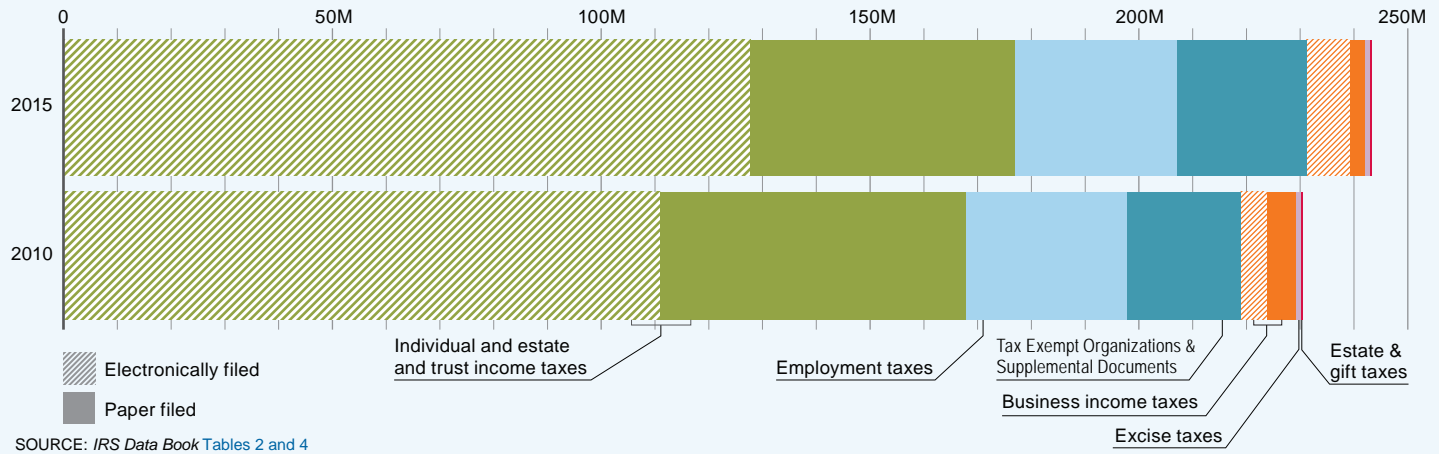
[1] Includes employment, estate and gift, and excise tax forms.
SOURCE: IRS Data Book Table 1

Refunds by Type of Tax, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Table 1

Number of Returns Filed, by Return Type, Fiscal Years 2010 and 2015



- The IRS processed more than 243.3 million Federal tax returns and supplemental documents (Tables 2 and 3).
- Almost 163.5 million returns and other forms were filed electronically. Individual income tax returns represented 78.2 percent of these returns (Table 4).
- Paid preparers filed nearly 78.1 million tax returns electronically and taxpayers filed almost 3.0 million returns using the IRS Free File program (Table 4).
- In FY 2015, nearly 16.3 million tax refunds included a refundable child tax credit and almost 24.1 million included a refundable earned income tax credit (Table 7).
- California, New York, and Texas had the largest total refunds (Table 8).

Number of Individual Returns Electronically Filed, Fiscal Year 2015

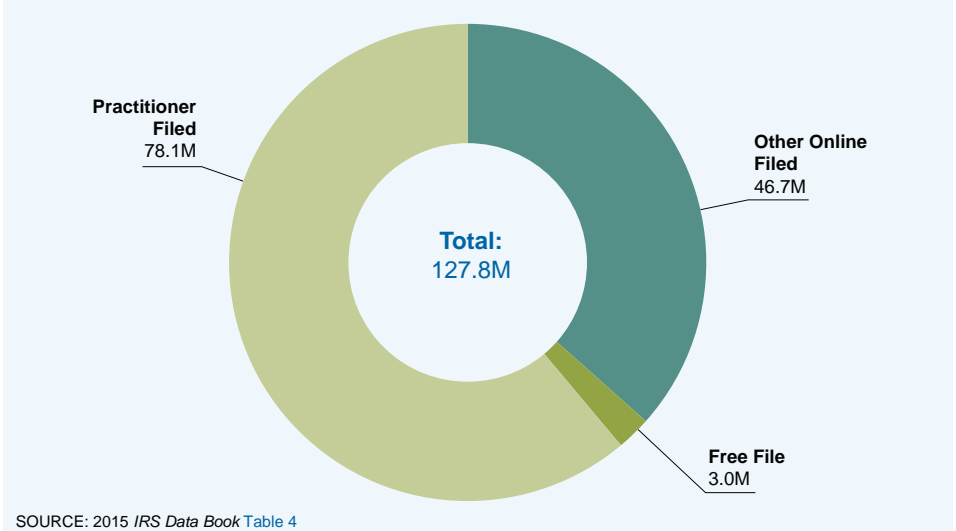


Table 1. Collections and Refunds, by Type of Tax, Fiscal Years 2014 and 2015

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1, 2]	Net collections [1]	
	2014	2015	Percentage of 2015 total	2015	2015	Percentage of 2015 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	3,064,301,358	3,302,677,258	100.0	403,272,691	2,899,404,567	100.0
Business income taxes	353,141,112	389,888,722	11.8	50,052,817	339,835,905	11.7
Corporation	352,402,741	389,083,708	11.8	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	738,371	805,014	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income taxes [4]	1,643,623,968	1,793,185,699	54.3	348,456,372	1,444,729,327	49.8
Individual income tax withheld	1,169,768,895	1,241,160,788	37.6	n.a.	n.a.	n.a.
Individual income tax payments [5]	444,444,277	518,579,529	15.7	n.a.	n.a.	n.a.
Estate and trust income tax	29,410,796	33,445,382	1.0	2,061,997	31,383,385	1.1
Employment taxes	976,223,247	1,022,358,916	31.0	3,095,899	1,019,263,017	35.2
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	961,657,846	1,006,818,535	30.5	2,942,276	1,003,876,259	34.6
Federal Insurance Contributions Act (FICA)	897,978,551	942,448,190	28.5	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	63,679,295	64,370,345	1.9	n.a.	n.a.	n.a.
Unemployment insurance	8,611,877	9,107,884	0.3	151,736	8,956,148	0.3
Railroad retirement	5,953,524	6,432,497	0.2	1,887	6,430,610	0.2
Estate and gift taxes	20,154,955	20,042,039	0.6	923,023	19,119,016	0.7
Estate	17,572,338	17,952,938	0.5	886,349	17,066,589	0.6
Gift	2,582,617	2,089,101	0.1	36,673	2,052,428	0.1
Excise taxes [6]	71,158,076	77,201,882	2.3	744,580	76,457,302	2.6

n.a.—Not available.

[1] Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year, as well as excise taxes collected by the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$1.1 billion in interest, of which \$0.5 billion was paid to corporations and \$0.5 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns).

[3] Less than 0.05 percent.

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

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

[6] Beginning with Fiscal Year 2015, some refunds which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

NOTES:

Detail may not add to totals because of rounding.

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

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

SOURCE: Chief Financial Officer, Financial Management.

Table 2. Number of Returns and Other Forms Filed, by Type, Fiscal Years 2014 and 2015

[Numbers are in thousands—for Fiscal Year 2015 details by State, see Table 3]

Type of return	2014	2015	Percentage change
	(1)	(2)	
United States, total [1]	239,875	243,249	1.4
Income taxes, total	185,540	187,730	1.2
C or other corporation [2]	2,221	2,216	-0.2
S corporation, Form 1120-S	4,643	4,717	1.6
Partnership, Form 1065	3,799	3,883	2.2
Individual [3]	147,445	148,841	0.9
Forms 1040, 1040-A, 1040-EZ	146,568	147,983	1.0
Forms 1040-C, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS	877	858	-2.2
Individual estimated tax, Form 1040-ES	23,608	24,122	2.2
Estate and trust, Form 1041	3,206	3,203	-0.1
Estate and trust estimated tax, Form 1041-ES	618	748	21.0
Employment taxes [4]	30,066	30,196	0.4
Estate tax [5]	34	36	5.9
Gift tax, Form 709 [6]	335	238	-29.0
Excise taxes [7]	987	1,025	3.9
Tax-exempt organizations [8]	1,467	1,580	7.7
Supplemental documents [9]	21,446	22,445	4.7

- [1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.
- [2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table.
- Excludes Form 1120-S (S corporations), shown separately. Also, excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.
- [3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-C (income tax return for departing aliens); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.
- [4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.
- [5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).
- [6] The American Taxpayer Relief Act (ATRA) of 2012 extended the \$5 million gift tax-exemption level that was established under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. The ATRA extended portability rules related to the passing of an exemption amount from a decedent to a surviving spouse and indexed the exemption amount to inflation. These tax law changes may have encouraged increased gift tax filings during Fiscal Years 2012 through 2014. The decrease in gift tax filings during 2015 may reflect a return to historic filing patterns.
- [7] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return) and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

Table 2. Number of Returns and Other Forms Filed, by Type, Fiscal Years 2014 and 2015—Continued**Footnotes—Continued**

- [8] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.
- [9] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

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

SOURCE: Research, Analysis, and Statistics, Office of Research.

Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2015

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax, employment taxes, and estate and trust income tax		
					Individual income tax [3]	Individual estimated income tax	Estate and trust income tax
					(1)	(2)	(3)
United States, total	243,249,108	2,216,263	4,717,161	3,882,560	148,840,642	24,121,596	3,202,760
Alabama	3,090,023	17,096	51,043	46,547	2,049,450	258,235	30,368
Alaska	588,977	3,303	9,274	7,563	357,296	49,323	4,292
Arizona	4,561,056	33,882	85,407	85,339	2,846,387	442,366	49,465
Arkansas	1,948,158	12,233	40,781	29,802	1,223,188	168,181	16,735
California	29,317,790	322,224	501,578	418,867	17,413,557	3,106,359	336,630
Colorado	4,521,542	35,514	120,034	98,953	2,548,945	485,986	47,214
Connecticut	2,963,028	24,600	28,475	68,493	1,753,774	384,520	52,361
Delaware	778,738	10,193	14,472	15,976	444,459	78,936	38,755
District of Columbia	595,932	12,071	6,050	11,352	337,730	67,649	6,901
Florida	16,663,871	203,399	616,750	251,633	9,410,425	1,530,971	188,195
Georgia	6,921,491	49,867	170,947	99,645	4,388,044	490,339	51,086
Hawaii	1,123,626	12,763	14,898	12,641	682,348	141,966	14,669
Idaho	1,201,670	7,761	27,343	26,823	701,416	117,500	9,794
Illinois	10,092,100	98,145	251,077	123,365	6,136,143	995,630	231,465
Indiana	4,646,902	20,730	89,805	57,817	3,076,743	478,651	39,421
Iowa	2,419,357	20,922	40,967	37,136	1,444,211	329,305	30,972
Kansas	2,226,908	16,135	35,070	37,522	1,336,136	260,056	28,230
Kentucky	2,889,086	14,875	50,838	41,912	1,894,598	274,112	27,126
Louisiana	3,211,608	25,793	59,832	63,476	2,012,095	261,065	21,962
Maine	1,099,384	7,271	22,488	12,737	637,610	117,614	31,164
Maryland	4,701,897	46,044	76,460	69,679	2,940,401	501,631	56,454
Massachusetts	5,622,740	53,196	91,503	74,658	3,344,477	675,116	150,167
Michigan	7,287,052	56,776	133,970	105,354	4,684,599	743,230	78,490
Minnesota	4,469,301	32,176	94,203	66,066	2,689,044	524,517	41,924
Mississippi	1,852,241	11,656	29,156	28,103	1,246,033	136,697	11,261
Missouri	4,544,187	31,219	67,335	70,584	2,769,500	445,158	129,876
Montana	946,995	9,653	25,234	19,835	491,576	115,971	8,151
Nebraska	1,509,824	11,760	32,374	25,719	890,991	171,277	21,446
Nevada	2,103,071	26,659	44,357	47,503	1,324,132	160,511	20,294
New Hampshire	1,119,464	9,974	11,580	16,878	684,794	137,502	16,376
New Jersey	7,391,663	71,125	116,998	166,518	4,349,614	809,478	153,829
New Mexico	1,420,814	8,875	20,833	19,613	911,996	142,224	11,396
New York	16,045,517	260,067	402,046	292,911	9,533,229	1,420,625	289,829
North Carolina	6,860,429	53,070	140,406	96,693	4,381,105	641,480	61,529
North Dakota	683,037	4,413	11,828	13,595	370,457	104,045	6,499
Ohio	8,457,997	54,229	119,053	121,618	5,563,760	811,076	113,935
Oklahoma	2,738,714	17,547	55,709	47,854	1,641,080	256,825	29,450
Oregon	3,177,490	20,089	55,147	48,918	1,828,447	391,831	33,496
Pennsylvania	9,794,427	55,708	160,545	140,402	6,175,540	1,155,755	156,567
Rhode Island	857,586	5,761	17,573	11,044	521,969	87,047	25,770
South Carolina	3,267,307	22,476	61,857	48,641	2,133,141	299,325	24,344
South Dakota	751,719	4,495	14,291	15,101	412,270	99,082	14,809
Tennessee	4,333,884	30,163	35,651	68,121	2,930,440	394,023	39,467
Texas	18,958,807	167,292	289,883	363,572	11,915,445	1,446,728	214,171
Utah	2,092,028	14,503	59,297	72,060	1,221,606	145,066	16,944
Vermont	577,268	4,745	10,950	7,186	322,632	82,783	7,468
Virginia	6,190,916	52,505	115,327	88,760	3,874,174	678,425	57,579
Washington	5,592,705	38,254	99,064	81,714	3,339,782	610,268	64,200
West Virginia	1,157,957	7,337	12,699	13,316	783,826	118,575	11,595
Wisconsin	4,457,166	30,564	60,606	62,031	2,809,732	529,156	67,183
Wyoming	534,295	5,342	13,161	14,490	281,111	58,702	7,917
Puerto Rico	551,645	416	210	725	249,593	66,431	287
Other [10]	2,337,719	49,397	726	15,699	1,529,591	122,272	3,252

Footnotes at end of table.

Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2015—Continued

State or area	Individual income tax, employment taxes, and estate and trust income tax—continued		Estate tax [5]	Gift tax [6]	Excise taxes [7]	Tax-exempt organizations [8]	Supplemental documents [9]
	Estate and trust estimated income tax	Employment taxes [4]					
	(8)	(9)					
United States, total	747,766	30,195,881	36,343	237,706	1,025,498	1,579,771	22,445,161
Alabama	6,463	350,924	252	2,312	15,447	18,198	243,688
Alaska	1,156	79,898	57	377	3,498	4,999	67,941
Arizona	10,028	509,937	371	3,279	9,815	20,864	463,916
Arkansas	4,390	245,388	137	1,106	13,014	12,114	181,089
California	89,071	3,652,659	5,350	25,276	77,357	180,158	3,188,704
Colorado	13,120	639,049	545	4,492	14,361	27,279	486,050
Connecticut	16,957	349,411	799	6,169	7,305	20,371	249,793
Delaware	7,201	89,617	101	667	2,361	7,459	68,541
District of Columbia	2,843	71,368	154	790	489	12,261	66,274
Florida	48,974	2,143,587	2,422	21,388	48,714	139,859	2,057,554
Georgia	13,848	864,150	668	4,816	31,255	35,559	721,267
Hawaii	3,946	119,688	213	1,168	1,341	6,962	111,023
Idaho	2,001	184,414	106	764	9,003	7,353	107,392
Illinois	39,125	1,308,239	1,516	9,589	58,993	64,469	774,344
Indiana	9,310	531,820	414	3,399	28,688	33,780	276,324
Iowa	5,283	318,456	720	1,993	28,334	26,900	134,158
Kansas	8,383	298,817	393	2,210	18,418	15,888	169,650
Kentucky	6,909	342,461	258	2,458	16,555	16,805	200,179
Louisiana	6,555	398,385	237	1,747	15,667	16,280	328,514
Maine	3,924	162,039	113	1,098	5,789	9,888	87,649
Maryland	20,020	523,767	980	5,095	11,397	29,030	420,939
Massachusetts	33,608	698,746	1,355	9,465	12,881	42,891	434,677
Michigan	20,709	873,903	583	5,380	30,608	43,099	510,351
Minnesota	10,325	602,115	1,022	5,935	38,957	35,248	327,769
Mississippi	3,284	213,274	101	849	12,312	9,768	149,747
Missouri	15,298	617,607	514	4,027	27,773	42,327	322,969
Montana	1,513	159,345	115	849	8,137	8,748	97,868
Nebraska	3,802	217,995	374	1,494	22,199	12,642	97,751
Nevada	5,131	228,470	210	1,456	7,485	7,959	228,904
New Hampshire	4,690	141,463	142	1,417	4,583	8,595	81,470
New Jersey	26,795	977,482	1,977	9,645	23,045	43,098	642,059
New Mexico	3,345	164,190	103	1,029	6,242	8,627	122,341
New York	51,259	2,304,267	3,454	21,035	27,929	98,565	1,340,301
North Carolina	13,603	829,773	797	5,426	31,045	44,916	560,586
North Dakota	1,404	102,470	145	1,041	16,008	5,228	45,904
Ohio	22,813	927,578	988	7,490	38,440	61,777	615,240
Oklahoma	7,919	360,575	307	1,885	11,854	15,783	291,926
Oregon	8,621	437,680	488	3,119	13,149	22,726	313,779
Pennsylvania	32,429	1,143,093	1,290	9,859	39,482	70,918	652,839
Rhode Island	3,532	112,006	215	788	2,076	9,381	60,424
South Carolina	6,201	380,031	324	2,758	14,206	16,938	257,065
South Dakota	3,113	111,070	198	1,029	14,205	6,124	55,932
Tennessee	13,043	465,623	545	3,316	20,310	24,285	308,897
Texas	74,534	2,093,489	1,926	16,399	87,028	93,537	2,194,803
Utah	3,422	305,966	137	1,016	7,895	10,005	234,111
Vermont	2,438	87,651	75	615	2,988	6,099	41,638
Virginia	19,712	731,969	831	6,264	19,257	39,506	506,607
Washington	17,289	726,402	692	5,523	23,022	34,022	552,473
West Virginia	1,795	131,647	69	681	5,508	8,999	61,910
Wisconsin	13,403	545,349	561	4,942	27,373	34,263	272,003
Wyoming	2,515	86,759	80	764	4,042	4,555	54,857
Puerto Rico	53	210,670	47	58	107	1,175	21,873
Other [10]	662	23,149	872	1,959	7,551	1,491	581,098

Footnotes at end of table.

Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2015—Continued**Footnotes**

- [1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.
- [2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table.
- Excludes Form 1120-S (S corporations), shown separately. Also, excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.
- [3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-C (income tax return for departing aliens); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.
- [4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.
- [5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).
- [6] The American Taxpayer Relief Act (ATRA) of 2012 extended the \$5 million gift tax-exemption level that was established under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. The ATRA extended portability rules related to the passing of an exemption amount from a decedent to a surviving spouse and indexed the exemption amount to inflation. These tax law changes may have encouraged increased gift tax filings during Fiscal Years 2012 through 2014. The decrease in gift tax filings during 2015 may reflect a return to historic filing patterns.
- [7] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return) and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.
- [8] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.
- [9] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).
- [10] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

NOTES:

Detail may not add to totals because of rounding.

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

SOURCE: Research, Analysis, and Statistics, Office of Research.

Table 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2015

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax	
					Total individual returns [3]	Online
						Total filed [4]
(1)	(2)	(3)	(4)	(5)	(6)	
United States, total	163,483,978	1,268,809	3,731,071	3,094,662	127,778,934	49,704,605
Alabama	2,169,031	10,542	42,479	38,726	1,806,468	639,931
Alaska	378,676	1,621	7,355	5,722	303,318	152,027
Arizona	3,066,032	12,815	56,129	54,571	2,415,014	1,037,325
Arkansas	1,334,506	7,288	32,161	22,375	1,086,472	371,706
California	19,684,285	197,942	421,667	343,899	14,794,437	4,445,932
Colorado	2,898,336	16,548	93,665	75,584	2,172,314	1,001,087
Connecticut	1,979,583	14,957	24,310	58,726	1,505,948	565,568
Delaware	519,520	5,676	10,688	12,172	380,000	175,084
District of Columbia	387,417	2,952	4,471	8,640	277,583	133,766
Florida	11,019,581	102,345	454,164	195,934	7,997,606	3,237,877
Georgia	4,915,329	27,398	136,658	80,686	3,830,398	1,582,413
Hawaii	660,297	4,671	8,359	7,055	548,765	214,779
Idaho	777,298	3,916	23,057	22,786	619,038	255,968
Illinois	6,703,764	46,727	177,386	91,663	5,273,388	1,979,747
Indiana	3,212,648	9,243	58,720	38,482	2,743,823	1,185,807
Iowa	1,580,087	13,113	33,834	29,736	1,326,652	415,287
Kansas	1,502,977	11,001	29,504	31,324	1,208,542	468,460
Kentucky	1,992,994	6,752	32,890	27,927	1,695,273	604,213
Louisiana	2,201,137	14,790	45,601	48,355	1,740,734	690,592
Maine	697,179	3,972	18,189	10,368	539,226	245,150
Maryland	3,043,150	18,925	57,281	52,085	2,398,502	1,019,594
Massachusetts	3,916,454	32,814	84,156	67,837	2,875,209	1,076,666
Michigan	4,994,307	37,951	113,082	88,791	4,089,469	1,525,741
Minnesota	2,987,105	15,287	78,524	54,189	2,371,250	870,645
Mississippi	1,302,837	7,034	22,853	22,145	1,104,887	394,459
Missouri	3,030,169	17,158	53,109	54,659	2,411,817	979,268
Montana	578,086	5,677	21,179	16,651	436,033	161,069
Nebraska	1,001,314	7,521	26,246	19,994	813,619	309,624
Nevada	1,466,476	14,676	35,504	37,456	1,130,657	456,644
New Hampshire	732,747	5,320	8,953	13,092	587,262	297,393
New Jersey	5,059,116	45,111	96,314	144,433	3,731,451	1,047,415
New Mexico	934,659	4,272	14,979	13,945	781,871	334,242
New York	11,576,066	194,067	368,781	270,003	8,535,278	2,357,480
North Carolina	4,620,305	21,148	87,421	61,460	3,831,256	1,573,335
North Dakota	409,313	2,771	9,851	11,258	331,173	115,551
Ohio	5,868,029	30,413	86,260	90,957	4,858,109	2,159,047
Oklahoma	1,837,562	9,732	41,180	34,820	1,452,343	575,972
Oregon	2,044,827	11,296	44,148	38,121	1,560,220	728,572
Pennsylvania	6,526,685	33,404	131,187	114,938	5,271,587	2,153,025
Rhode Island	611,950	3,599	15,276	9,509	457,260	150,296
South Carolina	2,269,501	11,758	49,505	36,619	1,878,480	748,609
South Dakota	467,036	2,954	12,468	13,016	371,853	141,641
Tennessee	3,056,848	19,282	29,845	56,950	2,590,773	1,153,800
Texas	12,959,916	96,667	220,597	276,971	10,157,258	4,622,282
Utah	1,471,192	7,753	50,365	60,577	1,078,732	479,408
Vermont	354,675	2,242	7,852	5,292	279,387	122,651
Virginia	4,156,144	27,903	96,939	74,747	3,322,680	1,659,192
Washington	3,628,287	19,779	79,853	63,914	2,863,990	1,496,441
West Virginia	767,447	3,640	8,753	8,449	681,909	309,723
Wisconsin	3,028,669	21,700	55,593	55,849	2,480,112	986,075
Wyoming	331,754	3,205	11,141	12,042	248,292	105,081
Puerto Rico	76,595	75	120	332	64,479	7,837
Other [11]	694,080	19,406	469	8,830	466,737	183,108

Footnotes at end of table.

Table 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2015—Continued

State or area	Individual income tax—continued		Estate and trust income tax	Employment taxes [7]	Excise taxes [8]	Tax-exempt organizations [9]	Supplemental documents [10]
	Online—continued	Practitioner filed [6]					
	Free File [5]						
	(7)	(8)					
United States, total	2,962,391	78,074,329	2,470,453	10,544,640	324,200	951,349	13,319,860
Alabama	36,339	1,166,537	23,704	73,194	5,310	12,965	155,643
Alaska	6,163	151,291	3,092	12,401	348	3,305	41,514
Arizona	60,268	1,377,689	36,089	200,688	3,295	13,208	274,223
Arkansas	27,136	714,766	13,189	39,668	4,489	8,669	120,195
California	239,894	10,348,505	257,160	1,733,018	28,587	93,129	1,814,446
Colorado	51,516	1,171,227	33,944	193,467	5,193	17,844	289,777
Connecticut	27,367	940,380	36,884	176,303	1,327	12,956	148,172
Delaware	11,730	204,916	31,548	35,028	327	3,999	40,082
District of Columbia	8,503	143,817	4,289	45,497	36	8,271	35,678
Florida	150,067	4,759,729	146,961	795,647	21,089	44,597	1,261,238
Georgia	102,940	2,247,985	38,312	307,853	12,644	24,219	457,161
Hawaii	11,385	333,986	9,410	30,947	256	4,284	46,550
Idaho	17,986	363,070	7,500	23,576	1,934	5,382	70,109
Illinois	118,009	3,293,641	185,945	431,068	23,409	36,932	437,246
Indiana	107,545	1,558,016	26,071	146,702	8,022	20,655	160,930
Iowa	25,456	911,365	19,489	44,272	7,974	20,652	84,365
Kansas	28,219	740,082	22,350	73,949	5,800	11,290	109,217
Kentucky	44,777	1,091,060	20,552	76,528	4,798	11,111	117,163
Louisiana	37,402	1,050,142	16,466	106,243	5,732	11,403	211,813
Maine	13,761	294,076	9,199	53,586	814	6,863	54,962
Maryland	54,050	1,378,908	36,930	223,163	2,439	19,264	234,561
Massachusetts	59,846	1,798,543	126,334	418,183	2,893	23,602	285,426
Michigan	109,934	2,563,728	59,311	248,823	9,657	29,210	318,013
Minnesota	60,843	1,500,605	30,351	208,843	9,040	22,537	197,084
Mississippi	30,079	710,428	8,768	28,628	4,641	6,892	96,989
Missouri	70,971	1,432,549	114,167	156,680	8,145	22,783	191,651
Montana	11,721	274,964	6,297	18,210	2,244	6,685	65,110
Nebraska	17,569	503,995	17,252	39,204	5,608	8,921	62,949
Nevada	18,201	674,013	15,209	87,632	1,830	5,316	138,196
New Hampshire	13,075	289,869	12,063	53,658	836	5,553	46,010
New Jersey	48,990	2,684,036	128,447	500,418	6,460	24,104	382,378
New Mexico	19,303	447,629	8,178	30,205	3,648	6,033	71,528
New York	175,826	6,177,798	255,653	954,178	6,637	61,856	929,613
North Carolina	97,817	2,257,921	43,655	239,308	6,822	25,466	303,769
North Dakota	8,314	215,622	5,083	13,243	3,945	3,680	28,309
Ohio	144,967	2,699,062	82,582	298,424	11,616	41,356	368,312
Oklahoma	38,258	876,371	21,388	83,035	4,212	10,477	180,375
Oregon	53,009	831,648	25,144	152,421	3,714	14,976	194,787
Pennsylvania	137,444	3,118,562	113,294	435,143	10,767	43,359	373,006
Rhode Island	9,901	306,964	21,285	64,339	350	5,044	35,288
South Carolina	60,734	1,129,871	17,455	101,690	3,715	11,426	158,853
South Dakota	7,486	230,212	12,468	9,990	4,729	4,535	35,023
Tennessee	65,264	1,436,973	30,154	120,906	7,845	16,625	184,468
Texas	190,481	5,534,976	160,723	680,943	36,284	64,059	1,266,414
Utah	25,483	599,324	12,886	91,292	3,126	6,618	159,843
Vermont	9,537	156,736	5,293	28,566	305	4,093	21,645
Virginia	113,681	1,663,488	40,070	265,840	5,561	27,091	295,313
Washington	70,554	1,367,549	48,875	195,058	5,283	23,528	328,007
West Virginia	21,931	372,186	9,053	14,761	1,192	6,169	33,521
Wisconsin	65,958	1,494,037	52,123	157,211	5,908	24,002	176,171
Wyoming	4,279	143,211	6,294	10,762	1,329	3,385	35,304
Puerto Rico	1,104	56,642	119	7,716	0	477	3,277
Other [11]	19,318	283,629	1,395	6,532	2,035	493	188,183

Footnotes at end of table.

