

2023

INTERNAL
REVENUE
SERVICE

Data Book

October 1, 2022 to September 30, 2023

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 enforce the law with integrity and fairness to all.

Internal Revenue Service

Data Book, 2023

This report describes activities conducted by the Internal Revenue Service during Fiscal Year 2023 (October 1, 2022, through September 30, 2023). It provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities.

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The Internal Revenue Service Data Book Online

The *Internal Revenue Service Data Book* tables for the current year and previous years may be found online at <https://www.irs.gov/statistics/soi-tax-stats-irs-data-book>. An archive of historical *Data Books* and its predecessor from 1863 to 2023 is also available on the site. For additional information, contact Statistical Information Services at 202-803-9285 or e-mail sis@irs.gov.

Letter from the Commissioner

I'm pleased to present the Fiscal Year (FY) 2023 *Internal Revenue Service Data Book*. This document is designed to provide multi-faceted views of the important work IRS employees have performed during the past year to help taxpayers, ensure fair enforcement of tax laws and maintain the integrity of our tax system.

Sharing this data will give readers insights into the broad scope of our work. The IRS's activities each year reflect the importance of the agency and our workforce to the nation. The IRS collects approximately \$4.7 trillion in gross revenues and generates about 96 percent of the funding that supports the federal government's operations. The hard work of our dedicated employees makes it possible for the government to perform its vital functions and fund our nation on everything from education to defense.

For the IRS, FY 2023 was a transitional year, due to the historic, once-in-a-generation opportunity to transform our agency with long-term funding provided under the Inflation Reduction Act (IRA) of 2022. This transformation is critical to the future of the IRS and our nation and will benefit IRS employees, individual taxpayers, businesses, the tax community, tax-exempt organizations and many others in the years to come. Therefore, the effects of this funding started showing up in the 2023 tax season and that progress has already been seen going into FY 2024 and the 2024 filing season. I look forward to sharing our continued progress and successes in future *Data Book* editions.

After several challenging pandemic years, the IRS had a successful filing season in 2023. During FY 2023, IRS employees processed more than 271.4 million tax returns and other forms, including more than 163.1 million individual income tax returns.

In our continued efforts to improve service to taxpayers during the filing season and all year long, we offered them more telephone, in-person and online resources. In FY 2023, our employees, including new phone assistants hired in FY 2023, answered nearly 27.3 million phone calls. We opened or reopened more than 50 Taxpayer Assistance Centers and had more than 1.6 million contacts at 363 centers across the nation in FY 2023 to provide more in-person help to taxpayers—up 18 percent from FY 2022. Our website had more than 880.9 million visits in FY 2023, including more

than 303.1 million inquiries on our “Where’s My Refund?” online tool that enables taxpayers to check the status of their tax refund.

The IRS expanded the capabilities of the IRS Online Account and Tax Pro Account to give taxpayers and tax professionals the ability to perform more types of transactions in their accounts. We also launched a Business Tax Account to improve small business owners’ interactions with the IRS. And we made substantial progress to meet our five-year goal of giving taxpayers the ability to securely file all documents and respond to all notices online and securely access and download their data and account history. We brought our paper inventory back to manageable levels after COVID-related interruptions in our operations resulted in historic backlogs. More work remains, but inventory challenges involving original returns have been completely resolved.

In the area of compliance, our commitment to maintaining a visible, robust tax enforcement presence to appropriately support taxpayers and promote fairness in the tax system remained strong. Initial investments of Inflation Reduction Act funding in compliance operations, including hiring additional staff to more adequately address areas of non-compliance, began in FY 2023. And we continued to make progress developing and using innovative approaches to better understand, detect and resolve potential noncompliance, such as leveraging new technology and data analytics to fairly enforce the tax laws.

Some new features in this year’s *Data Book* include two new tables from our Large Business & International Division focused on tax certainty programs. The Advance Pricing Agreement and Compliance Assurance Programs provide businesses the opportunity to work with the IRS to ensure tax compliance prior to filing, which is beneficial for both businesses and our agency. We’ve also added information on telephone level of service with automation called LOS(A), and a Trust Score based on Performance.gov metrics.

This *Data Book* provides many interesting statistics about the past year. The improvements we have already made and the ones we will continue to make in FY 2024—and the years beyond—will make a difference for our agency. We are confident these efforts will produce abundant benefits for taxpayers, the tax system and the nation.

Danny Werfel

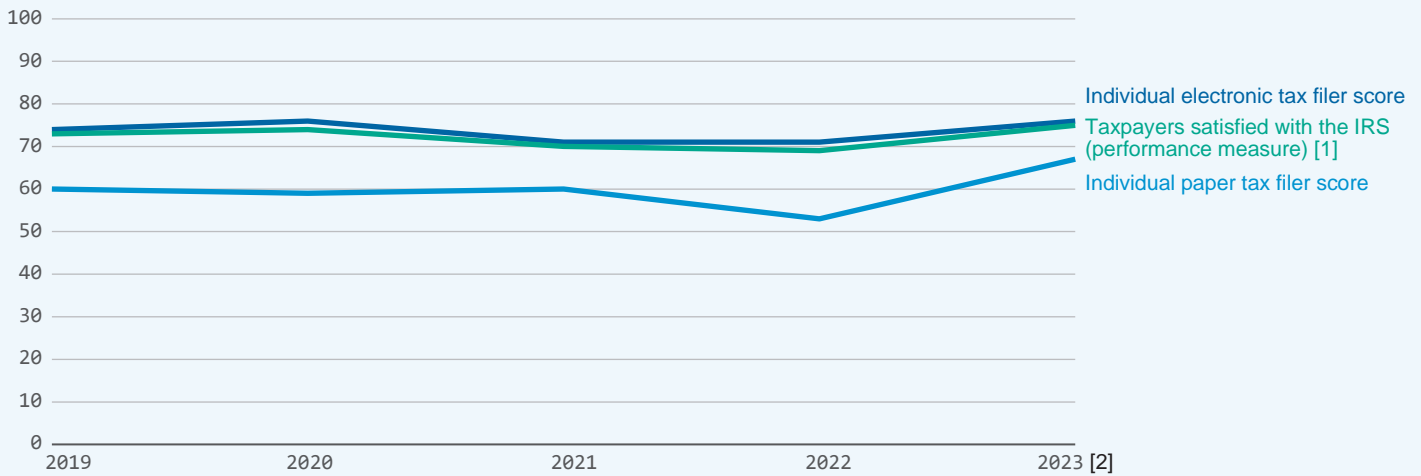
Commissioner of Internal Revenue

American Customer Satisfaction Index Survey

The American Customer Satisfaction Index (ACSI) Survey has been used by the IRS since 1994. More recently, ACSI has been the source of the performance measure, Taxpayers Satisfied with the IRS, relating to satisfaction with the overall tax filing process. Tax filing is the main reason most individuals interact with the IRS, making it a reasonable proxy for satisfaction with the IRS for these filers. Satisfaction ratings from the nationwide ACSI survey are expressed on

a scale from 0 to 100. The Taxpayers Satisfied with the IRS measure reflects the level of satisfaction with the individual electronic and paper tax filing processes. It combines both customer satisfaction scores proportionally based on the percentage of individual electronic- and paper-filed Forms 1040 and 1040–SR. The Comprehensive Taxpayer Attitude Survey (CTAS) was not fielded in 2023 due to methodology changes but will return in next year's *Data Book*.

ACSI Customer Satisfaction



[1] The Taxpayers Satisfied with the IRS measure calculation weights the individual paper and electronic filer customer satisfaction scores by the percentage of paper and electronic individual tax returns filed, derived from IRS Publication 6187, *Calendar Year Projections of Individual Returns by Major Processing Categories*, Table 1A, and combines the results.

[2] In 2023, IRS changed the American Customer Satisfaction Index (ACSI) data collection methodology from telephone interviews to online panel surveys and made efforts to improve representation.

NOTE: The IRS ACSI survey is conducted by Claes Fornell International Group, founding partner of ACSI and sole company licensed in the United States to use the patented, customized ACSI methodology.

SOURCE: 2023 IRS ACSI Survey.

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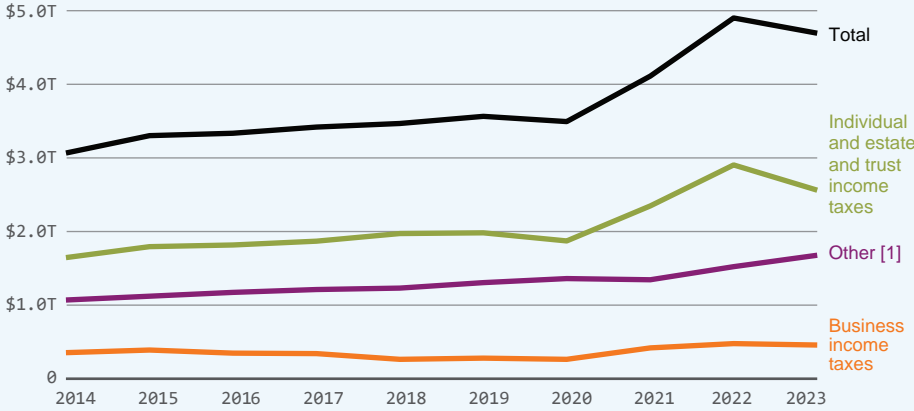
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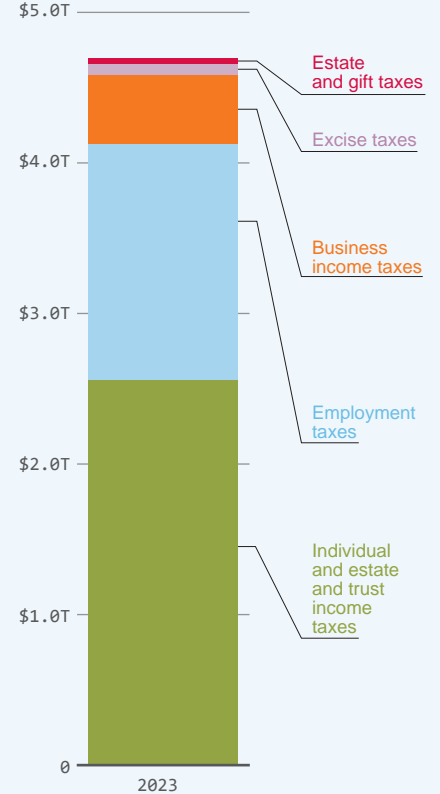
NOTE: For Fiscal Year 2023, tables 24 through 35 have been renumbered due to the addition of new tables 22 and 23.

Gross Collections by Type of Tax, Fiscal Years 2014–2023



[1] Includes employment, estate and gift, and excise taxes.
SOURCE: Selected IRS Data Books, Table 1

Gross Collections by Type of Tax, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 1

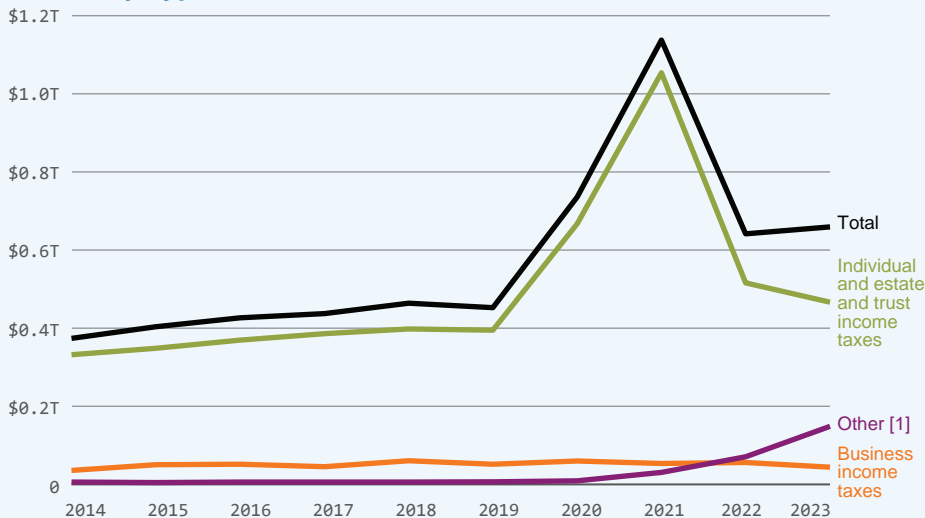
Returns Filed, Taxes Collected, and Refunds Issued

This section of the *Data Book* provides a broad overview of the two main functions performed by the IRS: processing federal tax returns and collecting revenue. It also provides additional details on returns filed, returns filed electronically, gross collections, and tax refunds by state and type of tax.

Highlights of the Data

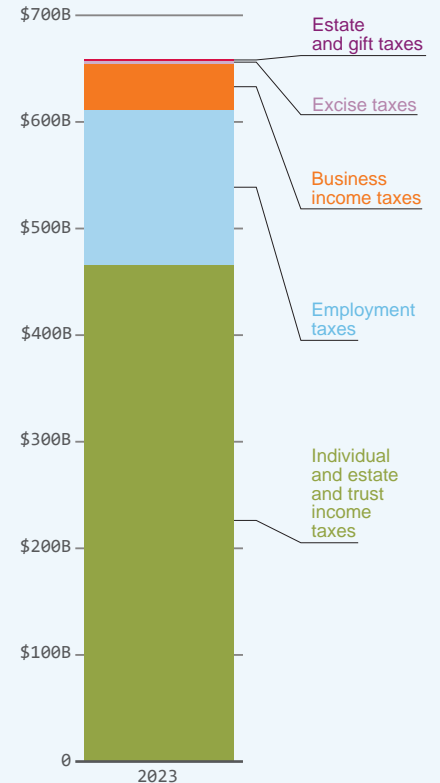
- The IRS collected nearly \$4.7 trillion in gross taxes in Fiscal Year (FY) 2023 (Tables 1 and 5) and issued 125.5 million refunds (Table 7), amounting to about \$659.1 billion (Tables 1 and 8).
- Individual income tax withheld and tax payments, combined, totaled almost \$2.6 trillion before refunds (Tables 1 and 6).
- The IRS also collected nearly \$457.0 billion in income taxes, before refunds, from businesses in FY 2023 (Tables 1 and 6).

Refunds by Type of Tax, Fiscal Years 2014–2023



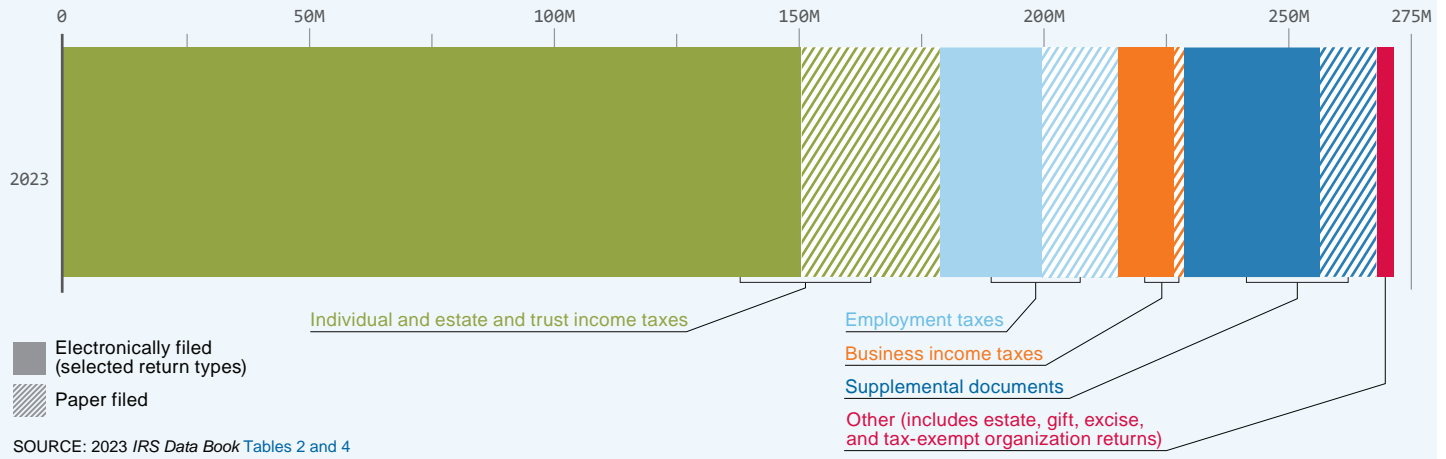
[1] Includes employment, estate and gift, and excise taxes.
SOURCE: Selected IRS Data Books, Table 1

Refunds by Type of Tax, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 1

Number of Returns Filed, by Return Type, Fiscal Year 2023



- The IRS processed almost 271.5 million federal tax returns and supplemental documents (Tables 2 and 3) in FY 2023.
- The IRS issued 120.9 million refunds to individuals in FY 2023, amounting to more than \$461.2 billion (Tables 7 and 8).
- Paid preparers filed just over 84.0 million individual tax returns electronically, and taxpayers filed almost 2.9 million returns using the IRS Free File program (Table 4).
- The IRS collected the most total tax (before refunds) from California, Texas, and New York in FY 2023, while California, Texas, and Florida had the largest total refunds issued (Tables 5 and 8).
- More than 213.3 million returns and other forms were filed electronically. These represented 78.6 percent of all filings. For individual tax returns, 90.7 percent were filed electronically (Table 4).

Number of Individual Returns Filed, by Filing Type, Fiscal Year 2023

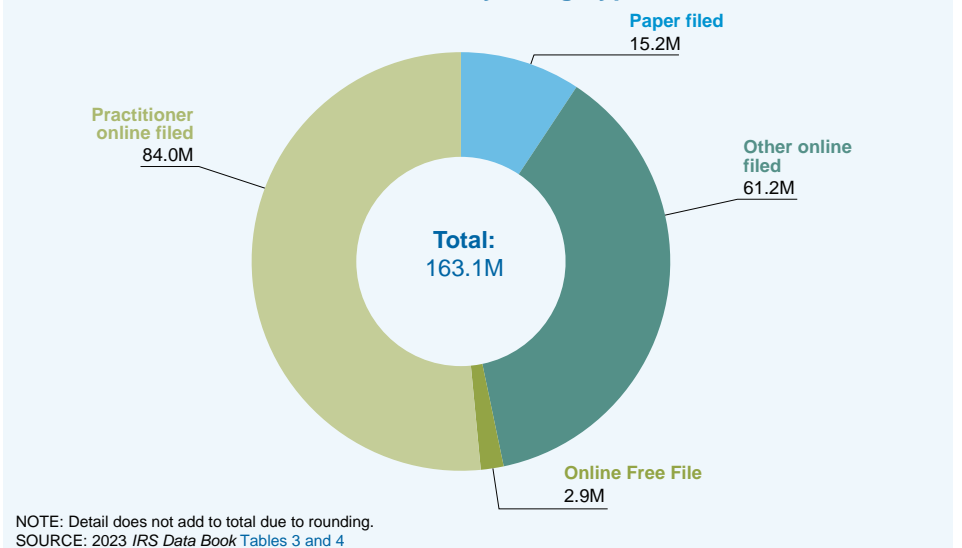


Table 1. Collections and Refunds, by Type of Tax, Fiscal Years 2022 and 2023

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [2]	Net collections	
	2022	2023	Percentage of 2023 total	2023	2023	Percentage of 2023 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	4,901,514,194	4,694,335,168	100.0	659,051,685	4,035,283,483	100.0
Business income taxes	475,871,099	456,940,780	9.7	43,854,645	413,086,135	10.2
Corporation income tax	474,468,574	454,962,812	9.7	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	1,402,525	1,977,968	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income taxes [4]	2,903,798,899	2,561,601,596	54.6	466,447,613	2,095,153,983	51.9
Individual income tax withheld	1,763,004,514	1,725,748,211	36.8	n.a.	n.a.	n.a.
Individual income tax payments [5]	1,055,634,292	783,602,938	16.7	n.a.	n.a.	n.a.
Estate and trust income tax [6]	85,160,093	52,250,447	1.1	5,235,503	47,014,944	1.2
Employment taxes	1,417,809,803	1,566,109,766	33.4	144,723,954	1,421,385,812	35.2
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	1,404,615,026	1,550,944,750	33.0	144,547,165	1,406,397,585	34.9
Federal Insurance Contributions Act (FICA)	1,326,252,997	1,473,833,500	31.4	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	78,362,029	77,111,250	1.6	n.a.	n.a.	n.a.
Unemployment insurance	7,046,465	7,946,725	0.2	162,062	7,784,663	0.2
Railroad retirement	6,148,312	7,218,291	0.2	14,726	7,203,565	0.2
Estate and gift taxes	33,355,276	35,434,261	0.8	1,850,749	33,583,512	0.8
Estate	28,909,393	33,780,186	0.7	1,748,560	32,031,626	0.8
Gift	4,445,883	1,654,075	[3]	102,189	1,551,886	[3]
Excise taxes [7]	70,679,117	74,248,765	1.6	2,174,724	72,074,041	1.8

n.a.—Not available.

[1] Gross collections include penalties and interest in addition to taxes.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$10.2 billion in interest, of which \$1.1 billion was paid to corporations and \$9.1 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

[3] Less than 0.05 percent.

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

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

[6] Includes collections of estimated estate and trust income taxes and payments made in conjunction with estate and trust tax return filings.

[7] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

NOTES:

Detail may not add to totals because of rounding.

All money amounts are in current dollars.

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

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

SOURCE: Chief Financial Officer, Financial Management, Corporate Accounting.

Table 2. Number of Returns and Other Forms Filed, by Type, Fiscal Years 2022 and 2023

[For Fiscal Year 2023 data by state, see Table 3]

Type of return or form	2022	2023	Percentage change
	(1)	(2)	
United States, total [1]	262,829,039	271,484,482	3.3
Income taxes, total	189,448,392	192,332,006	1.5
C or other corporation [2]	2,260,757	2,464,836	9.0
S corporation, Form 1120-S	5,583,837	5,882,030	5.3
Partnership, Form 1065	4,582,871	5,117,987	11.7
Individual, total [3]	160,571,367	163,146,934	1.6
Forms 1040, 1040-A, 1040-EZ, 1040-SP, 1040-SR, 1040-SR (SP)	159,646,520	161,803,524	1.4
Forms 1040-C, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS	924,847	1,343,410	45.3
Individual estimated tax, Form 1040-ES	12,682,195	11,799,634	-7.0
Estate and trust, Form 1041	2,973,224	3,370,406	13.4
Estate and trust estimated tax, Form 1041-ES	794,141	550,179	-30.7
Employment taxes [4]	31,180,674	36,286,127	16.4
Estate tax [5]	27,088	49,633	83.2
Gift tax, Form 709	270,142	516,991	91.4
Excise taxes [6]	1,166,197	1,241,344	6.4
Tax-exempt organizations [7]	1,751,682	1,789,884	2.2
Supplemental documents [8]	38,984,864	39,268,497	0.7

- [1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038-B and 8038-TC); and employee retirement benefit plan returns (Forms 5500 and 5500-SF). See Table 21 for information on tax-exempt bond returns. See Tables 15 and 21 for information on employee retirement benefit plans. See Table 24 for data on information returns.
- [2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with supplemental documents in this table.
- Excludes Form 1120-S (S corporation income tax return), shown separately. Excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under tax-exempt organizations in this table, although the tax reported on these returns is combined with business income taxes in other tables.
- [3] Includes the Form 1040 series as follows: 1040 and 1040(sp) (individual income tax return and declaración de impuestos de los Estados Unidos sobre los ingresos personales); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SR and 1040-SR(sp) (tax return for seniors and declaración de impuestos de los Estados Unidos para personas de 65 años de edad o más); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with supplemental documents in this table. As a result of the Tax Cuts and Jobs Act of 2017 (TCJA), the Form 1040 was redesigned for Tax Year (TY) 2018, making Forms 1040-A and 1040-EZ obsolete. However, as prior-year tax returns continue to be filed, the IRS may continue to receive these forms.
- [4] Includes Forms 940 (employer's federal unemployment tax return); 940-EZ (employer's federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual federal tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's annual tax return or claim for refund); 945-X (adjusted annual return of withheld federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in supplemental documents in this table.
- [5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). The TCJA increased the filing threshold for estate tax returns beginning with TY 2018.
- [6] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); 5330 (excise taxes related to employee retirement benefit plans return); and 8849 (claim for refund of excise taxes). Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with tax-exempt organizations in this table.
- [7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); 8871 (Political Organization Notice of Section 527 Status); and 8872 (political organization report of contributions and expenditures). Additionally, includes the Form 8038 series as follows: 8038 (information return for tax-exempt private activity bond issues); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for tax-exempt governmental bonds); 8038-GC (information return for small tax-exempt governmental bond issues, leases, and installment sales); 8038-T (arbitrage rebate, yield reduction and penalty in lieu of arbitrage rebate); and 8328 (carryforward election of unused private activity bond volume cap). Tax collected on Form 990-T is combined with business income taxes in other tables. An electronic filing option of Form 5227 began in January 2023.

Footnotes continued on next page.

Table 2. Number of Returns and Other Forms Filed, by Type, Fiscal Years 2022 and 2023—Continued

[For Fiscal Year 2023 data by state, see Table 3]

Footnotes—continued

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return or claim for refund); 945-X (adjusted annual return of withheld federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 2553 (small corporation election); 5500-EZ (one-participant retirement plans); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

NOTES:

Detail may not add to totals because of rounding. Percentage changes are based on rounded data.

Due to continued challenges related to the COVID-19 pandemic and processing center shutdowns to protect the health and safety of employees, the IRS continues to experience processing delays for some paper-filed forms.

SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2023

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	271,484,482	2,464,836	5,882,030	5,117,987	163,146,934	11,799,634	3,370,406
Alabama	3,471,529	15,726	59,596	59,980	2,184,108	207,375	33,213
Alaska	593,786	3,202	11,586	9,200	351,238	2,136	4,857
Arizona	5,585,519	34,622	117,281	99,376	3,439,184	329,439	52,592
Arkansas	2,203,830	10,600	47,518	40,672	1,315,830	127,742	18,267
California	29,672,132	349,217	636,145	455,786	18,268,393	150,744	312,637
Colorado	5,138,213	38,674	147,381	125,347	3,041,146	22,159	55,993
Connecticut	3,157,004	23,546	34,008	76,158	1,862,672	284,820	61,661
Delaware	988,659	22,985	17,724	25,833	513,285	68,035	43,468
District of Columbia	658,758	21,177	7,935	14,945	360,339	39,546	7,498
Florida	21,140,452	278,038	786,302	439,500	11,294,000	1,165,757	224,616
Georgia	8,425,356	57,200	221,088	136,155	5,015,652	383,558	57,723
Hawaii	1,092,275	11,863	19,016	15,855	714,125	6,463	15,885
Idaho	1,503,858	8,948	41,332	36,869	881,115	3,657	11,944
Illinois	10,797,705	105,624	311,711	162,401	6,273,681	725,995	210,930
Indiana	5,201,961	23,106	103,432	75,456	3,302,617	387,573	45,655
Iowa	2,631,725	17,991	48,711	48,486	1,505,718	268,892	34,304
Kansas	2,190,725	13,259	41,310	47,771	1,380,516	8,844	29,467
Kentucky	3,204,363	13,808	59,562	53,189	2,007,664	227,283	31,720
Louisiana	3,411,180	21,178	67,443	74,374	2,020,884	186,472	23,055
Maine	1,313,311	7,422	26,937	17,327	733,105	104,592	54,862
Maryland	5,244,983	58,489	94,457	86,181	3,187,139	354,569	57,769
Massachusetts	6,240,533	68,721	114,352	99,217	3,671,275	483,482	139,380
Michigan	7,436,123	52,234	163,140	124,697	4,958,718	22,419	82,296
Minnesota	4,958,757	30,135	102,649	80,400	2,928,736	396,278	47,353
Mississippi	2,007,526	9,662	34,171	35,787	1,268,212	100,689	11,793
Missouri	5,029,901	26,936	80,431	89,504	2,935,499	349,760	77,149
Montana	1,040,793	9,745	31,040	27,501	557,844	2,966	13,487
Nebraska	1,683,765	9,783	37,923	35,919	955,084	9,984	17,447
Nevada	2,549,246	26,762	62,027	53,886	1,576,677	9,405	56,796
New Hampshire	1,262,677	10,474	13,285	21,476	749,592	116,332	22,067
New Jersey	8,257,791	70,046	129,396	216,411	4,750,192	568,944	160,542
New Mexico	1,575,426	7,775	23,599	21,974	1,012,834	102,228	11,817
New York	17,520,181	322,853	447,488	416,826	9,930,879	939,890	305,530
North Carolina	8,246,219	62,548	177,072	133,955	5,019,561	520,976	61,427
North Dakota	637,620	3,794	13,508	17,167	374,766	3,681	7,525
Ohio	8,662,057	50,703	143,379	150,440	5,792,515	21,996	111,713
Oklahoma	3,029,932	16,084	65,402	64,678	1,742,740	189,691	31,305
Oregon	3,363,550	19,687	69,043	60,156	2,076,547	10,442	35,264
Pennsylvania	9,765,169	56,035	191,611	176,732	6,486,979	49,900	155,582
Rhode Island	945,678	5,969	20,475	13,629	577,831	75,310	13,489
South Carolina	4,062,670	23,143	79,402	62,485	2,519,244	262,456	30,627
South Dakota	782,948	4,238	17,564	20,585	446,755	5,841	19,005
Tennessee	5,089,167	32,446	47,192	97,329	3,299,510	301,956	48,449
Texas	23,242,098	177,042	439,430	533,105	13,902,372	968,015	250,407
Utah	2,730,093	17,237	89,013	100,628	1,541,631	7,440	21,104
Vermont	623,987	5,244	11,028	9,907	343,552	68,345	8,212
Virginia	6,987,612	57,891	140,354	107,303	4,258,845	483,358	64,341
Washington	6,114,652	39,653	129,871	106,773	3,833,456	28,717	72,551
West Virginia	1,198,268	6,223	14,359	15,229	790,474	93,713	11,289
Wisconsin	4,924,736	28,781	74,044	68,081	2,990,545	436,800	72,070
Wyoming	582,903	10,780	17,848	27,895	285,370	1,846	10,776
Puerto Rico	891,227	561	420	2,988	477,774	52,336	497
Other [9]	2,413,852	64,976	1,039	24,463	1,438,514	58,787	11,000

Footnotes at end of table.

Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2023—Continued

State or area	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax	Excise taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	550,179	36,286,127	49,633	516,991	1,241,344	1,789,884	39,268,497
Alabama	5,390	409,007	391	4,351	16,740	19,854	455,798
Alaska	904	94,619	63	918	2,958	4,917	107,188
Arizona	8,170	657,004	727	9,099	13,424	24,579	800,022
Arkansas	3,545	285,695	176	1,955	13,509	12,595	325,726
California	51,967	4,516,942	7,564	67,375	101,128	183,120	4,571,114
Colorado	10,344	785,736	843	11,510	16,586	31,051	851,443
Connecticut	12,524	375,172	956	10,823	9,629	20,809	384,226
Delaware	4,892	135,836	164	1,539	2,950	10,252	141,696
District of Columbia	2,196	81,965	160	1,813	787	13,233	107,164
Florida	43,166	2,838,857	3,854	50,004	72,455	99,296	3,844,607
Georgia	11,027	1,127,737	939	9,706	44,423	43,128	1,317,020
Hawaii	3,100	134,953	306	2,506	1,499	7,538	159,166
Idaho	1,867	262,825	224	2,613	10,563	8,238	233,663
Illinois	27,907	1,467,029	2,193	17,988	67,565	66,917	1,357,764
Indiana	7,016	617,813	526	6,812	34,225	37,308	560,422
Iowa	3,632	352,203	858	4,210	30,952	27,668	288,100
Kansas	5,727	321,568	460	4,206	20,586	16,529	300,482
Kentucky	5,500	387,629	332	4,359	18,080	18,455	376,782
Louisiana	4,605	449,351	240	3,216	15,684	17,644	527,034
Maine	3,119	188,571	138	2,563	6,322	10,669	157,684
Maryland	13,494	607,591	1,035	9,293	14,404	31,840	728,722
Massachusetts	23,091	785,479	2,317	20,049	16,461	48,932	767,777
Michigan	14,106	1,006,515	832	10,689	34,101	48,134	918,242
Minnesota	7,709	661,830	987	10,661	39,496	40,659	611,864
Mississippi	2,521	239,626	127	1,680	14,585	12,288	276,385
Missouri	11,737	746,099	671	7,720	31,954	45,578	626,863
Montana	1,425	199,228	186	2,181	9,301	9,887	176,002
Nebraska	3,068	254,269	481	2,950	24,950	43,702	288,205
Nevada	7,397	312,842	385	4,574	8,682	16,020	413,793
New Hampshire	4,383	162,095	227	3,392	5,690	9,756	143,908
New Jersey	18,495	1,087,767	1,691	16,145	30,471	54,856	1,152,835
New Mexico	2,435	181,992	151	2,266	8,158	8,882	191,315
New York	33,842	2,562,915	3,058	38,537	32,189	115,745	2,370,429
North Carolina	11,867	1,083,428	1,403	13,019	38,544	43,887	1,078,532
North Dakota	981	113,613	166	2,164	15,679	5,551	79,025
Ohio	16,214	1,035,484	1,178	14,719	46,633	107,315	1,169,768
Oklahoma	5,947	403,121	307	3,202	12,185	17,474	477,796
Oregon	6,481	526,237	1,158	8,418	14,415	23,798	511,904
Pennsylvania	21,017	1,301,608	1,869	20,369	47,753	81,718	1,173,996
Rhode Island	2,930	124,626	320	1,909	2,658	5,941	100,591
South Carolina	5,422	503,366	567	6,528	18,454	20,159	530,817
South Dakota	2,831	132,919	239	1,800	14,789	6,745	109,637
Tennessee	9,302	583,885	651	7,976	24,146	28,046	608,279
Texas	61,243	2,716,916	2,787	34,737	124,914	135,229	3,895,901
Utah	2,886	428,869	250	3,096	10,262	12,354	495,323
Vermont	1,836	95,666	98	1,526	3,375	6,635	68,563
Virginia	13,275	876,409	1,016	13,408	23,110	44,457	903,845
Washington	13,736	883,166	1,493	18,081	27,364	35,910	923,881
West Virginia	1,455	142,116	80	1,229	5,286	9,242	107,573
Wisconsin	9,453	620,032	753	10,005	30,023	37,256	546,893
Wyoming	2,553	107,226	112	1,658	4,464	4,916	107,459
Puerto Rico	83	284,131	56	242	161	1,905	70,073
Other [9]	366	24,549	1,868	5,202	6,622	1,267	775,199

Footnotes on next page.

Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2023—Continued**Footnotes**

- [1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038-B and 8038-TC); and employee retirement benefit plan returns (Forms 5500 and 5500-SF). See Table 21 for information on tax-exempt bond returns. See Tables 15 and 21 for information on employee retirement benefit plans. See Table 24 for data on information returns.
- [2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with supplemental documents in this table.
- Excludes Form 1120-S (S corporation income tax return), shown separately. Also excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under tax-exempt organizations in this table, although the tax reported on these returns is combined with business income taxes in other tables.
- [3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SP (declaración de impuestos de los Estados Unidos sobre los ingresos personales); 1040-SR (tax return for seniors); 1040-SR (SP) (declaración de impuestos de los Estados Unidos para personas de 65 años de edad o más); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with supplemental documents in this table. As a result of the Tax Cuts and Jobs Act of 2017 (TCJA), the Form 1040 was redesigned for Tax Year (TY) 2018, making Forms 1040-A and 1040-EZ obsolete. However, as prior-year tax returns continue to be filed, the IRS may continue to receive these forms.
- [4] Includes Forms 940 (employer's federal unemployment tax return); 940-EZ (employer's federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return or claim for refund); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return or claim for refund); 945-X (adjusted annual return of withheld federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in supplemental documents in this table.
- [5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). The TCJA increased the filing threshold for estate tax returns beginning with TY 2018.
- [6] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); 5330 (excise taxes related to employee retirement benefit plans return); and 8849 (claim for refund of excise taxes). Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with tax-exempt organizations in this table.
- [7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); 8871 (political organization notice of Section 527 status); and 8872 (political organization report of contributions and expenditures). Additionally, includes the Form 8038 series as follows: 8038 (information return for tax-exempt private activity bond issues); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for tax-exempt governmental bonds); 8038-GC (information return for small tax-exempt governmental bond issues, leases, and installment sales); 8038-T (arbitrage rebate, yield reduction and penalty in lieu of arbitrage rebate); and 8328 (carryforward election of unused private activity bond volume cap). Tax collected on Form 990-T is combined with business income taxes in other tables.
- [8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's annual tax return or claim for refund); 945-X (adjusted annual return of withheld federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 2553 (small corporation election); 5500-EZ (one-participant retirement plans); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return). Starting with the FY 2022 *Data Book* publication, the supplemental documents report includes the electronic Form 1040-X.
- [9] Includes U.S. territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

NOTES:

Detail may not add to totals because of rounding.

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

Due to continued challenges related to the COVID-19 pandemic and processing center shutdowns to protect the health and safety of employees, the IRS continues to experience processing delays for some paper-filed forms.

SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

Table 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2023

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax	
					Total individual returns [3]	Online
						Total filed [4]
(1)	(2)	(3)	(4)	(5)	(6)	
United States, total	213,334,693	1,563,263	5,349,845	4,561,215	147,955,167	63,912,683
Alabama	2,690,994	9,818	55,629	53,822	1,994,726	828,156
Alaska	463,887	1,565	10,761	7,835	316,243	169,769
Arizona	4,416,056	17,269	109,143	87,796	3,130,794	1,564,730
Arkansas	1,707,444	7,445	44,760	36,209	1,217,552	507,986
California	24,515,248	241,476	584,546	405,465	16,614,905	5,732,627
Colorado	4,168,890	20,434	134,400	106,785	2,780,291	1,470,483
Connecticut	2,395,334	15,199	31,848	70,749	1,692,594	699,900
Delaware	749,427	17,206	15,589	22,888	463,483	222,380
District of Columbia	502,956	4,162	7,097	13,485	323,351	172,163
Florida	16,282,658	174,854	694,742	378,587	10,175,263	4,203,706
Georgia	6,674,065	32,166	199,673	124,416	4,571,465	2,101,269
Hawaii	851,992	7,642	16,439	12,141	620,527	266,893
Idaho	1,213,854	4,071	38,805	33,268	814,038	379,227
Illinois	8,197,714	58,553	265,206	141,987	5,697,104	2,333,711
Indiana	4,036,759	12,490	91,896	66,917	3,057,022	1,455,708
Iowa	1,937,800	12,170	46,445	43,094	1,416,407	516,110
Kansas	1,821,378	9,366	38,769	42,342	1,292,916	571,010
Kentucky	2,457,690	7,753	53,459	47,151	1,871,549	792,973
Louisiana	2,612,359	14,869	62,663	64,342	1,823,432	787,109
Maine	958,078	3,810	23,973	15,313	656,608	331,783
Maryland	3,912,719	20,625	82,786	73,912	2,786,269	1,280,669
Massachusetts	4,848,119	36,976	107,725	94,588	3,321,993	1,330,733
Michigan	6,154,707	33,017	147,983	111,485	4,562,732	1,903,319
Minnesota	3,774,000	13,739	94,907	70,540	2,701,194	1,140,958
Mississippi	1,556,921	7,373	32,318	32,603	1,167,446	484,602
Missouri	3,801,939	16,087	74,977	78,810	2,694,197	1,227,285
Montana	832,350	5,676	29,011	24,646	517,831	227,230
Nebraska	1,368,867	7,395	35,941	32,371	899,289	388,358
Nevada	2,129,654	17,975	56,674	46,532	1,449,246	654,124
New Hampshire	936,558	5,505	11,875	18,478	677,130	358,661
New Jersey	6,416,815	52,784	122,437	203,617	4,306,977	1,316,273
New Mexico	1,195,561	4,381	21,233	18,284	910,734	464,865
New York	13,958,986	250,587	421,826	400,088	9,275,114	2,962,160
North Carolina	6,353,516	30,850	158,675	119,925	4,574,372	2,215,298
North Dakota	506,048	2,410	12,533	15,204	351,919	146,742
Ohio	7,295,231	30,598	124,159	129,341	5,372,666	2,562,656
Oklahoma	2,325,276	10,634	61,113	58,371	1,604,299	743,051
Oregon	2,784,075	11,870	64,445	52,578	1,898,389	1,030,096
Pennsylvania	8,029,293	35,262	172,855	158,306	5,877,179	2,581,252
Rhode Island	741,311	3,580	18,727	12,361	530,176	193,101
South Carolina	3,157,810	11,162	71,342	55,879	2,310,190	1,078,040
South Dakota	624,470	3,007	16,735	19,156	419,021	177,665
Tennessee	4,014,890	19,826	42,710	88,836	3,038,147	1,494,559
Texas	18,340,988	124,072	397,562	461,041	12,547,367	6,127,161
Utah	2,273,019	8,673	83,315	89,772	1,421,580	697,139
Vermont	445,565	2,238	10,103	8,940	313,931	150,217
Virginia	5,338,789	27,717	129,489	97,334	3,845,602	2,012,740
Washington	4,983,670	21,375	119,794	91,996	3,503,906	1,967,574
West Virginia	885,468	3,941	12,236	12,446	721,411	369,046
Wisconsin	3,742,790	17,727	70,807	64,234	2,771,025	1,222,032
Wyoming	458,951	8,038	16,539	24,220	264,724	125,025
Puerto Rico	347,839	260	311	1,663	240,789	78,491
Other [11]	1,143,921	45,585	859	19,066	548,057	93,868

Footnotes at end of table.

Table 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2023—Continued

State or area	Individual income tax—continued		Estate and trust income tax	Employment taxes [7]	Excise taxes [8]	Tax-exempt organizations [9]	Supplemental documents [10]
	Online—continued	Practitioner filed [6]					
	Free File [5]						
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	2,878,245	84,042,484	2,776,485	20,964,345	836,296	1,574,936	27,753,141
Alabama	34,188	1,166,570	25,844	187,197	12,879	18,148	332,931
Alaska	6,384	146,474	3,893	39,466	504	4,612	79,008
Arizona	64,174	1,566,065	38,333	423,440	8,089	21,019	580,173
Arkansas	26,381	709,566	15,553	111,021	10,129	11,009	253,766
California	237,076	10,882,279	262,225	3,055,696	77,478	158,505	3,114,952
Colorado	55,968	1,309,808	44,172	441,707	8,780	27,269	605,052
Connecticut	32,302	992,693	42,957	252,808	4,870	18,551	265,758
Delaware	9,630	241,103	37,430	82,933	1,914	8,335	99,649
District of Columbia	9,171	151,188	5,736	63,085	116	12,438	73,486
Florida	181,270	5,971,557	189,207	1,779,741	59,279	87,730	2,743,255
Georgia	91,375	2,470,196	47,660	662,181	34,728	38,388	963,388
Hawaii	10,261	353,634	12,129	68,126	723	6,780	107,485
Idaho	18,361	434,811	10,098	123,031	4,727	7,352	178,464
Illinois	101,198	3,363,393	181,075	820,547	50,787	58,035	924,420
Indiana	77,083	1,601,314	35,492	329,849	21,056	30,886	391,151
Iowa	25,622	900,297	25,225	143,508	20,063	25,101	205,787
Kansas	26,026	721,906	25,491	158,886	12,699	14,366	226,543
Kentucky	38,791	1,078,576	25,927	155,159	12,549	16,292	267,851
Louisiana	31,598	1,036,323	18,550	216,442	11,400	16,314	384,347
Maine	15,581	324,825	11,167	121,981	3,509	9,071	112,646
Maryland	57,000	1,505,599	43,666	379,906	8,954	29,119	487,482
Massachusetts	65,630	1,991,260	121,298	576,681	8,610	38,012	542,236
Michigan	82,441	2,659,413	67,122	513,284	20,406	40,752	657,926
Minnesota	58,678	1,560,236	37,877	376,449	23,200	35,792	420,302
Mississippi	23,707	682,844	10,160	84,000	11,549	11,270	200,202
Missouri	58,351	1,466,911	66,106	368,540	21,402	39,497	442,323
Montana	11,629	290,601	12,005	85,855	5,958	8,910	142,458
Nebraska	17,051	510,931	14,940	105,378	15,158	39,797	218,598
Nevada	25,182	795,122	49,615	198,240	5,026	12,613	293,733
New Hampshire	14,591	318,469	17,594	99,286	2,511	8,185	95,994
New Jersey	58,043	2,990,705	140,892	740,896	21,183	47,073	780,956
New Mexico	20,904	445,869	9,448	79,634	6,886	8,001	136,960
New York	168,819	6,312,954	277,442	1,565,149	16,880	103,934	1,647,966
North Carolina	95,753	2,359,073	47,211	591,319	21,664	38,601	770,899
North Dakota	7,093	205,177	6,412	41,178	11,699	4,788	59,905
Ohio	116,271	2,810,009	90,282	581,843	30,365	99,848	836,129
Oklahoma	30,977	861,247	26,407	185,214	8,167	15,210	355,861
Oregon	51,615	868,293	29,230	316,487	8,362	20,822	381,892
Pennsylvania	136,500	3,295,927	123,362	732,587	27,183	70,942	831,616
Rhode Island	10,236	337,075	11,024	92,170	1,453	5,319	66,501
South Carolina	48,368	1,232,150	25,015	268,690	13,567	17,540	384,425
South Dakota	7,642	241,356	16,932	46,649	10,905	5,729	86,336
Tennessee	64,755	1,543,587	40,122	307,571	17,235	25,130	435,313
Texas	231,053	6,420,206	209,928	1,618,521	98,026	122,900	2,761,571
Utah	30,982	724,440	17,604	258,196	7,198	9,772	376,909
Vermont	9,011	163,714	6,692	51,629	1,003	5,616	45,413
Virginia	97,451	1,832,861	52,226	507,255	14,777	39,436	624,953
Washington	77,947	1,536,331	59,920	457,427	16,816	32,123	680,313
West Virginia	15,935	352,364	9,258	43,746	2,964	8,455	71,011
Wisconsin	55,109	1,548,993	60,030	320,417	14,994	32,113	391,443
Wyoming	4,634	139,699	8,613	45,984	2,881	4,547	83,405
Puerto Rico	1,935	162,298	235	81,799	d	d	21,017
Other [11]	30,512	454,189	9,653	5,561	d	d	510,982

Footnotes on next page.

Table 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2023—Continued**Footnotes**

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

- [1] Excludes returns that do not have the requirement or option of filing electronically; information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF).
- [2] Includes Forms 1120 (corporation income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); and 1120-POL (income tax return for certain political organizations). Excludes Form 1120-S (S corporation income tax return), shown separately.
- [3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SP (declaración de impuestos de los Estados Unidos sobre los ingresos personales); 1040-SR (tax return for seniors); 1040-SR (SP) (declaración de impuestos de los Estados Unidos para personas de 65 años de edad o más); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table. As a result of the Tax Cuts and Jobs Act of 2017, the Form 1040 was redesigned for Tax Year (TY) 2018, making Forms 1040-A and 1040-EZ obsolete. However, as prior-year tax returns continue to be filed, the IRS may continue to receive these forms.
- [4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: taxpayers either complete a tax return on a website without downloading any software, or taxpayers purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.
- [5] Includes two Free File income tax preparation and electronic filing options: (1) all taxpayers could use Free File Fillable Forms, an electronic version of paper returns that performs simple mathematical calculations; and (2) taxpayers with adjusted gross incomes of \$73,000 or less could prepare and file their TY 2022 taxes using commercial online software provided through a partnership between the IRS and Free File Alliance, LLC, a group of private-sector tax software companies. The Free File Fillable Forms and Free File commercial online software were both available through IRS.gov.
- [6] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the return preparer.
- [7] Includes Forms 940 (employer's federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return or claim for refund); and 945 (tax return of withheld income tax from nonpayroll distributions).
- [8] Includes Forms 720 (excise tax return); 2290 (heavy highway vehicle use tax return); and 8849 (claim for refund of excise taxes).
- [9] Includes some of the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); and 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); 8871 (political organization notice of Section 527 status); and Form 8872 (political organization report of contributions and expenditures).
- [10] Includes Forms 1040-X (amended individual income tax return); Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations). The IRS began offering an electronic option for Form 1040-X in August 2020. Starting in FY 2022, the supplemental documents report includes the electronic Form 1040-X.
- [11] Includes U.S. territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

NOTES:

Detail may not add to totals because of rounding.

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

SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

Table 5. Gross Collections, by Type of Tax and State, Fiscal Year 2023

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue collections [1]	Business income taxes [2]	Individual income tax, employment taxes, and estate and trust income tax		
			Total	Individual income tax withheld and FICA tax [3]	Individual income tax payments and SECA tax [3]
(1)	(2)	(3)	(4)	(5)	
United States, total	4,694,335,168	456,940,780	4,127,711,362	3,199,581,711	860,714,188
Alabama	35,829,649	2,069,107	33,131,160	24,989,156	7,733,285
Alaska	6,739,371	142,410	6,501,190	4,706,115	1,591,278
Arizona	70,752,416	6,280,671	63,279,233	46,012,971	16,628,929
Arkansas	39,361,615	3,689,004	34,717,602	29,582,743	4,793,917
California	568,978,229	52,424,035	507,735,806	424,341,574	80,226,492
Colorado	85,856,658	4,744,074	80,172,876	60,342,709	18,923,291
Connecticut	72,077,657	11,406,922	59,577,152	43,062,111	15,338,137
Delaware	25,469,728	6,177,219	18,559,399	14,503,073	1,973,330
District of Columbia	37,536,242	3,992,629	33,365,642	28,867,143	3,664,604
Florida	310,666,692	19,759,015	286,098,475	191,082,427	89,476,667
Georgia	133,534,121	17,455,474	110,351,503	85,493,826	22,973,018
Hawaii	11,322,743	629,150	10,388,992	6,995,394	3,271,038
Idaho	17,757,032	1,106,142	16,525,835	11,682,487	4,726,982
Illinois	213,398,814	26,542,392	181,464,685	142,935,106	33,582,798
Indiana	79,769,020	9,085,820	69,841,335	57,638,735	11,821,778
Iowa	33,644,400	1,570,360	31,654,356	25,063,616	6,435,830
Kansas	32,530,342	2,467,611	28,789,789	22,058,491	6,276,049
Kentucky	48,163,831	4,024,704	43,813,417	37,244,757	6,114,917
Louisiana	44,633,551	2,423,775	41,704,938	32,950,158	8,357,928
Maine	11,632,475	872,010	10,615,560	7,855,049	2,664,737
Maryland	74,778,539	4,484,199	69,775,758	53,837,101	14,990,231
Massachusetts	153,675,537	13,359,788	138,456,640	107,474,848	29,435,628
Michigan	105,697,501	7,706,802	96,644,717	77,168,223	17,856,165
Minnesota	119,248,590	13,050,615	105,219,762	91,388,498	13,216,193
Mississippi	15,150,586	1,031,136	13,827,922	10,132,697	3,571,234
Missouri	113,088,629	10,724,573	101,324,343	88,711,715	11,439,940
Montana	9,953,853	263,480	9,598,108	6,405,926	3,068,759
Nebraska	31,850,993	7,535,685	24,007,625	17,764,849	4,736,740
Nevada	34,747,025	2,183,476	31,721,745	17,539,775	11,446,111
New Hampshire	17,668,931	504,343	16,529,584	11,583,454	4,419,952
New Jersey	180,536,085	29,541,383	148,717,152	117,439,678	29,291,852
New Mexico	12,476,365	294,579	11,853,810	8,586,540	3,136,710
New York	373,831,039	39,096,901	329,380,624	251,017,119	73,729,937
North Carolina	120,610,471	12,862,857	106,934,700	84,565,880	20,989,467
North Dakota	9,435,606	527,407	8,843,839	6,149,684	2,585,886
Ohio	186,359,863	15,204,923	163,513,367	141,382,766	20,729,249
Oklahoma	38,169,020	4,149,182	29,970,692	21,908,174	6,884,358
Oregon	40,995,246	2,405,956	37,616,069	27,942,762	9,202,495
Pennsylvania	174,389,169	17,753,552	153,200,549	122,555,797	28,342,788
Rhode Island	18,849,983	2,898,126	15,749,394	13,387,873	2,212,738
South Carolina	37,713,126	1,611,643	35,667,886	25,089,509	10,251,982
South Dakota	11,040,423	378,564	10,524,221	5,966,561	2,781,623
Tennessee	95,563,141	7,774,087	85,235,092	67,743,607	16,386,418
Texas	413,010,962	33,595,913	346,764,665	246,146,892	90,002,883
Utah	36,992,129	1,945,410	34,488,884	25,812,118	8,400,282
Vermont	5,660,731	338,538	5,265,805	3,822,046	1,389,327
Virginia	113,990,703	11,803,919	101,504,478	78,743,858	21,955,942
Washington	155,442,049	24,098,896	128,590,512	104,017,189	23,606,278
West Virginia	8,616,231	352,894	8,191,625	6,221,429	1,904,025
Wisconsin	69,401,060	5,687,185	62,663,138	49,235,434	11,995,070
Wyoming	7,234,493	253,500	6,837,789	2,854,473	3,058,807
U.S. Armed Service members overseas and Territories other than Puerto Rico	813,270	47,532	764,668	614,187	142,764
Puerto Rico	5,140,301	67,231	5,049,116	4,013,133	994,313
International	17,416,692	4,498,027	12,270,447	6,517,458	5,715,148
Undistributed [6]	5,132,234	2,045,954	2,717,687	-1,567,187	4,267,889

Footnotes at end of table.

Table 5. Gross Collections, by Type of Tax and State, Fiscal Year 2023—Continued

[Money amounts are in thousands of dollars]

State or area	Individual income tax, employment taxes, and estate and trust income tax—continued			Estate tax	Gift tax	Excise taxes [5]
	Unemployment insurance tax	Railroad retirement tax	Estate and trust income tax [4]			
	(6)	(7)	(8)			
United States, total	7,946,725	7,218,291	52,250,447	33,780,186	1,654,075	74,248,765
Alabama	76,065	3,704	328,949	309,381	4,407	315,594
Alaska	13,268	2,509	188,019	36,685	24	59,062
Arizona	140,446	2,979	493,908	215,301	6,338	970,874
Arkansas	143,905	3,734	193,305	296,189	15,315	643,505
California	1,134,809	18,231	2,014,700	4,524,095	104,312	4,189,982
Colorado	114,424	22,084	770,368	277,427	19,127	643,153
Connecticut	87,665	4,103	1,085,136	896,338	33,241	164,003
Delaware	30,666	38	2,052,292	715,041	512	17,556
District of Columbia	16,532	718,137	99,225	125,825	6,164	45,982
Florida	517,146	818,834	4,203,400	2,747,169	166,331	1,895,703
Georgia	267,182	787,471	830,006	474,714	18,731	5,233,699
Hawaii	17,661	0	104,900	73,880	7,443	223,278
Idaho	41,248	831	74,286	58,925	398	65,732
Illinois	391,562	455,775	4,099,443	820,207	48,479	4,523,051
Indiana	116,964	19,528	244,331	204,213	62,949	574,703
Iowa	56,722	11,370	86,818	56,124	2,555	361,005
Kansas	74,685	90,862	289,703	180,895	8,511	1,083,537
Kentucky	73,802	18,292	361,648	89,595	7,634	228,481
Louisiana	72,093	6,775	317,984	148,997	960	354,881
Maine	20,693	3,790	71,290	46,029	62,910	35,966
Maryland	125,425	26,585	796,416	325,596	50,164	142,822
Massachusetts	191,974	97,966	1,256,225	727,526	148,862	982,721
Michigan	207,937	13,508	1,398,883	753,166	35,067	557,748
Minnesota	197,029	105,961	312,082	237,387	24,813	716,013
Mississippi	35,527	2,543	85,920	82,729	19,175	189,624
Missouri	148,441	146,387	877,859	361,610	26,800	651,303
Montana	19,935	33,009	70,479	65,055	711	26,499
Nebraska	41,523	1,324,896	139,617	167,129	1,788	138,766
Nevada	52,683	210	2,682,966	575,370	26,685	239,749
New Hampshire	23,789	65	502,324	186,054	4,941	444,008
New Jersey	218,671	218,273	1,548,677	497,316	4,869	1,775,365
New Mexico	23,217	401	106,943	307,163	1,364	19,449
New York	515,921	649,681	3,467,966	2,799,155	151,524	2,402,834
North Carolina	229,685	13,648	1,136,019	509,836	7,199	295,879
North Dakota	14,669	10,445	83,156	18,846	1,024	44,490
Ohio	281,341	32,287	1,087,723	820,982	56,582	6,764,009
Oklahoma	69,883	3,274	1,105,004	158,870	46,029	3,844,248
Oregon	100,699	3,359	366,754	296,261	42,146	634,813
Pennsylvania	313,939	81,745	1,906,280	849,854	52,920	2,532,293
Rhode Island	35,950	2	112,832	177,463	3,942	21,057
South Carolina	69,543	2,204	254,648	113,822	17,799	301,976
South Dakota	14,485	1,122	1,760,430	83,842	8,999	44,797
Tennessee	205,110	2,747	897,210	273,766	8,907	2,271,289
Texas	643,660	1,421,889	8,549,341	9,026,040	151,027	23,473,316
Utah	76,357	2,853	197,274	120,718	569	436,549
Vermont	9,216	3,478	41,739	31,873	516	24,000
Virginia	184,361	8,090	612,227	425,476	72,081	184,748
Washington	264,686	14,968	687,391	475,667	291,624	1,985,351
West Virginia	14,507	980	50,684	26,692	187	44,833
Wisconsin	131,971	2,223	1,298,440	323,932	10,542	716,264
Wyoming	8,912	639	914,957	90,889	4,983	47,332
U.S. Armed Service members overseas and Territories other than Puerto Rico	6,840	0	876	0	4	1,067
Puerto Rico	36,100	0	5,571	18,263	0	5,690
International	8,312	3,707	25,822	151,230	33,802	463,187
Undistributed [6]	16,889	95	0	403,576	-229,912	194,929

Footnotes on next page.

Table 5. Gross Collections, by Type of Tax and State, Fiscal Year 2023—Continued**Footnotes**

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

NOTES:

Detail may not add to totals because of rounding.

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

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

Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year refunds made in Fiscal Year 2023 may result in negative amounts when such adjustments exceed current-year collections. See Tables 7 and 8 for refund data by state.

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

SOURCE: Chief Financial Officer, Financial Management, Corporate Accounting.

Table 6. Gross Collections, by Type of Tax, Fiscal Years 1960–2023

[Money amounts are in thousands of dollars]

Fiscal year	Total Internal Revenue collections [1]	Income taxes				Employment taxes [4]	Estate tax	Gift tax	Excise taxes [5]
		Total	Business income taxes [2]	Individual income tax [3]	Estate and trust income tax [3]				
1960	91,774,803	67,125,126	22,179,414	44,945,711	[3]	11,158,589	1,439,259	187,089	11,864,741
1961	94,401,086	67,917,941	21,764,940	46,153,001	[3]	12,502,451	1,745,480	170,912	12,064,302
1962	99,440,839	71,945,305	21,295,711	50,649,594	[3]	12,708,171	1,796,227	238,960	12,752,176
1963	105,925,395	75,323,714	22,336,134	52,987,581	[3]	15,004,486	1,971,614	215,843	13,409,737
1964	112,260,257	78,891,218	24,300,863	54,590,354	[3]	17,002,504	2,110,992	305,312	13,950,232
1965	114,434,634	79,792,016	26,131,334	53,660,683	[3]	17,104,306	2,454,332	291,201	14,792,779
1966	128,879,961	92,131,794	30,834,243	61,297,552	[3]	20,256,133	2,646,968	446,954	13,398,112
1967	148,374,815	104,288,420	34,917,825	69,370,595	[3]	26,958,241	2,728,580	285,826	14,113,748
1968	153,636,838	108,148,565	29,896,520	78,252,045	[3]	28,085,898	2,710,254	371,725	14,320,396
1969	187,919,560	135,778,052	38,337,646	97,440,406	[3]	33,068,657	3,136,691	393,373	15,542,787
1970	195,722,096	138,688,568	35,036,983	103,651,585	[3]	37,449,188	3,241,321	438,755	15,904,264
1971	191,647,198	131,072,374	30,319,953	100,752,421	[3]	39,918,690	3,352,641	431,642	16,871,851
1972	209,855,737	143,804,732	34,925,546	108,879,186	[3]	43,714,001	5,126,522	363,447	16,847,036
1973	237,787,204	164,157,315	39,045,309	125,112,006	[3]	52,081,709	4,338,924	636,938	16,572,318
1974	268,952,254	184,648,094	41,744,444	142,903,650	[3]	62,093,632	4,659,825	440,849	17,109,853
1975	293,822,726	202,146,097	45,746,660	156,399,437	[3]	70,140,809	4,312,657	375,421	16,847,741
1976	302,519,792	205,751,753	46,782,956	158,968,797	[3]	74,202,853	4,875,735	431,730	17,257,720
1976 [6]	75,462,780	49,567,484	9,808,905	39,758,579	[3]	19,892,041	1,367,935	117,312	4,518,008
1977	358,139,417	246,805,067	60,049,804	186,755,263	[3]	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	[3]	97,291,653	5,242,080	139,419	18,664,949
1979	460,412,185	322,993,733	71,447,876	251,545,857	[3]	112,849,874	5,344,176	174,899	19,049,504
1980	519,375,273	359,927,392	72,379,610	287,547,782	[3]	128,330,480	6,282,247	216,134	24,619,021
1981	606,799,103	406,583,302	73,733,156	332,850,146	[3]	152,885,816	6,694,641	215,745	40,419,598
1982	632,240,506	418,599,768	65,990,832	352,608,936	[3]	168,717,936	8,035,335	108,038	36,779,428
1983	627,246,793	411,407,523	61,779,556	349,627,967	[3]	173,847,854	6,077,202	148,675	35,765,538
1984	680,475,229	437,071,049	74,179,370	362,891,679	[3]	199,210,028	6,024,985	151,682	38,017,486
1985	742,871,541	474,072,327	77,412,769	396,659,558	[3]	225,214,568	6,303,418	276,284	37,004,944
1986	782,251,812	497,406,391	80,441,620	416,964,771	[3]	243,978,380	6,814,417	380,538	33,672,086
1987	886,290,590	568,311,471	102,858,985	465,452,486	[3]	277,000,469	7,164,681	502,989	33,310,980
1988	935,106,594	583,349,120	109,682,554	473,666,566	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	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	[3]	771,441,662	23,565,164	2,040,367	57,252,098
2006	2,518,680,230	1,617,183,944	380,924,573	1,236,259,371	[3]	814,819,218	26,717,493	1,970,032	57,989,543
2007	2,691,537,557	1,761,777,263	395,535,825	1,366,241,437	[3]	849,732,729	24,557,815	2,420,138	53,049,612
2008	2,745,035,410	1,780,306,008	354,315,825	1,400,405,178	25,585,005	883,197,626	26,543,433	3,280,502	51,707,840
2009	2,345,337,177	1,415,864,347	225,481,588	1,175,421,788	14,960,969	858,163,864	21,583,131	3,094,191	46,631,646
2010	2,345,055,978	1,453,926,748	277,937,220	1,163,687,589	12,301,939	824,188,337	16,930,741	2,820,095	47,190,057
2011	2,414,952,112	1,589,030,349	242,848,122	1,331,160,469	15,021,758	767,504,822	[7] 2,506,991	6,572,384	49,337,563
2012	2,524,320,134	1,669,298,095	281,461,580	1,371,402,290	16,434,225	784,396,853	12,340,655	2,109,594	56,174,937
2013	2,855,059,420	1,876,348,448	311,993,954	1,539,658,421	24,696,073	897,847,151	14,051,771	5,778,377	61,033,674
2014	3,064,301,358	1,996,765,080	353,141,112	1,614,213,171	29,410,796	976,223,247	17,572,338	2,582,617	71,158,076
2015	3,302,677,258	2,183,074,421	389,888,722	1,759,740,317	33,445,382	1,022,358,916	17,952,938	2,089,101	77,201,882
2016	3,333,449,083	2,161,371,562	345,552,427	1,786,123,738	29,695,397	1,073,907,715	19,879,671	2,457,466	75,832,669
2017	3,416,714,139	2,205,956,951	338,529,154	1,838,403,489	29,024,308	1,123,473,137	21,831,660	1,948,783	63,503,608
2018	3,465,466,627	2,234,683,225	262,742,024	1,933,485,246	38,455,955	1,133,199,527	22,664,503	1,201,166	73,718,206
2019	3,564,583,961	2,258,708,451	277,057,735	1,942,182,201	39,468,515	1,207,553,842	16,001,974	1,563,070	80,756,624
2020	3,493,067,956	2,134,733,934	263,563,107	1,837,443,578	33,727,249	1,268,076,594	17,115,476	1,082,111	72,059,841
2021	4,111,569,512	2,767,063,065	419,008,841	2,294,050,574	54,003,650	1,258,170,886	23,425,026	4,620,713	58,289,822
2022	4,901,514,194	3,379,669,998	475,871,099	2,818,638,806	85,160,093	1,417,809,803	28,909,393	4,445,883	70,679,117
2023	4,694,335,168	3,018,542,376	456,940,780	2,509,351,149	52,250,447	1,566,109,766	33,780,186	1,654,075	74,248,765

Footnotes on next page.

