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Internal Revenue Service

2005 Data Book

**October 1, 2004
to September 30, 2005**

Department of the Treasury

Department of the Treasury

Internal Revenue Service

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The IRS Mission

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

Internal Revenue Service Data Book 2005

The *Internal Revenue Service Data Book* is published annually by the Internal Revenue Service and contains statistical tables and organizational information on a fiscal year basis. This volume pertains to Fiscal Year 2005—October 1, 2004, through September 30, 2005. The report provides data on collecting the revenue, enforcing the law, assisting the taxpayer, and managing the system, as well as lists of key officials and an organizational chart.

NOTE: When using information from this report, cite the 2005 *Data Book* as follows--

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Foreword

The Fiscal Year 2005 *IRS Data Book* is the third report under Commissioner Mark W. Everson, who, throughout his tenure as Commissioner of Internal Revenue, has articulated three goals for the IRS-- better service to the taxpayer, continued modernization, and enhanced enforcement activities. The end of Fiscal Year 2005 also coincides with the midpoint of Commissioner Everson's 5-year term, and during the year the IRS achieved progress toward each of these goals.

This report contains numerous examples of increased emphasis on both enforcement and service activities for the fiscal year ending September 30. For instance, the number of audits of high-income taxpayers--those earning \$100,000 or more--reached 219,208, the highest figure in 10 years. Total audits of all individual taxpayers exceeded 1.2 million, up over 20 percent from 2004. In addition, audits of large corporations with assets of \$10 million or more increased by 14 percent from a year ago to 10,829. These gains and more have been made while the IRS has continued to make strides in customer services. In FY 2005, for the first time over half of all individual returns were filed electronically, and the toll-free tax law accuracy rate hit a high of 89 percent, up from 80 percent in 2004.

The FY 2005 *Data Book* also presents lists of principal officers and the IRS organization chart, which reflect the organization under Commissioner Everson. These are located at the back of this report.

Contents and Copy Preparation

Tables in this report include information about: returns filed, tax collections, and refunds (Tables 1-9); examination coverage (Tables 10-15); delinquency and collection activity (Table 16); appeals (Table 17); criminal investigation (Table 18); employee plan and tax-exempt organization information (Tables 19-22); taxpayer assistance (Tables 23-24); information reporting (Table 25); taxpayer contact information (Table 26); penalties (Table 27); Chief Counsel activities (Tables 28-29); and administrative costs and personnel summaries (Tables 30-33).

The data and accompanying footnotes were provided by various IRS divisions to the Statistics of Income Division. The originating offices are responsible for data consistency, accuracy, and technical explanations. Questions on data by users should be referred to the source in question, identified at the end of the notes and footnotes to each table.

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The IRS Data Book Online

The *IRS Data Book* tables for the current year and 10 previous years may be found on the IRS Internet site. The World Wide Web address is:

www.irs.gov/taxstats

From the Web site, select “IRS Data Books” in the “Products, Publications, & Papers” section.

Revisions to Fiscal Years 1998-2004 *Data Books*

Revision to Fiscal Year 1998-2004 *Data Books*

Total tax protected from refund cases in the table "Chief Counsel Workload: Tax Litigation, by Type of Case" has been revised for certain prior years. The table below shows the revised amount, published amount and table number by *Data Book* year.

Chief Counsel Workload: Tax Litigation, by Type of Case

[Money amounts are in millions of dollars.]

| Item | <i>Data Book</i> year | | | | | | |
|-------------------------|--|------|------|------|-------|------|------|
| | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | Amount of tax protected in closed refund cases [1] | | | | | | |
| Revised amount | 861 | 361 | 448 | 789 | 2,191 | 637 | 466 |
| Published amount | 145 | 68 | 31 | 131 | 53 | 251 | 31 |
| Table number | 33 | 32 | 28 | 28 | 28 | 29 | 29 |

[1] Refund cases involve taxpayers seeking refunds of claimed overpayments after taxes have been paid. "Amount protected" (for Fiscal Years 1998 and 1999) or "Tax protected" (for Fiscal Years 2000-2004) comprises any action taken by the Internal Revenue Service to prevent the release of funds from the U.S. Treasury in response to taxpayers' efforts to recoup all or part of previously assessed and paid tax.

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Table 1 -- Internal Revenue Collections and Refunds, by Type of Tax, Fiscal Years 2004 and 2005

[Money amounts are in thousands of dollars. For FY 2005 details by State, see Tables 6 and 9.]

| Type of tax | Gross collections | | | Net collections | | |
|--|----------------------|----------------------|------------------|---------------------|----------------------|------------------|
| | 2004 | 2005 | Percentage | 2005 refunds [1] | 2005 | Percentage |
| | | | of 2005 total | | | of 2005 total |
| (1) | (2) | (3) | (4) | (5) | (6) | |
| United States, total [2] | 2,018,502,103 | 2,268,895,122 | 100.0 | 270,044,229 | 1,998,850,893 | 100.0 |
| Corporation income tax | 230,619,359 | 307,094,837 | 13.5 | 34,332,049 | 272,762,788 | 13.7 |
| Regular | 230,108,627 | 306,470,933 | 13.5 | n.a. | n.a. | n.a. |
| Tax-exempt organization business income tax | 510,732 | 623,904 | [3] | n.a. | n.a. | n.a. |
| Individual income tax [4, 5, 6] | 990,248,760 | 1,107,500,994 | 48.8 | 227,571,470 | 879,929,524 | 44.0 |
| Income tax withheld | 746,981,035 | 786,612,462 | 34.7 | n.a. | n.a. | n.a. |
| Other [6] | 243,267,725 | 320,888,532 | 14.1 | n.a. | n.a. | n.a. |
| Employment taxes | 717,247,296 | 771,441,662 | 34.0 | 5,126,365 | 766,315,297 | 38.3 |
| Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5] | 706,107,909 | 759,955,617 | 33.5 | 5,004,392 | 754,951,225 | 37.8 |
| Federal Insurance Contributions Act (FICA) | 664,928,086 | 716,905,338 | 31.6 | n.a. | n.a. | n.a. |
| Self-Employment Insurance Contributions Act (SECA) | 41,179,823 | 43,050,279 | 1.9 | n.a. | n.a. | n.a. |
| Unemployment insurance | 6,718,028 | 6,947,510 | 0.3 | 118,293 | 6,829,217 | 0.3 |
| Railroad retirement | 4,421,359 | 4,538,535 | 0.2 | 3,680 | 4,534,855 | 0.2 |
| Estate and gift taxes | 25,579,462 | 25,605,531 | 1.1 | 882,806 | 24,722,725 | 1.2 |
| Estate | 24,130,143 | 23,565,164 | 1.0 | 835,340 | 22,729,824 | 1.1 |
| Gift | 1,449,319 | 2,040,367 | 0.1 | 47,466 | 1,992,901 | 0.1 |
| Excise taxes [2] | 54,807,225 | 57,252,098 | 2.5 | 2,131,539 | 55,120,559 | 2.8 |

n.a. - Not available.

[1] Includes principal and interest paid on refunds. Represents refundable earned income tax credits, refundable child tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law. See Table 9, footnotes 1-3.

[2] Gross collections exclude excise taxes paid to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.

[3] Less than 0.05 percent.

[4] Collections include Presidential Election Campaign Fund contributions of \$55.9 million in Fiscal Year 2004 and \$53.3 million in Fiscal Year 2005.

[5] Collections of individual income tax are not reported by payers separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA), and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and other income tax were derived by subtracting the FICA and SECA tax estimates from total tax withheld and other taxes paid. Refund estimates were not made for the components of income and OASDHI taxes.

[6] Includes fiduciary income tax collections of \$10.7 billion in Fiscal Year 2004 and \$13.9 billion in Fiscal Year 2005.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 2 -- Number of Returns Filed, by Type of Return, Fiscal Years 2004 and 2005

[Numbers are in thousands. For FY 2005 details by State, see Table 3.]

| Type of return | 2004 | 2005 | Percentage change |
|---|----------------|----------------|-------------------|
| United States, total [1] | 224,393 | 226,677 | 1.0 |
| Income tax | 173,320 | 174,494 | 0.7 |
| Individual [2] | 131,302 | 132,845 | 1.2 |
| Forms 1040, 1040A, 1040EZ | 130,583 | 132,105 | 1.2 |
| Forms 1040NR, 1040PR, 1040-SS, 1040C | 719 | 740 | 2.9 |
| Individual estimated tax | 29,027 | 28,669 | -1.2 |
| Estate and trust | 3,735 | 3,684 | -1.3 |
| Estate and trust estimated tax [3] | 692 | 503 | -27.3 |
| Partnership [4] | 2,521 | 2,665 | 5.7 |
| S corporation [5] | 3,504 | 3,634 | 3.7 |
| Other corporation [6] | 2,541 | 2,494 | -1.8 |
| Estate tax | 73 | 66 | -10.4 |
| Gift tax | 249 | 277 | 11.1 |
| Employment taxes [7] | 30,430 | 30,872 | 1.5 |
| Tax-exempt organizations [8] | 796 | 815 | 2.4 |
| Excise taxes [9] | 647 | 1,064 | 64.3 |
| Supplemental documents [10] | 18,877 | 19,090 | 1.1 |

[1] Excludes "Information Returns" (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1). See Table 25 for the total number of these returns filed. Also excludes "Employee Plans" (i.e., Form 5500 series, which is now processed by the Department of Labor).

[2] Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." Form 1040NR is filed by nonresident aliens; Form 1040PR is the self-employment tax form for Puerto Rico; Form 1040-SS is the self-employment tax form for the U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands; and Form 1040C is for departing aliens. Form 1040X (amended individual income tax return) is included in supplemental documents.

[3] Includes estimated tax payment vouchers submitted by estates and trusts using Form 1041-ES, but excludes deposits made via the Electronic Federal Tax Payment System (EFTPS).

[4] Forms 1065 (partnership return of income) and 1065-B (electing large partnerships) are not strictly income tax returns because partnerships are not taxed directly. However, these forms are included as income tax returns because they act as conduits for income or losses that are reflected in the taxes paid by the partners.

[5] Forms 1120S (S corporation income tax return) are not strictly income tax returns because S corporations are not taxed directly. However, these forms are included as income tax returns because they act as conduits for income or losses that are reflected in the taxes paid by shareholders.

[6] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120-POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120-SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in supplemental documents. Form 1120S is shown separately; see footnote 5.

Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organizations, although tax collected on these returns is included under corporation income tax in other tables.

[7] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[8] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Tax collected on Form 990-T is included under corporation income tax in other tables.

[9] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau. The excise tax return count for Fiscal Year (FY) 2004 was unusually low and the volume for FY 2005 was unusually high because about 200,000 returns received in late FY 2004 were not posted to the IRS Business Master File until early in FY 2005. Excise tax payments were deposited as they were received.

[10] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

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

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R

Table 3 -- Number of Returns Filed, by Type of Return and State, Fiscal Year 2005

| State | Total returns [1] | Individual income tax [2] | Individual estimated income tax | Estate and trust income tax | Estate and trust estimated income tax [3] | Partnership | S corporation |
|-----------------------------|--------------------|---------------------------|---------------------------------|-----------------------------|---|------------------|------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| United States, total | 226,676,936 | 132,844,632 | 28,669,403 | 3,684,256 | 502,900 | 2,664,585 | 3,633,976 |
| Alabama | 3,012,277 | 1,906,296 | 329,589 | 27,322 | 4,284 | 33,510 | 41,759 |
| Alaska | 571,207 | 344,971 | 53,068 | 3,244 | 458 | 5,426 | 6,444 |
| Arizona | 3,857,574 | 2,365,284 | 374,239 | 39,453 | 6,569 | 59,555 | 60,365 |
| Arkansas | 1,901,124 | 1,134,378 | 213,279 | 16,681 | 2,303 | 21,096 | 33,467 |
| California | 26,821,563 | 15,311,402 | 3,821,245 | 315,322 | 42,249 | 300,784 | 261,526 |
| Colorado | 3,942,982 | 2,106,319 | 510,335 | 52,494 | 5,540 | 70,634 | 91,008 |
| Connecticut | 2,947,187 | 1,663,080 | 474,822 | 45,544 | 7,319 | 55,764 | 26,173 |
| Delaware | 714,861 | 394,909 | 92,447 | 24,046 | 8,957 | 10,734 | 13,457 |
| District of Columbia | 945,837 | 276,974 | 62,576 | 463,657 | 1,805 | 6,882 | 4,472 |
| Florida | 14,933,297 | 8,115,915 | 1,998,742 | 166,837 | 25,375 | 116,028 | 469,067 |
| Georgia | 6,240,353 | 3,775,196 | 608,323 | 42,177 | 7,027 | 63,921 | 133,584 |
| Hawaii | 1,050,141 | 604,667 | 154,408 | 12,891 | 2,078 | 8,614 | 10,861 |
| Idaho | 1,049,564 | 592,912 | 119,827 | 7,476 | 736 | 17,794 | 20,386 |
| Illinois | 9,717,284 | 5,756,784 | 1,228,245 | 202,249 | 34,501 | 90,995 | 186,762 |
| Indiana | 4,560,111 | 2,848,276 | 590,516 | 49,249 | 7,351 | 44,519 | 86,381 |
| Iowa | 2,323,055 | 1,333,959 | 361,515 | 49,907 | 2,696 | 26,821 | 31,340 |
| Kansas | 2,146,037 | 1,228,885 | 307,290 | 26,138 | 3,249 | 26,961 | 27,875 |
| Kentucky | 2,814,881 | 1,755,511 | 331,450 | 33,363 | 3,107 | 33,235 | 47,549 |
| Louisiana | 3,057,847 | 1,886,871 | 305,551 | 19,972 | 2,632 | 41,034 | 47,605 |
| Maine | 1,102,320 | 618,210 | 149,938 | 26,025 | 1,870 | 8,966 | 20,304 |
| Maryland | 4,413,695 | 2,630,345 | 631,988 | 58,021 | 12,257 | 53,620 | 67,498 |
| Massachusetts | 5,435,922 | 3,057,144 | 827,339 | 141,088 | 28,871 | 54,604 | 82,441 |
| Michigan | 7,354,532 | 4,560,071 | 854,194 | 95,348 | 14,243 | 91,972 | 119,290 |
| Minnesota | 4,193,740 | 2,405,900 | 577,229 | 50,133 | 9,235 | 48,741 | 81,967 |
| Mississippi | 1,813,215 | 1,174,560 | 171,897 | 12,290 | 1,686 | 19,011 | 23,702 |
| Missouri | 4,356,201 | 2,583,130 | 568,799 | 79,714 | 10,345 | 51,160 | 56,952 |
| Montana | 849,714 | 439,213 | 112,198 | 6,986 | 819 | 12,959 | 17,709 |
| Nebraska | 1,414,865 | 808,565 | 184,114 | 23,208 | 3,678 | 18,183 | 24,490 |
| Nevada | 1,846,527 | 1,088,156 | 202,977 | 16,878 | 2,811 | 34,544 | 31,296 |
| New Hampshire | 1,112,969 | 642,173 | 165,219 | 13,523 | 2,346 | 12,976 | 12,085 |
| New Jersey | 7,281,200 | 4,099,869 | 1,019,498 | 131,827 | 12,470 | 112,252 | 129,158 |
| New Mexico | 1,349,130 | 824,600 | 163,216 | 10,755 | 1,260 | 15,174 | 16,754 |
| New York | 15,068,391 | 8,613,865 | 1,804,777 | 309,727 | 45,820 | 182,383 | 331,895 |
| North Carolina | 6,215,244 | 3,762,836 | 749,971 | 68,704 | 12,335 | 70,131 | 106,722 |
| North Dakota | 563,098 | 304,992 | 85,947 | 5,994 | 519 | 8,395 | 7,303 |
| Ohio | 8,701,158 | 5,439,800 | 1,010,206 | 178,104 | 32,550 | 95,619 | 113,703 |
| Oklahoma | 2,596,730 | 1,474,272 | 311,675 | 81,015 | 3,991 | 31,489 | 40,824 |
| Oregon | 2,898,692 | 1,602,105 | 407,881 | 32,955 | 4,852 | 35,513 | 45,074 |
| Pennsylvania | 9,497,688 | 5,804,323 | 1,374,881 | 177,755 | 30,280 | 95,023 | 135,281 |
| Rhode Island | 902,255 | 499,781 | 108,926 | 40,882 | 15,908 | 9,350 | 17,592 |
| South Carolina | 2,954,785 | 1,839,987 | 334,065 | 20,910 | 2,584 | 34,684 | 49,210 |
| South Dakota | 669,806 | 362,032 | 98,223 | 9,502 | 1,411 | 9,048 | 10,723 |
| Tennessee | 4,079,611 | 2,603,548 | 477,101 | 40,024 | 7,499 | 53,571 | 29,693 |
| Texas | 15,686,963 | 9,431,285 | 1,613,231 | 190,326 | 39,226 | 220,699 | 181,321 |
| Utah | 1,666,147 | 994,387 | 103,877 | 13,663 | 1,455 | 44,047 | 38,900 |
| Vermont | 577,525 | 305,540 | 95,614 | 9,354 | 1,540 | 5,074 | 10,619 |
| Virginia | 5,795,930 | 3,484,282 | 786,494 | 69,564 | 8,398 | 62,447 | 87,950 |
| Washington | 5,045,199 | 2,854,359 | 687,747 | 57,936 | 9,489 | 60,096 | 72,026 |
| West Virginia | 1,174,670 | 747,621 | 146,517 | 10,951 | 1,907 | 11,019 | 10,772 |
| Wisconsin | 4,395,425 | 2,619,165 | 621,923 | 95,434 | 11,236 | 52,921 | 50,574 |
| Wyoming | 466,882 | 243,243 | 64,277 | 5,603 | 1,320 | 9,001 | 9,031 |
| International [9] | 2,589,525 | 1,522,684 | 219,997 | 2,035 | 453 | 5,606 | 1,036 |
| Puerto Rico | 571,040 | 223,562 | 103,306 | 298 | 64 | 413 | 136 |
| Other | 2,018,485 | 1,299,122 | 116,691 | 1,737 | 389 | 5,193 | 900 |

Footnotes at end of table.

Table 3 -- Number of Returns Filed, by Type of Return and State, Fiscal Year 2005--Continued

| State | Other corporation income tax [4] | Estate tax | Gift tax | Employment taxes [5] | Tax-exempt organizations [6] | Excise taxes [7] | Supplemental documents [8] |
|-----------------------------|--|---------------|----------------|-------------------------|---------------------------------|---------------------|-------------------------------|
| | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| United States, total | 2,494,145 | 65,703 | 276,570 | 30,871,575 | 815,407 | 1,063,649 | 19,090,135 |
| Alabama | 22,188 | 600 | 2,965 | 385,639 | 8,036 | 20,747 | 229,342 |
| Alaska | 4,153 | 77 | 445 | 79,336 | 2,659 | 3,798 | 67,128 |
| Arizona | 40,293 | 938 | 3,536 | 507,090 | 10,699 | 9,397 | 380,156 |
| Arkansas | 17,693 | 358 | 1,433 | 267,993 | 5,894 | 18,479 | 168,070 |
| California | 325,807 | 12,367 | 26,581 | 3,538,563 | 86,784 | 92,392 | 2,686,541 |
| Colorado | 40,630 | 949 | 5,120 | 627,712 | 14,137 | 14,567 | 403,537 |
| Connecticut | 30,400 | 1,358 | 10,552 | 385,147 | 11,889 | 7,975 | 227,164 |
| Delaware | 10,321 | 231 | 912 | 100,209 | 4,153 | 2,712 | 51,773 |
| District of Columbia | 10,651 | 220 | 844 | 69,435 | 7,456 | 228 | 40,637 |
| Florida | 194,276 | 4,221 | 20,865 | 2,080,028 | 35,051 | 48,068 | 1,658,824 |
| Georgia | 63,225 | 1,403 | 6,228 | 867,296 | 16,667 | 31,673 | 623,633 |
| Hawaii | 15,368 | 416 | 2,036 | 126,593 | 3,630 | 1,164 | 107,415 |
| Idaho | 8,859 | 199 | 761 | 183,158 | 3,285 | 9,219 | 84,952 |
| Illinois | 115,609 | 3,043 | 11,901 | 1,343,263 | 35,460 | 50,188 | 658,284 |
| Indiana | 26,311 | 853 | 4,760 | 586,709 | 18,721 | 33,445 | 263,020 |
| Iowa | 25,625 | 626 | 2,242 | 341,821 | 10,828 | 24,360 | 111,315 |
| Kansas | 21,323 | 549 | 2,553 | 326,039 | 8,457 | 16,679 | 150,039 |
| Kentucky | 20,679 | 529 | 2,947 | 366,735 | 8,360 | 21,198 | 190,218 |
| Louisiana | 37,360 | 546 | 1,931 | 416,127 | 7,981 | 17,723 | 272,514 |
| Maine | 9,441 | 302 | 1,513 | 173,055 | 4,713 | 6,846 | 81,137 |
| Maryland | 52,718 | 1,365 | 5,773 | 555,965 | 16,537 | 12,850 | 314,758 |
| Massachusetts | 63,047 | 2,293 | 10,814 | 730,478 | 27,365 | 12,371 | 398,067 |
| Michigan | 82,988 | 1,606 | 7,507 | 990,116 | 24,049 | 29,996 | 483,152 |
| Minnesota | 36,593 | 1,025 | 6,967 | 636,025 | 20,192 | 36,332 | 283,401 |
| Mississippi | 15,989 | 263 | 1,238 | 235,256 | 4,711 | 14,848 | 137,764 |
| Missouri | 42,212 | 1,097 | 4,862 | 638,899 | 18,140 | 26,040 | 274,851 |
| Montana | 10,035 | 204 | 1,112 | 156,385 | 4,082 | 8,384 | 79,628 |
| Nebraska | 14,955 | 363 | 1,817 | 224,156 | 6,571 | 21,396 | 83,369 |
| Nevada | 34,950 | 467 | 1,676 | 224,951 | 3,835 | 9,946 | 194,040 |
| New Hampshire | 12,672 | 327 | 1,895 | 156,718 | 4,342 | 5,216 | 83,477 |
| New Jersey | 100,566 | 2,851 | 11,359 | 1,065,262 | 50,785 | 22,111 | 523,192 |
| New Mexico | 10,770 | 278 | 1,022 | 176,352 | 4,549 | 6,986 | 117,414 |
| New York | 233,101 | 5,374 | 23,745 | 2,248,437 | 62,571 | 28,841 | 1,177,855 |
| North Carolina | 62,015 | 1,567 | 6,833 | 846,400 | 24,539 | 34,363 | 468,828 |
| North Dakota | 4,942 | 106 | 940 | 97,941 | 2,883 | 14,092 | 29,044 |
| Ohio | 75,641 | 1,981 | 10,470 | 1,067,393 | 33,583 | 40,616 | 601,492 |
| Oklahoma | 23,815 | 493 | 2,028 | 364,292 | 7,950 | 14,334 | 240,552 |
| Oregon | 25,566 | 865 | 3,089 | 437,022 | 11,658 | 14,709 | 277,403 |
| Pennsylvania | 73,125 | 2,343 | 12,367 | 1,223,595 | 37,946 | 44,897 | 485,872 |
| Rhode Island | 8,273 | 316 | 1,145 | 131,126 | 6,140 | 2,228 | 60,588 |
| South Carolina | 29,172 | 641 | 2,904 | 399,921 | 7,704 | 14,353 | 218,650 |
| South Dakota | 5,185 | 158 | 841 | 113,442 | 2,994 | 13,443 | 42,804 |
| Tennessee | 35,551 | 1,011 | 3,693 | 500,288 | 12,060 | 22,389 | 293,183 |
| Texas | 182,042 | 3,213 | 18,462 | 1,937,494 | 42,254 | 73,919 | 1,753,491 |
| Utah | 16,249 | 224 | 884 | 271,448 | 5,077 | 7,175 | 168,761 |
| Vermont | 5,890 | 176 | 695 | 95,669 | 3,334 | 3,464 | 40,556 |
| Virginia | 61,557 | 1,600 | 7,036 | 740,437 | 20,342 | 22,184 | 443,639 |
| Washington | 44,548 | 1,355 | 5,970 | 722,941 | 17,463 | 29,730 | 481,539 |
| West Virginia | 10,681 | 195 | 870 | 159,981 | 4,525 | 7,765 | 61,866 |
| Wisconsin | 41,955 | 1,216 | 6,944 | 605,889 | 18,587 | 25,874 | 243,707 |
| Wyoming | 4,860 | 119 | 815 | 84,227 | 2,119 | 3,896 | 38,371 |
| International [9] | 32,270 | 826 | 672 | 261,121 | 1,660 | 8,043 | 533,122 |
| Puerto Rico | 562 | 22 | 56 | 231,189 | 619 | 44 | 10,769 |
| Other | 31,708 | 804 | 616 | 29,932 | 1,041 | 7,999 | 522,353 |

Footnotes at end of table.

Table 3 -- Number of Returns Filed, by Type of Return and State, Fiscal Year 2005--Continued**Footnotes**

- [1] Excludes "Information Returns" (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1). See Table 25 for the total number of these returns filed. Also excludes "Employee Plans" (i.e., Form 5500 series, which is processed by the Department of Labor).
- [2] Includes Form 1040 ("the long form"); Forms 1040A and 1040EZ ("the short forms"); Form 1040NR (filed by nonresident aliens); Form 1040PR (the self-employment tax form for Puerto Rico); Form 1040-SS (the self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands), and Form 1040C (for departing aliens). Form 1040X (amended individual income tax return) is included in column 14.
- [3] Includes estimated tax payment vouchers submitted by estates and trusts using Form 1041-ES, but excludes deposits made via the Electronic Federal Tax Payment System (EFTPS).
- [4] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120-POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120-SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in column 14. Form 1120S is shown separately in column 7.
- Excludes Form 990-T (tax-exempt organization business income tax), included in column 12, although tax collected on these returns is included under corporation income tax in other tables.
- [5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).
- [6] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Tax collected on Form 990-T is included under corporation income tax in other tables.
- [7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau. The excise tax return count for Fiscal Year (FY) 2004 was unusually low and the volume for FY 2005 is unusually high because about 200,000 returns received in late FY 2004 were not posted to the IRS Business Master File until early FY 2005. Excise tax payments were deposited as they were received.
- [8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).
- [9] For individual and estate or trust income tax, includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad; returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees; and returns filed by other U.S. citizens or residents abroad. For corporations, includes returns of domestic and foreign businesses whose principal office was outside the United States; also includes returns of domestic corporations claiming a U.S. possessions tax credit, regardless of the location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For employment taxes, includes returns with foreign addresses, including Puerto Rico and U.S. possessions. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses. For tax-exempt organizations, includes returns of domestic and foreign organizations with foreign addresses, including Puerto Rico and U.S. possessions. For supplemental documents, includes returns with foreign addresses, including Puerto Rico and U.S. possessions.

NOTE: In general, classification by State is based on the taxpayer's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Such addresses could have been located in a State other than the State in which the individual resided. See also footnote 9, above.