Table 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2015—Continued**Footnotes**

- [1] Excludes returns that do not have the option of filing electronically; information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF).
- [2] Includes Forms 1120 (corporation income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); and 1120-POL (income tax return for certain political organizations).
- [3] Includes some of the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents).
- [4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: taxpayers either complete a tax return on a Website without downloading any software, or taxpayers purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.
- [5] Includes two Free File income tax preparation and electronic filing options: (1) all taxpayers could use Free File Fillable Forms, an electronic version of paper returns that performs simple mathematical calculations; and (2) taxpayers with adjusted gross incomes of \$58,000 or less could prepare and file their taxes using commercial online software provided through a partnership between the Internal Revenue Service and Free File Alliance, LLC, a group of private sector tax software companies. The Free File Fillable Forms and Free File commercial online software were both available through IRS.gov.
- [6] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the preparer of the return.
- [7] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); and 945 (tax return of withheld income tax from nonpayroll distributions).
- [8] Includes Form 720 (excise tax return) and Form 2290 (heavy highway vehicle use tax return).
- [9] Includes some of the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); and 990-PF (private foundation information return). Also includes Form 8872 (political organization report of contributions and expenditures).
- [10] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).
- [11] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

NOTES:

Detail may not add to totals because of rounding.

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

SOURCE: Research, Analysis, and Statistics, Office of Research.

Table 5. Gross Collections, by Type of Tax and State, Fiscal Year 2015

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue collections [1]	Business income taxes [2]	Individual income tax, employment taxes, and estate and trust income tax		
			Total	Individual income tax withheld and FICA tax [3]	Individual income tax payments and SECA tax [3]
United States, total [4]	3,302,677,258	389,888,722	2,815,544,615	2,183,608,978	582,949,874
Alabama	25,070,261	1,465,831	23,160,484	18,254,070	4,687,971
Alaska	5,717,640	194,313	5,462,605	4,079,050	1,294,019
Arizona	42,631,316	3,862,387	37,047,410	28,437,845	8,149,122
Arkansas	32,508,761	7,657,274	23,959,297	20,091,810	3,487,562
California	405,851,295	51,290,979	345,830,143	253,600,502	87,889,418
Colorado	47,210,720	-2,051,855	48,125,613	36,546,996	11,092,991
Connecticut	59,174,581	8,304,111	49,189,122	35,091,938	13,052,649
Delaware	22,640,853	9,118,702	13,196,278	11,021,260	1,137,079
District of Columbia	25,583,750	4,285,021	21,229,350	18,229,702	2,413,906
Florida	177,389,488	10,623,903	163,199,338	116,059,240	43,558,308
Georgia	86,446,602	12,764,920	70,052,525	56,932,220	12,480,551
Hawaii	8,221,290	476,171	7,468,136	5,501,597	1,875,437
Idaho	9,785,027	268,962	9,389,727	7,250,674	2,023,777
Illinois	158,042,273	20,370,821	132,643,232	104,160,944	24,771,174
Indiana	57,972,825	4,891,553	50,811,098	42,981,848	7,317,638
Iowa	23,969,391	1,965,929	21,556,743	17,039,680	4,384,706
Kansas	27,019,291	1,965,250	23,284,508	17,528,322	5,319,926
Kentucky	32,708,391	2,629,863	28,811,348	24,164,759	4,337,573
Louisiana	42,628,150	1,107,876	40,681,260	33,531,985	6,865,820
Maine	7,464,280	305,706	6,947,573	5,400,186	1,448,181
Maryland	63,936,798	3,616,792	59,638,796	48,468,009	10,452,921
Massachusetts	108,049,205	8,786,713	97,226,545	75,455,947	20,350,265
Michigan	77,948,414	6,312,321	70,295,550	56,717,948	12,738,754
Minnesota	106,927,808	24,329,664	79,347,688	69,141,751	9,573,866
Mississippi	11,468,660	747,840	10,507,791	7,974,384	2,434,395
Missouri	64,112,504	8,473,144	54,101,726	45,172,090	8,017,083
Montana	5,805,098	214,131	5,538,068	3,755,432	1,707,125
Nebraska	25,103,770	6,870,025	18,026,855	13,212,728	3,317,614
Nevada	18,450,072	867,208	17,264,613	10,660,826	5,243,614
New Hampshire	11,314,985	296,413	10,749,228	8,017,216	2,410,430
New Jersey	153,917,572	36,256,100	114,834,184	93,307,132	20,210,034
New Mexico	8,969,666	248,014	8,519,028	6,294,578	2,131,010
New York	269,716,999	30,839,677	233,878,379	171,803,055	57,806,300
North Carolina	78,736,401	10,807,290	67,278,363	55,372,577	11,123,355
North Dakota	7,711,243	353,450	7,263,315	4,828,692	2,381,894
Ohio	140,981,150	14,649,198	121,379,888	106,063,345	13,817,331
Oklahoma	33,942,286	3,330,908	25,554,628	18,930,641	5,766,006
Oregon	31,219,148	1,989,938	28,153,829	22,221,724	5,630,003
Pennsylvania	136,108,810	16,095,757	115,272,208	94,451,811	18,909,565
Rhode Island	14,373,318	3,527,526	10,672,687	8,891,464	1,530,086
South Carolina	24,086,257	1,731,619	21,934,428	16,698,335	5,006,654
South Dakota	7,732,138	552,853	7,118,323	3,945,697	2,085,524
Tennessee	62,708,662	7,004,232	54,104,159	45,471,936	8,169,341
Texas	279,904,425	32,083,819	226,945,577	165,876,063	55,270,390
Utah	20,178,718	1,312,427	18,109,139	13,899,642	3,961,368
Vermont	4,495,280	359,193	4,097,342	3,110,771	936,599
Virginia	80,242,853	11,776,145	67,798,667	52,692,491	13,734,747
Washington	73,334,437	6,289,483	65,551,576	50,681,106	14,182,281
West Virginia	7,374,299	349,649	6,892,438	5,294,254	1,537,854
Wisconsin	51,748,831	5,724,903	45,199,884	36,351,304	8,003,093
Wyoming	5,284,146	208,550	4,855,460	2,576,916	2,051,428
U.S. Armed Service members overseas and Territories other than Puerto Rico	726,246	4,423	718,698	503,632	159,809
Puerto Rico	3,524,557	119,404	3,314,761	2,928,542	360,799
International	11,875,848	1,873,812	9,576,681	4,868,656	4,653,888
Undistributed [5]	2,630,471	388,384	1,778,323	2,063,656	-303,362

Footnotes at end of table.

Table 5. Gross Collections, by Type of Tax and State, Fiscal Year 2015—Continued

[Money amounts are in thousands of dollars]

State or area	Individual income tax, employment taxes, and estate and trust income tax—continued			Estate tax	Gift tax	Excise taxes [1]
	Unemployment insurance tax	Railroad retirement tax	Estate and trust income tax			
	(6)	(7)	(8)			
United States, total [4]	9,107,884	6,432,497	33,445,382	17,952,938	2,089,101	77,201,882
Alabama	65,454	3,415	149,575	80,705	6,397	356,844
Alaska	12,246	2,248	75,041	9,809	0	50,913
Arizona	116,673	1,989	341,781	216,829	8,996	1,495,694
Arkansas	146,877	2,609	230,439	158,846	1,527	731,816
California	1,648,453	20,912	2,670,857	4,102,218	-57,033	4,684,989
Colorado	109,190	17,435	359,002	305,579	3,681	827,703
Connecticut	185,798	4,179	854,559	277,489	72,421	1,331,438
Delaware	35,100	56,656	946,185	33,383	914	291,575
District of Columbia	17,004	505,035	63,704	51,248	3,202	14,928
Florida	463,255	862,879	2,255,655	1,614,178	206,345	1,745,724
Georgia	248,935	2,312	388,506	285,422	49,913	3,293,823
Hawaii	17,244	0	73,858	35,687	985	240,311
Idaho	36,479	866	77,931	51,178	1,696	73,465
Illinois	333,183	285,348	3,092,583	918,517	124,802	3,984,902
Indiana	284,829	14,492	212,292	126,157	91,074	2,052,943
Iowa	51,121	6,442	74,794	89,739	4,444	352,536
Kansas	66,719	176,892	192,649	85,477	5,605	1,678,450
Kentucky	155,505	13,520	139,990	238,317	6,776	1,022,087
Louisiana	70,766	4,834	207,856	228,782	3,875	606,357
Maine	20,018	3,620	75,569	23,052	1,178	186,769
Maryland	109,611	14,519	593,737	246,439	39,259	395,512
Massachusetts	187,588	36,880	1,195,864	416,687	56,255	1,563,006
Michigan	207,467	65,641	565,740	439,688	363,211	537,645
Minnesota	203,403	100,449	328,218	162,423	18,866	3,069,166
Mississippi	29,801	1,330	67,881	49,718	2,745	160,567
Missouri	145,699	92,951	673,904	257,948	13,053	1,266,634
Montana	14,658	27,263	33,589	18,290	680	33,928
Nebraska	38,746	1,334,281	123,487	71,679	7,588	127,623
Nevada	45,323	59	1,314,791	171,421	11,379	135,452
New Hampshire	23,110	67	298,406	65,645	1,444	202,254
New Jersey	254,994	143,725	918,300	477,943	62,381	2,286,963
New Mexico	20,093	75	73,271	31,761	1,192	169,672
New York	813,980	497,613	2,957,431	1,930,823	505,683	2,562,437
North Carolina	366,967	8,276	407,189	287,094	10,790	352,865
North Dakota	14,991	6,975	30,764	30,837	223	63,418
Ohio	568,581	27,115	903,516	458,442	26,753	4,466,869
Oklahoma	72,354	2,986	782,641	147,767	5,193	4,903,789
Oregon	79,540	39,353	183,210	77,043	22,434	975,904
Pennsylvania	302,499	72,876	1,535,457	805,603	69,714	3,865,528
Rhode Island	33,981	14	217,141	61,478	4,297	107,330
South Carolina	64,444	1,634	163,361	99,829	1,617	318,765
South Dakota	12,337	1,372	1,073,393	13,905	672	46,385
Tennessee	190,507	2,567	269,808	106,739	17,561	1,475,970
Texas	577,172	1,156,475	4,065,477	1,167,572	115,516	19,591,942
Utah	56,298	5,225	186,606	34,006	6,836	716,310
Vermont	9,406	2,493	38,074	9,567	17	29,161
Virginia	165,538	787,547	418,344	391,048	18,837	258,156
Washington	194,339	10,875	482,975	160,935	86,854	1,245,589
West Virginia	17,133	731	42,466	51,035	119	81,058
Wisconsin	141,664	3,197	700,626	223,190	19,817	581,036
Wyoming	8,417	869	217,830	117,277	14,929	87,930
U.S. Armed Service members overseas and Territories other than Puerto Rico	3,172	0	52,084	0	3	3,121
Puerto Rico	24,342	0	1,078	3,083	55	87,254
International	6,853	1,384	45,900	98,782	7,484	319,089
Undistributed [5]	18,029	-1	0	334,628	38,846	90,289

Footnotes at end of table.

Table 5. Gross Collections, by Type of Tax and State, Fiscal Year 2015—Continued**Footnotes**

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

NOTES:

Detail may not add to totals because of rounding.

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

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

Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year refunds made in Fiscal Year 2015 may result in negative amounts when such adjustments exceed current-year collections. See Table 8 for refund data.

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

SOURCE: Chief Financial Officer, Financial Management.

Table 6. Gross Collections, by Type of Tax, Fiscal Years 1960–2015

[Money amounts are in thousands of dollars]

Fiscal year	Total Internal Revenue collections [1]	Income taxes				Employment taxes [4]	Estate tax	Gift tax	Excise taxes [5]
		Total	Business income taxes [2]	Individual income tax [3]	Estate and trust income tax [3]				
1960	91,774,803	67,125,126	22,179,414	44,945,711	n.a.	11,158,589	1,439,259	187,089	11,864,741
1961	94,401,086	67,917,941	21,764,940	46,153,001	n.a.	12,502,451	1,745,480	170,912	12,064,302
1962	99,440,839	71,945,305	21,295,711	50,649,594	n.a.	12,708,171	1,796,227	238,960	12,752,176
1963	105,925,395	75,323,714	22,336,134	52,987,581	n.a.	15,004,486	1,971,614	215,843	13,409,737
1964	112,260,257	78,891,218	24,300,863	54,590,354	n.a.	17,002,504	2,110,992	305,312	13,950,232
1965	114,434,634	79,792,016	26,131,334	53,660,683	n.a.	17,104,306	2,454,332	291,201	14,792,779
1966	128,879,961	92,131,794	30,834,243	61,297,552	n.a.	20,256,133	2,646,968	446,954	13,398,112
1967	148,374,815	104,288,420	34,917,825	69,370,595	n.a.	26,958,241	2,728,580	285,826	14,113,748
1968	153,636,838	108,148,565	29,896,520	78,252,045	n.a.	28,085,898	2,710,254	371,725	14,320,396
1969	187,919,560	135,778,052	38,337,646	97,440,406	n.a.	33,068,657	3,136,691	393,373	15,542,787
1970	195,722,096	138,688,568	35,036,983	103,651,585	n.a.	37,449,188	3,241,321	438,755	15,904,264
1971	191,647,198	131,072,374	30,319,953	100,752,421	n.a.	39,918,690	3,352,641	431,642	16,871,851
1972	209,855,737	143,804,732	34,925,546	108,879,186	n.a.	43,714,001	5,126,522	363,447	16,847,036
1973	237,787,204	164,157,315	39,045,309	125,112,006	n.a.	52,081,709	4,338,924	636,938	16,572,318
1974	268,952,254	184,648,094	41,744,444	142,903,650	n.a.	62,093,632	4,659,825	440,849	17,109,853
1975	293,822,726	202,146,097	45,746,660	156,399,437	n.a.	70,140,809	4,312,657	375,421	16,847,741
1976	302,519,792	205,751,753	46,782,956	158,968,797	n.a.	74,202,853	4,875,735	431,730	17,257,720
1976 [6]	75,462,780	49,567,484	9,808,905	39,758,579	n.a.	19,892,041	1,367,935	117,312	4,518,008
1977	358,139,417	246,805,067	60,049,804	186,755,263	n.a.	86,076,316	5,649,460	1,775,866	17,832,707
1978	399,776,389	278,438,289	65,380,145	213,058,144	n.a.	97,291,653	5,242,080	139,419	18,664,949
1979	460,412,185	322,993,733	71,447,876	251,545,857	n.a.	112,849,874	5,344,176	174,899	19,049,504
1980	519,375,273	359,927,392	72,379,610	287,547,782	n.a.	128,330,480	6,282,247	216,134	24,619,021
1981	606,799,103	406,583,302	73,733,156	332,850,146	n.a.	152,885,816	6,694,641	215,745	40,419,598
1982	632,240,506	418,599,768	65,990,832	352,608,936	n.a.	168,717,936	8,035,335	108,038	36,779,428
1983	627,246,793	411,407,523	61,779,556	349,627,967	n.a.	173,847,854	6,077,202	148,675	35,765,538
1984	680,475,229	437,071,049	74,179,370	362,891,679	n.a.	199,210,028	6,024,985	151,682	38,017,486
1985	742,871,541	474,072,327	77,412,769	396,659,558	n.a.	225,214,568	6,303,418	276,284	37,004,944
1986	782,251,812	497,406,391	80,441,620	416,964,771	n.a.	243,978,380	6,814,417	380,538	33,672,086
1987	886,290,590	568,311,471	102,858,985	465,452,486	n.a.	277,000,469	7,164,681	502,989	33,310,980
1988	935,106,594	583,349,120	109,682,554	473,666,566	n.a.	318,038,990	7,348,679	435,766	25,934,040
1989	1,013,322,133	632,746,069	117,014,564	515,731,504	n.a.	345,625,586	8,143,689	829,457	25,977,333
1990	1,056,365,652	650,244,947	110,016,539	540,228,408	n.a.	367,219,321	9,633,736	2,128,202	27,139,445
1991	1,086,851,401	660,475,445	113,598,569	546,876,876	n.a.	384,451,220	10,237,247	1,235,894	30,451,596
1992	1,120,799,558	675,673,952	117,950,796	557,723,156	n.a.	400,080,904	10,411,450	1,067,666	33,565,587
1993	1,176,685,625	717,321,668	131,547,509	585,774,159	n.a.	411,510,516	11,433,495	1,457,470	34,962,476
1994	1,276,466,776	774,023,837	154,204,684	619,819,153	n.a.	443,831,352	13,500,126	2,106,667	43,004,794
1995	1,375,731,835	850,201,510	174,422,173	675,779,337	n.a.	465,405,305	13,326,051	1,818,343	44,980,627
1996	1,486,546,674	934,368,068	189,054,791	745,313,276	n.a.	492,365,178	15,350,591	2,241,226	44,221,611
1997	1,623,272,071	1,029,513,216	204,492,336	825,020,880	n.a.	528,596,833	17,595,484	2,760,917	42,805,621
1998	1,769,408,739	1,141,335,868	213,270,011	928,065,857	n.a.	557,799,193	21,314,933	3,316,029	45,642,716
1999	1,904,151,888	1,218,510,654	216,324,889	1,002,185,765	n.a.	598,669,865	23,627,320	4,758,287	58,585,763
2000	2,096,916,925	1,372,732,596	235,654,894	1,137,077,702	n.a.	639,651,814	25,618,377	4,103,243	54,810,895
2001	2,128,831,182	1,364,941,523	186,731,643	1,178,209,880	n.a.	682,222,895	25,289,663	3,958,253	52,418,848
2002	2,016,627,269	1,249,171,681	211,437,773	1,037,733,908	n.a.	688,077,238	25,532,186	1,709,329	52,136,835
2003	1,952,929,045	1,181,355,176	194,146,298	987,208,878	n.a.	695,975,801	20,887,883	1,939,025	52,771,160
2004	2,018,502,103	1,220,868,119	230,619,359	990,248,760	n.a.	717,247,296	24,130,143	1,449,319	54,807,225
2005	2,268,895,122	1,414,595,831	307,094,837	1,107,500,994	n.a.	771,441,662	23,565,164	2,040,367	57,252,098
2006	2,518,680,230	1,617,183,944	380,924,573	1,236,259,371	n.a.	814,819,218	26,717,493	1,970,032	57,989,543
2007	2,691,537,557	1,761,777,263	395,535,825	1,366,241,437	n.a.	849,732,729	24,557,815	2,420,138	53,049,612
2008	2,745,035,410	1,780,306,008	354,315,825	1,400,405,178	25,585,005	883,197,626	26,543,433	3,280,502	51,707,840
2009	2,345,337,177	1,415,864,347	225,481,588	1,175,421,788	14,960,969	858,163,864	21,583,131	3,094,191	46,631,646
2010	2,345,055,978	1,453,926,748	277,937,220	1,163,687,589	12,301,939	824,188,337	16,930,741	2,820,095	47,190,057
2011	2,414,952,112	1,589,030,349	242,848,122	1,331,160,469	15,021,758	767,504,822	[7] 2,506,991	6,572,384	49,337,563
2012	2,524,320,134	1,669,298,095	281,461,580	1,371,402,290	16,434,225	784,396,853	12,340,655	2,109,594	56,174,937
2013	2,855,059,420	1,876,348,448	311,993,954	1,539,658,421	24,696,073	897,847,151	14,051,771	5,778,377	61,033,674
2014	3,064,301,358	1,996,765,080	353,141,112	1,614,213,171	29,410,796	976,223,247	17,572,338	2,582,617	71,158,076
2015	3,302,677,258	2,183,074,421	389,888,722	1,759,740,317	33,445,382	1,022,358,916	17,952,938	2,089,101	77,201,882

Footnotes on next page.

Table 6. Gross Collections, by Type of Tax, Fiscal Years 1960–2015—Continued**Footnotes**

n.a.—Not available. See footnote 3 below.

- [1] Beginning with Fiscal Year 2009, excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.
- [2] Includes taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990–T).
- [3] Income tax reported for estates and trusts is included in individual income tax in Fiscal Years 1960–2007. Beginning with Fiscal Year 2008, estate and trust income tax is reported separately.
- [4] Includes taxes for Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI); unemployment insurance under the Federal Unemployment Tax Act (FUTA); and railroad retirement under the Railroad Retirement Tax Act (RRTA).
- [5] Excludes excise taxes collected by the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991.
- [6] Represents fiscal-year transitional period, July 1976 through September 1976, resulting from redefinition of the term “fiscal year.” 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).
- [7] The estate tax was temporarily repealed for deaths in Calendar Year 2010 before being reinstated retroactively with a \$5-million exemption as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. As a result of this legislation, the estates of 2010 decedents could elect to file either Form 706 (estate and generation-skipping transfer tax return), due September 19, 2011, or Form 8939 (allocation of increase in basis for property acquired from a decedent), due January 17, 2012. The law also provided a \$5-million exemption for the estates of 2011 decedents. These tax law changes significantly reduced estate tax gross collections in Fiscal Year 2011 relative to other fiscal years.

NOTES:

Detail may not add to totals because of rounding.

All money amounts are in current dollars.

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

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

SOURCE: Chief Financial Officer, Financial Management.

Table 7. Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2015

State or area	Total Internal Revenue refunds [1, 2]	Business income taxes [3]	Individual income tax, estate and trust income tax, and employment taxes			Estate tax	Gift tax	Excise taxes [1]
			Individual income tax	Estate and trust income tax	Employment taxes [4]			
			(1)	(2)	(3)			
United States, total [5]	119,020,846	362,277	116,848,831	240,494	1,470,631	5,038	1,747	91,828
Alabama	1,688,888	3,647	1,662,087	2,630	19,215	36	28	1,245
Alaska	279,155	855	272,011	416	5,538	6	0	329
Arizona	2,200,207	4,966	2,167,502	3,543	22,846	61	31	1,258
Arkansas	1,004,632	2,918	983,455	1,147	16,329	27	8	748
California	13,499,823	45,337	13,258,930	25,836	159,832	910	222	8,756
Colorado	1,963,407	6,006	1,925,859	3,674	26,364	78	35	1,391
Connecticut	1,376,855	3,995	1,350,969	4,413	16,271	118	36	1,053
Delaware	357,104	1,632	347,535	3,102	4,264	20	4	547
District of Columbia	266,006	1,047	260,147	761	3,762	24	12	253
Florida	7,679,598	22,741	7,529,624	15,259	106,585	380	199	4,810
Georgia	3,606,432	8,908	3,547,206	4,135	43,775	123	20	2,265
Hawaii	541,056	2,182	531,182	1,366	6,016	25	9	276
Idaho	550,280	1,758	537,483	653	9,817	d	d	553
Illinois	5,090,973	14,845	4,995,495	16,884	58,791	205	64	4,689
Indiana	2,579,102	5,745	2,544,319	3,115	24,168	45	13	1,697
Iowa	1,149,875	6,085	1,127,200	1,313	13,702	39	5	1,531
Kansas	1,056,793	4,666	1,035,012	1,965	14,205	32	14	899
Kentucky	1,596,153	3,034	1,573,844	2,107	16,166	35	27	940
Louisiana	1,664,436	4,690	1,632,357	1,774	24,492	56	15	1,052
Maine	496,084	1,976	486,998	1,102	5,416	19	8	565
Maryland	2,284,469	6,102	2,249,423	4,909	22,611	83	42	1,299
Massachusetts	2,642,535	7,367	2,594,407	12,270	26,182	171	42	2,096
Michigan	3,790,616	12,230	3,726,895	7,054	41,918	92	41	2,386
Minnesota	2,085,879	8,528	2,047,535	3,105	24,256	80	36	2,339
Mississippi	1,048,820	2,789	1,030,065	1,178	13,960	26	9	793
Missouri	2,246,258	6,879	2,202,782	4,305	30,407	53	14	1,818
Montana	373,971	2,864	362,648	570	7,368	10	7	504
Nebraska	711,693	3,343	695,593	1,318	10,459	21	6	953
Nevada	1,089,035	3,483	1,071,469	1,609	11,751	33	16	674
New Hampshire	541,341	1,766	530,863	1,476	6,709	25	10	492
New Jersey	3,445,981	9,789	3,380,857	8,295	44,172	148	61	2,659
New Mexico	736,790	1,959	723,931	970	9,521	20	8	381
New York	7,614,590	25,214	7,460,932	15,996	106,952	516	235	4,745
North Carolina	3,501,232	9,085	3,446,899	5,167	37,107	112	29	2,833
North Dakota	285,642	1,599	277,583	372	5,448	13	0	627
Ohio	4,600,671	11,698	4,537,474	8,679	39,507	108	37	3,168
Oklahoma	1,326,708	4,294	1,300,346	2,508	18,455	39	12	1,054
Oregon	1,400,673	4,924	1,373,390	2,533	18,492	48	18	1,268
Pennsylvania	4,982,628	12,148	4,905,864	11,630	48,206	162	44	4,574
Rhode Island	430,732	924	421,264	3,397	3,551	31	7	1,558
South Carolina	1,697,875	3,581	1,672,041	2,106	18,929	32	10	1,176
South Dakota	323,534	1,751	314,344	1,111	5,778	d	d	533
Tennessee	2,460,700	5,055	2,420,069	3,603	30,339	61	20	1,553
Texas	9,993,614	29,209	9,793,064	21,766	140,573	320	109	8,573
Utah	1,007,492	2,698	988,936	1,285	13,882	18	5	668
Vermont	250,937	1,144	244,966	603	3,910	20	3	291
Virginia	3,050,798	8,888	2,998,947	5,660	35,032	105	30	2,136
Washington	2,680,439	8,021	2,625,287	5,238	39,986	94	57	1,756
West Virginia	671,303	1,492	660,606	705	7,951	19	4	526
Wisconsin	2,236,477	7,939	2,195,020	4,636	26,706	64	32	2,080
Wyoming	229,270	1,330	222,158	634	4,772	13	11	352
U.S. Armed Service members overseas and Territories other than Puerto Rico	153,731	44	151,557	26	2,075	d	d	27
Puerto Rico	130,034	312	116,498	34	13,154	d	d	28
International	345,367	6,795	333,754	551	2,955	226	35	1,051
Undistributed [6]	2,152	0	2,149	0	3	0	0	0
Child tax credit [7]	16,261,110	N/A	16,261,110	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [7]	24,075,483	N/A	24,075,483	N/A	N/A	N/A	N/A	N/A

Footnotes on next page.

Table 7. Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2015—Continued**Footnotes**

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

N/A—Not applicable.

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

NOTE:

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

SOURCE: Chief Financial Officer, Financial Management.