Table 6. Gross Collections, by Type of Tax, Fiscal Years 1960–2023—Continued**Footnotes**

- [1] Gross collections include penalties and interest in addition to taxes.
- [2] Includes taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990–T).
- [3] Income tax reported for estates and trusts is included in individual income tax in Fiscal Years (FY) 1960–2007. Beginning with FY 2008, estate and trust income tax is reported separately.
- [4] Includes taxes for Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI); unemployment insurance under the Federal Unemployment Tax Act (FUTA); and railroad retirement under the Railroad Retirement Tax Act (RRTA).
- [5] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until FY 1988 and taxes on firearms until FY 1991.
- [6] Represents fiscal-year transitional period, July 1976 through September 1976, resulting from redefinition of the term “fiscal year.” FY 1976 covered July 1975 through June 1976 (earlier years were similarly defined). FY 1977 covered October 1976 through September 1977 (subsequent years are similarly defined).
- [7] The estate tax was temporarily repealed for deaths in Calendar Year (CY) 2010 before being reinstated retroactively with a \$5-million exemption as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. As a result of this legislation, the estates of CY 2010 decedents could elect to file either Form 706 (estate and generation-skipping transfer tax return), due September 19, 2011, or Form 8939 (allocation of increase in basis for property acquired from a decedent), due January 17, 2012. The law also provided a \$5-million exemption for the estates of CY 2011 decedents. These tax law changes significantly reduced estate tax gross collections in FY 2011 relative to other fiscal years.

NOTES:

Detail may not add to totals because of rounding.

All money amounts are in current dollars.

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

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

SOURCE: Chief Financial Officer, Financial Management, Corporate Accounting.

Table 7. Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2023

State or area	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax	Estate and trust income tax	Employment taxes [3]	Estate tax	Gift tax	Excise taxes [4]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total	125,534,607	378,693	120,944,459	454,974	3,626,596	4,184	1,639	124,062
Alabama	1,706,757	3,097	1,654,291	5,390	42,260	27	12	1,680
Alaska	269,512	779	258,043	639	9,654	d	0	d
Arizona	2,571,597	6,844	2,489,607	6,234	67,090	61	16	1,745
Arkansas	1,046,804	2,160	1,014,728	2,126	26,820	22	13	935
California	13,778,767	56,195	13,117,801	39,331	553,329	773	220	11,118
Colorado	2,224,664	6,115	2,136,270	7,849	72,413	80	34	1,903
Connecticut	1,428,084	3,286	1,376,125	7,809	39,527	66	17	1,254
Delaware	403,156	2,572	380,760	6,657	12,388	d	d	758
District of Columbia	276,926	1,217	265,022	1,301	8,992	d	d	366
Florida	8,854,152	33,477	8,529,860	32,949	250,470	426	210	6,760
Georgia	3,845,847	9,530	3,719,030	7,377	106,416	83	34	3,377
Hawaii	523,542	2,023	506,220	2,277	12,663	d	d	328
Idaho	666,126	1,604	638,312	1,374	23,965	d	d	848
Illinois	4,872,396	13,725	4,694,804	28,353	129,385	170	49	5,910
Indiana	2,650,257	4,558	2,583,834	6,805	52,501	22	22	2,515
Iowa	1,156,209	4,273	1,121,812	2,758	25,633	12	11	1,710
Kansas	1,055,397	3,008	1,020,029	4,276	26,536	d	d	1,525
Kentucky	1,619,483	2,454	1,574,338	4,325	36,966	17	42	1,341
Louisiana	1,623,076	3,693	1,563,732	2,937	51,484	d	d	1,202
Maine	546,664	1,634	527,732	2,363	14,162	d	d	754
Maryland	2,349,793	6,278	2,274,415	9,409	57,878	65	40	1,708
Massachusetts	2,767,788	7,425	2,665,414	18,481	73,707	117	61	2,583
Michigan	3,834,395	9,632	3,710,467	14,453	96,618	72	21	3,132
Minnesota	2,165,400	5,968	2,094,422	5,743	56,525	40	25	2,677
Mississippi	1,036,076	1,955	996,532	1,542	34,897	d	d	1,133
Missouri	2,301,365	6,125	2,215,395	10,738	66,725	d	d	2,324
Montana	413,463	2,611	395,346	1,166	13,683	d	d	645
Nebraska	718,922	3,634	694,541	1,880	17,632	18	10	1,207
Nevada	1,259,097	4,105	1,203,568	12,279	36,228	47	23	2,847
New Hampshire	579,369	1,518	558,085	3,830	15,191	15	17	713
New Jersey	3,555,441	10,162	3,416,022	16,288	109,444	127	36	3,362
New Mexico	766,028	1,911	741,576	1,650	20,414	d	d	460
New York	7,655,511	29,631	7,320,293	27,023	272,143	393	181	5,847
North Carolina	3,854,226	8,877	3,738,311	9,444	93,719	79	18	3,778
North Dakota	281,873	904	270,485	825	8,922	d	d	730
Ohio	4,564,944	12,391	4,431,417	16,060	100,138	107	41	4,790
Oklahoma	1,361,462	3,140	1,314,941	4,800	37,004	30	11	1,536
Oregon	1,540,952	4,813	1,477,631	4,796	51,917	48	19	1,728
Pennsylvania	5,147,318	9,017	4,989,418	24,596	117,708	146	45	6,388
Rhode Island	448,443	1,023	435,078	2,098	9,824	d	d	382
South Carolina	1,883,850	3,401	1,831,404	4,269	43,160	42	18	1,556
South Dakota	342,822	1,189	329,304	2,611	9,103	d	d	606
Tennessee	2,615,148	4,476	2,538,157	7,830	62,414	42	35	2,194
Texas	11,211,033	37,723	10,805,571	41,741	312,356	273	115	13,254
Utah	1,190,367	3,226	1,136,825	2,098	47,219	d	d	976
Vermont	261,465	831	251,127	1,385	7,674	d	d	436
Virginia	3,204,289	8,324	3,104,589	10,063	78,522	86	34	2,671
Washington	2,961,060	7,833	2,844,051	9,975	96,505	87	65	2,544
West Virginia	644,950	958	628,847	1,376	13,019	d	d	743
Wisconsin	2,265,346	5,943	2,195,068	11,199	50,045	58	24	3,009
Wyoming	224,259	1,512	212,826	1,470	8,033	d	d	399
U.S. Armed Services overseas and territories other than Puerto Rico	125,197	51	120,745	42	4,327	0	0	32
Puerto Rico	339,422	334	302,612	67	36,338	d	0	d
International	543,870	9,528	527,382	617	4,907	210	40	1,186
Undistributed [5]	247	0	244	0	3	0	0	0
Child tax credit [6]	15,705,812	N/A	15,705,812	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [6]	22,395,922	N/A	22,395,922	N/A	N/A	N/A	N/A	N/A

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Table 7. Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2023—Continued**Footnotes**

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

N/A—Not applicable.

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

NOTE:

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

SOURCE: Chief Financial Officer, Financial Management, Corporate Accounting.

Table 8. Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2023

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax [3]	Estate and trust income tax	Employment taxes [4]	Estate tax	Gift tax	Excise taxes [5]
	(1)	(2)	(3)	(7)	(8)	(9)	(10)	(11)
United States, total	659,051,685	43,854,645	461,212,110	5,235,503	144,723,954	1,748,560	102,189	2,174,724
Alabama	6,809,200	86,459	4,996,017	46,634	1,658,221	12,315	36	9,517
Alaska	968,085	19,166	737,559	8,266	198,450	d	0	d
Arizona	10,524,321	320,271	7,233,809	55,398	2,864,411	21,982	81	28,369
Arkansas	4,245,814	332,831	2,918,011	17,349	966,018	3,125	27	8,453
California	70,130,994	4,451,528	41,506,636	433,067	23,270,476	297,207	9,718	162,362
Colorado	9,294,679	397,202	6,093,170	77,830	2,699,749	14,067	892	11,769
Connecticut	7,280,580	1,119,073	4,284,408	83,825	1,723,560	30,104	1,134	38,477
Delaware	2,319,018	505,534	1,071,351	199,437	521,643	d	d	18,354
District of Columbia	1,846,138	326,029	1,003,211	11,960	472,117	d	d	6,125
Florida	39,483,914	865,694	28,212,960	396,918	9,703,302	167,719	7,373	129,948
Georgia	16,674,055	761,038	11,533,873	65,775	4,245,791	29,786	1,377	36,415
Hawaii	2,158,194	159,374	1,425,369	16,429	544,344	d	d	4,378
Idaho	2,690,349	103,735	1,830,569	9,281	735,607	d	d	8,401
Illinois	23,406,312	2,662,668	14,259,825	407,104	5,806,354	87,543	21,113	161,705
Indiana	9,796,131	415,624	7,122,218	54,213	2,159,179	6,417	413	38,067
Iowa	4,523,064	513,456	3,051,273	19,942	902,809	3,788	901	30,896
Kansas	4,433,030	316,216	2,816,674	42,861	1,243,902	d	d	8,437
Kentucky	5,954,252	243,081	4,242,670	31,968	1,410,558	10,874	1,379	13,722
Louisiana	7,375,047	249,679	5,039,307	28,420	2,029,754	d	d	14,567
Maine	1,918,964	89,351	1,301,770	24,555	488,670	d	d	11,094
Maryland	10,056,727	529,578	6,814,085	123,838	2,565,722	16,443	473	6,589
Massachusetts	12,731,934	831,716	8,054,770	187,781	3,570,070	54,408	712	32,477
Michigan	15,388,568	830,607	10,325,164	216,033	3,927,721	66,179	453	22,410
Minnesota	10,534,790	2,356,106	5,523,731	65,584	2,535,412	13,598	85	40,273
Mississippi	4,634,345	123,026	3,018,002	11,356	1,464,737	d	d	10,141
Missouri	9,457,400	553,291	6,097,919	80,655	2,704,816	d	d	8,618
Montana	1,396,173	36,943	1,042,207	6,579	305,545	d	d	3,614
Nebraska	2,753,854	257,318	1,887,241	14,027	579,289	6,641	95	9,243
Nevada	5,743,946	116,778	3,931,073	232,464	1,419,109	36,726	1,114	6,680
New Hampshire	2,258,991	41,901	1,591,885	49,645	567,756	2,226	182	5,396
New Jersey	18,069,003	2,678,147	10,483,350	189,051	4,490,147	87,502	1,516	139,290
New Mexico	2,807,405	14,431	2,008,096	13,509	763,303	d	d	2,168
New York	36,210,605	3,146,060	22,231,617	391,581	10,127,637	188,362	19,412	105,935
North Carolina	14,801,900	999,041	10,340,786	85,212	3,332,123	18,864	307	25,568
North Dakota	1,152,789	20,231	760,487	5,922	360,261	d	d	5,267
Ohio	22,214,914	5,306,705	11,726,544	80,476	4,950,066	24,734	3,288	123,101
Oklahoma	5,944,375	275,502	4,094,753	57,133	1,413,477	15,272	661	87,577
Oregon	5,974,877	163,152	3,813,609	36,313	1,934,544	20,046	337	6,876
Pennsylvania	21,074,418	1,717,485	13,754,985	222,537	5,316,377	36,776	333	25,924
Rhode Island	1,729,681	78,436	1,160,885	17,551	456,213	d	d	2,213
South Carolina	6,627,140	185,423	4,963,942	34,021	1,427,161	6,420	681	9,491
South Dakota	1,370,065	38,123	937,219	114,251	277,022	d	d	2,382
Tennessee	10,557,389	423,742	7,589,711	80,728	2,389,351	10,117	756	62,984
Texas	57,057,438	6,134,185	37,342,127	510,417	12,416,609	117,074	11,051	525,976
Utah	5,740,234	144,111	3,417,703	27,898	2,096,176	d	d	29,137
Vermont	913,317	15,535	645,525	7,959	240,569	d	d	737
Virginia	12,889,355	869,133	9,078,889	85,939	2,815,191	19,134	694	20,375
Washington	12,416,366	337,985	8,646,714	88,237	3,274,204	47,024	10,026	12,175
West Virginia	2,083,505	12,934	1,662,684	6,373	397,299	d	d	2,338
Wisconsin	8,462,519	978,392	5,600,176	100,680	1,712,322	17,893	-2,165	55,221
Wyoming	962,265	12,550	671,774	55,929	188,538	d	d	1,509
U.S. Armed Services overseas and territories other than Puerto Rico	464,280	416	346,293	201	117,317	0	0	53
Puerto Rico	1,615,770	32,830	681,708	314	900,498	d	0	d
International	3,926,743	699,266	3,026,150	4,075	150,128	13,126	926	33,072
Advance Premium Tax Credit/Cost Sharing Reduction/Basic Health Program [6]	98,242,860	N/A	98,242,860	N/A	N/A	N/A	N/A	N/A
Undistributed [7]	-1,046,398	-44,447	-983,236	0	-107,672	79,011	4,618	5,329
Child tax credit [8]	28,883,552	N/A	28,883,552	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [8]	54,716,225	N/A	54,716,225	N/A	N/A	N/A	N/A	N/A

Footnotes on next page.

Table 8. Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2023—Continued**Footnotes**

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

N/A—Not applicable.

- [1] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$10.2 billion in interest, of which \$1.1 billion was paid to corporations and \$9.1 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.
- [2] Includes refunds of taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990-T).
- [3] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$3,101. This calculation excludes refunds of \$98.2 billion for the Advance Premium Tax Credit/Cost Sharing Reduction provisions of the Affordable Care Act and \$983.2 million in undistributed refunds.
- [4] Includes refunds of self-employment income taxes under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment insurance taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).
- [5] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Beginning with Fiscal Year (FY) 2015, some refunds which had been classified as excise tax refunds in prior years were reclassified as corporate tax refunds.
- [6] The Advance Premium Tax Credit (APTC) and Cost Sharing Reduction (CSR) are provisions of the Patient Protection and Affordable Care Act of 2010. Beginning with FY 2018, an executive order was issued to discontinue CSR payments to insurance companies. The APTC data included in this table are advance payment of a refundable tax credit that helps taxpayers pay for their health insurance premiums on a monthly basis. The APTC is available when taxpayers purchase health insurance through the Health Insurance Marketplace and meet other specific criteria. The Basic Health Program provides states with the option to establish and operate a health benefit coverage program for low-income individuals as an alternative to Health Insurance Marketplace coverage under the Affordable Care Act.
- [7] Includes refunds of tax and excess withholding payments not classified by state as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.
- [8] Reflects refundable portions of credits only. Shown separately for information purposes. Refund amounts are included in the state figures and U.S. totals.

NOTES:

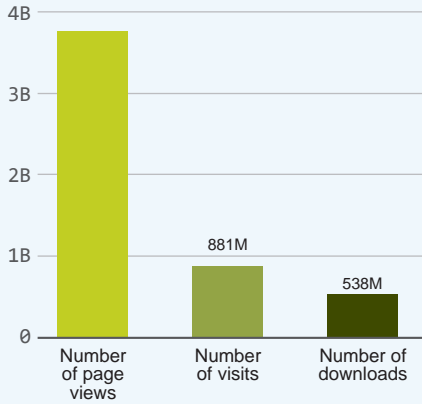
Detail may not add to totals because of rounding.

Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in FY 2023 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data.

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

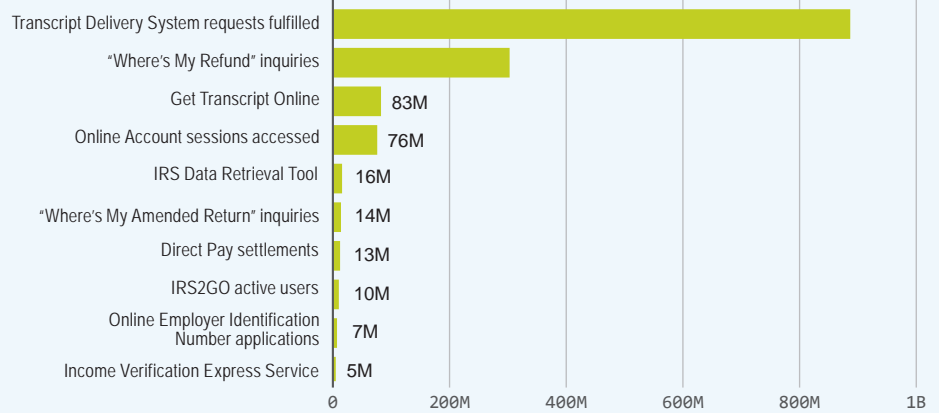
SOURCE: Chief Financial Officer, Financial Management, Corporate Accounting.

IRS Website Usage, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 10

Selected Electronic Transactions, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 10

Service to Taxpayers

This section of the *Data Book* provides information on the ways the IRS provides assistance, not only to taxpayers but also to tax-exempt organizations and government entities. The IRS aids taxpayers in meeting their federal tax return filing and payment obligations through its telephone helplines, via IRS.gov, at IRS Taxpayer Assistance Centers, and by volunteer-provided income tax assistance.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers resolve problems with the IRS, protects taxpayers' rights enumerated

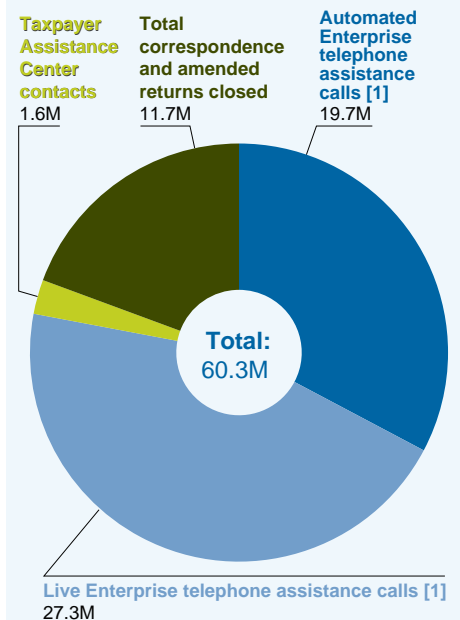
in the Taxpayer Bill of Rights, and recommends changes that will help to avoid issues. Taxpayers may request TAS's assistance.

In addition to helping taxpayers meet their tax responsibilities, the IRS devotes significant resources to meeting the special needs of tax-exempt organizations, employee retirement plans, and government entities in complying with tax laws. While these entities are not subject to federal income tax, they nonetheless represent a significant aspect of tax administration.

Highlights of the Data

- In Fiscal Year (FY) 2023, the IRS assisted almost 60.3 million taxpayers through correspondence, its enterprise-wide telephone helplines, or at Taxpayer Assistance Centers (Table 9).
- In FY 2023, the IRS provided self-assistance to taxpayers through approximately 880.9 million visits to IRS.gov, including 303.1 million inquiries to the "Where's My Refund" application, and over 10.3 million active IRS2GO mobile app users (Table 10).
- Taxpayers downloaded 538.1 million files (such as tax forms and instruction documents) from IRS.gov during FY 2023 (Table 10).
- During FY 2023, the IRS issued 8.1 million Identity Protection Personal

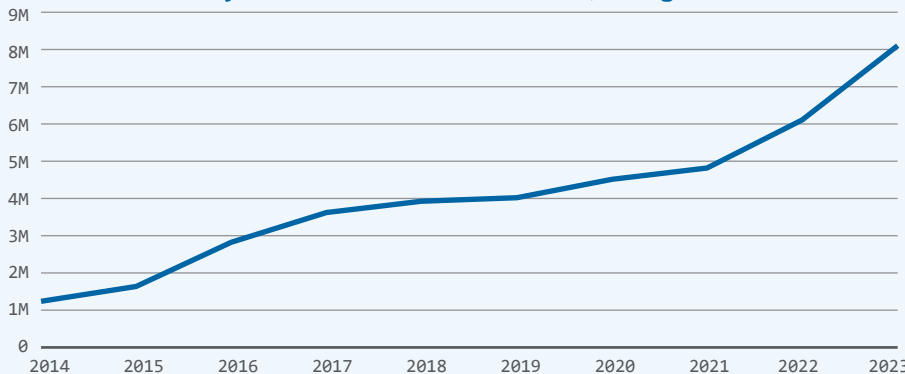
Taxpayer Assistance, by Type of Assistance, Fiscal Year 2023



[1] Includes calls answered by Account Management toll-free lines.

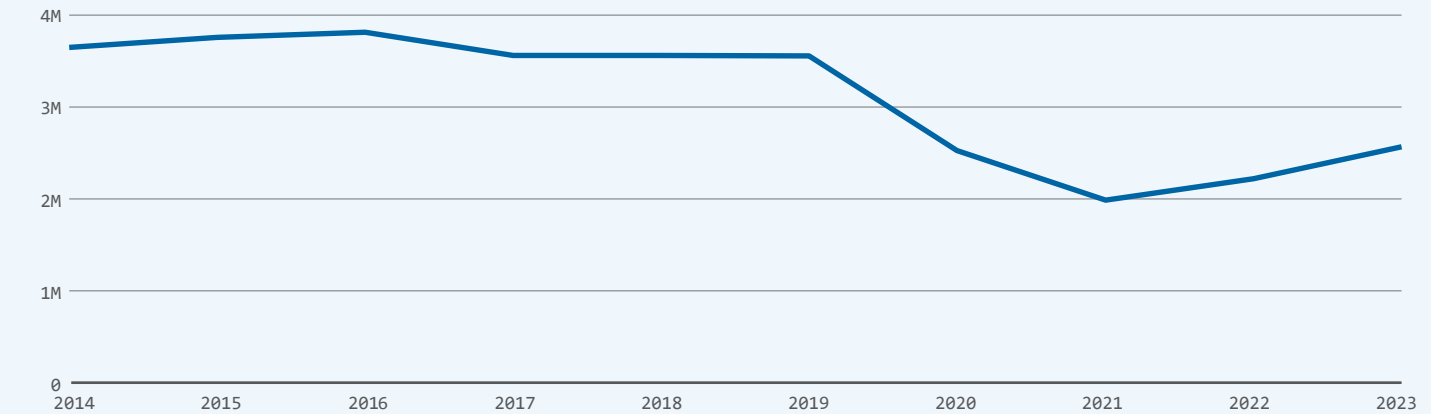
SOURCE: 2023 IRS Data Book Table 9

Number of Identity Protection PINs Generated, Filing Seasons 2014–2023



SOURCE: Selected IRS Data Books, Table 9

Federal Returns Prepared Through Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs, Fiscal Years 2014–2023



SOURCE: Selected IRS Data Books, Table 9

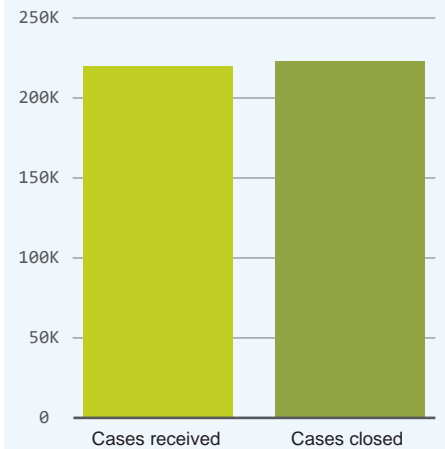
Identification Numbers (PINs) to taxpayers. Of these, almost 2.3 million were issued electronically through IRS.gov (Tables 9 and 10).

- In FY 2023, IRS.gov processed more than 12.5 million Direct Pay settlements. Taxpayers established or revised just over 2.0 million online installment agreements, and the number of taxpayers requesting, through IRS.gov, to receive their tax transcripts either online or by mail exceeded 83.1 million (Table 10).
- In FY 2023, the IRS hosted 804 taxpayer outreach events for small business and self-employed taxpayers,

many of them virtual, attracting 140,927 participants (Table 9).

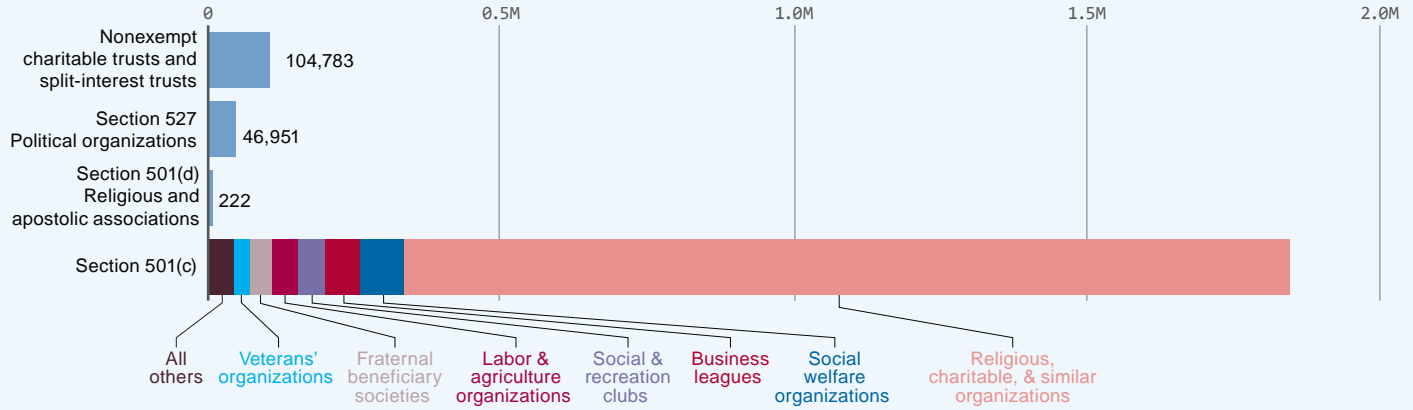
- The IRS provided return preparation assistance through its Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs, preparing almost 2.6 million returns with the aid of 67,476 volunteers in FY 2023 (Table 9).
- In FY 2023, Taxpayer Advocate Service received 219,251 new requests for assistance and closed 222,996 cases, including those received in prior fiscal years. Of these new requests, 16.5 percent were for assistance processing amended returns (Table 11).

Taxpayer Advocate Service, Cases Received and Cases Closed, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 11

Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts, Fiscal Year 2023

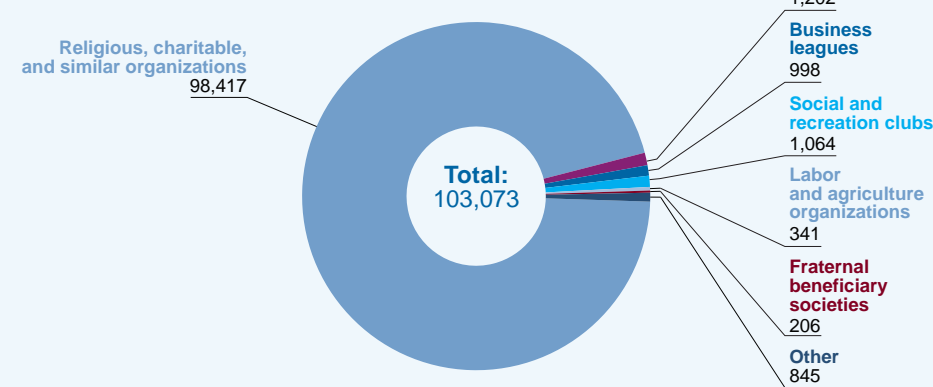


SOURCE: 2023 IRS Data Book Table 14

Tax-Exempt Activities

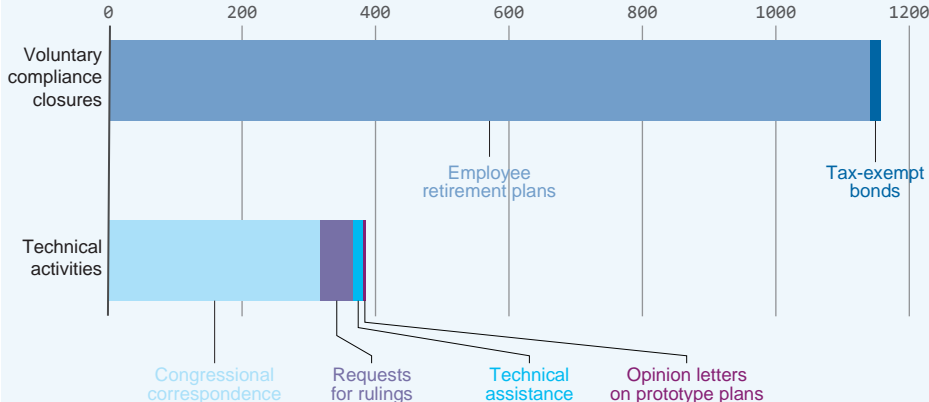
- The IRS closed 119,491 applications for tax-exempt status in FY 2023. The IRS approved tax-exempt status for 86.3 percent of these applications (Table 12).
- In FY 2023, the IRS recognized nearly 2.0 million organizations, including new determinations, as tax exempt. More than 1.8 million of these organizations were exempt under Internal Revenue Code Section 501(c), with 1.5 million of these qualifying as tax exempt under Internal Revenue Code Section 501(c)(3) (Table 14).

Number of Approvals of Applications for Tax-Exempt Status, by Organization Type, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 12

Technical Activities and Voluntary Compliance Closures, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 16

Table 9. Selected Taxpayer Assistance and Education Programs, by Type of Assistance or Program, Fiscal Year 2023

Type of assistance or program	Number or percentage
Enterprise telephone assistance, total [1]	46,998,147
Automated	19,740,396
Live	27,257,751
Enterprise telephone level of service (percentage) [2]	51.3
Average speed of answer for live telephone assistance (minutes)	13.3
Customer Service Representative toll-free telephone assistance, total [3]	36,075,724
Automated	18,141,028
Live	17,934,696
Customer Service Representative level of service (percentage) [4]	51.8
Customer Service Representative level of service with automation (percentage) [5]	66.4
Average speed of answer for live toll-free telephone assistance (minutes)	10.1
Tax/Law & Accounts Interactive Voice Response Survey satisfaction rate (percentage) [6]	88.0
Toll-free assistance Trust Score [7]	80.0
Taxpayer Assistance Center contacts [8]	1,602,401
Accuracy of toll-free telephone assistance:	
Tax law questions (percent accurate)	91.4
Account questions (percent accurate)	89.2
Taxpayer correspondence:	
Total correspondence and amended returns closed [9]	11,673,100
Correspondence customer satisfaction rate (percentage) [10]	61.0
Forms and publications (paper products):	
Orders for forms, publications, and other paper products	1,161,329
Number of non-IRS outlets stocking paper products [11]	6,433
Disaster and emergency assistance:	
Disaster incidents:	
Federally declared incidents [12]	35
Areas qualifying for relief [13]	750
Taxpayers assisted:	
Number of toll-free disaster hotline calls	41,193
Taxpayer education and tax return preparation for individual taxpayers:	
Federal returns prepared through Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs	2,561,165
Volunteers assisting in taxpayer education and return preparation programs	67,476
Volunteer Tax Preparation Assistance sites	8,822
Volunteer Income Tax Assistance and Tax Counseling for the Elderly (percent accurate) [14]	97.3
Identity Protection Personal Identification Numbers issued [15]	8,100,000
Taxpayer outreach for small business and self-employed taxpayers:	
Number of events [16]	804
Number of participants	140,927
Electronic newsletter subscriptions:	
Number targeted to small business owners	494,494
Number targeted to payroll providers	166,897
Number targeted to tax professionals:	
<i>e-News for Tax Pros</i>	473,836
<i>IRS Outreach Connection</i>	156,443

[1] Includes calls answered across the Service, including telephone lines serving individuals, small business/self-employed, large business and international, and tax-exempt and government entities.

[2] The Enterprise level of service measures the relative success rate of taxpayers calling to speak with an IRS assistor.

[3] Includes calls answered by Accounts Management (AM) Customer Service Representatives (CSRs) and automated calls. These telephone lines serviced 77 percent of all telephone traffic in Fiscal Year (FY) 2023. These lines are included in the Enterprise Telephone assistance volumes above.

[4] The CSR level of service measures the relative success rate of taxpayers calling to speak with a CSR. The CSR level of service includes telephone lines answered by AM CSRs only. This is the IRS's official measure for telephone level of service.

[5] In addition to answers provided by assistors, the IRS also provides phone service to taxpayers using automation, such as informational messages or automated request lines. To better demonstrate the percentage of taxpayers receiving service from either an IRS assistor or through automation, the IRS developed this new measure that includes these automated calls.

[6] Based on a telephone survey of customers who called an IRS AM toll-free number to assess their satisfaction with the service they received during their calls.

[7] Based on a telephone survey of customers who called an IRS AM toll-free number, who were asked to assess their experiences with the service they received during their calls. This score follows the Office of Budget and Management (OMB) methodology for calculating Trust posted on Performance.gov. OMB's Federal Trust goal is 75 percent or greater.

[8] Includes contacts at 363 IRS Taxpayer Assistance Centers (TACs) and 15 Virtual Service Delivery sites. Excludes Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites, which are shown separately in this table.