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R

Table 4 -- Number of Returns Filed Electronically, by Type of Return and State, Fiscal Year 2005

| State | Total returns [1] | Total individual e-filed returns [2] | Type of individual e-file | | |
|-----------------------------|-------------------|--------------------------------------|---------------------------|-------------------|-------------------|
| | | | TeleFile [3] | Online [4] | Practitioner [5] |
| | | | (3) | (4) | (5) |
| (1) | (2) | (3) | (4) | (5) | |
| United States, total | 76,199,637 | 68,476,328 | 3,294,335 | 17,100,353 | 48,081,640 |
| Alabama | 1,195,830 | 1,151,964 | 32,844 | 230,363 | 888,757 |
| Alaska | 173,175 | 167,232 | 5,954 | 59,686 | 101,592 |
| Arizona | 1,319,373 | 1,192,091 | 33,067 | 348,425 | 810,599 |
| Arkansas | 703,620 | 680,828 | 26,083 | 127,027 | 527,718 |
| California | 9,556,913 | 8,453,507 | 216,767 | 1,498,573 | 6,738,167 |
| Colorado | 1,108,646 | 973,158 | 41,119 | 329,295 | 602,744 |
| Connecticut | 894,105 | 764,769 | 53,158 | 189,115 | 522,496 |
| Delaware | 239,461 | 200,522 | 9,997 | 60,002 | 130,523 |
| District of Columbia | 611,484 | 124,474 | 2,887 | 39,611 | 81,976 |
| Florida | 4,418,784 | 4,021,286 | 189,306 | 1,137,850 | 2,694,130 |
| Georgia | 2,336,124 | 2,179,250 | 78,602 | 566,955 | 1,533,693 |
| Hawaii | 271,349 | 246,941 | 11,415 | 63,320 | 172,206 |
| Idaho | 354,202 | 341,582 | 11,390 | 96,686 | 233,506 |
| Illinois | 3,098,478 | 2,782,345 | 170,190 | 717,449 | 1,894,706 |
| Indiana | 1,634,439 | 1,542,452 | 87,595 | 417,022 | 1,037,835 |
| Iowa | 943,723 | 898,910 | 32,164 | 169,117 | 697,629 |
| Kansas | 719,584 | 672,339 | 31,788 | 165,791 | 474,760 |
| Kentucky | 1,045,004 | 996,465 | 54,284 | 196,377 | 745,804 |
| Louisiana | 1,042,129 | 993,408 | 36,892 | 243,333 | 713,183 |
| Maine | 308,226 | 266,975 | 26,159 | 81,362 | 159,454 |
| Maryland | 1,331,499 | 1,177,113 | 55,722 | 372,909 | 748,482 |
| Massachusetts | 1,874,507 | 1,540,710 | 124,736 | 373,788 | 1,042,186 |
| Michigan | 3,212,390 | 2,939,782 | 118,994 | 660,006 | 2,160,782 |
| Minnesota | 1,788,426 | 1,616,783 | 79,285 | 354,338 | 1,183,160 |
| Mississippi | 722,126 | 704,892 | 21,248 | 130,533 | 553,111 |
| Missouri | 1,552,376 | 1,434,413 | 81,006 | 323,713 | 1,029,694 |
| Montana | 254,450 | 243,194 | 14,675 | 49,139 | 179,380 |
| Nebraska | 492,574 | 461,233 | 32,785 | 114,884 | 313,564 |
| Nevada | 618,503 | 561,774 | 21,124 | 153,261 | 387,389 |
| New Hampshire | 354,493 | 311,247 | 30,732 | 100,268 | 180,247 |
| New Jersey | 2,234,767 | 1,825,706 | 80,389 | 350,106 | 1,395,211 |
| New Mexico | 460,082 | 441,695 | 15,954 | 126,916 | 298,825 |
| New York | 3,977,084 | 3,268,361 | 122,305 | 662,758 | 2,483,298 |
| North Carolina | 2,154,088 | 2,012,010 | 63,981 | 518,122 | 1,429,907 |
| North Dakota | 183,144 | 175,259 | 10,439 | 37,633 | 127,187 |
| Ohio | 3,026,458 | 2,715,831 | 217,478 | 770,949 | 1,727,404 |
| Oklahoma | 922,092 | 826,584 | 33,805 | 220,599 | 572,180 |
| Oregon | 906,714 | 806,898 | 35,301 | 234,569 | 537,028 |
| Pennsylvania | 2,970,682 | 2,633,479 | 237,675 | 740,719 | 1,655,085 |
| Rhode Island | 304,166 | 225,878 | 14,744 | 48,077 | 163,057 |
| South Carolina | 1,182,956 | 1,135,069 | 34,067 | 232,336 | 868,666 |
| South Dakota | 212,675 | 200,176 | 16,150 | 46,242 | 137,784 |
| Tennessee | 1,594,998 | 1,518,722 | 88,513 | 366,155 | 1,064,054 |
| Texas | 5,119,322 | 4,789,518 | 228,230 | 1,443,325 | 3,117,963 |
| Utah | 566,488 | 523,873 | 23,200 | 173,684 | 326,989 |
| Vermont | 150,298 | 133,438 | 12,000 | 37,092 | 84,346 |
| Virginia | 1,892,189 | 1,734,465 | 92,487 | 597,533 | 1,044,445 |
| Washington | 1,558,281 | 1,432,592 | 89,633 | 523,646 | 819,313 |
| West Virginia | 387,008 | 373,418 | 36,124 | 93,749 | 243,545 |
| Wisconsin | 1,806,785 | 1,657,965 | 100,185 | 397,499 | 1,160,281 |
| Wyoming | 140,586 | 133,250 | 8,935 | 33,867 | 90,448 |
| International [9] | 272,781 | 270,502 | 772 | 74,579 | 195,151 |
| Armed Forces--Americas | n.a. | 4,009 | 36 | 1,448 | 2,525 |
| Armed Forces--Pacific | n.a. | 69,768 | 280 | 27,998 | 41,490 |
| Armed Forces--Other | n.a. | 102,895 | 456 | 37,320 | 65,119 |
| American Samoa | n.a. | -- | -- | -- | -- |
| Guam | n.a. | -- | -- | -- | -- |
| Northern Mariana Islands | n.a. | -- | -- | -- | -- |
| Puerto Rico | n.a. | 79,096 | -- | 1,325 | 77,771 |
| U.S. Virgin Islands | n.a. | 593 | -- | 382 | 211 |
| Foreign countries | n.a. | 14,132 | -- | 6,106 | 8,026 |
| All other [10] | n.a. | 9 | -- | -- | 9 |

Footnotes at end of table.

Table 4 -- Number of Returns Filed Electronically, by Type of Return and State, Fiscal Year 2005--Continued

| State | Estate and trust income tax | Partnership | S corporation | Other corporation income tax [6] | Employment taxes [7] | Tax-exempt organizations [8] |
|-----------------------------|-----------------------------------|----------------|----------------|--|-------------------------|---------------------------------|
| | (6) | (7) | (8) | (9) | (10) | (11) |
| | | | | | | |
| United States, total | 1,350,186 | 170,571 | 149,704 | 51,224 | 5,998,396 | 3,228 |
| Alabama | 5,361 | 1,352 | 1,525 | 427 | 35,174 | 27 |
| Alaska | 77 | 710 | 498 | 123 | 4,494 | 41 |
| Arizona | 5,626 | 2,309 | 1,577 | 542 | 117,199 | 29 |
| Arkansas | 1,327 | 1,052 | 1,796 | 452 | 18,150 | 15 |
| California | 16,891 | 14,235 | 3,343 | 1,922 | 1,066,864 | 151 |
| Colorado | 15,698 | 3,442 | 3,275 | 517 | 112,488 | 68 |
| Connecticut | 1,875 | 1,917 | 620 | 315 | 124,574 | 35 |
| Delaware | 10,805 | 523 | 605 | 154 | 26,839 | 13 |
| District of Columbia | 455,858 | 293 | 105 | 61 | 30,669 | 24 |
| Florida | 37,003 | 4,962 | 17,851 | 2,265 | 335,222 | 195 |
| Georgia | 768 | 2,931 | 4,341 | 979 | 147,824 | 31 |
| Hawaii | 1,738 | 297 | 216 | 163 | 21,971 | 23 |
| Idaho | 170 | 1,510 | 533 | 96 | 10,300 | 11 |
| Illinois | 69,898 | 4,177 | 5,041 | 1,330 | 235,592 | 95 |
| Indiana | 7,671 | 1,685 | 2,756 | 383 | 79,428 | 64 |
| Iowa | 17,097 | 1,928 | 1,371 | 516 | 23,868 | 33 |
| Kansas | 2,203 | 2,258 | 1,634 | 859 | 40,227 | 64 |
| Kentucky | 10,479 | 1,457 | 1,107 | 186 | 35,269 | 41 |
| Louisiana | 456 | 2,428 | 868 | 371 | 44,580 | 18 |
| Maine | 604 | 368 | 478 | 95 | 39,696 | 10 |
| Maryland | 6,891 | 1,783 | 1,623 | 473 | 143,575 | 41 |
| Massachusetts | 48,441 | 8,642 | 11,655 | 5,270 | 259,692 | 97 |
| Michigan | 34,286 | 26,583 | 30,134 | 14,787 | 166,444 | 374 |
| Minnesota | 13,373 | 4,333 | 4,204 | 947 | 148,644 | 142 |
| Mississippi | 2,337 | 1,333 | 772 | 235 | 12,544 | 13 |
| Missouri | 24,714 | 3,307 | 2,786 | 941 | 86,151 | 64 |
| Montana | 250 | 1,431 | 1,000 | 234 | 8,323 | 18 |
| Nebraska | 6,691 | 1,657 | 1,758 | 603 | 20,571 | 61 |
| Nevada | 2,601 | 2,146 | 1,758 | 623 | 49,587 | 14 |
| New Hampshire | 758 | 550 | 481 | 258 | 41,186 | 13 |
| New Jersey | 55,223 | 7,434 | 2,440 | 806 | 343,088 | 70 |
| New Mexico | 1,288 | 1,617 | 831 | 324 | 14,267 | 60 |
| New York | 108,873 | 4,168 | 3,112 | 875 | 591,590 | 105 |
| North Carolina | 19,285 | 3,137 | 3,052 | 904 | 115,646 | 54 |
| North Dakota | 648 | 1,277 | 663 | 233 | 5,064 | -- |
| Ohio | 90,469 | 5,964 | 4,739 | 1,963 | 207,338 | 154 |
| Oklahoma | 56,847 | 1,543 | 1,202 | 409 | 35,483 | 24 |
| Oregon | 5,252 | 2,476 | 1,412 | 423 | 90,201 | 52 |
| Pennsylvania | 70,965 | 4,593 | 3,785 | 1,059 | 256,545 | 256 |
| Rhode Island | 26,094 | 587 | 757 | 155 | 50,695 | -- |
| South Carolina | 2,058 | 2,233 | 2,401 | 649 | 40,536 | 10 |
| South Dakota | 2,762 | 1,373 | 1,025 | 267 | 7,059 | 13 |
| Tennessee | 8,349 | 3,251 | 934 | 526 | 63,150 | 66 |
| Texas | 18,210 | 12,672 | 6,054 | 3,168 | 289,533 | 167 |
| Utah | 388 | 2,689 | 1,398 | 211 | 37,905 | 24 |
| Vermont | 1,907 | 357 | 501 | 114 | 13,939 | 42 |
| Virginia | 20,471 | 2,692 | 2,451 | 689 | 131,344 | 77 |
| Washington | 6,857 | 4,156 | 3,236 | 835 | 110,503 | 102 |
| West Virginia | 3,333 | 304 | 192 | 69 | 9,676 | 16 |
| Wisconsin | 48,665 | 5,387 | 3,028 | 1,266 | 90,363 | 111 |
| Wyoming | 277 | 1,018 | 770 | 140 | 5,131 | -- |
| International, total [9] | 18 | 44 | 10 | 12 | 2,195 | -- |
| Armed Forces--Americas | n.a. | n.a. | n.a. | n.a. | n.a. | -- |
| Armed Forces--Pacific | n.a. | n.a. | n.a. | n.a. | n.a. | -- |
| Armed Forces--Other | n.a. | n.a. | n.a. | n.a. | n.a. | -- |
| American Samoa | n.a. | n.a. | n.a. | n.a. | n.a. | -- |
| Guam | n.a. | n.a. | n.a. | n.a. | n.a. | -- |
| Northern Mariana Islands | n.a. | n.a. | n.a. | n.a. | n.a. | -- |
| Puerto Rico | n.a. | n.a. | n.a. | n.a. | n.a. | -- |
| U.S. Virgin Islands | n.a. | n.a. | n.a. | n.a. | n.a. | -- |
| Foreign countries | n.a. | n.a. | n.a. | n.a. | n.a. | -- |
| All other [10] | n.a. | n.a. | n.a. | n.a. | n.a. | -- |

Footnotes at end of table.

Table 4 -- Number of Returns Filed Electronically, by Type of Return and State, Fiscal Year 2005--Continued

Footnotes

n.a.- Detailed breakout not available for some International areas.

- [1] Includes individual income tax returns filed electronically from January 1, 2005, to October 20, 2005. In the early part of Fiscal Year 2005, i.e., October 21 through December 31, 2004, no e-filed individual income tax returns were accepted. All other form types are for Fiscal Year 2005 (October 1, 2004 to September 30, 2005). Excludes tax returns that do not have an electronic filing option. Also excludes "Information Returns" (e.g., Forms 1098, 1099, 5498, W-2, W-2G, and Schedule K-1), and "Employee Plans" (i.e., Form 5500 series returns now processed by the Department of Labor).
- [2] Includes individual income tax returns that have been accepted by IRS in lieu of a paper return. An accepted e-file return is an electronically-filed return that meets all the IRS standards for e-file. Individual income tax e-file returns include Forms 1040, 1040A, and 1040EZ.
- [3] The TeleFile program, which allowed a taxpayer to file a Form 1040EZ using a touch-tone telephone, was discontinued on August 16, 2005.
- [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: users either complete a tax return on a Website without downloading any software; or users purchase and load software onto their personal computer, prepare their returns, and transmit them to the IRS through an online filing company.
- [5] Includes cases where a taxpayer transmits the return via an authorized e-file provider, who, in most cases, is also the preparer of the return.
- [6] Includes Form 1120 (corporation income tax return) and Form 1120-POL (certain political associations).
- [7] Includes Form 940 (employer's Federal unemployment tax return) and Form 941 (employer return for income and Social Security taxes withheld other than household and agricultural employees).
- [8] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); and 990-PF (private foundation).
- [9] For individual and estate or trust income tax, includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad; returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees; and returns filed by other U.S. citizens or residents abroad. For corporations, includes returns of domestic and foreign businesses whose principal office was outside the United States; also includes returns of domestic corporations claiming a U.S. possessions tax credit, regardless of the location of the principal office. For employment taxes, includes returns with foreign addresses, including Puerto Rico and U.S. possessions.
- [10] Includes unspecified foreign countries or territories.

NOTES: In general, classification by State is based on the taxpayer's address (or in the case of individuals owning businesses, the location of the principal office or place of business). However, some taxpayers may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Such addresses could have been located in a State other than the State in which the taxpayer resided. See also footnote 9, above.

SOURCES: Wage and Investment, Customer Account Services, Electronic Filing SE:W:CAS:SP:IEF for individual e-file returns; and Research, Analysis, and Statistics, Office of Research RAS:R for all other e-file returns.

Table 5 -- Selected Information from Returns Filed, Fiscal Year 2005

| Item | Number or amount |
|---|------------------|
| Presidential Election Campaign Fund: | |
| Number of returns showing designations (millions) | 12.8 |
| Amount (million dollars) | 53.3 |
| Cumulative amount since 1972 (billion dollars) | 1.3 |
| Contributions to reduce the public debt [1]: | |
| Number of contributions | 48 |
| Amount (dollars) | 21,179 |
| Cumulative since 1982: | |
| Number of contributions | 16,122 |
| Amount (million dollars) | 9.8 |
| Earned income tax credit: | |
| Number of returns with credit (millions) | 21.9 |
| Amount claimed (billion dollars) | 39.7 |
| Refunds: | |
| Number issued (millions) | 18.9 |
| Amount (billion dollars) [2] | 34.6 |
| Master File accounts: | |
| Number of Individual Master File accounts | 225,234,525 |
| Number of Business Master File accounts [3] | 48,980,941 |

[1] Excludes payments made directly to the Bureau of Public Debt.

[2] For Fiscal Year 2005, includes \$62,052,715 in advance earned income tax credit refunds.

[3] Includes 1,709,205 tax-exempt organizations and other entities listed on the Exempt Organization Business Master File. See Table 22 for detail by type of tax-exempt organization or entity.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R:S:I

Table 6 -- Internal Revenue Gross Collections, by Type of Tax and State, Fiscal Year 2005

[Money amounts are in thousands of dollars.]

| State | Total Internal Revenue collections [1] | Corporation income tax [2] | Individual income and employment taxes | | |
|---|--|----------------------------|--|--|--------------------------------------|
| | | | Total | Income tax not withheld and SECA tax [3,4] | Income tax withheld and FICA tax [3] |
| | | | | | |
| (1) | (2) | (3) | (4) | (5) | |
| United States, total | 2,268,895,122 | 307,094,837 | 1,878,942,656 | 363,938,811 | 1,503,517,800 |
| Alabama | 20,398,808 | 2,198,098 | 17,806,684 | 3,523,261 | 14,199,677 |
| Alaska | 3,519,754 | 151,873 | 3,309,428 | 749,380 | 2,545,869 |
| Arizona | 29,177,143 | 2,356,917 | 25,840,376 | 6,060,337 | 19,662,926 |
| Arkansas | 24,012,314 | 6,085,593 | 17,068,893 | 1,942,980 | 14,978,021 |
| California | 265,783,657 | 33,278,442 | 224,827,971 | 56,052,169 | 167,977,572 |
| Colorado | 37,769,494 | 3,001,062 | 33,087,318 | 6,187,990 | 26,783,005 |
| Connecticut | 46,131,118 | 9,199,605 | 35,576,417 | 8,390,627 | 27,097,131 |
| Delaware | 13,227,396 | 4,826,940 | 8,176,244 | 1,613,106 | 6,540,478 |
| District of Columbia | 18,189,095 | 2,473,619 | 15,606,471 | 1,353,552 | 13,889,073 |
| Florida | 115,562,304 | 8,443,960 | 103,775,796 | 29,360,076 | 73,362,154 |
| Georgia | 66,063,776 | 10,877,671 | 51,618,034 | 8,009,967 | 43,352,885 |
| Hawaii | 6,680,481 | 582,688 | 5,837,659 | 1,479,138 | 4,335,866 |
| Idaho | 7,808,785 | 778,778 | 6,954,823 | 1,294,437 | 5,617,836 |
| Illinois | 119,182,243 | 18,982,697 | 93,688,998 | 16,954,176 | 76,241,170 |
| Indiana | 37,751,785 | 3,861,773 | 33,022,893 | 4,822,880 | 28,063,226 |
| Iowa | 17,167,633 | 3,011,189 | 13,841,742 | 2,373,552 | 11,408,425 |
| Kansas | 18,798,425 | 1,606,721 | 15,324,430 | 2,484,837 | 11,933,152 |
| Kentucky | 19,035,721 | 1,483,250 | 17,156,062 | 2,766,888 | 14,306,401 |
| Louisiana | 25,647,323 | 1,150,912 | 23,991,440 | 3,355,942 | 20,558,067 |
| Maine | 5,717,396 | 378,624 | 5,125,522 | 1,113,095 | 3,986,343 |
| Maryland | 46,824,581 | 3,054,861 | 43,126,161 | 7,710,960 | 35,264,485 |
| Massachusetts | 64,373,143 | 6,234,383 | 56,847,587 | 11,563,815 | 45,072,078 |
| Michigan | 68,500,018 | 6,161,026 | 61,081,795 | 8,161,266 | 52,643,627 |
| Minnesota | 67,148,609 | 12,274,903 | 53,218,029 | 5,802,300 | 47,156,846 |
| Mississippi | 8,859,593 | 531,464 | 7,967,279 | 1,683,457 | 6,241,835 |
| Missouri | 39,555,061 | 4,481,520 | 33,555,484 | 4,960,175 | 28,396,193 |
| Montana | 3,596,107 | 164,392 | 3,351,912 | 921,831 | 2,398,316 |
| Nebraska | 16,121,649 | 4,593,370 | 11,155,623 | 1,654,287 | 8,435,798 |
| Nevada | 16,710,687 | 2,190,697 | 14,246,934 | 5,395,371 | 8,795,871 |
| New Hampshire | 8,205,043 | 495,426 | 7,584,204 | 1,635,373 | 5,922,580 |
| New Jersey | 101,997,477 | 15,989,702 | 83,711,927 | 13,420,265 | 69,935,623 |
| New Mexico | 6,642,049 | 293,155 | 6,246,233 | 1,388,157 | 4,831,225 |
| New York | 198,562,271 | 32,543,054 | 161,197,786 | 31,824,053 | 128,598,065 |
| North Carolina | 60,525,665 | 13,844,650 | 45,826,393 | 7,125,101 | 38,494,034 |
| North Dakota | 2,928,607 | 189,536 | 2,705,208 | 591,242 | 2,099,399 |
| Ohio | 96,836,571 | 12,448,653 | 80,674,569 | 9,283,953 | 71,069,198 |
| Oklahoma | 28,510,398 | 6,293,688 | 16,423,116 | 3,243,006 | 13,113,650 |
| Oregon | 19,713,735 | 1,546,003 | 17,745,690 | 3,649,938 | 14,015,413 |
| Pennsylvania | 95,087,603 | 10,177,829 | 81,689,590 | 12,321,382 | 69,009,761 |
| Rhode Island | 9,712,564 | 1,673,420 | 7,887,154 | 1,241,938 | 6,610,573 |
| South Carolina | 16,972,412 | 859,247 | 15,806,811 | 3,115,151 | 12,616,017 |
| South Dakota | 3,844,244 | 137,132 | 3,654,383 | 1,241,304 | 2,384,581 |
| Tennessee | 42,060,538 | 4,505,410 | 36,466,816 | 5,120,170 | 31,166,302 |
| Texas | 169,392,715 | 29,186,478 | 125,816,805 | 25,429,081 | 99,856,821 |
| Utah | 11,648,468 | 778,071 | 9,478,650 | 1,981,035 | 7,446,913 |
| Vermont | 3,311,369 | 235,105 | 3,000,065 | 646,322 | 2,338,990 |
| Virginia | 54,430,451 | 6,386,835 | 46,021,768 | 9,415,742 | 35,861,475 |
| Washington | 45,996,759 | 7,104,642 | 37,423,822 | 8,563,319 | 28,703,511 |
| West Virginia | 5,469,747 | 426,525 | 4,864,229 | 910,785 | 3,932,715 |
| Wisconsin | 37,973,247 | 5,063,658 | 32,266,008 | 5,337,055 | 26,783,315 |
| Wyoming | 3,086,240 | 448,779 | 2,553,537 | 969,959 | 1,574,050 |
| International | 11,061,565 | 1,528,692 | 8,473,227 | 3,199,629 | 5,194,496 |
| U.S. Armed Services overseas and Territories | | | | | |
| other than Puerto Rico | 2,604,281 | 49,926 | 1,720,855 | 983,973 | 733,169 |
| Puerto Rico | 4,067,444 | 825,740 | 3,233,826 | 296,884 | 2,897,049 |
| Other | 4,389,840 | 653,026 | 3,518,546 | 1,918,772 | 1,564,278 |
| Adjustments and credits [5] | 2,882,991 | 129,796 | 2,753,195 | 2,753,195 | -- |
| Highway and Airport and Airways Trust Funds | 235,538 | 129,796 | 105,742 | 105,742 | -- |
| Excess Federal Insurance Contributions Act (FICA) credits | 2,585,400 | -- | 2,585,400 | 2,585,400 | -- |
| Advance earned income tax credit | 62,053 | -- | 62,053 | 62,053 | -- |
| Undistributed [6] | 2,728,290 | 392,323 | 2,483,462 | 1,789,805 | 714,765 |

Footnotes at end of table.

Table 6 -- Internal Revenue Gross Collections, by Type of Tax and State, Fiscal Year 2005 -- Continued

[Money amounts are in thousands of dollars.]

| State | Individual income and employment taxes--continued | | | | |
|---|---|----------------------------|-------------------|------------------|-------------------|
| | Railroad retirement tax | Unemployment insurance tax | Estate tax | Gift tax | Excise taxes [1] |
| | (6) | (7) | (8) | (9) | (10) |
| United States, total | 4,538,535 | 6,947,510 | 23,565,164 | 2,040,367 | 57,252,098 |
| Alabama | 1,852 | 81,895 | 206,780 | 11,683 | 175,563 |
| Alaska | 1,610 | 12,569 | 10,320 | 28 | 48,106 |
| Arizona | 456 | 116,658 | 331,236 | 22,828 | 625,787 |
| Arkansas | 2,135 | 145,756 | 117,468 | 22,222 | 718,139 |
| California | 6,436 | 791,794 | 3,955,013 | 255,975 | 3,466,256 |
| Colorado | 10,647 | 105,676 | 279,276 | 21,426 | 1,380,411 |
| Connecticut | 1,003 | 87,656 | 478,080 | 46,049 | 830,967 |
| Delaware | 254 | 22,406 | 91,988 | 4,817 | 127,406 |
| District of Columbia | 348,310 | 15,536 | 87,565 | 5,852 | 15,587 |
| Florida | 648,019 | 405,547 | 1,701,900 | 184,979 | 1,455,669 |
| Georgia | 2,337 | 252,845 | 462,416 | 15,696 | 3,089,958 |
| Hawaii | -- | 22,655 | 89,479 | 3,998 | 166,658 |
| Idaho | 1,182 | 41,367 | 34,613 | 7,921 | 32,651 |
| Illinois | 170,613 | 323,038 | 1,337,417 | 107,911 | 5,065,220 |
| Indiana | 23,569 | 113,218 | 406,936 | 54,474 | 405,708 |
| Iowa | 3,312 | 56,454 | 138,356 | 20,469 | 155,877 |
| Kansas | 842,070 | 64,371 | 117,186 | 11,465 | 1,738,624 |
| Kentucky | 6,131 | 76,642 | 145,236 | 6,203 | 244,970 |
| Louisiana | 3,681 | 73,750 | 169,049 | 10,703 | 325,219 |
| Maine | 3,479 | 22,604 | 93,492 | 1,614 | 118,146 |
| Maryland | 15,975 | 134,741 | 434,354 | 33,357 | 175,848 |
| Massachusetts | 52,962 | 158,732 | 778,282 | 46,996 | 465,895 |
| Michigan | 44,942 | 231,960 | 946,798 | 50,833 | 259,566 |
| Minnesota | 74,214 | 184,669 | 189,907 | 75,129 | 1,390,641 |
| Mississippi | 1,337 | 40,649 | 96,467 | 4,286 | 260,098 |
| Missouri | 60,369 | 138,748 | 456,421 | 25,414 | 1,036,222 |
| Montana | 16,472 | 15,293 | 32,581 | 2,763 | 44,457 |
| Nebraska | 1,020,570 | 44,968 | 226,371 | 22,304 | 123,981 |
| Nevada | 75 | 55,616 | 158,077 | 28,902 | 86,078 |
| New Hampshire | 167 | 26,085 | 75,882 | 2,880 | 46,651 |
| New Jersey | 106,690 | 249,350 | 694,884 | 46,013 | 1,554,951 |
| New Mexico | 172 | 26,678 | 71,216 | 2,462 | 28,983 |
| New York | 280,897 | 494,772 | 2,979,714 | 278,241 | 1,563,475 |
| North Carolina | 4,777 | 202,481 | 432,637 | 29,898 | 392,086 |
| North Dakota | 2,946 | 11,622 | 12,390 | 286 | 21,188 |
| Ohio | 20,905 | 300,513 | 572,151 | 55,849 | 3,085,348 |
| Oklahoma | 1,711 | 64,749 | 171,747 | 6,700 | 5,615,147 |
| Oregon | 1,111 | 79,228 | 153,165 | 12,012 | 256,865 |
| Pennsylvania | 62,334 | 296,112 | 715,072 | 51,515 | 2,453,597 |
| Rhode Island | -- | 34,644 | 139,851 | 3,476 | 8,663 |
| South Carolina | 1,570 | 74,073 | 131,913 | 4,032 | 170,408 |
| South Dakota | 15,503 | 12,995 | 17,904 | 3,271 | 31,555 |
| Tennessee | 2,698 | 177,646 | 233,140 | 14,004 | 841,168 |
| Texas | 20,321 | 510,583 | 1,196,362 | 118,231 | 13,074,838 |
| Utah | 2,855 | 47,847 | 69,655 | 6,305 | 1,315,787 |
| Vermont | 1,866 | 12,888 | 45,778 | 7,094 | 23,326 |
| Virginia | 580,393 | 164,158 | 539,836 | 49,614 | 1,432,398 |
| Washington | 5,040 | 151,952 | 396,061 | 36,192 | 1,036,042 |
| West Virginia | 410 | 20,319 | 72,713 | 6,790 | 99,490 |
| Wisconsin | 4,029 | 141,609 | 280,544 | 26,167 | 336,870 |
| Wyoming | 326 | 9,202 | 32,947 | 4,653 | 46,324 |
| International | 31,995 | 47,106 | 658,880 | 4,704 | 396,061 |
| U.S. Armed Services overseas and Territories | | | | | |
| other than Puerto Rico | 1 | 3,712 | 579,630 | 2,981 | 250,889 |
| Puerto Rico | -- | 39,893 | 2,637 | -- | 5,240 |
| Other | 31,994 | 3,501 | 76,613 | 1,723 | 139,932 |
| Adjustments and credits [5] | -- | -- | -- | -- | -- |
| Highway and Airport and Airways Trust Funds | -- | -- | -- | -- | -- |
| Excess Federal Insurance Contributions Act (FICA) credits | -- | -- | -- | -- | -- |
| Advance earned income tax credit | -- | -- | -- | -- | -- |
| Undistributed [6] | 25,804 | -46,912 | 297,658 | 163,680 | -608,833 |

Footnotes at end of table.