Table 8. Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2015

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1, 2]	Business income taxes [3,4]	Individual income tax, estate and trust income tax, and employment taxes			Estate tax	Gift tax	Excise taxes [1, 4]
			Individual income tax [5]	Estate and trust income tax	Employment taxes [6]			
			(1)	(2)	(3)			
United States, total [7]	403,272,691	50,052,817	346,394,376	2,061,997	3,095,899	886,349	36,673	744,580
Alabama	4,969,648	268,009	4,662,078	12,382	22,113	2,694	134	2,239
Alaska	749,065	30,430	705,656	3,626	6,145	-291	0	3,499
Arizona	6,130,543	408,292	5,633,903	19,895	35,294	10,298	384	22,477
Arkansas	2,751,699	102,894	2,618,477	4,614	21,907	2,024	84	1,698
California	43,669,519	6,020,462	36,845,651	189,657	418,671	128,420	9,644	57,015
Colorado	5,763,261	810,668	4,870,909	23,086	39,251	9,799	754	8,794
Connecticut	5,809,336	1,759,204	3,906,818	47,746	74,702	17,160	196	3,510
Delaware	2,088,389	1,135,291	867,929	53,766	23,761	2,261	1	5,380
District of Columbia	1,186,311	367,921	780,699	4,755	29,201	2,798	92	844
Florida	22,363,062	994,054	20,989,413	127,189	158,288	62,061	2,910	29,147
Georgia	11,343,579	1,370,898	9,810,101	30,138	87,166	19,956	1,064	24,254
Hawaii	1,443,955	110,568	1,316,682	8,180	5,917	2,181	75	351
Idaho	1,462,684	160,507	1,282,415	4,038	11,364	d	d	2,851
Illinois	16,223,435	1,701,088	14,048,816	289,743	126,805	23,619	818	32,546
Indiana	7,038,056	418,350	6,511,762	17,802	47,981	4,297	38	37,826
Iowa	3,274,327	384,853	2,850,790	7,050	21,815	6,275	193	3,352
Kansas	3,414,268	754,730	2,619,713	13,781	16,365	7,144	305	2,230
Kentucky	4,379,807	264,666	4,066,855	11,795	24,519	2,446	611	8,914
Louisiana	5,061,648	203,960	4,808,521	14,529	23,374	7,776	193	3,295
Maine	1,158,516	60,423	1,081,393	6,884	7,110	1,230	12	1,464
Maryland	6,466,529	241,970	6,098,769	43,607	28,415	50,208	702	2,858
Massachusetts	8,448,902	1,411,766	6,820,865	80,514	89,495	31,414	1,859	12,990
Michigan	10,196,359	885,429	9,170,480	45,885	72,868	8,769	620	12,308
Minnesota	8,129,131	3,170,584	4,826,504	22,462	51,003	11,231	407	46,940
Mississippi	3,149,548	109,459	3,015,212	7,783	13,912	1,539	41	1,603
Missouri	6,493,700	856,446	5,541,498	24,490	56,122	7,242	34	7,868
Montana	876,398	33,341	829,607	2,823	6,202	760	36	3,628
Nebraska	2,841,171	1,106,152	1,710,355	6,774	11,656	2,500	11	3,723
Nevada	3,176,504	168,332	2,919,489	27,676	12,535	41,408	592	6,472
New Hampshire	1,398,374	82,499	1,287,982	14,878	6,642	4,948	11	1,412
New Jersey	14,602,857	4,538,430	9,818,252	58,036	148,307	18,446	1,287	20,100
New Mexico	1,922,248	42,223	1,860,651	3,930	9,071	1,134	-245	5,484
New York	26,819,319	4,440,837	21,679,552	168,573	391,831	76,048	4,104	58,374
North Carolina	9,647,853	751,932	8,771,645	28,653	73,891	13,391	1,531	6,809
North Dakota	770,237	41,986	715,098	3,028	5,818	1,462	0	2,844
Ohio	12,405,742	1,124,009	11,111,896	53,240	64,492	13,600	1,219	37,286
Oklahoma	5,555,502	1,814,093	3,598,415	40,265	27,644	6,209	638	68,238
Oregon	3,338,492	156,420	3,135,909	13,334	22,610	5,066	608	4,545
Pennsylvania	15,204,268	2,618,203	12,378,832	72,180	94,559	17,000	1,318	22,175
Rhode Island	1,103,189	22,343	1,052,892	10,841	12,316	2,686	40	2,071
South Carolina	4,491,464	274,495	4,170,809	10,248	17,803	15,140	41	2,927
South Dakota	861,087	31,304	790,758	30,425	6,073	d	d	1,823
Tennessee	7,586,728	965,894	6,462,449	31,969	83,747	19,878	321	22,471
Texas	35,311,419	5,073,661	29,523,396	231,593	270,110	144,952	2,304	65,402
Utah	3,070,355	318,427	2,698,228	10,932	22,532	3,094	66	17,076
Vermont	624,873	64,421	553,296	2,405	3,659	568	0	523
Virginia	9,023,289	1,003,939	7,885,735	38,472	65,147	19,845	855	9,295
Washington	7,241,697	472,587	6,645,034	34,853	73,478	9,035	-2,045	8,755
West Virginia	1,737,365	41,012	1,682,337	2,950	7,305	3,180	0	580
Wisconsin	5,767,090	604,902	5,044,859	35,966	49,106	19,997	790	11,469
Wyoming	664,833	17,182	632,121	8,158	4,092	1,700	570	1,009
U.S. Armed Service members overseas and Territories other than Puerto Rico	446,191	4,439	439,535	60	2,134	d	d	18
Puerto Rico	237,237	14,012	215,379	53	7,611	d	d	26
International	1,892,376	613,907	1,122,239	4,282	128,959	2,010	717	20,262
Advance Premium Tax Credit/ Cost Sharing Reduction [8]	30,058,436	N/A	30,058,436	N/A	N/A	N/A	N/A	N/A
Undistributed [9]	1,430,821	-391,090	1,847,280	0	-46,997	17,380	719	3,528
Child tax credit [10]	20,556,345	N/A	20,556,345	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [10]	60,084,111	N/A	60,084,111	N/A	N/A	N/A	N/A	N/A

Footnotes on next page.

Table 8. Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2015—Continued**Footnotes**

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

N/A—Not applicable.

- [1] Excludes refunds of excise taxes collected by the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.
- [2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$1.0 billion in interest, of which \$572 million was paid to corporations and \$478 million was paid to all others (related to individual, employment, estate, gift and excise tax returns).
- [3] Includes refunds of taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990-T).
- [4] Beginning with Fiscal Year 2015, some refunds which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.
- [5] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$2,735.
- [6] Includes refunds of self-employment income taxes under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment insurance taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).
- [7] Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.
- [8] The Premium Tax Credit and Cost Sharing Reduction are provisions of the Patient Protection and Affordable Care Act of 2010. The Advance payment of the Premium Tax Credit (APTC) data shown in this table is an advance payment of a refundable tax credit that helps taxpayers pay for their health insurance premiums on a monthly basis. The Cost Sharing Reduction is a discount that lowers the amount taxpayers are required to pay for healthcare out-of-pocket deductibles, co-insurance, and copayments. Both the Premium Tax Credit and the Cost Sharing Reduction are available when taxpayers purchase health insurance through the health insurance Marketplace and meet other specific criteria.
- [9] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.
- [10] Reflects refundable portions of credits only. Shown separately for information purposes. Refund amounts are included in the State figures and U.S. totals.

NOTES:

Detail may not add to totals because of rounding.

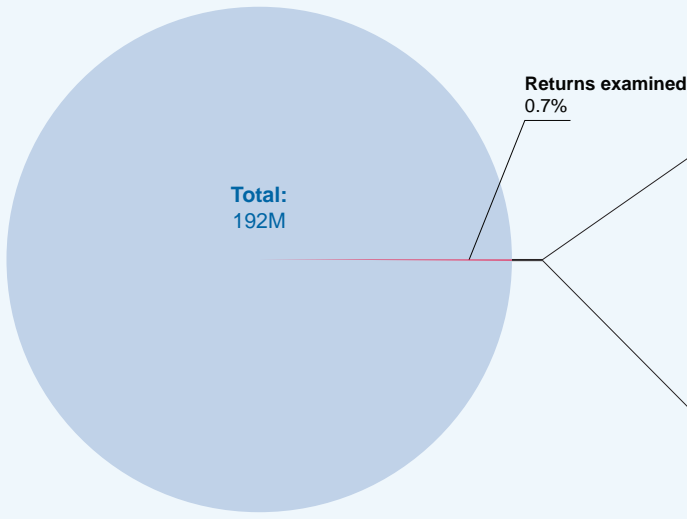
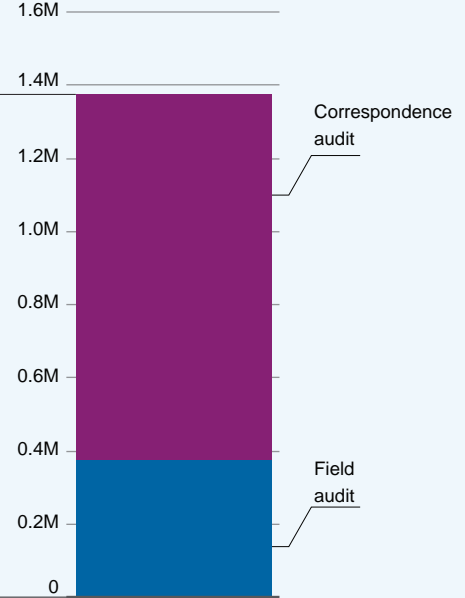
Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in Fiscal Year 2015 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data.

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

SOURCE: Chief Financial Officer, Financial Management.

Total Returns Filed, Calendar Year 2014, and Percentage Examined, Fiscal Year 2015

Returns Examined, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Table 9a

Enforcement:

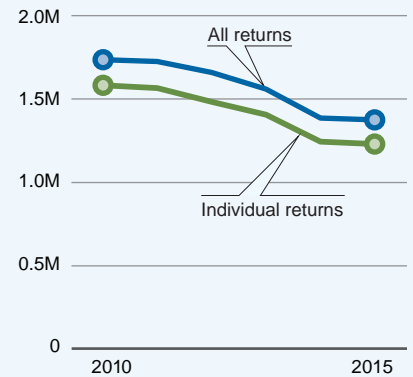
Examinations

Section 2 of the *Data Book* deals with IRS examinations (audits) of returns to determine if income, expenses, and credits are being reported accurately. The IRS enforces the tax law in a number of ways; the more common methods include correspondence (examination by mail) and field (face-to-face audit) examinations. This section provides information about examinations of most types of tax returns such as income tax, estate and gift tax, employment tax, excise tax, and certain other return types. Information is also provided about examinations of tax-exempt organizations.

Highlights of the Data

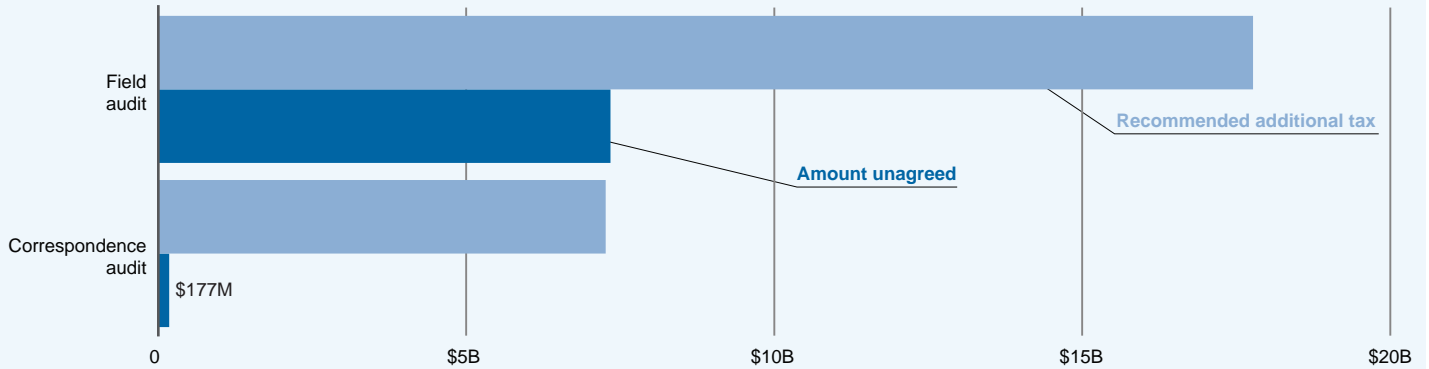
- The IRS audited a total of almost 1.4 million tax returns, approximately 0.7 percent of all returns filed in Calendar Year (CY) 2014 (Table 9a).
- The IRS audited 0.8 percent of all individual income tax returns filed in CY 2014, and 1.3 percent of corporation income tax returns (excluding S corporation returns) (Table 9a).

Number of Returns Examined, Fiscal Years 2010–2015



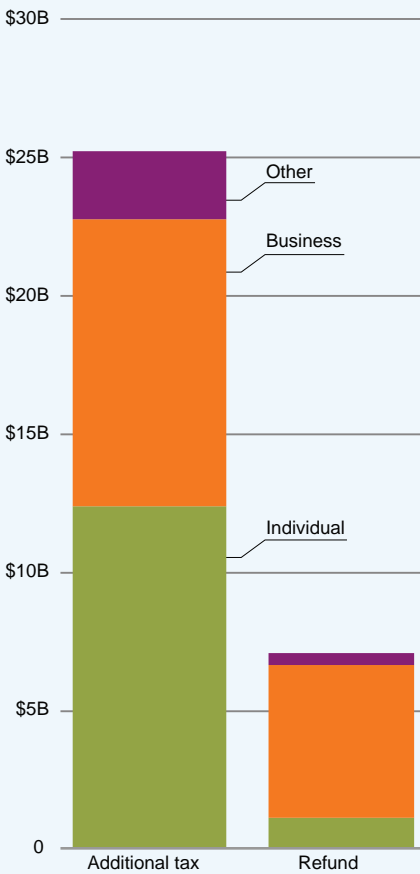
SOURCE: IRS Data Book Table 9a

Amount of Recommended Additional Tax and Amount Unagreed, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Tables 9a and 10

Recommended Audit Results, by Type of Filer, Fiscal Year 2015



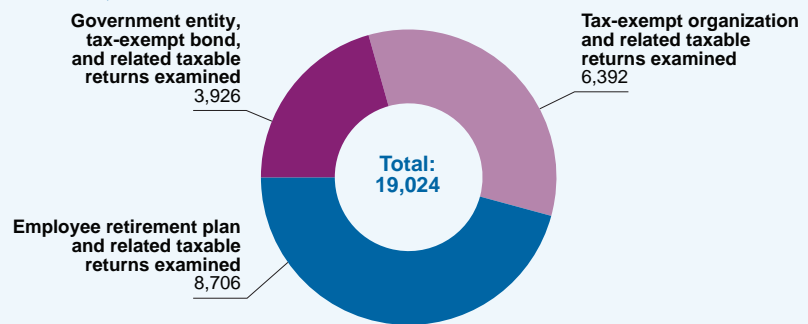
SOURCE: 2015 IRS Data Book Tables 9a and 12

- IRS conducted the majority of Fiscal Year (FY) 2015 audits, 72.6 percent, via correspondence. The remaining 27.4 percent were conducted in the field (Table 9a).
- Of the almost 1.4 million examinations of tax returns, nearly 28,000 taxpayers did not agree with the IRS examiner’s determination, totaling to an unagreed recommended additional tax of about \$7.4 billion (Table 10).
- In FY 2015, examinations protected a total of almost \$2.1 billion in refund

payments, of which almost \$2.0 billion came from field examinations and \$122.3 million from correspondence examinations (Table 11).

- Of the 1.2 million examinations of individual income tax returns, almost 40,000 resulted in additional refunds to the taxpayer totaling more than \$1.1 billion (Table 12).
- The IRS processed 787,339 returns of tax-exempt organizations in CY 2014 and examined 6,392 tax-exempt entity and related taxable returns in FY 2015 (Table 13).

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Table 13

Table 9a. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2015

Type and size of return	All returns filed in Calendar Year 2014 [1,2]	Returns examined in Fiscal Year 2015 [1]			
		Total	Percentage covered	Field [3]	Correspondence
		(1)	(2)	(3)	(4)
United States, total	191,857,005	1,373,788	0.7	376,223	997,565
Taxable returns:					
▶ Individual income tax returns, total	146,861,217	[5] 1,228,117	0.8	267,076	961,041
▷ Returns with total positive income under \$200,000 [7]:					
▶ Nonbusiness returns without Earned Income Tax Credit:					
Without Schedules C, E, F, or Form 2106 [8]	79,643,929	262,610	0.3	32,922	229,688
With Schedule E or Form 2106 [9]	15,997,590	107,300	0.7	49,408	57,892
▶ Business returns without Earned Income Tax Credit:					
Nonfarm business returns by size of total gross receipts [10]:					
Under \$25,000	10,534,942	94,952	0.9	35,192	59,760
\$25,000 under \$100,000	3,124,877	74,825	2.4	24,012	50,813
\$100,000 under \$200,000	877,851	21,724	2.5	13,681	8,043
\$200,000 or more	685,163	13,684	2.0	11,549	2,135
Farm returns	1,268,251	4,255	0.3	2,475	1,780
▶ Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [10, 11]:					
Under \$25,000	26,502,703	[12] 459,920	1.7	27,009	432,911
\$25,000 or more	1,806,228	[12] 18,112	1.0	11,161	6,951
▷ Returns with total positive income of at least \$200,000 and under \$1,000,000 [7]:					
Nonbusiness returns	4,068,298	71,280	1.8	20,795	50,485
Business returns	1,734,110	51,151	2.9	17,822	33,329
▷ Returns with total positive income of \$1,000,000 or more [7]	416,178	39,753	9.6	13,781	25,972
▷ International returns [13]	201,097	8,551	4.3	7,269	1,282
▶ Corporation income tax returns, except Form 1120-S, total [14]	1,915,337	24,761	1.3	21,760	3,001
▷ Returns other than Forms 1120-C and 1120-F [15]:					
▶ Small corporations [16]	1,797,366	16,460	0.9	14,232	2,228
No balance sheet returns	407,531	3,076	0.8	2,674	402
Balance sheet returns by size of total assets:					
Under \$250,000	892,482	7,310	0.8	6,145	1,165
\$250,000 under \$1,000,000	304,486	3,785	1.2	3,391	394
\$1,000,000 under \$5,000,000	162,847	1,836	1.1	1,644	192
\$5,000,000 under \$10,000,000	30,020	453	1.5	378	75
▶ Large corporations [17]	66,484	7,410	11.1	6,908	502
Balance sheet returns by size of total assets:					
\$10,000,000 under \$50,000,000	34,654	2,000	5.8	1,848	152
\$50,000,000 under \$100,000,000	8,073	913	11.3	867	46
\$100,000,000 under \$250,000,000	8,317	1,185	14.2	1,115	70
\$250,000,000 under \$500,000,000	5,051	707	14.0	654	53
\$500,000,000 under \$1,000,000,000	3,680	626	17.0	587	39
\$1,000,000,000 under \$5,000,000,000	4,763	1,125	23.6	1,047	78
\$5,000,000,000 under \$20,000,000,000	1,404	507	36.1	460	47
\$20,000,000,000 or more	542	347	64.0	330	17
▷ Form 1120-C returns [15]	8,973	34	0.4	27	7
▷ Form 1120-F returns [15]	42,514	857	2.0	593	264
▶ Estate and trust income tax returns [18]	3,215,902	5,288	0.2	523	4,765
▶ Estate tax returns, total [19]	35,619	2,770	7.8	2,770	0
▷ Size of gross estate:					
Under \$5,000,000	25,188	539	2.1	539	0
\$5,000,000 under \$10,000,000	6,916	1,119	16.2	1,119	0
\$10,000,000 or more	3,515	1,112	31.6	1,112	0
▶ Gift tax returns	267,600	2,539	0.9	2,539	0
▶ Employment tax returns	30,206,367	54,214	0.2	43,414	10,800
▶ Excise tax returns	982,630	13,153	1.3	10,837	2,316
▶ Other taxable returns [20]	[4]	477	[4]	175	302
Nontaxable returns [21]:					
▶ Partnership returns	3,766,567	19,212	0.5	10,377	8,835
▶ S corporation returns [22]	4,605,766	18,595	0.4	16,631	1,964
▶ Other nontaxable returns [23]	[4]	4,662	[4]	121	4,541
Income, estate, gift tax, and nontaxable returns, total	160,668,008	1,305,944	0.8	321,797	984,147

Footnotes at end of table.

Table 9a. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2015—Continued

Type and size of return	Percentage of returns examined with no change		Recommended additional tax (thousands of dollars)	
	Field [3]	Correspondence	Total	Field [3]
	(6)	(7)	(8)	(9)
United States, total	[4]	[4]	25,114,727	17,772,002
Taxable returns:				
▶ Individual income tax returns, total	9	12	[6] 12,308,319	5,112,190
▷ Returns with total positive income under \$200,000 [7]:				
▶ Nonbusiness returns without Earned Income Tax Credit:				
Without Schedules C, E, F, or Form 2106 [8]	8	8	1,404,481	350,489
With Schedule E or Form 2106 [9]	6	13	750,470	525,949
▶ Business returns without Earned Income Tax Credit:				
Nonfarm business returns by size of total gross receipts [10]:				
Under \$25,000	4	10	516,351	273,560
\$25,000 under \$100,000	7	4	783,404	238,854
\$100,000 under \$200,000	6	8	460,898	259,420
\$200,000 or more	10	52	362,119	346,817
Farm returns	11	29	26,148	21,405
▶ Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [10, 11]:				
Under \$25,000	11	9	2,122,602	142,755
\$25,000 or more	8	21	227,686	194,003
▷ Returns with total positive income of at least \$200,000 and under \$1,000,000 [7]:				
Nonbusiness returns	15	33	1,302,685	446,984
Business returns	13	33	1,155,895	490,988
▷ Returns with total positive income of \$1,000,000 or more [7]	19	28	3,143,773	1,800,364
▷ International returns [13]	2	3	51,807	20,602
▶ Corporation income tax returns, except Form 1120–S, total [14]	30	51	10,361,977	10,260,829
▷ Returns other than Forms 1120–C and 1120–F [15]:				
▶ Small corporations [16]	29	57	740,129	676,825
No balance sheet returns	17	35	329,201	322,453
Balance sheet returns by size of total assets:				
Under \$250,000	29	66	145,772	129,539
\$250,000 under \$1,000,000	32	67	152,928	118,296
\$1,000,000 under \$5,000,000	37	42	74,079	68,522
\$5,000,000 under \$10,000,000	35	33	38,149	38,015
▶ Large corporations [17]	32	31	9,014,876	8,978,301
Balance sheet returns by size of total assets:				
\$10,000,000 under \$50,000,000	37	36	242,634	238,707
\$50,000,000 under \$100,000,000	42	26	143,640	143,623
\$100,000,000 under \$250,000,000	40	44	145,313	145,188
\$250,000,000 under \$500,000,000	33	25	220,310	218,912
\$500,000,000 under \$1,000,000,000	29	23	315,018	306,724
\$1,000,000,000 under \$5,000,000,000	20	29	1,898,966	1,881,984
\$5,000,000,000 under \$20,000,000,000	14	26	2,110,158	2,107,907
\$20,000,000,000 or more	11	18	3,938,837	3,935,256
▷ Form 1120–C returns [15]	0	14	16,046	15,921
▷ Form 1120–F returns [15]	52	31	590,926	589,782
▶ Estate and trust income tax returns [18]	8	31	61,425	33,311
▶ Estate tax returns, total [19]	22	N/A	428,109	428,109
▷ Size of gross estate:				
Under \$5,000,000	29	N/A	30,246	30,246
\$5,000,000 under \$10,000,000	21	N/A	72,549	72,549
\$10,000,000 or more	19	N/A	325,314	325,314
▶ Gift tax returns	34	N/A	286,026	286,026
▶ Employment tax returns	14	15	1,282,695	1,267,781
▶ Excise tax returns	26	17	235,028	233,724
▶ Other taxable returns [20]	6	13	151,148	150,032
Nontaxable returns [21]:				
▶ Partnership returns	49	26	N/A	N/A
▶ S corporation returns [22]	37	40	N/A	N/A
▶ Other nontaxable returns [23]	21	23	N/A	N/A
Income, estate, gift tax, and nontaxable returns, total	13	12	23,445,856	16,120,465

Footnotes at end of table.

Table 9a. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2015—Continued

Type and size of return	Recommended additional tax (thousands of dollars)—continued		Average recommended additional tax per return (dollars)	
	Correspondence		Field [3]	Correspondence
	(10)	(11)	(11)	(12)
United States, total	7,342,725	[4]	[4]	[4]
Taxable returns:				
▶ Individual income tax returns, total	7,196,129		19,141	7,488
▷ Returns with total positive income under \$200,000 [7]:				
▶ Nonbusiness returns without Earned Income Tax Credit:				
Without Schedules C, E, F, or Form 2106 [8]	1,053,992		10,646	4,589
With Schedule E or Form 2106 [9]	224,521		10,645	3,878
▶ Business returns without Earned Income Tax Credit:				
Nonfarm business returns by size of total gross receipts [10]:				
Under \$25,000	242,791		7,773	4,063
\$25,000 under \$100,000	544,550		9,947	10,717
\$100,000 under \$200,000	201,478		18,962	25,050
\$200,000 or more	15,302		30,030	7,167
Farm returns	4,743		8,648	2,664
▶ Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [10, 11]:				
Under \$25,000	1,979,847		5,285	4,573
\$25,000 or more	33,683		17,382	4,846
▷ Returns with total positive income of at least \$200,000 and under \$1,000,000 [7]:				
Nonbusiness returns	855,701		21,495	16,950
Business returns	664,907		27,550	19,950
▷ Returns with total positive income of \$1,000,000 or more [7]	1,343,409		130,641	51,725
▷ International returns [13]	31,205		2,834	24,341
▶ Corporation income tax returns, except Form 1120–S, total [14]	101,148		471,545	33,705
▷ Returns other than Forms 1120–C and 1120–F [15]:				
▶ Small corporations [16]	63,304		47,557	28,413
No balance sheet returns	6,748		120,588	16,787
Balance sheet returns by size of total assets:				
Under \$250,000	16,233		21,080	13,934
\$250,000 under \$1,000,000	34,632		34,885	87,899
\$1,000,000 under \$5,000,000	5,557		41,680	28,945
\$5,000,000 under \$10,000,000	134		100,568	1,782
▶ Large corporations [17]	36,575		1,299,696	72,860
Balance sheet returns by size of total assets:				
\$10,000,000 under \$50,000,000	3,927		129,171	25,838
\$50,000,000 under \$100,000,000	17		165,656	366
\$100,000,000 under \$250,000,000	125		130,213	1,788
\$250,000,000 under \$500,000,000	1,398		334,728	26,379
\$500,000,000 under \$1,000,000,000	8,294		522,527	212,676
\$1,000,000,000 under \$5,000,000,000	16,982		1,797,501	217,722
\$5,000,000,000 under \$20,000,000,000	2,251		4,582,406	47,891
\$20,000,000,000 or more	3,581		11,925,019	210,632
▷ Form 1120–C returns [15]	125		589,670	17,790
▷ Form 1120–F returns [15]	1,144		994,574	4,333
▶ Estate and trust income tax returns [18]	28,114		63,693	5,900
▶ Estate tax returns, total [19]	N/A		154,552	N/A
▷ Size of gross estate:				
Under \$5,000,000	N/A		56,116	N/A
\$5,000,000 under \$10,000,000	N/A		64,834	N/A
\$10,000,000 or more	N/A		292,548	N/A
▶ Gift tax returns	N/A		112,653	N/A
▶ Employment tax returns	14,914		29,202	1,381
▶ Excise tax returns	1,304		21,567	563
▶ Other taxable returns [20]	1,116		857,326	3,696
Nontaxable returns [21]:				
▶ Partnership returns	N/A		N/A	N/A
▶ S corporation returns [22]	N/A		N/A	N/A
▶ Other nontaxable returns [23]	N/A		N/A	N/A
Income, estate, gift tax, and nontaxable returns, total	7,325,391	[4]	[4]	[4]

Footnotes at end of table.

Table 9a. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2015—Continued**Footnotes**

N/A—Not applicable.