[9] Includes AM adjustments, including individual and business taxpayer correspondence for domestic and international taxpayers; individual and business amended returns processed; injured spouse claims; applications for Individual Taxpayer Identification Numbers; and applications for exempt organizations and employee plans.

[10] The percentage shown in this table represents the results from the AM Customer Satisfaction (Adjustments) survey and reflects the level of customer satisfaction with adjustment processing and handling of customer account correspondence, claims, and amended returns.

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

[12] Reflects events where the Federal Emergency Management Agency (FEMA) designated disaster areas and the IRS granted administrative tax relief.

[13] Following a disaster, the governor of the affected state must request a declaration by the president. Therefore, while a disaster incident is declared for a state or territory, typically only a few counties, parishes, municipalities, independent cities, etc., receive relief for each event.

[14] Represents the accuracy of federal returns prepared at Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites.

[15] Represents the number of Identity Protection Personal Identification Numbers (IP PINs) assigned to qualified taxpayers.

[16] Includes tax practitioner institutes, small business forums, small business tax workshops, tax practitioner and payroll provider meetings, governmental contacts, and miscellaneous stakeholder meetings and events. Includes virtual technology-based sessions.

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

Table 10. Selected Online Taxpayer Assistance, by Type of Assistance, Fiscal Year 2023

Type of assistance	Number or percentage
Assistance provided through IRS.gov:	
IRS website usage [1]:	
Number of visits	880,940,703
Number of page views	3,761,006,353
Number of downloads	538,129,024
IRS Video Portal views [2]	21,957,186
Electronic transactions, total	1,424,850,602
Direct Pay settlements [3]	12,536,719
Get Transcript Mail [4]	614,905
Get Transcript Online [5]	82,522,766
ID Verify Web tool [6]	824,934
Identity Protection Personal Identification Numbers issued [7]	2,272,461
Income Verification Express Service [8]	4,830,097
Interactive Tax Assistant [9]	1,558,618
IRS Data Retrieval tool [10]	15,852,507
IRS2GO active users [11]	10,307,186
Online Account sessions accessed [3, 12]	76,137,467
Online Employer Identification Number applications	7,202,661
Online Installment Agreements [13]	2,020,102
Tax Withholding Estimator tool [14]	4,205,039
Transcript Delivery System requests fulfilled [15]	886,880,451
“Where’s My Amended Return” inquiries	13,951,765
“Where’s My Refund” inquiries	303,132,924
Enterprise Taxpayer Self-Assistance Participation Rate (percentage) [16]	94.2

- [1] Online assistance is reported as visits, page views, and downloads. A website visit is a session that begins when a user views their first webpage and ends when the user leaves the IRS.gov website. Users may access multiple webpages during a single visit to the IRS website; these are counted as page views. A download is the process of copying a file, such as Form 1040 and Form W-9, from the IRS.gov website to the user’s personal computer (or mobile device). Of the total number of visits to the IRS website in Fiscal Year (FY) 2023, 50.3 percent were conducted using a smartphone or tablet.
- [2] The IRS Video Portal provides information through audio and video presentations, as well as webinars (web-based seminars) on a variety of tax-related topics.
- [3] Represents the total count of payment settlements plus payment reversals from the Direct Pay Application. In December 2021, a new functionality within the IRS Online Account tool launched allowing taxpayers to make online payments. This new functionality diverted some payments from Direct Pay to Online Account. In FY 2023, in addition to the 12.5 million payment settlements from Direct Pay, 9.2 million payment settlements were generated within Online Account.
- [4] Taxpayers may access the Get Transcript by Mail application by visiting IRS.gov and selecting the “Get Your Tax Record” link. Taxpayers are granted access to Get Transcript by Mail after completing Secure Access eAuthentication. After successfully registering, the taxpayer may order a tax return transcript and/or a tax account transcript based on the type and year. The transcript will be delivered by mail to the address on file with the IRS.
- [5] Taxpayers may access the Get Transcript Online application by visiting IRS.gov and selecting the “Get Your Tax Record” link. Taxpayers are granted access to Get Transcript Online after completing Secure Access eAuthentication. After successfully registering, taxpayers may select available transcripts (tax return, tax account, record of account, wage and income, and/or verification of nonfiling letter) based on the type and year. Transcripts may be viewed online, printed, and/or downloaded. Multiple transcripts may be ordered in one session.
- [6] Represents the number of successful online taxpayer verifications completed. The ID Verify Web tool allows victims of identity theft who have not filed a current return to resolve issues with their accounts online. Taxpayers no longer have to travel to a Taxpayer Assistance Center or call the IRS.
- [7] Represents the number of Identity Protection Personal Identification Numbers (IP PINs) issued online only. Additional IP PINs were issued through other means; see Table 9 for information on all IP PINs issued.
- [8] Represents the number of transcript requests received electronically from registered participants. The Income Verification Express Service (IVES) allows third- or fourth-party businesses (participants) to send requests for transcripts electronically for income verification purposes.
- [9] Represents the number of interactions completed using the Interactive Tax Assistant (ITA). The ITA is a tax law resource that takes taxpayers through a series of questions and provides answers to their tax law questions.
- [10] The IRS Data Retrieval Tool is an application that allows taxpayers to share their tax return data with the Department of Education website in order to complete a Free Application for Federal Student Aid (FAFSA) online, and apply for an Income Driven Repayment plan online.
- [11] Includes the number of users who opened the IRS2GO mobile application at least once during the fiscal year.
- [12] Represents the count of total sessions of authorized users accessing the Online Account application. In December 2021, the IRS Online Account tool launched several new features, resulting in increased usage. Taxpayers may access their Online Account to view balance due information, to make same-day payments, set up short-term payment plans, view payment history, access tax records information, and approve tax professional authorizations.
- [13] Includes the number of individual and business installment agreements established or revised online. It also includes the number of short-term extensions (30, 60, and 120 days) and the number of agreements that required the taxpayer to pay the balance immediately. For information on all Installment Agreements, see Table 27.
- [14] Represents the number of sessions in which a user interacted with the application through to the results screen (e.g., does not include visits that were abandoned prior to results).

Footnotes continued on next page.

Table 10. Selected Online Taxpayer Assistance, by Type of Assistance, Fiscal Year 2023—Continued**Footnotes—continued**

[15] The Transcript Delivery System enables authorized tax practitioners to order tax accounts, tax return transcripts, and other tax information for their business and individual clients. Requests are returned to the practitioner's computer through a secure online connection within minutes of the request. Beginning in FY 2017, the count changed from counting requests received to actual requests delivered or resolved. The change was made to be consistent with other transcript applications offered.

[16] The percentage of taxpayers using self-assistance tools for their service needs. Beginning in FY 2017, the IRS replaced the Taxpayer Self-Assistance Rate with a new metric, Enterprise Taxpayer Self-Assistance Participation Rate. The new metric includes established self-service channels such as Where's My Refund, Online Employer Identification Number applications, Interactive Tax Assistant, Where's My Amended Return, Get Transcript Online or by Mail, Federal Student Aid verification, Transcript Delivery System, Income Verification Express Service, electronic payments, and online payment agreements. The metric also includes automated calls to the IRS. The metric demonstrates the IRS's progress toward providing more service options, and taxpayers' adoption of self-assistance. As new self-assistance applications are provided to the public, they will be added to the methodology.

SOURCES:

Online Services, IRS.gov; Communications and Liaison, National Public Liaison; Wage and Investment, Strategy and Finance, Program Management Office.

Table 11. Taxpayer Advocate Service: Post-filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2023

Type of primary issue and relief	Number	Percentage of total
Taxpayer Advocate Service cases received, top fifteen receipts by type of primary issue [1]:		
Total	219,251	100.0
Processing Amended Return	36,171	16.5
Pre-Refund Wage Verification Hold	26,052	11.9
Decedent Account Refunds	12,695	5.8
Identity Theft	11,915	5.4
Earned Income Tax Credits	10,507	4.8
Error Resolution System/Reject	9,527	4.3
Taxpayer Protection Program Issues [2]	9,516	4.3
Lost/Stolen Refunds	7,792	3.6
Returned/Stopped Refunds	7,639	3.5
Processing Original Return	5,985	2.7
Math Error	5,187	2.4
Other Refund Inquiries/Issues	4,942	2.3
Unpostables	4,726	2.2
Other Exam	4,423	2.0
Closed Underreporter Program	4,123	1.9
All Others	58,051	26.5
Taxpayer Advocate Service cases closed, by type of relief [1]:		
Total	222,996	100.0
Relief provided to taxpayer, total	174,338	78.2
Taxpayer Assistance Order issued [3]	347	0.2
No Taxpayer Assistance Order issued [3]	173,991	78.0
Full relief	152,591	68.4
Individual taxpayer issue [4]	141,765	63.6
Systemic issue [5]	10,826	4.9
Partial relief	21,400	9.6
Individual taxpayer issue [4]	20,303	9.1
Systemic issue [5]	1,097	0.5
No relief provided to taxpayer, total	48,658	21.8
Taxpayer Assistance Order rescinded [3]	26	[6]
No Taxpayer Assistance Order issued [3]	48,632	21.8
No response from taxpayer	26,406	11.8
No relief provided by Taxpayer Advocate Service [7]	12,007	5.4
Taxpayer withdrew application for assistance	2,554	1.1
Hardship not related to revenue laws	734	0.3
Hardship not validated	474	0.2
Tax law precluded relief	403	0.2
All others	6,054	2.7

[1] This table displays the total number of cases received by the Taxpayer Advocate Service (TAS) in Fiscal Year (FY) 2023, as well as the top 15 types of primary issues. TAS cases can have more than one issue but they are categorized by their primary issue. TAS generally receives cases from any of the following sources: IRS employee referrals based on IRS guidance; direct taxpayer requests for assistance (by phone, in person, outreach activities, or through correspondence); practitioners; and congressional office referrals. In FY 2023, of the 219,251 TAS case receipts, 41,222 receipts, or 19 percent of all receipts, were from congressional offices. From FY 2000 through FY 2019, TAS congressional receipts averaged 7 percent of all cases received. However, because the COVID-19 pandemic and related shutdowns of 2020 led to a backlog of inventory at the IRS, more taxpayers reached out to their congressional representatives, who in turn contacted TAS to address the taxpayers' issues with the IRS. Cases may be received in one fiscal year and closed in another.

[2] Implemented in FY 2016 and includes cases detected through the Taxpayer Protection Program process as potential stolen identity returns.

[3] The National Taxpayer Advocate has the authority to issue a Taxpayer Assistance Order (TAO) when a taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the Internal Revenue laws are being administered if relief is not granted. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. In the majority of cases, TAS can resolve taxpayers' issues without issuing TAOs. A TAO may be issued in one fiscal year and closed in another.

[4] An individual taxpayer issue is a single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[5] A systemic issue requires a change or modification to an established IRS procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[6] Less than 0.05 percent.

[7] Another IRS division provided relief before TAS intervention.

NOTES:

Detail may not add to totals because of rounding.

The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS, protects taxpayers' rights under the Taxpayer Bill of Rights, and recommends changes that will prevent the problems.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Table 12. Closures of Applications for Tax-Exempt Status, by Organization Type and Internal Revenue Code Section, Fiscal Year 2023

Type of organization, Internal Revenue Code Section	Closures of applications for tax-exempt status [1]			
	Total	Approved	Disapproved	Other [2]
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total [3]	119,491	103,073	88	16,330
Section 501(c) by subsection, total	119,482	103,069	88	16,325
(2) Title-holding corporations	95	73	0	22
(3) Religious, charitable, and similar organizations [4]	114,073	98,417	62	15,594
(4) Social welfare organizations	1,481	1,202	9	270
(5) Labor and agriculture organizations	376	341	d	d
(6) Business leagues	1,124	998	6	120
(7) Social and recreation clubs	1,244	1,064	6	174
(8) Fraternal beneficiary societies	237	206	d	d
(9) Voluntary employees' beneficiary associations	47	42	0	5
(10) Domestic fraternal beneficiary societies	120	100	d	d
(12) Benevolent life insurance associations	82	70	0	12
(13) Cemetery companies	195	192	0	3
(14) State-chartered credit unions	d	d	0	d
(17) Supplemental unemployment compensation trusts	d	d	0	0
(19) Veterans' organizations	357	318	0	39
(22) Withdrawal Liability Payment Fund	d	0	0	d
(25) Holding companies for pensions and other entities	42	42	0	0
(29) Qualified nonprofit health insurance issuers	d	0	0	d
Section 501(d) Religious and apostolic associations	6	d	0	d
Section 521 Farmers' cooperatives	3	d	0	d

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

- [1] Reflects all case closures of applications for the Exempt Organizations function. These include not only initial applications for tax-exempt status, but also other determinations, such as public charity and private foundation status determinations, advance approval of scholarship grant procedures, and group determinations of tax-exempt status.
- [2] Includes applications withdrawn by organizations, applications that did not include the required information, incomplete applications, IRS correction disposals, and others.
- [3] No applications were closed for corporations organized under Act of Congress (Section 501(c)(1)); teacher's retirement fund associations (Section 501(c)(11)); mutual insurance companies (Section 501(c)(15)); corporations organized to finance crop operations (Section 501(c)(16)); employee-funded pension trusts (Section 501(c)(18)); black lung benefit trusts (Section 501(c)(21)); veterans' associations founded prior to 1880 (Section 501(c)(23)); trusts described in Section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (Section 501(c)(24)); State sponsored high-risk health insurance (Section 501(c)(26)); State sponsored workers' compensation reinsurance organizations (Section 501(c)(27)); and the National Railroad Retirement Investment Trust (Section 501(c)(28)). Tax-exempt status for legal services organizations (Section 501(c)(20)) was revoked effective June 20, 1992.
- [4] Includes private foundations and nonexempt charitable trusts (Section 4947(a)(1)). Not all organizations described in Section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in Section 509(a)) that have normal gross receipts in each taxable year of not more than \$5,000. In addition, organizations may be recognized as tax-exempt under Section 501(c)(3) without filing an application if they are included in a group exemption letter given to an affiliated parent organization.

NOTE:

Organizations that meet the requirements of Internal Revenue Code Section 501(a) are exempt from federal income taxation. Organizations may request a determination regarding recognition of their tax-exempt status by completing and submitting the appropriate application form. Information regarding the requirements for recognition of exemption and the forms used to request a determination can be found in Publication 557, *Tax-Exempt Status for Your Organization*, and Revenue Procedure 2022-5.

SOURCE: Tax Exempt and Government Entities.

Table 13. Receipts of Form 8976, Notices of Intent To Operate Under Section 501(c)(4), Fiscal Year 2023

Type of notification	Notices of intent to operate under Section 501(c)(4)		
	Total received [1]	Acknowledged	Rejected [2]
	(1)	(2)	(3)
Notice of Intent To Operate Under Section 501(c)(4), Form 8976 [3]	3,025	3,009	587

[1] Includes notifications received, but not yet acknowledged or rejected. The number of notices acknowledged and rejected may also include notices received in the prior fiscal year.

[2] Examples of notices that would be rejected include notices from organizations not required to file Form 8976 (e.g., organizations that filed Form 990, Return of Organization Exempt from Income Tax, Form 990-EZ, Short Form Return of Organization Exempt from Income Tax, or Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or Form 990-EZ, or Form 1024, Application for Recognition of Exemption Under Section 501(a), on or before July 8, 2016, or organizations already exempt under other Internal Revenue Code subsections) or where the IRS cannot confirm an organization's Employer Identification Number.

[3] The Protecting Americans from Tax Hikes (PATH) Act of 2015 instituted Internal Revenue Code Section 506, requiring an organization to notify the IRS of its intent to operate as a Section 501(c)(4) organization within 60 days of formation. These organizations (civic leagues, organizations operated exclusively to promote social welfare, and local associations of employees) notify the IRS by electronically submitting Form 8976, Notice of Intent To Operate Under Section 501(c)(4), along with the appropriate user fee. Submission of the Form 8976 does not constitute a request for a determination letter for recognition as tax exempt under 501(c)(4) nor is the acknowledgment of receipt of an organization's Form 8976 a determination of tax-exempt status by the IRS. An organization that submits a notification on Form 8976 has the option to subsequently request a determination of tax-exempt status by filing Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code. Organizations that intend to operate as Section 501(c)(4) organizations are also required to file Form 990, Form 990-EZ, or Form 990-N.

SOURCE: Tax Exempt and Government Entities.

Table 14. Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts, Fiscal Year 2023

Type of organization, Internal Revenue Code Section	Number of organizations
Tax-exempt organizations, nonexempt charitable trusts, and split-interest trusts, total	1,999,457
Recognized Section 501(c) by subsection, total [1]	1,847,501
(1) Corporations organized under an Act of Congress	705
(2) Title-holding corporations	4,181
(3) Religious, charitable, and similar organizations [2]	1,514,558
(4) Social welfare organizations	73,467
(5) Labor and agriculture organizations	44,478
(6) Business leagues	59,764
(7) Social and recreation clubs	47,327
(8) Fraternal beneficiary societies	37,755
(9) Voluntary employees' beneficiary associations	5,597
(10) Domestic fraternal beneficiary societies	15,033
(12) Benevolent life insurance associations	5,378
(13) Cemetery companies	9,535
(14) State-chartered credit unions	1,497
(15) Mutual insurance companies	622
(17) Supplemental unemployment compensation trusts	88
(19) Veterans' organizations	26,913
(25) Holding companies for pensions and other entities	548
Other 501(c) subsections [3]	55
Recognized Section 501(d) Religious and apostolic associations	222
Section 527 Political organizations	46,951
Nonexempt charitable trusts and split-interest trusts	104,783

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

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

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

SOURCE: Tax Exempt and Government Entities.

Table 15. Determination Letters Issued on Employee Retirement Plans, by Type and Disposition of Plan, Fiscal Year 2023

Disposition of plan, number of plans and number of employees	Defined benefit plans [1]			Defined contribution plans [2]				
	Total	Traditional [3]	Hybrid/ PEP [4]	Total	Section 401(k) [5]	ESOP [6]	Profit- sharing [7]	Other [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total:								
Number of qualified plans [9]	330	224	106	966	441	316	186	23
Initial qualifications:								
Number of qualified plans	60	d	d	295	42	186	d	d
Number of participating employees [10]	65,327	64,385	942	161,507	142,642	16,580	2,285	0
Amendments:								
Number of qualified plans	6	d	d	467	304	48	100	15
Number of participating employees [10]	152,186	817	151,369	913,386	854,740	32,436	18,246	7,964
Terminations:								
Number of qualified plans	264	192	72	204	95	82	d	d
Number of participating employees [10]	29,253	11,942	17,311	2,255	1,147	1,108	0	0

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

- [1] A defined benefit plan is a retirement plan that does not maintain individual account balances that reflect the accrued benefits of each plan participant. Instead, the accrued benefits are determined by a formula stated in the plan.
- [2] A defined contribution plan is a retirement plan that provides an individual account for each participant. Benefits are based solely on amounts contributed to the participant's account and any earnings on these contributions.
- [3] A traditional defined benefit plan is a retirement plan that does not maintain individual account balances (unlike Hybrid/PEP) that reflect the accrued benefits of each plan participant. Instead, the accrued benefits are determined by a formula stated in the plan.
- [4] The types of plans in the hybrid/PEP include cash balance plans, pension equity plans (PEP), and any other nonallocable or nonspecified plans. A cash balance plan is a defined benefit plan under which the benefit formula is expressed as the current balance of a hypothetical account maintained for the participant. A PEP is a defined benefit plan under which the benefit formula is expressed as the value of an accumulated percentage of the participant's final average compensation.
- [5] A 401(k) plan is a retirement plan in which employees may make salary deferral (salary reduction) contributions on a post-tax and/or pretax basis. Employers may make matching or nonelective contributions to the plan on behalf of eligible employees and may also add a profit-sharing feature to the plan.
- [6] There are two types of employee stock ownership plans (ESOPs): a "leveraged" employee stock ownership plan and a "nonleveraged" employee stock ownership plan. A leveraged ESOP is a retirement plan in which a company leverages its credit to borrow money to fund the retirement plan. The company uses the borrowed funds to purchase shares from the company's treasury for the retirement plan and makes annual contributions to repay the original loan. A nonleveraged ESOP is a retirement plan in which a company contributes either cash to purchase outstanding shares of company stock or contributes a certain amount of shares from the company's treasury to employee accounts.
- [7] A profit-sharing plan is a retirement plan that gives employees a share in the profits of the company. Contributions to employee retirement accounts are determined as a percentage of annual company profits.
- [8] Other plans are defined contribution plan types not included in this table. In Fiscal Year (FY) 2023, these were money purchase plans and stock bonus plans. A money purchase retirement plan is a retirement plan under which employer contributions are based on a fixed percentage of compensation. Contributions are required every year, regardless of earnings and profits. A stock bonus plan is a retirement plan that is funded by employer contributions of corporate stock.
- [9] Reflects retirement plans for which IRS issued determination letters. Regardless of plan type, all plans in this table also satisfied the qualification requirements of federal pension law. No adverse determination letters were issued in FY 2023.
- [10] Totals may be overstated to the extent that employees who participate in more than one plan may be counted more than once.

NOTES:

Some determination letter data reported in this table are not comparable to data reported in the IRS *Data Book* prior to FY 2020.

The determination letter application process is voluntary; if and when employers decide to file can cause significant differences in the data from year to year.

SOURCE: Tax Exempt and Government Entities.

Table 16. Technical Activities and Voluntary Compliance Closures, Fiscal Year 2023

Activity	Number completed
Total [1]	1,543
Technical activities:	68
Requests for rulings [2]	48
Technical assistance [3]	16
Opinion letters on prototype plans [4]	4
Congressional correspondence [5]:	318
Tax-exempt organizations	311
Employee retirement plans	7
Voluntary compliance closures:	1,157
Tax-exempt bonds	15
Employee retirement plans	1,142

[1] The counts provided pertain to employee retirement plans except where noted.

[2] Includes only closures of the requests for rulings over which the Employee Plans program has authority. See Table 30 for Tax Exempt and Government Entities letter rulings issued by Associate Chief Counsel (Employee Benefits, Exempt Organization and Employment Taxes).

[3] Includes assistance provided to other IRS business operating divisions, Associate Chief Counsel and Division Counsel, Department of Treasury, Department of Labor, and Pension Benefit Guaranty Corporation, among others.

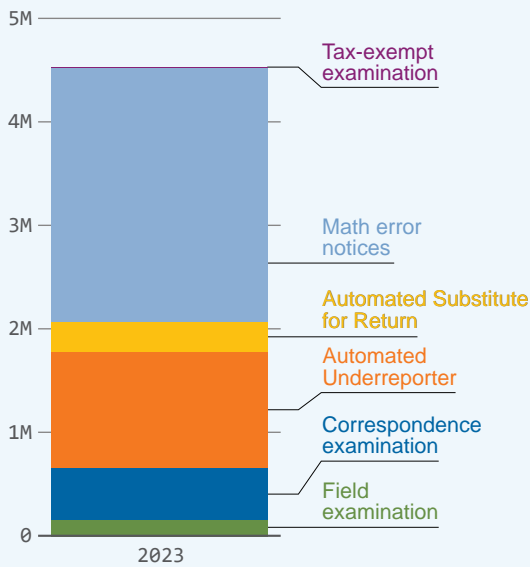
[4] Includes opinion letters issued to Individual Retirement Arrangements (IRAs), Simplified Employee Pensions (SEPs), and Savings Incentive Match Plans for Employees (SIMPLEs).

[5] Includes inquiries from members of Congress and their staff addressed to the Tax Exempt and Government Entities Commissioner or the function-specific Directors.

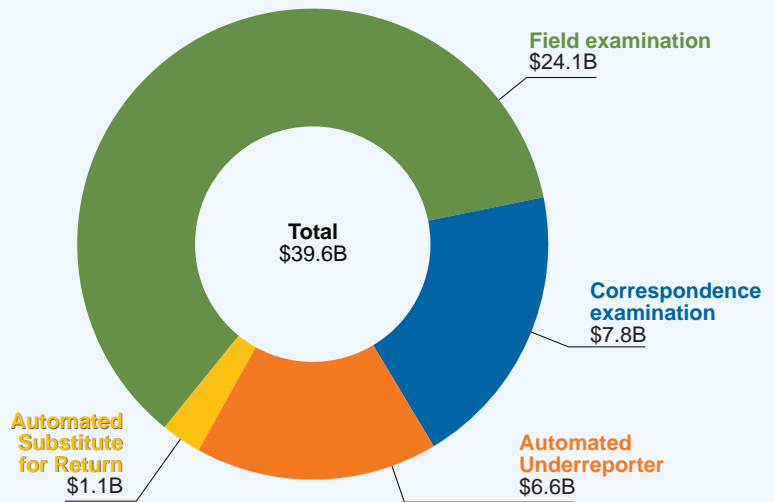
SOURCE: Tax Exempt and Government Entities.

Compliance Activities, Fiscal Year 2023

Number of activities



Recommended additional tax and assessments



SOURCE: 2023 IRS Data Book Tables 18, 21, 24, and 25

Compliance Presence

This section of the *IRS Data Book* highlights the IRS's compliance efforts. Examinations (audits) of most types of tax returns, information reporting and verification, math error notices, and criminal investigations are critical tools to determine if income, expenses, and credits are being accurately reported and to identify and resolve taxpayer errors and to identify fraud. These tools ensure the IRS has a presence across all types of taxpayers, for all income and asset levels.

For the past decade, the IRS has seen an increase in the number and complexity of returns filed paired with a decrease in resources available for examinations. The Service is constantly adapting and improving its processes to identify errors, detect fraudulent activity, and ensure resources are allocated as efficiently and effectively as possible. While the IRS accepts most

returns as filed, some are selected for examination using various methods, including random sampling and computerized screening. IRS examinations are conducted through the mail (correspondence) or face-to-face (field).

The IRS also offers programs that encourage a more proactive approach to ensuring tax compliance for large and international businesses. Tax certainty programs, including the Advance Pricing Agreement (APA) Program and the Compliance Assurance Process (CAP) Program, help taxpayers improve their federal tax compliance via cooperation with the IRS prior to the filing of tax returns.

The IRS gathers independent information about income received and taxes withheld from information returns, such as Forms W-2 and 1099 filed by employers and other third

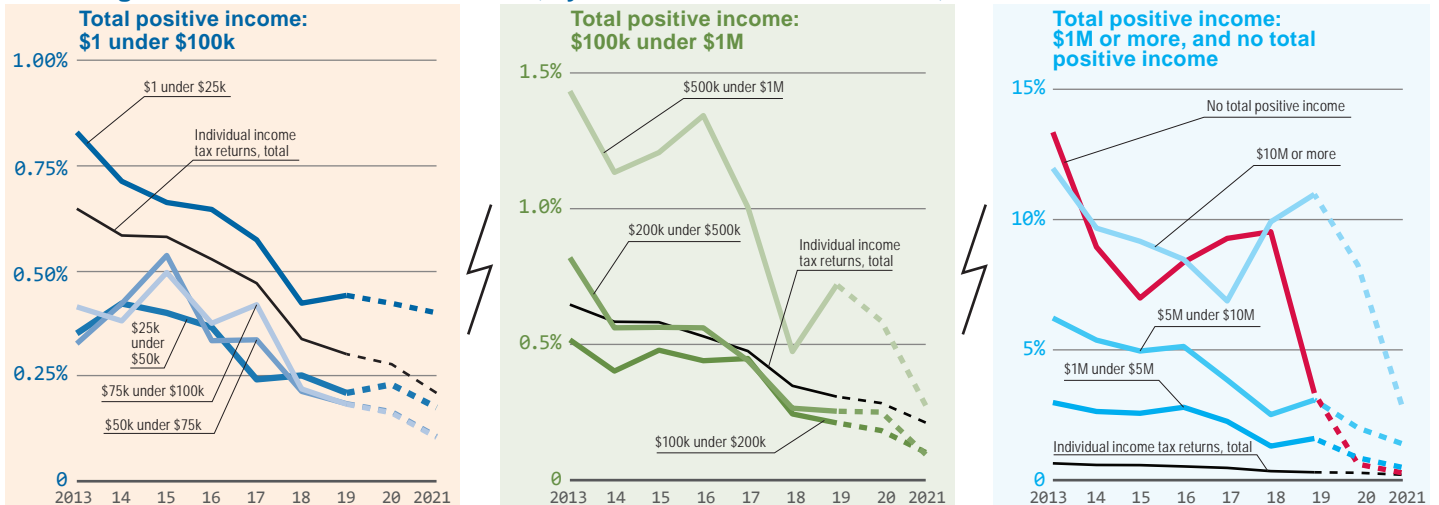
parties. The IRS uses this information to verify self-reported income and tax on returns filed by taxpayers. With its Automated Underreporter Program, the IRS matches these information returns to tax returns and contacts taxpayers to resolve discrepancies. In the Automated Substitute for Return Program, the IRS uses information returns from third parties to identify nonfilers; construct tax returns for certain nonfilers based on that third-party information; and assess tax, interest, and penalties based on the substitute returns. To further verify the accuracy of reported information, the IRS also checks for mathematical and clerical errors before refunds are paid.

IRS's Criminal Investigation function conducts investigations of alleged criminal violations of the tax code and related financial statutes, which may in turn lead to prosecution, fines, and imprisonment.

Highlights of the Data

- For all returns filed for Tax Years (TY) 2013 through 2021, the IRS has examined 0.44 percent of individual returns filed and 0.74 percent of corporation returns filed, as of the end of Fiscal Year (FY) 2023 (Table 17).
- The IRS has examined the returns of 8.7 percent of taxpayers filing individual returns reporting total positive income of \$10 million or more for TYs 2013 through 2021, as of the end of FY 2023 (Table 17).
- The exam coverage rate for TY 2019 (the most recent year outside the statute of limitations period) of individual taxpayers reporting total positive income (TPI) of \$10 million or more was 11.0 percent. The rate

Percentage of Individual Returns Examined, by Size of Total Positive Income, Tax Years 2013–2021



NOTE: Represents total returns (closed and in-process) examined for each classification, as a percentage of the total number of returns filed for the tax year for that classification. Percentages for recent tax years (dashed segments) may increase as additional examinations are opened, as these returns are still within the statute of limitations.
 SOURCE: 2023 IRS Data Book Table 17

Number of Returns Examined, Fiscal Years 2019–2023

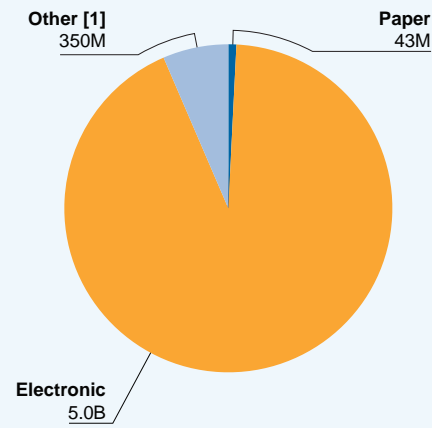


SOURCE: Selected IRS Data Books, Table 18

for taxpayers with TPI of \$5 million–\$10 million was 3.1 percent, and 1.6 percent for those with TPI of \$1 million–\$5 million (Table 17).