Table 6 -- Internal Revenue Gross Collections, by Type of Tax and State, Fiscal Year 2005 -- Continued

Footnotes

- [1] Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.
- [2] Includes tax-exempt business income taxes totaling \$623.9 million, of which \$457.3 million were from tax on "unrelated business income" (Forms 990-T) and \$166.6 million were from tax on farmers' cooperatives (Forms 990-C).
- [3] Collections of individual income tax are not reported by payers 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).
- [4] Includes estate and trust income tax collections of \$13.9 billion.
- [5] Adjustments and credits are not shown by State, but are included in the U.S. totals. In prior years, adjustments and credits were included in "Undistributed" gross collections.
- [6] Includes tax payments not classified by State as of the end of the fiscal year because they have not been applied to taxpayer accounts.

NOTES: Amounts include adjustments to prior years made in Fiscal Year 2005. These adjustments may result in negative amounts of collections being shown in this table. Collection and refund data (shown in Table 9) by State may not be comparable. Collections relate to FY 2005 for the most part. However, in a given fiscal year, refunds may be issued for a tax paid in a prior year, and therefore, the total refund may exceed the collection amount.

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, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. 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 other State(s).

Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution.

Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 7 -- Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1960-2005

[Money amounts are in thousands of dollars.]

| Fiscal year | Total Internal Revenue collections [1, 2] | Income taxes | | | | | | | | | | | | | | |
|-------------|--|---------------|----------------------------------|---------------------------------|-------------------------|---------------|-------------|---------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| | | Total | Corporation income tax [2] | Individual income tax [3] | Employment taxes [4] | Estate tax | Gift tax | Excise taxes [1] | | | | | | | | |
| | | | | | | | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| | | | | | | | | | | | | | | | | |
| 1960 | 91,774,803 | 67,125,126 | 22,179,414 | 44,945,711 | 11,158,589 | 1,439,259 | 187,089 | 11,864,741 | | | | | | | | |
| 1961 | 94,401,086 | 67,917,941 | 21,764,940 | 46,153,001 | 12,502,451 | 1,745,480 | 170,912 | 12,064,302 | | | | | | | | |
| 1962 | 99,440,839 | 71,945,305 | 21,295,711 | 50,649,594 | 12,708,171 | 1,796,227 | 238,960 | 12,752,176 | | | | | | | | |
| 1963 | 105,925,395 | 75,323,714 | 22,336,134 | 52,987,581 | 15,004,486 | 1,971,614 | 215,843 | 13,409,737 | | | | | | | | |
| 1964 | 112,260,257 | 78,891,218 | 24,300,863 | 54,590,354 | 17,002,504 | 2,110,992 | 305,312 | 13,950,232 | | | | | | | | |
| 1965 | 114,434,634 | 79,792,016 | 26,131,334 | 53,660,683 | 17,104,306 | 2,454,332 | 291,201 | 14,792,779 | | | | | | | | |
| 1966 | 128,879,961 | 92,131,794 | 30,834,243 | 61,297,552 | 20,256,133 | 2,646,968 | 446,954 | 13,398,112 | | | | | | | | |
| 1967 | 148,374,815 | 104,288,420 | 34,917,825 | 69,370,595 | 26,958,241 | 2,728,580 | 285,826 | 14,113,748 | | | | | | | | |
| 1968 | 153,636,838 | 108,148,565 | 29,896,520 | 78,252,045 | 28,085,898 | 2,710,254 | 371,725 | 14,320,396 | | | | | | | | |
| 1969 | 187,919,560 | 135,778,052 | 38,337,646 | 97,440,406 | 33,068,657 | 3,136,691 | 393,373 | 15,542,787 | | | | | | | | |
| 1970 | 195,722,096 | 138,688,568 | 35,036,983 | 103,651,585 | 37,449,188 | 3,241,321 | 438,755 | 15,904,264 | | | | | | | | |
| 1971 | 191,647,198 | 131,072,374 | 30,319,953 | 100,752,421 | 39,918,690 | 3,352,641 | 431,642 | 16,871,851 | | | | | | | | |
| 1972 | 209,855,737 | 143,804,732 | 34,925,546 | 108,879,186 | 43,714,001 | 5,126,522 | 363,447 | 16,847,036 | | | | | | | | |
| 1973 | 237,787,204 | 164,157,315 | 39,045,309 | 125,112,006 | 52,081,709 | 4,338,924 | 636,938 | 16,572,318 | | | | | | | | |
| 1974 | 268,952,254 | 184,648,094 | 41,744,444 | 142,903,650 | 62,093,632 | 4,659,825 | 440,849 | 17,109,853 | | | | | | | | |
| 1975 | 293,822,726 | 202,146,097 | 45,746,660 | 156,399,437 | 70,140,809 | 4,312,657 | 375,421 | 16,847,741 | | | | | | | | |
| 1976 | 302,519,792 | 205,751,753 | 46,782,956 | 158,968,797 | 74,202,853 | 4,875,735 | 431,730 | 17,257,720 | | | | | | | | |
| 1976 [5] | 75,462,780 | 49,567,484 | 9,808,905 | 39,758,579 | 19,892,041 | 1,367,935 | 117,312 | 4,518,008 | | | | | | | | |
| 1977 | 358,139,417 | 246,805,067 | 60,049,804 | 186,755,263 | 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 | 97,291,653 | 5,242,080 | 139,419 | 18,664,949 | | | | | | | | |
| 1979 | 460,412,185 | 322,993,733 | 71,447,876 | 251,545,857 | 112,849,874 | 5,344,176 | 174,899 | 19,049,504 | | | | | | | | |
| 1980 | 519,375,273 | 359,927,392 | 72,379,610 | 287,547,782 | 128,330,480 | 6,282,247 | 216,134 | 24,619,021 | | | | | | | | |
| 1981 | 606,799,103 | 406,583,302 | 73,733,156 | 332,850,146 | 152,885,816 | 6,694,641 | 215,745 | 40,419,598 | | | | | | | | |
| 1982 | 632,240,506 | 418,599,768 | 65,990,832 | 352,608,936 | 168,717,936 | 8,035,335 | 108,038 | 36,779,428 | | | | | | | | |
| 1983 | 627,246,793 | 411,407,523 | 61,779,556 | 349,627,967 | 173,847,854 | 6,077,202 | 148,675 | 35,765,538 | | | | | | | | |
| 1984 | 680,475,229 | 437,071,049 | 74,179,370 | 362,891,679 | 199,210,028 | 6,024,985 | 151,682 | 38,017,486 | | | | | | | | |
| 1985 | 742,871,541 | 474,072,327 | 77,412,769 | 396,659,558 | 225,214,568 | 6,303,418 | 276,284 | 37,004,944 | | | | | | | | |
| 1986 | 782,251,812 | 497,406,391 | 80,441,620 | 416,964,771 | 243,978,380 | 6,814,417 | 380,538 | 33,672,086 | | | | | | | | |
| 1987 | 886,290,590 | 568,311,471 | 102,858,985 | 465,452,486 | 277,000,469 | 7,164,681 | 502,989 | 33,310,980 | | | | | | | | |
| 1988 | 935,106,594 | 583,349,120 | 109,682,554 | 473,666,566 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 492,365,178 | 15,350,591 | 2,241,226 | 42,221,611 | | | | | | | | |
| 1997 | 1,623,272,071 | 1,029,513,216 | 204,492,336 | 825,020,880 | 528,596,833 | 17,595,484 | 2,760,917 | 44,805,621 | | | | | | | | |
| 1998 | 1,769,408,739 | 1,141,335,868 | 213,270,011 | 928,065,857 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 771,441,662 | 23,565,164 | 2,040,367 | 57,252,098 | | | | | | | | |

[1] Excludes excise taxes on alcohol, tobacco, firearms and ammunition, and certain occupations collected by the Alcohol and Tobacco Tax and Trade Bureau and the Customs Service. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991.

[2] Includes tax-exempt organization business income taxes.

[3] Includes income tax on estates and trusts.

Table 7 -- Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1960-2005--Continued

[Money amounts are in thousands of dollars.]

Footnotes--Continued

[4] Includes taxes for old-age, survivors, disability, and hospital insurance (OASDHI), unemployment insurance, and railroad retirement.

[5] Represents fiscal year transitional period, July through September 1976, resulting from fiscal year redefinition. Fiscal Year 1976 covered July 1975 through June 1976 (earlier years were similarly defined). Fiscal Year 1977 covered October 1976 through September 1977 (subsequent years are similarly defined).

NOTE: Detail may not add to totals because of rounding. All amounts are in current dollars.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 8 -- Number of Internal Revenue Refunds Issued, by State, Fiscal Year 2005

| State | Number of refunds of-- | | | | | | |
|--|------------------------|----------------|--------------------|------------------|---------------|--------------|----------------|
| | Total Internal | Corporation | Individual | Employment | Estate | Gift | Excise |
| | Revenue refunds [1,2] | income tax [3] | income tax [2] | taxes [4] | tax | tax | taxes [5] |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| United States, total | 109,047,042 | 427,620 | 106,274,023 | 2,206,429 | 15,407 | 2,735 | 120,828 |
| Alabama | 1,618,834 | 4,316 | 1,581,342 | 31,330 | 118 | 22 | 1,706 |
| Alaska | 265,364 | 882 | 255,860 | 8,089 | 23 | -- | 510 |
| Arizona | 1,894,115 | 5,393 | 1,849,713 | 37,160 | 228 | 28 | 1,593 |
| Arkansas | 943,417 | 3,154 | 917,650 | 21,214 | 69 | 7 | 1,323 |
| California | 12,280,019 | 51,664 | 11,965,183 | 247,666 | 2,888 | 335 | 12,283 |
| Colorado | 1,673,061 | 7,394 | 1,622,786 | 40,520 | 274 | 25 | 2,062 |
| Connecticut | 1,333,382 | 5,234 | 1,300,057 | 26,316 | 413 | 97 | 1,265 |
| Delaware | 326,013 | 1,649 | 316,849 | 6,920 | 54 | 8 | 533 |
| District of Columbia | 232,332 | 1,074 | 225,442 | 5,337 | 54 | 19 | 406 |
| Florida | 6,801,046 | 22,082 | 6,594,647 | 176,742 | 961 | 276 | 6,338 |
| Georgia | 3,189,386 | 11,142 | 3,108,598 | 66,019 | 307 | 23 | 3,297 |
| Hawaii | 490,187 | 2,669 | 477,931 | 9,017 | 101 | 14 | 455 |
| Idaho | 474,070 | 2,279 | 457,843 | 13,141 | 39 | 10 | 758 |
| Illinois | 4,778,626 | 18,545 | 4,667,107 | 86,810 | 634 | 119 | 5,411 |
| Indiana | 2,398,718 | 6,441 | 2,351,179 | 38,327 | 185 | 65 | 2,521 |
| Iowa | 1,053,901 | 7,547 | 1,024,864 | 19,333 | 99 | 7 | 2,051 |
| Kansas | 989,660 | 6,112 | 961,501 | 20,266 | 97 | 22 | 1,662 |
| Kentucky | 1,461,354 | 4,161 | 1,430,126 | 25,212 | 101 | 9 | 1,745 |
| Louisiana | 1,640,583 | 5,888 | 1,595,658 | 37,119 | 153 | 24 | 1,741 |
| Maine | 496,539 | 2,364 | 484,292 | 9,093 | 91 | 13 | 686 |
| Maryland | 2,153,025 | 7,957 | 2,103,959 | 38,775 | 322 | 47 | 1,965 |
| Massachusetts | 2,446,146 | 9,779 | 2,392,213 | 41,006 | 631 | 108 | 2,409 |
| Michigan | 3,802,612 | 18,245 | 3,718,032 | 62,319 | 432 | 74 | 3,510 |
| Minnesota | 1,887,662 | 8,887 | 1,839,490 | 36,021 | 207 | 96 | 2,961 |
| Mississippi | 999,757 | 3,564 | 974,447 | 20,354 | 69 | 7 | 1,316 |
| Missouri | 2,122,608 | 9,245 | 2,069,200 | 41,331 | 202 | 26 | 2,604 |
| Montana | 339,248 | 3,386 | 325,034 | 10,031 | 40 | 6 | 751 |
| Nebraska | 639,653 | 4,417 | 619,474 | 14,373 | 58 | 14 | 1,317 |
| Nevada | 907,495 | 4,496 | 882,165 | 19,640 | 127 | 21 | 1,046 |
| New Hampshire | 519,977 | 2,627 | 505,712 | 11,069 | 74 | 11 | 484 |
| New Jersey | 3,349,161 | 15,504 | 3,258,956 | 70,973 | 595 | 99 | 3,034 |
| New Mexico | 687,103 | 2,229 | 669,579 | 14,528 | 66 | 10 | 691 |
| New York | 7,143,294 | 25,586 | 6,959,712 | 149,806 | 1,670 | 398 | 6,122 |
| North Carolina | 3,079,921 | 10,312 | 3,007,741 | 58,001 | 313 | 69 | 3,485 |
| North Dakota | 231,853 | 1,703 | 223,560 | 5,910 | ** | ** | 655 |
| Ohio | 4,518,741 | 16,017 | 4,433,354 | 64,313 | 541 | 103 | 4,413 |
| Oklahoma | 1,208,216 | 5,004 | 1,175,220 | 26,056 | 99 | 18 | 1,819 |
| Oregon | 1,239,600 | 6,317 | 1,204,419 | 26,990 | 200 | 23 | 1,651 |
| Pennsylvania | 4,785,399 | 12,159 | 4,691,538 | 76,096 | 473 | 95 | 5,038 |
| Rhode Island | 419,209 | 1,241 | 411,443 | 5,760 | 68 | 15 | 682 |
| South Carolina | 1,520,272 | 4,549 | 1,484,600 | 29,462 | 116 | 14 | 1,531 |
| South Dakota | 283,576 | 1,977 | 273,091 | 7,736 | 20 | 6 | 746 |
| Tennessee | 2,201,573 | 7,117 | 2,146,548 | 45,305 | 237 | 26 | 2,340 |
| Texas | 8,073,025 | 32,973 | 7,843,089 | 186,233 | 749 | 181 | 9,800 |
| Utah | 828,358 | 2,866 | 805,149 | 19,481 | 45 | 15 | 802 |
| Vermont | 243,164 | 1,223 | 235,340 | 6,188 | 52 | 3 | 358 |
| Virginia | 2,849,110 | 10,814 | 2,779,668 | 55,322 | 365 | 41 | 2,900 |
| Washington | 2,363,972 | 9,180 | 2,292,904 | 58,869 | 327 | 32 | 2,660 |
| West Virginia | 646,100 | 1,998 | 631,526 | 11,583 | ** | ** | 952 |
| Wisconsin | 2,092,929 | 10,398 | 2,042,834 | 36,847 | 203 | 31 | 2,616 |
| Wyoming | 200,294 | 1,639 | 191,322 | 6,886 | 12 | 4 | 431 |
| International | 923,382 | 4,221 | 984,076 | 23,534 | 142 | 16 | 1,393 |
| Armed Services overseas and U.S. Territories | | | | | | | |
| other than Puerto Rico | 394,218 | 103 | 390,518 | 3,115 | 7 | 7 | 468 |
| Puerto Rico | 232,812 | 79 | 213,626 | 18,804 | 10 | -- | 293 |
| Other | 296,352 | 4,039 | 289,932 | 1,615 | 125 | 9 | 632 |
| Refund adjustments and credits [6] | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Child tax credit [7] | 15,753,225 | N/A | 15,753,225 | N/A | N/A | N/A | N/A |
| Earned income tax credits [7] | 18,954,695 | N/A | 18,954,695 | N/A | N/A | N/A | N/A |

N/A - Not applicable.

n.a. - Not available.

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

[1] Includes principal and interest paid on refunds. Represents refundable earned income tax credits, refundable child tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law.

Table 8 -- Number of Internal Revenue Refunds Issued, by State, Fiscal Year 2005--Continued

Footnotes--Continued

- [2] State figures and the U.S. total include 15.7 million refunds derived from child tax credits and 18.9 million refunds derived from earned income tax credits (prior to offsets). Also includes 201,906 refunds of fiduciary income taxes. However, counts of the small number of refund reversals included in "Refund adjustments and credits" are not available and, therefore not reflected in the totals. See Table 9.
- [3] Includes refunds of tax on business income of tax-exempt organizations.
- [4] Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).
- [5] Data by State include credits and claims for refunds of excise taxes on gasoline and lubricating oil.
- [6] Counts of refund adjustments and credits comparable to "Refund adjustments and credits" in Table 9, "Amount of Internal Revenue Refunds Issued, Including Interest, by State" are not available and, therefore, are excluded from the totals.
- [7] Includes refundable portions only of the child tax credit and earned income tax credit. Shown separately for informational purposes. The associated refunds issued are included in the State figures.

NOTES: 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, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. 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 other State(s).

Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 9 -- Amount of Internal Revenue Refunds Issued, Including Interest, by State, Fiscal Year 2005

[Money amounts are in thousands of dollars.]

| State | Amounts refunded by type of tax | | | | | | |
|---|---------------------------------------|-------------------------------|------------------------------|----------------------|----------------|---------------|------------------|
| | Total Internal Revenue refunds [1, 2] | Corporation income tax [1, 3] | Individual income tax [1, 2] | Employment taxes [4] | Estate tax | Gift tax | Excise taxes [5] |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| United States, total | 270,044,229 | 34,332,049 | 227,571,470 | 5,126,365 | 835,340 | 47,466 | 2,131,539 |
| Alabama | 3,742,317 | 250,917 | 3,454,243 | 22,763 | 7,645 | 46 | 6,703 |
| Alaska | 558,916 | 29,314 | 514,715 | 5,909 | 778 | -- | 8,201 |
| Arizona | 3,949,206 | 169,760 | 3,710,224 | 42,559 | 11,777 | 475 | 14,411 |
| Arkansas | 1,987,551 | 100,500 | 1,867,618 | 12,719 | 2,881 | 10 | 3,822 |
| California | 30,286,933 | 2,924,781 | 26,820,347 | 302,684 | 158,118 | 8,593 | 72,410 |
| Colorado | 3,694,275 | 250,149 | 3,346,713 | 71,430 | 11,857 | 381 | 13,746 |
| Connecticut | 4,110,257 | 930,755 | 3,107,303 | 49,917 | 15,431 | 432 | 6,419 |
| Delaware | 1,445,722 | 751,359 | 657,939 | 19,513 | 5,775 | 6 | 11,130 |
| District of Columbia | 652,613 | 111,676 | 524,199 | 12,627 | 2,303 | 199 | 1,608 |
| Florida | 15,531,073 | 866,069 | 14,390,341 | 170,015 | 62,090 | 5,881 | 36,678 |
| Georgia | 8,650,799 | 1,597,578 | 6,916,747 | 90,545 | 12,126 | 64 | 33,737 |
| Hawaii | 1,007,805 | 112,953 | 881,252 | 9,016 | 1,912 | 81 | 2,591 |
| Idaho | 894,628 | 50,253 | 831,029 | 8,054 | 3,449 | 41 | 1,803 |
| Illinois | 13,662,823 | 2,743,468 | 10,737,498 | 89,754 | 25,142 | 557 | 66,404 |
| Indiana | 5,308,595 | 400,442 | 4,839,953 | 50,097 | 5,783 | 838 | 11,482 |
| Iowa | 2,148,480 | 232,340 | 1,895,647 | 12,478 | 2,858 | 11 | 5,146 |
| Kansas | 1,983,977 | 143,582 | 1,818,964 | 12,566 | 3,352 | 77 | 5,437 |
| Kentucky | 2,961,353 | 80,845 | 2,843,486 | 22,694 | 5,153 | 62 | 9,112 |
| Louisiana | 3,740,741 | 145,679 | 3,544,211 | 24,881 | 11,829 | 330 | 13,812 |
| Maine | 940,556 | 65,572 | 863,257 | 5,042 | 4,519 | 19 | 2,147 |
| Maryland | 4,975,344 | 233,012 | 4,654,561 | 63,038 | 19,077 | 527 | 5,129 |
| Massachusetts | 5,988,677 | 519,705 | 5,360,743 | 72,560 | 25,142 | 925 | 9,602 |
| Michigan | 11,409,588 | 3,440,951 | 7,844,307 | 82,471 | 15,764 | 562 | 25,534 |
| Minnesota | 5,059,675 | 1,501,121 | 3,422,475 | 56,755 | 49,542 | 765 | 29,017 |
| Mississippi | 2,220,638 | 59,445 | 2,142,552 | 14,047 | 1,022 | 27 | 3,545 |
| Missouri | 4,421,442 | 320,357 | 4,043,022 | 29,461 | 8,846 | 142 | 19,614 |
| Montana | 575,996 | 18,302 | 548,436 | 4,709 | 1,744 | 95 | 2,709 |
| Nebraska | 1,336,400 | 163,359 | 1,154,757 | 11,773 | 1,523 | 9 | 4,979 |
| Nevada | 2,106,096 | 133,519 | 1,916,128 | 25,298 | 25,970 | 187 | 4,995 |
| New Hampshire | 1,178,213 | 99,193 | 1,069,433 | 6,385 | 1,699 | 75 | 1,429 |
| New Jersey | 10,176,787 | 2,127,128 | 7,870,399 | 129,474 | 27,352 | 1,453 | 20,982 |
| New Mexico | 1,336,717 | 53,909 | 1,269,161 | 9,576 | 1,778 | 147 | 2,146 |
| New York | 19,782,731 | 3,019,629 | 16,380,355 | 236,361 | 112,775 | 4,745 | 28,866 |
| North Carolina | 6,773,154 | 607,644 | 6,094,363 | 53,765 | 6,574 | 1,474 | 9,334 |
| North Dakota | 406,030 | 23,882 | 375,566 | 4,630 | ** | ** | 1,291 |
| Ohio | 9,764,457 | 914,794 | 8,718,703 | 73,126 | 19,710 | 2,090 | 36,032 |
| Oklahoma | 2,666,818 | 256,439 | 2,287,768 | 45,321 | 4,589 | 47 | 72,654 |
| Oregon | 2,320,559 | 128,748 | 2,157,486 | 16,869 | 7,769 | 61 | 9,627 |
| Pennsylvania | 10,661,347 | 1,036,759 | 9,475,390 | 95,974 | 22,971 | 1,277 | 28,976 |
| Rhode Island | 1,077,941 | 235,625 | 831,813 | 4,969 | 2,706 | 4 | 2,825 |
| South Carolina | 3,217,515 | 197,956 | 2,989,355 | 21,928 | 4,286 | 57 | 3,934 |
| South Dakota | 538,673 | 43,962 | 487,886 | 3,729 | 510 | 5 | 2,581 |
| Tennessee | 5,103,937 | 492,693 | 4,534,686 | 45,499 | 15,322 | -258 | 15,996 |
| Texas | 23,948,243 | 5,610,075 | 17,979,944 | 214,325 | 42,527 | 13,467 | 87,905 |
| Utah | 1,708,008 | 120,624 | 1,550,231 | 22,790 | 2,063 | 159 | 12,141 |
| Vermont | 468,365 | 42,527 | 416,919 | 3,835 | 3,897 | 23 | 1,165 |
| Virginia | 6,584,113 | 648,963 | 5,825,006 | 58,240 | 16,579 | 737 | 34,587 |
| Washington | 5,049,689 | 268,080 | 4,700,095 | 48,622 | 19,381 | 309 | 13,202 |
| West Virginia | 1,238,132 | 42,200 | 1,175,655 | 6,243 | ** | ** | 11,677 |
| Wisconsin | 4,243,290 | 425,465 | 3,767,832 | 30,159 | 8,315 | 134 | 11,385 |
| Wyoming | 412,418 | 28,804 | 377,483 | 3,205 | 1,364 | 12 | 1,550 |
| International | 2,677,402 | 97,478 | 2,522,504 | 10,565 | 6,750 | 103 | 40,002 |
| Armed Services overseas and U.S. Territories other than Puerto Rico | 1,237,164 | -265,174 | 1,480,315 | -16,677 | 797 | 77 | 37,826 |
| Puerto Rico | 409,170 | 53,892 | 345,312 | 8,561 | 943 | -- | 462 |
| Other | 1,031,068 | 308,760 | 696,877 | 18,681 | 5,010 | 26 | 1,714 |
| Refund adjustments and credits [6] | 3,357,212 | -538,289 | 60,773 | 2,585,400 | -- | -- | 1,249,328 |
| Highway and Airport and Airways Trust Funds [7] | 342,257 | -538,289 | -1,280 | -- | -- | -- | 881,826 |
| Excess Federal Insurance Contributions Act (FICA) credits | 2,585,400 | -- | -- | 2,585,400 | -- | -- | -- |
| U.S. Customs Service and Alcohol and Tobacco Tax and Trade Bureau | 367,502 | -- | -- | -- | -- | -- | 367,502 |
| Advance earned income tax credit | 62,053 | -- | 62,053 | -- | -- | -- | -- |
| Child tax credit [8] | 14,604,989 | N/A | 14,604,989 | N/A | N/A | N/A | N/A |
| Earned income tax credits [8] | 34,554,769 | N/A | 34,554,769 | N/A | N/A | N/A | N/A |

Footnotes at end of table.

Table 9 -- Amount of Internal Revenue Refunds Issued, Including Interest, by State, Fiscal Year 2005--Continued**Footnotes**

N/A - Not applicable.

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

- [1] Includes \$6.1 billion in interest, of which \$5.5 billion were paid to corporations, \$0.5 billion to individuals, and \$0.1 billion to all others (related to employment, estate, gift, and excise tax returns). Also includes overpayment refunds, refunds resulting from examination activity, refundable earned income tax credits, refundable child tax credits, and other refunds required by law.
- [2] State figures and the U.S. total include \$34.6 billion in earned income tax credit refunds and \$14.6 billion in child tax credit refunds (prior to offsets). Also includes \$1.4 billion (including interest of \$15.5 million) in fiduciary and partnership refunds. The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ) was \$2,125.
- [3] Includes refunds of tax on business income of tax-exempt organizations.
- [4] Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).
- [5] Data by State include credits and claims for refunds of excise taxes on gasoline and lubricating oil. Excess credits and claims are included below under "Highway and Airport and Airways Trust Funds" in the "Refund adjustments and credits" section. See footnote 7.
- [6] Refund adjustments and credits are not shown by State but are included in the U.S. totals. In prior years, "Refund reversals unclassified" was reported separately. Beginning with FY 2005, refund adjustments and credits are all classified into appropriate categories. U.S. totals include excise tax refunds paid by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.
- [7] Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds. In addition, includes credits and claims for excess payments on gasoline and lubricating oil excise taxes.
- [8] Includes refundable portions only of the child tax credit and earned income tax credit. Shown separately for informational purposes. The associated refunds issued are included in the State figures.

NOTES: Collection and refund data by State may not be comparable for a given fiscal year, because refunds related to prior years may be made in the current fiscal year. Adjustments to prior years made in Fiscal Year 2005 may result in negative amounts when such adjustments exceed refunds. See Table 6 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, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. 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 other State(s).

Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution.

Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2005

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

| Type and size of return | Returns examined | | | | | | | |
|--|---|------------------|-----------------------|---------------|-------------------|---------------------------|--------------|--------------------------|
| | Returns filed in Calendar Year 2004 [1,2] | Total | Percentage covered | Revenue agent | | Tax | Tax | Compliance center [3] |
| | | | | CIC [3] | Non- CIC [3,4] | compliance officer [3] | examiner [3] | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| United States, total [2] | 174,364,531 | 1,328,712 | 0.76 | 7,477 | 192,955 | 133,573 | 9,261 | 985,446 |
| Taxable returns: | | | | | | | | |
| Individual income tax returns, total | 130,576,852 | 1,215,308 [7] | 0.93 | 141 | 106,311 | 131,918 | 8,865 | 968,073 |
| Nonbusiness returns: | | | | | | | | |
| Form 1040A with TPI under \$25,000 [9,10] | 32,913,489 | 170,317 | 0.52 | 4 | 2,921 | 3,209 | 307 | 163,876 |
| All other returns by size of TPI [10]: | | | | | | | | |
| Under \$25,000 | 19,794,766 | 292,033 | 1.48 | 4 | 4,542 | 7,231 | 269 | 279,987 |
| \$25,000 under \$50,000 | 30,869,826 | 185,965 | 0.60 | ** | 10,505 | 26,323 | ** | 148,822 |
| \$50,000 under \$100,000 | 25,745,700 | 145,641 | 0.57 | 7 | 11,666 | 37,555 | 276 | 96,137 |
| \$100,000 under \$200,000 | 8,936,850 | 126,116 | 1.41 | 86 | 22,704 | 16,673 | 150 | 86,503 |
| \$200,000 under \$1,000,000 | 2,441,412 | 10,766 | 0.44 | ** | 105 | 25 | ** | 10,635 |
| \$1,000,000 or more | 184,054 | 1,203 | 0.65 | -- | 24 | 6 | -- | 1,173 |
| Business returns: | | | | | | | | |
| Schedule C returns by size of TGR [11]: | | | | | | | | |
| Under \$25,000 | 3,203,676 | 117,999 | 3.68 | ** | 5,706 | 11,333 | ** | 100,425 |
| \$25,000 under \$100,000 | 3,741,677 | 82,542 | 2.21 | 3 | 14,948 | 19,427 | 5,248 | 42,916 |
| \$100,000 or more | 2,149,284 | 78,497 | 3.65 | 33 | 31,285 | 9,836 | 1,765 | 35,578 |
| Schedule F returns by size of TGR [11]: | | | | | | | | |
| Under \$100,000 | 337,121 | 1,603 | 0.48 | ** | 386 | 188 | ** | 1,028 |
| \$100,000 or more | 258,997 | 2,626 | 1.01 | ** | 1,519 | 112 | ** | 993 |
| Corporation income tax returns, except Form 1120S, total [12] | 2,329,473 | 28,978 | 1.24 | 3,069 | 21,472 | ** | ** | 4,429 |
| Returns other than Form 1120-F [13]: | | | | | | | | |
| Small corporations [14] | 2,249,416 | 17,858 | 0.79 | 101 | 13,904 | ** | ** | 3,845 |
| No balance sheet returns | 357,753 | 1,883 | 0.53 | 57 | 1,407 | ** | ** | 417 |
| Balance sheet returns by size of total assets: | | | | | | | | |
| Under \$250,000 | 1,294,492 | 9,633 | 0.74 | 7 | 6,863 | ** | ** | 2,760 |
| \$250,000 under \$1,000,000 | 388,411 | 3,735 | 0.96 | 8 | 3,353 | ** | ** | 373 |
| \$1,000,000 under \$5,000,000 | 180,097 | 1,842 | 1.02 | 14 | 1,622 | ** | ** | 205 |
| \$5,000,000 under \$10,000,000 | 28,663 | 765 | 2.67 | 15 | 659 | ** | ** | 90 |
| Large corporations [15] | 54,090 | 10,829 | 20.02 | 2,923 | 7,365 | N/A | -- | 541 |
| Balance sheet returns by size of total assets: | | | | | | | | |
| \$10,000,000 under \$50,000,000 | 28,715 | 3,535 | 12.31 | 97 | 3,185 | N/A | -- | 253 |
| \$50,000,000 under \$100,000,000 | 6,991 | 1,148 | 16.42 | 62 | 1,019 | N/A | -- | 67 |
| \$100,000,000 under \$250,000,000 | 7,357 | 1,287 | 17.49 | 157 | 1,075 | N/A | -- | 55 |
| \$250,000,000 or more | 11,027 | 4,859 | 44.06 | 2,607 | 2,086 | N/A | -- | 166 |
| Form 1120-F returns [13] | 25,967 | 291 | 1.12 | 45 | 203 | N/A | -- | 43 |
| Estate and trust income tax returns | 3,722,408 | 6,591 | 0.18 | 8 | 4,447 | ** | ** | 2,128 |
| Estate tax returns, total | 74,172 | 6,081 | 8.20 | -- | 6,038 | N/A | ** | ** |
| Size of gross estate: | | | | | | | | |
| Under \$1,500,000 | 37,998 | 533 | 1.40 | -- | 530 | N/A | ** | ** |
| \$1,500,000 under \$5,000,000 | 30,167 | 3,859 | 12.79 | -- | 3,823 | N/A | ** | ** |
| \$5,000,000 or more | 6,007 | 1,689 | 28.12 | -- | 1,685 | N/A | ** | ** |
| Gift tax returns | 262,164 | 2,125 | 0.81 | -- | 2,097 | N/A | 28 | -- |
| Employment tax returns | 30,494,333 | 33,748 | 0.11 | 1,966 | 26,394 | 1,625 | 254 | 3,509 |
| Excise tax returns [2] | 834,756 | 16,563 | 1.98 | 1,441 | 10,816 | ** | ** | 4,239 |
| Other taxable returns [16] | [1] | 412 | [1] | 263 | 138 | ** | ** | 10 |
| Nontaxable returns [2,17]: | | | | | | | | |
| Partnership returns, Form 1065 | 2,546,439 | 8,489 | 0.33 | 567 | 5,778 | 6 | 4 | 2,134 |
| S corporation returns, Form 1120S [18] | 3,523,934 | 10,417 | 0.30 | 22 | 9,464 | ** | ** | ** |
| Other nontaxable returns [2,17] | [1] | -- | [1] | -- | -- | -- | -- | -- |
| Income, estate, and gift tax, and nontaxable returns, total | 143,035,442 | 1,277,989 | 0.89 | 3,807 | 155,607 | 131,946 | 8,941 | 977,688 |

Footnotes at end of table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2005--Continued

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

| Type and size of return | Percentage of non-CIC returns examined with no change [3] | | | | Recommended additional tax | | | |
|--|---|----------------------------|------------------|-----------------------|----------------------------|-------------------|-------------------|----------------------------|
| | Revenue agent | Tax compliance officer [3] | Tax examiner [3] | Compliance center [3] | Total | Revenue agent | | Tax compliance officer [3] |
| | (9) | (10) | (11) | (12) | (13) | CIC [3] | Non-CIC [3,5] | (16) |
| United States, total [2] | [6] | [6] | [6] | [6] | 48,622,798 | 29,262,248 | 11,348,610 | 590,908 |
| Taxable returns: | | | | | | | | |
| Individual income tax returns, total | 14 | 13 | 4 | 19 | 13,365,587 [8] | 22,714 | 5,393,683 | 574,978 |
| Nonbusiness returns: | | | | | | | | |
| Form 1040A with TPI under \$25,000 [9,10] | 12 | 18 | 6 | 15 | 413,712 | -- | 39,787 | 12,991 |
| All other returns by size of TPI [10]: | | | | | | | | |
| Under \$25,000 | 13 | 13 | 10 | 19 | 1,019,639 | 258 | 49,281 | 15,336 |
| \$25,000 under \$50,000 | 9 | 11 | 6 | 14 | 1,171,130 | ** | 81,531 | 60,556 |
| \$50,000 under \$100,000 | 11 | 13 | 4 | 28 | 431,144 | 16 | 129,464 | 116,818 |
| \$100,000 under \$200,000 | 15 | 23 | 8 | 34 | 5,017,989 | 16,800 | 3,707,119 | 105,109 |
| \$200,000 under \$1,000,000 | 10 | 20 | ** | 1 | 443,738 | ** | 3,637 | 173 |
| \$1,000,000 or more | ** | ** | N/A | 2 | 1,909,675 | -- | 360 | 46 |
| Business returns: | | | | | | | | |
| Schedule C returns by size of TGR [11]: | | | | | | | | |
| Under \$25,000 | 16 | 10 | -- | 14 | 273,794 | ** | 35,209 | 28,237 |
| \$25,000 under \$100,000 | 15 | 8 | 4 | 22 | 594,874 | 49 | 145,186 | 112,699 |
| \$100,000 or more | 14 | 12 | 4 | 15 | 2,042,322 | 5,472 | 1,158,294 | 122,079 |
| Schedule F returns by size of TGR [11]: | | | | | | | | |
| Under \$100,000 | 13 | 32 | ** | 39 | 3,248 | ** | 1,867 | 330 |
| \$100,000 or more | 19 | 23 | ** | 45 | 44,322 | ** | 41,948 | 604 |
| Corporation income tax returns, except Form 1120S, total [12] | 35 | ** | ** | 37 | 32,216,498 | 28,589,388 | 3,601,791 | ** |
| Returns other than Form 1120-F [13]: | | | | | | | | |
| Small corporations [14] | [6] | [6] | [6] | [6] | 535,088 | 61,505 | 467,950 | ** |
| No balance sheet returns | 28 | ** | ** | 42 | 183,899 | 54,811 | 128,615 | ** |
| Balance sheet returns by size of total assets: | | | | | | | | |
| Under \$250,000 | 38 | 100 | N/A | 34 | 102,674 | 5 | 99,034 | ** |
| \$250,000 under \$1,000,000 | 44 | ** | N/A | 49 | 96,375 | 7 | 95,817 | ** |
| \$1,000,000 under \$5,000,000 | 43 | ** | N/A | 48 | 95,596 | 6,637 | 88,403 | ** |
| \$5,000,000 under \$10,000,000 | 39 | ** | N/A | 29 | 56,544 | 45 | 56,081 | ** |
| Large corporations [15] | [6] | [6] | [6] | [6] | 31,560,822 | 28,455,703 | 3,085,588 | N/A |
| Balance sheet returns by size of total assets: | | | | | | | | |
| \$10,000,000 under \$50,000,000 | 34 | N/A | N/A | 32 | 533,211 | 34,758 | 496,346 | N/A |
| \$50,000,000 under \$100,000,000 | 27 | N/A | N/A | 28 | 180,299 | 7,266 | 171,721 | N/A |
| \$100,000,000 under \$250,000,000 | 24 | N/A | N/A | 36 | 710,630 | 396,019 | 312,173 | N/A |
| \$250,000,000 or more | 14 | N/A | N/A | 44 | 30,136,682 | 28,017,660 | 2,105,348 | N/A |
| Form 1120-F returns [13] | 41 | N/A | N/A | 42 | 120,588 | 72,180 | 48,253 | N/A |
| Estate and trust income tax returns | 37 | -- | N/A | 56 | 307,010 | 210 | 293,575 | ** |
| Estate tax returns, total | 16 | N/A | 24 | ** | 970,096 | -- | 969,067 | N/A |
| Size of gross estate: | | | | | | | | |
| Under \$1,500,000 | 17 | N/A | ** | ** | 53,646 | -- | 53,639 | N/A |
| \$1,500,000 under \$5,000,000 | 16 | N/A | 28 | N/A | 358,442 | -- | 357,605 | N/A |
| \$5,000,000 or more | 15 | N/A | -- | ** | 558,008 | -- | 557,823 | N/A |
| Gift tax returns | 24 | N/A | ** | N/A | 670,901 | -- | 670,689 | N/A |
| Employment tax returns | 9 | 7 | 6 | 6 | 756,562 | 442,100 | 294,855 | 15,906 |
| Excise tax returns [2] | 24 | ** | 17 | 23 | 140,355 | 41,408 | 96,693 | ** |
| Other taxable returns [16] | 13 | ** | ** | 50 | 195,789 | 166,428 | 28,257 | ** |
| Nontaxable returns [2,17]: | | | | | | | | |
| Partnership returns, Form 1065 | 45 | ** | -- | 42 | N/A | N/A | N/A | N/A |
| S corporation returns, Form 1120S [18] | 43 | ** | ** | 40 | N/A | N/A | N/A | N/A |
| Other nontaxable returns [2,17] | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Income, estate, and gift tax, and nontaxable returns, total | 20 | 13 | 4 | 19 | 47,530,092 | 28,612,312 | 10,928,805 | 575,002 |

Footnotes at end of table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2005--Continued

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

| Type and size of return | Recommended additional tax--continued | | Average recommended additional tax per return (dollars) | | | | |
|--|---------------------------------------|-----------------------|---|---------------|----------------------------|------------------|-----------------------|
| | Tax examiner [3] | Compliance center [3] | Revenue agent | | Tax compliance officer [3] | Tax examiner [3] | Compliance center [3] |
| | | | CIC [3] | Non-CIC [3,5] | | | |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| United States, total [2] | 41,108 | 7,379,924 | [6] | [6] | [6] | [6] | [6] |
| Taxable returns: | | | | | | | |
| Individual income tax returns, total | 39,219 | 7,334,993 | 161,092 | 50,735 | 4,359 | 4,424 | 7,577 |
| Nonbusiness returns: | | | | | | | |
| Form 1040A with TPI under \$25,000 [9,10] | 835 | 360,099 | -- | 13,621 | 4,048 | 2,720 | 2,197 |
| All other returns by size of TPI [10]: | | | | | | | |
| Under \$25,000 | 598 | 954,166 | 64,500 | 10,850 | 2,121 | 2,223 | 3,408 |
| \$25,000 under \$50,000 | ** | 1,027,819 | ** | 7,761 | 2,300 | ** | 6,906 |
| \$50,000 under \$100,000 | 2,011 | 182,835 | 2,286 | 11,098 | 3,111 | 7,286 | 1,902 |
| \$100,000 under \$200,000 | 7,565 | 1,181,396 | 195,349 | 163,280 | 6,304 | 50,433 | 13,657 |
| \$200,000 under \$1,000,000 | ** | 439,928 | ** | 34,638 | 6,920 | ** | 41,366 |
| \$1,000,000 or more | -- | 1,909,269 | N/A | 15,000 | 7,667 | N/A | 1,627,680 |
| Business returns: | | | | | | | |
| Schedule C returns by size of TGR [11]: | | | | | | | |
| Under \$25,000 | ** | 208,965 | ** | 6,171 | 2,492 | ** | 2,081 |
| \$25,000 under \$100,000 | 17,530 | 319,410 | 16,333 | 9,713 | 5,801 | 3,340 | 7,443 |
| \$100,000 or more | 8,192 | 748,285 | 165,818 | 37,024 | 12,411 | 4,641 | 21,032 |
| Schedule F returns by size of TGR [11]: | | | | | | | |
| Under \$100,000 | ** | 1,051 | ** | 4,837 | 1,755 | ** | 1,022 |
| \$100,000 or more | ** | 1,770 | ** | 27,616 | 5,393 | ** | 1,782 |
| Corporation income tax returns, except Form 1120S, total [12] | ** | 25,295 | 9,315,539 | 167,744 | 4,000 | ** | 5,711 |
| Returns other than Form 1120-F [13]: | | | | | | | |
| Small corporations [14] | ** | 5,609 | 608,960 | 33,656 | 24,000 | ** | 1,459 |
| No balance sheet returns | ** | 473 | 961,596 | 91,411 | ** | ** | 1,134 |
| Balance sheet returns by size of total assets: | | | | | | | |
| Under \$250,000 | ** | 3,635 | 714 | 14,430 | -- | N/A | 1,317 |
| \$250,000 under \$1,000,000 | ** | 527 | 875 | 28,576 | ** | ** | 1,413 |
| \$1,000,000 under \$5,000,000 | ** | 556 | 474,071 | 54,502 | ** | ** | 2,712 |
| \$5,000,000 under \$10,000,000 | ** | 418 | 3,000 | 85,100 | ** | ** | 4,644 |
| Large corporations [15] | -- | 19,531 | 9,735,102 | 418,953 | N/A | N/A | 36,102 |
| Balance sheet returns by size of total assets: | | | | | | | |
| \$10,000,000 under \$50,000,000 | -- | 2,107 | 358,330 | 155,839 | N/A | N/A | 8,328 |
| \$50,000,000 under \$100,000,000 | -- | 1,312 | 117,194 | 168,519 | N/A | N/A | 19,582 |
| \$100,000,000 under \$250,000,000 | -- | 2,438 | 2,522,414 | 290,393 | N/A | N/A | 44,327 |
| \$250,000,000 or more | -- | 13,674 | 10,747,089 | 1,009,275 | N/A | N/A | 82,373 |
| Form 1120-F returns [13] | -- | 155 | 1,604,000 | 237,700 | N/A | N/A | 3,605 |
| Estate and trust income tax returns | ** | ** | 26,250 | 66,016 | ** | ** | ** |
| Estate tax returns, total | ** | ** | N/A | 160,665 | N/A | ** | ** |
| Size of gross estate: | | | | | | | |
| Under \$1,500,000 | ** | ** | N/A | 101,206 | N/A | ** | ** |
| \$1,500,000 under \$5,000,000 | ** | ** | N/A | 93,540 | N/A | ** | -- |
| \$5,000,000 or more | ** | ** | N/A | 331,052 | N/A | ** | ** |
| Gift tax returns | 212 | -- | N/A | 319,833 | N/A | 7,571 | N/A |
| Employment tax returns | 538 | 3,163 | 224,873 | 11,171 | 9,788 | 2,118 | 901 |
| Excise tax returns [2] | ** | 2,144 | 28,736 | 8,940 | ** | 1,692 | 506 |
| Other taxable returns [16] | ** | 1,104 | 632,806 | 204,761 | ** | ** | 110,400 |
| Nontaxable returns [2,17]: | | | | | | | |
| Partnership returns, Form 1065 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| S corporation returns, Form 1120S [18] | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Other nontaxable returns [2,17] | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Income, estate, and gift tax, and nontaxable returns, total | 40,460 | 7,373,513 | 7,515,711 | 70,233 | 4,358 | 4,525 | 7,542 |

Footnotes at end of table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2005--Continued

Footnotes

N/A - Not applicable.

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

- [1] In general, examination activity is associated with returns filed in the previous calendar year. However, this relationship is only approximate. Data for other taxable and nontaxable returns in columns 1 and 3 were not tabulated.
- [2] Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.
- [3] CIC (Coordinated Industry Case) examinations cover a taxpayer and its effectively controlled entities that warrant application of team examination procedures. Tax compliance officers perform examinations on selected individual and business taxpayers involving complex tax issues in face-to-face meetings and through correspondence. Tax examiners for field operations and compliance centers perform examinations by way of correspondence.
- [4] Non-CIC examinations include 9,013 employment tax returns examined by revenue officer examiners.
- [5] Non-CIC recommended additional tax includes \$88,635,000 for employment tax returns examined by revenue officer examiners.
- [6] Not computed.
- [7] Includes 521,872 returns selected for examination on the basis of an earned income tax credit claim.
- [8] Includes \$1,343,762 thousand in recommended additional tax (including earned income tax credit) on returns selected for examination on the basis of an earned income tax credit claim.
- [9] Form 1040A is one of the two IRS individual income tax return "short forms."
- [10] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes net losses.
- [11] Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (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 to the cost of purchased items and gross income (which can be positive or negative) from Schedule F.
- [12] Includes Forms 1120 ("long form"); 1120-A ("short form"); Form 1120-F (foreign corporations, except foreign life insurance companies); 1120-H (homeowner associations); Form 1120-L (life insurance companies); Form 1120M (mutual insurance companies); Form 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). Excludes certain other types of corporations, which are included in "other taxable returns" described in footnote 16.
- [13] Forms 1120-F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
- [14] Includes returns with assets of less than \$10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.
- [15] Includes returns with assets of \$10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.
- [16] Includes Forms 1120S for S corporations reporting a tax (see footnote 18); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990-C (farmers' cooperative association income tax); and 8804 (annual return for partnership withholding).
- [17] Includes Form 1120-DISC (domestic international sales corporations); Form 1120-IC-DISC (interest-charge domestic international sales corporations); Form 1066 (real estate mortgage investment conduits); and certain other returns filed by "flowthrough" entities, such as partnerships (Form 1065), S corporations (Form 1120S), except as noted in footnote 18, and certain others, that have tax consequences applicable to the partners, shareholders, or other owners as well as certain other nontaxable returns.
- [18] Includes most Forms 1120S, which are returns 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.

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

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation
SE:S:E:EPD:MISA

Table 11 -- Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2005

[Money amounts are in thousands of dollars.]

| Type and size of return | Taxable returns examined | | | | | |
|--|--------------------------|---------------|---------------|----------------------------|------------------|-----------------------|
| | Total | Revenue agent | | Tax compliance officer [1] | Tax examiner [1] | Compliance center [1] |
| | | CIC [1] | Non-CIC [1,2] | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| United States, total [4] | 36,363 | 1,199 | 15,262 | 8,332 | 168 | 11,402 |
| Individual income tax returns, total | 29,620 | 45 | 9,830 | 8,250 | 165 | 11,330 |
| Nonbusiness returns: | | | | | | |
| Form 1040A with TPI under \$25,000 [5,6] | 1,348 | -- | 207 | 155 | 9 | 977 |
| All other returns by size of TPI [6]: | | | | | | |
| Under \$25,000 | 3,063 | ** | 383 | 281 | ** | 2,386 |
| \$25,000 under \$50,000 | 4,157 | ** | 767 | 1,188 | ** | 2,171 |
| \$50,000 under \$100,000 | 5,901 | -- | 1,255 | 2,603 | 25 | 2,018 |
| \$100,000 under \$200,000 | 6,592 | 34 | 2,935 | 1,476 | 27 | 2,120 |
| \$200,000 under \$1,000,000 | 72 | -- | ** | ** | -- | 69 |
| \$1,000,000 or more | 11 | -- | -- | -- | -- | 11 |
| Business returns: | | | | | | |
| Schedule C returns by size of TGR [7]: | | | | | | |
| Under \$25,000 | 1,672 | -- | ** | 476 | ** | 818 |
| \$25,000 under \$100,000 | 3,110 | -- | 1,176 | 1,309 | 46 | 579 |
| \$100,000 or more | 3,504 | 8 | 2,578 | 734 | 16 | 168 |
| Schedule F returns by size of TGR [7]: | | | | | | |
| Under \$100,000 | 39 | -- | ** | ** | -- | 10 |
| \$100,000 or more | 151 | -- | 126 | 22 | -- | 3 |
| Corporation income tax returns, except Form 1120S, total [8] | 2,605 | 825 | 1,748 | -- | -- | 32 |
| Returns other than Form 1120-F [9]: | | | | | | |
| Small corporations [10] | 1,048 | 18 | 1,011 | -- | -- | 19 |
| No balance sheet returns | 137 | ** | 121 | -- | -- | ** |
| Balance sheet returns by size of total assets: | | | | | | |
| Under \$250,000 | 437 | ** | 423 | -- | -- | ** |
| \$250,000 under \$1,000,000 | 229 | ** | 225 | -- | -- | ** |
| \$1,000,000 under \$5,000,000 | 166 | ** | 164 | -- | -- | ** |
| \$5,000,000 under \$10,000,000 | 79 | ** | 78 | -- | -- | ** |
| Large corporations [11] | 1,524 | 803 | 708 | N/A | -- | 13 |
| Balance sheet returns by size of total assets: | | | | | | |
| \$10,000,000 under \$50,000,000 | 249 | 5 | 238 | N/A | -- | 6 |
| \$50,000,000 under \$100,000,000 | 86 | 4 | 82 | N/A | -- | -- |
| \$100,000,000 under \$250,000,000 | 124 | 21 | 103 | N/A | -- | -- |
| \$250,000,000 or more | 1,065 | 773 | 285 | N/A | -- | 7 |
| Form 1120-F returns [9] | 33 | 4 | 29 | N/A | -- | -- |
| Estate and trust income tax returns | 470 | -- | 449 | -- | -- | 21 |
| Estate tax returns, total | 351 | -- | 348 | N/A | 3 | -- |
| Size of gross estate: | | | | | | |
| Under \$1,500,000 | 40 | -- | ** | N/A | ** | -- |
| \$1,500,000 under \$5,000,000 | 200 | -- | ** | N/A | ** | -- |
| \$5,000,000 or more | 111 | -- | 111 | N/A | -- | -- |
| Gift tax returns | 384 | -- | 384 | N/A | -- | -- |
| Employment tax returns | 2,064 | 165 | 1,800 | 82 | -- | 17 |
| Excise tax returns [4] | 803 | ** | ** | -- | -- | ** |
| Other taxable returns [13] | 66 | ** | ** | -- | -- | ** |

Footnotes at end of table.

Table 11 -- Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2005--Continued

[Money amounts are in thousands of dollars.]

| Type and size of return | Amount unagreed | | | | | |
|--|-------------------|-------------------|------------------|----------------------------|------------------|-----------------------|
| | Total | Revenue agent | | Tax compliance officer [1] | Tax examiner [1] | Compliance center [1] |
| | | CIC [1] | Non-CIC [1,3] | | | |
| | (7) | (8) | (9) | (10) | (11) | (12) |
| United States, total [4] | 26,561,501 | 20,883,295 | 4,733,406 | 104,606 | 2,137 | 838,057 |
| Individual income tax returns, total | 2,646,094 | 15,337 | 1,689,658 | 101,890 | 2,124 | 837,085 |
| Nonbusiness returns: | | | | | | |
| Form 1040A with TPI under \$25,000 [5,6] | 29,522 | -- | 11,501 | 3,903 | 42 | 14,076 |
| All other returns by size of TPI [6]: | | | | | | |
| Under \$25,000 | 23,485 | ** | 13,250 | 1,683 | ** | 8,279 |
| \$25,000 under \$50,000 | 161,261 | ** | 33,764 | 5,825 | ** | 121,390 |
| \$50,000 under \$100,000 | 95,921 | -- | 71,438 | 14,057 | 202 | 10,224 |
| \$100,000 under \$200,000 | 1,802,927 | 10,098 | 1,100,263 | 31,356 | 755 | 660,455 |
| \$200,000 under \$1,000,000 | 4,951 | -- | ** | ** | -- | 4,829 |
| \$1,000,000 or more | 12,206 | -- | -- | -- | -- | 12,206 |
| Business returns: | | | | | | |
| Schedule C returns by size of TGR [7]: | | | | | | |
| Under \$25,000 | 11,786 | -- | ** | 2,376 | ** | 1,273 |
| \$25,000 under \$100,000 | 56,019 | -- | 35,532 | 17,317 | 794 | 2,376 |
| \$100,000 or more | 435,424 | 4,881 | 403,376 | 25,074 | 130 | 1,963 |
| Schedule F returns by size of TGR [7]: | | | | | | |
| Under \$100,000 | 623 | -- | ** | ** | -- | 13 |
| \$100,000 or more | 11,969 | -- | 11,735 | 233 | -- | 1 |
| Corporation income tax returns, except Form 1120S, total [8] | 22,315,630 | 20,436,307 | 1,879,316 | -- | -- | 7 |
| Returns other than Form 1120-F [9]: | | | | | | |
| Small corporations [10] | 263,604 | 51,412 | 212,185 | -- | -- | 7 |
| No balance sheet returns | 121,383 | ** | 76,599 | -- | -- | ** |
| Balance sheet returns by size of total assets: | | | | | | |
| Under \$250,000 | 39,591 | ** | 39,586 | -- | -- | ** |
| \$250,000 under \$1,000,000 | 22,173 | ** | 22,171 | -- | -- | ** |
| \$1,000,000 under \$5,000,000 | 45,465 | ** | 38,837 | -- | -- | ** |
| \$5,000,000 under \$10,000,000 | 34,992 | ** | 34,992 | -- | -- | ** |
| Large corporations [11] | 22,003,435 | 20,357,078 | 1,646,357 | N/A | -- | -- |
| Balance sheet returns by size of total assets: | | | | | | |
| \$10,000,000 under \$50,000,000 | 260,726 | 31,376 | 229,350 | N/A | -- | [12] |
| \$50,000,000 under \$100,000,000 | 74,981 | [12] | 74,981 | N/A | -- | -- |
| \$100,000,000 under \$250,000,000 | 485,801 | 371,920 | 113,881 | N/A | -- | -- |
| \$250,000,000 or more | 21,181,927 | 19,953,782 | 1,228,145 | N/A | -- | [12] |
| Form 1120-F returns [9] | 48,591 | 27,817 | 20,774 | N/A | -- | -- |
| Estate and trust income tax returns | 89,048 | -- | 88,118 | -- | -- | 930 |
| Estate tax returns, total | 378,045 | -- | 378,032 | -- | 13 | -- |
| Size of gross estate: | | | | | | |
| Under \$1,500,000 | 27,112 | -- | ** | N/A | ** | -- |
| \$1,500,000 under \$5,000,000 | 172,395 | -- | ** | N/A | ** | -- |
| \$5,000,000 or more | 178,538 | -- | 178,538 | N/A | -- | -- |
| Gift tax returns | 592,749 | -- | 592,749 | N/A | -- | -- |
| Employment tax returns | 360,556 | 299,888 | 57,935 | 2,716 | -- | 17 |
| Excise tax returns [4] | 57,848 | ** | ** | -- | -- | ** |
| Other taxable returns [13] | 121,531 | ** | ** | -- | -- | ** |

N/A - Not applicable.

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

[1] CIC (Coordinated Industry Case) examinations cover a taxpayer and its effectively controlled entities that warrant application of team examination procedures. Tax compliance officers perform examinations on selected individual and business taxpayers involving complex tax issues in face-to-face meetings and through correspondence. Tax examiners for field operations and compliance centers perform examinations by way of correspondence.

[2] Non-CIC examinations include 571 employment tax returns examined by revenue officer examiners.

[3] Non-CIC amount unagreed includes \$7,646,000 related to employment tax returns examined by revenue officer examiners.

[4] Comprises all returns except those of tax-exempt organizations, Government entities, employee plans, and returns cited in Table 10, footnote 17. Also excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[5] Form 1040A is one of the two IRS individual income tax return "short forms."

Table 11 -- Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2005--Continued

Footnotes--Continued

- [6] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes net losses.
- [7] Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (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 to the cost of purchased items and gross income (which can be positive or negative) from Schedule F.
- [8] Includes Forms 1120 ("long form"); 1120-A ("short form"); Form 1120-F (foreign corporations, except foreign life insurance companies); 1120-H (homeowner associations); Form 1120-L (life insurance companies); Form 1120M (mutual insurance companies); Form 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). Excludes certain other types of corporations, which are included in "other taxable returns" described in footnote 13.
- [9] Forms 1120-F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
- [10] Includes returns with assets of less than \$10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.
- [11] Includes returns with assets of \$10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.
- [12] Less than \$500.
- [13] Includes Forms 1120S for S corporations reporting a tax; 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990-C (farmers' cooperative association income tax); and 8804 (annual return for partnership withholding).

