

Fiscal Year 2007 IRS Enforcement and Service Statistics

Enforcement Revenue Collected¹

(Dollars in Billions)	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Collection	\$21.3	\$21.3	\$22.1	\$24.3	\$24.4	\$24.8	\$25.7	\$26.6	\$28.2	\$31.8
Examination ²	\$12.5	\$10.0	\$10.2	\$7.9	\$7.9	\$10.7	\$14.7	\$17.7	\$17.2	\$23.5
Document Matching ³	\$1.4	\$1.6	\$1.5	\$1.6	\$1.8	\$2.2	\$2.7	\$3.1	\$3.3	\$3.9
Total	\$35.2	\$32.9	\$33.8	\$33.8	\$34.1	\$37.6	\$43.1	\$47.3	\$48.7	\$59.2

Staffing for Key Enforcement Occupations⁴

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Revenue Officers	6,796	6,516	5,538	5,376	5,502	5,076	5,156	5,249	5,627	5,662
Revenue Agents	13,708	13,085	12,542	12,092	11,743	11,780	11,811	12,192	12,778	12,816
Special Agents	3,045	2,942	2,752	2,735	2,868	2,834	2,778	2,771	2,780	2,709
Total	23,550	22,543	20,832	20,203	20,113	19,691	19,746	20,211	21,185	21,187

¹ Enforcement revenue collected in a fiscal year includes tax, interest, and penalties from multiple tax years. Some enforcement activities can take more than a year to close and may generate revenue over several years, so it is generally inappropriate to compare revenue collected in a given fiscal year to the staffing available for that same year.

² Includes any revenue collection attributable to IRS Appeals activities.

³ Includes the Information Reporter Program (IRP) and the Automated Underreporter (AUR) Program.

⁴ Enforcement staffing levels presented in Full Time Equivalent (FTE).

Examination - Individual Return Closures and Coverage Rates

Total Individual Returns

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Field	567,759	384,484	251,108	202,515	205,134	206,457	197,388	247,235	302,959	311,339
Correspondence	625,021	715,789	366,657	529,241	538,747	642,839	810,486	968,073	990,722	1,073,224
Total Examinations	1,192,780	1,100,273	617,765	731,756	743,881	849,296	1,007,874	1,215,308	1,293,681	1,384,563
Returns Filed in Prior CY*	120,342,400	122,546,900	124,887,100	127,097,400	129,444,947	130,341,159	130,134,277	130,576,852	132,275,830	134,421,400
Coverage	0.99%	0.90%	0.49%	0.58%	0.57%	0.65%	0.77%	0.93%	0.98%	1.03%

*CY = Calendar Year

Income \$1 Million and Higher

	FY 2004	FY 2005	FY 2006	FY 2007
Field	5,857	7,166	9,312	12,259
Correspondence	3,719	5,669	7,703	19,123
Total Examinations	9,576	12,835	17,015	31,382
Returns Filed in Prior CY*	190,372	210,280	270,161	339,138
Coverage	5.03%	6.10%	6.30%	9.25%

* CY = Calendar Year.

n/a = not available

Examination - Individual Return Closures and Coverage Rates

Income \$200,000 and Higher

	FY 2004	FY 2005	FY 2006	FY 2007
Field	n/a	n/a	36,059	43,640
Correspondence	n/a	n/a	51,499	69,465
Total Examinations			87,558	113,105
Returns Filed in Prior CY*			3,400,435	3,942,702
Coverage			2.57%	2.87%

* CY = Calendar Year

Income \$100,000 and Higher

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Field	124,539	94,759	63,217	55,844	64,955	67,439	70,452	84,326	112,484	127,544
Correspondence	39,775	33,639	36,330	35,706	47,308	71,940	95,769	134,882	145,367	165,644
Total Examinations	164,314	128,398	99,547	91,550	112,263	139,379	166,221	219,208	257,851	293,188
Returns Filed in Prior CY*	8,156,600	9,178,000	10,368,600	11,610,500	13,020,183	13,193,122	13,277,077	13,970,598	15,447,964	16,599,800
Coverage	2.01%	1.40%	0.96%	0.79%	0.86%	1.06%	1.25%	1.57%	1.67%	1.77%