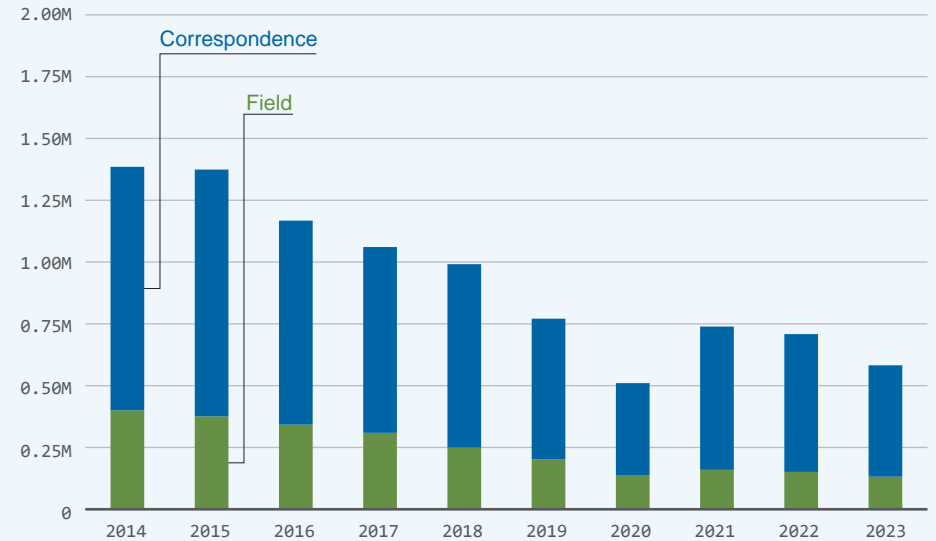
- In FY 2023, the IRS closed 582,944 tax return audits, resulting in \$31.9 billion in recommended additional tax (Table 18).
- Of these closed examinations, 13,482 taxpayers, or 2.3 percent, did not agree with the IRS examiner’s determination, resulting in an unagreed recommended additional tax of \$19.5 billion (Table 18).
- In FY 2023, 22.7 percent of exams were conducted in the field, yielding over \$24.1 billion in additional recommended tax (Table 18).
- The remaining 77.3 percent of audits were conducted via correspondence, resulting in almost \$7.8 billion of additional recommended tax (Table 18).
- In FY 2023, 14,527 examinations protected a total of nearly \$4.5 billion in refund payments, of which more than \$4.4 billion came from field examinations and \$38.6 million from correspondence examinations (Table 19).
- In FY 2023, there were 16,302 examinations resulting in refunds to the taxpayer, totaling more than \$4.8 billion. Of this, \$2.7 billion went to corporations (Table 20).
- The IRS examined 7,666 tax-exempt organization, employee retirement plan, government entity, tax-exempt bond, and related taxable returns in FY 2023 (Table 21).
- In FY 2023, 139 Advance Pricing Agreements (APA) were executed, 81.3 percent of which were bilateral in nature (Table 22).
- A total of 123 corporate taxpayers participated in the Compliance Assurance Process (CAP) Program during FY 2023 (Table 23).
- The IRS closed 1.0 million cases under the Automated Underreporter Program in FY 2023, resulting in \$6.6 billion in additional assessments. The IRS closed 252,098 cases under its Automated Substitute for Return Program, resulting in nearly \$1.1 billion in additional assessments (Table 24).
- The IRS received over 5.4 billion third-party information returns in

Number of Information Returns Received, by Type, Fiscal Year 2023



[1] Includes forms processed by the Social Security Administration.
SOURCE: 2023 IRS Data Book Table 24

Number of Returns Examined, by Examination Type, Fiscal Years 2014–2023



SOURCE: Selected IRS Data Books, Table 18

FY 2023; of these, 92.8 percent were filed electronically (Table 24).

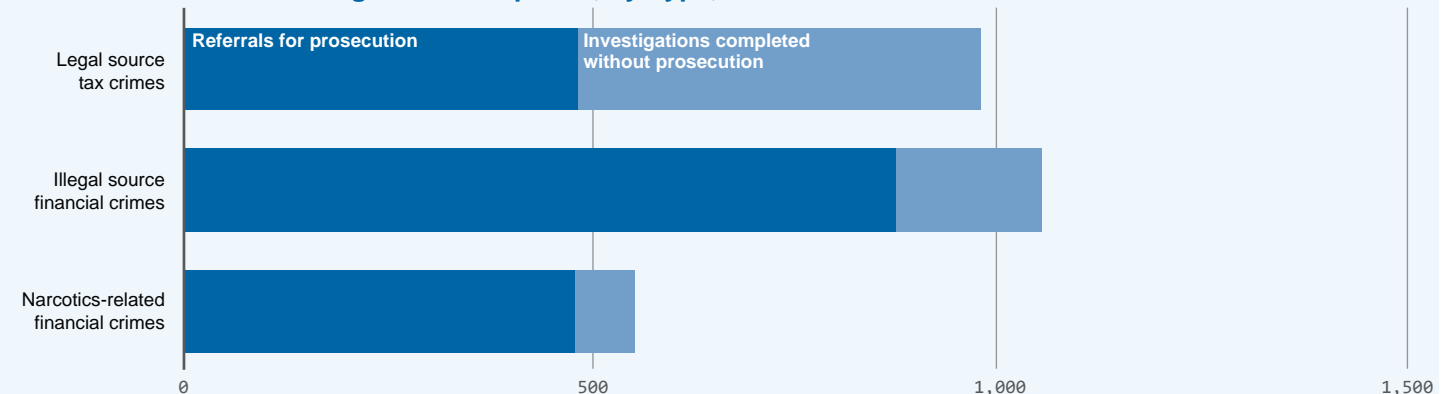
- For TY 2022 individual income tax returns processed during FY 2023, the two most common math error types were related to the Child Tax Credit, which made up 24 percent of total math errors, and the Recovery Rebate Credit, which accounted for 20.1 percent. The most common type of error for TY 2021 and prior-year returns processed in FY 2023 was for errors related to the Recovery Rebate Credit,

making up 47.1 percent of the total (Table 25).

- For these TY 2022 returns, the IRS sent 2.2 million notices to taxpayers for nearly 2.7 million math errors identified. For TY 2021 and prior-year returns, 1.5 million notices were sent for just under 1.8 million math errors identified (Table 25).
- In FY 2023, the IRS completed 2,584 criminal investigations in three areas—979 legal-source tax crime

cases, which involve activities, industries, and occupations that generate legitimate income or threats to the tax system; 1,052 illegal-source financial crime cases, which relate to proceeds derived from unlawful sources such as money laundering; and 553 narcotics-related financial crime cases, which involve investigating narcotics-related tax and money-laundering crimes. These cases are often investigated in cooperation with the Justice Department and other law enforcement agencies (Table 26).

Number of Criminal Investigations Completed, by Type, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 26

Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2013–2021

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2021†					
	All returns filed for Tax Year 2021 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	212,086,992	279,643	86,879	[6]	53,402	1,918,100
Individual income tax returns, total	161,206,833	268,560	72,716	0.2	50,664	1,621,557
Size of total positive income [7]:						
No total positive income	2,931,717	5,342	3,053	0.3	722	81,916
\$1 under \$25,000	44,983,091	165,806	14,580	0.4	32,739	969,485
\$25,000 under \$50,000	37,679,393	53,763	12,919	0.2	8,988	274,574
\$50,000 under \$75,000	23,132,910	16,379	8,227	0.1	2,662	89,270
\$75,000 under \$100,000	14,828,621	8,354	6,410	0.1	1,531	46,034
\$100,000 under \$200,000	24,900,466	12,314	12,985	0.1	2,371	66,439
\$200,000 under \$500,000	9,597,600	3,624	5,478	0.1	892	30,902
\$500,000 under \$1,000,000	1,779,838	1,598	3,298	0.3	353	16,144
\$1,000,000 under \$5,000,000	867,592	1,003	3,315	0.5	254	23,856
\$5,000,000 under \$10,000,000	71,862	140	875	1.4	d	6,463
\$10,000,000 or more	51,250	211	1,279	2.9	94	16,384
International returns [8]	382,493	26	297	0.1	d	90
Returns with earned income tax credit [9]	32,216,183	199,880	18,853	0.7	40,341	1,115,614
Corporation income tax returns, except Form 1120–S, total [10]	1,556,982	1,481	2,687	0.3	599	42,358
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	331,115	120	409	0.2	23	1,857
\$1 under \$250,000	632,014	513	698	0.2	167	6,324
\$250,000 under \$1,000,000	278,878	511	712	0.4	228	5,733
\$1,000,000 under \$5,000,000	176,971	243	433	0.4	129	4,431
\$5,000,000 under \$10,000,000	37,760	15	123	0.4	d	368
\$10,000,000 under \$50,000,000	42,316	14	79	0.2	d	6,635
\$50,000,000 under \$100,000,000	8,835	d	d	0.2	0	744
\$100,000,000 under \$250,000,000	7,394	5	23	0.4	d	103
\$250,000,000 under \$500,000,000	3,729	d	d	0.4	0	83
\$500,000,000 under \$1,000,000,000	2,448	d	d	0.9	d	471
\$1,000,000,000 under \$5,000,000,000	2,973	14	43	1.9	13	898
\$5,000,000,000 under \$20,000,000,000	932	13	48	6.5	10	2,601
\$20,000,000,000 or more	512	20	61	15.8	18	11,008
Form 1120–C returns [11]	8,413	d	d	[12]	0	0
Form 1120–F returns [13]	22,692	d	d	0.1	0	1,103
Partnership returns [14]	4,467,584	405	4,029	0.1	361	N/A
S corporation returns [15]	5,120,552	896	3,923	0.1	505	N/A
Estate and trust income tax returns [16]	3,033,133	d	d	[12]	d	151
Estate tax returns [17]	32,374	23	135	0.5	10	3,858
Gift tax returns	448,155	18	40	[12]	d	34
Employment tax returns	34,798,162	6,494	2,679	[12]	673	209,386
Excise tax returns [18]	1,423,217	1,761	549	0.2	585	40,756
Other taxable returns [19]	[6]	d	d	[6]	d	0
Other nontaxable returns [20]	[6]	0	45	[6]	0	N/A

Footnotes at end of table.

Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2013–2021—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2020†					
	All returns filed for Tax Year 2020 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	208,058,240	457,814	49,356	[6]	72,387	4,114,147
Individual income tax returns, total	164,511,483	432,602	34,687	0.3	66,376	3,262,682
Size of total positive income [7]:						
No total positive income	3,631,912	16,944	5,560	0.6	488	1,020,406
\$1 under \$25,000	49,787,775	206,055	4,119	0.4	36,714	1,015,092
\$25,000 under \$50,000	39,516,857	87,982	3,644	0.2	12,347	412,478
\$50,000 under \$75,000	23,041,847	34,450	3,577	0.2	3,425	155,442
\$75,000 under \$100,000	14,726,736	21,035	3,097	0.2	1,695	104,751
\$100,000 under \$200,000	23,403,399	37,665	5,230	0.2	3,657	212,502
\$200,000 under \$500,000	8,165,629	17,459	3,008	0.3	4,776	122,195
\$500,000 under \$1,000,000	1,385,407	6,412	1,712	0.6	1,787	69,773
\$1,000,000 under \$5,000,000	622,329	3,112	2,226	0.9	835	76,930
\$5,000,000 under \$10,000,000	46,254	425	504	2.0	175	23,183
\$10,000,000 or more	30,646	896	1,632	8.2	467	49,605
International returns [8]	152,692	167	378	0.4	10	325
Returns with earned income tax credit [9]	26,025,709	245,110	1,704	0.9	48,027	1,191,962
Corporation income tax returns, except Form 1120-S, total [10]	1,499,042	5,158	4,461	0.6	2,383	352,032
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	297,812	532	727	0.4	130	25,467
\$1 under \$250,000	630,817	1,945	1,425	0.5	899	24,093
\$250,000 under \$1,000,000	269,608	1,783	1,079	1.1	885	21,561
\$1,000,000 under \$5,000,000	171,930	482	422	0.5	249	14,766
\$5,000,000 under \$10,000,000	35,656	41	135	0.5	13	15,430
\$10,000,000 under \$50,000,000	38,451	105	122	0.6	47	6,379
\$50,000,000 under \$100,000,000	7,931	71	40	1.4	34	2,987
\$100,000,000 under \$250,000,000	6,506	50	53	1.6	33	1,765
\$250,000,000 under \$500,000,000	3,276	12	38	1.5	7	42
\$500,000,000 under \$1,000,000,000	2,243	12	46	2.6	7	899
\$1,000,000,000 under \$5,000,000,000	2,498	44	132	7.0	24	2,766
\$5,000,000,000 under \$20,000,000,000	824	42	99	17.1	30	227,270
\$20,000,000,000 or more	451	29	116	32.2	*21	6,880
Form 1120-C returns [11]	9,071	d	d	[12]	0	0
Form 1120-F returns [13]	21,540	d	d	0.2	d	1,728
Partnership returns [14]	4,645,903	420	2,594	0.1	343	N/A
S corporation returns [15]	4,892,722	1,212	2,063	0.1	395	N/A
Estate and trust income tax returns [16]	3,009,193	18	118	[12]	5	353
Estate tax returns [17]	31,747	462	531	3.1	180	68,395
Gift tax returns	253,425	371	283	0.3	244	18,770
Employment tax returns	27,891,847	14,830	4,080	0.1	1,851	316,419
Excise tax returns [18]	1,322,878	2,717	439	0.2	606	95,238
Other taxable returns [19]	[6]	*6	*10	[6]	d	257
Other nontaxable returns [20]	[6]	*3	*17	[6]	d	N/A

Footnotes at end of table.

Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2013–2021—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2019					Recom- mended additional tax
	All returns filed for Tax Year 2019 [1]	Returns examined			Number of returns examined with no change [5]	
		Closed [2]	In process [3]	Percentage covered [4]		
	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	205,401,036	516,735	20,998	[6]	66,406	6,104,962
Individual income tax returns, total	157,951,815	473,637	13,235	0.3	56,751	4,491,026
Size of total positive income [7]:						
No total positive income	822,945	22,335	5,165	3.3	470	1,435,789
\$1 under \$25,000	49,276,854	216,441	781	0.4	21,549	1,199,185
\$25,000 under \$50,000	37,980,961	79,965	737	0.2	8,547	438,292
\$50,000 under \$75,000	22,635,798	41,769	438	0.2	5,235	204,993
\$75,000 under \$100,000	14,507,318	26,379	353	0.2	2,568	159,379
\$100,000 under \$200,000	22,850,934	47,357	857	0.2	6,659	323,190
\$200,000 under \$500,000	7,784,215	18,801	988	0.3	5,014	188,872
\$500,000 under \$1,000,000	1,298,420	8,530	813	0.7	2,764	125,388
\$1,000,000 under \$5,000,000	574,713	7,887	1,340	1.6	2,668	211,612
\$5,000,000 under \$10,000,000	40,191	834	405	3.1	288	56,527
\$10,000,000 or more	24,457	2,030	652	11.0	979	143,804
International returns [8]	155,009	1,309	706	1.3	10	3,995
Returns with earned income tax credit [9]	26,738,391	210,658	226	0.8	23,145	1,034,279
Corporation income tax returns, except Form 1120–S, total [10]	1,523,833	4,958	1,805	0.4	1,994	458,306
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	306,698	483	278	0.2	107	20,344
\$1 under \$250,000	666,383	1,213	207	0.2	445	30,647
\$250,000 under \$1,000,000	263,681	1,202	172	0.5	507	28,531
\$1,000,000 under \$5,000,000	162,802	675	188	0.5	274	22,516
\$5,000,000 under \$10,000,000	33,772	164	149	0.9	37	10,418
\$10,000,000 under \$50,000,000	36,409	508	103	1.7	250	46,502
\$50,000,000 under \$100,000,000	7,549	209	55	3.5	115	50,259
\$100,000,000 under \$250,000,000	6,426	193	65	4.0	98	19,864
\$250,000,000 under \$500,000,000	3,304	*17	*36	2.1	18	1,845
\$500,000,000 under \$1,000,000,000	2,245	*17	*62	4.6	*10	20,347
\$1,000,000,000 under \$5,000,000,000	2,701	88	160	9.2	41	42,513
\$5,000,000,000 under \$20,000,000,000	867	71	145	24.9	44	55,643
\$20,000,000,000 or more	472	50	155	43.4	32	98,820
Form 1120–C returns [11]	9,348	d	d	[12]	d	0
Form 1120–F returns [13]	21,037	28	26	0.3	11	10,056
Partnership returns [14]	4,152,992	1,804	1,558	0.1	1,512	N/A
S corporation returns [15]	4,940,351	3,717	1,118	0.1	1,606	N/A
Estate and trust income tax returns [16]	3,061,310	91	162	[12]	22	11,142
Estate tax returns [17]	25,917	1,209	61	4.9	404	297,673
Gift tax returns	248,821	296	42	0.1	155	94,613
Employment tax returns	32,174,998	25,758	2,635	0.1	2,645	546,004
Excise tax returns [18]	1,320,999	4,866	328	0.4	1,144	203,408
Other taxable returns [19]	[6]	372	17	[6]	167	2,790
Other nontaxable returns [20]	[6]	27	37	[6]	6	N/A

Footnotes at end of table.

Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2013–2021—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2018					
	All returns filed for Tax Year 2018 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	200,597,737	582,051	18,152	[6]	72,493	9,782,158
Individual income tax returns, total	153,927,628	523,354	12,329	0.3	61,624	6,304,270
Size of total positive income [7]:						
No total positive income	688,753	58,308	7,363	9.5	592	2,926,209
\$1 under \$25,000	49,364,340	208,880	284	0.4	25,957	968,402
\$25,000 under \$50,000	36,664,872	92,398	285	0.3	11,801	472,794
\$50,000 under \$75,000	21,730,391	46,403	208	0.2	5,539	252,055
\$75,000 under \$100,000	13,988,214	30,646	168	0.2	3,239	202,819
\$100,000 under \$200,000	22,077,272	53,386	405	0.2	6,748	386,178
\$200,000 under \$500,000	7,377,133	18,746	820	0.3	3,878	238,404
\$500,000 under \$1,000,000	1,249,264	5,087	830	0.5	1,076	122,685
\$1,000,000 under \$5,000,000	566,107	6,185	1,241	1.3	1,639	322,612
\$5,000,000 under \$10,000,000	41,434	796	247	2.5	209	90,861
\$10,000,000 or more	26,517	2,164	466	9.9	936	318,682
International returns [8]	153,331	355	12	0.2	10	2,569
Returns with earned income tax credit [9]	26,492,486	242,946	143	0.9	31,542	1,107,344
Corporation income tax returns, except Form 1120-S, total [10]	1,555,899	7,523	1,392	0.6	2,766	1,326,158
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	295,294	781	204	0.3	132	46,937
\$1 under \$250,000	709,793	1,425	144	0.2	480	48,328
\$250,000 under \$1,000,000	270,301	1,642	88	0.6	628	45,959
\$1,000,000 under \$5,000,000	161,855	1,250	146	0.9	494	46,668
\$5,000,000 under \$10,000,000	32,116	*141	*151	0.9	46	47,201
\$10,000,000 under \$50,000,000	34,428	810	67	2.5	352	48,684
\$50,000,000 under \$100,000,000	7,033	358	33	5.6	188	18,299
\$100,000,000 under \$250,000,000	5,993	316	40	5.9	161	32,711
\$250,000,000 under \$500,000,000	3,116	107	42	4.8	49	6,667
\$500,000,000 under \$1,000,000,000	2,161	96	60	7.2	*29	57,352
\$1,000,000,000 under \$5,000,000,000	2,537	223	168	15.4	83	248,266
\$5,000,000,000 under \$20,000,000,000	815	122	134	31.4	*45	229,937
\$20,000,000,000 or more	451	94	164	57.2	31	415,892
Form 1120-C returns [11]	9,488	d	d	0.1	d	241
Form 1120-F returns [13]	20,537	74	24	0.5	*37	33,016
Partnership returns [14]	4,010,200	1,602	1,150	0.1	1,152	N/A
S corporation returns [15]	4,874,996	4,917	760	0.1	1,662	N/A
Estate and trust income tax returns [16]	3,083,069	219	139	[12]	*29	10,740
Estate tax returns [17]	24,935	d	d	4.6	255	896,372
Gift tax returns	249,936	896	42	0.4	545	174,543
Employment tax returns	31,569,807	35,932	2,078	0.1	2,907	930,082
Excise tax returns [18]	1,301,267	6,255	232	0.5	1,506	129,230
Other taxable returns [19]	[6]	158	6	[6]	*17	10,763
Other nontaxable returns [20]	[6]	*20	*51	[6]	11	N/A

Footnotes at end of table.

Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2013–2021—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2017					
	All returns filed for Tax Year 2017 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	198,942,481	788,570	15,745	[6]	97,901	14,680,633
Individual income tax returns, total	153,062,634	716,573	11,811	0.5	84,673	8,077,282
Size of total positive income [7]:						
No total positive income	691,967	61,851	2,364	9.3	625	3,274,655
\$1 under \$25,000	51,853,559	297,305	231	0.6	33,993	1,391,326
\$25,000 under \$50,000	36,111,731	87,381	211	0.2	10,772	453,207
\$50,000 under \$75,000	21,252,437	*71,040	*342	0.3	7,935	340,433
\$75,000 under \$100,000	13,630,981	57,030	207	0.4	6,175	305,756
\$100,000 under \$200,000	20,929,068	93,168	567	0.4	15,116	639,989
\$200,000 under \$500,000	6,721,305	27,803	1,849	0.4	5,176	406,117
\$500,000 under \$1,000,000	1,140,173	9,057	2,397	1.0	2,078	220,265
\$1,000,000 under \$5,000,000	511,640	8,641	2,901	2.3	2,176	439,824
\$5,000,000 under \$10,000,000	36,895	1,038	381	3.8	262	98,573
\$10,000,000 or more	23,475	1,144	471	6.9	*301	502,185
International returns [8]	159,403	*504	*380	0.6	*47	4,952
Returns with earned income tax credit [9]	27,030,382	283,767	85	1.1	35,712	1,261,528
Corporation income tax returns, except Form 1120-S, total [10]	1,593,567	9,348	995	0.6	3,370	4,024,225
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	292,916	1,074	170	0.4	137	103,882
\$1 under \$250,000	749,689	1,489	129	0.2	*355	84,348
\$250,000 under \$1,000,000	273,141	1,635	66	0.6	*540	85,543
\$1,000,000 under \$5,000,000	162,403	1,210	47	0.8	447	85,953
\$5,000,000 under \$10,000,000	30,729	250	16	0.9	*105	75,815
\$10,000,000 under \$50,000,000	33,032	1,265	43	4.0	*582	132,212
\$50,000,000 under \$100,000,000	6,814	*595	*29	9.2	*351	44,473
\$100,000,000 under \$250,000,000	5,881	556	24	9.9	314	92,937
\$250,000,000 under \$500,000,000	3,100	*225	*55	9.3	128	19,802
\$500,000,000 under \$1,000,000,000	2,168	227	46	12.6	94	38,915
\$1,000,000,000 under \$5,000,000,000	2,492	347	126	19.0	143	441,559
\$5,000,000,000 under \$20,000,000,000	819	185	111	36.1	59	425,967
\$20,000,000,000 or more	430	117	134	58.4	36	2,357,164
Form 1120-C returns [11]	9,382	*5	*12	0.2	d	13,330
Form 1120-F returns [13]	20,591	122	20	0.7	62	22,325
Partnership returns [14]	3,905,335	3,932	904	0.1	1,603	N/A
S corporation returns [15]	4,725,684	7,253	489	0.2	2,294	N/A
Estate and trust income tax returns [16]	3,088,003	466	175	[12]	85	10,644
Estate tax returns [17]	32,495	*2,056	*8	6.4	*440	1,265,072
Gift tax returns	235,893	566	21	0.2	295	117,568
Employment tax returns	31,031,897	40,192	1,079	0.1	3,006	1,026,143
Excise tax returns [18]	1,266,973	7,676	162	0.6	1,992	155,882
Other taxable returns [19]	[6]	*172	*7	[6]	*56	3,818
Other nontaxable returns [20]	[6]	310	101	[6]	84	N/A

Footnotes at end of table.

Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2013–2021—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2016					
	All returns filed for Tax Year 2016 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	196,086,120	875,541	14,575	[6]	99,446	22,481,576
Individual income tax returns, total	150,447,029	786,696	11,262	0.5	80,051	7,973,916
Size of total positive income [7]:						
No total positive income	677,256	55,488	1,151	8.4	571	2,567,984
\$1 under \$25,000	52,677,494	339,869	197	0.6	33,573	1,598,374
\$25,000 under \$50,000	35,816,063	130,951	205	0.4	13,205	700,353
\$50,000 under \$75,000	20,578,233	68,532	200	0.3	5,865	367,934
\$75,000 under \$100,000	13,199,129	49,381	144	0.4	4,636	288,037
\$100,000 under \$200,000	19,755,417	86,498	483	0.4	9,353	609,680
\$200,000 under \$500,000	6,051,639	31,949	2,018	0.6	7,203	459,814
\$500,000 under \$1,000,000	1,017,244	10,816	2,841	1.3	2,740	257,704
\$1,000,000 under \$5,000,000	449,500	9,400	3,193	2.8	2,260	491,495
\$5,000,000 under \$10,000,000	31,232	*1,125	*324	5.1	*305	240,184
\$10,000,000 or more	18,947	*1,081	*416	8.5	309	387,180
International returns [8]	174,875	1,434	0	0.8	*21	5,178
Returns with earned income tax credit [9]	27,382,904	330,390	50	1.2	35,396	1,494,696
Corporation income tax returns, except Form 1120–S, total [10]	1,590,292	13,651	716	0.9	4,791	11,720,986
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	293,042	1,676	104	0.6	267	165,950
\$1 under \$250,000	749,020	2,915	83	0.4	876	120,891
\$250,000 under \$1,000,000	277,107	2,571	63	1.0	872	132,126
\$1,000,000 under \$5,000,000	159,321	1,363	44	0.9	*466	120,733
\$5,000,000 under \$10,000,000	30,136	*402	*11	1.4	*192	38,648
\$10,000,000 under \$50,000,000	31,895	1,531	32	4.9	*686	98,022
\$50,000,000 under \$100,000,000	6,535	665	10	10.3	*359	79,832
\$100,000,000 under \$250,000,000	5,669	627	22	11.4	*328	107,650
\$250,000,000 under \$500,000,000	3,091	374	35	13.2	177	66,375
\$500,000,000 under \$1,000,000,000	2,104	345	32	17.9	*122	80,999
\$1,000,000,000 under \$5,000,000,000	2,439	*509	*110	27.0	196	388,886
\$5,000,000,000 under \$20,000,000,000	768	*245	*77	43.9	*86	485,668
\$20,000,000,000 or more	410	174	80	62.0	57	9,808,155
Form 1120–C returns [11]	9,495	19	4	0.2	d	6,529
Form 1120–F returns [13]	19,270	165	21	1.0	*79	20,521
Partnership returns [14]	3,763,117	6,892	930	0.2	3,043	N/A
S corporation returns [15]	4,592,042	9,838	456	0.2	3,298	N/A
Estate and trust income tax returns [16]	3,094,966	444	228	[12]	120	64,953
Estate tax returns [17]	34,320	*2,715	*12	8.1	*552	1,382,076
Gift tax returns	239,785	1,920	29	0.8	988	358,621
Employment tax returns	31,082,200	43,700	696	0.1	4,118	809,809
Excise tax returns [18]	1,242,369	9,185	124	0.7	2,382	160,904
Other taxable returns [19]	[6]	179	3	[6]	22	10,311
Other nontaxable returns [20]	[6]	*185	*140	[6]	*65	N/A

Footnotes at end of table.

Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2013–2021—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2015					
	All returns filed for Tax Year 2015 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	195,727,859	962,187	8,281	[6]	100,085	24,687,880
Individual income tax returns, total	150,675,111	870,595	6,040	0.6	80,649	8,446,466
Size of total positive income [7]:						
No total positive income	694,606	47,910	637	7.0	665	2,037,005
\$1 under \$25,000	54,053,915	357,806	140	0.7	30,039	1,766,313
\$25,000 under \$50,000	35,552,228	142,073	130	0.4	11,082	785,035
\$50,000 under \$75,000	20,264,175	108,548	142	0.5	8,240	492,607
\$75,000 under \$100,000	13,055,089	64,625	115	0.5	6,271	346,590
\$100,000 under \$200,000	19,459,447	92,885	323	0.5	11,894	659,570
\$200,000 under \$500,000	5,884,773	32,189	967	0.6	6,241	470,317
\$500,000 under \$1,000,000	1,011,282	10,889	1,319	1.2	2,892	281,653
\$1,000,000 under \$5,000,000	462,824	10,236	1,670	2.6	2,519	640,925
\$5,000,000 under \$10,000,000	33,774	1,378	296	5.0	*345	145,113
\$10,000,000 or more	21,149	1,637	301	9.2	*438	820,784
International returns [8]	181,849	419	0	0.2	17	554
Returns with earned income tax credit [9]	28,081,708	329,032	12	1.2	*30,014	1,580,319
Corporation income tax returns, except Form 1120-S, total [10]	1,626,264	15,084	540	1.0	4,952	14,042,491
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	288,630	1,761	68	0.6	261	131,121
\$1 under \$250,000	788,271	3,073	72	0.4	828	117,794
\$250,000 under \$1,000,000	281,342	2,687	43	1.0	*853	112,983
\$1,000,000 under \$5,000,000	158,355	1,231	22	0.8	350	86,937
\$5,000,000 under \$10,000,000	29,524	*325	*16	1.2	*98	26,391
\$10,000,000 under \$50,000,000	30,944	1,879	20	6.1	*858	138,643
\$50,000,000 under \$100,000,000	6,433	930	9	14.6	484	157,887
\$100,000,000 under \$250,000,000	5,672	*801	*27	15.0	*386	171,605
\$250,000,000 under \$500,000,000	3,127	521	32	17.7	232	98,069
\$500,000,000 under \$1,000,000,000	2,068	408	27	21.0	135	115,353
\$1,000,000,000 under \$5,000,000,000	2,397	*536	*84	28.9	*179	522,042
\$5,000,000,000 under \$20,000,000,000	770	*259	*60	43.6	55	1,198,738
\$20,000,000,000 or more	398	215	53	67.3	42	11,107,777
Form 1120-C returns [11]	9,526	*28	*0	0.3	5	4,376
Form 1120-F returns [13]	18,817	*294	*21	1.7	*167	52,773
Partnership returns [14]	3,715,187	7,903	511	0.2	3,240	N/A
S corporation returns [15]	4,487,336	9,649	300	0.2	2,702	N/A
Estate and trust income tax returns [16]	3,113,987	672	203	[12]	122	70,177
Estate tax returns [17]	35,274	*2,850	*10	8.2	527	684,842
Gift tax returns	242,585	1,394	23	0.6	533	399,174
Employment tax returns	30,590,977	40,857	513	0.1	3,907	827,373
Excise tax returns [18]	1,241,138	12,555	71	1.0	3,293	210,355
Other taxable returns [19]	[6]	*232	*5	[6]	19	7,002
Other nontaxable returns [20]	[6]	366	76	[6]	141	N/A

Footnotes at end of table.

Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2013–2021—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2014					Recom- mended additional tax
	All returns filed for Tax Year 2014 [1]	Returns examined			Number of returns examined with no change [5]	
		Closed [2]	In process [3]	Percentage covered [4]		
	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	193,714,195	967,925	5,262	[6]	103,761	23,833,775
Individual income tax returns, total	148,796,860	864,886	3,939	0.6	80,180	8,637,601
Size of total positive income [7]:						
No total positive income	653,832	58,075	438	8.9	1,011	2,332,070
\$1 under \$25,000	54,883,084	390,862	90	0.7	32,348	1,964,835
\$25,000 under \$50,000	35,052,633	147,866	82	0.4	11,455	873,713
\$50,000 under \$75,000	19,641,122	82,867	88	0.4	8,297	504,524
\$75,000 under \$100,000	13,079,844	49,769	82	0.4	5,795	293,314
\$100,000 under \$200,000	18,437,294	73,896	246	0.4	9,638	596,818
\$200,000 under \$500,000	5,423,436	29,839	587	0.6	5,987	409,808
\$500,000 under \$1,000,000	953,500	9,980	835	1.1	*2,445	273,424
\$1,000,000 under \$5,000,000	431,033	10,255	1,106	2.6	2,191	591,012
\$5,000,000 under \$10,000,000	31,353	1,494	191	5.4	364	180,027
\$10,000,000 or more	19,447	1,695	186	9.7	347	596,990
International returns [8]	190,282	8,288	8	4.4	*298	21,067
Returns with earned income tax credit [9]	28,537,908	360,503	14	1.3	32,473	1,706,752
Corporation income tax returns, except Form 1120–S, total [10]	1,616,357	16,933	332	1.1	5,578	12,239,353
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	277,491	*2,154	*66	0.8	342	181,761
\$1 under \$250,000	795,409	3,963	47	0.5	1,127	174,147
\$250,000 under \$1,000,000	281,525	2,903	27	1.0	1,005	110,288
\$1,000,000 under \$5,000,000	156,112	1,435	11	0.9	469	120,852
\$5,000,000 under \$10,000,000	27,967	477	10	1.7	198	25,103
\$10,000,000 under \$50,000,000	29,854	1,572	14	5.3	648	126,558
\$50,000,000 under \$100,000,000	6,289	*895	*7	14.4	*467	66,980
\$100,000,000 under \$250,000,000	5,635	914	12	16.4	*450	177,701
\$250,000,000 under \$500,000,000	3,107	559	17	18.5	*235	103,417
\$500,000,000 under \$1,000,000,000	2,025	*430	*21	22.4	*144	116,429
\$1,000,000,000 under \$5,000,000,000	2,365	*659	*57	31.1	186	819,876
\$5,000,000,000 under \$20,000,000,000	751	*311	*42	47.5	*73	1,734,820
\$20,000,000,000 or more	382	*219	*44	69.9	38	8,433,921
Form 1120–C returns [11]	*9,202	29	0	0.3	d	14,356
Form 1120–F returns [13]	18,043	*315	*25	1.9	*180	33,143
Partnership returns [14]	3,611,255	10,068	316	0.3	4,567	N/A
S corporation returns [15]	4,380,125	11,907	164	0.3	3,559	N/A
Estate and trust income tax returns [16]	3,130,570	818	197	[12]	109	49,301
Estate tax returns [17]	34,794	2,954	0	8.5	613	1,156,884
Gift tax returns	238,935	1,522	23	0.6	*595	558,433
Employment tax returns	30,693,066	44,066	190	0.1	5,145	976,155
Excise tax returns [18]	1,212,233	14,191	40	1.2	3,264	203,056
Other taxable returns [19]	[6]	*197	*6	[6]	*18	12,991
Other nontaxable returns [20]	[6]	*360	*75	[6]	130	N/A

Footnotes at end of table.

Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2013–2021—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2013					
	All returns filed for Tax Year 2013 [1]	Returns examined			Number of returns examined with no change [5]	Recommended additional tax
		Closed [2]	In process [3]	Percentage covered [4]		
	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total	191,867,479	1,060,898	3,179	[6]	125,789	24,963,902
Individual income tax returns, total	147,552,433	953,076	2,256	0.6	99,697	9,039,770
Size of total positive income [7]:						
No total positive income	612,213	81,472	262	13.4	952	2,661,722
\$1 under \$25,000	56,100,370	464,791	81	0.8	38,493	2,196,047
\$25,000 under \$50,000	34,699,278	121,816	70	0.4	10,773	694,328
\$50,000 under \$75,000	19,498,974	*63,494	*258	0.3	7,019	342,864
\$75,000 under \$100,000	12,768,455	52,840	76	0.4	7,498	310,923
\$100,000 under \$200,000	17,486,970	90,165	235	0.5	17,656	585,228
\$200,000 under \$500,000	4,935,434	40,146	342	0.8	10,987	702,778
\$500,000 under \$1,000,000	837,779	11,626	381	1.4	*3,139	292,707
\$1,000,000 under \$5,000,000	371,171	10,557	516	3.0	2,201	539,660
\$5,000,000 under \$10,000,000	25,504	1,495	92	6.2	*331	152,235
\$10,000,000 or more	15,151	1,693	120	12.0	446	533,645
International returns [8]	201,134	*12,796	*4	6.4	169	27,633
Returns with earned income tax credit [9]	28,821,785	425,598	6	1.5	38,156	1,944,509
Corporation income tax returns, except Form 1120–S, total [10]	1,625,306	19,083	232	1.2	6,426	13,763,924
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	279,688	*2,573	*45	0.9	522	115,223
\$1 under \$250,000	805,528	5,835	43	0.7	*2,054	183,851
\$250,000 under \$1,000,000	285,537	2,917	20	1.0	*1,024	100,636
\$1,000,000 under \$5,000,000	152,321	*1,599	*18	1.1	*529	76,656
\$5,000,000 under \$10,000,000	27,280	*370	*7	1.4	*137	43,232
\$10,000,000 under \$50,000,000	28,786	1,563	8	5.5	*607	128,401
\$50,000,000 under \$100,000,000	6,053	*781	*7	13.2	*379	367,814
\$100,000,000 under \$250,000,000	5,523	*804	*17	14.9	*345	86,693
\$250,000,000 under \$500,000,000	3,008	*559	*11	19.0	*230	1,493,196
\$500,000,000 under \$1,000,000,000	1,920	*423	*12	22.9	*132	140,157
\$1,000,000,000 under \$5,000,000,000	2,287	661	27	30.1	*169	1,244,128
\$5,000,000,000 under \$20,000,000,000	704	332	18	49.7	*64	3,026,980
\$20,000,000,000 or more	371	*245	*30	73.9	35	6,651,578
Form 1120–C returns [11]	*9,351	29	0	0.3	d	14,441
Form 1120–F returns [13]	16,949	328	11	2.0	181	90,939
Partnership returns [14]	3,460,699	10,291	172	0.3	4,708	N/A
S corporation returns [15]	4,257,909	14,718	119	0.3	*4,834	N/A
Estate and trust income tax returns [16]	3,156,606	1,661	160	0.1	665	47,232
Estate tax returns [17]	34,369	2,506	0	7.3	508	831,173
Gift tax returns	265,273	905	20	0.3	291	207,871
Employment tax returns	30,331,258	43,982	144	0.1	4,989	877,349
Excise tax returns [18]	1,183,626	13,564	28	1.1	*3,345	176,978
Other taxable returns [19]	[6]	387	0	[6]	40	19,605
Other nontaxable returns [20]	[6]	725	48	[6]	280	N/A

Footnotes on next page.

Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2013–2021—Continued**Footnotes**

- †—The shaded tax years show returns still within the normal 3-year statute of limitations. Therefore, the percentage covered and recommended additional tax will increase in future years as additional examinations are completed. See Notes for additional details.
- d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.
- *—Data preceded by an asterisk are values from the prior year *Data Book*, Table 17. Due to these relatively small changes from year to year, the actual Fiscal Year (FY) 2023 values cannot be shown in order to avoid potential disclosure about specific taxpayers. However, the returns filed counts, percentage covered, and recommended additional tax amounts shown are the actual FY 2023 values.
- N/A—Not applicable.
- [1] The total number of returns filed for each tax year is derived from multiple sources. Therefore, some counts may change year to year while others will not. The return counts for individual, corporation (except for 1120–C), partnership, and gift tax returns are from official published IRS statistics; these counts will not change over time. The return counts for 1120–C, estate and trust income, estate, employment, and excise tax returns are from IRS databases and will be updated each year. These fields include all returns filed for the specified tax year as of December 31, 2023.
- [2] Includes examinations that were closed as of September 30, 2023. During the course of an examination, additional related returns within the statute of limitations may require examination; these related return closures are counted by the appropriate tax year and form type. Represents a distinct count of taxpayers by tax year and form type.
- [3] Includes examinations that are in an open examination status. During the course of an examination, additional related returns within the statute of limitations may require examination; these related return examinations are counted by the appropriate tax year and form type. Represents a distinct count of taxpayers by tax year and form type.
- [4] Represents total returns (closed and in-process) examined for each classification, as a percentage of the total number of returns filed for the tax year for that classification. This percentage may increase in future years as additional returns are selected for examination.
- [5] No-change examinations (cases where no adjustment to tax liability is made) tend to close more quickly than examinations resulting in changes. Therefore, for recent tax years, the percentage of returns with no changes (compared to the total number of examinations closed) may appear higher than returns with no change for past years, and this rate may decrease over time as more examinations are closed.
- [6] Not tabulated.
- [7] Includes all Form 1040 series returns, except 1040–PR and 1040–SS, which are included in international returns (see footnote 8). In general, total positive income (TPI) is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.
- [8] Includes Forms 1040–PR (self-employment income tax return for Puerto Rico residents) and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).
- [9] Includes all returns selected for examination on the basis of an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes above.
- [10] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120–C (income tax return for cooperative associations); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); and 1120–SF (income tax return for settlement funds). Excludes counts of examinations for certain other types of corporation returns, which are included in “Other taxable returns,” as described in footnote 19.
- [11] Forms 1120–C are filed by cooperative associations.
- [12] Less than 0.05 percent.
- [13] Forms 1120–F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120–L); foreign property and casualty insurance companies (Form 1120–PC); or foreign sales corporations (Form 1120–FSC).
- [14] Generally, entities filing Form 1065 do not have a tax liability but pass through any profits and losses to the underlying owners, who include these profits or losses on their income tax returns. Under certain conditions, some partnerships are subject to tax, and counts of those examinations are included in “Other taxable returns” in this table, as described in footnote 19.
- [15] Includes most Forms 1120–S, which are filed by qualifying S corporations electing to be taxed through shareholders. Under certain conditions, some S corporations are subject to tax, and counts of those examinations are included in “Other taxable returns” in this table, as described in footnote 19.
- [16] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041–N (income tax return for electing Alaska Native Settlement Trusts).
- [17] Includes Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706–NA (estate tax return of nonresidents not a citizen of the United States); 706–GS(T) (generation-skipping transfer tax return for terminations); and 706–GS(D) (generation-skipping transfer tax return for distributions). Form 706–GS(T) and Form 706–GS(D) calculations are based on the tax year they are filed and do not include Form 706–GS(D–1).
- [18] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.
- [19] Includes Forms 1120–FSC (foreign sales corporation income tax return); 1120–S for S corporations reporting a tax; 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); 1065–B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. real property interests); and 8804 (return of withholding tax on foreign partner’s share of effectively connected income).
- [20] Includes the following nontaxable returns: Form 1120–IC–DISC (domestic international sales corporation return); Form 1041 (income tax return for estates and trusts); and Form 1066 (real estate mortgage investment conduit income tax return). Under certain circumstances, estates and trusts (Form 1041) are not subject to tax and are reported as nontaxable. See Estate and trust income tax returns for taxable Forms 1041.

NOTES:

Table 17 shows examination information for each of the last 9 tax years, 2013–2021. It is presented as a “snapshot” in time of the examination process, and the data will continue to change as open examinations close and new ones are opened. Comparing returns filed and return audits for the same tax year provides the most accurate measure of audit coverage, allowing for a direct and clear picture of IRS activities. Some audits close within a year while others take several. The percentage of audits of returns filed for relatively recent tax years may appear low because as of the end of the fiscal year, relatively few examinations had been opened or closed yet. This reflects the normal timing of the audit process; as new audits of returns filed for recent tax years are opened, audit rates for those years will increase. In contrast, audit rates are less subject to change for returns filed for tax years that are past the normal statute of limitations for assessment. Generally, the assessment statute expiration date is 3 years after the return was due, or 6 years if the income on the return was understated by 25 percent or more, and there is no statutory limit if a tax return was filed with the intent to commit fraud. Tax Year 2019 is the most recent year outside of the normal statute period. Going forward, the oldest tax year will no longer be updated and will be replaced by the newest full tax year.

All money amounts are in current dollars.

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

Table 18. Examination Coverage: Recommended Additional Tax, and Returns with Unagreed Additional Tax, After Examination, by Type and Size of Return, Fiscal Year 2023

[Money amounts are in thousands of dollars]

Type and size of return	Examinations closed in Fiscal Year 2023 [1]			Recommended additional tax		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	582,944	132,587	450,357	31,905,844	24,144,779	7,761,064
Taxable returns:						
Individual income tax returns, total	518,607	81,041	437,566	10,970,070	3,570,283	7,399,787
Size of total positive income [3]:						
No total positive income	74,151	10,733	63,418	5,624,362	1,304,709	4,319,654
\$1 under \$25,000	204,130	8,373	195,757	1,307,639	201,078	1,106,561
\$25,000 under \$50,000	85,856	10,006	75,850	542,862	174,929	367,933
\$50,000 under \$75,000	39,427	10,091	29,336	263,813	127,816	135,998
\$75,000 under \$100,000	25,671	7,300	18,371	175,992	92,223	83,769
\$100,000 under \$200,000	44,892	14,232	30,660	390,236	243,849	146,387
\$200,000 under \$500,000	21,612	6,998	14,614	308,927	192,074	116,853
\$500,000 under \$1,000,000	8,589	3,244	5,345	198,524	153,796	44,728
\$1,000,000 under \$5,000,000	7,867	4,651	3,216	410,461	336,376	74,086
\$5,000,000 under \$10,000,000	1,646	1,278	368	212,562	184,612	27,949
\$10,000,000 or more	3,353	2,743	610	1,529,752	553,915	975,837
International returns [4]	1,413	1,392	21	4,941	4,909	32
Returns with earned income tax credit [5]	229,645	1,073	228,572	1,256,342	6,792	1,249,550
Corporation income tax returns, except Form 1120-S, total [6]	10,425	10,265	160	18,469,720	18,406,606	63,114
Returns other than Forms 1120-C and 1120-F [7]:	10,279	10,134	145	18,417,356	18,354,242	63,114
No balance sheet returns	1,193	1,180	13	133,078	132,636	442
Balance sheet returns by size of total assets:						
Under \$250,000	2,986	2,964	22	119,247	76,303	42,944
\$250,000 under \$1,000,000	2,601	2,575	26	68,482	67,751	731
\$1,000,000 under \$5,000,000	1,228	1,216	12	68,809	68,501	308
\$5,000,000 under \$10,000,000	272	d	d	39,792	d	d
\$10,000,000 under \$50,000,000	447	414	33	125,051	108,351	16,701
\$50,000,000 under \$100,000,000	208	203	5	66,536	65,122	1,414
\$100,000,000 under \$250,000,000	252	244	8	54,506	54,506	0
\$250,000,000 under \$500,000,000	133	d	d	13,940	d	d
\$500,000,000 under \$1,000,000,000	176	d	d	75,982	d	d
\$1,000,000,000 under \$5,000,000,000	386	378	8	574,902	574,902	0
\$5,000,000,000 under \$20,000,000,000	217	212	5	946,909	946,909	0
\$20,000,000,000 or more	180	d	d	16,130,120	d	d
Form 1120-C returns [7]	0	0	0	0	0	0
Form 1120-F returns [7]	146	131	15	52,364	52,364	0
Estate and trust income tax returns [8]	640	179	461	254,592	23,374	231,218
Estate tax returns [9]	1,214	1,214	0	372,388	372,388	0
Gift tax returns	741	741	0	583,586	583,586	0
Employment tax returns	37,361	26,387	10,974	1,063,783	997,773	66,010
Excise tax returns	5,304	4,958	346	176,058	175,408	651
Other taxable returns [10]	81	29	52	15,647	15,362	284
Nontaxable returns [11]:						
Partnership returns	3,111	2,739	372	N/A	N/A	N/A
S corporation returns [12]	5,130	5,002	128	N/A	N/A	N/A
Other nontaxable returns [13]	330	32	298	N/A	N/A	N/A

Footnotes at end of table.

Table 18. Examination Coverage: Recommended Additional Tax, and Returns with Unagreed Additional Tax, After Examination, by Type and Size of Return, Fiscal Year 2023—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Taxable return examination closures with unagreed recommended additional tax [1]			Amount unagreed		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	13,482	**8,119	**5,363	19,515,629	19,385,708	129,920
Taxable returns:						
Individual income tax returns, total	11,202	5,839	5,363	1,606,198	1,476,278	129,920
Size of total positive income [3]:						
No total positive income	1,682	796	886	529,997	456,264	73,733
\$1 under \$25,000	1,987	445	1,542	88,405	60,403	28,002
\$25,000 under \$50,000	1,311	577	734	53,735	47,333	6,402
\$50,000 under \$75,000	822	446	376	27,022	23,547	3,475
\$75,000 under \$100,000	687	401	286	20,044	19,343	701
\$100,000 under \$200,000	1,751	1,144	607	60,091	56,332	3,759
\$200,000 under \$500,000	1,210	666	544	80,308	74,383	5,925
\$500,000 under \$1,000,000	613	407	206	79,695	77,728	1,966
\$1,000,000 under \$5,000,000	829	662	167	185,208	179,597	5,611
\$5,000,000 under \$10,000,000	109	103	6	121,801	121,801	0
\$10,000,000 or more	195	186	9	359,876	359,531	345
International returns [4]	6	6	0	13	13	0
Returns with earned income tax credit [5]	1,941	14	1,927	34,609	325	34,283
Corporation income tax returns, except Form 1120-S, total [6]	804	**804	**0	16,836,085	16,836,085	0
Returns other than Forms 1120-C and 1120-F [7]:	**804	**804	**0	16,836,085	16,836,085	0
No balance sheet returns	**79	**79	**0	23,738	23,738	0
Balance sheet returns by size of total assets:						
Under \$250,000	154	154	0	22,620	22,620	0
\$250,000 under \$1,000,000	109	109	0	19,033	19,033	0
\$1,000,000 under \$5,000,000	167	167	0	49,770	49,770	0
\$5,000,000 under \$10,000,000	89	89	0	37,872	37,872	0
\$10,000,000 under \$50,000,000	61	61	0	75,000	75,000	0
\$50,000,000 under \$100,000,000	17	17	0	4,160	4,160	0
\$100,000,000 under \$250,000,000	9	9	0	12,028	12,028	0
\$250,000,000 under \$500,000,000	8	8	0	1,623	1,623	0
\$500,000,000 under \$1,000,000,000	12	12	0	11,406	11,406	0
\$1,000,000,000 under \$5,000,000,000	39	39	0	507,380	507,380	0
\$5,000,000,000 under \$20,000,000,000	**32	**32	**0	461,724	461,724	0
\$20,000,000,000 or more	28	28	0	15,609,731	15,609,731	0
Form 1120-C returns [7]	0	0	0	0	0	0
Form 1120-F returns [7]	**0	**0	**0	0	0	0
Estate and trust income tax returns [8]	23	23	0	8,587	8,587	0
Estate tax returns [9]	38	38	0	135,441	135,441	0
Gift tax returns	49	49	0	544,640	544,640	0
Employment tax returns	1,268	1,268	0	377,650	377,650	0
Excise tax returns	91	91	0	5,766	5,766	0
Other taxable returns [10]	7	7	0	1,261	1,261	0
Nontaxable returns [11]:						
Partnership returns	N/A	N/A	N/A	N/A	N/A	N/A
S corporation returns [12]	N/A	N/A	N/A	N/A	N/A	N/A
Other nontaxable returns [13]	N/A	N/A	N/A	N/A	N/A	N/A

Footnotes on next page.

Table 18. Examination Coverage: Recommended Additional Tax, and Returns with Unagreed Additional Tax, After Examination, by Type and Size of Return, Fiscal Year 2023—Continued**Footnotes**

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

**—Data have been combined to avoid disclosure of information about specific taxpayers.

N/A—Not applicable.

- [1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).
- [2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.
- [3] In general, total positive income (TPI) is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.
- [4] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).
- [5] Includes all returns selected for examination on the basis of an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes.
- [6] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 10.
- [7] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).
- [8] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [9] Includes Form 706 (estate and generation-skipping transfer tax return). As a result of changes in the Tax Cuts and Jobs Act of 2017, the IRS changed how it categorizes returns based on the size of gross estate amount, effective January 2021. In order to avoid disclosure of information about specific taxpayers, only the total is provided.
- [10] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax (see footnote 12); 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).
- [11] Nontaxable returns are filed for entities that generally do not have a tax liability but pass through any profits and losses to the underlying owners, who include these profits or losses on their income tax returns. The examination of partnership, S corporation, and other nontaxable returns affects the amount of recommended additional tax for these associated income tax returns.
- [12] Includes most Forms 1120-S, which are filed by qualifying S corporations electing to be taxed through shareholders. Under certain conditions, S corporations are subject to tax and are included in "Other taxable returns" in this table. See footnote 10.
- [13] Includes the following nontaxable returns: Form 1120-IC-DISC (domestic international sales corporation return); Form 1041 (income tax return for estates and trusts); and Form 1066 (real estate mortgage investment conduit income tax return). Under certain circumstances, estates and trusts (Form 1041) are not subject to tax and are reported as nontaxable. See estate and trust income tax returns for taxable Forms 1041.

NOTES:

Detail may not add to totals because of rounding.

This table includes information on examinations closed in Fiscal Year 2023 of all individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, as well as partnership, S corporation, and other nontaxable returns, and information on examinations in which the taxpayer did not agree with the IRS examiner's determination. When this occurs, the taxpayer may appeal the decision.

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

Table 19. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2023

[Money amounts are in thousands of dollars]

Type and size of return	Taxable return examination closures involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	14,527	6,095	8,432	4,466,547	4,427,974	38,574
Individual income tax returns, total	12,444	4,012	8,432	257,694	219,120	38,574
Size of total positive income [3]:						
No total positive income	314	71	243	6,723	5,453	1,270
\$1 under \$25,000	4,078	209	3,869	18,589	2,257	16,332
\$25,000 under \$50,000	2,543	172	2,371	11,192	1,711	9,481
\$50,000 under \$75,000	945	157	788	4,647	1,410	3,236
\$75,000 under \$100,000	589	208	381	3,624	1,897	1,727
\$100,000 under \$200,000	1,246	701	545	11,865	8,699	3,166
\$200,000 under \$500,000	926	753	173	13,094	11,394	1,700
\$500,000 under \$1,000,000	523	491	32	9,866	9,189	677
\$1,000,000 under \$5,000,000	790	776	14	35,537	35,062	475
\$5,000,000 under \$10,000,000	177	177	0	16,097	16,097	0
\$10,000,000 or more	297	294	3	126,398	125,915	483
International returns [4]	16	3	13	63	36	27
Returns with earned income tax credit [5]	4,448	d	d	18,764	d	d
Corporation income tax returns, except Form 1120-S, total [6]	407	407	0	2,684,028	2,684,028	0
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	6	6	0	218	218	0
Balance sheet returns by size of total assets:						
Under \$250,000	d	d	0	d	d	0
\$250,000 under \$1,000,000	14	14	0	151	151	0
\$1,000,000 under \$5,000,000	54	54	0	1,288	1,288	0
\$5,000,000 under \$10,000,000	21	21	0	1,057	1,057	0
\$10,000,000 under \$50,000,000	35	35	0	5,963	5,963	0
\$50,000,000 under \$100,000,000	11	11	0	40	40	0
\$100,000,000 under \$250,000,000	12	12	0	1,948	1,948	0
\$250,000,000 under \$500,000,000	20	20	0	12,176	12,176	0
\$500,000,000 under \$1,000,000,000	35	35	0	91,029	91,029	0
\$1,000,000,000 under \$5,000,000,000	105	105	0	185,790	185,790	0
\$5,000,000,000 under \$20,000,000,000	48	48	0	85,518	85,518	0
\$20,000,000,000 or more	36	36	0	2,296,656	2,296,656	0
Form 1120-C returns [7]	0	0	0	0	0	0
Form 1120-F returns [7]	d	d	0	d	d	0
Estate and trust income tax returns [8]	58	58	0	12,451	12,451	0
Estate tax returns [9]	61	61	0	20,352	20,352	0
Gift tax returns	d	d	0	d	d	0
Employment tax returns	729	729	0	223,995	223,995	0
Excise tax returns	821	821	0	1,266,429	1,266,429	0
Other taxable returns [10]	d	d	0	d	d	0

Footnotes on next page.

Table 19. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2023—Continued**Footnotes**

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

- [1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).
- [2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.
- [3] In general, total positive income (TPI) is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.
- [4] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).
- [5] Includes all returns selected for examination on the basis of an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes.
- [6] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 10.
- [7] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).
- [8] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [9] Includes Form 706 (estate and generation-skipping transfer tax return). As a result of changes in the Tax Cuts and Jobs Act of 2017, the IRS changed how it categorizes returns based on the size of gross estate amount, effective January 2021. In order to avoid disclosure of information about specific taxpayers, only the total is provided.
- [10] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

NOTES:

Detail may not add to totals because of rounding.

This table includes information on examinations closed in Fiscal Year (FY) 2023 in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all FY 2023 examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 18.

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

Table 20. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2023

[Money amounts are in thousands of dollars]

Type and size of return	Taxable return examination closures resulting in refunds [1]			Amount of recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	16,302	8,782	7,520	4,821,359	4,636,061	185,298
Individual income tax returns, total	13,418	6,059	7,359	922,258	795,216	127,042
Size of total positive income [3]:						
No total positive income	851	727	124	19,801	19,065	736
\$1 under \$25,000	3,490	507	2,983	28,128	12,942	15,186
\$25,000 under \$50,000	2,560	465	2,095	16,995	11,601	5,394
\$50,000 under \$75,000	1,075	332	743	8,727	6,323	2,404
\$75,000 under \$100,000	634	d	d	6,280	d	d
\$100,000 under \$200,000	1,355	883	472	19,266	16,931	2,335
\$200,000 under \$500,000	1,051	823	228	26,185	23,036	3,149
\$500,000 under \$1,000,000	630	527	103	32,612	28,537	4,075
\$1,000,000 under \$5,000,000	968	819	149	122,527	113,625	8,902
\$5,000,000 under \$10,000,000	281	227	54	68,608	63,176	5,433
\$10,000,000 or more	511	425	86	572,959	495,445	77,513
International returns [4]	12	d	d	170	d	d
Returns with earned income tax credit [5]	4,401	15	4,386	17,859	61	17,798
Corporation income tax returns, except Form 1120-S, total [6]	889	870	19	2,726,145	2,697,329	28,816
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	59	59	0	31,756	31,756	0
Balance sheet returns by size of total assets:						
Under \$250,000	121	121	0	3,395	3,395	0
\$250,000 under \$1,000,000	114	114	0	2,042	2,042	0
\$1,000,000 under \$5,000,000	55	55	0	3,246	3,246	0
\$5,000,000 under \$10,000,000	13	13	0	2,799	2,799	0
\$10,000,000 under \$50,000,000	87	73	14	33,793	33,661	132
\$50,000,000 under \$100,000,000	23	d	d	35,296	d	d
\$100,000,000 under \$250,000,000	47	d	d	71,095	d	d
\$250,000,000 under \$500,000,000	38	38	0	94,448	94,448	0
\$500,000,000 under \$1,000,000,000	62	62	0	181,114	181,114	0
\$1,000,000,000 under \$5,000,000,000	143	143	0	834,806	834,806	0
\$5,000,000,000 under \$20,000,000,000	64	64	0	713,875	713,875	0
\$20,000,000,000 or more	49	49	0	710,523	710,523	0
Form 1120-C returns [7]	0	0	0	0	0	0
Form 1120-F returns [7]	14	d	d	7,958	d	d
Estate and trust income tax returns [8]	174	34	140	44,138	14,700	29,437
Estate tax returns [9]	240	240	0	268,558	268,558	0
Gift tax returns	3	3	0	3,004	3,004	0
Employment tax returns	833	833	0	415,971	415,971	0
Excise tax returns	740	d	d	440,908	d	d
Other taxable returns [10]	5	d	d	378	d	d

Footnotes on next page.

Table 20. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2023—Continued**Footnotes**

- d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals when possible.
- [1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).
- [2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.
- [3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.
- [4] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).
- [5] Includes all returns reporting an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes.
- [6] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 10.
- [7] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).
- [8] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).
- [9] Includes Form 706 (estate and generation-skipping transfer tax return). As a result of changes in the Tax Cuts and Jobs Act of 2017, the IRS changed how it categorizes returns based on the size of gross estate amount, effective January 2021. In order to avoid disclosure of information about specific taxpayers, only the total is provided.
- [10] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

NOTES:

Detail may not add to totals because of rounding.

This table provides information on examinations closed in Fiscal Year (FY) 2023 that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all FY 2023 examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 18.

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

Table 21. Examinations of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds, by Type of Return, Fiscal Year 2023

Type of return	Number of returns examined
Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related taxable returns examined, total	7,666
Forms 990, 990-EZ, and 990-N [1]	1,029
Forms 990-PF, 1041-A, 1120-POL, and 5227 [2]	81
Form 5500, total [3]	1,065
Defined benefit	257
Defined contribution	808
Form 5500-EZ, total [3]	192
Defined benefit	48
Defined contribution	144
Form 5500-SF, total [3]	2,314
Defined benefit	282
Defined contribution	2,032
Employment tax returns [4]	1,645
Tax-exempt bond returns [5]	226
Related taxable returns, total	939
Form 990-T [6]	268
Form 4720 [7]	231
Form 5330 [8]	118
Forms 1040, 1041, 1065, and 1120 adjusted [9]	257
Forms 11-C and 730 [10]	51
Form 5329 [11]	14
Employee retirement plan Non-Return Units [12]	175

[1] Form 990 series includes: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); and 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ).

[2] Includes Form 990-PF (private foundation information return); Form 1041-A (information return of charitable contribution deductions by certain trusts); Form 1120-POL (income tax return for certain political organizations); and Form 5227 (split-interest trust information return).

[3] Form 5500 series includes: 5500 (annual return/report of employee benefit plan); 5500-EZ (annual return of a one-participant (owners/partners and their spouses) retirement plan or a foreign plan); and 5500-SF (short form annual return/report of small employee benefit plan).

[4] Employment tax returns include: Forms 940 (employer's federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons). Also includes stand-alone examinations of Form 1099 series information returns. Includes employment tax returns that are "related taxable returns" picked up as part of an examination on an exempt organization's Form 990 series return; and stand-alone examinations of federal, state, local, and Indian tribal governments, and exempt organization employment tax returns. Although these entities do not have an income tax return filing requirement, they are subject to employment taxes as well as excise taxes (Forms 11-C and 730) that are reported under "related taxable returns."

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

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

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

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

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

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

[11] Form 5329 is used to report additional taxes on qualified retirement plans such as Individual Retirement Accounts (IRAs) and other tax-favored accounts.

[12] Tax Exempt and Government Entities, Employee Plans, often examines retirement plans that are not required to file a return. These are called Non-Return Units.

SOURCE: Tax Exempt and Government Entities.

Table 22. Tax Certainty: Advance Pricing Agreement Program, by Type of Agreement, Fiscal Year 2023 NEW

Type of agreement	Requests received	Advance Pricing Agreements executed [1, 2]			Pending requests
		Number	Average months to complete agreement	Average number of tax years covered by agreement [3]	
		(1)	(2)	(3)	
Total cases	176	139	44	6	572
Unilateral [4]	13	d	36	6	41
Bilateral [5]	156	113	46	6	498
Multilateral [6]	7	d	71	5	33

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

- [1] An Advance Pricing Agreement (APA) is an agreement between the IRS and a taxpayer that determines the Arm's Length Price (ALP) or specifies the manner of the determination of ALP (or both), in relation to an international transaction(s) for filed and unfiled prospective tax years. In the case of bilateral and multilateral APAs, the agreement between the IRS and the taxpayer is executed after the IRS and the relevant foreign tax administration(s) reach agreement on the appropriate ALP under the applicable U.S. income tax treaty or treaties. Taxpayers are required to file annual reports to demonstrate compliance with the terms and conditions of their APAs.
- [2] Includes requests received in Fiscal Year 2023 and in prior fiscal years. Does not include APAs that were closed unagreed.
- [3] For the tax year(s) covered, the taxpayer's pricing of the covered international transaction(s) is considered compliant for U.S. income tax purposes so long as it is reported in accordance with the terms of the APA. When establishing an agreement, taxpayers are expected to request an APA term that would cover at least five prospective years and may also request that the APA be "rolled back" to cover one or more earlier taxable years.
- [4] An APA that involves only the taxpayer and the IRS.
- [5] An APA that involves the taxpayer, a related entity of the taxpayer in a foreign country, the IRS, and the tax administration of the related entity.
- [6] An APA that involves the taxpayer, two or more related entities of the taxpayer in different foreign countries, the IRS, and the tax administration of the related entities.

NOTES:

Cases may cross fiscal years. Therefore, the workload of cases shown in this table may be related to cases initiated in prior years. As of September 30, 2023, there were 442 taxpayers with pending APA requests. A taxpayer may have multiple pending requests.

The information presented in Table 22 differs from the APMA's annual statutory report because that information is reported on a calendar year basis, as opposed to fiscal year.

SOURCE: Large Business and International, Treaty and Transfer Pricing Operations, Advance Pricing and Mutual Agreement.

More information can be found at: [Advance Pricing and Mutual Agreement Program](#).

Table 23. Tax Certainty: Compliance Assurance Process Program, by Program Phase, Fiscal Year 2023 NEW

Program phase	Tax Year 2022	Tax Year 2023
Total [1]	123	123
Compliance Assurance Process phase [2]	36	33
Compliance Maintenance phase [3]	66	56
Bridge phase [4]	21	34

- [1] The Compliance Assurance Process (CAP) helps large corporate taxpayers improve federal tax compliance. The process enables the taxpayer and the IRS to use real-time issue resolution tools and techniques, resolve issues before filing tax returns and comply with federal tax laws, and ensure accurate tax returns, which shortens the IRS audit process. A CAP taxpayer must be a U.S. publicly held corporate taxpayer with assets of \$10 million or more. A CAP taxpayer must not be under investigation by, or in litigation with, the IRS or any federal or state agency which would limit access to current corporate tax records. Transparency and cooperation should reduce the taxpayer's and the IRS's use of resources. The IRS's participation in the prefilling review during the CAP does not constitute an examination or inspection of the taxpayer's books of account for purposes of IRC 7605(b). All prefilling work occurs until the return is filed. In the CAP, Compliance Maintenance (CM) and Bridge Plus phases, taxpayers must undergo a postfiling review, which is an exam process, in order to verify that all resolved issues were reported as agreed and that all disclosures were made in accordance with the CAP Memorandum of Understanding (MOU). If issues are not resolved in prefilling or new material issues are discovered, the IRS will examine any such issues through the traditional postfiling examination process.
- [2] In the CAP phase, the taxpayer and IRS work together to achieve compliance and certainty by resolving all or most tax positions prior to filing of a tax return. A successful prefilling review allows the IRS to achieve an acceptable level of assurance regarding the accuracy of the taxpayer's filed tax return. The taxpayer will proactively provide the IRS with pertinent facts in order to develop material issues. Within 30 days of the date the return is filed, the taxpayer will provide a Post-Filing Representation that states that the filed return is consistent with the issue resolution agreements.
- [3] The CM phase relies on the same provisions as the CAP phase. The same MOU and criteria that apply to the CAP phase also apply to the CM phase. Taxpayers will need to continue to make open, comprehensive, and contemporaneous disclosures of their completed business transactions in CM. After the taxpayer's annual application for the CAP program, the IRS will consider if CM or another phase is appropriate and will consider the taxpayer's history of compliance, cooperation and transparency in the CAP program.
- [4] The Bridge phase has been reserved for taxpayers whose risk of noncompliance does not warrant the continual use of examination resources. The IRS has not accepted any taxpayer disclosures, has not reviewed any issues and has not provided any assurance. If the taxpayer has a specific issue on which it wants certainty, the taxpayer may request a Pre-Filing Agreement for that issue. Generally, the IRS does not start a case for the Bridge phase. In the Bridge Plus phase, the taxpayer submits a documentation package that is assessed for risks. In Bridge Plus, cases are started 3 months after the end of the tax year, prior to filing the return. Bridge Plus is a pilot and final decisions on the future of the phase have not been made.