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

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation
SE:S:E:EPD:MISA

Table 12 -- Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2005 [1]

[Money amounts are in thousands of dollars.]

| Type and size of return | Taxable returns examined | | | | | |
|---|--------------------------|---------------|---------------|----------------------------|------------------|-----------------------|
| | Total | Revenue agent | | Tax compliance officer [2] | Tax examiner [2] | Compliance center [2] |
| | | CIC [2] | Non-CIC [2,3] | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | |
| United States, total [5] | 56,992 | 1,508 | 10,231 | 4,539 | 47 | 40,667 |
| Individual income tax returns, total | 50,179 | 5 | 6,024 | 4,535 | 5 | 39,610 |
| Nonbusiness returns: | | | | | | |
| Form 1040A with TPI under \$25,000 [6,7] | 18,073 | ** | 262 | 396 | ** | 17,413 |
| All other returns by size of TPI [7]: | | | | | | |
| Under \$25,000 | 10,106 | -- | 140 | 149 | -- | 9,817 |
| \$25,000 under \$50,000 | 4,779 | -- | 249 | 429 | -- | 4,101 |
| \$50,000 under \$100,000 | 3,854 | -- | 516 | 947 | ** | ** |
| \$100,000 under \$200,000 | 5,360 | ** | 3,178 | 1,277 | -- | ** |
| \$200,000 under \$1,000,000 | 9 | -- | 3 | -- | -- | 6 |
| \$1,000,000 or more | -- | -- | -- | -- | -- | -- |
| Business returns: | | | | | | |
| Schedule C returns by size of TGR [9]: | | | | | | |
| Under \$25,000 | 2,826 | -- | 81 | 124 | -- | 2,621 |
| \$25,000 under \$100,000 | 2,601 | -- | 278 | 612 | -- | 1,711 |
| \$100,000 or more | 2,403 | ** | 1,223 | 580 | -- | ** |
| Schedule F returns by size of TGR [9]: | | | | | | |
| Under \$100,000 | 48 | -- | 16 | 4 | -- | 28 |
| \$100,000 or more | 120 | -- | 78 | 17 | -- | 25 |
| Corporation income tax returns, except Form 1120S, total [10] | 2,000 | 852 | 1,140 | -- | -- | 8 |
| Returns other than Form 1120-F [11]: | | | | | | |
| Small corporations [12] | 319 | 23 | 296 | -- | -- | -- |
| No balance sheet returns | 49 | 20 | 29 | -- | -- | -- |
| Balance sheet returns by size of total assets: | | | | | | |
| Under \$250,000 | 30 | -- | 30 | -- | -- | -- |
| \$250,000 under \$1,000,000 | 35 | ** | ** | -- | -- | -- |
| \$1,000,000 under \$5,000,000 | 121 | ** | ** | -- | -- | -- |
| \$5,000,000 under \$10,000,000 | 84 | -- | 84 | -- | -- | -- |
| Large corporations [13] | 1,657 | 822 | 827 | N/A | -- | 8 |
| Balance sheet returns by size of total assets: | | | | | | |
| \$10,000,000 under \$50,000,000 | 202 | 19 | 183 | N/A | -- | -- |
| \$50,000,000 under \$100,000,000 | 80 | 9 | 71 | N/A | -- | -- |
| \$100,000,000 under \$250,000,000 | 165 | 27 | ** | N/A | -- | ** |
| \$250,000,000 or more | 1,210 | 767 | ** | N/A | -- | ** |
| Form 1120-F returns [11] | 24 | 7 | 17 | N/A | -- | -- |
| Estate and trust income tax returns | 119 | -- | ** | -- | -- | ** |
| Estate tax returns, total | 468 | -- | 464 | N/A | 4 | -- |
| Size of gross estate: | | | | | | |
| Under \$1,500,000 | 73 | -- | 73 | N/A | -- | -- |
| \$1,500,000 under \$5,000,000 | 271 | -- | 267 | N/A | 4 | -- |
| \$5,000,000 or more | 124 | -- | 124 | N/A | -- | -- |
| Gift tax returns | 75 | -- | ** | N/A | ** | -- |
| Employment tax returns | 1,407 | 128 | 228 | 4 | -- | 1,047 |
| Excise tax returns [5] | 2,687 | 497 | ** | -- | ** | -- |
| Other taxable returns [14] | 57 | 26 | 31 | -- | -- | -- |

Footnotes at end of table.

Table 12 -- Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2005 [1] -- Continued

[Money amounts are in thousands of dollars.]

| Type and size of return | Amount protected | | | | | |
|---|------------------|------------------|------------------|----------------------------|------------------|-----------------------|
| | Total | Revenue agent | | Tax compliance officer [2] | Tax examiner [2] | Compliance center [2] |
| | | CIC [2] | Non-CIC [2,4] | | | |
| (7) | (8) | (9) | (10) | (11) | (12) | |
| United States, total [5] | 8,553,986 | 7,069,621 | 1,365,703 | 33,288 | 1,045 | 84,329 |
| Individual income tax returns, total | 493,680 | 4,274 | 373,714 | 33,278 | 10 | 82,404 |
| Nonbusiness returns: | | | | | | |
| Form 1040A with TPI under \$25,000 [6,7] | 40,611 | ** | 3,444 | 2,093 | ** | 35,074 |
| All other returns by size of TPI [7]: | | | | | | |
| Under \$25,000 | 21,938 | -- | 1,553 | 1,467 | -- | 18,918 |
| \$25,000 under \$50,000 | 9,456 | -- | 1,004 | 1,141 | -- | 7,311 |
| \$50,000 under \$100,000 | 17,106 | -- | 4,474 | 5,928 | ** | ** |
| \$100,000 under \$200,000 | 274,468 | ** | 250,431 | 15,395 | -- | ** |
| \$200,000 under \$1,000,000 | 1 | -- | 1 | -- | -- | [8] |
| \$1,000,000 or more | -- | -- | -- | -- | -- | -- |
| Business returns: | | | | | | |
| Schedule C returns by size of TGR [9]: | | | | | | |
| Under \$25,000 | 10,818 | -- | 5,750 | 302 | -- | 4,766 |
| \$25,000 under \$100,000 | 7,620 | -- | 1,633 | 2,782 | -- | 3,205 |
| \$100,000 or more | 110,062 | ** | 104,083 | 4,028 | -- | ** |
| Schedule F returns by size of TGR [9]: | | | | | | |
| Under \$100,000 | 113 | -- | 23 | 47 | -- | 43 |
| \$100,000 or more | 1,487 | -- | 1,318 | 95 | -- | 74 |
| Corporation income tax returns, except Form 1120S, total [10] | 7,814,889 | 6,937,025 | 877,864 | -- | -- | [8] |
| Returns other than Form 1120-F [11]: | | | | | | |
| Small corporations [12] | 223,164 | 212,268 | 10,896 | -- | -- | -- |
| No balance sheet returns | 216,907 | 212,268 | 4,639 | -- | -- | -- |
| Balance sheet returns by size of total assets: | | | | | | |
| Under \$250,000 | 111 | -- | 111 | -- | -- | -- |
| \$250,000 under \$1,000,000 | 544 | ** | ** | -- | -- | -- |
| \$1,000,000 under \$5,000,000 | 2,484 | ** | ** | -- | -- | -- |
| \$5,000,000 under \$10,000,000 | 3,118 | -- | 3,118 | -- | -- | -- |
| Large corporations [13] | 7,577,223 | 6,713,324 | 863,899 | N/A | -- | [8] |
| Balance sheet returns by size of total assets: | | | | | | |
| \$10,000,000 under \$50,000,000 | 132,006 | 75,422 | 56,584 | N/A | -- | -- |
| \$50,000,000 under \$100,000,000 | 19,466 | 1,033 | 18,433 | N/A | -- | -- |
| \$100,000,000 under \$250,000,000 | 61,523 | 3,153 | ** | N/A | -- | ** |
| \$250,000,000 or more | 7,364,228 | 6,633,716 | ** | N/A | -- | ** |
| Form 1120-F returns [11] | 14,502 | 11,433 | 3,069 | N/A | -- | -- |
| Estate and trust income tax returns | 857 | -- | ** | -- | -- | ** |
| Estate tax returns, total | 59,152 | -- | 58,992 | N/A | 160 | -- |
| Size of gross estate: | | | | | | |
| Under \$1,500,000 | 1,730 | -- | 1,730 | N/A | -- | -- |
| \$1,500,000 under \$5,000,000 | 17,690 | -- | 17,530 | N/A | 160 | -- |
| \$5,000,000 or more | 39,732 | -- | 39,732 | N/A | -- | -- |
| Gift tax returns | 5,457 | -- | ** | N/A | ** | -- |
| Employment tax returns | 58,270 | 31,424 | 24,942 | 10 | -- | 1,894 |
| Excise tax returns [5] | 59,455 | 36,407 | ** | -- | ** | -- |
| Other taxable returns [14] | 62,226 | 60,491 | 1,735 | -- | -- | -- |

N/A - Not applicable.

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

[1] Protection of the revenue base comprises any action taken by the Internal Revenue Service to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax.

Table 12 -- Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2005 [1]--Continued

Footnotes--Continued

- [2] CIC (Coordinated Industry Case) examinations cover a taxpayer and its effectively controlled entities that warrant application of team examination procedures. Tax compliance officers perform examinations on selected individual and business taxpayers involving complex tax issues in face-to-face meetings and through correspondence. Tax examiners for field operations and compliance centers perform examinations by way of correspondence.
- [3] Non-CIC examinations include 21 employment tax returns examined by revenue officer examiners.
- [4] Non-CIC protected revenue includes \$318,000 related to employment tax returns examined by revenue officer examiners.
- [5] Comprises all returns except those of tax-exempt organizations, Government entities, employee plans, and returns cited in Table 10, footnote 17. Also excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.
- [6] Form 1040A is one of the two IRS individual income tax return "short forms."
- [7] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes net losses.
- [8] Less than \$500.
- [9] Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (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 to the cost of purchased items and gross income (which can be positive or negative) from Schedule F.
- [10] Includes Forms 1120 ("long form"); 1120-A ("short form"); Form 1120-F (foreign corporations, except foreign life insurance companies); 1120-H (homeowner associations); Form 1120-L (life insurance companies); Form 1120M (mutual insurance companies); Form 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). Excludes certain other types of corporations, which are included in "other taxable returns" described in footnote 14.
- [11] Forms 1120-F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
- [12] Includes returns with assets of less than \$10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.
- [13] Includes returns with assets of \$10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.
- [14] Includes Forms 1120S for S corporations reporting a tax; 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990-C (farmers' cooperative association income tax); and 8804 (annual return for partnership withholding).

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

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation SE:S:E:EPD:MISA

Table 13 -- Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2005

[Money amounts are in thousands of dollars.]

| Type and size of return | Taxable returns examined | | | | | |
|--|--------------------------|---------------|---------------|----------------------------|------------------|-----------------------|
| | Total | Revenue agent | | Tax compliance officer [1] | Tax examiner [1] | Compliance center [1] |
| | | CIC [1] | Non-CIC [1,2] | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| United States, total [4] | 48,444 | 1,388 | 15,442 | 6,757 | 51 | 24,806 |
| Individual income tax returns, total | 40,803 | 12 | 9,876 | 6,755 | 43 | 24,117 |
| Nonbusiness returns: | | | | | | |
| Form 1040A with TPI under \$25,000 [5,6] | 6,145 | -- | 632 | ** | ** | 4,884 |
| All other returns by size of TPI [6]: | | | | | | |
| Under \$25,000 | 5,558 | -- | 306 | 284 | 7 | 4,961 |
| \$25,000 under \$50,000 | 5,783 | -- | 606 | 890 | 9 | 4,278 |
| \$50,000 under \$100,000 | 3,279 | ** | 748 | 1,322 | ** | 1,202 |
| \$100,000 under \$200,000 | 9,688 | 7 | 3,640 | 1,510 | 7 | 4,524 |
| \$200,000 under \$1,000,000 | 750 | -- | ** | ** | -- | 741 |
| \$1,000,000 or more | 103 | -- | 3 | -- | -- | 100 |
| Business returns: | | | | | | |
| Schedule C returns by size of TGR [7]: | | | | | | |
| Under \$25,000 | 2,009 | -- | 290 | 361 | 4 | 1,354 |
| \$25,000 under \$100,000 | 2,933 | -- | 824 | 984 | 3 | 1,122 |
| \$100,000 or more | 4,227 | 4 | 2,612 | 735 | 5 | 871 |
| Schedule F returns by size of TGR [7]: | | | | | | |
| Under \$100,000 | 83 | -- | ** | ** | -- | 30 |
| \$100,000 or more | 245 | -- | 170 | 25 | -- | 50 |
| Corporation income tax returns, except Form 1120S, total [8] | 2,745 | 846 | 1,705 | -- | -- | 194 |
| Returns other than Form 1120-F [9]: | | | | | | |
| Small corporations [10] | 652 | ** | 520 | -- | -- | ** |
| No balance sheet returns | 82 | ** | 54 | -- | -- | 9 |
| Balance sheet returns by size of total assets: | | | | | | |
| Under \$250,000 | 242 | ** | 186 | -- | -- | 56 |
| \$250,000 under \$1,000,000 | 116 | ** | 107 | -- | -- | ** |
| \$1,000,000 under \$5,000,000 | 136 | ** | 113 | -- | -- | ** |
| \$5,000,000 under \$10,000,000 | 76 | ** | 60 | -- | -- | 13 |
| Large corporations [11] | 2,069 | 816 | 1,168 | N/A | -- | 85 |
| Balance sheet returns by size of total assets: | | | | | | |
| \$10,000,000 under \$50,000,000 | 383 | 19 | 326 | N/A | -- | 38 |
| \$50,000,000 under \$100,000,000 | 170 | 9 | 146 | N/A | -- | 15 |
| \$100,000,000 under \$250,000,000 | 261 | 51 | 202 | N/A | -- | 8 |
| \$250,000,000 or more | 1,255 | 737 | 494 | N/A | -- | 24 |
| Form 1120-F returns [9] | 24 | ** | 17 | N/A | -- | ** |
| Estate and trust income tax returns | 550 | ** | 313 | ** | -- | 235 |
| Estate tax returns, total | 1,096 | -- | 1,090 | N/A | 6 | -- |
| Size of gross estate: | | | | | | |
| Under \$1,500,000 | 94 | -- | 94 | N/A | -- | -- |
| \$1,500,000 under \$5,000,000 | 679 | -- | 673 | N/A | 6 | -- |
| \$5,000,000 or more | 323 | -- | 323 | N/A | -- | -- |
| Gift tax returns | 61 | -- | ** | N/A | ** | -- |
| Employment tax returns | 385 | 49 | ** | ** | -- | 82 |
| Excise tax returns [4] | 2,627 | 349 | ** | -- | ** | 178 |
| Other taxable returns [12] | 177 | 131 | 46 | -- | -- | -- |

Footnotes at end of table.

Table 13 -- Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2005 -- Continued

[Money amounts are in thousands of dollars.]

| Type and size of return | Recommended refunds | | | | | |
|--|---------------------|------------------|------------------|----------------------------|------------------|-----------------------|
| | Total | Revenue agent | | Tax compliance officer [1] | Tax examiner [1] | Compliance center [1] |
| | | CIC [1] | Non-CIC [1,3] | | | |
| | (7) | (8) | (9) | (10) | (11) | (12) |
| United States, total [4] | 8,099,326 | 6,069,052 | 1,856,613 | 60,629 | 612 | 112,420 |
| Individual income tax returns, total | 515,290 | 5,212 | 353,966 | 60,576 | 444 | 95,092 |
| Nonbusiness returns: | | | | | | |
| Form 1040A with TPI under \$25,000 [5,6] | 53,776 | -- | 30,963 | ** | ** | 11,665 |
| All other returns by size of TPI [6]: | | | | | | |
| Under \$25,000 | 13,207 | -- | 3,572 | 749 | 5 | 8,881 |
| \$25,000 under \$50,000 | 19,731 | -- | 4,315 | 1,521 | 24 | 13,871 |
| \$50,000 under \$100,000 | 10,706 | ** | 4,848 | 3,315 | ** | 2,535 |
| \$100,000 under \$200,000 | 305,737 | 1,799 | 240,576 | 29,705 | 303 | 33,354 |
| \$200,000 under \$1,000,000 | 4,638 | -- | ** | ** | -- | 4,612 |
| \$1,000,000 or more | 819 | -- | 194 | -- | -- | 625 |
| Business returns: | | | | | | |
| Schedule C returns by size of TGR [7]: | | | | | | |
| Under \$25,000 | 5,680 | -- | 1,954 | 1,036 | 14 | 2,676 |
| \$25,000 under \$100,000 | 10,884 | -- | 3,651 | 4,197 | 21 | 3,015 |
| \$100,000 or more | 84,182 | 3,413 | 59,394 | 8,732 | 44 | 12,599 |
| Schedule F returns by size of TGR [7]: | | | | | | |
| Under \$100,000 | 314 | -- | ** | ** | -- | 44 |
| \$100,000 or more | 5,616 | -- | 4,238 | 163 | -- | 1,215 |
| Corporation income tax returns, except Form 1120S, total [8] | 6,643,077 | 5,387,379 | 1,241,635 | -- | -- | 14,063 |
| Returns other than Form 1120-F [9]: | | | | | | |
| Small corporations [10] | 113,758 | ** | 36,191 | -- | -- | ** |
| No balance sheet returns | 92,254 | 73,898 | 17,604 | -- | -- | 752 |
| Balance sheet returns by size of total assets: | | | | | | |
| Under \$250,000 | 3,263 | -- | 3,195 | -- | -- | 68 |
| \$250,000 under \$1,000,000 | 1,160 | ** | 1,149 | -- | -- | ** |
| \$1,000,000 under \$5,000,000 | 9,993 | ** | 7,363 | -- | -- | ** |
| \$5,000,000 under \$10,000,000 | 7,088 | 53 | 6,880 | -- | -- | 155 |
| Large corporations [11] | 6,498,783 | 5,292,975 | 1,192,999 | N/A | -- | 12,809 |
| Balance sheet returns by size of total assets: | | | | | | |
| \$10,000,000 under \$50,000,000 | 80,941 | 8,214 | 70,523 | N/A | -- | 2,204 |
| \$50,000,000 under \$100,000,000 | 64,344 | 9,495 | 54,166 | N/A | -- | 683 |
| \$100,000,000 under \$250,000,000 | 253,751 | 84,177 | 169,346 | N/A | -- | 228 |
| \$250,000,000 or more | 6,099,747 | 5,191,089 | 898,964 | N/A | -- | 9,694 |
| Form 1120-F returns [9] | 30,536 | ** | 12,445 | N/A | -- | ** |
| Estate and trust income tax returns | 18,158 | ** | 14,999 | ** | -- | 3,088 |
| Estate tax returns, total | 138,743 | -- | 138,605 | N/A | 138 | -- |
| Size of gross estate: | | | | | | |
| Under \$1,500,000 | 8,764 | -- | 8,764 | N/A | -- | -- |
| \$1,500,000 under \$5,000,000 | 40,948 | -- | 40,810 | N/A | 138 | -- |
| \$5,000,000 or more | 89,031 | -- | 89,031 | N/A | -- | -- |
| Gift tax returns | 5,872 | -- | ** | N/A | ** | -- |
| Employment tax returns | 26,294 | 7,135 | ** | ** | -- | 121 |
| Excise tax returns [4] | 121,961 | 80,458 | ** | -- | ** | 56 |
| Other taxable returns [12] | 629,931 | 588,844 | 41,087 | -- | -- | -- |

N/A - Not applicable.

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

[1] CIC (Coordinated Industry Case) examinations cover a taxpayer and its effectively controlled entities that warrant application of team examination procedures. Tax compliance officers perform examinations on selected individual and business taxpayers involving complex tax issues in face-to-face meetings and through correspondence. Tax examiners for field operations and compliance centers perform examinations by way of correspondence.

Table 13 -- Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2005--Continued

Footnotes--Continued

- [2] Non-CIC examinations include 12 employment tax returns examined by revenue officer examiners.
- [3] Non-CIC recommended refunds include \$606,000 related to employment tax returns examined by revenue officer examiners.
- [4] Comprises all returns except those of tax-exempt organizations, Government entities, employee plans, and returns cited in Table 10, footnote 17. Also excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.
- [5] Form 1040A is one of the two IRS individual income tax return "short forms."
- [6] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes net losses.
- [7] Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (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 to the cost of purchased items and gross income (which can be positive or negative) from Schedule F.
- [8] Includes Forms 1120 ("long form"); 1120-A ("short form"); Form 1120-F (foreign corporations, except foreign life insurance companies); 1120-H (homeowner associations); Form 1120-L (life insurance companies); Form 1120M (mutual insurance companies); Form 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). Excludes certain other types of corporations, which are included in "other taxable returns" described in footnote 12.
- [9] Forms 1120-F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
- [10] Includes returns with assets of less than \$10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.
- [11] Includes returns with assets of \$10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.
- [12] Includes Forms 1120S for S corporations reporting a tax; 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990-C (farmers' cooperative association income tax); and 8804 (annual return for partnership withholding).

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

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation SE:S:E:EPD:MISA

Table 14 -- Returns of Tax-Exempt Organizations and Employee Plans Examined, and Recommended Additional Tax After Examination, by Type of Examination, Fiscal Year 2005

| Item, type of examination | Tax-exempt organizations | Employee plans |
|---|--------------------------|---------------------|
| Number of returns processed in Calendar Year 2004 [1] | 849,342[2] | 1,000,501[3] |
| Number of returns examined in Fiscal Year 2005 [4]: | | |
| Total | 4,953 | 8,232 |
| CEP [5] | 625 | 105 |
| Non-CEP | 4,328 | 8,127 |
| Recommended additional tax after examination in Fiscal Year 2005 (thousand dollars): | | |
| Total | 48,582 | 38,650 |
| CEP [5] | 35,255 | 23,774 |
| Non-CEP | 13,327 | 14,876 |
| Average recommended additional tax per return in Fiscal Year 2005 (dollars): | | |
| CEP [5] | 56,408 | 226,419 |
| Non-CEP | 3,079 | 1,830 |

[1] In general, examination activity for a fiscal year is associated with returns filed in the previous calendar year. However, this relationship is only approximate.

[2] Tax-exempt organization returns include Forms 990, 990-EZ, 990-PF, 5227, 1120-POL, and 1041-A filed by exempt organizations.

[3] Employee plan returns consist of Form 5500 series returns filed by employee retirement plans, excluding welfare benefit plans and fringe benefit plans, which are not subject to examination by IRS.

[4] For the types of specific returns examined, see Table 15 and the footnotes to that table.

[5] CEP (Coordinated Examination Program) examinations cover a taxpayer and its effectively controlled entities that warrant application of team examination procedures.

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

Table 15 -- Returns of Tax-Exempt Organizations, Employee Plans, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2005

| Type of return | Number of returns |
|---|-------------------|
| Total number of returns examined | 13,825 |
| Tax-exempt organizations and related taxable returns | 4,953 |
| Tax-exempt organization returns: | |
| Total | 2,764 |
| Forms 990 and 990-EZ [1] | 2,402 |
| Forms 990-PF, 5227, 1041-A, and 1120 [2] | 346 |
| Form 1120-POL [3] | 16 |
| Related taxable returns [4]: | |
| Total | 2,189 |
| Employment and retirement tax returns [5] | 1,251 |
| Form 990-T [6] | 603 |
| Form 4720 [7] | 162 |
| Forms 1040 and 1120 adjusted [8] | 84 |
| Forms 11-C and 730 [9] | 89 |
| Employee plans and related taxable returns [10] | 8,389 |
| Employee plan returns: | |
| Total | 7,283 |
| Form 5500, total | 7,251 |
| Defined benefit | 1,939 |
| Defined contribution | 5,312 |
| Form 5500-EZ, total [11] | 32 |
| Defined benefit | 18 |
| Defined contribution | 14 |
| Related taxable returns [4]: | |
| Total | 949 |
| Form 5330 [12] | 791 |
| Form 990-T [6] | 9 |
| Forms 1040 and 1120 adjusted [8] | 149 |
| Tax-exempt bond returns | 483 |
| Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328 [13] | 483 |

[1] Includes tax-exempt organization returns (Forms 990 and the 990-EZ "short" form), other than private foundations or farmers' cooperatives.

[2] Includes private foundations (Form 990-PF); split-interest trusts (Form 5227); trust accumulations of certain charitable amounts (Form 1041-A filed by a tax-exempt organization); and corporation income tax returns (Form 1120) of revoked private foundations.

[3] Form 1120-POL is filed by certain political organizations. This form is considered to be a tax-exempt organization return because the IRS Tax Exempt and Government Entities Operating Division has examination responsibility for the form. However, Form 1120-POL is included in corporation filing data shown in Tables 2 and 3.

[4] Data for related taxable returns examined in connection with an examination of returns of tax-exempt organizations or employee plans are included here but not in Tables 10-13.

[5] Includes employer's unemployment tax (Form 940); employer returns for income and Social Security tax withheld and advance earned income credit payments (Form 941); household employee tax (Form 942); agricultural employee tax (Form 943); other income tax withholding (Form 945); and foreign employee tax (Form 1042).

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

[7] Form 4720 reports the excise tax on exempt organizations and related individuals.

[8] Related individual (Form 1040 series) or corporation (Form 1120 series) income tax returns adjusted as a result of examination of tax-exempt organization or employee plan returns.

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

[10] Includes 157 examinations of plans that were not required to file a return and are therefore not categorized by form type.

[11] Form 5500-EZ is for one-participant pension benefit plans.

[12] Form 5330 reports initial excise taxes related to employee plans.

[13] Includes tax-exempt private activity bond issues (Form 8038); Government-purpose tax-exempt bond issues (Form 8038-G); small tax-exempt Government bond issues, leases, and installment sales (Form 8038-GC); arbitrage rebates (Form 8038-T); and carryover election of unused private activity bond volume cap (Form 8328).

SOURCES: Tax Exempt and Government Entities, Exempt Organizations SE:T:EO; Employee Plans SE:T:EP; and Tax Exempt Bonds SE:T:GE:TEB

Table 16 -- Delinquent Collection Activities, Fiscal Years 2002-2005

| Activity | 2002 | 2003 | 2004 | 2005 |
|---|-------------|------------|------------|-------------|
| | (1) | (2) | (3) | (4) |
| Returns filed with additional tax due: | | | | |
| Total amount collected (thousand dollars) [1] | 32,557,571 | 35,507,826 | 36,659,487 | 37,113,036 |
| From first notice of balance due | 13,429,083 | 14,012,871 | 13,322,399 | 13,697,480 |
| From subsequent notices of balance due [2] | 10,505,694 | 11,521,248 | 12,567,170 | 12,214,506 |
| From taxpayer delinquent accounts and additional actions [3] | 8,622,794 | 9,973,708 | 10,769,919 | 11,201,051 |
| Taxpayer delinquent accounts (thousands): | | | | |
| Number in opening inventory | 5,419 | 5,687 | 6,170 | 5,981 |
| Number of issuances or receipts | 4,849 | 5,380 | 5,179 | 5,870 |
| Number of dispositions | 4,581 | 4,896 | 5,368 | 5,373 |
| Closing inventory: | | | | |
| Number | 5,687 | 6,170 | 5,981 | 6,478 |
| Balance of assessed tax, penalties, and interest (thousand dollars) [4] | 44,823,141 | 46,738,194 | 50,680,546 | 57,594,901 |
| Returns not filed timely: | | | | |
| Delinquent return activity (thousand dollars): | | | | |
| Net amount assessed [5] | 11,578,471 | 15,117,175 | 15,635,584 | 22,765,462 |
| Amount collected with delinquent returns | 1,684,382 | 3,334,442 | 2,976,681 | 3,584,255 |
| Taxpayer delinquency investigations (thousands) [6]: | | | | |
| Number in opening inventory | 2,126 | 2,138 | 2,964 | 3,022 |
| Number of issuances or receipts | 1,422 | 2,490 | 2,051 | 2,558 |
| Number of dispositions | 1,410 | 1,664 | 1,993 | 1,922 |
| Number in closing inventory | 2,138 | 2,964 | 3,022 | 3,658 |
| Offers in compromise (thousands) [7]: | | | | |
| Number of offers received | 124 | 128 | 106 | 74 |
| Number of offers accepted | 29 | 22 | 20 | 19 |
| Amount of offers accepted (thousand dollars) | 300,295 [r] | 243,942 | 275,331 | 325,640 |
| Enforcement activity (actual numbers): | | | | |
| Number of notices of Federal tax liens filed | 482,509 | 544,316 | 534,392 | 522,887 [8] |
| Number of notices of levy served upon third parties | 1,283,742 | 1,680,844 | 2,029,613 | 2,743,577 |
| Number of seizures | 296 | 399 | 440 | 512 |

[r] - Revised.