- [1] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1).
- [2] Calendar Year 2014 data are presented because, in general, examination activity is associated with returns filed in the previous calendar year.
- [3] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.
- [4] Not tabulated.
- [5] Includes a total of 445,594 returns selected for examination on the basis of an Earned Income Tax Credit (EITC) claim.
- [6] Includes a total of \$1,991,060,420 in recommended additional tax (including an Earned Income Tax Credit) on returns selected for examination on the basis of an EITC claim.
- [7] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under \$200,000; at least \$200,000 and under \$1,000,000; and \$1,000,000 or more.
- [8] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).
- [9] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).
- [10] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.
- [11] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under \$25,000" classification.
- [12] Includes returns with an Earned Income Tax Credit (EITC) claim. These returns were selected on the basis of an EITC claim or on other selected criteria.
- [13] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).
- [14] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "other taxable returns" described in footnote 20.
- [15] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).
- [16] Includes returns with assets of less than \$10 million.
- [17] Includes returns with assets of \$10 million or more.
- [18] Includes Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [19] Includes Form 706 (estate and generation-skipping transfer tax return).
- [20] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax (see footnote 22); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively-connected income).
- [21] Nontaxable returns are filed for entities that generally do not have a tax liability, but pass through any profits and losses to the underlying owners who include these profits or losses on their income tax returns. The examination of partnership, S corporation, and other nontaxable returns affects the amount of recommended additional tax for these associated income tax returns.
- [22] Includes most Forms 1120-S, which are filed by qualifying S corporations electing to be taxed through shareholders. Under certain conditions, S corporations are subject to tax and are included in "other taxable returns" in this table. See footnote 20.
- [23] Includes the following nontaxable returns: Form 1120-IC-DISC (domestic international sales corporation return); Form 1041 (income tax return for estates and trusts); and Form 1066 (real estate mortgage investment conduit income tax return). Under certain circumstances, estates and trusts (Form 1041) are not subject to tax and are reported as nontaxable. See Estate and Trust income tax returns for taxable Forms 1041.

NOTES:

Detail may not add to totals because of rounding.

This table includes information on examinations of all individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, as well as partnership, S corporation, and other nontaxable returns.

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

Table 9b. Examination Coverage: Individual Income Tax Returns Examined, by Size of Adjusted Gross Income, Fiscal Year 2015

Size of adjusted gross income [1]	Returns filed in Calendar Year 2014 (percent of total) [2]	Examination coverage in Fiscal Year 2015 (percent) [3]
All returns [4]	100.00	0.84
No adjusted gross income [5]	1.76	3.78
\$1 under \$25,000	38.51	1.01
\$25,000 under \$50,000	23.23	0.50
\$50,000 under \$75,000	13.13	0.47
\$75,000 under \$100,000	8.42	0.49
\$100,000 under \$200,000	11.15	0.64
\$200,000 under \$500,000	3.08	1.54
\$500,000 under \$1,000,000	0.48	3.81
\$1,000,000 under \$5,000,000	0.21	8.42
\$5,000,000 under \$10,000,000	0.01	19.44
\$10,000,000 or more	0.01	34.69

[1] Adjusted gross income is total income (including losses), as defined by the Internal Revenue Code, less statutory adjustments—primarily business, investment, and certain other deductions.

[2] Calendar Year (CY) 2014 data are presented because, in general, examination activity is associated with returns filed in the previous calendar year. The total number of individual income tax returns filed in CY 2014 was 146,861,217. See table 9a for additional details.

[3] Represents the number of returns examined in Fiscal Year 2015 for each adjusted gross income (AGI) class, as a percentage of the total number of returns filed in Calendar Year 2014 for that AGI class.

[4] In addition to examinations of returns filed, the IRS examined more than 196,000 cases in which no return was filed. These nonfiler cases were referred for examination by the Collections Program and the Automated Substitute for Return (ASFR) Program. Under the ASFR Program, the IRS uses information returns from third parties (such as Forms W-2 and 1099) to identify tax return delinquencies, constructs tax returns for certain nonfilers based on that third-party information, and assesses tax, interest, and penalties based on the substitute returns. These nonfiler cases are excluded from the examination data in this table. See Table 14 for information on the ASFR Program.

[5] Includes returns with adjusted gross income (AGI) of less than zero. AGI may be less than zero when a taxpayer reports losses or statutory adjustments that exceed total income.

NOTE:

This table shows examination coverage of individual income tax returns classified by size of adjusted gross income, while Tables 9a and 10–12 report examination coverage by size of total positive income. Total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and therefore excludes losses. By comparison, adjusted gross income includes losses, such as farm losses.

SOURCE: Research, Analysis, and Statistics, Office of Research.

Table 10. Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2015

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined with unagreed recommended additional tax [1]			Amount unagreed		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	27,820	20,505	7,315	7,442,486	7,265,002	177,484
▶ Individual income tax returns, total	23,323	16,038	7,285	1,661,693	1,488,936	172,757
▷ Returns with total positive income under \$200,000 [3]:						
▶ Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	2,718	1,050	1,668	49,991	41,290	8,701
With Schedule E or Form 2106 [5]	3,650	2,726	924	122,199	118,383	3,816
▶ Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under \$25,000	3,210	2,581	629	51,248	47,298	3,950
\$25,000 under \$100,000	2,029	1,782	247	51,981	49,986	1,995
\$100,000 under \$200,000	1,052	996	56	41,828	40,836	992
\$200,000 or more	1,024	993	31	132,662	130,937	1,725
Farm returns	212	d	d	5,739	d	d
▶ Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under \$25,000	2,789	787	2,002	28,137	18,502	9,635
\$25,000 or more	1,048	965	83	45,833	45,402	431
▷ Returns with total positive income of at least \$200,000 and under \$1,000,000 [3]:						
Nonbusiness returns	2,122	1,247	875	227,092	121,373	105,719
Business returns	2,100	1,588	512	135,376	127,301	8,075
▷ Returns with total positive income of \$1,000,000 or more [3]	1,351	1,110	241	767,880	740,245	27,635
▷ International returns [8]	18	d	d	1,727	d	d
▶ Corporation income tax returns, except Form 1120-S, total [9]	1,674	1,654	20	4,805,096	4,802,038	3,058
▷ Returns other than Forms 1120-C and 1120-F [10]:						
▶ Small corporations [11]	1,188	1,168	20	144,728	141,670	3,058
No balance sheet returns	197	197	0	23,735	23,735	0
Balance sheet returns by size of total assets:						
Under \$250,000	490	475	15	38,421	36,768	1,653
\$250,000 under \$1,000,000	276	d	d	31,943	d	d
\$1,000,000 under \$5,000,000	164	d	d	22,410	d	d
\$5,000,000 under \$10,000,000	61	61	0	28,219	28,219	0
▶ Large corporations [12]	446	446	0	4,553,819	4,553,819	0
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	93	93	0	87,626	87,626	0
\$50,000,000 under \$100,000,000	35	35	0	96,611	96,611	0
\$100,000,000 under \$250,000,000	45	45	0	58,298	58,298	0
\$250,000,000 under \$500,000,000	34	34	0	107,184	107,184	0
\$500,000,000 under \$1,000,000,000	25	25	0	199,691	199,691	0
\$1,000,000,000 under \$5,000,000,000	88	88	0	1,317,134	1,317,134	0
\$5,000,000,000 under \$20,000,000,000	58	58	0	768,704	768,704	0
\$20,000,000,000 or more	68	68	0	1,918,571	1,918,571	0
▷ Form 1120-C returns [10]	7	7	0	15,258	15,258	0
▷ Form 1120-F returns [10]	33	33	0	91,291	91,291	0
▶ Estate and trust income tax returns [13]	69	59	10	24,168	22,499	1,669
▶ Estate tax returns, total [14]	70	70	0	113,625	113,625	0
▷ Size of gross estate:						
Under \$5,000,000	14	14	0	15,974	15,974	0
\$5,000,000 under \$10,000,000	19	19	0	12,053	12,053	0
\$10,000,000 or more	37	37	0	85,598	85,598	0
▶ Gift tax returns	135	135	0	126,846	126,846	0
▶ Employment tax returns	2,226	2,226	0	555,756	555,756	0
▶ Excise tax returns	310	310	0	87,914	87,914	0
▶ Other taxable returns [15]	13	13	0	67,388	67,388	0

Footnotes on next page.

Table 10. Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2015—Continued**Footnotes**

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

- [1] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1).
- [2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.
- [3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under \$200,000; at least \$200,000 and under \$1,000,000; and \$1,000,000 or more.
- [4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).
- [5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).
- [6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.
- [7] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under \$25,000" classification.
- [8] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).
- [9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "other taxable returns" described in footnote 15.
- [10] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).
- [11] Includes returns with assets of less than \$10 million.
- [12] Includes returns with assets of \$10 million or more.
- [13] Includes Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [14] Includes Form 706 (estate and generation-skipping transfer tax return).
- [15] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively-connected income).

NOTES:

Detail may not add to totals because of rounding.

This table includes information on examinations in which the taxpayer did not agree with the IRS examiner's determination. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation and other nontaxable returns, see Table 9a.

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

Table 11. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2015

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	45,562	11,233	34,329	2,094,780	1,972,456	122,324
▶ Individual income tax returns, total	42,233	7,911	34,322	259,018	139,147	119,871
▷ Returns with total positive income under \$200,000 [3]:						
▶ Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	20,164	1,143	19,021	66,396	6,497	59,899
With Schedule E or Form 2106 [5]	2,860	1,083	1,777	17,458	10,594	6,864
▶ Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under \$25,000	3,472	668	2,804	20,275	2,761	17,514
\$25,000 under \$100,000	1,687	737	950	8,111	4,733	3,378
\$100,000 under \$200,000	672	417	255	4,309	2,885	1,424
\$200,000 or more	643	490	153	4,959	4,078	881
Farm returns	135	59	76	564	366	198
▶ Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under \$25,000	8,372	379	7,993	24,077	2,006	22,071
\$25,000 or more	576	142	434	2,346	1,003	1,343
▷ Returns with total positive income of at least \$200,000 and under \$1,000,000 [3]:						
Nonbusiness returns	1,329	1,007	322	18,816	15,290	3,526
Business returns	1,123	974	149	17,748	16,081	1,667
▷ Returns with total positive income of \$1,000,000 or more [3]	867	812	55	73,212	72,853	359
▷ International returns [8]	333	0	333	747	0	747
▶ Corporation income tax returns, except Form 1120–S, total [9]	1,267	d	d	1,557,541	d	d
▷ Returns other than Forms 1120–C and 1120–F [10]:						
▶ Small corporations [11]	294	294	0	66,532	66,532	0
No balance sheet returns	18	18	0	43,129	43,129	0
Balance sheet returns by size of total assets:						
Under \$250,000	43	43	0	269	269	0
\$250,000 under \$1,000,000	58	58	0	19,363	19,363	0
\$1,000,000 under \$5,000,000	118	118	0	2,551	2,551	0
\$5,000,000 under \$10,000,000	57	57	0	1,220	1,220	0
▶ Large corporations [12]	908	d	d	1,462,430	d	d
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	133	133	0	36,477	36,477	0
\$50,000,000 under \$100,000,000	61	61	0	3,418	3,418	0
\$100,000,000 under \$250,000,000	99	99	0	15,701	15,701	0
\$250,000,000 under \$500,000,000	91	d	d	13,041	d	d
\$500,000,000 under \$1,000,000,000	67	d	d	24,073	d	d
\$1,000,000,000 under \$5,000,000,000	240	240	0	193,740	193,740	0
\$5,000,000,000 under \$20,000,000,000	114	114	0	120,716	120,716	0
\$20,000,000,000 or more	103	d	d	1,055,264	d	d
▷ Form 1120–C returns [10]	11	11	0	5,235	5,235	0
▷ Form 1120–F returns [10]	54	d	d	23,344	d	d
▶ Estate and trust income tax returns [13]	194	190	4	6,672	6,511	161
▶ Estate tax returns, total [14]	112	112	0	64,194	64,194	0
▷ Size of gross estate:						
Under \$5,000,000	31	31	0	4,412	4,412	0
\$5,000,000 under \$10,000,000	38	38	0	1,873	1,873	0
\$10,000,000 or more	43	43	0	57,909	57,909	0
▶ Gift tax returns	16	16	0	22,174	22,174	0
▶ Employment tax returns	381	381	0	45,315	45,315	0
▶ Excise tax returns	1,305	1,305	0	95,076	95,076	0
▶ Other taxable returns [15]	54	d	d	44,790	d	d

Footnotes on next page.

Table 11. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2015—Continued**Footnotes**

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

- [1] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1).
- [2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.
- [3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under \$200,000; at least \$200,000 and under \$1,000,000; and \$1,000,000 or more.
- [4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).
- [5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).
- [6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.
- [7] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under \$25,000" classification.
- [8] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).
- [9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "other taxable returns" described in footnote 15.
- [10] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).
- [11] Includes returns with assets of less than \$10 million.
- [12] Includes returns with assets of \$10 million or more.
- [13] Includes Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [14] Includes Form 706 (estate and generation-skipping transfer tax return).
- [15] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively-connected income).

NOTES:

Detail may not add to totals because of rounding.

This table includes information on examinations in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation and other nontaxable returns, see Table 9a.

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

Table 12. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2015

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined resulting in refunds [1]			Recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	45,147	23,980	21,167	7,006,058	6,748,090	257,968
▶ Individual income tax returns, total	39,942	19,086	20,856	1,060,845	839,383	221,462
▷ Returns with total positive income under \$200,000 [3]:						
▶ Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	11,025	2,533	8,492	67,765	38,418	29,347
With Schedule E or Form 2106 [5]	4,013	2,791	1,222	61,377	54,600	6,777
▶ Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under \$25,000	3,407	1,609	1,798	16,775	10,774	6,001
\$25,000 under \$100,000	2,587	1,663	924	13,818	10,915	2,903
\$100,000 under \$200,000	1,125	954	171	10,141	9,368	773
\$200,000 or more	1,098	1,021	77	21,864	21,438	426
Farm returns	382	296	86	1,891	1,610	281
▶ Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under \$25,000	4,866	1,126	3,740	15,250	3,739	11,511
\$25,000 or more	895	673	222	13,567	12,278	1,289
▷ Returns with total positive income of at least \$200,000 and under \$1,000,000 [3]:						
Nonbusiness returns	4,107	2,409	1,698	67,792	50,462	17,330
Business returns	2,868	1,999	869	51,336	44,082	7,254
▷ Returns with total positive income of \$1,000,000 or more [3]	3,541	1,993	1,548	719,196	581,656	137,540
▷ International returns [8]	28	19	9	73	43	30
▶ Corporation income tax returns, except Form 1120-S, total [9]	2,193	2,132	61	5,513,446	5,494,369	19,077
▷ Returns other than Forms 1120-C and 1120-F [10]:						
▶ Small corporations [11]	712	699	13	50,609	49,940	669
No balance sheet returns	97	97	0	29,755	29,755	0
Balance sheet returns by size of total assets:						
Under \$250,000	238	d	d	3,360	d	d
\$250,000 under \$1,000,000	188	184	4	5,104	5,102	2
\$1,000,000 under \$5,000,000	140	134	6	7,967	7,314	653
\$5,000,000 under \$10,000,000	49	d	d	4,423	d	d
▶ Large corporations [12]	1,378	1,350	28	5,224,128	5,209,486	14,642
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	219	213	6	103,898	103,748	150
\$50,000,000 under \$100,000,000	118	d	d	84,388	d	d
\$100,000,000 under \$250,000,000	193	187	6	134,444	129,248	5,196
\$250,000,000 under \$500,000,000	143	d	d	319,197	d	d
\$500,000,000 under \$1,000,000,000	137	131	6	138,488	134,187	4,301
\$1,000,000,000 under \$5,000,000,000	335	329	6	1,292,131	1,287,778	4,353
\$5,000,000,000 under \$20,000,000,000	137	137	0	1,118,615	1,118,615	0
\$20,000,000,000 or more	96	d	d	2,032,967	d	d
▷ Form 1120-C returns [10]	10	7	3	2,176	2,095	81
▷ Form 1120-F returns [10]	93	76	17	236,533	232,848	3,685
▶ Estate and trust income tax returns [13]	340	117	223	33,032	15,665	17,367
▶ Estate tax returns, total [14]	543	543	0	142,167	142,167	0
▷ Size of gross estate:						
Under \$5,000,000	73	73	0	9,040	9,040	0
\$5,000,000 under \$10,000,000	231	231	0	23,043	23,043	0
\$10,000,000 or more	239	239	0	110,084	110,084	0
▶ Gift tax returns	43	43	0	16,733	16,733	0
▶ Employment tax returns	504	504	0	116,554	116,554	0
▶ Excise tax returns	1,510	1,510	0	108,497	108,497	0
▶ Other taxable returns [15]	72	45	27	14,784	14,722	62

Footnotes on next page.

Table 12. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2015—Continued**Footnotes**

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

- [1] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1).
- [2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.
- [3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under \$200,000; at least \$200,000 and under \$1,000,000; and \$1,000,000 or more.
- [4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).
- [5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).
- [6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.
- [7] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under \$25,000" classification.
- [8] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).
- [9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "other taxable returns" described in footnote 15.
- [10] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).
- [11] Includes returns with assets of less than \$10 million.
- [12] Includes returns with assets of \$10 million or more.
- [13] Includes Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [14] Includes Form 706 (estate and generation-skipping transfer tax return).
- [15] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively-connected income).

NOTES:

Detail may not add to totals because of rounding.

This table provides information on examinations that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 9a.

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

Table 13. Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2015

Type of return	Number of returns
Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related returns examined in Fiscal Year 2015, total	19,024
Tax-exempt organizations:	
Tax-exempt organization returns processed in Calendar Year 2014 [1]	787,339
Tax-exempt organization and related taxable returns examined in Fiscal Year 2015, total	6,392
Tax-exempt organization returns, total	2,831
Forms 990 and 990-EZ	2,712
Forms 990-PF, 1041-A, 1120-POL, and 5227	119
Related taxable returns, total	3,561
Form 1120 [2]	3
Employment tax returns [3]	2,056
Form 990-T [4]	787
Form 4720 [5]	318
Forms 1040, 1041, 1065, and 1120 adjusted [6]	118
Forms 11-C and 730 [7]	279
Employee retirement plans:	
Employee retirement plan returns processed in Calendar Year 2014 [8]	908,005
Employee retirement plan and related taxable returns examined in Fiscal Year 2015, total	8,706
Employee retirement plan Non-Return Units [9]	1,422
Employee retirement plan returns, total	6,656
Form 5500	3,209
Defined benefit	483
Defined contribution	2,726
Form 5500-EZ	266
Defined benefit	76
Defined contribution	190
Form 5500-SF	3,181
Defined benefit	392
Defined contribution	2,789
Related taxable returns, total	628
Form 5330 [10]	408
Forms 1040, 1041, 1065, and 1120 adjusted [6]	212
Form 990-T [4]	8
Government entity and tax-exempt bonds:	
Government entity, tax-exempt bond, and related taxable returns examined in Fiscal Year 2015, total	3,926
Tax-exempt bond returns [11]	643
Related taxable returns, total [12]:	3,283
Employment tax returns [3]	2,212
Forms 1040, 1041, 1065, and 1120 adjusted [6]	678
Form 990-T [4]	381
Forms 11-C and 730 [7]	12

[1] Includes primary information and taxable returns filed by tax-exempt organizations including Forms 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-PF (private foundation information return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-POL (income tax return for certain political organizations); and 5227 (split-interest trust information return). Excludes related taxable returns and 516,038 Forms 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ).

[2] Includes Form 1120 (corporation income tax return) of revoked private foundations.

[3] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).

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

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

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

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

[8] Includes Forms 5500 (employee benefit plan return); 5500-EZ (one-participant retirement plan return); and 5500-SF (short-form return of small employee benefit plan).

[9] Tax Exempt and Government Entities, Employee Plans (EP) often examines retirement plans for which no return is filed. These are called Non-Return Units (NRU).

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

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

Table 13. Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2015—Continued

Footnotes—Continued

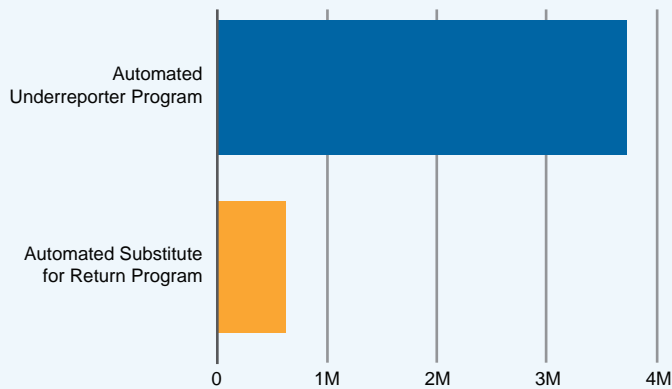
[12] Includes returns of Federal, State, local, and Indian Tribal governments. Although these entities do not have an income tax return filing requirement, they are subject to excise and employment taxes.

NOTE: In general, examination activity is associated with returns filed in the previous calendar year.

SOURCE: Tax Exempt and Government Entities.

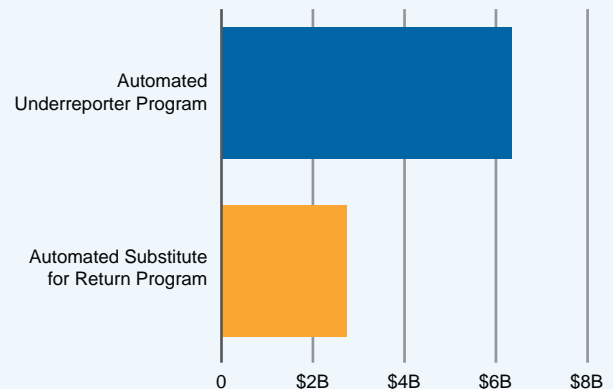
Information Reporting Program, Fiscal Year 2015

Number of cases closed



SOURCE: 2015 IRS Data Book Table 14

Amount of additional assessments



Enforcement:

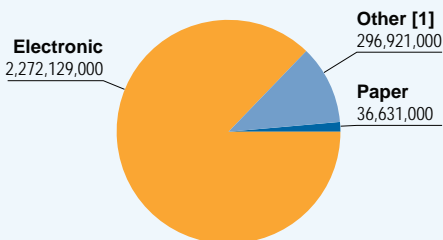
Information Reporting and Verification

Section 3 of the *IRS Data Book* presents data on information reporting and verification, which, in addition to examinations, are critical tools for identifying and resolving taxpayer errors. In addition to receiving information on self-reported income and tax on returns filed by taxpayers, the IRS gathers independent information about income received and

taxes withheld from information returns, such as Forms W-2 and 1099 filed by employers and other third parties. With its Automated Underreporter Program, the IRS matches these information returns to tax returns and contacts taxpayers to resolve discrepancies. In the Automated Substitute for Return Program, the IRS uses information

returns from third parties to identify nonfilers; construct tax returns for certain nonfilers based on that third-party information; and assess tax, interest, and penalties based on the substitute returns. To further verify the accuracy of reported information, the IRS also checks for mathematical and clerical errors before refunds are paid.

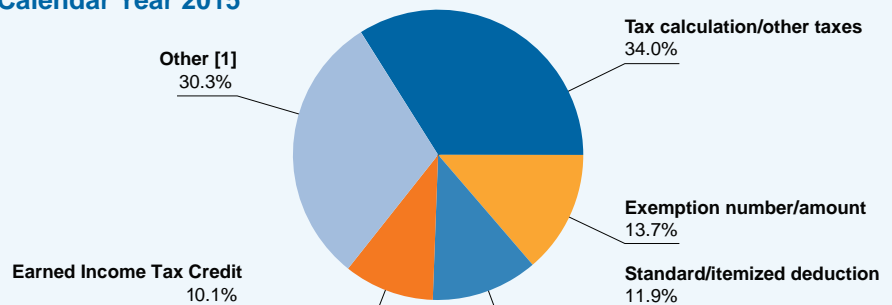
Number of Information Returns Received, by Type, Fiscal Year 2015



[1] Includes Forms SSA-1099 (Social Security benefit statement); RRB-1099 (payments by the Railroad Retirement Board); and W-2 (wage and tax statement) processed by the Social Security Administration.

SOURCE: 2015 IRS Data Book Table 14

Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2015



[1] Includes first-time homebuyer credit repayment, adjusted gross/taxable income amount, child tax, education and other credits, refund/amount owed, adjustments to income, filing status, and withholding or excess Social Security payments, and miscellaneous errors.

SOURCE: 2015 IRS Data Book Table 15

Highlights of the Data

- In Fiscal Year 2015, the IRS received over 2.6 billion third-party information returns, almost 87.2 percent of which were filed electronically (Table 14).
- The IRS closed more than 3.7 million cases under the Automated Underreporter Program resulting in more than \$6.3 billion in additional assessments (Table 14).
- The IRS closed 614,000 cases under its Automated Substitute for Return Program resulting in over \$2.7 billion in additional assessments (Table 14).
- For Tax Year (TY) 2014 individual income tax returns processed during Calendar Year (CY) 2015, IRS sent almost 1.7 million notices to taxpayers for almost 2.2 million math errors identified on their returns (Table 15).
- For TY 2014, math errors associated with calculation of income or other taxes made up almost 34.0 percent of total math errors. For TY 2013 and prior year returns processed in CY 2015, misreporting the number and amount of exemptions were the most common errors, making up 24.8 percent of the total (Table 15).

Table 14. Information Reporting Program, Fiscal Year 2015

Item	Number or amount
Number of information returns received (thousands) [1]:	
Total	2,605,681
Paper	36,631
Electronic	2,272,129
Other [2]	296,921
Automated Underreporter Program [3]:	
Number of closed cases (thousands) [4]	3,720
Amount of additional assessments (thousands of dollars) [5]	6,341,216
Number of full-time equivalent positions [6]	1,739
Automated Substitute for Return Program [7]:	
Number of closed cases (thousands) [8]	614
Actual closures	233
Terminated closures	381
Amount of additional assessments (thousands of dollars) [9]	2,735,034
Number of full-time equivalent positions [6]	93

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

[2] Includes Forms SSA-1099 (Social Security benefit statement); RRB-1099 (payments by the Railroad Retirement Board); and W-2 (wage and tax statement) processed by the Social Security Administration.

[3] Under the Automated Underreporter (AUR) Program, the IRS uses information returns from third parties (such as Forms W-2 and 1099) to identify unreported income on returns filed by taxpayers.

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

[5] Excludes interest and penalties assessed.

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

[7] Under the Automated Substitute for Return Program (ASFR), the IRS uses information returns from third parties (such as Forms W-2 and 1099) to identify tax return delinquencies, constructs tax returns for certain nonfilers based on that third-party information, and assesses tax, interest, and penalties based on the substitute returns.

[8] Reflects the number of closed cases within the ASFR system. Beginning with Fiscal Year 2015, the number of closed cases (contacts) are reported separately as actual closures (taxpayer contact) and terminated closures (no ASFR taxpayer contact). Actual closures are cases for which notices were issued to taxpayers and were associated with staff hours used to calculate the number of full-time positions. Terminated closures are cases that required no notices to be sent, therefore, no full-time equivalent hours were associated.

[9] Includes tax, interest, and penalties assessed.

SOURCES:

Wage and Investment, Compliance, Reporting Compliance, Policy, Monitoring, Analysis and Quality; Wage and Investment, Compliance, Reporting Compliance, Automated Underreporter Program; Small Business/Self-Employed, Enterprise Collection Strategy, Collection Analytics, Automation, Inventory Selection and Delivery; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching.

Table 15. Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2015

Math error	Tax Year 2014 returns		Tax Year 2013 and other prior-year returns	
	Number	Percentage of total	Number	Percentage of total
	(1)	(2)	(3)	(4)
Math error notices [1]	1,679,367	N/A	282,434	N/A
Math errors, total [1]	2,177,802	100.0	417,590	100.0
Tax calculation/other taxes [2]	739,723	34.0	78,788	18.9
Exemption number/amount	297,707	13.7	103,773	24.8
Standard/itemized deduction	259,198	11.9	42,901	10.3
Earned Income Tax Credit	219,122	10.1	58,923	14.1
Adjusted gross/taxable income amount	111,174	5.1	16,893	4.0
Refund/amount owed	85,729	3.9	17,871	4.3
First-time homebuyer credit repayment	83,137	3.8	9,687	2.3
Child tax credit	81,519	3.7	18,227	4.4
Other credits [3]	80,999	3.7	17,084	4.1
Education credits [4]	65,463	3.0	7,579	1.8
Adjustments to income	49,872	2.3	10,693	2.6
Filing status	36,036	1.7	19,129	4.6
Withholding or excess Social Security payments	34,926	1.6	8,803	2.1
Other [5]	33,197	1.5	7,239	1.7

N/A—Not applicable.

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

[2] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[3] Encompasses all credits other than the following credits which are shown separately: Earned Income Tax Credit, First-Time Homebuyer Credit Repayment, Child Tax Credit, and Education Credits.

