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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 Revenue refunds [1,2]	Corporation income tax [3]	Individual income tax [2]	Employment taxes [4]	Estate tax	Gift tax	Excise 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 (3)	Revenue agent		Tax	Tax	Compliance
				CIC [3]	Non- CIC [3,4]	compliance officer [3]	examiner [3]	center [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
Prefiling 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.**

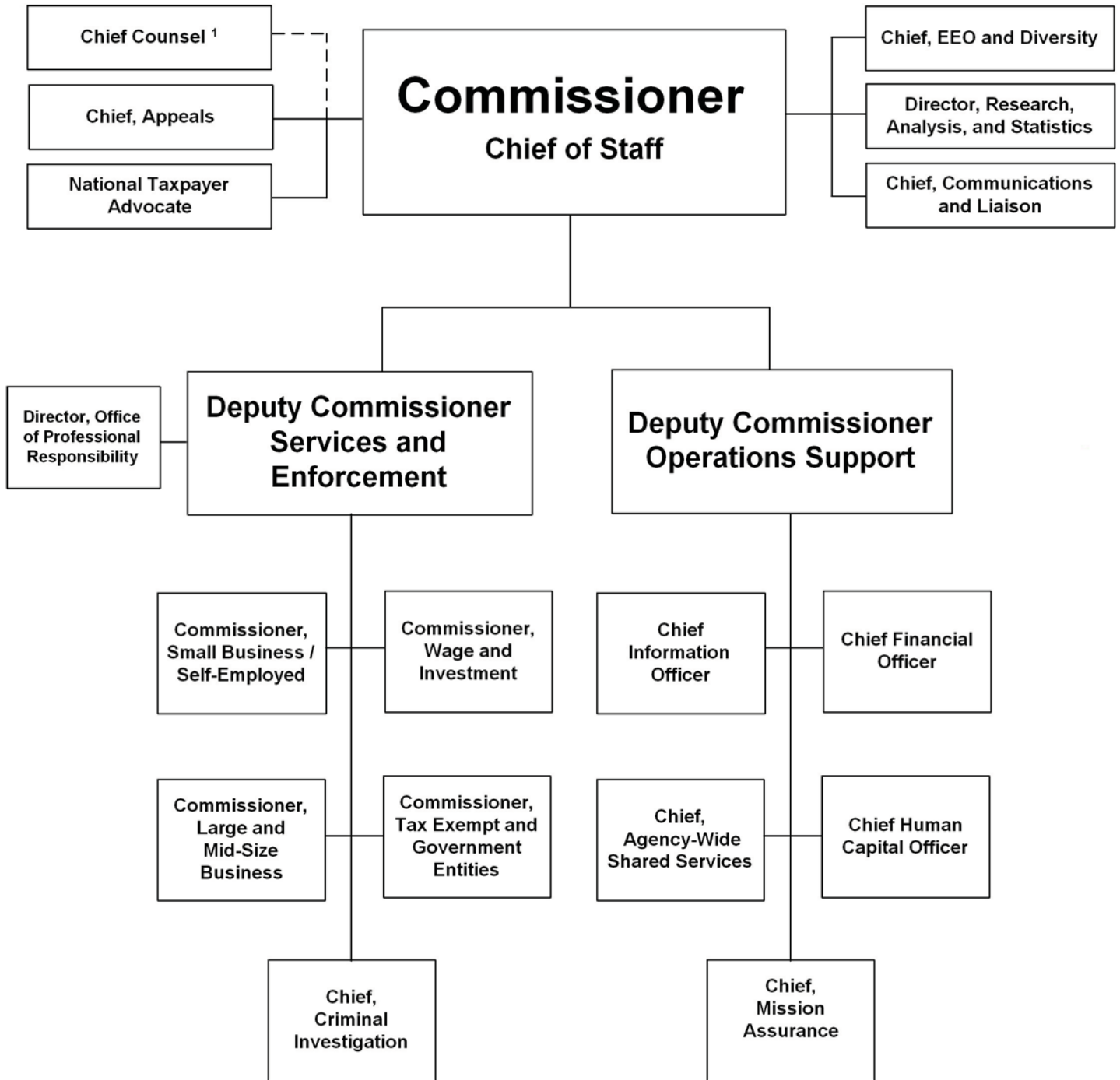
George S. Boutwell*Massachusetts**July 17, 1862 to March 4, 1863***Joseph J. Lewis (Acting)***Pennsylvania**March 5 to March 17, 1863***Joseph J. Lewis***Pennsylvania**March 18, 1863 to June 30, 1865***William Orton***New York**July 1, 1865 to Oct. 31, 1865***Edward A. Rollins***New Hampshire**Nov. 1, 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 Worthly, 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 Council in circumstances specified by the Internal Revenue Service Restructuring and Reform Act of 1998.