[1] Includes previously unpaid taxes on returns filed plus assessed and accrued penalty and interest.

[2] Includes payments on installment agreements.

[3] A taxpayer delinquent account (TDA) is created when the amount of tax, penalty and interest remains unpaid after notices. A TDA includes the unpaid balance of tax plus assessed penalty and interest, and continues to accrue penalties and interest until the remaining balance is paid in full.

[4] Includes "assessed" penalties and interest but excludes any "accrued" penalties and interest. Assessed penalties and interest are those that are usually assessed at the same time as the unpaid balance of tax. They are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Accrued penalties and interest are the portion of the total penalties and interest that is not part of the original assessed amounts.

[5] Net assessment of tax, penalty, and interest amounts less prepaid credits (withholding and estimated tax payments) of delinquent tax returns secured by Collection activity.

[6] Investigation actions opened subsequent to nonresponse to notice activity for tax returns that have not been filed timely.

[7] An offer in compromise is an agreement, binding both the taxpayer and the Service, which resolves the taxpayer's tax liability where it has been determined that there is doubt as to the taxpayer's liability; doubt as to the Service's ability to collect the balance due; the taxpayer does not have the financial ability to fully pay the liability within the collection statute expiration date plus 5 years; or there is a serious economic hardship or other exceptional circumstance which warrants acceptance of less than full payment of the taxes owed.

[8] New liens filed increased between Fiscal Years (FY) 2004 and 2005. The total number of lien notices fell in FY 2005 because IRS determined that refiling liens is generally not cost effective, and therefore refiled fewer liens.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars.

SOURCE: Small Business/Self-Employed, Collection Planning and Analysis, Collection National Reports SE:S:C:PA:CNR

Table 17 -- Appeals Workload, by Status and Type of Case, Fiscal Year 2005

| Category | Cases pending | Cases | Cases | Cases pending |
|------------------------------------|---------------------|---------------|----------------|----------------------------|
| | October 1, 2004 [2] | received [3] | closed [4] | September 30, 2005 [2,3,5] |
| | (1) | (2) | (3) | (4) |
| Total Cases [1] | 64,787 | 99,918 | 102,597 | 60,831 |
| Total Nondocketed Cases [6] | 53,444 | 80,966 | 82,606 | 48,728 |
| Collection due process | 17,064 | 29,798 | 26,819 | 18,767 |
| Offers in compromise | 10,343 | 14,930 | 17,845 | 7,439 |
| Innocent spouse | 4,802 | 3,057 | 4,549 | 2,778 |
| Penalty appeals | 3,763 | 13,703 | 14,065 | 3,333 |
| Coordinated industry cases | 1,059 | 543 | 567 | 1,004 |
| Industry cases | 952 | 670 | 497 | 1,082 |
| Examination | 12,282 | 12,977 | 12,844 | 11,280 |
| Other [7] | 3,179 | 5,288 | 5,420 | 3,045 |
| Total Docketed Cases [8] | 11,343 | 18,952 | 19,991 | 12,103 |
| Collection due process | 125 | 12 | 1,069 | 92 |
| Offers in compromise | -- | 4 | 5 | 3 |
| Innocent spouse | 268 | 284 | 620 | 190 |
| Penalty appeals | ** | -- | ** | -- |
| Coordinated industry cases | 51 | 9 | 43 | 39 |
| Industry cases | 108 | 80 | 167 | 116 |
| Examination | 10,777 | 18,559 | 17,966 | 11,655 |
| Other [7] | ** | 4 | ** | 8 |

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

[1] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals. For example, an individual taxpayer with income tax returns for Tax Years 2002 and 2003 is considered one case in Appeals, but a corporate taxpayer with both income tax and excise tax returns in Appeals is considered two cases.

[2] Cases pending includes cases in Appeals jurisdiction only.

[3] Cases received includes all cases assigned to Appeals during the year, except cases that were received from and returned to the Operating Divisions as premature referrals within Fiscal Year 2005.

[4] During FY 2005, some cases were closed in docketed status that had been received as nondocketed cases in prior years.

[5] The number of cases pending on October 1, 2005, does not equal the number pending on September 30, 2004, plus the number received less the number closed, largely due to cases transferred to Chief Counsel's jurisdiction for trial, and cases received in prior years but returned to the Operating Divisions as premature referrals in Fiscal Year 2005.

[6] Nondocketed cases are those in which the taxpayer has not filed a petition in the United States Tax Court.

[7] The "Other" category includes cases involving Trust Fund Recovery Penalty, Collection Appeals Program, Freedom of Information Act, Director of Practice and Abatement of Interest.

[8] Docketed cases are those in which the taxpayer has filed a petition in the United States Tax Court.

SOURCE: Appeals, Strategic Planning, Measures Analysis AP:SP:SPMA

Table 18 -- Criminal Investigation Program, by Status or Disposition, Fiscal Year 2005

| Status or disposition | Total | Legal source tax crimes [1] | Illegal source financial crimes [2] | Narcotics-related financial crimes [3] |
|---|-------|-----------------------------|-------------------------------------|--|
| | (1) | (2) | (3) | (4) |
| Investigations initiated [4] | 4,269 | 1,693 | 1,632 | 944 |
| Investigations discontinued | 1,245 | 594 | 426 | 225 |
| Referrals for prosecution | 2,859 | 951 | 1,141 | 767 |
| Information and indictments [5] | 2,406 | 731 | 993 | 682 |
| Convictions | 2,151 | 655 | 894 | 602 |
| Sentenced | 2,095 | 615 | 900 | 580 |
| Incarcerated [6] | 1,738 | 495 | 716 | 527 |
| Percentage of those sentenced who were incarcerated [6] | 83.0 | 80.5 | 79.6 | 90.9 |

[1] Legal Source tax investigations involve legal industries and 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, and frivolous filers/nonfilers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program.

[2] Illegal source financial crimes involve 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.

[3] Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.

[4] Since actions on a specific investigation may cross fiscal years, the data shown in cases initiated may not always represent the same universe of cases shown in other actions within the same fiscal year.

[5] Both "information" and "indictments" are accusations. "Information" means an accusation made by law enforcement without the intervention of a grand jury, whereas an "indictment" is an accusation made by a prosecutor and issued by a grand jury.

[6] Incarcerated may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Communications and Education Division SE:CI:CE

Table 19 -- Employee Plans and Tax-Exempt Organizations: Guidance and Closings, Fiscal Year 2005

| Item | Total | Employee plans | Tax-exempt organizations |
|---------------------------------|--------------|----------------|--------------------------|
| | (1) | (2) | (3) |
| Total | 5,184 | 2,990 | 2,194 |
| Announcements and notices | 21 | 18 | 3 |
| Congressional correspondence | 275 | 86 | 189 |
| General correspondence | 1,046 | 734 [1] | 312 |
| Requests for rulings | 2,276 | 612 [2] | 1,664 |
| Revenue rulings and procedures | 16 | 12 | 4 |
| Technical advice | 36 | 14 | 22 |
| Voluntary compliance agreements | 1,514 | 1,514 | -- |

[1] Employee plan general correspondence includes telephone inquiries and other referrals.

[2] Employee plan requests for rulings include opinion letters issued to Master and Prototype plans, including IRAs (Individual Retirement Arrangements), SEPs (Simplified Employee Pensions), and SIMPLEs (Savings Incentive Match Plan for Employees).

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

Table 20 -- Determination Letters Issued on Employee Pension Plans, by Type and Disposition of Plan, Fiscal Year 2005

| Letters issued, disposition of plan | Total determination letters | Defined benefit plan | Defined contribution plans | | | | | | | | | |
|--|-----------------------------------|----------------------------|----------------------------|----------------|-------------------|-------------------|-------------------|---------|---------|--------------------------------|----------------------------------|-----------------------|
| | | | Total [1] | Type of plan | | | | | | Employee stock ownership | Other defined contribution | Section 401(k) [2] |
| | | | | Stock bonus | Money purchase | Target benefit | Profit sharing | (8) | (9) | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | | | |
| Total: | | | | | | | | | | | | |
| Qualified | 40,372 | 9,117 | 31,255 | 90 | 2,053 | 137 | 27,815 | 581 | 579 | 6,643 | | |
| Not qualified | 4 | ** | ** | ** | ** | ** | ** | ** | ** | ** | | |
| Initial qualifications: | | | | | | | | | | | | |
| Qualified | 17,357 | 4,285 | 13,072 | 18 | 399 | 14 | 12,106 | 276 | 259 | 4,336 | | |
| Participating employees [3] | 1,648,932 | 423,556 | 1,225,376 | 2,837 | 19,299 | 442 | 1,065,021 | 26,324 | 111,453 | 268,971 | | |
| Amendments: | | | | | | | | | | | | |
| Qualified | 18,841 | 3,517 | 15,324 | 51 | 1,274 | 89 | 13,506 | 141 | 263 | 2,262 | | |
| Participating employees [3] | 7,614,800 | 2,391,755 | 5,223,045 | 9,144 | 168,076 | 6,771 | 4,469,515 | 188,732 | 380,807 | 659,551 | | |
| Terminations: | | | | | | | | | | | | |
| Qualified | 4,174 | 1,315 | 2,859 | 21 | 380 | 34 | 2,203 | 164 | 57 | 45 | | |
| Participating employees [3] | 1,057,162 | 143,727 | 913,435 | 641 | 701,446 | 670 | 175,229 | 29,854 | 5,595 | 3,038 | | |

** Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the not qualified total.

[1] Total defined contribution plans is the sum of columns 4-9, which include associated section 401(k) arrangements and participants. See footnote 2.

[2] Section 401(k) arrangements and participants are reported and counted under the types of plans to which they are attached, e.g., profit-sharing or stock bonus plans, and thus are also included in columns 4-9.

[3] Totals may be overstated to the extent that employees participate in more than one plan.

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

Table 21 -- Tax-Exempt Organization and Other Entity Applications or Disposals, by Type of Organization and Internal Revenue Code Section, Fiscal Year 2005

| Type of organization, Internal Revenue Code section | Total applications or disposals | Approved | Denied | Other [1] |
|--|---------------------------------------|---------------|------------|---------------|
| | (1) | (2) | (3) | (4) |
| Tax-exempt organizations and other entities, total | 83,617 | 68,227 | 782 | 14,608 |
| Section 501 (c) by subsection | 83,568 | 68,203 | 781 | 14,584 |
| (1) Corporations organized under act of Congress | 8 | 2 | -- | 6 |
| (2) Title-holding corporations | 149 | 124 | ** | ** |
| (3) Religious, charitable, and similar organizations [2,3,4] | 77,539 | 63,402 | 765 | 13,372 |
| (4) Social welfare organizations | 1,606 | 1,219 | 4 | 383 |
| (5) Labor and agriculture organizations | 291 | 247 | -- | 44 |
| (6) Business leagues | 1,634 | 1,426 | 6 | 202 |
| (7) Social and recreation clubs | 1,004 | 670 | ** | ** |
| (8) Fraternal beneficiary societies | 26 | 14 | ** | ** |
| (9) Voluntary employees' beneficiary associations | 286 | 227 | -- | 59 |
| (10) Domestic fraternal beneficiary societies | 42 | 32 | -- | 10 |
| (11) Teachers' retirement funds | ** | -- | -- | ** |
| (12) Benevolent life insurance associations | 98 | 68 | -- | 30 |
| (13) Cemetery companies | 193 | 167 | -- | 26 |
| (14) State-chartered credit unions | ** | ** | -- | -- |
| (15) Mutual insurance companies | 469 | 409 | ** | ** |
| (16) Corporations to finance crop operations | -- | -- | -- | -- |
| (17) Supplemental unemployment benefit trusts | 10 | ** | -- | ** |
| (18) Employee-funded pension trusts | -- | -- | -- | -- |
| (19) War veterans' organizations | 115 | 95 | -- | 20 |
| (21) Black Lung trusts | -- | -- | -- | -- |
| (22) Multiemployer pension plans | -- | -- | -- | -- |
| (23) Veteran's associations founded prior to 1880 | -- | -- | -- | -- |
| (24) Trusts described in Section 4049 of Employee Retirement Income Security Act of 1974 (ERISA) | -- | -- | -- | -- |
| (25) Holding companies for pensions and other entities | 92 | 88 | ** | ** |
| (26) State-sponsored high-risk health insurance organizations | -- | -- | -- | -- |
| (27) State-sponsored workers' compensation reinsurance organizations | 1 | 1 | -- | -- |
| Section 501 (d) Religious and apostolic associations | ** | ** | ** | -- |
| Section 521 Farmers' Cooperatives [5] | 33 | 16 | -- | 17 |
| Section 529 Qualified State-sponsored tuition programs | -- | -- | -- | -- |
| Nonexempt charitable trusts [6] | ** | ** | ** | 7 |

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

[1] Includes applications withdrawn by the organization; applications which failed to provide the required information; incomplete applications; IRS refusals to rule on applications; applications forwarded to other than the IRS National Office; IRS correction disposals; and others.

[2] Not all Internal Revenue Code Section 501(c)(3) organizations are required to apply for recognition of tax-exemption, including churches, integrated auxiliaries, subordinate units, and conventions or associations of churches.

[3] Includes private foundations.

[4] Includes a small number of applications for determination from Section 501(e) cooperative hospital service organizations; Section 501(f) cooperative service organizations of operating educational organizations; Section 501(k) child care organizations; and Section 501(n) charitable risk pools. These organizations file the same determination application as Section 501(c)(3) and are indistinguishable from those organizations until the applications are processed.

[5] Because of its specialized expertise, Exempt Organizations processes applications for exemption from Section 521 Farmers' Cooperatives, even though these entities are customers of the Large and Mid-Size Business Operating Division.

[6] These organizations are taxable entities for which the IRS Exempt Organizations function has program responsibility.

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

Table 22 -- Tax-Exempt Organizations and Other Entities Listed on the Exempt Organization Business Master File, by Type of Organization and Internal Revenue Code Section, Fiscal Years 2002-2005

| Type of organization, Internal Revenue Code section | 2002 | 2003 | 2004 | 2005 |
|--|------------------|------------------|------------------|------------------|
| | (1) | (2) | (3) | (4) |
| Tax-exempt organizations and other entities, total | 1,580,767 | 1,640,949 | 1,680,061 | 1,709,205 |
| Section 501(c) by subsection | 1,444,905 | 1,501,772 | 1,540,554 | 1,570,023 |
| (1) Corporations organized under act of Congress | 88 | 103 | 116 | 123 |
| (2) Title-holding corporations | 6,998 | 7,078 | 7,144 | 7,116 |
| (3) Religious, charitable, and similar organizations [1,2] | 909,574 | 964,418 | 1,010,365 | 1,045,979 |
| (4) Social welfare organizations | 137,526 | 137,831 | 138,193 | 136,060 |
| (5) Labor and agriculture organizations | 62,246 | 62,641 | 62,561 | 61,075 |
| (6) Business leagues | 83,712 | 84,838 | 86,054 | 86,485 |
| (7) Social and recreation clubs | 68,175 | 69,522 | 70,422 | 70,399 |
| (8) Fraternal beneficiary societies | 80,193 | 79,390 | 69,798 | 67,391 |
| (9) Voluntary employees' beneficiary associations | 13,173 | 13,066 | 12,866 | 12,567 |
| (10) Domestic fraternal beneficiary societies | 23,096 | 22,576 | 21,328 | 21,091 |
| (11) Teachers' retirement funds | 15 | 15 | 16 | 16 |
| (12) Benevolent life insurance associations | 6,553 | 6,662 | 6,716 | 6,718 |
| (13) Cemetery companies | 10,424 | 10,585 | 10,728 | 10,819 |
| (14) State-chartered credit unions | 4,471 | 4,338 | 4,289 | 4,083 |
| (15) Mutual insurance companies | 1,608 | 1,777 | 1,988 | 2,127 |
| (16) Corporations to finance crop operations | 24 | 20 | 21 | 22 |
| (17) Supplemental unemployment benefit trusts | 477 | 468 | 462 | 448 |
| (18) Employee-funded pension trusts | 1 | 1 | 2 | 3 |
| (19) War veterans' organizations | 35,227 | 35,132 | 36,141 | 36,166 |
| (21) Black Lung trusts | 28 | 28 | 33 | 32 |
| (22) Multiemployer pension plans | -- | -- | -- | -- |
| (23) Veteran's associations founded prior to 1880 | 2 | 2 | 2 | 2 |
| (24) Trusts described in Section 4049 of Employee Retirement Income Security Act of 1974 (ERISA) | 1 | 3 | 4 | 4 |
| (25) Holding companies for pensions and other entities | 1,274 | 1,259 | 1,285 | 1,274 |
| (26) State-sponsored high-risk health insurance organizations | 9 | 10 | 11 | 12 |
| (27) State-sponsored workers' compensation reinsurance organizations | 10 | 9 | 9 | 11 |
| Section 501(d) Religious and apostolic associations | 131 | 138 | 141 | 146 |
| Section 501(e) Cooperative hospital service organizations | 40 | 39 | 38 | 37 |
| Section 501(f) Cooperative service organizations of operating educational organizations | 1 | 1 | 1 | 1 |
| Section 501(k) Child care organizations | -- | -- | 3 | 2 |
| Section 501(n) Charitable risk pools | -- | -- | 1 | 2 |
| Section 529 Qualified State-sponsored tuition programs | -- | -- | -- | -- |
| Nonexempt charitable trusts [3] | 135,690 | 138,999 | 139,323 | 138,994 |

[1] Not all Internal Revenue Code Section 501(c)(3) organizations are included because certain organizations, such as churches, integrated auxiliaries, subordinate units, and conventions or associations of churches, need not apply for recognition of tax-exemption, unless they specifically request a ruling.

[2] Includes private foundations.

[3] These organizations are taxable entities for which the IRS Exempt Organizations function has program responsibility.

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

Table 23 -- Internal Revenue Service Taxpayer Assistance and Education Programs for Individual Taxpayers, by Type of Assistance or Program, Fiscal Year 2005

| Type of assistance or program | Number, amount, or percentage |
|--|-------------------------------|
| Call or walk-in assistance: | |
| Toll-free assistance calls [1] | 59,098,770 |
| Walk-in contacts [2] | 6,629,251 |
| Accuracy of assistance: | |
| Technical tax law questions via toll-free telephone (percentage accurate) | 89 |
| Forms and publications (paper products): | |
| Forms, publications, and orders for paper products | 4,989,047 |
| Libraries, banks, postal service distribution sites, grocery stores, copy centers, and office supply outlets stocking paper products [3] | 41,661 |
| Selected Internet files downloaded (IRS.gov): | |
| Forms, instructions, and publications [4] | 115,777,960 |
| "Where's My Refund" (online assistance) | 22,107,636 |
| Disaster and emergency assistance [5]: | |
| Taxpayers assisted | 10,565 |
| States | 22 |
| Counties/cities | 352 |
| Taxpayer education: | |
| Outreach taxpayers assisted | 85,976,757 |
| Volunteer Tax Preparation Assistance sites | 14,147 |
| Returns prepared through Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs | 2,111,344 |
| Volunteers | 62,386 |
| Students using "Understanding Taxes" material [6] | 717,129 |
| Taxpayer information: | |
| Value of-- | |
| Free advertising received (dollars) | 9,185,867 |
| Broadcast English and Spanish radio and television (dollars) | 7,783,922 |
| Print English and Spanish ads (dollars) | 681,945 |
| Online [7] | 720,000 |
| Number of-- | |
| Television clinics and special programs | 1 |
| Estimated viewers and listeners | 233,000 |

[1] Includes calls answered by Customer Service Representatives in Customer Accounts Services and automated calls (including Tele-Tax).

[2] Includes contacts at 408 sites where taxpayers are served at IRS Taxpayer Assistance Centers and alternative IRS sites (libraries and post offices). Excludes Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites.

[3] Represents the number of organizations distributing forms and publications. Each organization may have multiple branches.

[4] The accuracy of this number, which is based on IRS records, is limited. Some Internet Service Providers (ISP's) copy all of IRS.gov onto their own systems and then allow their clients to download individual files. As a result, the IRS cannot track the volume of files downloaded from ISP sites. Web software sometimes separates one file into several packets and counts these packets as individual files. However, beginning with FY 2005, these packets are being counted as one file, instead of multiple files. As a result of this improved methodology, the number of reported downloaded files will appear to have decreased significantly.

[5] Reflects events declared by the Federal Emergency Management Agency (FEMA) as major disaster areas for which the IRS granted administrative tax relief at Disaster Recovery Centers. Some States and counties/cities were affected more than once.

[6] "Understanding Taxes" is a Web-based program, and the number represents "visits" to the Web site to obtain instructional material. Therefore, one instructor "visit" to the Web site could represent a classroom of students.

[7] Prior to FY 2005, online taxpayer information was included in the "print" category.

SOURCE: Wage and Investment, Strategy and Finance, Strategic Planning W:S:SP

Table 24 -- Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program, by Type of Relief and Issues, Fiscal Year 2005

| Type of relief and issues | Number | Percentage of total |
|--|----------------|---------------------|
| Total applications for taxpayer assistance [1] | 190,153 | 100 |
| Taxpayer Assistance Order issued [2] | 20 | [3] |
| Relief provided to taxpayer: | | |
| Total | 129,560 | 68 |
| Taxpayer Assistance Order issued [2, 4]: | | |
| Complied | 12 | [3] |
| Sustained | ** | ** |
| Modified | ** | ** |
| No Taxpayer Assistance Order issued: | | |
| Full relief | | |
| Individual issue [5] | 119,237 | 63 |
| Systemic issue [6] | 105,197 | 55 |
| Partial relief | 14,040 | 7 |
| Individual issue [5] | 10,309 | 6 |
| Systemic issue [6] | 9,398 | 5 |
| | 911 | [3] |
| No relief provided to taxpayer: | | |
| Total | 57,133 | 30 |
| Taxpayer Assistance Order issued: | | |
| Rescinded [2, 7] | 4 | [3] |
| No Taxpayer Assistance Order issued: | | |
| No relief (no response from taxpayer) | | |
| Advocate does not deem relief appropriate | 23,388 | 12 |
| Relief provided prior to Taxpayer Advocate | 18,114 | 10 |
| Service intervention | 8,584 | 5 |
| Relief not required (taxpayer rescinded request) | 2,789 | 1 |
| No relief (hardship not proven) | 1,611 | 1 |
| Relief not required (hardship not related to revenue laws) | 1,391 | 1 |
| No relief (tax law precluded relief) | 1,252 | 1 |
| Relief not identified [8] | 3,460 | 2 |
| Congressional inquiries [9] | 11,532 | N/A |
| Issues: | | |
| Total | 190,153 | 100 |
| Criminal investigation | 26,505 | 14 |
| Earned income tax credit [10] | 14,180 | 7 |
| Processing amended returns | 11,919 | 6 |
| Levies | 10,131 | 5 |
| Processing original returns | 8,866 | 5 |
| Substitute for return program [11] | 7,425 | 4 |
| Expedite refund requests | 6,931 | 4 |
| Injured spouse claim | 6,283 | 3 |
| Underreporter program [12] | 5,816 | 3 |
| Copies of returns, transcripts, reports, and Freedom of Information requests | 5,449 | 3 |
| All others | 86,648 | 46 |

N/A - Not Applicable.

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

[1] This is the number of Applications for Taxpayer Assistance Order cases (Form 911) closed by the Taxpayer Advocate Service (TAS). TAS cases include those where: taxpayer is suffering or about to suffer a significant hardship; taxpayer is facing an immediate threat of adverse action; taxpayer will incur significant costs if relief is not granted (including fees for professional representation); taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted; taxpayer has not received a response or resolution to his or her problem or inquiry by the date promised; a system or procedure has failed to operate as intended or failed to resolve the taxpayer's problem or dispute; taxpayer has experienced a delay of more than 30 calendar days to resolve a tax account problem (a delay is a lapse of more than 30 days from the date of the taxpayer's initial inquiry or from the end of the prescribed/normal processing period, whichever is greater); or relief is in the taxpayer's best interest.

Table 24 -- Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program, by Type of Relief and Issues, Fiscal Year 2005--Continued

Footnotes--Continued

- [2] A Taxpayer Assistance Order (TAO) directs an IRS organizational unit to take a specific action; or to review, expedite consideration, or reconsider a taxpayer's case. The case must meet one of the criteria described in footnote [1] above. Represents TAOs associated with open and closed TAS cases.
- [3] Less than 0.5 percent.
- [4] Represents TAOs associated with closed TAS cases, providing full or partial relief under one of the criteria cited in footnote [1].
- [5] A single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.
- [6] Requires a change or modification to an established procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer. A systemic issue may include a tax law that treats taxpayers differently or unfairly when administered.
- [7] Taxpayer Assistance Order (TAO) was issued; an operating division appealed; and the TAO was rescinded by the National Taxpayer Advocate, Commissioner, or Deputy Commissioner. Therefore, no relief was provided to the taxpayer.
- [8] Relief/no relief determinations are not tracked for TAS cases in the "taxpayer's best interest" category.
- [9] Congressional inquiries (related to constituents' tax accounts) is an information item and is not included in the totals. Of the 11,532 Congressional inquiries, 10,129 were original and 477 were duplicate inquiries related to the same issues for the same constituents.
- [10] Includes earned income tax credit certification, recertification, reconsideration, and revenue protection.
- [11] Includes "substitute for return" program (IR Code Section 6020b) reconsiderations and audits. Under the nonfiler "substitute for return" program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information, and assesses tax, interest, and penalties on the results (after prepayment credits).
- [12] Includes issues related to closed "underreporter" program cases. Under the "underreporter program," IRS uses information returns from third parties to identify underreporters.

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

SOURCE: Taxpayer Advocate Service, Business System Planning TA:BSP

Table 25 -- Information Reporting Program, Fiscal Year 2005

| Item | Number or amount |
|--|------------------|
| Information returns received (millions) [1]: | |
| Total | 1,487 |
| Paper | 49 |
| Electronic | 685 |
| Magnetic tape | 473 |
| Other [2] | 280 |
| Contacts (millions) [3]: | |
| Total | 3,526 |
| Underreporter program [4] | 2,837 |
| Nonfiler (automated substitute for return) program [5] | 2,578 |
| Additional assessments (million dollars): | |
| Total | 12,401 |
| Underreporter program [4] | 3,994 |
| Nonfiler (automated substitute for return) program [5] | 8,407 |

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statements); W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns. See footnotes 3-5.

[2] Forms 1099 and W-2 from Social Security Administration.

[3] Number of letters sent to taxpayers under the Underreporter Program and the Automated Substitute for Return Program. Includes followup letters sent to the same taxpayer.

[4] IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed excludes interest and penalties. Additional tax reflects any changes to the earned income tax credit or to tax withheld. Beginning with Fiscal Year (FY) 2005, IRS is using a new data base to capture and report Automated Underreporter Program contacts. This, combined with a large number of cases closed late in the fiscal year, accounts for a portion of the increase in the number of cases closed during FY 2005.

[5] Under the nonfiler "automated substitute for return" program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information and assesses tax, interest, and penalties on the results (after prepayment credits).

SOURCE: Small Business/Self Employed, Campus Compliance Services, Campus Reporting Compliance, Operations SE:S:CCS:CRC:O

Table 26 -- Taxpayer Contact Information, by Type of Math Error and Selected Program, 2005

| Math error | Calendar Year 2005 [1] |
|--|------------------------|
| Number of math error notices, total [2] | 3,163,794 |
| Number of math errors, total [2]: | 4,070,372 |
| Tax calculation/other taxes [3] | 938,559 |
| Earned income tax credit | 698,820 |
| Exemption number/amount | 697,494 |
| Standard/itemized deduction | 400,308 |
| Child tax credit | 333,977 |
| Adjusted gross/taxable income amount | 326,709 |
| Refund/amount due | 215,256 |
| Filing status | 126,733 |
| Other credits [4] | 106,539 |
| Adjustments to income | 93,051 |
| Withholding or excess Social Security payments | 75,078 |
| Other [5] | 57,848 |

| Selected program | Fiscal Year 2005 | | |
|---|------------------|--|------------------------------------|
| | Total | Small Business/ Self-Employed Division | Wage and Investment Division |
| | (1) | (2) | (3) |
| Automated Underreporter Program [6]: | | | |
| Number of cases closed | 2,837,149 | 1,178,189 | 1,658,960 |
| Amount assessed (thousand dollars) | 3,993,732 | 1,837,745 | 2,155,987 |
| Number of full-time equivalent employees [7] | 1,667 | 816 | 851 |
| Automated Substitute for Return Program [8]: | | | |
| Number of cases [9]: | | | |
| Including reconsiderations [10] | 2,248,874 | 1,394,418 | 854,456 |
| Excluding reconsiderations | 2,155,074 | 1,345,530 | 809,544 |
| Returns [11]: | | | |
| Number assessed | 620,632 | 311,712 | 308,920 |
| Net amount assessed (thousand dollars) | 8,407,301 | 4,747,321 | 3,659,980 |
| Number of full-time equivalent employees [7]: | | | |
| Including reconsiderations [10] | 435 | 201 | 233 |
| Excluding reconsiderations | 342 | 152 | 191 |

[1] Data for 2005 reflect Tax Year 2004 returns processed in Calendar Year 2005. Excludes 702,152 math errors and 536,267 notices associated with prior-year returns processed in Calendar Year 2005.