[4] Includes the Hope Credit and the American Opportunity Tax Credit.

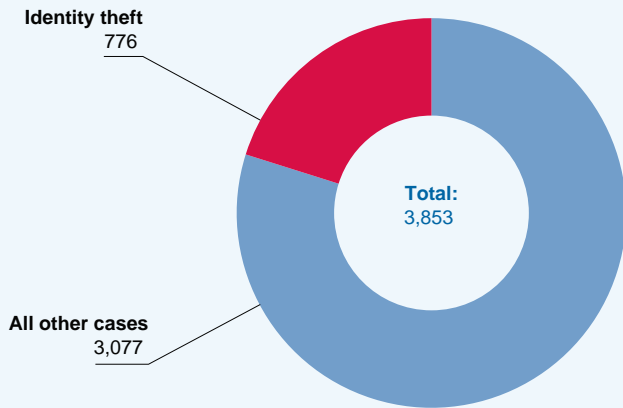
[5] Includes miscellaneous errors and unique error types not included in any other math error definitions.

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

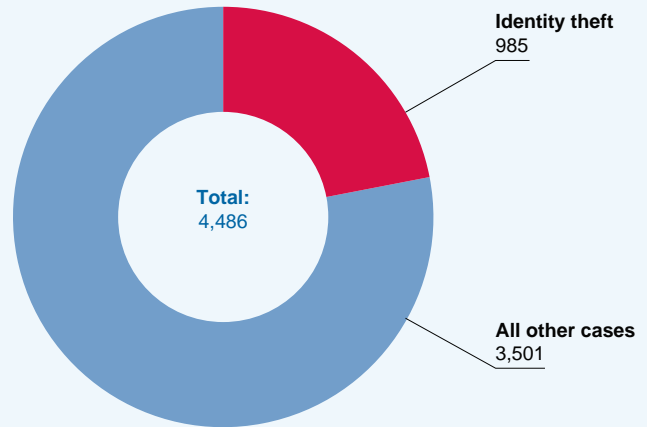
SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Paper Processing Branch.

Criminal Investigations, by Status or Disposition, Fiscal Year 2015

Investigations Initiated



Investigations Completed



SOURCE: 2015 IRS Data Book Table 18

Enforcement:

Collections, Penalties, and Criminal Investigation

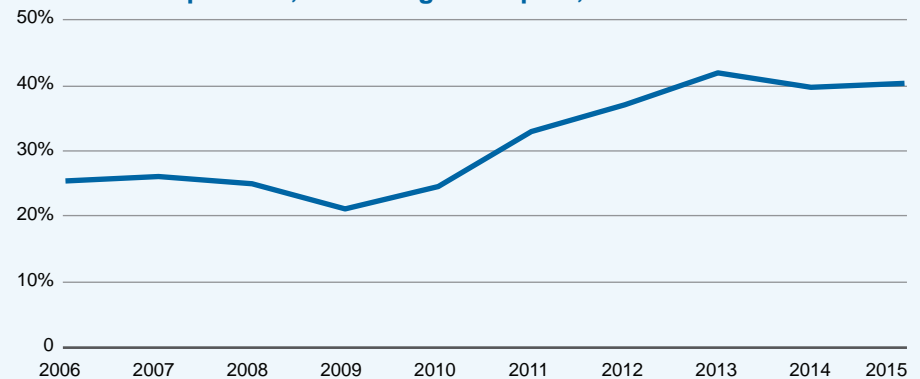
The mission of the IRS’s Collection function is to collect Federal taxes that have been reported or assessed but not paid, and to secure tax returns that have not been filed. Additionally, failure to comply may result in civil penalties or, in some cases, criminal investigation, which

may in turn result in prosecution, fines, and imprisonment. Section 4 of the *IRS Data Book* presents information on collections, penalties, and criminal prosecutions resulting from individuals’ or entities’ failure to comply with the tax code.

Highlights of the Data

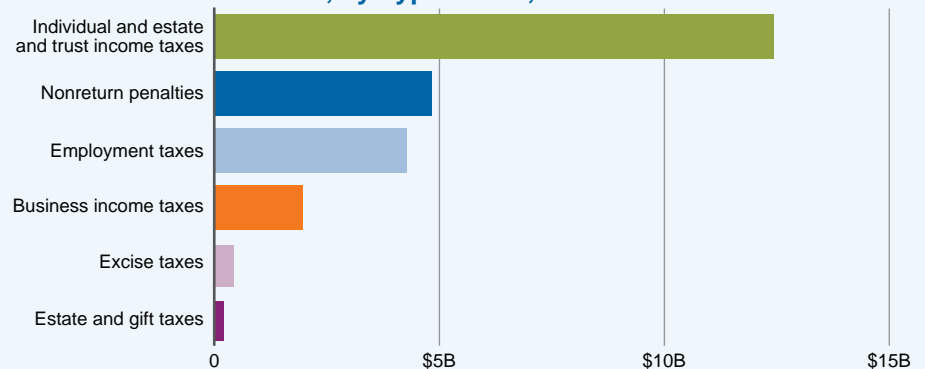
- Overall, in Fiscal Year (FY) 2015, the IRS collected, net of credit transfers, almost \$35.6 billion in unpaid assessments on returns filed with additional tax due (Table 16).
- The IRS assessed \$14.5 billion in additional taxes for returns not filed timely and collected almost \$2.3 billion with delinquent returns (Table 16).
- In FY 2015, taxpayers proposed 67,000 offers in compromise to settle existing tax liabilities for less than the full amount owed. IRS accepted 27,000 offers, amounting to \$204.7 million, during the year (Table 16).
- The IRS assessed \$24.1 billion in civil penalties. Approximately half of that amount, \$12.4 billion, was assessed in civil penalties on individual and estate and trust income tax returns (Table 17).

Offers in Compromise, Percentage Accepted, Fiscal Years 2006–2015



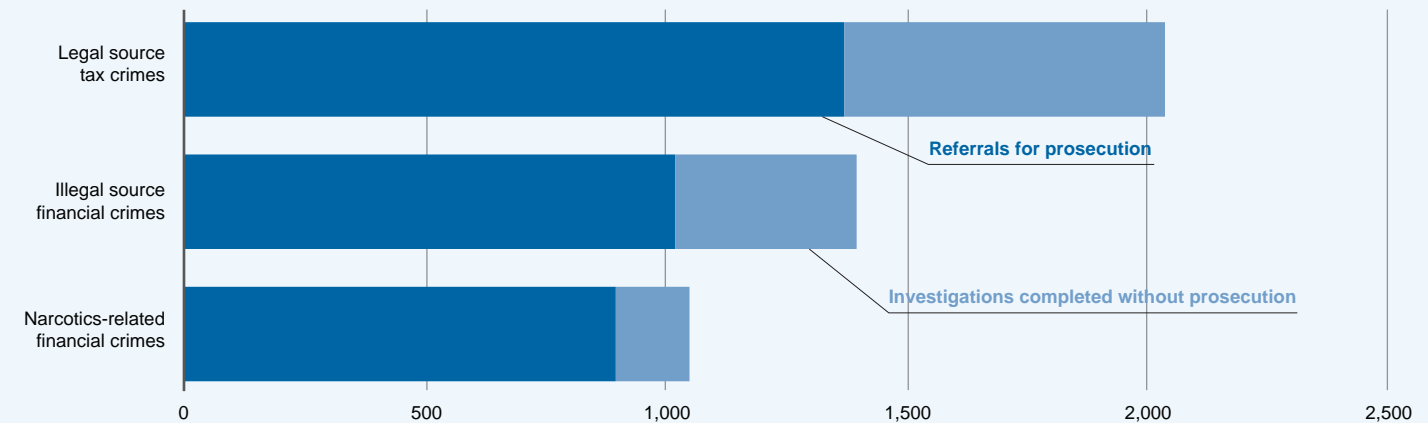
SOURCE: IRS Data Book Table 16

Civil Penalties Assessed, by Type of Tax, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Table 17

Number of Criminal Investigations Completed, by Type, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Table 18

- The IRS abated almost \$8.9 billion in civil penalties during the year, including \$3.6 billion in abatements for individual and estate and trust income tax returns (Table 17).
- In FY 2015, the IRS initiated 3,853 criminal investigations in these three areas—legal source tax crimes, illegal source financial crimes, and narcotics related financial crimes. The IRS completed 4,486 investigations in these areas (Table 18).
- Legal source tax crime investigations involve activities, industries, and occupations that generate legitimate income. The Legal Source Tax Crimes Program also includes cases that may threaten the tax system, such as frivolous challenges to the legitimacy of the tax laws, unscrupulous tax return preparers, and fraudulent refund schemes. During FY 2015, the IRS completed 2,039 legal source tax crime investigations (Table 18).
- Illegal source financial crimes relate to proceeds derived from unlawful sources, other than narcotics. These involve tax and tax-related violations, as well as money laundering. During FY 2015, the IRS completed 1,397 illegal source tax crime investigations (Table 18).
- The Narcotics Program investigates narcotics-related tax and money-laundering crimes. The IRS often cooperates with the Justice Department and other law enforcement agencies to accomplish its mission. During FY 2015, the IRS completed 1,050 narcotics-related financial crime investigations (Table 18).
- In FY 2015, the IRS initiated 776 cases and completed 985 cases related to identity theft (Table 18).

Table 16. Delinquent Collection Activities, Fiscal Years 2014 and 2015

[Money amounts are in thousands of dollars]

Activity	2014	2015
Returns filed with additional tax due:		
Total yield from unpaid assessments [1]	48,951,974	50,262,866
Less: Credit transfers [2]	14,759,090	14,711,948
Equals: Net total amount collected	34,192,884	35,550,918
Taxpayer delinquent accounts (thousands):		
Number in beginning inventory	11,721	12,410
Number of new accounts	7,658	8,121
Number of accounts closed	6,970	7,159
Ending inventory:		
Number	12,410	13,371
Balance of assessed tax, penalties, and interest [3]	130,619,989	137,278,819
Returns not filed timely:		
Delinquent return activity:		
Net amount assessed [4]	14,173,795	14,516,462
Amount collected with delinquent returns	1,905,254	2,278,411
Taxpayer delinquency investigations (thousands) [5]:		
Number in beginning inventory	3,659	3,540
Number of new investigations	1,563	1,091
Number of investigations closed	1,682	1,586
Number in ending inventory	3,540	3,045
Offers in compromise (thousands) [6]:		
Number of offers received	68	67
Number of offers accepted	27	27
Amount of offers accepted	179,354	204,748
Enforcement activity:		
Number of notices of Federal tax liens filed [7]	535,580	515,247
Number of notices of levy requested on third parties [8]	1,995,987	1,464,026
Number of seizures [9]	432	426

- [1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.
- [2] In this instance, credit transfers are credits transferred from one tax module to another tax module where the receiving module is in collection status. These credit transfers are then subtracted from total yield to avoid overstating the net total amount collected.
- [3] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.
- [4] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by Collection activity. Excludes accrued penalty and interest.
- [5] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.
- [6] An offer in compromise is a proposal by a taxpayer to the Federal Government that would settle a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.
- [7] Represents the number of lien requests entered into the IRS Automated Lien System.
- [8] Represents the number of levies requested upon third parties by the Automated Collection System and Field Collection programs.
- [9] Represents the number of seizures conducted by the Field Collection program.

NOTES:

Detail may not add to totals because of rounding.

All amounts are in current dollars.

This table reflects delinquent collection activities for all return types.

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

Table 17. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2015

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [1, 2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	40,144,909	24,143,904	4,216,202	8,877,878
Individual and estate and trust income taxes:				
Civil penalties, total [3]	31,809,876	12,438,473	2,868,559	3,621,126
Accuracy [4]	553,184	1,018,467	58,686	247,290
Bad check	459,823	80,226	17,494	55,251
Delinquency	3,194,458	4,322,582	560,616	1,966,673
Estimated tax	9,680,042	1,289,177	146,871	115,818
Failure to pay	17,914,250	5,431,246	2,081,477	1,210,511
Fraud	3,017	181,994	197	12,583
Other [5]	5,102	114,780	3,218	13,000
Business income taxes:				
Civil penalties, total	1,023,903	1,959,984	232,062	882,418
Accuracy [4, 6]	4,913	234,490	540	103,430
Bad check [6]	8,242	19,575	1,343	25,090
Delinquency [6]	475,418	923,513	151,804	402,491
Estimated tax [6]	224,292	173,447	8,081	56,304
Failure to pay [6]	298,720	510,022	66,912	276,634
Fraud [6]	174	12,488	0	0
S corporation/Partnership information [7]	12,059	57,976	1,252	9,690
Other [6]	85	28,473	2,130	8,781
Employment taxes:				
Civil penalties, total [8]	6,255,847	4,274,580	917,458	1,741,738
Accuracy [4]	2,336	5,277	163	1,887
Bad check	264,329	55,042	19,356	46,119
Delinquency	1,247,369	870,719	190,724	318,580
Estimated tax	7,147	21,354	1,284	9,227
Failure to pay	3,344,145	841,620	463,794	228,323
Federal tax deposits	1,389,988	2,463,636	242,109	1,137,359
Fraud	340	7,533	d	d
Other	193	9,399	d	d
Excise taxes:				
Civil penalties, total [9]	650,637	431,069	145,576	322,415
Accuracy [4]	1,320	881	84	268
Bad check	4,979	1,988	603	1,733
Daily delinquency [10]	64,683	198,695	46,654	164,624
Delinquency	224,009	44,444	20,301	17,761
Estimated tax	12,516	2,144	405	382
Failure to pay	317,071	28,310	60,393	12,673
Federal tax deposits	7,122	62,458	2,054	46,654
Fraud	18	794	0	0
Other	18,919	91,355	15,082	78,320
Estate and gift taxes:				
Civil penalties, total [11]	5,620	211,701	3,437	142,574
Accuracy [4]	77	8,445	24	27,515
Bad check	61	512	20	243
Delinquency	1,944	121,049	1,370	71,633
Failure to pay	3,415	79,034	1,925	39,814
Fraud	0	0	0	0
Other	123	2,660	98	3,369
Nonreturn penalties [12]	399,026	4,828,098	49,110	2,167,608

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

- [1] Assessments and abatements of penalties included here were recorded in Fiscal Year 2015 regardless of the tax year to which the penalty may apply.
- [2] An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty.
- [3] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).
- [4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial overstatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).
- [5] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

Table 17. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2015—Continued**Footnotes—Continued**

- [6] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990-T (tax-exempt organization unrelated business income tax return).
- [7] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for an S corporation or partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065-B (large partnership return).
- [8] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return).
- [9] Represents penalties associated with Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990-PF (private foundation return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-POL (income tax return for certain political organizations); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8886-T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).
- [10] Represents penalties under Internal Revenue Code sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-POL (income tax return for certain political organizations); 5227 (split-interest trust information return); or 8886-T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).
- [11] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).
- [12] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W-2, 3520-A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a Federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in Fiscal Year 2015 was \$843,478 thousand and is included in the amount abated.

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

SOURCE: Chief Financial Officer, Financial Management.

Table 18. Criminal Investigation Program, by Status or Disposition, Fiscal Year 2015

Status or disposition [1]	Total	Legal source tax crimes [2]	Illegal source financial crimes [3]	Narcotics-related financial crimes [4]	Identity theft [5]
	(1)	(2)	(3)	(4)	(5)
Investigations initiated	3,853	1,629	1,269	955	776
Investigations completed	4,486	2,039	1,397	1,050	985
Referrals for prosecution	3,289	1,372	1,020	897	774
Investigations completed without prosecution	1,197	667	377	153	211
Indictments and informations [6]	3,208	1,330	1,006	872	732
Convictions	2,879	1,305	953	621	n.a.
Sentenced	3,092	1,376	1,136	580	580
Incarcerated [7]	2,498	1,105	898	495	491
Percentage of those sentenced who were incarcerated [7]	80.8	80.3	79.0	85.3	84.6

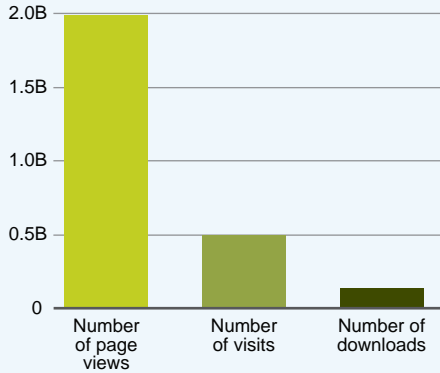
n.a.—Not available due to current system constraints. There are insufficient data available to provide the number of identity theft convictions.

- [1] Investigations may cross fiscal years. Therefore, the disposition of investigations shown in this table may be related to investigations initiated in prior years.
- [2] Under the Legal Source Tax Crimes Program, IRS Criminal Investigation identifies, investigates, and assists in the prosecution of crimes involving legal industries, legal occupations, and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as Questionable Refund Program (QRP) cases, unscrupulous return preparers, frivolous filers/nonfilers who challenge the legality of the filing requirements and employment tax cases.
- [3] Under the Illegal Source Financial Crimes Program, IRS Criminal Investigation identifies, investigates, and assists in the prosecution of crimes involving proceeds derived from illegal sources other than narcotics. These encompass all tax and tax-related violations, as well as money laundering and currency violations under the following statutes: Title 26 (tax violations); Title 18 (tax-related and money laundering violations); and Title 31 (currency violations) of the U.S. Code. The utilization of forfeiture statutes to deprive individuals and organizations of illegally obtained assets is also linked to the investigation of criminal charges within this program.
- [4] Under the Narcotics-Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money laundering offenders. The IRS derives authority for this program from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation also devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.
- [5] The data highlighted in gray are a subset of total IRS Criminal Investigations (CI) and include cases from all CI programs: Legal source crimes, Illegal source financial crimes, and Narcotics-related financial crimes. IRS CI detects and investigates tax fraud and other financial fraud related to identity theft. Identity theft is often found through the Questionable Refund Program (QRP). The QRP involves the detection of false returns which may have used stolen identities to claim fraudulent tax refunds. Additional areas involving identity theft include employment tax cases, abusive return preparer schemes, and narcotics and money laundering investigations.
- [6] Both "indictments" and "informations" are accusations of criminal charges. An "indictment" is an accusation made by a Federal prosecutor and issued by a Federal grand jury. An "information" is an accusation brought by a Federal prosecutor without the requirement of a grand jury.
- [7] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Communications and Education Division.

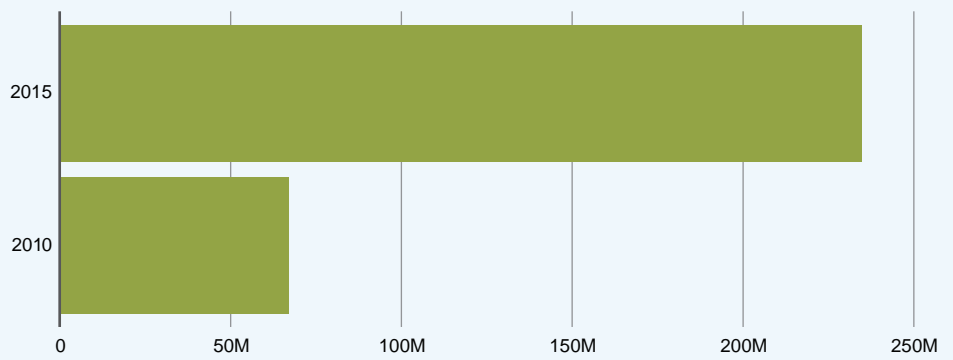
For more information about Criminal Investigation, please visit https://www.irs.gov/pub/foia/ig/ci/FY2015_IRS-CI_Annual_Report.pdf

IRS Website Usage, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Table 19

“Where’s My Refund” Inquiries, Fiscal Years 2010 and 2015



SOURCE: IRS Data Book Table 19

Taxpayer Assistance

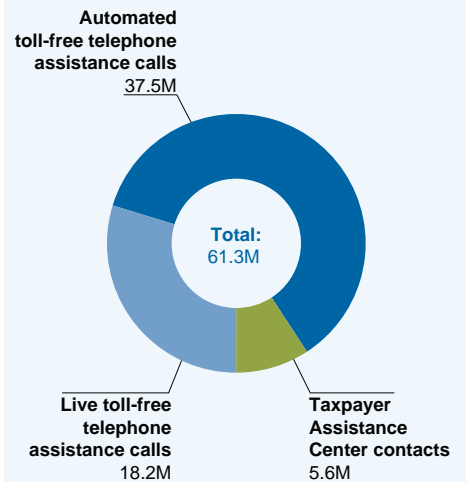
Section 5 of the *Data Book* provides information on the scope and composition of the IRS’ taxpayer assistance programs. The IRS assists taxpayers in meeting their Federal tax return filing and payment obligations in a variety of ways, such as through its telephone helpline, via the Internet, at IRS walk-in sites, and through volunteer income tax assistance. The section also presents information on the IRS Taxpayer Advocate Service and IRS Office of Appeals workload.

Highlights of the Data

- In Fiscal Year (FY) 2015, the IRS provided taxpayer assistance through over 493.2 million visits to IRS.gov, assisted over 61.3 million taxpayers through its toll-free telephone helpline or at walk-in sites, and received 234.0 million inquiries in the Where’s My Refund application (Table 19).
- Electronic transactions continued to grow, totaling over 307.9 million.
- IRS also provided return preparation assistance through its Volunteer

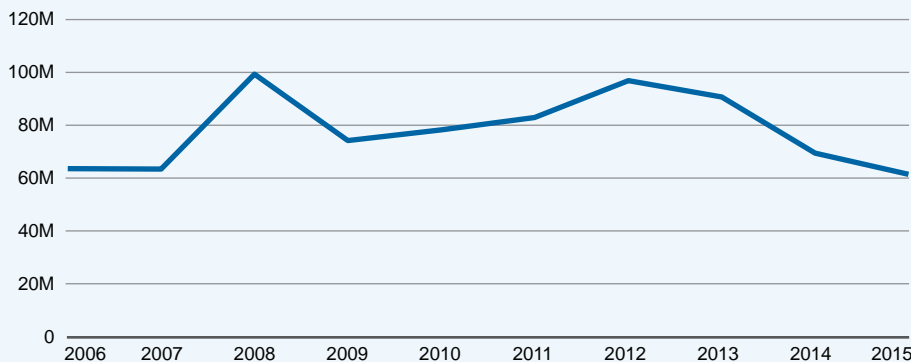
Included this year are new statistics for the number of inquiries received by the “Where’s My Amended Return” application, the number of active users of IRS2GO, the number of Direct Pay settlements, and the number of Online Installment Agreements (Table 19).

Call and Walk-in Assistance, by Type of Assistance, Fiscal Year 2015



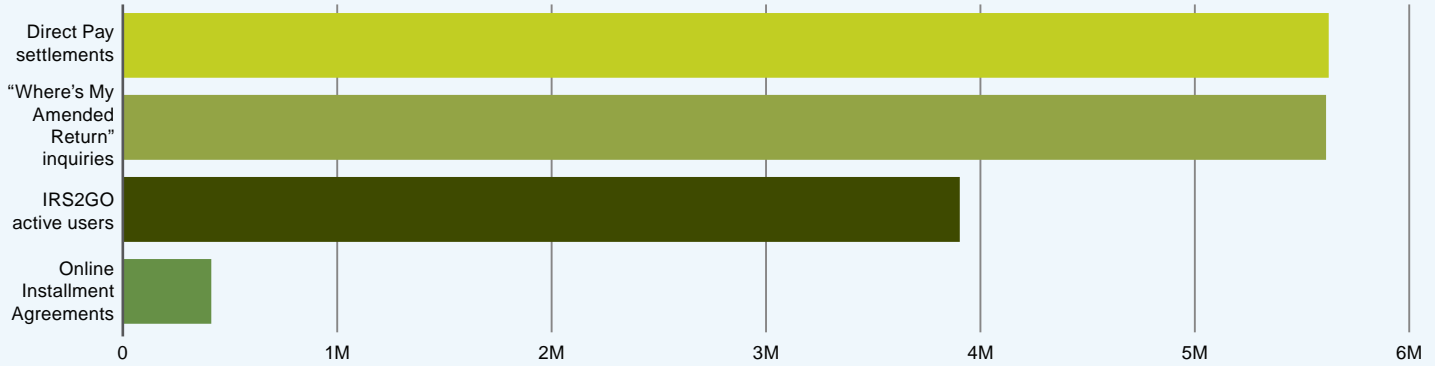
SOURCE: 2015 IRS Data Book Table 19

Call and Walk-in Assistance, Total, Fiscal Years 2006–2015



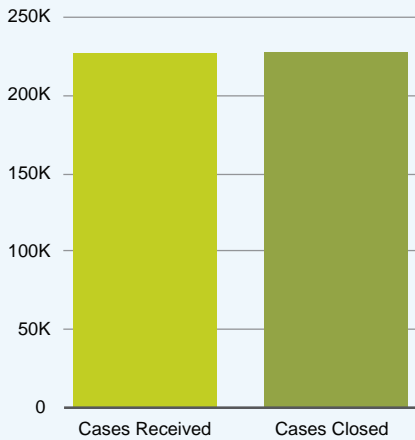
SOURCE: IRS Data Book Table 19

Taxpayers Served By Recently Added Taxpayer Assistance Features, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Table 19

Taxpayer Advocate Service, Cases Received and Cases Closed, Fiscal Year 2015



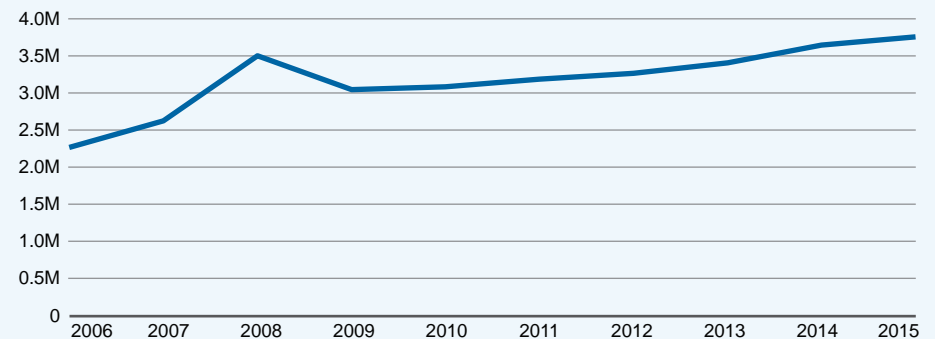
SOURCE: 2015 IRS Data Book Table 20

Income Tax Assistance and Tax Counseling for the Elderly programs, preparing almost 3.8 million returns (Table 19).

- The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers resolve problems with the IRS and recommends changes that will prevent those problems in the future. Taxpayers may submit an application for assistance to TAS. In FY 2015, TAS received 227,189 new requests for assistance and closed 227,512 cases, including those received in a prior fiscal year (Table 20).

- The mission of Appeals is to resolve tax controversies without litigation, on a basis that is fair and impartial to both the taxpayer and the Federal Government. The Appeals Office considers cases that involve examination, collection, and penalty issues. Taxpayers who disagree with IRS findings in their cases may request an Appeals hearing. The local Appeals Office is separate and independent of the IRS office that proposed the tax adjustment, collection action, or penalty. During FY 2015, the IRS Appeals Office received 113,870 new cases and closed 117,673 cases, including those received in a prior fiscal year (Table 21).