SOURCE:

Large Business and International, Assistant Deputy Commissioner Compliance Integration, Strategy Policy and Governance, Planning Reporting and Monitoring. More information can be found at: [Compliance Assurance Process](#).

Table 24. Information Reporting Program, Fiscal Year 2023

[Money amounts are in thousands of dollars]

Item	Number or amount
Number of information returns received [1]:	
Total	5,419,271,793
Paper [2]	42,738,528
Electronic [3]	5,026,469,375
Other [4]	350,063,890
Automated Underreporter Program [5]:	
Number of closed cases [6]	1,019,050
Amount of additional assessments [7]	6,589,441
Number of full-time equivalent positions [8]	1,149
Automated Substitute for Return Program [9]:	
Number of closed cases [10]	252,098
Actual closures	43,575
Terminated closures	208,523
Amount of additional assessments [11]	1,095,225
Number of full-time equivalent positions [8]	33

[1] Includes Form 1042-S (foreign person's U.S.-source income subject to withholding); Form 1097-BTC (bond tax credit); the Form 1098 series (including mortgage interest, student loan interest, and tuition payments); the Form 1099 series (including interest and dividend distributions); Form 3921 (exercise of an incentive stock option under Section 422(b)); Form 3922 (transfer of stock acquired through an employee stock purchase plan under Section 423(c)); the Form 5498 series (including individual retirement arrangement and medical savings account information); Form W-2 (wage and tax statements); Form W-2G (certain gambling winnings); and Schedule 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.

Excludes Form 1099-T (tuition statement); Form 4789 (currency transaction report); Form 4790 (tax on accumulation distribution of trusts), Form 8288 (U.S. withholding tax return for dispositions by foreign persons of U.S. real property interests); Form 8300 (report of cash payments over \$10,000 received in a trade or business); Form 8362 (currency transaction report by casinos); Form 8596 (information return for federal contracts); 8805 (foreign partner's information statement of section 1446 withholding tax); 8935 (airline payments report); and the foreign bank and financial account penalty examination on the Financial Crimes Enforcement Network (FinCEN) family of forms. Also excludes Foreign Account Tax Compliance Act (FATCA) Form 8938 (statement of specified foreign financial assets) and Form 8966 (FATCA report).

[2] In addition to the forms listed in footnote 1, includes paper-filed Form 1096 (annual summary and transmittal of U.S. information returns).

[3] In addition to the forms listed in footnote 1, includes the total foreign information records containing traditional information exchange the IRS receives in accordance with the Organization for Economic Cooperation and Development standards. These records consist of information on certain foreign-sourced fixed, determinable, annual, or periodical payments to U.S. persons.

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

[5] The objective of the Automated Underreporter Program (AUR) is to match taxpayer income and deductions submitted by third parties such as banks, brokerage firms, and other payers on information returns (such as Forms W-2 and 1099) against amounts reported on individual income tax returns. If a discrepancy is found, an AUR case is created, the taxpayer is contacted, and tax is assessed on any unresolved discrepancy.

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

[7] Includes tax and interest.

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

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

[10] Reflects the number of closed cases within the ASFR system. The number of closed cases are reported separately as actual closures (where taxpayer contact was made) and terminated closures (where no ASFR taxpayer contact was made). Actual closures are cases for which notices were issued to taxpayers and were associated with staff hours used to calculate the number of full-time positions. Terminated closures are cases that required no notices to be sent; therefore, no full-time equivalent hours were expended.

[11] Includes tax, interest, and penalties assessed. Terminated closures receive no ASFR assessments.

NOTE:

Due to continued challenges related to the COVID-19 pandemic and processing center shutdowns to protect the health and safety of employees, the IRS continued to experience processing delays for some paper-filed forms. Additionally, some nonfiler initiatives remained paused to prevent burdening taxpayers whose returns may not yet have been processed.

SOURCES: Research, Applied Analytics, and Statistics, Statistics of Income; Small Business/Self-Employed Examination, Performance Planning and Analysis, Automated Underreporter Program; Small Business/Self-Employed Collections, Headquarters Collection, Inventory Delivery Selection, Automated Substitute for Return Program.

Table 25. Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2023

Math error	Tax Year 2022 returns		Tax Year 2021 and prior-year returns	
	Number	Percentage of total	Number	Percentage of total
	(1)	(2)	(3)	(4)
Math error notices [1]	2,217,754	N/A	1,458,867	N/A
Math errors, total [1, 2]	2,659,010	100.0	1,742,063	100.0
Child Tax Credit [3]	638,832	24.0	365,798	21.0
Recovery Rebate Credit [4]	535,419	20.1	821,237	47.1
Tax Calculation/Other Taxes [5]	388,954	14.6	124,579	7.2
Adjusted Gross/Taxable Income Amount	351,447	13.2	125,289	7.2
Standard/Itemized Deduction	156,514	5.9	49,207	2.8
Withholding or Excess Social Security Payments	118,242	4.4	19,694	1.1
Earned Income Tax Credit	115,652	4.3	60,491	3.5
Education Credits [6]	93,401	3.5	55,445	3.2
Other Credits [7]	58,116	2.2	36,446	2.1
Refund/Amount Owed	57,252	2.2	22,723	1.3
First-Time Homebuyer Credit Repayment	57,214	2.2	16,810	1.0
Adjustments to Income	49,726	1.9	20,342	1.2
Filing Status	34,628	1.3	17,539	1.0
Exemption number/amount	1,611	0.1	4,445	0.3
Other [8]	2,002	0.1	2,018	0.1

N/A—Not applicable.

- [1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.
- [2] The current fiscal year processing reflects the end of multiple COVID-19 pandemic-era credits and calculation changes. Combined with the resolution of processing backlogs, this resulted in a significant reduction in overall errors processed during the fiscal year, and caused changes to the distribution of taxpayer errors.
- [3] In Tax Year (TY) 2021, taxpayers reconciled any Advance Child Tax Credit payments they had received and claimed any remaining credits for which they were eligible. This volume includes both errors related to the additional credit and those related to repayment of an excess Advance Child Tax Credit paid.
- [4] The Recovery Rebate Credit allowed taxpayers who did not receive Economic Impact Payments (less than the full amount they were entitled to) to claim a credit on their tax return in Tax Years 2020 and 2021. The primary cause for math errors in the Recovery Rebate Credit was that many taxpayers incorrectly calculated their allowable Recovery Rebate Credit amount or claimed a credit they were not entitled to.
- [5] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax. Amounts repaid for an excess Advance Child Tax Credit in TY 2021 are excluded.
- [6] Includes the Lifetime Learning Credit and the American Opportunity Tax Credits.
- [7] Includes the Child and Dependent Care Credit, Credit for the Elderly or Disabled, Retirement Savings Contribution Credit, Adoption Credit, Mortgage Interest Credit, General Business Credits, Credit for Federal Fuel Tax, Foreign Tax Credit, Residential Energy Credit, Alternative Motor Vehicle Credit, Qualified Plug-In Electric Drive Motor Vehicle Credit, Qualified Electric Vehicle Credit, Making Work Pay Credit (prior-year returns only), Health Coverage Tax Credit, Credit for Small-Employer Health Insurance Premiums, and Qualified Sick and Family Leave.
- [8] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTES:

Detail may not add to totals because of rounding.

Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, omitted entries, failure to meet eligibility requirements, claims that exceed statutory limits, and insufficiently supported claims which are identified during the processing of tax returns.

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

Table 26. Criminal Investigation Program, by Status or Disposition, Fiscal Year 2023

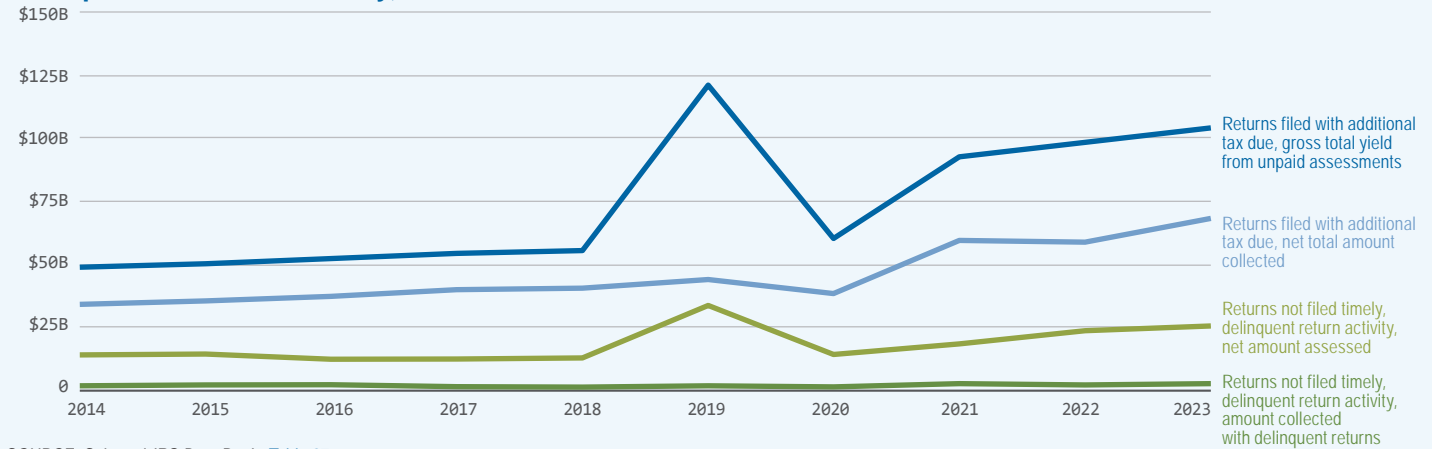
Status or disposition [1]	Total	Legal source tax crimes [2]	Illegal source financial crimes [3]	Narcotics-related financial crimes [4]
	(1)	(2)	(3)	(4)
Investigations initiated	2,676	1,039	1,109	528
Investigations completed [5]	2,584	979	1,052	553
Referrals for prosecution	1,838	484	874	480
Investigations completed without prosecution	746	495	178	73
Indictments and informations [6]	1,676	453	772	451
Convictions [7]	1,508	468	557	483
Sentenced	1,479	503	558	418
Incarcerated [8]	1,167	378	435	354
Percentage of those sentenced who were incarcerated [8]	78.9	75.1	78.0	84.7

- [1] Investigations may cross fiscal years. An investigation initiated in one fiscal year may not be indicted, convicted, or sentenced until a subsequent fiscal year. Therefore, the disposition (completions, indictments/informations, convictions, sentences) of investigations shown in this table may be related to investigations initiated, completed, indicted, or convicted in prior fiscal years.
- [2] Under the Legal Source Tax Crimes Program, IRS Criminal Investigation (CI) identifies, investigates, and assists in the prosecution of crimes involving legal industries, legal occupations, and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes employment tax cases and those cases that threaten the tax system, such as Questionable Refund Program cases, unscrupulous return preparers, and frivolous filers/nonfilers who challenge the legality of the filing requirements.
- [3] Under the Illegal Source Financial Crimes Program, CI identifies, investigates, and assists in the prosecution of crimes involving proceeds derived from illegal sources other than narcotics. These encompass all tax and tax-related violations, as well as money laundering and currency violations under the following statutes: Title 26 (tax violations); Title 18 (tax-related and money laundering violations); and Title 31 (currency violations) of the U.S. Code. The utilization of forfeiture statutes to deprive individuals and organizations of illegally obtained assets is also linked to the investigation of criminal charges within this program.
- [4] Under the Narcotics-Related Financial Crimes Program, CI seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money laundering offenders. The IRS derives authority for this program from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation also devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.
- [5] Defined as the total subject criminal investigations completed during the fiscal year, including those that resulted in a prosecution recommendation to the Department of Justice and those discontinued due to lack of evidence, a finding that the allegation was false, or other reason.
- [6] Both "indictments" and "informations" are accusations of criminal charges. An "indictment" is an accusation made by a federal prosecutor and issued by a federal grand jury. An "information" is an accusation brought by a federal prosecutor without the requirement of a grand jury.
- [7] The number of criminal convictions encompasses defendants who enter guilty and nolo contendere pleas, as well as those found guilty at trial.
- [8] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Communications and Education Division.

For more information about Criminal Investigation, visit: [IRS Criminal Investigation Annual Report FY 2023](#)

Delinquent Collection Activity, Fiscal Years 2014–2023

SOURCE: Selected *IRS Data Books* Table 27

Collection Activities, Penalties, and Appeals

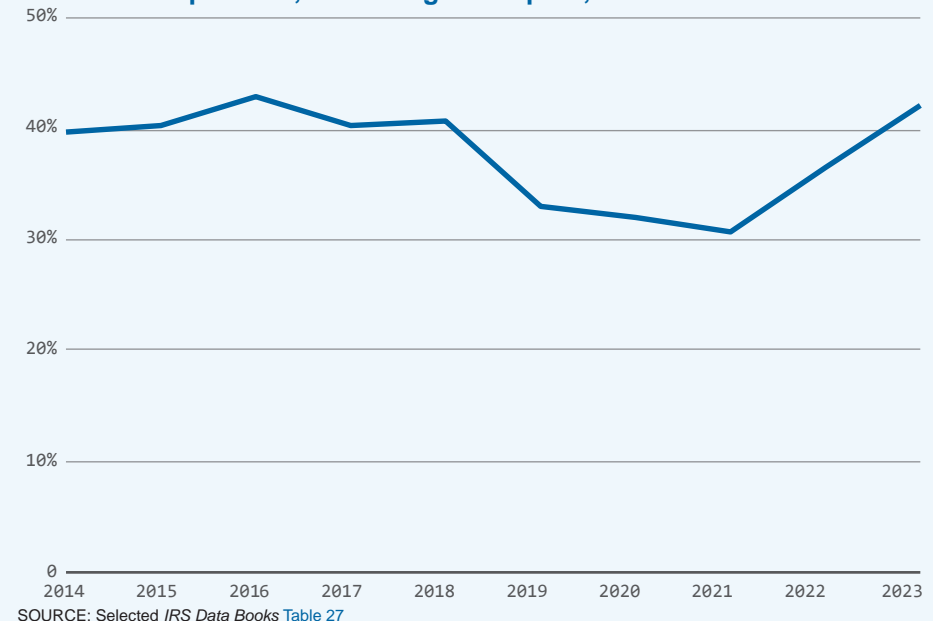
This section of the *IRS Data Book* presents information on collections and penalties resulting from individuals' or entities' failures to comply with the tax code. Failure to comply with filing, reporting, and payment requirements may result in civil penalties or, in some cases, criminal investigation. IRS's Collection function collects federal taxes that have been reported or assessed but not paid and secures tax returns that have not been filed. The IRS may assess penalties on cases for many reasons, including inaccuracies, failure to file, and failure to pay, but may also allow for a reduction of the amount of some penalties in certain cases.

Additionally, this section presents data on the IRS Independent Office of Appeals workload. The mission of Appeals is to resolve tax controversies without litigation, on a basis that is fair and impartial to both the taxpayer and the federal government. The Appeals Office considers cases that involve examination, collection, and penalty issues. Taxpayers who disagree with IRS findings in their cases may request an Appeals hearing. The local Appeals Office is separate from and independent of the IRS office that proposed the tax adjustment, collection action, or penalty.

Highlights of the Data

- In Fiscal Year (FY) 2023, the IRS collected more than \$104.1 billion in unpaid assessments on returns filed with additional tax due, netting about \$68.3 billion after credit transfers (Table 27).
- The IRS assessed more than \$25.6 billion in additional taxes for returns not filed timely and collected almost \$2.8 billion with delinquent returns (Table 27).
- In FY 2023, taxpayers proposed 30,163 offers in compromise to settle existing tax liabilities for less than the full amount owed. The IRS accepted 12,711 offers, amounting to \$214.5 million, during the year (Table 27).

Offers in Compromise, Percentage Accepted, Fiscal Years 2014–2023

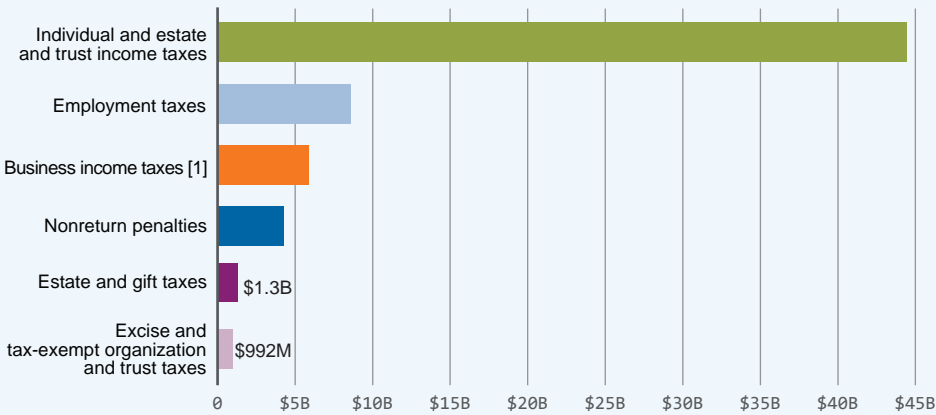
SOURCE: Selected *IRS Data Books* Table 27

Amount Collected From Installment Agreements, Fiscal Years 2020–2023



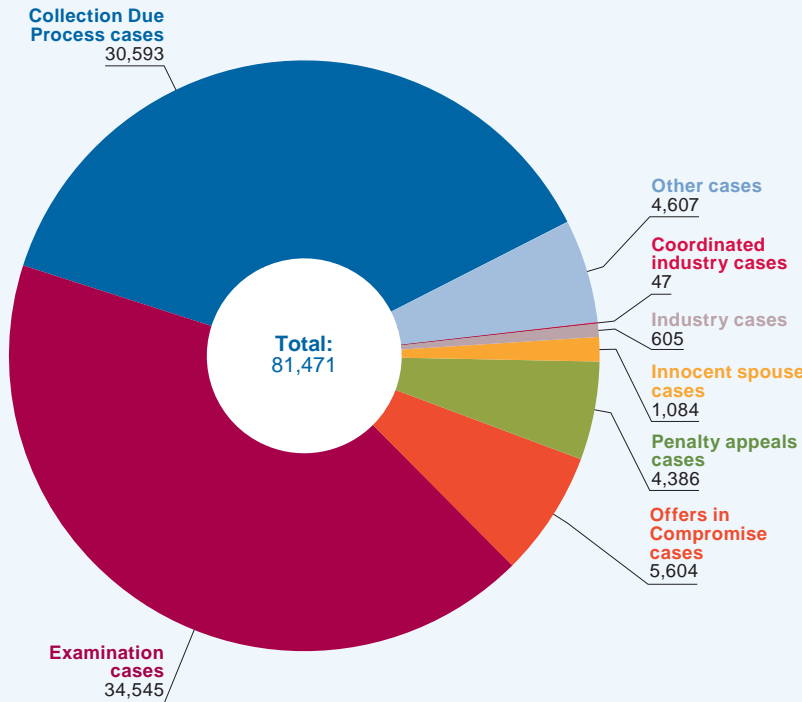
SOURCE: Selected IRS Data Books Table 27

Civil Penalties Assessed, by Type of Tax, Fiscal Year 2023



[1] Includes partnership, corporation, and S corporation income taxes.
SOURCE: 2023 IRS Data Book Table 28

Appeals Cases Closed, by Type of Case, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 29

- Taxpayers established nearly 2.7 million new installment agreements and paid \$14.4 billion toward all installment agreements in FY 2023 (Table 27).
- The IRS assessed almost \$65.6 billion in civil penalties in FY 2023. Of this, \$44.4 billion was assessed in civil penalties on individual and estate and trust income tax returns (Table 28).
- The IRS abated more than \$13.0 billion in civil penalties during the year, including nearly \$2.9 billion in abatements for individual and estate and trust income tax returns (Table 28).
- During FY 2023, the IRS Appeals Office closed 81,471 cases, including those received in prior fiscal years (Table 29).
- Of all the Appeals cases closed in FY 2023, 42.4 percent were Examination cases and 37.6 percent were Collection Due Process cases (Table 29).

Table 27. Delinquent Collection Activities, Fiscal Years 2022 and 2023

[Money amounts are in thousands of dollars]

Activity	2022	2023
Returns filed with additional tax due:		
Gross total yield from unpaid assessments [1]	98,413,182	104,146,372
Less: Credit transfers [2]	39,564,322	35,884,592
Equals: Net total amount collected	58,848,860	68,261,781
Taxpayer delinquent accounts:		
Number in beginning inventory	10,278,326	9,379,515
Number of new accounts	6,034,612	7,735,469
Number of accounts closed	6,933,423	5,739,264
Ending inventory:		
Number	9,379,515	11,375,720
Balance of assessed tax, penalties, and interest [3]	120,226,891	158,575,455
Returns not filed timely:		
Delinquent return activity:		
Net amount assessed [4]	23,758,303	25,638,137
Amount collected with delinquent returns	2,312,454	2,780,675
Taxpayer delinquency investigations [5]:		
Number in beginning inventory	2,593,939	2,302,421
Number of new investigations	469,458	59,964
Number of investigations closed	760,976	349,626
Number in ending inventory	2,302,421	2,012,759
Offers in compromise [6]:		
Number of offers received	36,022	30,163
Number of offers accepted	13,165	12,711
Amount of offers accepted	234,319	214,480
Enforcement activity:		
Number of notices of federal tax liens filed [7]	157,323	179,019
Number of notices of levy requested on third parties [8]	273,286	286,270
Number of seizures [9]	89	65
Installment agreements [10]:		
Number in beginning inventory	3,782,842	3,713,414
Number of new agreements established [11]	2,383,849	2,696,963
Number of taxpayers that were full paid [12]	1,629,490	1,685,067
Number in ending inventory [11]	3,713,414	4,038,081
Amount collected for cases in installment agreement status [13]	13,803,870	14,357,009

[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.

[8] Represents the number of levies requested on third parties by the Automated Collection System and Field Collection programs.

[9] Represents the number of seizures conducted by the Field Collection program.

[10] An installment agreement (IA) is an arrangement which allows an individual or business to pay their tax liabilities over time. Generally, a taxpayer may apply for an IA online, by phone, by mail, or in person. Penalties and interest continue to accrue until the balance due has been paid in full.

[11] The number of agreements represents the number of taxpayers with IAs, not the number of tax modules in an IA status. Does not include agreements of 180 days or less.

[12] The number of taxpayers whose remaining module(s) were moved from an active IA status to fully paid status. Taxpayers' module(s) may leave an active IA status in ways other than through "Full Paid."

[13] Includes penalties and interest; does not include user fees.

NOTES:

Due to the COVID-19 pandemic, the IRS suspended most collection activities from March 30, 2020, through July 15, 2020, in order to provide relief to taxpayers and to ensure the health and safety of taxpayers and IRS employees. Fiscal Years 2022 and 2023 collections continued to be affected by the pandemic as additional collection activities resumed.

Detail may not add to totals because of rounding.

All amounts are in current dollars.

This table reflects delinquent collection activities for all return types.

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

Table 28. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2023

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	45,545,154	65,574,052	4,664,075	13,012,834
Individual and estate and trust income taxes:				
Civil penalties, total [3]	38,165,237	44,436,047	3,185,987	2,850,144
Accuracy [4]	564,913	1,390,420	65,576	450,051
Bad check	1,447,607	158,981	115,705	41,784
Delinquency	3,292,863	20,678,979	402,834	1,078,669
Estimated tax	14,204,564	7,004,996	179,109	105,342
Failure to pay	18,599,109	14,874,227	2,418,745	1,143,468
Federal tax deposits	0	0	0	0
Fraud	1,232	96,589	126	17,846
Other [5]	54,949	231,854	3,892	12,984
Partnership income taxes:				
Civil penalties, total	397,372	2,459,072	174,245	980,583
Bad check	547	11,134	136	11,101
Delinquency	382,124	1,693,095	171,139	909,330
Estimated tax	0	0	0	0
Failure to file electronically	163	138,715	67	34,241
Failure to pay	119	422	16	74
Failure to provide information [6]	164	12,893	463	1,835
Other [5]	14,255	602,812	2,424	24,002
Corporation income taxes:				
Civil penalties, total [7]	809,035	2,834,691	207,765	1,658,371
Accuracy [4]	3,003	53,317	267	7,427
Bad check	10,262	9,248	2,195	8,886
Delinquency	79,654	498,788	82,950	305,056
Estimated tax	297,245	528,306	14,348	92,379
Failure to pay	418,768	1,739,883	106,810	1,032,799
Fraud	36	1,683	d	d
Other	67	3,466	d	d
S corporation income taxes:				
Civil penalties, total	468,876	614,933	28,714	36,205
Bad check	0	0	0	0
Delinquency	461,740	593,494	28,175	34,798
Estimated tax	1,378	2,040	0	0
Failure to file electronically [8]	0	0	0	0
Failure to pay	1,308	2,995	275	1,138
Failure to provide information	0	0	0	0
Other	4,450	16,404	264	269
Employment taxes:				
Civil penalties, total [9]	4,665,429	8,595,950	868,297	3,851,334
Accuracy [4]	771	4,065	28	459
Bad check	322,595	49,790	27,877	38,678
Delinquency	706,958	1,778,453	101,899	588,886
Estimated tax	14,995	44,634	1,432	14,643
Failure to pay	2,410,471	1,514,511	479,840	588,835
Federal tax deposits	1,209,310	5,190,209	257,205	2,619,758
Fraud	35	812	d	d
Other	294	13,477	d	d
Excise taxes and tax-exempt organizations and trusts:				
Civil penalties, total [10]	813,916	992,088	168,919	779,312
Accuracy [4]	383	210	43	60
Bad check	8,778	1,657	1,624	304
Daily delinquency [11]	68,545	303,884	48,979	239,681
Delinquency	248,558	106,628	19,960	41,341
Estimated tax	15,219	5,084	712	632
Failure to pay	421,083	47,264	84,565	20,425
Federal tax deposits	912	7,880	118	11,893
Fraud	3	0	0	0
Other	50,435	519,482	12,918	464,975
Estate and gift taxes:				
Civil penalties, total [12]	10,350	1,326,882	5,467	925,193
Accuracy [4]	9	1,672	3	50
Bad check	58	1,618	11	483
Delinquency	4,206	1,095,073	2,290	749,229
Failure to pay	6,021	224,100	3,116	170,845
Fraud	0	0	0	0
Other	56	4,420	47	4,586
Nonreturn penalties [13]	214,939	4,314,389	24,681	1,931,694

Footnotes on next page.

Table 28. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2023—Continued**Footnotes**

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

- [1] Assessments of penalties included here were recorded in Fiscal Year (FY) 2023 regardless of the tax year to which the penalties may apply.
- [2] Abatements of penalties included here were recorded in FY 2023 regardless of the tax year to which the penalties may apply. An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty. Numbers and amounts represent only the portion of assessed penalties that were abated.
- [3] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).
- [4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial understatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code (IRC) Section 6662); understatement of reportable transactions (under IRC Section 6662A); and underpayment of stamp tax (under IRC Section 6653).
- [5] Represents penalties related to federal tax deposits, failure to supply taxpayer identification number, and failure to report tip income.
- [6] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for a partnership under IRC Section 7519), or failure to file electronically Form 1065-B (large partnership return).
- [7] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990-T (tax-exempt organization unrelated business income tax return).
- [8] Represents penalties associated with failure to file electronically on Forms 1120-S (return for an S corporation) or 8752 (required payment or refund for an S corporation under IRC Section 7519).
- [9] Represents penalties associated with Forms 940 (employer's federal unemployment tax return); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return).
- [10] Represents penalties associated with Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990-PF (private foundation return); 1041-A (information return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8886-T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).
- [11] Represents penalties under IRC Sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041-A (information return of charitable contribution deductions by certain trusts); 5227 (split-interest trust information return); or 8886-T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).
- [12] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).
- [13] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W-2, 3520-A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in FY 2023 was \$752,969,377 and is included in the amount abated.

NOTES:

Detail may not add to totals because of rounding.

Due to continued challenges from the COVID-19 pandemic, IRS provided relief from some penalties in certain circumstances due to delays in IRS remittance processing.

SOURCE: Chief Financial Officer, Financial Management, Corporate Accounting.

Table 29. Appeals Workload, by Type of Case, Fiscal Year 2023

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2023
	(1)	(2)	(3)
Total cases [2]	68,648	81,471	46,007
Collection Due Process cases [3]	26,745	30,593	18,369
Examination cases [4]	26,259	34,545	18,253
Penalty appeals cases [5]	3,619	4,386	1,866
Offers in Compromise cases [6]	5,585	5,604	3,756
Innocent spouse cases [7]	971	1,084	1,383
Industry cases [8]	776	605	1,052
Coordinated industry cases [9]	33	47	83
Other cases [10]	4,660	4,607	1,245

[1] Includes cases received in Fiscal Year 2023 and in prior fiscal years. Excludes cases transferred, reassigned, or returned to compliance as a premature referral.

[2] A case represents a taxpayer with one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included in cases pending. See Tables 30 and 31 for information on Chief Counsel activity.

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

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

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

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

[7] An innocent spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS. This includes cases where a taxpayer who filed a joint return with a spouse or ex-spouse can apply for relief of tax, interest, and penalties if he/she meets specific requirements. The innocent spouse may request that Appeals review and decide whether the denial was correct.

[8] An industry case (IC) designation is assigned to a large corporate taxpayer that does not meet the criteria to be designated as a coordinated industry case (CIC); see footnote 9. An IC taxpayer may appeal the findings of an examination conducted by the IRS.

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

[10] "Other" includes cases considered by Appeals involving issues related to abatement of interest, collection appeals program, Office of Professional Responsibility (OPR), Freedom of Information Act (FOIA), trust fund recovery penalty, Collection Due Process timeliness determination, and other miscellaneous penalties as defined below:

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

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

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

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

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

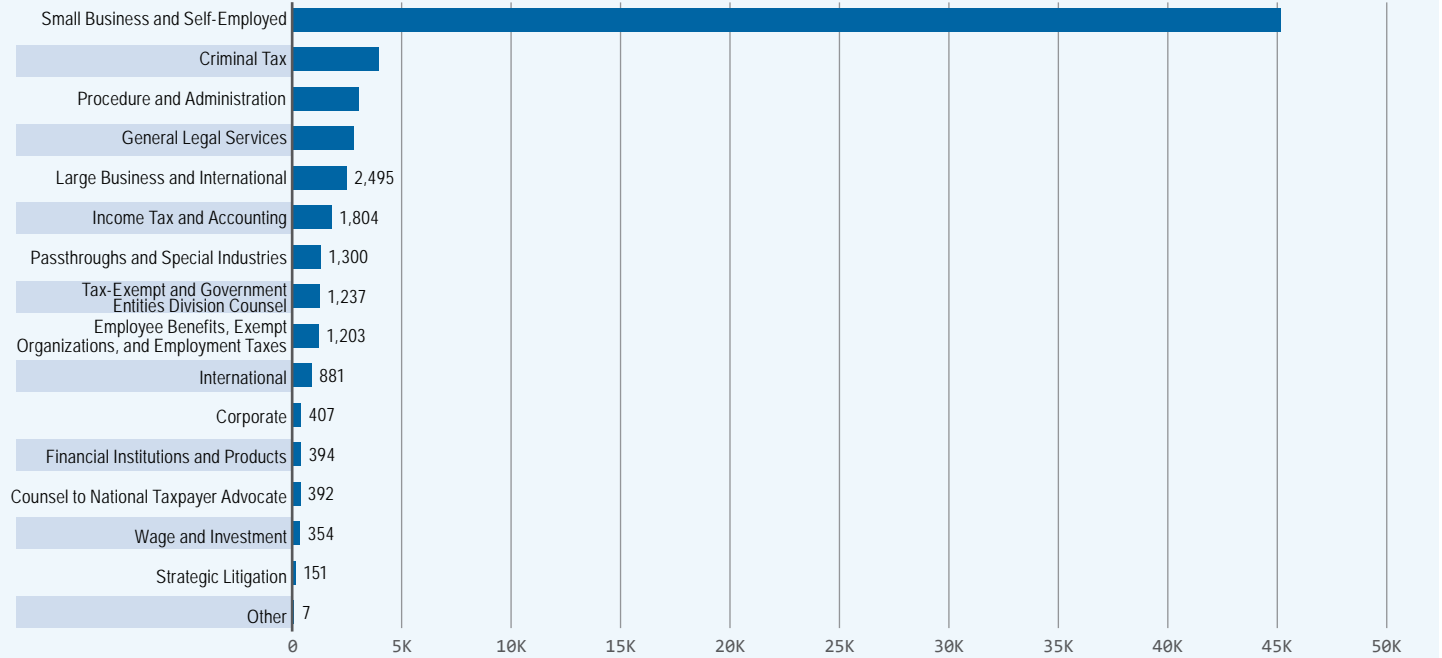
Collection Due Process timeliness determination—A taxpayer submits a request for a Collection Due Process (CDP) hearing and Equivalent Hearing (EH) and Appeals will determine if the CDP or EH request was received timely and is processable.