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

[3] 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 Schedule H tax.

[4] Encompasses all credits other than the Earned Income Tax Credit and Child Tax Credit, such as the Child and Dependent Care Credit, Credit for the Elderly, and General Business Credits.

[5] Includes miscellaneous errors and unique error types not programmed and captured by any other math error definitions.

[6] IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed does not include interest and penalties. Additional tax reflects any changes to the earned income tax credit or to tax withheld. Beginning with Fiscal Year (FY) 2005, IRS is using a new data base to capture and report Automated Underreporter Program contacts. This, combined with a large number of cases closed late in the fiscal year, accounts for a portion of the increase in the number of cases closed during FY 2005.

[7] Reflects the total number of regular hours (not including overtime or holiday) worked, divided by the number of hours applicable to the fiscal year.

[8] Under the nonfiler "substitute for return" program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information, and assesses tax, interest, and penalties on the results (after prepayment credits).

[9] Includes all cases referred to the Automated Substitute for Return Program.

[10] Includes contacts with taxpayers in disagreement with the original assessment produced by the Automated Substitute for Return Program.

[11] Returns with actual tax assessments (excluding reconsiderations) under the Automated Substitute for Return Program.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Individual Master File Branch, Notices and Files SE:W:CAS:SP:IMF:N; Wage and Investment, Compliance, Reporting Compliance, Automated Underreporter Program SE:W:CP:RC:AUR; and Small Business/Self Employed, Campus Compliance Services, Filing and Payment Compliance, Filing Compliance SE:S:CCS:FPC:FC

Table 27 -- Civil Penalties Assessed and Abated in Fiscal Year 2005, by Type of Penalty and Type of Tax

[Money amounts are in thousands of dollars.]

| Type of tax, type of penalty, and interest | Civil penalties assessed | | | | Civil penalties abated | | | |
|--|--------------------------|------------------|------------------------|-------------------|------------------------|------------------|------------------------|-------------------|
| | Fiscal Year 2005 [1] | | Prior fiscal years [2] | | Fiscal Year 2005 [3] | | Prior fiscal years [4] | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Civil penalties, interest, and nonreturn penalties, total | 22,690,024 | 7,968,181 | 33,977,282 | 28,221,078 | 1,472,627 | 1,626,753 | 5,545,626 | 12,107,152 |
| Civil penalties, total | 11,632,180 | 5,179,346 | 20,657,796 | 12,394,263 | 1,210,945 | 1,332,130 | 2,751,644 | 5,189,851 |
| Interest on civil penalties, total | 11,053,089 | 2,755,666 | 12,961,960 | 11,538,693 | 261,039 | 219,581 | 2,715,629 | 4,064,518 |
| Nonreturn penalties [5] | 4,755 | 33,169 | 357,526 | 4,288,122 | 643 | 75,042 | 78,353 | 2,852,783 |
| Individual income tax: | | | | | | | | |
| Civil penalties, total | 7,455,245 | 1,839,961 | 11,394,556 | 5,601,895 | 549,566 | 299,578 | 1,474,525 | 1,113,552 |
| Delinquency | 422,127 | 411,791 | 2,252,366 | 2,988,148 | 54,312 | 157,843 | 383,847 | 586,754 |
| Estimated tax | 2,453,699 | 379,458 | 3,674,253 | 790,592 | 4,547 | 3,134 | 140,277 | 113,577 |
| Accuracy [6] | -- | -- | 40 | 357 | -- | -- | 30 | 214 |
| Partnership information [7] | 2,249 | 84,615 | 382 | 4,361 | 1,377 | 5,076 | 1,127 | 10,175 |
| Failure to pay | 4,419,585 | 954,844 | 5,407,785 | 1,683,547 | 487,950 | 132,835 | 940,181 | 321,158 |
| Bad check | 156,975 | 9,213 | 48,907 | 6,772 | 1,344 | 688 | 7,487 | 4,780 |
| Fraud | -- | -- | 2,544 | 125,237 | -- | -- | 445 | 18,148 |
| Negligence [8] | -- | -- | 128 | 1,415 | -- | -- | 306 | 58,421 |
| Other [9] | 610 | 40 | 8,151 | 1,466 | 36 | 2 | 825 | 326 |
| Interest | 4,890,034 | 988,733 | 7,711,005 | 4,142,628 | 34,083 | 19,438 | 1,688,878 | 1,118,846 |
| Corporation income tax: | | | | | | | | |
| Civil penalties, total [10] | 280,498 | 209,488 | 4,544,544 | 2,262,433 | 48,396 | 76,858 | 191,161 | 433,285 |
| Delinquency | 39,680 | 80,369 | 272,878 | 451,472 | 4,202 | 49,480 | 13,674 | 117,521 |
| Estimated tax | 122,758 | 52,632 | 124,703 | 122,278 | 4,491 | 9,129 | 8,556 | 77,722 |
| Accuracy [6] | -- | -- | 5 | 365 | -- | -- | -- | -- |
| Failure to pay | 116,488 | 69,771 | 4,145,513 | 1,643,445 | 39,609 | 17,500 | 168,645 | 155,871 |
| Bad check | 1,572 | 6,716 | 979 | 2,886 | 94 | 748 | 251 | 3,234 |
| Fraud | -- | -- | 393 | 33,182 | -- | -- | 30 | 1,612 |
| Negligence [8] | -- | -- | 73 | 8,805 | -- | -- | -- | -- |
| Other [9] | -- | -- | -- | -- | -- | -- | -- | -- |
| Interest | 165,262 | 440,220 | 201,919 | 4,951,883 | 18,339 | 41,212 | 142,345 | 2,048,893 |
| Employment taxes: | | | | | | | | |
| Civil penalties, total [11] | 3,490,349 | 2,611,242 | 4,191,690 | 4,006,326 | 561,128 | 771,437 | 897,250 | 3,132,539 |
| Delinquency | 673,778 | 346,795 | 923,119 | 953,642 | 71,561 | 76,072 | 137,951 | 627,628 |
| Estimated tax | -- | -- | -- | -- | 225 | 1,702 | -- | -- |
| Federal tax deposits | 1,193,239 | 1,985,485 | 969,247 | 2,531,692 | 168,099 | 514,779 | 409,837 | 2,424,115 |
| Failure to pay | 1,551,641 | 244,061 | 2,259,027 | 508,746 | 316,154 | 174,343 | 347,063 | 74,849 |
| Bad check | 68,924 | 15,056 | 39,927 | 6,115 | 5,089 | 4,541 | 2,355 | 5,737 |
| Fraud | -- | -- | -- | -- | -- | -- | 37 | 208 |
| Negligence [8] | -- | -- | -- | -- | -- | -- | 7 | 3 |
| Interest | 1,894,611 | 495,203 | 2,723,209 | 964,596 | 172,638 | 129,140 | 695,625 | 529,697 |
| Excise taxes: | | | | | | | | |
| Civil penalties, total [12] | 199,146 | 272,707 | 313,381 | 217,983 | 26,883 | 147,754 | 99,721 | 245,095 |
| Delinquency | 19,743 | 3,528 | 144,747 | 30,731 | 1,042 | 499 | 13,494 | 10,102 |
| Estimated tax | 1,711 | 188 | 3,514 | 428 | 11 | 8 | 36 | 722 |
| Federal tax deposits | 1,529 | 120,870 | 2,589 | 36,561 | 488 | 139,177 | 1,247 | 19,529 |
| Daily delinquency | 48,174 | 137,385 | 40,158 | 115,563 | 1,882 | 4,463 | 65,982 | 209,707 |
| Failure to pay | 127,412 | 10,514 | 117,711 | 23,173 | 23,440 | 3,574 | 18,672 | 4,214 |
| Bad check | 577 | 223 | 4,345 | 238 | 20 | 32 | 238 | 81 |
| Fraud | -- | -- | 317 | 11,290 | -- | -- | 49 | 698 |
| Negligence [8] | -- | -- | -- | -- | -- | -- | 3 | 41 |
| Interest | 4,047,575 | 779,666 | 2,200,371 | 967,020 | 31,530 | 4,050 | 170,464 | 183,422 |
| Estate and gift tax: | | | | | | | | |
| Civil penalties, total [13] | 6,790 | 110,906 | 9,239 | 141,248 | 132 | 3,344 | 10,349 | 189,255 |
| Delinquency | 2,103 | 73,369 | 2,406 | 90,177 | 88 | 3,192 | 3,123 | 123,716 |
| Failure to pay | 4,684 | 37,522 | 6,707 | 47,750 | -- | -- | 7,165 | 64,051 |
| Bad check | 3 | 14 | 116 | 718 | -- | -- | -- | -- |
| Fraud | -- | -- | -- | -- | -- | -- | -- | -- |
| Negligence [8] | -- | -- | -- | -- | -- | -- | -- | -- |
| Interest | 4,676 | 43,987 | 23,370 | 442,585 | 2,172 | 25,603 | 7,854 | 176,956 |
| All other taxes: | | | | | | | | |
| Civil penalties, total [14] | 200,152 | 135,041 | 204,386 | 164,379 | 24,840 | 33,159 | 78,638 | 76,124 |
| Delinquency | 115,076 | 87,347 | 96,068 | 93,294 | 16,898 | 30,732 | 51,403 | 58,585 |
| Estimated tax | 35,625 | 6,816 | 24,277 | 4,881 | 1,206 | 829 | 2,345 | 1,656 |
| Federal tax deposits | -- | -- | -- | -- | -- | -- | -- | -- |
| Partnership information [7] | 1,564 | 32,520 | 754 | 51,847 | -- | -- | -- | -- |
| Failure to pay | 44,162 | 8,013 | 80,783 | 13,611 | 5,494 | 1,343 | 24,221 | 9,441 |
| Bad check | 3,725 | 346 | 2,500 | 558 | 1,242 | 256 | 656 | 172 |
| Fraud | -- | -- | 4 | 189 | -- | -- | 9 | 6,264 |
| Negligence [8] | -- | -- | -- | -- | -- | -- | -- | -- |
| Interest | 50,931 | 7,856 | 102,086 | 69,981 | 2,277 | 137 | 10,463 | 6,704 |

Footnotes at end of table.

Table 27 -- Civil Penalties Assessed and Abated in Fiscal Year 2005, by Type of Penalty and Type of Tax
-- Continued

Footnotes

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

- [1] Represents civil penalties assessed in Fiscal Year 2005 on tax return accounts established October 1, 2004, through September 30, 2005.
- [2] Represents civil penalties assessed in Fiscal Year 2005 on tax return accounts established prior to October 1, 2004.
- [3] Represents civil penalties abated in Fiscal Year 2005 on tax return accounts established October 1, 2004, through September 30, 2005.
- [4] Represents civil penalties abated in Fiscal Year 2005 on tax return accounts established prior to October 1, 2004.
- [5] Represents penalties assessable under the Tax Equity and Fiscal Responsibility Act of 1982 and the Tax Reform Acts of 1984 and 1986. Examples include failure to file Form W-2 (wage and tax statement); failure to file proper information returns (e.g., Form 1099 for payers reporting interest or dividend distributions); and the penalty for promoting an "abusive tax shelter."
- [6] Represents assessment of penalties specified in Internal Revenue Code Section 6662, such as substantial understatement of income tax, substantial valuation misstatement, substantial overstatement of pension liabilities, and substantial estate or gift tax valuation understatement.
- [7] Represents penalties related to failure to provide information on Form 1065 (partnerships), or on Form 8752 (Required Payment of Refund under Section 7519), or failure to file electronically for Form 1065-B (large partnerships).
- [8] Represents penalties related to negligence or disregard of rules and regulations under Internal Revenue Code 6662.
- [9] Represents failure to supply taxpayer identification number, failure to report tip income, and miscellaneous.
- [10] Represents penalties associated with Forms 1120 (corporation income tax return series); 990-C (farmers' cooperatives); and 990-T (tax-exempt organization business income tax).
- [11] Represents penalties associated with Forms 940 (employer's unemployment tax); 941 (employer's employment tax); 942 (household employment tax); 943 (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).
- [12] Represents penalties associated with Forms 11-C (occupational tax and registration, wagering); 720 (excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990-PF (private foundation); 1041-A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).
- [13] Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).
- [14] Represents penalties associated with Forms 1041 (U.S. income tax return for estates and trusts); Forms 1065 (U.S. return of partnership income); and Forms 5329 (additional taxes on qualified plans, including IRAs, and other tax-favored accounts.)

NOTES: An "abatement" is a reduction of tax assessment and related interest and penalties resulting from excessive tax assessments, penalties, and interest due to IRS error, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. In prior years, abatements were divided into two categories: "Reasonable cause abatements" and "Other abatements." A reasonable cause abatement is an abatement identified by an IRS employee following specific guidelines. Other abatements include any other decrease in the underlying tax. Beginning with FY 2005, these categories are combined.

In addition to the assessments and abatements shown, the law requires an interest charge on late payments of tax and penalties. In prior years, interest assessed and abated was combined with penalties. Beginning with FY 2005, interest is shown separately.

Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 28 -- Chief Counsel Workload, by Office and Type of Case or Activity, Fiscal Year 2005

| Office and type of case or activity | Cases pending | Cases | Cases | Cases pending |
|---|---------------------|----------|--------|--------------------|
| | October 1, 2004 [r] | received | closed | September 30, 2005 |
| | (1) | (2) | (3) | (4) |
| Chief Counsel (All Offices): | | | | |
| Total | 65,446 | 95,391 | 95,500 | 65,337 |
| Guidance and assistance | 10,059 | 13,657 | 13,419 | 10,297 |
| Tax law enforcement and litigation | 52,763 | 77,034 | 77,057 | 52,740 |
| Other legal services to the IRS | 2,614 | ** | ** | 2,291 |
| Miscellaneous [1] | 10 | ** | ** | 9 |
| Corporate: | | | | |
| Total | 280 | 788 | 746 | 322 |
| Guidance and assistance | 195 | 580 | 572 | 203 |
| Tax law enforcement and litigation | 74 | 192 | 159 | 107 |
| Other legal services to the IRS | 11 | 16 | 15 | 12 |
| Miscellaneous [1] | -- | -- | -- | -- |
| Criminal Tax: | | | | |
| Total | 2,553 | 6,661 | 7,571 | 1,643 |
| Guidance and assistance | 10 | 151 | 138 | 23 |
| Tax law enforcement and litigation | 2,535 | 6,472 | 7,402 | 1,605 |
| Other legal services to the IRS | 8 | 38 | 31 | 15 |
| Miscellaneous [1] | -- | -- | -- | -- |
| Financial Institutions and Products: | | | | |
| Total | 553 | 773 | 861 | 465 |
| Guidance and assistance | 495 | 610 | 706 | 399 |
| Tax law enforcement and litigation | 56 | 153 | 145 | 64 |
| Other legal services to the IRS | ** | ** | ** | ** |
| Miscellaneous [1] | ** | ** | ** | ** |
| General Legal Services: | | | | |
| Total | 2,130 | 3,744 | 4,054 | 1,820 |
| Guidance and assistance | 4 | 31 | 30 | 5 |
| Tax law enforcement and litigation | -- | -- | -- | -- |
| Other legal services to the IRS | 2,119 | 3,713 | 4,024 | 1,808 |
| Miscellaneous [1] | 7 | -- | -- | 7 |
| Income Tax and Accounting: | | | | |
| Total | 3,841 | 5,013 | 4,935 | 3,919 |
| Guidance and assistance | 3,560 | 4,346 | 4,260 | 3,646 |
| Tax law enforcement and litigation | 265 | 652 | 655 | 262 |
| Other legal services to the IRS | 16 | 15 | 20 | 11 |
| Miscellaneous [1] | -- | -- | -- | -- |
| International: | | | | |
| Total | 2,581 | 1,955 | 1,925 | 2,611 |
| Guidance and assistance | 2,155 | 1,505 | 1,474 | 2,186 |
| Tax law enforcement and litigation | 387 | 436 | 432 | 391 |
| Other legal services to the IRS | 39 | 14 | 19 | 34 |
| Miscellaneous [1] | -- | -- | -- | -- |

Footnotes at end of table.

Table 28 -- Chief Counsel Workload, by Office and Type of Case or Activity, Fiscal Year 2005
--Continued

| Office and type of case or activity | Cases pending | Cases | Cases | Cases pending |
|---|---------------------|----------|--------|--------------------|
| | October 1, 2004 [r] | received | closed | September 30, 2005 |
| | (1) | (2) | (3) | (4) |
| Large and Mid-Size Business: | | | | |
| Total | 4,978 | 4,192 | 3,816 | 5,354 |
| Guidance and assistance | 755 | 676 | 586 | 845 |
| Tax law enforcement and litigation | 4,214 | 3,502 | 3,216 | 4,500 |
| Other legal services to the IRS | 9 | 14 | 14 | 9 |
| Miscellaneous [1] | -- | -- | -- | -- |
| Passthroughs and Special Industries: | | | | |
| Total | 1,344 | 2,450 | 2,590 | 1,204 |
| Guidance and assistance | 1,078 | 1,823 | 1,972 | 929 |
| Tax law enforcement and litigation | 254 | 611 | 596 | 269 |
| Other legal services to the IRS | 12 | 16 | 22 | 6 |
| Miscellaneous [1] | -- | -- | -- | -- |
| Procedure and Administration: | | | | |
| Total | 1,589 | 4,495 | 4,334 | 1,750 |
| Guidance and assistance | 612 | 1,494 | 1,452 | 654 |
| Tax law enforcement and litigation | 628 | 2,320 | 2,180 | 768 |
| Other legal services to the IRS | 349 | 681 | 702 | 328 |
| Miscellaneous [1] | -- | -- | -- | -- |
| Small Business/Self-Employed: | | | | |
| Total | 43,474 | 61,793 | 61,715 | 43,552 |
| Guidance and assistance | 452 | 736 | 770 | 418 |
| Tax law enforcement and litigation | 42,976 | 60,889 | 60,791 | 43,074 |
| Other legal services to the IRS | ** | ** | ** | ** |
| Miscellaneous [1] | ** | ** | ** | ** |
| Tax Exempt and Government Entities: | | | | |
| Total | 2,002 | 3,128 | 2,608 | 2,522 |
| Guidance and assistance | 674 | 1,410 | 1,214 | 870 |
| Tax law enforcement and litigation | 1,322 | 1,706 | 1,383 | 1,645 |
| Other legal services to the IRS | ** | ** | ** | ** |
| Miscellaneous [1] | ** | ** | ** | ** |
| Wage and Investment: | | | | |
| Total | 30 | 171 | 128 | 73 |
| Guidance and assistance | 22 | 148 | 116 | 54 |
| Tax law enforcement and litigation | 8 | 23 | 12 | 19 |
| Other legal services to the IRS | -- | -- | -- | -- |
| Miscellaneous [1] | -- | -- | -- | -- |
| Other [2]: | | | | |
| Total | 91 | 228 | 217 | 102 |
| Guidance and assistance | 47 | 147 | 129 | 65 |
| Tax law enforcement and litigation | 44 | 78 | 86 | 36 |
| Other legal services to the IRS | ** | ** | ** | ** |
| Miscellaneous [1] | ** | ** | ** | ** |

[r] - Revised.

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

[1] Includes cases for which a type of work is no longer done by the office shown and which were opened when that type of work was authorized for the office but closed after it was transferred to another office. Also includes cases that were not part of the work ordinarily performed by the particular office.

[2] Includes the immediate offices of the Chief Counsel and the Associate Chief Counsel (Finance and Management).

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Finance Division CC:FM:PF

Table 29 -- Chief Counsel Workload: Tax Litigation, by Type of Case, Fiscal Year 2005

| Type of case | Cases pending | | | Cases pending |
|--|---------------------|---------------|---------------|------------------------|
| | October 1, 2004 [1] | Received | Closed | September 30, 2005 [1] |
| | (1) | (2) | (3) | (4) |
| Total cases | 25,891 | 27,565 | 26,868 | 26,861 |
| Tax Court cases [2]: | | | | |
| Number of cases | 23,907 | 24,671 | 23,947 | 24,941 |
| Tax and penalty in dispute (million dollars) | 19,689 | 7,461 | 5,463 | 29,269 |
| Tax and penalty on decision (million dollars): | | | | |
| Total | N/A | N/A | 1,388 | N/A |
| Default or dismissed | N/A | N/A | 259 | N/A |
| Settled | N/A | N/A | 715 | N/A |
| Tried and decided | N/A | N/A | 414 | N/A |
| Tax Court cases on appeal (decided or pending): | | | | |
| Number of cases | 384 | N/A | N/A | 344 |
| Tax and penalty (decided or pending) cases (million dollars) | 1,554 | N/A | N/A | 984 |
| Refund cases [3]: | | | | |
| Number of cases | 1,258 | 390 | 416 | 1,247 |
| Tax in dispute (million dollars) | 4,417 | 2,288 | 1,471 | 6,453 |
| Tax protected (million dollars) [4,5]: | | | | |
| Total | N/A | N/A | 430 | N/A |
| District Court | N/A | N/A | 351 | N/A |
| Court of Federal Claims | N/A | N/A | 79 | N/A |
| Refund cases on appeal (decided or pending): | | | | |
| Number of cases | 103 | N/A | N/A | 97 |
| Tax and penalty (decided or pending) cases (million dollars) | 1,126 | N/A | N/A | 679 |
| Number of nondocketed cases | 239 | 2,504 | 2,505 | 232 |

N/A - Not applicable.

[1] Column 1 plus column 2 minus column 3 will not equal column 4 in every instance. The difference is due to internal transfer of cases, which is not reflected in these numbers.

[2] 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 taxpayer(s) to request a redetermination of the deficiency prior to paying the tax allegedly owed.

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

[4] "Tax protected" comprises any action taken by the Internal Revenue Service to prevent the release of funds from the U. S. Treasury in response to taxpayer efforts to recoup all or part of previously assessed and paid tax.

[5] See revised "Tax protected" amounts for 1998-2004 in the Errata on page iv.

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Finance Division CC:FM:PF

Table 30 -- Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2004 and 2005

[Money amounts are in thousands of dollars.]

| Budget activity | Total | | Personnel compensation and benefits [1] | | Other [2] | |
|---|------------------|-------------------|---|------------------|------------------|------------------|
| | 2004 | 2005 | 2004 | 2005 | 2004 | 2005 |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total obligations against appropriated funds | 9,756,344 | 10,027,262 | 7,118,814 | 7,323,481 | 2,637,530 | 2,703,781 |
| Processing, assistance, and management: | | | | | | |
| Total | 4,016,690 | 4,004,994 | 2,650,599 | 2,591,882 | 1,366,091 | 1,413,112 |
| Prefiling Taxpayer Assistance and Education | 598,175 | 546,005 | 333,758 | 295,858 | 264,417 | 250,147 |
| Filing and Account Services | 1,683,352 | 1,673,341 | 1,553,366 | 1,548,451 | 129,986 | 124,890 |
| Shared Services Support | 1,187,968 | 1,230,834 | 304,527 | 281,313 | 883,441 | 949,521 |
| General Management and Administration | 547,195 | 554,814 | 458,948 | 466,260 | 88,247 | 88,554 |
| Tax law enforcement: | | | | | | |
| Total | 4,140,479 | 4,361,693 | 3,786,485 | 4,038,266 | 353,994 | 323,427 |
| Compliance Services | 3,858,097 | 4,106,425 | 3,559,314 | 3,813,496 | 298,783 | 292,929 |
| Research and Statistics of Income [3] | 85,629 | 91,336 | 75,159 | 78,324 | 10,470 | 13,012 |
| Earned Income Tax Credit [4] | 196,753 | 163,932 | 152,012 | 146,446 | 44,741 | 17,486 |
| Information systems: | | | | | | |
| Total | 1,599,175 | 1,660,575 | 681,730 | 693,333 | 917,445 | 967,242 |
| Information Systems Improvement Programs | 48,918 | 41,959 | -- | -- | 48,918 | 41,959 |
| Information Services | 1,550,257 | 1,618,616 | 681,730 | 693,333 | 868,527 | 925,283 |

[1] 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.

[2] For Fiscal Year 2005, includes \$175,815,000 for domestic and foreign travel; \$646,458,000 for data processing services; purchases of motor vehicles; office furniture and equipment; enforcement, investigative, and telecommunications equipment and software; and \$1,881,508,000 for transportation of things (i.e., equipment, postage on tax forms, and relocation costs); rental payments; utilities; telecommunications; postage; printing and reproduction; supplies and materials; lands and structures; grants, subsidies, and contributions; insurance claims and indemnities; confidential expenditures for undercover operations; and other services (i.e., advisory and assistance services, purchase of goods and services from Government, operation and maintenance of facilities and equipment, research and development contracts, and medical care).

[3] This budget activity includes all Research, Analysis, and Statistics functions.

[4] Includes costs associated with funding essential compliance and error reduction initiatives for the Earned Income Tax Credit Program. In FY 2005, this program merged with the tax law enforcement appropriation.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Data represent dollars obligated, expended, and disbursed against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Systems Integration and Analysis Office, Systems Section OS:CFO:CPB:SI:S

Table 31 -- Internal Revenue Service Collections, Costs, Personnel, and U.S. Population, Fiscal Years 1971-2005

| Fiscal year | Gross collections [1] | Operating costs [2] | Cost of collecting \$100 [3] | U.S. population (thousands) [3] | Average tax per capita [3] | Average positions realized [4,5] | | |
|-------------|-----------------------|---------------------|------------------------------|---------------------------------|----------------------------|----------------------------------|-----------------|---------------|
| | | | | | | Total | National Office | Field Offices |
| | | | | | | (6) | (7) | (8) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| 1971 | 191,647,198,138 | 981,065,297 | 0.51 | 207,053 | 926 | 68,972 | 4,358 | 64,614 |
| 1972 | 209,855,736,878 | 1,127,390,411 | 0.54 | 208,846 | 1,005 | 68,549 | 4,134 | 64,415 |
| 1973 | 237,787,204,058 | 1,162,009,945 | 0.49 | 210,410 | 1,130 | 74,170 | 4,505 | 69,665 |
| 1974 | 268,952,253,663 | 1,312,894,661 | 0.49 | 211,901 | 1,269 | 78,921 | 4,310 | 74,611 |
| 1975 | 293,822,725,772 | 1,584,711,486 | 0.54 | 213,559 | 1,376 | 82,339 | 4,531 | 77,808 |
| 1976 [6] | 302,519,791,922 | 1,667,311,689 | 0.55 | 215,142 | 1,406 | 84,264 | 4,732 | 79,532 |
| 1977 | 358,139,416,730 | 1,790,588,738 | 0.50 | 217,329 | 1,648 | 83,743 | 4,994 | 78,749 |
| 1978 | 399,776,389,362 | 1,962,129,287 | 0.49 | 219,033 | 1,825 | 85,329 | 4,919 | 80,410 |
| 1979 | 460,412,185,013 | 2,116,166,276 | 0.46 | 220,999 | 2,083 | 86,168 | 4,978 | 81,190 |
| 1980 | 519,375,273,361 | 2,280,838,622 | 0.44 | 228,231 | 2,276 | 87,464 | 5,114 | 82,350 |
| 1981 | 606,799,103,000 | 2,465,468,704 | 0.41 | 230,613 | 2,631 | 86,156 | 5,110 | 81,046 |
| 1982 | 632,240,505,595 | 2,626,338,036 | 0.42 | 232,962 | 2,714 | 82,857 | 5,098 | 77,759 |
| 1983 | 627,246,792,581 | 2,968,525,840 | 0.47 | 235,225 | 2,667 | 83,603 | 4,357 | 79,246 |
| 1984 | 680,475,229,453 | 3,279,067,495 | 0.48 | 237,454 | 2,866 | 87,635 | 5,327 | 82,308 |
| 1985 | 742,871,541,283 | 3,600,952,523 | 0.48 | 239,714 | 3,099 | 92,259 | 5,454 | 86,805 |
| 1986 | 782,251,812,225 | 3,841,983,050 | 0.49 | 241,995 | 3,233 | 95,880 | 5,361 | 90,519 |
| 1987 | 886,290,589,996 | 4,365,816,254 | 0.49 | 244,344 | 3,627 | 102,189 | 6,253 | 95,936 |
| 1988 | 935,106,594,000 | 5,035,543,000 | 0.54 | 246,329 | 3,796 | 114,875 | 6,934 | 107,941 |
| 1989 | 1,013,322,133,000 | 5,198,546,063 | 0.51 | 249,412 | 4,063 | 114,758 | 7,895 | 106,863 |
| 1990 | 1,056,365,651,631 | 5,440,417,630 | 0.52 | 251,057 | 4,208 | 111,962 | 7,459 | 104,503 |
| 1991 | 1,086,851,401,315 | 6,097,627,226 | 0.56 | 254,435 | 4,272 | 115,628 | 8,286 | 107,342 |
| 1992 | 1,120,799,558,292 | 6,536,336,443 | 0.58 | 257,861 | 4,347 | 116,673 | 9,333 | 107,340 |
| 1993 | 1,176,685,625,083 | 7,077,985,000 | 0.60 | 261,163 | 4,506 | 113,460 | 9,320 | 104,140 |
| 1994 | 1,276,466,775,871 | 7,245,344,000 | 0.57 | 264,301 | 4,830 | 110,665 | 9,467 | 101,198 |
| 1995 | 1,375,731,835,498 | 7,389,692,000 | 0.54 | 267,456 | 5,144 | 112,024 | 9,738 | 102,286 |
| 1996 | 1,486,546,674,000 | 7,240,221,000 | 0.49 | 270,581 | 5,494 | 106,642 | 8,766 | 97,876 |
| 1997 | 1,623,272,071,000 | 7,163,541,000 | 0.44 | 273,852 | 5,928 | 101,703 | 7,837 | 93,866 |
| 1998 | 1,769,408,739,000 | 7,564,661,000 | 0.43 | 277,003 | 6,388 | 98,037 | 7,468 | 90,569 |
| 1999 | 1,904,151,888,000 | 8,269,387,000 | 0.43 | 280,203 | 6,796 | 98,730 | 8,078 | 90,652 |
| 2000 | 2,096,916,925,000 | 8,258,423,000 | 0.39 | 283,212 | 7,404 | 97,074 | [7] | [7] |
| 2001 | 2,128,831,182,000 | 8,771,510,000 | 0.41 | 286,131 | 7,440 | 97,707 | [7] | [7] |
| 2002 | 2,016,627,269,000 | 9,063,471,000 | 0.45 | 289,001 | 6,978 | 100,229 | [7] | [7] |
| 2003 | 1,952,929,045,000 | 9,401,407,000 | 0.48 | 291,853 | 6,691 | 98,824 | [7] | [7] |
| 2004 | 2,018,502,103,000 | 9,756,344,000 | 0.48 | 294,721 [p] | 6,849 [p] | 98,735 | [7] | [7] |
| 2005 | 2,268,895,122,000 | 10,027,262,000 | 0.44 | 297,560 [p] | 7,625 [p] | 94,269 | [7] | [7] |

[p] - Preliminary data.