Federal Returns Prepared Through Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs, Fiscal Years 2006–2015



SOURCE: IRS Data Book Table 19

Table 19. Selected Taxpayer Assistance and Education Programs, by Type of Assistance or Program, Fiscal Year 2015

Type of assistance or program	Number or percentage
Call and walk-in assistance, total	61,340,034
Toll-free telephone assistance calls [1]:	
Automated	37,459,477
Live	18,236,785
Taxpayer Assistance Center contacts [2]	5,643,772
Level of Service (percentage) [3]	38.1
Average speed of answer (minutes)	30.5
Toll-free assistance customer satisfaction rate (percentage)	87.0
Accuracy of toll-free telephone assistance:	
Tax law questions (percentage accurate)	95.0
Account questions (percentage accurate)	95.5
Taxpayer Correspondence	
Total amended returns processed	4,998,087
Total correspondence processed [4]	3,017,923
Correspondence customer satisfaction rate (percentage) [5]	61.0
Forms and publications (paper products):	
Orders for forms, publications, and other paper products	2,593,211
Number of non-IRS outlets stocking paper products [6]	9,295
Assistance provided through the Internet (IRS.gov):	
IRS Website usage [7]:	
Number of visits	493,247,292
Number of page views	1,991,000,765
Number of downloads	132,608,333
IRS Video Portal views [8]	11,300,000
Electronic transactions, total	307,902,934
"Where's My Refund" inquiries	234,739,847
Transcript Delivery System requests fulfilled [9]	26,557,087
Online Employer Identification Number applications	4,049,584
Electronic Filing Personal Identification Numbers [10]	25,407,631
Interactive tax assistant [11]	1,594,617
"Where's My Amended Return" inquiries	5,612,594
IRS2GO active users [12]	3,903,463
Direct Pay settlements [13]	5,624,823
Online Installment Agreements [14]	413,287
Taxpayer Self-Assistance Rate (percentage) [15]	88.7
Disaster and emergency assistance:	
Disaster incidents [16]:	
State incidents	10
County/city incidents	127
Taxpayers assisted [17]:	
Number of toll-free disaster hotline calls	22,536
Number of taxpayers assisted at Disaster Recovery Centers	964
Taxpayer education and tax return preparation for individual taxpayers:	
Federal returns prepared through Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs	3,756,707
Volunteers assisting in taxpayer education and return preparation programs	90,826
Volunteer Tax Preparation Assistance sites	12,057
Volunteer Income Tax Assistance and Tax Counseling for the Elderly (percentage accurate) [18]	94.1
Taxpayer outreach for small business and self-employed taxpayers:	
Number of events [19] [20]	2,423
Number of participants [20]	179,848
Electronic newsletter subscriptions:	
Number targeted to small business owners and payroll providers	405,975
Number targeted to tax professionals	305,874

[1] Includes calls answered by Customer Account Services (CAS) and automated calls (including TeleTax and Tax-Exempt and Government Entities Division), but excludes calls answered by Automated Collection Services.

[2] Includes contacts at 378 IRS Taxpayer Assistance Centers. Excludes Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites, which are shown separately in this table.

[3] Represents the relative success rate of taxpayers that call for CAS services seeking assistance from a customer service representative.

[4] Includes the number of individual and business taxpayer correspondence processed for both domestic and international taxpayers. Does not include amended returns.

[5] This survey reflects the level of customer satisfaction with adjustment processing and handling of customer account correspondence, claims, and amended returns.

[6] Represents the number of organizations that distribute paper forms and publications or make reproducible forms and publications available. Some organizations may have multiple sites.

Footnotes continued on next page.

Table 19. Selected Taxpayer Assistance and Education Programs, by Type of Assistance or Program, Fiscal Year 2015—Continued**Footnotes—Continued**

- [7] An increasing number of taxpayers receive assistance via IRS.gov. This online assistance is reported as visits, page views, and downloads. A Website visit is a session that begins when a user views his or her first Webpage and ends when the user leaves the IRS.gov Website. Users may access multiple Webpages during a single visit to the IRS Website; these are counted as page views. A download is the process of copying a file, such as Form 1040, from the IRS.gov Website to the user's personal computer.
- [8] The IRS Video Portal provides information through audio and video presentations, as well as webinars (electronic seminars) on a variety of tax-related topics.
- [9] The Transcript Delivery System enables authorized tax practitioners to order tax account, tax return transcript, and other tax information for their business and individual clients. Requests are returned to the practitioner's computer through a secure online connection within minutes of the request.
- [10] An Electronic Filing Personal Identification Number can be used in lieu of the prior-year adjusted gross income to verify a taxpayer's identify for electronic filing.
- [11] The interactive tax assistant is a tax law resource that takes taxpayers through a series of questions and provides answers to their tax law questions.
- [12] Includes the number of users who opened the IRS2Go mobile application at least once during the fiscal year.
- [13] Represents the total count of payment settlements plus payment reversals.
- [14] Includes the number of individual and business installment agreements established or revised online. It also includes the number of short-term extensions (30, 60, and 120 days) and the number of agreements required to pay the balance now.
- [15] The percentage of taxpayers using self-assistance tools for their service needs.
- [16] Reflects events for which the Federal Emergency Management Agency designated major disaster areas and the IRS granted administrative tax relief.
- [17] Both the number of toll-free disaster hotline calls and the number of taxpayers assisted at Disaster Recovery Centers increased from FY 14 due to an increase in the number of events for which IRS granted administrative tax relief.
- [18] Represents the accuracy of Federal returns prepared at Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites.
- [19] Includes Tax Practitioner Institutes, Small Business Forums, Small Business Tax Workshops, tax practitioner and payroll provider meetings, governmental contacts, and miscellaneous stakeholder meetings and events. Includes virtual technology-based sessions.
- [20] Due to budget constraints, the number of events decreased, but more events were conducted virtually rather than face-to-face, thus allowing the IRS to reach a larger participating audience.

SOURCES:

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

Table 20. Taxpayer Advocate Service: Postfiling Taxpayer Assistance Program, by Type of Issue and Relief, Fiscal Year 2015

Type of issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, by type of issue [1]:		
Total	227,189	100.0
Stolen identity	56,174	24.7
Pre-refund wage verification hold	40,633	17.9
Processing amended return	11,847	5.2
Earned Income Tax Credit	10,880	4.8
Levies	7,977	3.5
Processing original return	7,148	3.1
Examination reconsideration	6,723	3.0
Unpostable and rejected returns	6,057	2.7
Returned and stopped refunds	4,612	2.0
Injured spouse claims	4,604	2.0
Installment agreements	4,118	1.8
Affordable Care Act Issues [2]	3,758	1.7
Open examination	3,591	1.6
IRS offset to IRS tax liability	3,442	1.5
Other refund inquiries/issues [3]	3,314	1.5
All Others	52,311	23.0
Taxpayer Advocate Service cases closed, by type of resolution [1]:		
Total	227,512	100.0
Relief provided to taxpayer, total	178,389	78.4
Taxpayer Assistance Order issued [4]	179	0.1
No Taxpayer Assistance Order issued [4]	178,210	78.3
Full relief	163,055	71.7
Individual taxpayer issue [5]	151,675	66.7
Systemic issue [6]	11,380	5.0
Partial relief	15,155	6.7
Individual taxpayer issue [5]	14,164	6.2
Systemic issue [6]	991	0.4
No relief provided to taxpayer, total	49,123	21.6
Taxpayer Assistance Order rescinded [4]	16	[7]
No Taxpayer Assistance Order issued [4]	49,107	21.6
No response from taxpayer	27,591	12.1
No relief provided prior by Taxpayer Advocate Service [8]	12,805	5.6
Taxpayer withdrew application for assistance	2,509	1.1
Tax law precluded relief	828	0.4
Hardship not related to revenue laws	472	0.2
Hardship not validated	416	0.2
All others	4,486	2.0
Congressional inquiries [9]	17,590	N/A

N/A—Not applicable.

- [1] The Taxpayer Advocate Service generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and Congressional office referrals. Cases may be received in one fiscal year and closed in another.
- [2] Affordable Care Act (ACA) cases include cases involving the ACA Premium Tax Credit, the ACA Individual Shared Responsibility Payment, and other ACA-related tax provisions.
- [3] Includes cases related to erroneous, decedent, and document-fee refunds along with reimbursement of bank charges due to IRS error.
- [4] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the Internal Revenue laws are being administered if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs. Taxpayer Assistance Orders may be issued in one fiscal year and closed in another.
- [5] An individual taxpayer issue is a single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.
- [6] A systemic issue requires a change or modification to an established IRS procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.
- [7] Less than 0.05 percent.
- [8] Another IRS division provided relief before Taxpayer Advocate Service intervention.
- [9] In this table, Congressional inquiries (related to constituents' tax accounts) refer to those applications for taxpayer assistance received from Congressional offices during the fiscal year. This item is shown separately for information purposes, but counts are included in the data above.

NOTES:

Detail may not add to totals because of rounding.

The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS and recommends changes that will prevent these problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Table 21. Appeals Workload, by Type of Case, Fiscal Year 2015

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2015
	(1)	(2)	(3)
Total cases [2]	113,870	117,673	52,969
Collection Due Process [3]	41,849	42,505	19,929
Examination [4]	35,430	37,096	20,762
Penalty Appeals [5]	10,504	10,533	3,538
Offers in Compromise [6]	9,622	9,880	4,178
Innocent Spouse [7]	2,622	3,120	1,284
Industry Cases [8]	986	1,528	1,254
Coordinated Industry Cases [9]	131	191	298
Other [10]	12,726	12,820	1,726

[1] Cases closed includes cases received in Fiscal Year 2015 and in prior fiscal years.

[2] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included in cases pending. See Tables 26 and 27 for information on Chief Counsel activity.

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

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

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

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

[7] Includes cases in which a taxpayer who filed a joint return with a spouse or ex-spouse may apply for relief of tax, interest, and penalties if he/she meets specific requirements. An Innocent Spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS.

[8] An Industry Case (IC) designation is assigned to a large corporate taxpayer that does not meet the criteria to be designated as a Coordinated Industry Case (CIC); see footnote 9.

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

[10] "Other" includes cases considered by Appeals involving issues related to Abatement of Interest, Collection Appeals Program, Office of Professional Responsibility, Freedom of Information Act, Trust Fund Recovery Penalty, Collection Due Process Timeliness Determination, and other miscellaneous penalties as defined below:

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

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

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

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

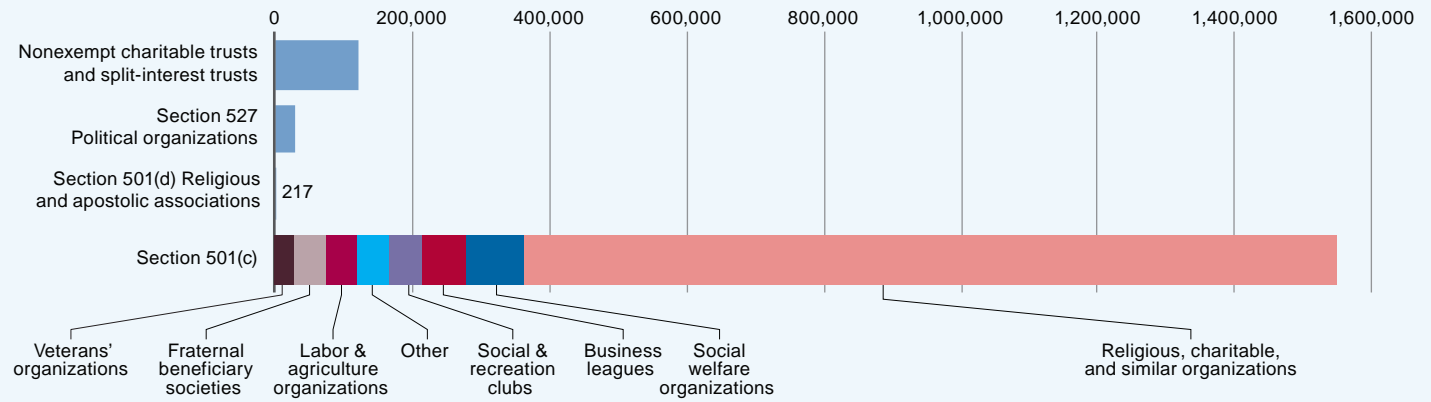
Trust Fund Recovery Penalty—An employer is required to pay trust fund taxes to the U.S. Treasury through Federal tax deposits. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because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

Collection Due Process Timeliness Determination—When a taxpayer's request for a Collection Due Process hearing or an equivalent hearing is not received timely or the request cannot be processed, Appeals may review the request and make a separate timeliness determination.

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

SOURCE: Appeals, Strategic Planning, Measures and Analysis.

Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Table 25

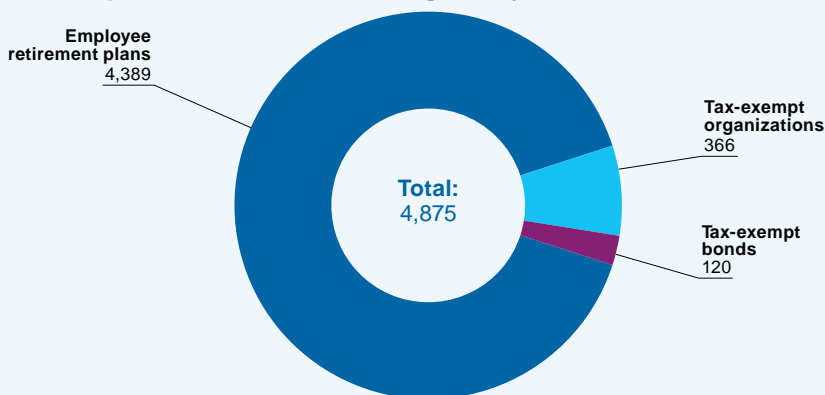
Tax-Exempt Activities

The IRS devotes significant resources to meeting the special needs of tax-exempt organizations, employee retirement benefit plans, and Government entities in complying with tax laws. While these entities are not subject to Federal income tax, they nonetheless represent a significant aspect of tax administration. Although information on the administration, processing, and examination of returns filed by these entities is provided throughout the *IRS Data Book*, Section 6 focuses on issues related to governance.

Highlights of the Data

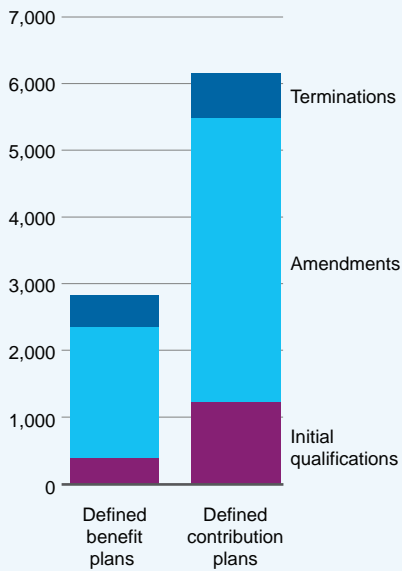
- In Fiscal Year (FY) 2015, the IRS recognized 1.7 million organizations, including new determinations, as tax exempt. More than 1.5 million of these organizations were exempt under Internal Revenue Code section 501(c). The majority of these organizations were charities tax exempt under Internal Revenue Code Section 501(c)(3) (Table 25).
- Technical activities, such as issuing rulings, providing technical assistance, and issuing opinion letters on prototype plans, and correspondence, represented a large number of tax-exempt regulatory activities for FY 2015. The IRS devoted additional regulatory resources to voluntary compliance closures (Table 22).

Tax-Exempt Guidance and Other Regulatory Activities, Fiscal Year 2015



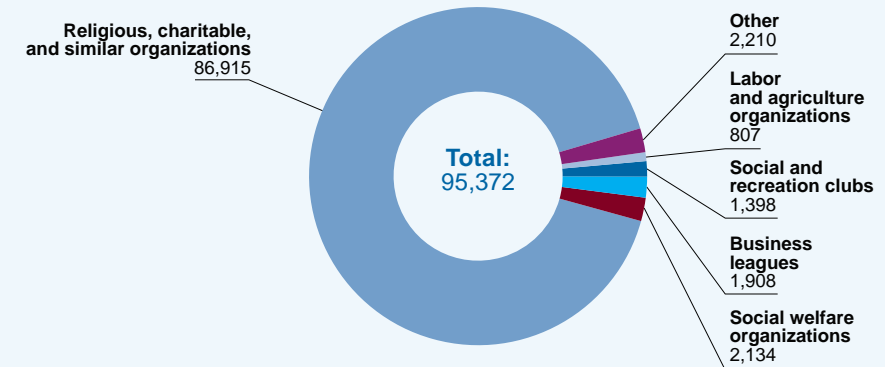
SOURCE: 2015 IRS Data Book Table 22

Determination Letters Issued on Employee Retirement Plans, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Table 23

Number of Approvals of Applications for Tax-Exempt Status, by Organization Type, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Table 24

- In FY 2015, the IRS issued a total of 8,976 determination letters on employee retirement plans. These consisted of 2,829 determination letters for defined benefit plans and 6,147 determination letters for defined contribution plans (Table 23).
- In FY 2015, the IRS closed 101,962 applications for tax-exempt status. Of those, the IRS approved tax-exempt status for 95,372 organizations (Table 24).

Table 22. Tax-Exempt Guidance and Other Regulatory Activities, Fiscal Year 2015

Activity	Total	Employee retirement plans	Tax-exempt organizations	Tax-exempt bonds
	(1)	(2)	(3)	(4)
Total	4,875	4,389	366	120
Guidance [1]	24	13	11	N/A
Technical activities	741	386	355	N/A
Requests for rulings [2]	420	272	148	N/A
Technical assistance	25	22	3	N/A
Technical advice [1]	17	9	8	N/A
Opinion letters on prototype plans [3]	26	26	N/A	N/A
Congressional Correspondence	253	57	196	N/A
Voluntary compliance closures [4]	4,110	3,990	N/A	120

N/A—Not applicable.

- [1] Data from first quarter Fiscal Year (FY) 2015 only. As of the second quarter FY 2015, the authority to prepare items reflected in the Guidance category such as revenue rulings, revenue procedures, announcements, and notices, and the authority to issue technical advice shifted from the Tax Exempt and Government Entities Division (TE/GE) to the Office of Associate Chief Counsel (Tax Exempt and Government Entities) (TEGE Counsel). See Announcement 2014–34, 2014–2 C.B. 949 for more information on this realignment. As a result, these activities will be reported in Chief Counsel's Table 26 in future editions.
- [2] The authority to issue certain letter rulings also shifted from TE/GE to TEGE Counsel as of the second quarter FY 2015 as part of the realignment described in footnote 1. Accordingly, this line item reflects for the second through fourth quarters of FY 2015 only those requests for rulings over which TE/GE retained authority as described and identified in Announcement 2014–34.
- [3] Includes opinion letters issued to IRAs (Individual Retirement Arrangements), SEPs (Simplified Employee Pensions), and SIMPLEs (Savings Incentive Match Plans for Employees).
- [4] For Employee Retirement Plans, includes voluntary compliance statements and agreements. For Tax-Exempt bonds, includes all returns closed from voluntary compliance agreements.

SOURCE: Tax Exempt and Government Entities.

Table 23. Determination Letters Issued on Employee Retirement Plans, by Type and Disposition of Plan, Fiscal Year 2015

Letters issued, disposition of plan	Total determination letters	Defined benefit plans [2]	Defined contribution plans [1]								
			Total [3]	Profit- sharing [4]	Stock bonus [5]	Money purchase [6]	Target benefit [7]	Leveraged employee stock ownership [8]	Nonleveraged employee stock ownership [9]	Section 401(k) [10]	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total:											
Number of qualified plans [11]	8,976	2,829	6,147	913	d	479	14	d	1,547	1,461	1,714
Initial qualifications:											
Number of qualified plans	1,608	381	1,227	139	d	d	0	0	321	193	515
Number of participating employees [12]	1,301,064	851,382	449,682	79,877	d	d	0	0	133,870	128,411	78,522
Amendments:											
Number of qualified plans	6,204	1,956	4,248	646	15	391	d	d	1,105	1,212	868
Number of participating employees [12]	26,494,952	12,111,513	14,383,439	1,918,643	200,376	1,068,403	d	d	3,381,108	3,644,425	4,118,581
Terminations:											
Number of qualified plans	1,164	492	672	128	d	d	d	0	121	56	331
Number of participating employees [12]	3,487,631	113,781	3,373,850	720,716	d	d	d	0	1,334,986	1,206,781	98,426

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

- [1] A defined contribution plan is a retirement plan that provides an individual account for each participant. Benefits are based solely on amounts contributed to the participant's account and any earnings on these contributions.
- [2] A defined benefit plan is a retirement plan that does not maintain individual account balances that reflect the accrued benefits of each plan participant. Instead, the accrued benefits are determined by a formula stated in the plan.
- [3] Beginning with Fiscal Year 2014, the defined contribution plan total is the sum of columns 4–11, which includes associated section 401(k) data reported separately in column 10.
- [4] A profit-sharing plan is a retirement plan that gives employees a share in the profits of the company. Contributions to employee retirement accounts are determined as a percentage of annual company profits.
- [5] A stock bonus retirement plan is funded by an employer's contributions of corporate stock to the retirement plan.
- [6] A money purchase retirement plan is a retirement plan under which employer contributions are based on a fixed percentage of compensation. Contributions are required every year, regardless of earnings and profits.
- [7] A target benefit retirement plan is similar to a defined benefit plan since employer contributions, which are mandatory, are based on projected retirement benefits. However, unlike a defined benefit plan, the benefits provided to participants at retirement are based on the performance of the investments and are therefore not guaranteed.
- [8] A leveraged employee stock ownership plan (ESOP) is a retirement plan in which a company leverages its credit to borrow money to fund the retirement plan. The company uses the borrowed funds to purchase shares from the company's treasury for the retirement plan and makes annual contributions to repay the original loan.
- [9] A nonleveraged employee stock ownership plan (ESOP) is a retirement plan in which a company contributes either cash to purchase outstanding shares of company stock or contributes a certain amount of shares from the company's treasury to employee accounts.
- [10] Beginning with Fiscal Year 2014, section 401(k) defined contribution plan data are reported and counted separately in column 10. In prior years, 401(k) defined contribution plan data were included and counted in the plan to which they were attached (in columns 4–9 and 11).
- [11] Reflects retirement plans that had determination letters issued and satisfied the qualification requirements of Federal pension law. All retirement plans reported in this table met these requirements.
- [12] Totals may be overstated to the extent that employees participate in more than one retirement plan.

NOTE:

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

SOURCE: Tax Exempt and Government Entities, Employee Plans.

Table 24. Closures of Applications for Tax-Exempt Status, by Organization Type and Internal Revenue Code Section, Fiscal Year 2015

Type of organization, Internal Revenue Code section	Closures of applications for tax-exempt status [1]			
	Total	Approved	Disapproved	Other [2]
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total [3]	101,962	95,372	67	6,523
Section 501(c) by subsection, total	101,942	95,361	67	6,514
(1) Corporations organized under an act of Congress	d	0	0	d
(2) Title-holding corporations	195	177	0	18
(3) Religious, charitable, and similar organizations [4]	92,653	86,915	57	5,681
(4) Social welfare organizations	2,375	2,134	d	d
(5) Labor and agriculture organizations	868	807	d	d
(6) Business leagues	2,025	1,908	3	114
(7) Social and recreation clubs	1,622	1,398	3	221
(8) Fraternal beneficiary societies	544	497	0	47
(9) Voluntary employees' beneficiary associations	137	128	d	d
(10) Domestic fraternal beneficiary societies	289	245	0	44
(12) Benevolent life insurance associations	120	116	0	4
(13) Cemetery companies	344	338	0	6
(14) State-chartered credit unions	7	4	0	3
(15) Mutual insurance companies	d	d	0	d
(17) Supplemental unemployment compensation trusts	5	5	0	0
(19) Veterans' organizations	695	637	0	58
(25) Holding companies for pensions and other entities	54	50	0	4
(29) Qualified health insurance issuers	d	d	0	d
Section 501(d) Religious and apostolic associations	4	d	0	d
Section 529 Qualified State-sponsored tuition programs	d	0	0	d
Section 4947(a)(1) Nonexempt charitable trusts	d	d	0	0
Section 521 Farmers' cooperatives	14	7	0	7

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

- [1] Reflects all case closures for the Exempt Organizations function. These include not only initial applications for tax-exempt status, but also other determinations, such as public charity and private foundation status determinations, advance approval of scholarship grant procedures, and group determinations of tax-exempt status.
- [2] Includes applications withdrawn by organizations, applications that did not include the required information, incomplete applications, IRS correction disposals, and others.
- [3] No applications were closed for teachers retirement fund associations (section 501(c)(11)); corporations to finance crop operations (section 501(c)(16)); employee-funded pension trusts (section 501(c)(18)); black lung trusts (section 501(c)(21)); multiemployer pension plans (section 501(c)(22)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (section 501(c)(24)); State-sponsored high-risk health insurance organizations (section 501(c)(26)); State-sponsored workers' compensation reinsurance organizations (section 501(c)(27)); the National Railroad Retirement Investment Trust (section 501(c)(28)); and split interest trusts (section 4947(a)(2)). Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.
- [4] Includes private foundations. Not all organizations described in section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in section 509(a)) that have normal gross receipts in each taxable year of not more than \$5,000. In addition, organizations may be recognized as tax exempt under section 501(c)(3) without filing an application if they are included in a group exemption letter given to an affiliated parent organization.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations.

Table 25. Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts, Fiscal Year 2015

Type of organization, Internal Revenue Code section	Number of organizations
Tax-exempt organizations, nonexempt charitable trusts and split-interest trusts, total	1,702,267
Recognized section 501(c) by subsection, total [1]	1,548,948
(1) Corporations organized under an act of Congress	638
(2) Title-holding corporations	4,499
(3) Religious, charitable, and similar organizations [2]	1,184,547
(4) Social welfare organizations	84,155
(5) Labor and agriculture organizations	46,576
(6) Business leagues	63,919
(7) Social and recreation clubs	47,956
(8) Fraternal beneficiary societies	46,264
(9) Voluntary employees' beneficiary associations	6,559
(10) Domestic fraternal beneficiary societies	16,226
(12) Benevolent life insurance associations	5,304
(13) Cemetery companies	8,977
(14) State-chartered credit unions	1,887
(15) Mutual insurance companies	723
(17) Supplemental unemployment compensation trusts	103
(19) Veterans' organizations	29,749
(25) Holding companies for pensions and other entities	790
Other 501(c) subsections [3]	76
Recognized section 501(d) Religious and apostolic associations	217
Section 527 Political organizations	30,490
Nonexempt charitable trusts and split-interest trusts	122,612

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

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

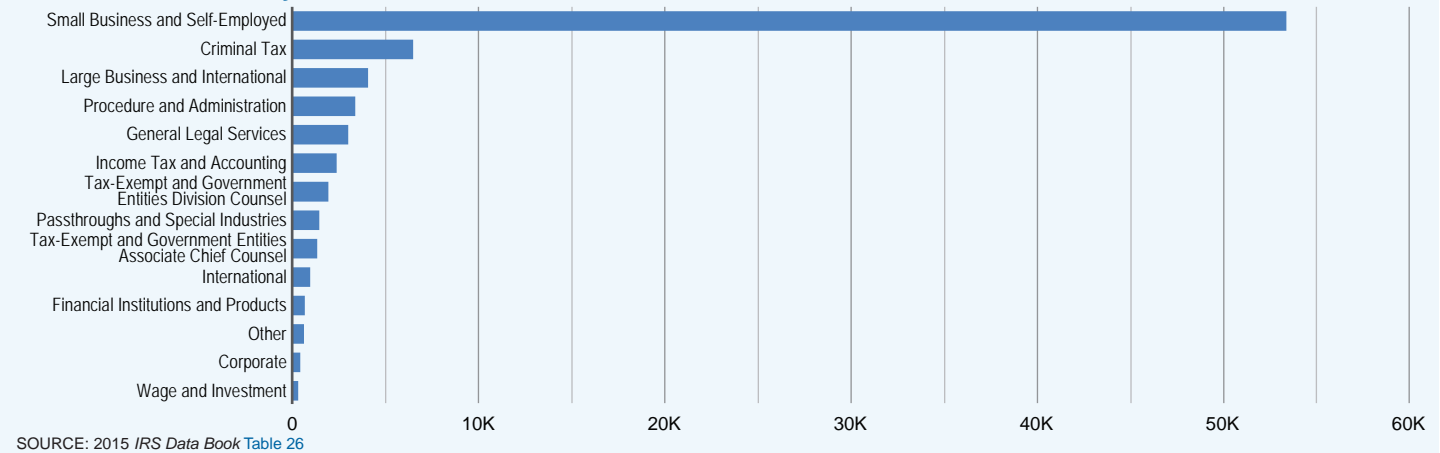
[3] Includes teachers' retirement funds (section 501(c)(11)); corporations to finance crop operations (section 501(c)(16)); employee-funded pension trusts (section 501(c)(18)); black lung trusts (section 501(c)(21)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (section 501(c)(24)); State-sponsored high-risk health insurance organizations (section 501(c)(26)); State-sponsored workers' compensation reinsurance organizations (section 501(c)(27)); the National Railroad Retirement Investment Trust (section 501(c)(28)); and qualified health insurance issuers (section 501(c)(29)). Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.

