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**Table 25. Delinquent Collection Activities, Fiscal Years 2018 and 2019**

[Money amounts are in thousands of dollars]

Activity	2018	2019
<b>Returns filed with additional tax due:</b>		
Gross total yield from unpaid assessments [1]	55,502,635	121,039,606
Less: Credit transfers [2]	14,895,892	77,038,752
Equals: Net total amount collected	40,606,743	44,000,854
Taxpayer delinquent accounts:		
Number in beginning inventory	14,080,169	13,185,584
Number of new accounts	7,801,759	7,931,611
Number of accounts closed	8,696,344	9,887,113
Ending inventory:		
Number	13,185,584	11,230,082
Balance of assessed tax, penalties, and interest [3]	128,177,486	125,757,108
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [4] <sup>5</sup>	13,010,242	33,790,325
Amount collected with delinquent returns	1,413,182	1,891,469
Taxpayer delinquency investigations [5]:		
Number in beginning inventory	2,291,494	1,772,304
Number of new investigations	430,555	2,259,853
Number of investigations closed	949,745	1,388,098
Number in ending inventory	1,772,304	2,644,059
<b>Offers in compromise [6]:</b>		
Number of offers received	59,127	54,225
Number of offers accepted	23,929	17,890
Amount of offers accepted	261,286	289,422
<b>Enforcement activity:</b>		
Number of notices of Federal tax liens filed [7]	410,220	543,604
Number of notices of levy requested on third parties [8]	639,025	782,735
Number of seizures [9]	275	228
<b>Installment agreements [10]:</b>		
Number of new agreements established [11]	2,883,035	2,821,134
Amount collected for cases in installment agreement status [12]	13,603,037	13,926,212
Number in ending inventory [11]	4,251,998	4,241,975

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.

[2] In this instance, credit transfers are credits transferred from one tax module to another tax module where the receiving module is in collection status. A tax module is a record of tax data for a specific taxpayer covering one return for one tax period. These credit transfers are then subtracted from total yield to avoid overstating the net total amount collected.

[3] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[4] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by collection activity. Excludes accrued penalty and interest.

[5] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[6] An offer in compromise is a proposal by a taxpayer to the Federal Government that would settle a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[7] Represents the number of lien requests entered into the IRS Automated Lien System.