- [1] Starting with Fiscal Year 1988, gross collections exclude alcohol and tobacco excise taxes and, starting with the second quarter of Fiscal Year 1991, exclude excise taxes on firearms, when responsibility for all these excise taxes was transferred to the Alcohol and Tobacco Tax and Trade Bureau and the Customs Service. Previously, these taxes were collected by the IRS.
- [2] Starting with Fiscal Year 1975, represents actual IRS operating costs, exclusive of those costs for which reimbursements were received from other Federal agencies and private companies for services performed for these external parties. While operating costs for earlier years may, in some cases, include these costs for reimbursable services, amounts involved were small and, therefore, do not affect the comparability of the data on the historical costs of collecting \$100 (column 3).
- [3] Starting with Fiscal Year 1980, population and tax per capita were based on adjusted data on resident population plus armed forces overseas as of October 1 of each year, published by the U.S. Department of Commerce, Bureau of the Census.
- [4] For Fiscal Years 1972 through 1974, includes average positions for the Economic Stabilization Program. For Fiscal Year 1974, includes average positions for the Federal Energy Program. For Fiscal Year 1972, excludes 3,990 average positions transferred to the Office of the Secretary of the Treasury. In addition, starting with Fiscal Year 1983, data are revised to reflect methodology for computing average positions realized in conformance with U.S. Office of Personnel Management requirements. For these reasons, data for all years are not completely comparable.
- [5] Starting with Fiscal Year 1975, represents average positions actually used to conduct IRS operations. Therefore, excludes positions funded by reimbursements received from other Federal agencies and private companies for services performed for these external parties. In contrast, IRS labor force counts in Table 33, "Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender," represent the number of employees, including part-time and seasonal workers.

**Table 31 -- Internal Revenue Service Collections, Costs, Personnel, and U.S. Population, Fiscal Years 1971-2005
--Continued**

Footnotes--Continued

[6] Data for Fiscal Year 1976 exclude the transitional period, July-September 1976, covering the changeover to revised fiscal year definition (October-September). See Table 7 for collection data covering this time period.

[7] The IRS discontinued the distinction between National Office and Field Offices as a result of reorganization.

NOTES: Data on gross collections and operating costs have been rounded to thousands of dollars for recent years. Data for average tax per capita are rounded to the nearest dollar. In previous years, tax per capita was reported in dollars and cents. All amounts are in current dollars. Data represent dollars obligated, expended, and disbursed, as well as average positions realized, against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Systems Integration and Analysis Office, Systems Section OS:CFO:CPB:SI:S

Table 32 -- Internal Revenue Service Personnel Summary, by Employment Status, Budget Activity, and Type of Personnel, Fiscal Years 2004 and 2005

| Employment status, budget activity, and type of personnel [1] | Average positions realized [2] | | Number of employees at close of fiscal year | |
|--|-----------------------------------|---------------|--|---------------|
| | 2004 | 2005 | 2004 | 2005 |
| | (1) | (2) | (3) | (4) |
| Internal Revenue Service, total | 98,735 | 94,269 | 94,575 | 92,289 |
| Employment status: | | | | |
| Full-time permanent | 82,545 | 81,134 | 82,599 | 80,717 |
| Other | 16,190 | 13,135 | 11,976 | 11,572 |
| Budget activity [3]: | | | | |
| Compliance Services | 47,950 | 47,463 | 48,867 | 47,818 |
| Filing and Account Services | 31,076 | 28,596 | 26,260 | 26,607 |
| Information Services | 7,294 | 7,035 | 7,184 | 6,901 |
| Shared Services Support | 3,989 | 3,175 | 3,411 | 3,184 |
| General Management and Administration | 3,935 | 4,022 | 4,190 | 4,010 |
| Pre-filing Taxpayer Assistance and Education | 3,708 | 3,141 | 3,853 | 2,991 |
| Research and Statistics of Income | 783 | 837 | 810 | 778 |
| Selected personnel type: | | | | |
| Seasonals | 13,931 | 10,453 | 8,515 | 7,932 |
| Customer Service Representatives | 17,466 | 18,380 | 18,281 | 18,861 |
| Revenue Agents | 11,861 | 12,355 | 12,255 | 12,649 |
| Revenue Officers | 5,180 | 5,462 | 5,244 | 5,616 |
| Special Agents | 2,801 | 2,517 | 2,795 | 2,823 |
| Tax Technicians | 3,855 | 3,837 | 3,976 | 3,624 |
| Attorneys | 1,433 | 1,423 | 1,473 | 1,429 |
| Appeals Officers | 893 | 824 | 882 | 813 |

[1] Some budget activity titles changed slightly from 2003 to reflect titles used in the Internal Revenue Service Fiscal Year 2004 Congressional Justification and the *Appendix -- Budget of the United States Government, Fiscal Year 2004*.

[2] Represents the average of positions actually used to conduct IRS operations. Therefore, excludes positions funded by reimbursements received from other Federal agencies and private companies for services performed for these external parties.

[3] The budget activities shown in this table include activities related to the Earned Income Tax Credit Program. Unlike Table 30, this program is not shown separately here.

NOTE: Data represent average positions realized and number of employees at close of fiscal year against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Systems Integration and Analysis Office, Systems Section OS:CFO:CPB:SI:S

Table 33 -- Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender, Fiscal Year 2005

| Race, national origin, and gender | Internal Revenue Service, total [1] | Internal Revenue Service labor force [1] | Federal civilian labor force [2] | Civilian labor force [3] |
|---|--|---|----------------------------------|--------------------------|
| | | | Percentage of total | |
| | (1) | (2) | (3) | (4) |
| Total | 105,978 | 100.0 | 100.0 | 100.0 |
| Gender: | | | | |
| Male | 35,345 | 33.3 | 55.7 | 53.2 |
| Female | 70,633 | 66.7 | 44.3 | 46.8 |
| Race, national origin, and gender: | | | | |
| White, not of Hispanic origin | 65,499 | 61.8 | 68.2 | 72.7 |
| Male | 25,810 | 24.3 | 41.0 | 39.0 |
| Female | 39,689 | 37.4 | 27.2 | 33.7 |
| Black, not of Hispanic origin | 26,049 | 24.5 | 17.0 | 10.5 |
| Male | 4,963 | 4.6 | 6.6 | 4.8 |
| Female | 21,086 | 19.9 | 10.4 | 5.7 |
| Hispanic | 9,457 | 8.9 | 7.5 | 10.7 |
| Male | 2,689 | 2.5 | 4.3 | 6.2 |
| Female | 6,768 | 6.3 | 3.2 | 4.5 |
| Asian [4] | 4,086 | 3.8 | 5.1 | 3.6 |
| Male | 1,634 | 1.5 | 2.8 | 1.9 |
| Female | 2,452 | 2.3 | 2.3 | 1.7 |
| Native Hawaiian or other Pacific Islander [4] | n.a. | n.a. | n.a. | 0.2 |
| Male | n.a. | n.a. | n.a. | 0.1 |
| Female | n.a. | n.a. | n.a. | 0.1 |
| American Indian or Alaskan Native | 887 | 0.8 | 2.1 | 0.6 |
| Male | 249 | 0.2 | 1.0 | 0.3 |
| Female | 638 | 0.6 | 1.2 | 0.3 |
| Two or more races [4] | n.a. | n.a. | n.a. | 1.6 |
| Male | n.a. | n.a. | n.a. | 0.8 |
| Female | n.a. | n.a. | n.a. | 0.8 |

n.a. - Not available.

[1] Includes permanent full-time, part-time, and seasonal personnel employed, including Chief Counsel, throughout Fiscal Year 2005, i.e., October 1, 2004, through September 30, 2005.

[2] Executive Branch employees as of September 2005, as reported by U.S. Office of Personnel Management. These data include the Internal Revenue Service labor force.

[3] Data from U.S. Department of Commerce, Bureau of the Census (2000 Census Statistics).

[4] Census 2000 data shown in Column 4 separate the Asian American/Pacific Islander category into two categories (Asians and Native Hawaiians or other Pacific Islanders). The numbers for IRS's labor force (and Federal civilian labor force) show the combined category. Census 2000 also added the category of two or more races. At the current time, IRS's database (and the Federal civilian labor force database) have not been reconfigured to capture these changes.

SOURCE: Equal Employment Opportunity and Diversity EEO

Principal Officers of the Internal Revenue Service

as of September 30, 2005

| COMMISSIONER | APPEALS | COMMUNICATIONS AND LIAISON | OFFICE OF PROFESSIONAL RESPONSIBILITY |
|---|---|---|---|
| MARK W. EVERSON | | | |
| Deputy Commissioner for Services and Enforcement <i>Mark E. Matthews</i> | Chief, Appeals <i>David B. Robison</i> | Chief, Communications and Liaison <i>Frank Keith</i> | Director, Office of Professional Responsibility <i>Cono R. Namorato</i> |
| Deputy Commissioner for Operations Support <i>John M. Dalrymple</i> | Deputy Chief, Appeals <i>Karen S. Ammons</i> | Director, Office of Legislative Affairs <i>Floyd L. Williams</i> | Deputy Director, Office of Professional Responsibility <i>Stephen A. Whitlock</i> |
| Chief of Staff <i>Evelyn A. Petschek</i> | TAXPAYER ADVOCATE SERVICE | Director, Office of Communications <i>Jodi L. Patterson</i> | Deputy Director, Office of Professional Responsibility <i>Brien T. Downing</i> |
| Chief, Appeals <i>David B. Robison</i> | | Director, Office of National Public Liaison <i>Paul J. Mamo, (Acting)</i> | |
| National Taxpayer Advocate <i>Nina E. Olson</i> | National Taxpayer Advocate <i>Nina E. Olson</i> | | SMALL BUSINESS/SELF-EMPLOYED DIVISION |
| Chief, Equal Employment Opportunity and Diversity <i>John M. Robinson</i> | Deputy National Taxpayer Advocate <i>Christopher Wagner</i> | | |
| Director, Research, Analysis, and Statistics <i>Mark J. Mazur</i> | Executive Director, Systemic Advocacy <i>Vacant</i> | | Commissioner, Small Business/Self-Employed <i>Kevin M. Brown</i> |
| Chief, Communications and Liaison <i>Frank Keith</i> | | | Deputy Commissioner, Small Business/Self-Employed <i>Linda E. Stiff</i> |
| | | | Director, Communications, Liaison and Disclosure <i>Beth Tucker</i> |
| | | | Director, Collection <i>Brady R. Bennett</i> |
| | | | Director, Examination <i>Steve Burgess</i> |

**WAGE AND INVESTMENT
DIVISION**

**Commissioner, Wage and
Investment**

Richard J. Morgante

**Deputy Commissioner, Wage
and Investment**

Pamela G. Watson

**Director, Customer Account
Services**

David L. Medeck

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

Mark E. Pursley

Director, Compliance

James M. Grimes

**LARGE AND MID-SIZE
BUSINESS DIVISION**

**Commissioner, Large and Mid-
Size Business**

Deborah M. Nolan

**Deputy Commissioner, Large
and Mid-Size Business**

Bruce B. Ungar

**Director, Financial Services
Industry**

Paul D. DeNard

**Director, Retailers, Food,
Pharmaceuticals, and
Healthcare**

Henry V. Singleton

**Director, Communications
Technology and Media**

Frank Y. Ng

**Director, Heavy Manufacturing
and Transportation**

John Petrella

**Director, Natural Resources
and Construction**

Bobby E. Scott

Director, Field Specialists

Keith M. Jones

**TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION**

**Commissioner, Tax Exempt and
Government Entities**

Stephen T. Miller

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

Sarah Hall Ingram

Director, Employee Plans

Carol D. Gold

Director, Exempt Organizations

Martha Sullivan

Director, Government Entities

Preston R. Butcher

CRIMINAL INVESTIGATION

Chief, Criminal Investigation

Nancy J. Jardini

**Deputy Chief, Criminal
Investigation**

Richard Speier, Jr.

**MODERNIZATION AND INFORMA-
TION TECHNOLOGY SERVICES**

Chief Information Officer

W. Todd Grams

**Associate Chief Information
Officer, Business Systems
Modernization**

Richard A. Spires

**Associate Chief Information
Officer, Information Technology
Services**

Terence H. Lutes

**Associate Chief Information
Officer, Enterprise Services**

Linda K. Gilpin

**Associate Chief Information
Officer, Management**

John E. Binnion

**OFFICE OF CHIEF FINANCIAL
OFFICER**

Chief Financial Officer

Janice J. Lambert

**Deputy Chief Financial Officer,
Finance**

Alison L. Doone

**AGENCY-WIDE SHARED
SERVICES**

**Chief, Agency-Wide Shared
Services**

Carl T. Froehlich

HUMAN CAPITAL OFFICE

Chief, Human Capital Officer

Beverly Ortega Babers

**Deputy Chief Human Capital
Officer**

Robert B. Buggs

**MISSION ASSURANCE AND
SECURITY SERVICES**

**Chief, Mission Assurance and
Security Services**

Daniel Galik

**Deputy Chief, Mission Assurance
and Security Services**

James A. Dumais

Principal Officers of the IRS Office of Chief Counsel

as of September 30, 2005

OFFICE OF CHIEF COUNSEL

Chief Counsel

Donald L. Korb

Deputy Chief Counsel (Operations)

Donald T. Rocen

Deputy Chief Counsel (Technical)

Heather Maloy (Acting)

Special Counsel (National Taxpayer Advocate Service)

Judith M. Wall

Division Counsel/Associate Chief Counsel (Criminal Tax)

Edward F. Cronin

Division Counsel (Large and Mid-Size Business)

Peter J. LaBelle

Division Counsel (Small Business/Self-Employed)

Thomas R. Thomas

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

Nancy J. Marks

Division Counsel (Wage and Investment)

Carol A. Campbell

Associate Chief Counsel (Corporate)

William D. Alexander

Associate Chief Counsel (Finance and Management)

Dennis M. Ferrara

Associate Chief Counsel (Financial Institutions and Products)

Lon B. Smith

Associate Chief Counsel (General Legal Services)

Mark S. Kaizen

Associate Chief Counsel (Income Tax and Accounting)

Robert M. Brown

Associate Chief Counsel (International)

Steven A. Musher (Acting)

Associate Chief Counsel (Passthroughs and Special Industries)

Vacant

Associate Chief Counsel (Procedure and Administration)

Deborah A. Butler

Commissioners of Internal Revenue

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

George S. Boutwell

Massachusetts
July 17, 1862 to March 4, 1863

Joseph J. Lewis (Acting)

Pennsylvania
March 5 to March 17, 1863

Joseph J. Lewis

Pennsylvania
March 18, 1863 to June 30, 1865

William Orton

New York
July 1, 1865 to Oct. 31, 1865

Edward A. Rollins

New Hampshire
Nov. 1, 1865 to March 10, 1869

Columbus Delano

Ohio
March 11, 1869 to Oct. 31, 1870

John W. Douglass (Acting)

Pennsylvania
Nov. 1, 1870 to Jan. 2, 1871

Alfred Pleasonton

New York
Jan. 3, 1871 to Aug. 8, 1871

John W. Douglass

Pennsylvania
Aug. 9, 1871 to May 14, 1875

Daniel D. Pratt

Indiana
May 15, 1875 to Aug. 1, 1876

Green B. Raum

Illinois
Aug. 2, 1876 to April 30, 1883

Henry C. Rogers (Acting)

Pennsylvania
May 1 to May 10, 1883

John J. Knox (Acting)

Minnesota
May 11 to May 20, 1883

Walter Evans

Kentucky
May 21, 1883 to March 19, 1885

Joseph S. Miller

West Virginia
March 20, 1885 to March 20,
1889

John W. Mason

West Virginia
March 21, 1889 to April 18, 1893

Joseph S. Miller

West Virginia
April 19, 1893 to Nov. 26, 1896

W. St. John Forman

Illinois
Nov. 27, 1896 to Dec. 31, 1897

Nathan B. Scott

West Virginia
Jan. 1, 1898 to Feb. 28, 1899

George W. Wilson

Ohio
March 1, 1899 to Nov. 27, 1900

Robert Williams, Jr., (Acting)

Ohio
Nov. 28 to Dec. 19, 1900

John W. Yerkes

Kentucky
Dec. 20, 1900 to April 30, 1907

Henry C. Rogers (Acting)

Pennsylvania
May 1 to June 4, 1907

John G. Capers

South Carolina
June 5, 1907 to Aug. 31, 1909

Royal E. Cabell

Virginia
Sept. 1, 1909 to April 27, 1913

William H. Osborn

North Carolina
April 28, 1913 to Sept. 25, 1917

Daniel C. Roper

South Carolina
Sept. 26, 1917 to March 31, 1920

William M. Williams

Alabama
April 1, 1920 to April 11, 1921

Millard F. West (Acting)

Kentucky
April 12 to May 26, 1921

David H. Blair

North Carolina
May 27, 1921 to May 31, 1929

Robert H. Lucas

Kentucky
June 1, 1929 to Aug. 15, 1930

H. F. Mires (Acting)

Washington
Aug. 16 to Aug. 19, 1930

David Burnet

Ohio
Aug. 20, 1930 to May 15, 1933

Pressly R. Baldrige (Acting)

Iowa
May 16 to June 5, 1933

Guy T. Helvering

Kansas
June 6, 1933 to Oct. 8, 1943

Robert E. Hannegan

Missouri
Oct. 9, 1943 to Jan. 22, 1944

Harold N. Graves (Acting)

Illinois
Jan. 23 to Feb. 29, 1944

Joseph D. Nunan, Jr.

New York
March 1, 1944 to June 30, 1947

George J. Schoeneman

Rhode Island
July 1, 1947 to July 31, 1951

John B. Dunlap

Texas
Aug. 1, 1951 to Nov. 18, 1952

John S. Graham (Acting)

North Carolina
Nov. 19, 1952 to Jan. 19, 1953

Justin F. Winkle (Acting)

New York
Jan. 20 to Feb. 3, 1953

T. Coleman Andrews

Virginia
Feb. 4, 1953 to Oct. 31, 1955

O. Gordon Delk (Acting)

Virginia
Nov. 1 to Dec. 4, 1955

Russell C. Harrington

Rhode Island
Dec. 5, 1955 to Sept. 30, 1958

O. Gordon Delk (Acting)

Virginia
Oct. 1 to Nov. 4, 1958

Dana Latham

California
Nov. 5, 1958 to Jan. 20, 1961

Charles I. Fox (Acting)

Utah
Jan. 21 to Feb. 6, 1961

Mortimer M. Caplin

Virginia
Feb. 7, 1961 to July 10, 1964

Bertrand M. Harding (Acting)

Texas
July 11, 1964 to Jan. 24, 1965

Sheldon S. Cohen

Maryland
Jan. 25, 1965 to Jan. 20, 1969

William H. Smith (Acting)

Virginia
Jan. 21 to March 31, 1969

Randolph W. Thrower

Georgia
April 1, 1969 to June 22, 1971

Harold T. Swartz (Acting)

Indiana
June 23 to Aug. 5, 1971

Johnnie M. Walters

South Carolina
Aug. 6, 1971 to April 30, 1973

Raymond F. Harless (Acting)

California
May 1 to May 25, 1973

Donald C. Alexander

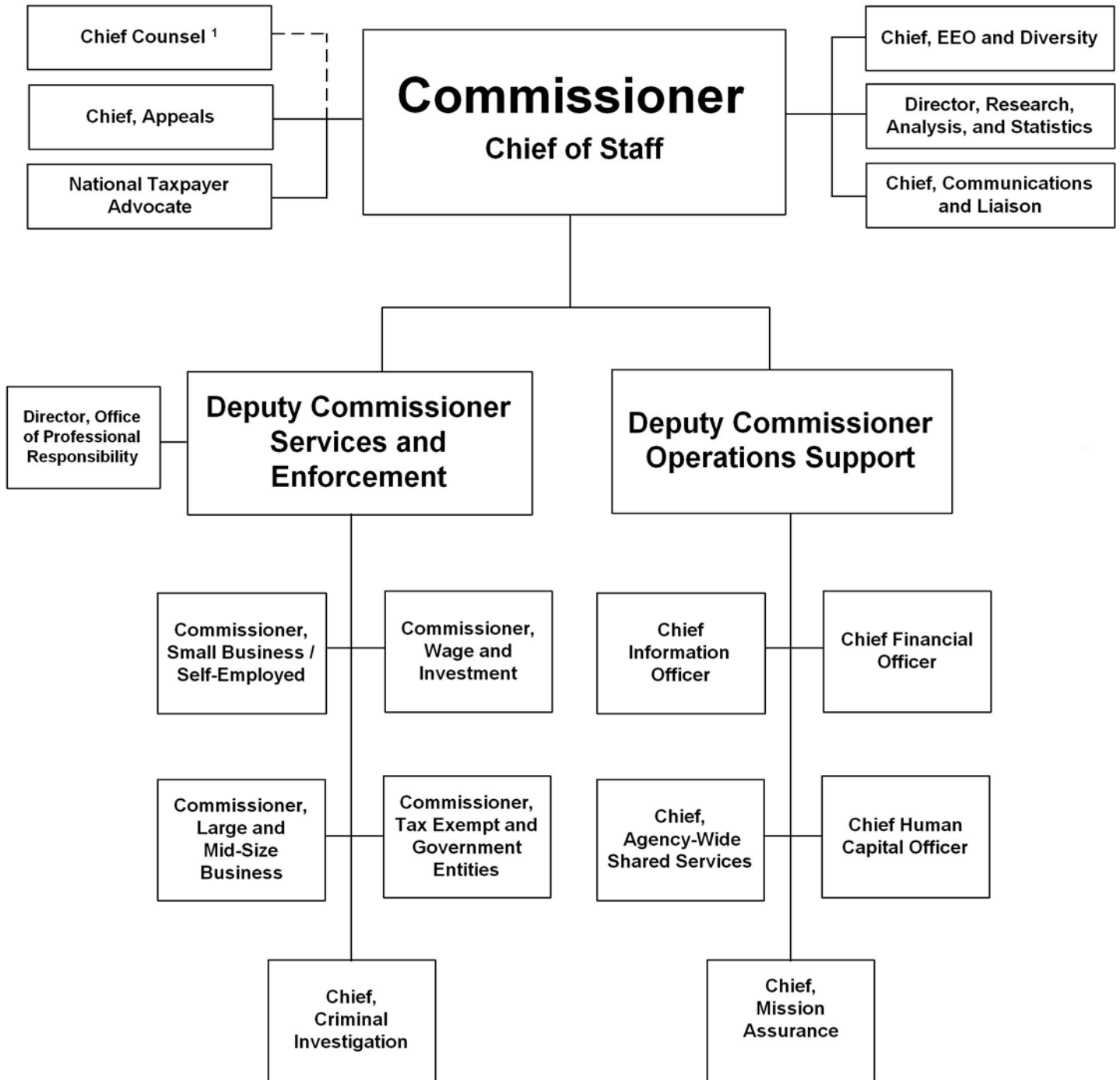
Ohio
May 25, 1973 to Feb. 26, 1977

William E. Williams (Acting)*Illinois**Feb. 27 to May 4, 1977***Jerome Kurtz***Pennsylvania**May 5, 1977 to Oct. 31, 1980***William E. Williams (Acting)***Illinois**Nov. 1, 1980 to March 13, 1981***Roscoe L. Egger, Jr.***Indiana**March 14, 1981 to April 30, 1986***James I. Owens (Acting)***Alabama**May 1 to Aug. 3, 1986***Lawrence B. Gibbs***Texas**Aug. 4, 1986 to March 4, 1989***Michael J. Murphy (Acting)***Wisconsin**March 5 to July 4, 1989***Fred Goldberg, Jr.***Missouri**July 5, 1989 to Feb. 2, 1992***Shirley D. Peterson***Colorado**Feb. 3, 1992 to Jan. 20, 1993***Michael P. Dolan (Acting)***Iowa**Jan. 21 to May 26, 1993***Margaret Milner Richardson***Texas**May 27, 1993 to May 31, 1997***Michael P. Dolan (Acting)***Iowa**June 1 to Nov. 12, 1997***Charles O. Rossotti***New York**Nov. 13, 1997 to Nov. 6, 2002***Bob Wenzel (Acting)***Illinois**Nov. 7, 2002 to April 30, 2003***Mark W. Everson***New York**May 1, 2003 to present***Walter H. Smith, 1866****William McMichael, 1871****Charles Chesley, 1871****Thomas J. Smith, 1888****Alphonso Hart, 1890****Robert T. Hough, 1893****George M. Thomas, 1897****Albert W. Wishard, 1901****A.B. Hayes, 1903****Fletcher Maddox, 1908****Ellis C. Johnson, 1913****A.A. Ballantine, 1918****D.M. Kelleher, 1919****Robert N. Miller, 1919****Wayne Johnson, 1920****Carl A. Mapes, 1920****Nelson T. Hartson, 1923****Alexander W. Gregg, 1925****Clarence M. Charest, 1927****E. Barrett Prettyman, 1933****Robert H. Jackson, 1934****Morrison Shaforth, 1936****John P. Wenchel, 1937****Charles Oliphant, 1947****Charles W. Davis, 1952****Daniel A. Taylor, 1953****John Potts Barnes, 1955****Nelson P. Rose, 1957****Arch M. Cantrall, 1958****Hart H. Spiegel, 1959****Crane C. Hauser, 1961****Sheldon S. Cohen, 1964****Mitchell Rogovin, 1965****Lester R. Uretz, 1966****K. Martin Worthy, 1969****Lee H. Henkel, Jr., 1972****Meade Whitaker, 1973****Stuart E. Seigel, 1977****N. Jerold Cohen, 1979****Kenneth W. Gideon, 1981****Fred Goldberg, Jr., 1984****William F. Nelson, 1986****Abraham N. M. Shashy, Jr., 1990****Stuart L. Brown, 1994****B. John Williams, Jr., 2002****Donald L. Korb, 2004**

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

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

NOTE: From 1866 to 1926, the chief legal officer for the Bureau of Internal Revenue was known as the Solicitor. For the next 8 years, 1926 to 1934, the chief legal officer had the title of General Counsel. Since 1934, the chief legal officer has operated under the title of Chief Counsel, now for the Internal Revenue Service.



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