NOTE:

Information from tax-exempt organization returns is available to the public. Therefore, data in this table are not subject to IRS disclosure regulations. However, information on closures of applications for tax-exempt status (reported in Table 24) are subject to disclosure regulations.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations.

Total Cases Closed, by Office, Fiscal Year 2015



Chief Counsel

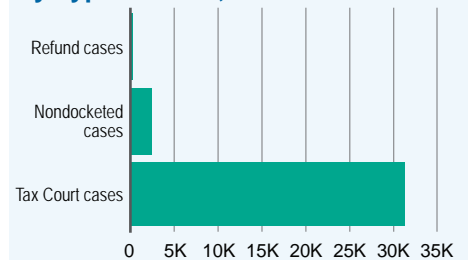
Section 7 of the *Data Book* provides an overview of the IRS Chief Counsel's workload and activities. The IRS Chief Counsel is appointed by the President of the United States, with the advice and consent of the U.S. Senate, and serves as the chief legal advisor to the IRS Commissioner on all matters pertaining to the interpretation, administration, and enforcement of the Internal Revenue Code, as well as all other legal matters. Under the IRS Restructuring and Reform Act of 1998, the Chief Counsel reports to both the IRS Commissioner and the Treasury General Counsel.

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

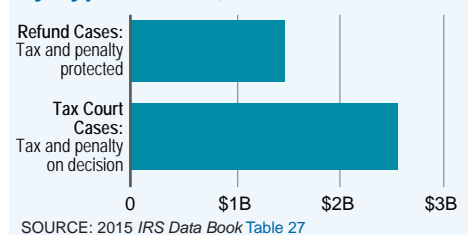
Highlights of the Data

- Chief Counsel received 80,120 cases and closed 80,432 cases, including some received in prior years, during Fiscal Year (FY) 2015 (Table 26).
- Approximately 66.4 percent of closed cases were received from the Small Business/Self-Employed Division (Table 26).
- Of the 80,432 cases closed, Chief Counsel closed 8.6 percent through guidance and assistance. This includes published guidance, advanced case resolution, treaties, legislation, Congressional and executive correspondence, training and public outreach, and pre-filing legal advice to the IRS (Table 26).
- Of the new cases received and cases closed, 86.3 percent and 85.8 percent, respectively, were related to tax law enforcement and litigation, including Tax Court litigation; collection, bankruptcy, and summons

Total Tax Litigation Cases Closed, by Type of Case, Fiscal Year 2015



Amount of Tax and Penalty, by Type of Case, Fiscal Year 2015



advice and litigation; Appellate Court litigation; criminal tax; and enforcement advice and assistance (Table 26).

- In FY 2015, Chief Counsel received 32,394 Tax Court cases involving a taxpayer contesting an IRS determination that he or she owed additional tax. During the fiscal year, Counsel closed 31,372 cases involving almost \$10 billion in disputed taxes and penalties (Table 27).

Table 26. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2015

Office and type of case	Cases received	Cases closed	Cases pending September 30, 2015
	(1)	(2)	(3)
Chief Counsel (All Offices):			
Total	80,120	80,432	52,577
Guidance and assistance [1]	6,733	6,949	4,965
Tax law enforcement and litigation [2]	69,165	69,028	44,792
Other legal services to the IRS [3]	4,222	4,455	2,820
Corporate:			
Total	398	416	248
Guidance and assistance	208	228	159
Tax law enforcement and litigation	138	136	84
Other legal services to the IRS	52	52	5
Criminal Tax:			
Total	6,438	6,480	642
Guidance and assistance	55	55	d
Tax law enforcement and litigation	6,361	6,403	633
Other legal services to the IRS	22	22	d
Financial Institutions and Products:			
Total	686	666	492
Guidance and assistance	470	444	417
Tax law enforcement and litigation	140	150	68
Other legal services to the IRS	76	72	7
General Legal Services:			
Total	2,730	3,006	2,405
Guidance and assistance	24	d	21
Tax law enforcement and litigation	18	d	79
Other legal services to the IRS	2,688	2,982	2,305
Income Tax and Accounting:			
Total	2,441	2,372	1,125
Guidance and assistance	1,590	1,574	812
Tax law enforcement and litigation	699	650	296
Other legal services to the IRS	152	148	17
International [4]:			
Total	977	951	1,197
Guidance and assistance	430	452	691
Tax law enforcement and litigation	446	405	477
Other legal services to the IRS	101	94	29
Large Business and International [5]:			
Total	3,337	4,077	3,253
Guidance and assistance	331	475	506
Tax law enforcement and litigation	2,985	3,581	2,724
Other legal services to the IRS	21	21	23
Passthroughs and Special Industries [6]:			
Total	1,447	1,439	654
Guidance and assistance	806	828	531
Tax law enforcement and litigation	477	452	112
Other legal services to the IRS	164	159	11
Procedure and Administration:			
Total	3,555	3,387	2,166
Guidance and assistance	681	775	637
Tax law enforcement and litigation	2,380	2,137	1,212
Other legal services to the IRS	494	475	317
Small Business and Self-Employed:			
Total	53,852	53,418	37,994
Guidance and assistance	308	344	149
Tax law enforcement and litigation	53,447	52,974	37,796
Other legal services to the IRS	97	100	49
Tax-Exempt and Government Entities Associate Chief Counsel [7]:			
Total	1,465	1,339	1,067
Guidance and assistance	998	901	849
Tax law enforcement and litigation	254	251	175
Other legal services to the IRS	213	187	43
Tax-Exempt and Government Entities Division Counsel [7]:			
Total	1,876	1,940	1,141
Guidance and assistance	205	d	d
Tax law enforcement and litigation	1,671	1,742	1,080
Other legal services to the IRS	0	d	d
Wage and Investment:			
Total	295	315	52
Guidance and assistance	144	163	24
Tax law enforcement and litigation	23	26	17
Other legal services to the IRS	128	126	11
Other [8]:			
Total	623	626	141
Guidance and assistance	483	491	102
Tax law enforcement and litigation	126	120	39
Other legal services to the IRS	14	15	0

Footnotes on next page.

Table 26. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2015—Continued**Footnotes**

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

- [1] Includes published guidance, advanced case resolution, treaties, legislation, Congressional and executive correspondence, training and public outreach, and pre-filing legal advice to the IRS.
- [2] Includes Tax Court litigation; collection, bankruptcy, and summons advice and litigation; Appellate Court litigation; criminal tax; and enforcement advice and assistance. See Table 27 for tax litigation case information.
- [3] Includes electronic and other tax filing legal advice, disclosure advice and litigation, and general legal services advice and litigation.
- [4] The International Division provides legal advice, guidance, and support to the Internal Revenue Service, the Treasury Department, and the public on international tax issues in all procedural postures.
- [5] The Large Business and International (LB&I) Division provides legal advice, litigation support, and other services to the Internal Revenue Service LB&I field offices.
- [6] The Passthroughs and Special Industries (PSI) Division handles cases that involve passthrough organizations, such as S corporations and partnerships. These passthrough organizations do not pay tax on their incomes, but pass income or losses to shareholders or partners, who include the income or losses on their income tax returns. The PSI Division also handles cases on natural resources taxation (oil, mining, gas, coal, etc.); business credits (low-income housing, energy credits, wind energy, alternative fuels, etc.); excise taxes (transportation, telephones, tires, fuels, etc.); and estate and gift taxes.
- [7] During the second quarter of 2015, Chief Counsel's Tax-Exempt and Government Entities (TE/GE) business unit reorganized to both align its organizational structure with that of other Chief Counsel components and to provide better service to the IRS and taxpayers. The TE/GE Associate Chief Counsel provides legal advice and litigation support on TE/GE program matters, while the TE/GE Division Counsel directs counsel-wide litigation programs and provides legal services on TE/GE program matters.
- [8] Includes the immediate offices of the Chief Counsel and the Associate Chief Counsel, Finance and Management.

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

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

Table 27. Chief Counsel Workload: Tax Litigation Cases, by Type of Case, Fiscal Year 2015

[Money amounts are in millions of dollars]

Type of case	Number or amount
Total cases:	
Received	35,060
Closed	34,150
Pending September 30, 2015	31,867
Tax Court cases [1]:	
Cases received:	
Number	32,394
Amount of tax and penalty in dispute [2]	4,980
Cases closed:	
Number	31,372
Amount of tax and penalty in dispute [2]	9,991
Amount of tax and penalty on decision [3]:	
Total	2,561
Default or dismissed	413
Settled	1,413
Tried and decided	735
Cases pending September 30, 2015:	
Number	30,353
Amount of tax and penalty in dispute [2]	18,365
Tax Court cases on appeal [1]:	
Number pending September 30, 2015	372
Amount of tax and penalty pending September 30, 2015 [2]	1,185
Refund cases [4]:	
Cases received:	
Number	234
Amount of tax and penalty in dispute [2]	1,679
Cases closed:	
Number	303
Amount of tax and penalty in dispute [2]	1,638
Amount of tax and penalty protected [5]:	
Total	1,468
District Court	1,304
Court of Federal Claims	164
Cases pending September 30, 2015:	
Number	845
Amount of tax and penalty in dispute [2]	9,583
Refund cases on appeal [4]:	
Number pending September 30, 2015	32
Amount of tax and penalty pending September 30, 2015 [2]	989
Number of nondocketed cases [6]:	
Received	2,432
Closed	2,475
Pending September 30, 2015	265

[1] Tax Court cases involve a taxpayer contesting the Internal Revenue Service's determination that the taxpayer owes additional tax. The Tax Court provides a forum for a taxpayer to request a determination of the deficiency prior to paying the tax allegedly owed.

Other cases that may be considered by the Tax Court include:

Collection Due Process (CDP)—cases where a taxpayer requested a hearing with an independent CDP officer in response to a notice of Federal tax lien or notice of intent to levy.

Innocent Spouse Program—cases in which a taxpayer who filed a joint return with a spouse or ex-spouse may apply for relief of tax, interest, and penalties if he/she meets specific requirements.

Abatement of Interest—cases of disputed interest on tax deficiencies or payments in which IRS error or delays may have contributed to the assessed interest.

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

[2] The amount of tax and penalties in dispute excludes interest.

[3] Reflects the amount a taxpayer owes as determined by the Tax Court, excluding offsetting overpayments and interest.

[4] Refund cases involve taxpayers seeking refunds of claimed overpayments after taxes have been fully paid.

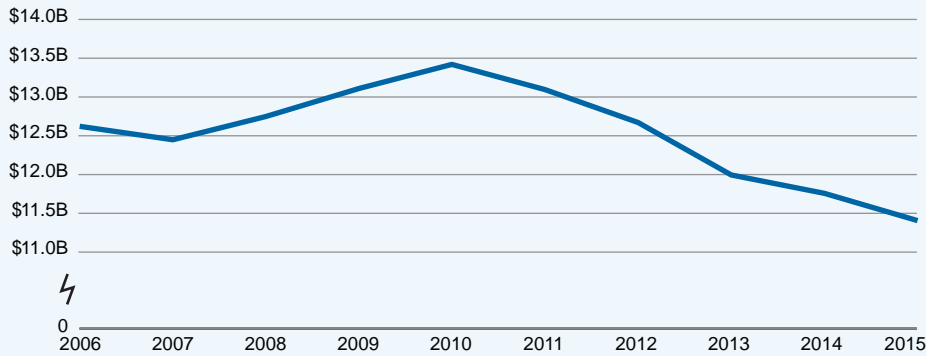
[5] Tax protected is the amount claimed by the taxpayer in a suit for a refund of previously paid taxes that is not awarded to the taxpayer in the court's judgment.

[6] Nondocketed cases are cases in which a court petition was not filed and Chief Counsel reviewed and advised on a statutory notice of deficiency.

NOTE: Amounts in dispute can vary widely from year to year.

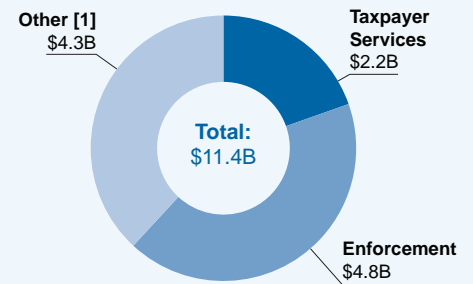
SOURCE: Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division.

Operating Costs (Constant Dollars), Fiscal Years 2006–2015



NOTE: Inflation-adjusted amounts were calculated using the U.S. Bureau of Economic Analysis, Nondefense Gross Domestic Product Chain-type Price Index with a 2015 base year.
SOURCE: IRS Data Book Table 29

Costs Incurred by Budget Activity, Fiscal Year 2015



[1] Includes operations support and business systems modernization.

SOURCE: 2015 IRS Data Book Table 28

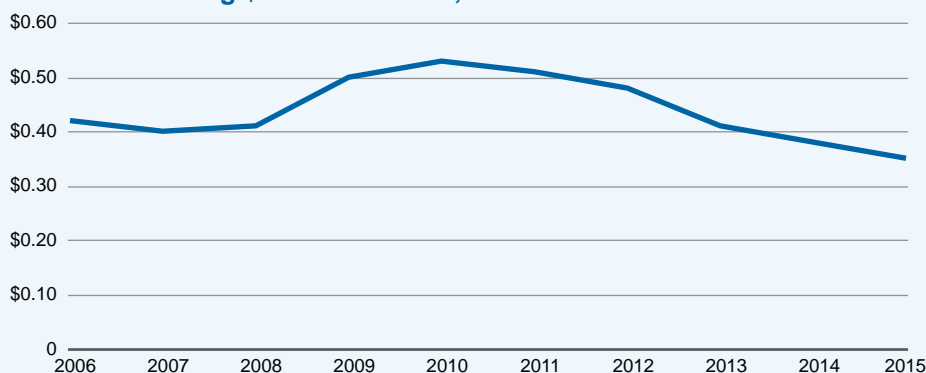
IRS Budget and Workforce

Section 8 of the *Data Book* provides an overview of IRS budget activities, including taxpayer services, enforcement, operations support, and business systems modernization. The section also includes information on the size and composition of the IRS workforce.

Highlights of the Data

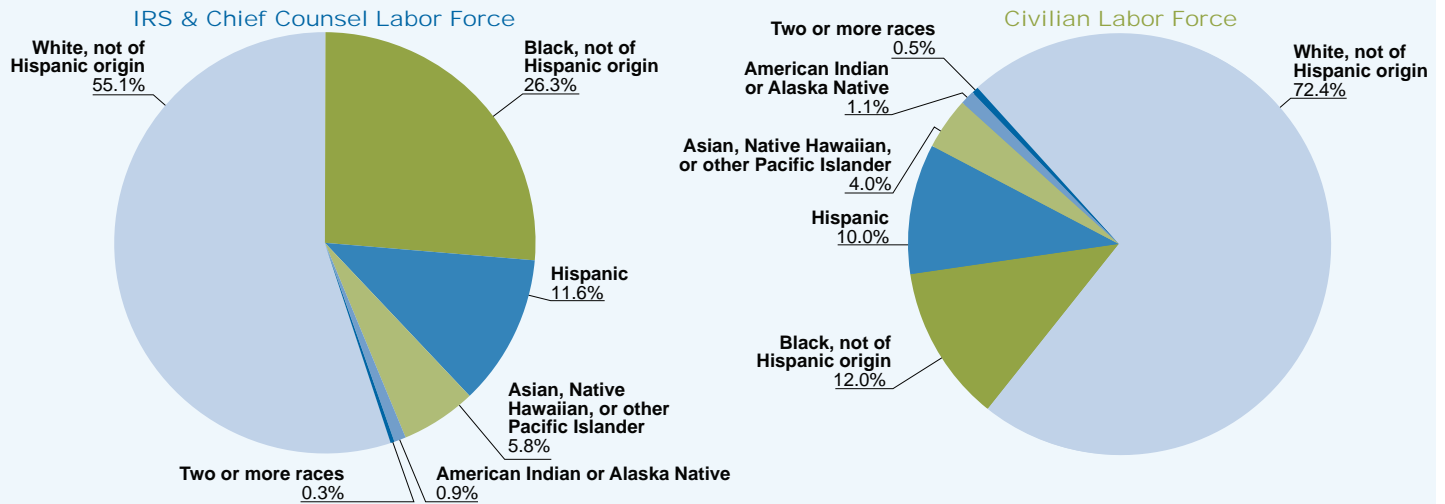
- IRS' actual expenditures for Fiscal Year (FY) 2015 were \$11.4 billion for overall operations in FY 2015, down from almost \$11.6 billion in FY 2014 (Table 28).
- Taxpayer Services funding, which includes processing for tax returns and related documents, and assistance to taxpayers filing returns and paying taxes due, accounted for \$2.2 billion (Table 28).
- Enforcement funding, which includes the examination of tax returns, collection of balances due, and administrative and judicial settlement of taxpayer appeals of examination findings, represented \$4.8 billion. This funding also provided resources to strengthen enforcement aimed at reducing invalid claims and erroneous filings associated with the Earned Income Tax Credit (EITC) program (Table 28).
- Operations Support provides administrative services, policy management, and IRS-wide support. This appropriation also funds staffing, equipment, and related costs used to manage, maintain, and operate critical information systems supporting tax administration. The IRS spent over \$4.1 billion in operations support in FY 2015 (Table 28).
- The balance of IRS's expenditures, more than \$0.24 billion, was spent on capital asset acquisition of information technology systems (Table 28).
- The total cost of collecting \$100 decreased to \$0.35 in FY 2015 (Table 29).
- In FY 2015, the IRS used 79,890 full-time equivalent positions in conducting its work, a decrease of 15.6 percent from 2010 (Table 30).
- About half of these FTE positions were dedicated to enforcement,

Cost of Collecting \$100 of Revenue, Fiscal Years 2006–2015



SOURCE: IRS Data Book Table 29

Internal Revenue Service and Chief Counsel Labor Force, Compared to National Totals for the Civilian Labor Force, by Race/Ethnicity, Fiscal Year 2015

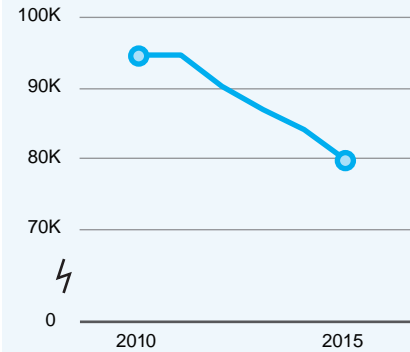


SOURCE: 2015 IRS Data Book Table 31

followed by taxpayer services, which represented 34.6 percent (Table 30).

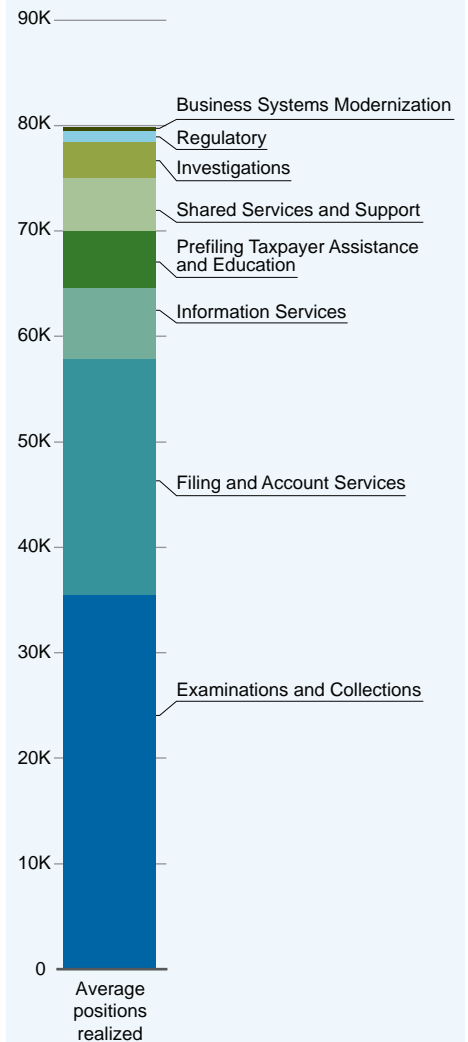
- Ethnic minority employees made up almost 44.9 percent of the IRS and Chief Counsel workforce, as compared to a 27.6 percent share of the overall civilian labor force (Table 31).
- Women represented 65.4 percent of IRS and Chief Counsel personnel, compared to 48.1 percent of the civilian labor force (Table 31).
- Almost 9.5 percent of the IRS and Chief Counsel workforce has veteran status (Table 31).

Average Positions Realized, Fiscal Years 2010–2015



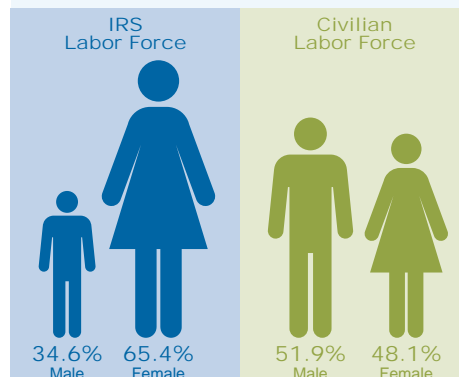
SOURCE: IRS Data Book Table 30

Personnel Summary, by Budget Activity, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Table 30

Internal Revenue Service Labor Force, Compared to National Totals for Civilian Labor Force, by Gender, Fiscal Year 2015



SOURCE: 2015 IRS Data Book Table 31

Table 28. Costs Incurred by Budget Activity, Fiscal Years 2014 and 2015

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other	
	2014	2015	2014	2015	2014	2015
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	11,591,007	11,395,839	8,554,261	8,335,566	3,036,746	3,060,273
Taxpayer Services [3]:						
Total	2,345,229	2,232,682	2,173,414	2,080,777	171,815	151,905
Prefiling Taxpayer Assistance and Education	628,940	620,437	563,633	564,601	65,307	55,836
Filing and Account Services	1,716,289	1,612,245	1,609,781	1,516,176	106,508	96,069
Enforcement [4]:						
Total	4,944,885	4,819,251	4,683,916	4,559,709	260,969	259,542
Investigations	604,070	612,506	563,126	559,005	40,944	53,501
Examinations and Collections	4,169,169	4,040,656	3,952,501	3,843,964	216,668	196,692
Regulatory	171,646	166,089	168,289	156,740	3,357	9,349
Operations Support [5]:						
Total	4,054,808	4,102,377	1,625,556	1,640,819	2,429,252	2,461,558
Infrastructure	874,938	847,260	588	339	874,350	846,921
Shared Services and Support	1,137,127	1,131,451	719,377	723,027	417,750	408,424
Information Services	2,042,743	2,123,666	905,591	917,453	1,137,152	1,206,213
Business Systems Modernization [6]	246,085	241,529	71,375	54,261	174,710	187,268

[1] Excludes costs reimbursed by other Federal agencies and private entities for services performed for these external parties.

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

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

[4] The Enforcement appropriation funds activities to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of internal revenue laws, and to purchase (for police-type use) and hire passenger motor vehicles.

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

[6] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems.

NOTE: Data represent dollars obligated, expended, and disbursed against direct resources.

SOURCE: Chief Financial Officer, Corporate Budget.

Table 29. Collections, Costs, Personnel, and U.S. Population, Fiscal Years 1980–2015

Fiscal year	Gross collections (thousands of dollars) [1]	Operating costs (thousands of dollars) [2]	Cost of collecting \$100 (dollars)	U.S. population (thousands) [3]	Average tax per capita (dollars) [4]	Average positions realized [5]
	(1)	(2)	(3)	(4)	(5)	(6)
1980	519,375,273	2,280,839	0.44	228,231	2,276	87,464
1981	606,799,103	2,465,469	0.41	230,613	2,631	86,156
1982	632,240,506	2,626,338	0.42	232,962	2,714	82,857
1983	627,246,793	2,968,526	0.47	235,225	2,667	83,603
1984	680,475,229	3,279,067	0.48	237,454	2,866	87,635
1985	742,871,541	3,600,953	0.48	239,714	3,099	92,259
1986	782,251,812	3,841,983	0.49	241,995	3,233	95,880
1987	886,290,590	4,365,816	0.49	244,344	3,627	102,189
1988	935,106,594	5,035,543	0.54	246,329	3,796	114,875
1989	1,013,322,133	5,198,546	0.51	249,412	4,063	114,758
1990	1,056,365,652	5,440,418	0.52	251,057	4,208	111,962
1991	1,086,851,401	6,097,627	0.56	254,435	4,272	114,628
1992	1,120,799,558	6,536,336	0.58	257,861	4,347	116,673
1993	1,176,685,625	7,077,985	0.60	261,163	4,506	113,460
1994	1,276,466,776	7,245,344	0.57	264,301	4,830	110,748
1995	1,375,731,836	7,389,692	0.54	267,456	5,144	112,024
1996	1,486,546,674	7,240,221	0.49	270,581	5,494	106,642
1997	1,623,272,071	7,163,541	0.44	273,852	5,928	101,703
1998	1,769,408,739	7,564,661	0.43	277,003	6,388	98,037
1999	1,904,151,888	8,269,387	0.43	280,203	6,796	98,730
2000	2,096,916,925	8,258,423	0.39	283,201	7,404	97,074
2001	2,128,831,182	8,771,510	0.41	286,098	7,441	97,707
2002	2,016,627,269	9,063,471	0.45	288,870	6,981	99,181
2003	1,952,929,045	9,401,407	0.48	291,574	6,698	98,819
2004	2,018,502,103	9,756,344	0.48	294,230	6,860	97,597
2005	2,268,895,122	10,397,837	0.46	296,972	7,640	94,282
2006	2,518,680,230	10,605,845	0.42	299,835	8,400	91,717
2007	2,691,537,557	10,764,736	0.40	302,807	8,889	92,017
2008	2,745,035,410	11,307,223	0.41	305,554	8,984	90,647
2009	2,345,337,177	11,708,604	0.50	308,189	7,610	92,577
2010	2,345,055,978	12,353,344	0.53	[r] 310,450	[r] 7,554	94,711
2011	2,414,952,112	12,358,877	0.51	[r] 312,805	[r] 7,720	94,709
2012	2,524,320,134	12,059,409	0.48	[r] 315,118	[r] 8,011	90,280
2013	2,855,059,420	11,597,560	0.41	[r] 317,438	[r] 8,994	86,974
2014	3,064,301,358	11,591,007	0.38	[r] 319,901	[r] 9,579	84,133
2015	3,302,677,258	11,395,839	0.35	[p] 322,372	[p] 10,245	79,890

[r]—Revised.

[p]—Preliminary.

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

Beginning with Fiscal Year 2009, excludes refunds credited to taxpayer accounts for tax liability in a subsequent year. Also excludes alcohol and tobacco excise taxes starting with 1988 and taxes on firearms starting with the second quarter of Fiscal Year 1991. Responsibility for these excise taxes was transferred from the IRS to the Alcohol and Tobacco Tax and Trade Bureau and to the U.S. Customs and Border Protection, respectively.

[2] Operating costs exclude costs reimbursed by other Federal agencies and private entities for services performed for these external parties. Beginning with Fiscal Year 2005, includes costs for Business Systems Modernization and the Health Insurance Tax Credit Administration.

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

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

[5] Average positions realized represents the average number of full-time equivalent (FTE) positions actually used to conduct IRS operations. Excludes positions funded by reimbursements from other Federal agencies and private entities for services performed for these external parties. In contrast, IRS labor force counts in Table 31 (Internal Revenue Service Labor Force, Compared to National Totals for Federal and Civilian Labor Forces, by Gender, Race/Ethnicity, Disability, and Veteran Status) represent the total number of persons, including full-time, part-time, and seasonal workers, employed during the fiscal year.