*CY = Calendar Year

Income Under \$200,000

		FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Field		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	266,726	267,699
Correspondence		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	929,666	1,009,366
Total Examinations		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,196,392	1,277,065
Returns Filed in Prior CY*		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	128,875,395	130,478,698
Coverage		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0.93%	0.98%

* CY = Calendar Year.

n/a = not available

Income Under \$100,000

		FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Field		443,220	289,725	187,891	146,671	140,179	139,018	126,936	162,909	190,475	183,795
Correspondence		585,246	682,150	330,327	493,535	491,439	570,899	714,717	833,191	845,355	907,580
Total Examinations		1,028,466	971,875	518,218	640,206	631,618	709,917	841,653	996,100	1,035,830	1,091,375
Returns filed in prior CY		112,185,800	113,368,900	114,518,500	115,486,900	116,424,764	117,148,037	116,857,200	116,606,254	116,827,866	117,821,600
Coverage		0.92%	0.86%	0.45%	0.55%	0.54%	0.61%	0.72%	0.85%	0.89%	0.93%

*CY = Calendar Year

Examination - Business Return Closures and Coverage Rates ¹

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Total Returns Examined	89,252	67,965	49,574	40,557	40,287	38,299	29,445	47,593	52,223	59,516
Returns Filed in Prior CY	6,751,600	6,962,300	7,228,200	7,384,600	7,576,681	7,849,109	8,141,645	8,373,880	8,722,410	9,072,828
Coverage	1.32%	0.98%	0.69%	0.55%	0.53%	0.49%	0.36%	0.57%	0.60%	0.66%

Small Corporation Returns (Assets Under \$10 Million)

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Returns Examined	41,818	28,268	18,623	14,332	14,655	13,608	7,294	17,858	17,871	20,020
Returns Filed in Prior CY*	2,508,700	2,446,200	2,430,000	2,372,900	2,329,479	2,327,272	2,310,279	2,249,416	2,230,024	2,171,144
Coverage	1.67%	1.16%	0.77%	0.60%	0.63%	0.58%	0.32%	0.79%	0.80%	0.92%

Large Corporation Returns (Assets \$10 Million and Higher)

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Returns Examined	11,830	10,537	9,212	8,718	8,443	7,125	9,523	10,829	10,591	9,644
Returns Filed in Prior CY*	55,200	55,300	56,500	57,800	59,602	58,974	56,883	54,091	56,847	57,357
Coverage	21.4%	19.1%	16.3%	15.1%	14.2%	12.1%	16.7%	20.0%	18.6%	16.8%

*CY – Calendar Year

Examination - Business Return Closures and Coverage Rates

Subchapter S Returns (Form 1120-S)

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Returns Examined	25,522	21,169	15,200	12,437	11,646	9,695	6,402	10,417	13,984	17,657
Returns Filed in Prior CY*	2,449,900	2,599,800	2,767,000	2,887,100	3,022,589	3,191,108	3,369,122	3,523,934	3,715,249	3,909,730
Coverage	1.04%	0.81%	0.55%	0.43%	0.39%	0.30%	0.19%	0.30%	0.38%	0.45%

Partnership Returns (Form 1065)

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Returns Examined	10,082	7,991	6,539	5,070	5,543	7,871	6,226	8,489	9,777	12,195
Returns Filed in Prior CY*	1,737,800	1,861,000	1,974,700	2,066,800	2,165,011	2,271,755	2,405,361	2,546,439	2,720,290	2,934,597
Coverage	0.58%	0.43%	0.33%	0.25%	0.26%	0.35%	0.26%	0.33%	0.36%	0.42%

¹ Business Returns include Small and Large Corporation Returns and Subchapter S and Partnership Pass Through Returns.