NOTE: All amounts are in current dollars.

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

Table 30. Personnel Summary, by Employment Status, Budget Activity, and Selected Personnel Type, Fiscal Years 2014 and 2015

Employment status, budget activity, and selected personnel type	Average positions realized [1]		Number of employees at end of fiscal year	
	2014	2015	2014	2015
	(1)	(2)	(3)	(4)
Internal Revenue Service, total	84,133	79,890	78,121	76,540
Employment status:				
Permanent [2]	82,406	78,294	76,126	74,580
Other [3]	1,727	1,596	1,995	1,960
Budget activity:				
Examinations and Collections	37,608	35,542	37,266	34,830
Filing and Account Services	23,972	22,308	17,925	19,851
Information Services	6,711	6,788	7,258	6,931
Prefiling Taxpayer Assistance and Education	5,449	5,349	5,594	5,295
Shared Services and Support	5,097	5,016	5,195	5,066
Investigations	3,581	3,410	3,608	3,369
Regulatory	1,239	1,137	1,201	1,137
Business Systems Modernization	476	340	74	61
Selected personnel type:				
Revenue Agents	11,659	10,862	11,422	10,657
Seasonal Employees	10,030	8,819	4,100	4,775
Customer Service Representatives	8,837	8,441	8,820	9,062
Tax Examiners	8,416	8,294	8,496	8,837
Revenue Officers	4,439	3,994	4,353	3,719
Special Agents	2,437	2,326	2,454	2,318
Tax Technicians	1,418	1,357	1,357	1,307
Attorneys	1,473	1,415	1,454	1,412
Appeals Officers	761	841	758	996

[1] Represents the number of full-time equivalent (FTE) positions actually used to conduct IRS operations. Excludes positions funded by reimbursements from other Federal agencies and private entities for services performed for these external parties. In contrast, IRS labor force counts in Table 31 (Internal Revenue Service Labor Force, Compared to National Totals for Federal and Civilian Labor Forces, by Gender, Race/Ethnicity, Disability, and Veteran Status) represent the total number of persons, including full-time, part-time, and seasonal workers, employed during the fiscal year.

[2] Includes seasonals on permanent appointment; excludes employees on permanent appointment on fewer than 80 hours per pay period of work schedule.

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

SOURCE: Chief Financial Officer, Corporate Budget.

Table 31. Internal Revenue Service and Chief Counsel Labor Force, Compared to National Totals for Federal and Civilian Labor Forces, by Gender, Race/Ethnicity, Disability, and Veteran Status, Fiscal Year 2015

Gender, race/ethnicity, disability, and veteran status	Number of employees			Percentage of total		
	Internal Revenue Service [1]	Chief Counsel [2]	Total Internal Revenue Service and Chief Counsel [3]	Internal Revenue Service and Chief Counsel labor force [3]	Federal civilian labor force [4]	Civilian labor force [5]
	(1)	(2)	(3)	(4)	(5)	(6)
Total	83,703	2,110	85,813	100.0	100.0	100.0
Gender:						
Male	28,801	901	29,702	34.6	56.8	51.9
Female	54,902	1,209	56,111	65.4	43.2	48.1
Race/ethnicity and gender:						
White, not of Hispanic origin	45,766	1,534	47,300	55.1	64.6	72.4
Male	18,737	769	19,506	22.7	39.6	38.3
Female	27,029	765	27,794	32.4	25.1	34.0
Black, not of Hispanic origin	22,271	301	22,572	26.3	17.7	12.0
Male	4,737	51	4,788	5.6	7.4	5.5
Female	17,534	250	17,784	20.7	10.3	6.5
Hispanic [6]	9,849	109	9,958	11.6	8.4	10.0
Male	2,977	31	3,008	3.5	4.9	5.2
Female	6,872	78	6,950	8.1	3.4	4.8
Asian, Native Hawaiian, or other Pacific Islander	4,873	146	5,019	5.8	6.2	4.0
Male	2,063	42	2,105	2.5	3.4	2.0
Female	2,810	104	2,914	3.4	2.8	2.0
American Indian or Alaska Native	721	13	734	0.9	1.7	1.1
Male	217	4	221	0.3	0.8	0.6
Female	504	9	513	0.6	1.0	0.5
Two or more races [7]	223	7	230	0.3	1.3	0.5
Male	70	4	74	0.1	0.7	0.3
Female	153	3	156	0.2	0.6	0.3
Disability:						
Person with a disability	8,268	138	8,406	9.8	13.9	n.a.
Person with a targeted disability [8]	1,610	32	1,642	1.9	1.1	n.a.
Veteran:						
Veteran [9]	7,918	195	8,113	9.5	30.2	n.a.
Veteran with a disability	2,403	75	2,478	2.9	11.8	n.a.

n.a.—Not available.

- [1] Includes total full-time, part-time, and seasonal personnel employed by the Internal Revenue Service, excluding IRS Chief Counsel, during Fiscal Year 2015, i.e., October 1, 2014, through September 30, 2015.
- [2] Includes total full-time, part-time, and seasonal personnel employed by IRS Chief Counsel, during Fiscal Year 2015, i.e., October 1, 2014, through September 30, 2015.
- [3] Includes total full-time, part-time, and seasonal personnel employed by the Internal Revenue Service and IRS Chief Counsel, during Fiscal Year 2015, i.e., October 1, 2014, through September 30, 2015.
- [4] Reflects the Federal civilian labor force as of September 30, 2015, as provided by the U.S. Office of Personnel Management. The Internal Revenue Service and Chief Counsel labor force statistics are included in these totals.
- [5] Data from U.S. Department of Commerce, Bureau of the Census (2006–2010 American Community Survey statistics).
- [6] Hispanic or Latino persons of any race are included in the Hispanic category.
- [7] Data for IRS and other Federal workers of two or more races may be incomplete as collection of this data category did not routinely begin until January 1, 2006. The data also reflect information for employees in this category who were hired prior to January 1, 2006, and subsequently updated their official information.
- [8] The term “targeted disability” was originally enacted by the Equal Employment Opportunity Commission (EEOC) in 1979 and refers to certain disabilities that have been identified for emphasis in Federal affirmative employment planning. The targeted disabilities include deafness, blindness, missing extremities, partial paralysis, complete paralysis, convulsive disorders, mental retardation, mental illness, and distortion of limb and/or spine.
- [9] The primary elements used to identify veterans for Federal employment purposes are Veteran Status, Veterans’ Preference, Creditable Military Service, Annuitant Code, and Legal Authority Code.

NOTE:

Percentages may not add to totals because of rounding.

Chief Counsel is an organization within the Department of Treasury and separate from the IRS. All Chief Counsel employees are funded by and report to the Chief Counsel as part of the Legal Division of the Department of Treasury, therefore, their workforce counts are displayed in a separate column. Prior to Fiscal Year 2015, Chief Counsel staff were included in the IRS Total. Beginning Fiscal Year 2015, Chief Counsel staff will be reported separate from IRS staff.

SOURCE: Office of Equity, Diversity and Inclusion, and Human Capital Office.

Data Sources, by Subject Area and Table Number

Subject Area	Table Number	Data Sources (by IRS Branch, Division, or Office)
Returns Filed, Taxes Collected, and Refunds Issued	1	Chief Financial Officer, Financial Management
	2	Research, Analysis, and Statistics, Office of Research
	3	Research, Analysis, and Statistics, Office of Research
	4	Research, Analysis, and Statistics, Office of Research
	5	Chief Financial Officer, Financial Management
	6	Chief Financial Officer, Financial Management
	7	Chief Financial Officer, Financial Management
	8	Chief Financial Officer, Financial Management
Enforcement: Examinations	9a	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Field Exam Workload Planning and Analysis
	9b	Research, Analysis, and Statistics, Office of Research
	10	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Field Exam Workload Planning and Analysis
	11	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Field Exam Workload Planning and Analysis
	12	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Field Exam Workload Planning and Analysis
	13	Tax Exempt and Government Entities
Enforcement: Information Reporting and Verification	14	Wage and Investment, Compliance, Reporting Compliance, Policy, Monitoring, Analysis and Quality; Wage and Investment, Compliance, Reporting Compliance, Automated Underreporter Program; Small Business/Self-Employed, Enterprise Collection Strategy, Collection Analytics, Automation, Inventory Selection and Delivery; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching
	15	Wage and Investment, Customer Account Services, Submission Processing, Paper Processing Branch
Enforcement: Collections, Penalties, and Criminal Investigation	16	Small Business/Self-Employed, Collection, Performance Planning and Analysis, Reports, Collection Data Assurance
	17	Chief Financial Officer, Financial Management
	18	Criminal Investigation, Communications and Education Division
Taxpayer Assistance	19	Wage and Investment, Strategy and Finance, Program Management Office; Online Services, Online Engagement, Operations and Media; Small Business/Self-Employed, Communications, Outreach, Systems and Solutions; Communications and Liaison, National Public Liaison
	20	Taxpayer Advocate Service, Business Assessment
	21	Appeals, Strategic Planning, Measures and Analysis
Tax-Exempt Activities	22	Tax Exempt and Government Entities
	23	Tax Exempt and Government Entities, Employee Plans
	24	Tax Exempt and Government Entities, Exempt Organizations
	25	Tax Exempt and Government Entities, Exempt Organizations
Chief Counsel	26	Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division
	27	Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division
IRS Budget and Workforce	28	Chief Financial Officer, Corporate Budget
	29	Chief Financial Officer, Corporate Budget and Financial Management
	30	Chief Financial Officer, Corporate Budget
	31	Office of Equity, Diversity and Inclusion, and Human Capital Office

Principal Officers of the Internal Revenue Service

as of September 30, 2015

Commissioner

John A. Koskinen

Deputy Commissioner for Services and Enforcement

John M. Dalrymple

Deputy Commissioner for Operations Support

Jeffrey J. Tribiano

Chief of Staff

Crystal Philcox

Chief, Appeals

Kirsten B. Wielobob

Deputy Chief, Appeals

Nikole Flax (Acting)

Director, Specialty Operations

Jennifer L. Vozne

Director, Field Operations West

DeLon Harris

Director, Campus Operations

Anita M. Hill

Director, Field Operations East

Scott Reisher

Director, Policy, Quality and Case Support

John V. Cardone

National Taxpayer Advocate

Nina E. Olson

Deputy National Taxpayer Advocate

Rena C. Girinakis

Executive Director, Systemic Advocacy

Kim S. Stewart

Executive Director, Case Advocacy East

Lori R. Mings

Executive Director, Case Advocacy West

William L. Sanders

Executive Director, Intake and Technical Support

Bonnie S. Fuentes

Executive Director, Equity, Diversity and Inclusion

Susan B. Greer (Acting)

Deputy Executive Director, Equity, Diversity and Inclusion

Andrew S. Chiu (Acting)

Director, Office of Research, Analysis, and Statistics

Alain A. Dubois (Acting)

Deputy Director, Office of Research, Analysis, and Statistics

Janice M. Hedemann (Acting)

Director, Data Management Office

Peter Rose

Director, Office of Program Evaluation and Risk Analysis

Chris Hess (Acting)

Director, Office of Research

Janice M. Hedemann

Director, Servicewide Policy, Directives, and Electronic Research

Kathryn A. Greene

Director, Statistics of Income

Barry W. Johnson

Director, Office of Compliance Analytics

Justin Abold-LaBreche (Acting)

Deputy Chief of Staff

Elaine P. Ho

Chief Risk Officer and Senior Advisor to the Commissioner

Thomas A. Brandt

Senior Director for Operations, Affordable Care Act

Nicole M. Elliott

Chief, Communications and Liaison

Terry L. Lemons

Director, Office of Legislative Affairs

Leonard T. Oursler

Director, Office of Communications

Michelle L. Eldridge

Director, Office of National Public Liaison

Candice V. Cromling

Commissioner, Small Business/Self-Employed

Karen M. Schiller

Deputy Commissioner, Small Business /Self-Employed

Mary Beth Murphy

Director, Collection

Scott B. Prentky

Director, Examination

Shenita L. Hicks

Director, Operation Support

Bobby L. Hunt

Commissioner, Large Business and International

Douglas W. O'Donnell

Deputy Commissioner (Domestic)

Sergio E. Arellano (Acting)

Deputy Commissioner (International)

David W. Horton (Acting)

U.S. Competent Authority

David W. Horton (Acting)

Assistant Deputy Commissioner (International)

Theodore Setzer (Acting)

Director, Financial Services Industry

Rosemary J. Sereti

Director, Retailers, Food, Transportation and Healthcare Industry

Lori L. Nichols (Acting)

Director, Communications, Technology, and Media Industry

Cheryl P. Claybough

Director, Heavy Manufacturing and Pharmaceutical Industry

Lavena Williams (Acting)

Director, Natural Resources and Construction Industry

Kathy J. Robbins

Director, Global High Wealth Industry

Cheryl P. Claybough (Acting)

Director, International Individual Compliance

Catherine L. Jones (Acting)

Director, International Business Compliance

Sharon R. Porter (Acting)

Director, Transfer Pricing Operations

J. David Varley (Acting)

Director, Pre-Filing and Technical Guidance

Tina D. Meaux

Director, Shared Support

Susan L. Latham

Principal Officers of the Internal Revenue Service

as of September 30, 2015

Commissioner, Wage and Investment

Debra S. Holland

Deputy Commissioner

David P. Alito

Director, Customer Account Services

Ivy S. McChesney

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

Julie Garcia

Director, Return Integrity and Correspondence Services

Kenneth C. Corbin

Commissioner, Tax Exempt and Government Entities

Sunita B. Lough

Deputy Commissioner, Tax Exempt and Government Entities

Donna C. Hansberry

Director, Employee Plans

Robert S. Choi

Director, Exempt Organizations

Tamera L. Ripperda

Assistant Deputy Commissioner for Government Entities/Shared Services

Nanette M. Downing

Director, Services and Enforcement Affordable Care Act

Carolyn A. Tavenner

Deputy Director, Services and Enforcement Affordable Care Act

Johnny Witt

Director, Program Integration ACA/FATCA

John C. Duder

Chief, Criminal Investigation

Richard E. Weber

Deputy Chief, Criminal Investigation

J. Donald Fort

Director, Office of Professional Responsibility

Stephen A. Whitlock

Deputy Director, Office of Professional Responsibility

Vacant

Director, Office of Online Services

Rajive K. Mathur

Director, Return Preparer Office

Carol A. Campbell

Deputy Director, Return Preparer Office

Preston B. Benoit

Chief Financial Officer

Robin Canady

Deputy Chief Financial Officer

Gregory E. Kane

Chief, Agency-Wide Shared Services

Kevin Q. McIver (Acting)

Director, Procurement

David Dasher

Director, Facilities Management and Security Services

Tracey L. Showman (Acting)

Chief Technology Officer

Terence V. Milholland

Deputy Chief Information Officer for Operations

S. Gina Garza

Deputy Chief Information Officer for Strategy/Modernization

Vacant

Associate Chief Information Officer, Applications Development

Kimberly Petty

Associate Chief Information Officer, Enterprise IT Program Management Office

Marla Somerville

Associate Chief Information Officer, Enterprise Operations

Karen Freeman

Associate Chief Information Officer, User and Network Services

Anne Shepherd

Associate Chief Information Officer, Enterprise Services

Daniel B. Chaddock

Associate Chief Information Officer, Cybersecurity

Sharon James

Associate Chief Information Officer, Strategy and Planning

Robert Leahy, Jr.

Director, Management Services

E. Faith Bell

Chief Human Capital Officer

Daniel T. Riordan

Deputy Chief Human Capital Officer

Kathleen Walters

Chief, Planning, Programming and Audit Coordination

Tommy Smith

Director, Privacy, Governmental Liaison, and Disclosure

Mary J. Howard

Director, Whistleblower Office

Lee D. Martin

Principal Officers of the Internal Revenue Service

as of September 30, 2015

Chief Counsel

William J. Wilkins

Deputy Chief Counsel

(Operations)

Christopher B. Sterner

Deputy Chief Counsel

(Technical)

Erik H. Corwin

Counselor to the Commissioner & Chief Counsel

Joseph A. Rillotta

Health Care Counsel

Phil Lindenmuth (Acting)

Special Counsel

(National Taxpayer Advocate Service)

Janice R. Feldman

Division Counsel/Associate Chief Counsel

(Criminal Tax)

Edward F. Cronin

Division Counsel

(Large Business and International)

Linda M. Kroening

Division Counsel

(Small Business/Self-Employed)

Debra Moe

Associate Chief Counsel

(Tax Exempt and Government Entities)

Victoria A. Judson

Division Counsel

(Tax Exempt and Government Entities)

Thomas J. Kane

Division Counsel

(Wage and Investment)

Joanne B. Minsky

Associate Chief Counsel

(Corporate)

Robert Wellen

Associate Chief Counsel

(Finance and Management)

Dustin M. Starbuck

Associate Chief Counsel

(Financial Institutions and Products)

Helen M. Hubbard

Associate Chief Counsel

(General Legal Services)

Mark S. Kaizen

Associate Chief Counsel

(Income Tax and Accounting)

Andrew J. Keyso, Jr.

Associate Chief Counsel

(International)

Steven A. Musher

Associate Chief Counsel

(Passthroughs and Special Industries)

Curtis G. Wilson

Associate Chief Counsel

(Procedure and Administration)

Drita Tonuzi

Commissioners of Internal Revenue

George S. Boutwell Massachusetts Jul. 17, 1862 to Mar. 4, 1863	Joseph S. Miller West Virginia Apr. 19, 1893 to Nov. 26, 1896	David Burnet Ohio Aug. 20, 1930 to May 15, 1933	Mortimer M. Caplin Virginia Feb. 7, 1961 to Jul. 10, 1964	Michael J. Murphy (Acting) Wisconsin Mar. 5, 1989 to Jul. 4, 1989
Joseph J. Lewis (Acting) Pennsylvania Mar. 5, 1863 to Mar. 17, 1863	W. St. John Forman Illinois Nov. 27, 1896 to Dec. 31, 1897	Pressly R. Baldrige (Acting) Iowa May 16, 1933 to Jun. 5, 1933	Bertrand M. Harding (Acting) Texas Jul. 11, 1964 to Jan. 24, 1965	Fred Goldberg, Jr. Missouri Jul. 5, 1989 to Feb. 2, 1992
Joseph J. Lewis Pennsylvania Mar. 18, 1863 to June 30, 1865	Nathan B. Scott West Virginia Jan. 1, 1898 to Feb. 28, 1899	Guy T. Helvering Kansas Jun. 6, 1933 to Oct. 8, 1943	Sheldon S. Cohen Maryland Jan. 25, 1965 to Jan. 20, 1969	Shirley D. Peterson Colorado Feb. 3, 1992 to Jan. 20, 1993
William Orton New York Jul. 1, 1865 to Oct. 31, 1865	George W. Wilson Ohio Mar. 1, 1899 to Nov. 27, 1900	Robert E. Hannegan Missouri Oct. 9, 1943 to Jan. 22, 1944	William H. Smith (Acting) Virginia Jan. 21, 1969 to Mar. 31, 1969	Michael P. Dolan (Acting) Iowa Jan. 21, 1993 to May 26, 1993
Edward A. Rollins New Hampshire Nov. 1, 1865 to Mar. 10, 1869	Robert Williams, Jr. (Acting) Ohio Nov. 28, 1900 to Dec. 19, 1900	Harold N. Graves (Acting) Illinois Jan. 23, 1944 to Feb. 29, 1944	Randolph W. Thrower Georgia Apr. 1, 1969 to Jun. 22, 1971	Margaret Milner Richardson Texas May 27, 1993 to May 31, 1997
Columbus Delano Ohio Mar. 11, 1869 to Oct. 31, 1870	John W. Yerkes Kentucky Dec. 20, 1900 to Apr. 30, 1907	Joseph D. Nunan, Jr. New York Mar. 1, 1944 to June 30, 1947	Harold T. Swartz (Acting) Indiana Jun. 23, 1971 to Aug. 5, 1971	Michael P. Dolan (Acting) Iowa Jun. 1, 1997 to Nov. 12, 1997
John W. Douglass (Acting) Pennsylvania Nov. 1, 1870 to Jan. 2, 1871	Henry C. Rogers (Acting) Pennsylvania May 1, 1907 to Jun. 4, 1907	George J. Schoeneman Rhode Island Jul. 1, 1947 to Jul. 31, 1951	Johnnie M. Walters South Carolina Aug. 6, 1971 to Apr. 30, 1973	Charles O. Rossotti New York Nov. 13, 1997 to Nov. 6, 2002
Alfred Pleasonton New York Jan. 3, 1871 to Aug. 8, 1871	John G. Capers South Carolina Jun. 5, 1907 to Aug. 31, 1909	John B. Dunlap Texas Aug. 1, 1951 to Nov. 18, 1952	Raymond F. Harless (Acting) California May 1, 1973 to May 25, 1973	Bob Wenzel (Acting) Illinois Nov. 7, 2002 to Apr. 30, 2003
John W. Douglass Pennsylvania Aug. 9, 1871 to May 14, 1875	Royal E. Cabell Virginia Sept. 1, 1909 to Apr. 27, 1913	John S. Graham (Acting) North Carolina Nov. 19, 1952 to Jan. 19, 1953	Donald C. Alexander Ohio May 26, 1973 to Feb. 26, 1977	Mark W. Everson New York May 1, 2003 to May 28, 2007
Daniel D. Pratt Indiana May 15, 1875 to Aug. 1, 1876	William H. Osborn North Carolina Apr. 28, 1913 to Sept. 25, 1917	Justin F. Winkle (Acting) New York Jan. 20, 1953 to Feb. 3, 1953	William E. Williams (Acting) Illinois Feb. 27, 1977 to May 4, 1977	Kevin M. Brown (Acting) Virginia May 29, 2007 to Sept. 8, 2007
Green B. Raum Illinois Aug. 2, 1876 to Apr. 30, 1883	Daniel C. Roper South Carolina Sept. 26, 1917 to Mar. 31, 1920	T. Coleman Andrews Virginia Feb. 4, 1953 to Oct. 31, 1955	Jerome Kurtz Pennsylvania May 5, 1977 to Oct. 31, 1980	Linda E. Stiff (Acting) Germany Sept. 9, 2007 to Mar. 23, 2008
Henry C. Rogers (Acting) Pennsylvania May 1, 1883 to May 10, 1883	William M. Williams Alabama Apr. 1, 1920 to Apr. 11, 1921	O. Gordon Delk (Acting) Virginia Nov. 1, 1955 to Dec. 4, 1955	William E. Williams (Acting) Illinois Nov. 1, 1980 to Mar. 13, 1981	Douglas H. Shulman Ohio Mar. 24, 2008 to Nov. 9, 2012
John J. Knox (Acting) Minnesota May 11, 1883 to May 20, 1883	Millard F. West (Acting) Kentucky Apr. 12, 1921 to May 26, 1921	Russell C. Harrington Rhode Island Dec. 5, 1955 to Sept. 30, 1958	Roscoe L. Egger, Jr. Indiana Mar. 14, 1981 to Apr. 30, 1986	Steven T. Miller (Acting) Ohio Nov. 10, 2012 to May 21, 2013
Walter Evans Kentucky May 21, 1883 to Mar. 19, 1885	David H. Blair North Carolina May 27, 1921 to May 31, 1929	O. Gordon Delk (Acting) Virginia Oct. 1, 1958 to Nov. 4, 1958	James I. Owens (Acting) Alabama May 1, 1986 to Aug. 3, 1986	Daniel I. Werfel (Acting) Virginia May 22, 2013 to Dec. 22, 2013
Joseph S. Miller West Virginia Mar. 20, 1885 to Mar. 20, 1889	Robert H. Lucas Kentucky Jun. 1, 1929 to Aug. 15, 1930	Dana Latham California Nov. 5, 1958 to Jan. 20, 1961	Lawrence B. Gibbs Texas Aug. 4, 1986 to Mar. 4, 1989	John A. Koskinen Ohio Dec. 23, 2013 to present
John W. Mason West Virginia Mar. 21, 1889 to Apr. 18, 1893	H. F. Mires (Acting) Washington Aug. 16, 1930 to Aug. 19, 1930	Charles I. Fox (Acting) Utah Jan. 21, 1961 to Feb. 6, 1961		

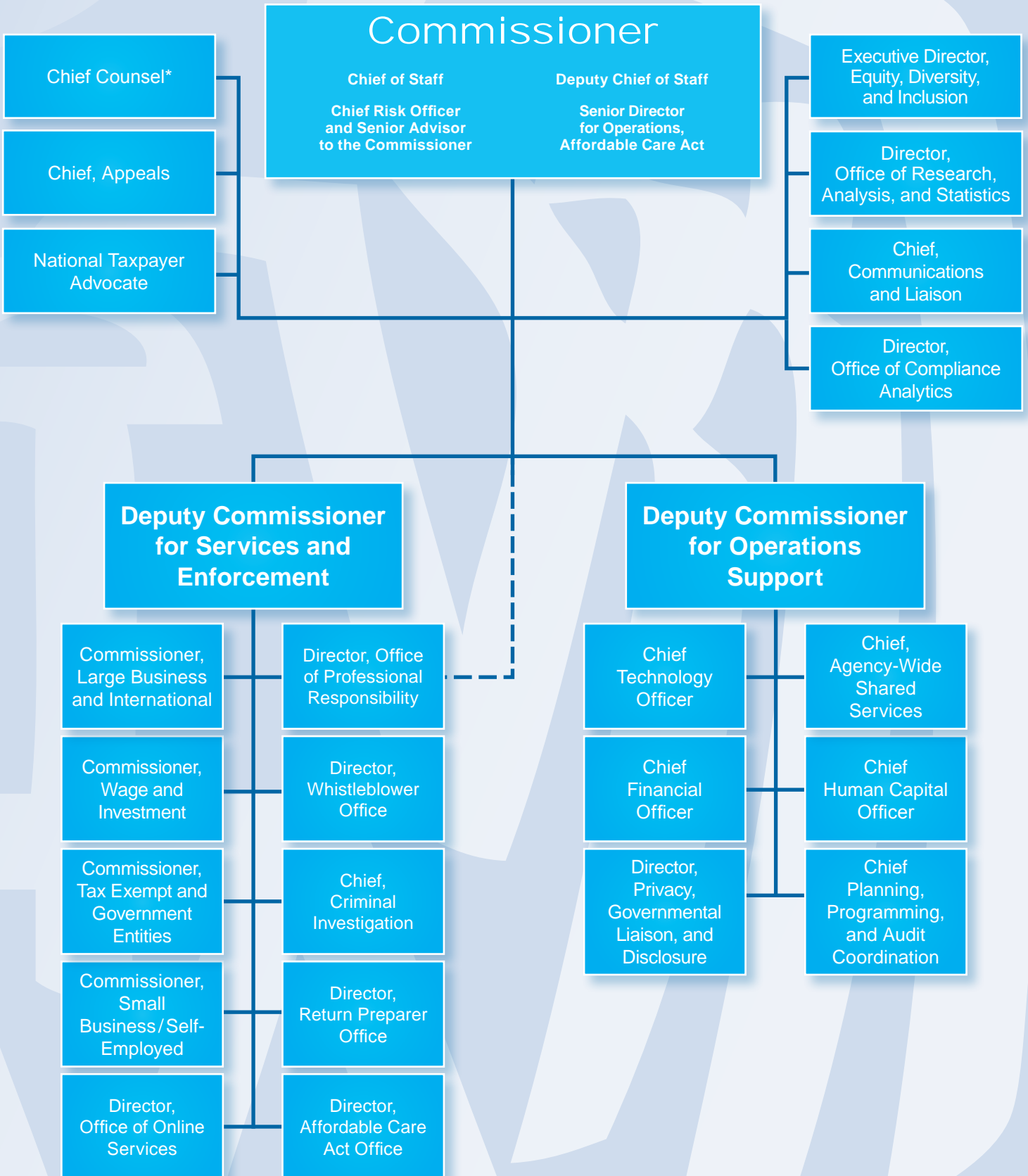
Chief Counsels for the Internal Revenue Service

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

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

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

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



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