* CY = Calendar Year.

Examination - Large Corporation Return Closures and Coverage Rates

Assets \$10 Million and Higher	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Total Returns Examined	11,830	10,537	9,212	8,718	8,443	7,125	9,523	10,829	10,591	9,644
Returns Filed in Prior CY*	55,200	55,300	56,500	57,800	59,602	58,974	56,883	54,091	56,847	57,357
Coverage	21.4%	19.1%	16.3%	15.1%	14.2%	12.1%	16.7%	20.0%	18.6%	16.8%
By Asset Class	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
\$10 Million < \$50 Million										
Returns Examined	5,604	4,604	3,628	3,071	2,540	1,987	2,864	3,535	4,218	4,473
Coverage	18.0%	14.9%	11.7%	9.7%	7.8%	6.2%	9.4%	12.3%	14.2%	15.0%
\$50 Million < \$100 Million										
Returns Examined	1,455	1,270	1,145	973	865	782	965	1,148	999	801
Coverage	18.2%	16.5%	14.7%	12.3%	10.7%	9.8%	12.9%	16.4%	13.8%	11.4%
\$100 Million < \$250 Million										
Returns Examined	1,490	1,450	1,359	1,369	1,289	1,026	1,308	1,287	1,085	946
Coverage	19.6%	18.8%	17.4%	17.6%	16.0%	12.9%	16.9%	17.5%	14.0%	12.1%
\$250 Million and Higher										
Returns Examined	3,281	3,213	3,080	3,305	3,749	3,330	4,386	4,859	4,289	3,424
Coverage	38.6%	35.7%	31.4%	32.1%	34.4%	29.8%	39.8%	44.1%	35.3%	27.2%

* CY = Calendar Year.

Examination - Tax Exempt Organization Return Closures

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Total Returns Examined	10,353	8,611	7,435	5,342	5,278	5,754	5,800	4,953	7,079	7,580

Collection

Enforcement Actions

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Levies	2,503,409	504,403	219,778	674,080	1,283,742	1,680,844	2,029,613	2,743,577	3,742,276	3,757,190
Liens	382,755	167,867	287,517	426,166	482,509	544,316	534,392	522,887	629,813	683,659
Seizures	2,259	161	74	234	296	399	440	512	590	676

Criminal Investigations

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Investigations Initiated	4,655	3,952	3,372	3,284	3,906	4,001	3,917	4,269	3,907	4,211
Information & Indictments	3,180	2,952	2,469	2,292	1,924	2,128	2,489	2,406	2,319	2,323

Prosecutions Recommended

By Source	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Tax and Tax Related	1,636	1,300	999	964	991	1,336	1,439	1,434	1,343	1423
Nontax (illegal)	666	659	509	524	483	521	719	658	756	866
Narcotics	1,225	1,161	926	847	659	684	879	767	621	548
Total	3,527	3,120	2,434	2,335	2,133	2,541	3,037	2,859	2,720	2837
Overall Conviction Rate	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
	91.5%	90.8%	91.5%	90.4%	91.5%	91.5%	92.2%	91.2%	91.5%	90.20%
Average Sentence¹	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
	16	15	16	18	19	19	21	22	22	22

¹ Average sentence in months for Tax and Tax Related cases.

Taxpayer Service

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Electronic Filing (e-File) Rate -- Individual Returns	31%	36%	40%	47%	51%	54%	57%
Toll-Free Assistor Level of Service	62%	69%	80%	87%	83%	82%	82%
Toll-Free Tax Law Accuracy	80%	84%	82%	80%	89%	91%	91%
Toll-Free Customer Satisfaction Rating	n/a	n/a	93%	94%	94%	94%	94%
Web Page Visits on IRS.Gov (in millions)	n/a	n/a	102.6	152.7	176.5	197.1	217.8
Online Refund Status Checks through 'Where's My Refund' (in millions)	n/a	1.1	12.4	14.9	22.1	24.7	32.1