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

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

SOURCE: Appeals, Policy, Planning Quality and Analysis.

Chief Counsel Workload: Total Cases Closed, by Office, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 30

Chief Counsel

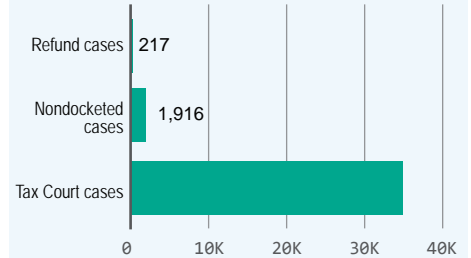
This section of the *Data Book* provides an overview of the IRS Chief Counsel’s workload and activities. The IRS Chief Counsel is appointed by the President of the United States, with the advice and consent of the U.S. Senate, and serves as the chief legal advisor to the IRS Commissioner on all matters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

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

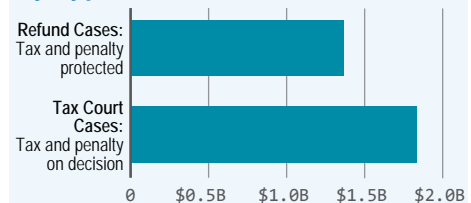
Highlights of the Data

- In Fiscal Year (FY) 2023, Chief Counsel received 54,979 cases and closed 65,603 cases, including those received in prior years (Table 30).
- Of the cases closed in FY 2023, 68.8 percent were from the Small Business/Self-Employed Division (Table 30).
- Of the 65,603 cases closed, Chief Counsel closed 7.2 percent through guidance and assistance. This includes published guidance, advanced case resolution, treaties, legislation, congressional and executive correspondence, training and public outreach, and pre-filing legal advice to the IRS (Table 30).
- Nearly 82.2 percent of new cases received and about 86.2 percent of cases closed were related to tax law enforcement and litigation, including Tax Court litigation; collection,

Total Tax Litigation Cases Closed, by Type of Case, Fiscal Year 2023



Amount of Tax and Penalty, by Type of Case, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 31

bankruptcy, and summons advice and litigation; Appellate Court litigation; criminal tax; and enforcement advice and assistance (Table 30).

- In FY 2023, Chief Counsel received 22,211 Tax Court cases involving a taxpayer contesting an IRS determination that they owed additional tax. During the fiscal year, Chief Counsel closed 34,907 cases involving \$5.5 billion in disputed taxes and penalties (Table 31).

Table 30. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2023

Office and type of case	Cases received	Cases closed	Cases pending September 30, 2023
	(1)	(2)	(3)
Chief Counsel (All Offices):			
Total	54,979	65,603	46,323
Guidance and assistance [1]	5,237	4,743	4,205
Tax law enforcement and litigation [2]	45,180	56,533	39,697
Other legal services to the IRS [3]	4,562	4,327	2,421
Corporate [4]:			
Total	427	407	303
Guidance and assistance	208	205	164
Tax law enforcement and litigation	148	129	135
Other legal services to the IRS	71	73	4
Counsel to National Taxpayer Advocate [5]:			
Total	398	392	45
Guidance and assistance	317	313	34
Tax law enforcement and litigation	59	59	8
Other legal services to the IRS	22	20	3
Criminal Tax [6]:			
Total	4,017	3,967	532
Guidance and assistance	94	81	46
Tax law enforcement and litigation	3,878	3,841	479
Other legal services to the IRS	45	45	7
Employee Benefits, Exempt Organizations, and Employment Taxes [7]:			
Total	1,247	1,203	644
Guidance and assistance	728	691	448
Tax law enforcement and litigation	243	247	163
Other legal services to the IRS	276	265	33
Financial Institutions and Products [8]:			
Total	446	394	607
Guidance and assistance	270	252	453
Tax law enforcement and litigation	118	85	140
Other legal services to the IRS	58	57	14
General Legal Services [9]:			
Total	2,803	2,809	1,762
Guidance and assistance	26	28	23
Tax law enforcement and litigation	0	0	25
Other legal services to the IRS	2,777	2,781	1,714
Income Tax and Accounting [10]:			
Total	1,931	1,804	898
Guidance and assistance	1,011	895	626
Tax law enforcement and litigation	728	720	241
Other legal services to the IRS	192	189	31
International [11]:			
Total	889	881	1,198
Guidance and assistance	346	381	504
Tax law enforcement and litigation	400	364	666
Other legal services to the IRS	143	136	28
Large Business and International [12]:			
Total	2,589	2,495	3,183
Guidance and assistance	127	119	137
Tax law enforcement and litigation	2,294	2,204	3,025
Other legal services to the IRS	168	172	21
Passthroughs and Special Industries [13]:			
Total	1,431	1,300	703
Guidance and assistance	706	634	485
Tax law enforcement and litigation	511	462	188
Other legal services to the IRS	214	204	30

Footnotes at end of table.

Table 30. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2023—Continued

Office and type of case	Cases received	Cases closed	Cases pending September 30, 2023
	(1)	(2)	(3)
Procedure and Administration [14]:			
Total	4,027	3,035	3,266
Guidance and assistance	697	555	787
Tax law enforcement and litigation	2,911	2,267	1,979
Other legal services to the IRS	419	213	500
Small Business and Self-Employed [15]:			
Total	32,839	45,167	31,344
Guidance and assistance	340	282	299
Tax law enforcement and litigation	32,473	44,861	31,027
Other legal services to the IRS	26	24	18
Strategic Litigation [16]:			
Total	427	151	779
Guidance and assistance	32	d	20
Tax law enforcement and litigation	391	138	756
Other legal services to the IRS	4	d	3
Tax-Exempt and Government Entities Division Counsel [17]:			
Total	1,118	1,237	891
Guidance and assistance	115	104	d
Tax law enforcement and litigation	1,000	1,128	845
Other legal services to the IRS	3	5	d
Wage and Investment [18]:			
Total	359	354	45
Guidance and assistance	190	185	27
Tax law enforcement and litigation	25	27	5
Other legal services to the IRS	144	142	13
Other [19]:			
Total	31	7	123
Guidance and assistance	d	d	108
Tax law enforcement and litigation	d	d	15
Other legal services to the IRS	0	0	0

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

- [1] Includes published guidance, advanced case resolution, treaties, legislation, congressional and executive correspondence, training and public outreach, and pre-filing legal advice to the IRS.
- [2] Includes Tax Court litigation; collection, bankruptcy, and summons advice and litigation; Appellate Court litigation; criminal tax; and enforcement advice and assistance. See Table 29 for tax litigation case information.
- [3] Includes electronic and other tax-filing legal advice, disclosure advice and litigation, and general legal services advice and litigation.
- [4] Provides legal advice, litigation services and litigation support on matters involving corporate organizations, reorganizations, liquidations, spin-offs, transfers to controlled corporations, distributions to shareholders, debt vs. equity determinations, bankruptcies, and consolidated return issues affecting groups of affiliated corporations, among other matters.
- [5] Provides legal advice and support to the National Taxpayer Advocate (NTA) and the Taxpayer Advocate Service (TAS) in fulfilling the mission of TAS set forth in Internal Revenue Code Section 7803(c). Coordinates all legal services provided to the NTA and the NTA's headquarters employees, and reviews, coordinates, and elevates, if requested by TAS, legal advice provided by field Chief Counsel offices to field TAS offices. Provides advice and support to the IRS National Taxpayer Advocate. This office partners with the Division Counsel (Small Business and Self-Employed) to provide full service to taxpayers.
- [6] Provides advice and legal counsel to IRS Criminal Investigation in all areas of the Criminal Tax function including tax, currency, virtual currency, cybersecurity, and money laundering crimes and criminal procedure; provides legal counsel on investigative matters such as administrative and grand jury investigations, undercover operations, electronic surveillance, search warrants, the use of emerging investigative technologies, and forfeitures; the referral of cases to the Department of Justice (DOJ) for grand jury investigation, criminal prosecution and the commencement of forfeitures; and coordination with external law enforcement agencies, other offices within the IRS and the Office of Chief Counsel on all matters involving Criminal Tax, including the impact of parallel civil proceedings.
- [7] Provides legal advice, litigation services, and litigation support on matters involving employee benefits including qualified retirement plans, Individual Retirement Accounts (IRAs), executive compensation arrangements, and health and welfare plans, exempt organizations, employment taxes, and certain issues related to federal, state, local, and Indian tribal governments.
- [8] Provides legal advice, litigation services, and litigation support on tax matters involving financial institutions and the taxation of financial products to include banks, thrift institutions, insurance companies, regulated investment companies, real estate investment trusts, asset securitization arrangements, life insurance contracts, annuities, options, futures contracts, original issue discount obligations, hedging arrangements, and government entities issues including tax-exempt bonds and other types of innovative financial instruments and entities.
- [9] Provides litigation services and litigation support to the DOJ on matters involving personnel, discrimination, labor-management regulations, and procurement; provides advisory opinions on non-tax legal matters including labor and personnel matters, procurement, information technology and cybersecurity law, licenses, grants, fiscal law, intellectual property law, delegations of authority, and other matters related to the management of the agency; and serves as the agency's Deputy Ethics Official, providing ethics training, ethics advice, and reviewing public financial disclosure reports.
- [10] Provides legal advice, litigation services, and litigation support on tax matters involving recognition and timing of income and deductions by individuals and corporations, sales and exchanges, capital gains and losses, accounting methods and periods, depreciation and other cost recovery issues, installment sales, long-term contracts, inventories, and alternative minimum tax.

Footnotes continued on next page.

Table 30. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2023—Continued**Footnotes—continued**

- [11] Provides legal advice, technical guidance (including guidance published in the Federal Register and/or Internal Revenue Bulletin), and litigation support on matters involving the international provisions of the United States revenue laws, bilateral and multilateral tax treaties, and agreements to which the United States is a party. Participates in the Organization for Economic Cooperation and Development (OECD) as a delegate for the United States.
- [12] Represents the IRS in litigation before the U.S. Tax Court on the largest and most complex cases, such as transfer pricing, international transactions, financial products, validity challenges to regulations under the Tax Cuts and Jobs Acts, complex partnership cases, abusive tax shelter transactions, and whistleblowers. Large Business and International (LB&I) provides enforcement advice in connection with examinations of corporations, subchapter S corporations, and partnerships with assets greater than \$10 million. LB&I assists the DOJ in cases before the U.S. District Courts. LB&I is the second largest Chief Counsel Division.
- [13] Provides legal advice, litigation services, and litigation support on tax matters involving income taxes of S corporations, partnerships (including limited liability companies); trusts, estates, gifts, generation-skipping transfers, certain excise taxes, income tax credits, cooperative housing corporations, farmers' and other cooperatives, low-income housing credit, research and expenditures, and certain homeowner associations.
- [14] Provides legal advice, litigation services, and litigation support on matters involving reported and paid taxes; assessment and collection of taxes (including interest and penalties); abatement, credit or refund of overassessments or overpayments of tax; filing information returns; bankruptcy, summonses, information gathering and discovery (including electronic discovery); federal tax liens and levies; damage claims; attorney fees; disclosure, privacy and Freedom of Information Act issues, and privileges; judicial practice and judicial doctrines. Argues motions before the Tax Court and provides litigation support on novel and significant issues, including electronic litigation; and on challenging legal issues which are fundamental to efficient tax administration, i.e., issues arising in connection with numerous IRS initiatives and enforcement activities often in the context of an increasingly computerized and internet-based tax system (e.g., regulation challenges).
- [15] Represents the IRS before the U.S. Tax Court in approximately 28,000 new petitions annually. This litigation is conducted in person, in cities across the country (virtually during the pandemic), involving a vast array of issues such as estate and gift tax, passport revocations, collection due process, fraud and other penalties, and issues significant to tax administration such as abusive tax transactions. The Division is also at the forefront of a "settlement days" program, offered both virtually and in person, where taxpayers have an expedited opportunity to resolve their pending Tax Court cases by working with Low Income Tax Clinics and pro bono attorneys and negotiating with the Division's legal staff. Small Business and Self-Employed (SB/SE) also works directly with IRS field staff providing legal advice on tax cases involving individuals, small businesses, partnerships, LLCs, LLPs, corporations, S corporations with less than \$10 million in assets, promoter and preparer penalties, offshore matters, and in all cases involving collection and bankruptcy, estate and gift, passports, and excise taxes. SB/SE also provides assistance to the DOJ in the handling of collection, refund, and other cases in the U.S. District Courts and U.S. Court of Federal Claims. SB/SE is the largest Chief Counsel Division.
- [16] Provides legal advice and services to the IRS, primarily litigation and litigation support. The Strategic Litigation (SL) Division, through its Special Trial Attorneys and paralegals, is responsible for handling the Office's most complex, high-profile, and significant cases in the U.S. Tax Court, cases which often establish national precedent or are otherwise important to tax administration. The SL attorneys and paralegals provide a full range of legal services on all issues, including advising the IRS on its most significant non-docketed cases, handling significant case litigation in the U.S. Tax Court, and assisting the DOJ in the handling of significant cases in U.S. District Court.
- [17] Provides legal services on program matters, including tax issues relating to employee benefit programs (including qualified retirement plans, deferred compensation arrangements, and health and welfare programs); IRAs; executive compensation; exempt organizations; federal, state, local, and Indian tribal governments; tax-exempt bonds; and employment tax. The Tax-Exempt and Government Entities (TE/GE) Division Counsel also directs the Counsel-wide litigation programs with respect to these issues. TE/GE Division Counsel employs attorneys nationwide.
- [18] Provides legal services on matters involving taxpayers who generally have income reported only on Forms W-2 and 1099 to include advice and support of the Wage and Investment (W&I) Division Commissioner and his headquarters' staff; and collaborates with W&I to formulate Division policies, programs, systems, and strategies to better serve their taxpayer segment and other taxpayers. Provides guidance and legal support to all of the functions within W&I, including those that provide servicewide services, customer service, and processing activities; and collaborates with Associate Chief Counsel offices and headquarters and field staff of the Chief Counsel Office of the Division Counsel (SB/SE) to provide legal services to the nationwide IRS W&I Division.
- [19] Includes the immediate offices of the Chief Counsel, the Finance and Management Division, and the Executive Counsel.

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

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

Table 31. Chief Counsel Workload: Tax Litigation Cases, by Type of Case, Fiscal Year 2023

[Money amounts are in thousands of dollars]

Type of case	Number or amount
Total cases:	
Received	24,357
Closed	37,040
Pending September 30, 2023	26,970
Tax Court cases [1]:	
Cases received:	
Number	22,211
Amount of tax and penalty in dispute [2]	8,570,513
Cases closed:	
Number	34,907
Amount of tax and penalty in dispute [2]	5,523,672
Amount of tax and penalty on decision [3]:	
Total	1,834,693
Default or dismissed	438,408
Settled	1,279,211
Tried and decided	117,074
Cases (excluding appeals) pending September 30, 2023:	
Number	25,653
Amount of tax and penalty in dispute [2]	44,625,168
Cases on appeal pending September 30, 2023:	
Number pending September 30, 2023	303
Amount of tax and penalty pending September 30, 2023 [2]	2,463,279
Refund cases [4]:	
Cases received:	
Number	195
Amount of tax and penalty in dispute [2]	668,842
Cases closed:	
Number	217
Amount of tax and penalty in dispute [2]	1,494,497
Amount of tax and penalty protected [5]:	
Total	1,369,966
District Court	738,853
Court of Federal Claims	631,112
Cases (excluding appeals) pending September 30, 2023:	
Number	714
Amount of tax and penalty in dispute [2]	10,097,869
Cases on appeal pending September 30, 2023:	
Number pending September 30, 2023	16
Amount of tax and penalty pending September 30, 2023 [2]	160,502
Number of nondocketed cases [6]:	
Received	1,951
Closed	1,916
Pending September 30, 2023	284

[1] Tax Court cases involve a taxpayer contesting the IRS's determination that the taxpayer owes additional taxes and/or penalties, or other issues over which the court has jurisdiction. The Tax Court generally provides a forum for a taxpayer to request a determination of the disputed liabilities (or other issues) prior to assessment or payment of the taxes allegedly owed.

Examples of other cases that may be considered by the Tax Court include:

Abatement or Suspension of Interest—Cases concerning whether the IRS abused its discretion either by not abating interest accrued as a result of certain unreasonable errors or delays, or by not suspending the accrual of interest where the IRS does not contact the taxpayer in a timely manner.

Collection Due Process—Cases where a taxpayer requested a hearing with the IRS Independent Office of Appeals in response to a notice of federal tax lien or notice of intent to levy.

Innocent Spouse—Cases in which a taxpayer who filed a joint return with a spouse or ex-spouse may request relief from joint and several liability for amounts shown or not shown on the joint return if they meet specific requirements.

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

Whistleblower (under Internal Revenue Code (IRC) Section 7623)—Cases involving the amount or denial of a whistleblower award.

Passport (under IRC Section 7345)—Cases where a taxpayer contests whether the IRS's certification to the Secretary of State of a taxpayer owing a seriously delinquent tax debt was erroneous or that the Commissioner failed to reverse the certification.

Worker Classification (under IRC Section 7436)—Cases where a taxpayer contests the reclassification of workers it treated as nonemployees to employees, and the resulting employment tax liabilities, interest, and penalties.

Footnotes continued on next page.

Table 31. Chief Counsel Workload: Tax Litigation Cases, by Type of Case, Fiscal Year 2023—Continued**Footnotes—Continued**

- [2] The amount of tax and penalty in dispute excludes interest. Cases pending on appeal are in the Circuit Court and the Supreme Court and therefore are excluded from regular pending Tax Court and refund cases.
- [3] Reflects the amount a taxpayer owes (as determined by the Tax Court except for settlements), excluding offsetting overpayments and interest.
- [4] Refund cases involve taxpayers seeking refunds of claimed overpayments after tax liability has been fully paid. A taxpayer may seek a refund of taxes, interest, and/or penalties paid.
- [5] Tax protected is the amount claimed by the taxpayer in a suit for a refund of previously paid taxes that is not awarded to the taxpayer in the court's judgment.
- [6] Nondocketed cases are cases in which a court petition was not filed, and Chief Counsel reviewed and advised on a statutory notice of deficiency. A statutory notice of deficiency is a legal notice the IRS sends a taxpayer that lays out the taxpayer's tax deficiency, including tax and penalties owed. If taxpayers receive a statutory notice of deficiency from the IRS, they have 90 days to petition the Tax Court regarding the deficiency outlined in the letter.

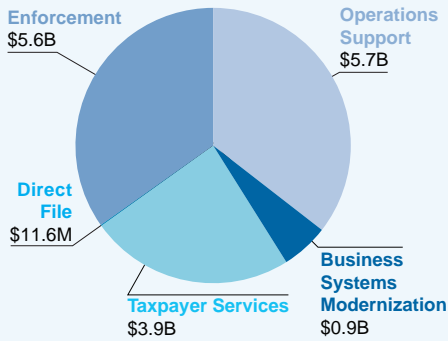
NOTES:

Detail may not add to totals because of rounding.

Number of cases and amounts in dispute can vary widely from year to year due to a variety of factors including the number and timing of prior-year receipts.

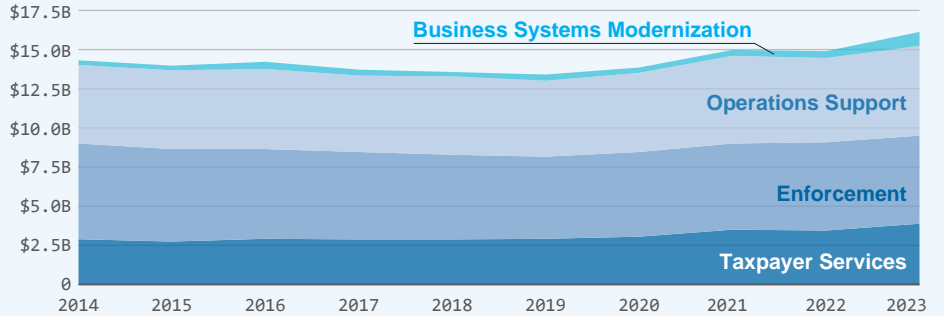
SOURCE: Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division.

Costs Incurred by Budget Activity, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 32

Costs Incurred by Budget Activity (Constant 2023 Dollars), Fiscal Years 2014–2023



NOTE: Inflation-adjusted amounts were calculated using the U.S. Bureau of Economic Analysis, Nondefense Gross Domestic Product Chain-type Price Index with a 2023 base year.

SOURCE: Selected IRS Data Books Table 32

IRS Budget and Workforce

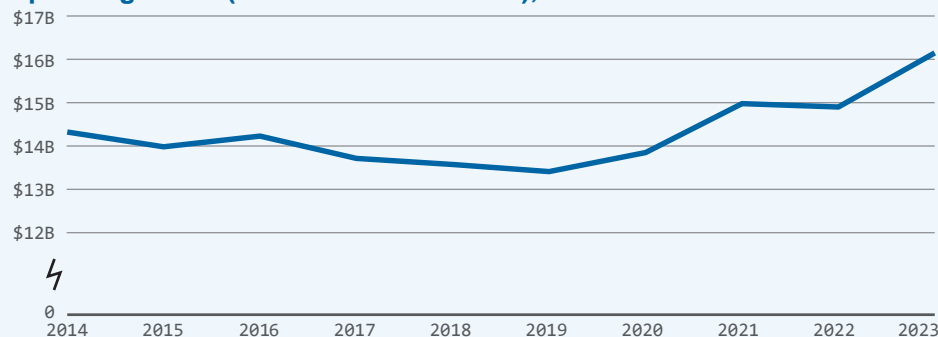
This section of the *Data Book* provides an overview of IRS budget activities, including taxpayer services, enforcement, operations support, and business systems modernization. Taxpayer Services funding includes processing for tax returns and related documents, as well as assistance to taxpayers filing returns and paying taxes due. Enforcement funding includes the examination of tax returns, collection of balances due, and administrative and judicial settlement of taxpayer appeals of examination findings. Operations Support provides

administrative services, policy management, and IRS-wide support necessary to deliver taxpayer-facing service and enforcement programs. This appropriation also funds staffing, equipment, and related costs used to manage, maintain, and operate critical information systems supporting tax administration. The Business Systems Modernization appropriation funds capital asset acquisition of information technology systems. This section also includes information on the size and diversity of the IRS workforce.

Highlights of the Data

- IRS’s actual expenditures were just over \$16.1 billion for overall operations in Fiscal Year (FY) 2023 (Table 32).
- Taxpayer Services funding accounted for nearly \$3.9 billion, or 24.0 percent of the total FY 2023 budget (Table 32).
- Enforcement funding represented \$5.6 billion, or 34.8 percent of all funding (Table 32).
- The IRS spent about \$5.7 billion in operations support in FY 2023, accounting for 35.5 percent of the overall budget (Table 32).
- The balance of IRS’s FY 2023 expenditures, \$899 million, was spent on business systems modernization (Table 32).
- In FY 2023, the IRS used 82,990 full-time equivalent (FTE) positions to conduct its work (Table 34).
- Of these FTE positions, 40.0 percent were dedicated to enforcement and 44.8 percent were dedicated to taxpayer services (Table 34).

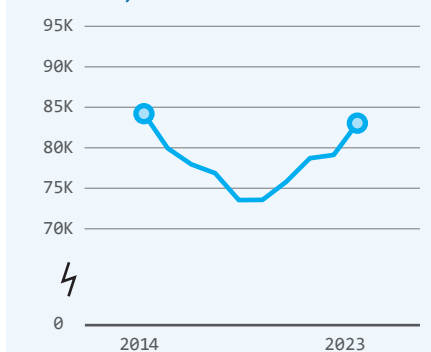
Operating Costs (Constant 2023 Dollars), Fiscal Years 2014–2023



NOTE: Inflation-adjusted amounts were calculated using the U.S. Bureau of Economic Analysis, Nondefense Gross Domestic Product Chain-type Price Index with a 2023 base year.

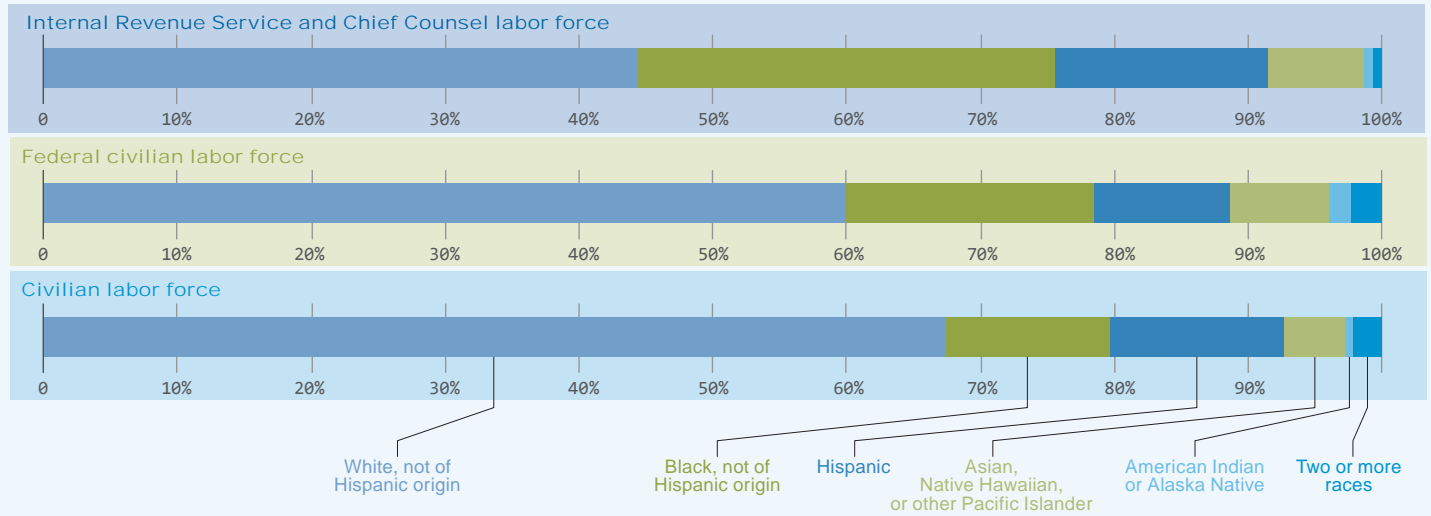
SOURCE: Selected IRS Data Books Table 33

Full-time Equivalent Positions Realized, Fiscal Years 2014–2023



SOURCE: Selected IRS Data Books Table 34

Internal Revenue Service and Chief Counsel Labor Force, Compared to National Totals for the Civilian Labor Force, by Race/Ethnicity, Fiscal Year 2023

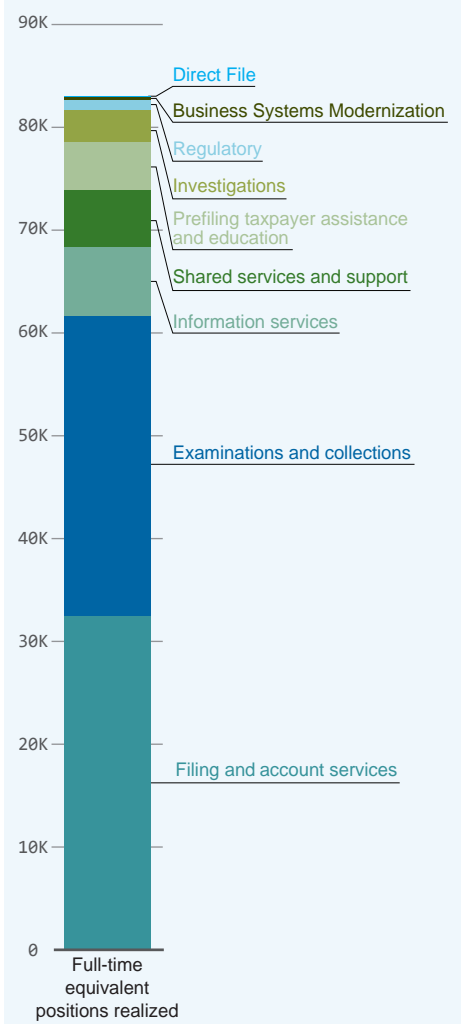


SOURCE: 2023 IRS Data Book Table 35

- Racial and ethnic minority employees made up 55.6 percent of the IRS and Chief Counsel workforce, compared to a 40.1 percent share of the overall federal civilian labor force (Table 35).
- Women represented 64.8 percent of

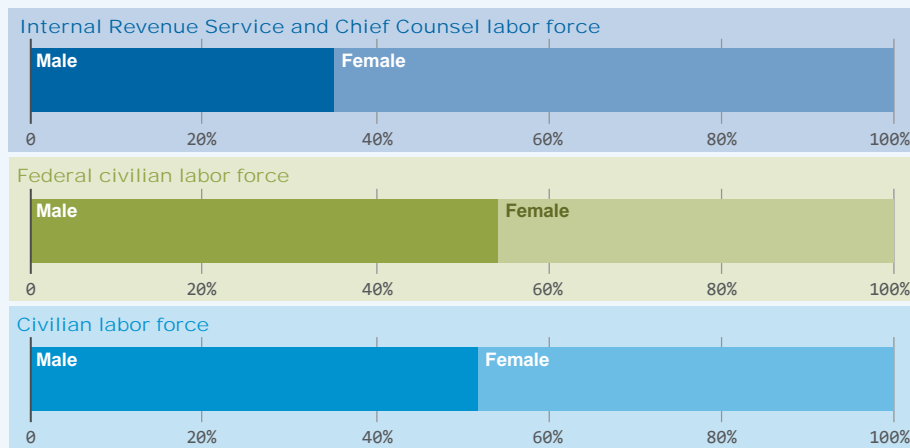
- IRS and Chief Counsel personnel, compared to 45.8 percent of the overall federal civilian labor force (Table 35).
- Veterans comprised 9.3 percent of the IRS and Chief Counsel workforce (Table 35).

Personnel Summary, by Budget Activity, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 34

Internal Revenue Service Labor Force, Compared to National Totals for Civilian Labor Force, by Gender, Fiscal Year 2023



SOURCE: 2023 IRS Data Book Table 35

Table 32. Costs Incurred by Budget Activity, Fiscal Years 2022 and 2023

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other [3]	
	2022	2023	2022	2023	2022	2023
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	14,267,359	16,148,200	9,785,790	10,463,968	4,481,569	5,684,232
Taxpayer Services [4]:						
Total	3,298,250	3,880,729	2,909,862	3,427,961	388,388	452,768
Prefiling taxpayer assistance and education	684,953	765,395	596,452	642,621	88,501	122,774
Filing and account services	2,613,297	3,115,334	2,313,410	2,785,340	299,887	329,994
Enforcement [5]:						
Total	5,406,000	5,623,552	4,906,361	4,927,831	499,639	695,721
Investigations	754,932	819,941	602,615	640,484	152,317	179,457
Examinations and collections	4,449,322	4,635,879	4,145,083	4,122,145	304,239	513,734
Regulatory	201,746	167,732	[6] 158,663	165,202	43,083	2,530
Operations Support [7]:						
Total	5,148,749	5,733,152	1,911,923	2,031,780	3,236,826	3,701,372
Infrastructure	917,967	1,007,765	135	184	917,832	1,007,581
Shared services and support	1,349,777	1,264,153	758,086	821,769	591,690	442,384
Information services	2,881,005	3,461,234	1,153,702	1,209,827	1,727,304	2,251,407
Business Systems Modernization [8]:	414,360	899,164	57,644	75,582	356,716	823,582
Direct File [9]:	N/A	11,603	N/A	814	N/A	10,789

N/A—Not applicable.

- [1] Costs are comprised of items charged to discretionary appropriations, mandatory appropriations, and user fees. This includes costs charged to the Inflation Reduction Act (IRA), which was enacted August 12, 2022. Costs exclude costs reimbursed by other federal agencies and private entities for services performed for these external parties.
- [2] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.
- [3] Includes contracts, travel, transportation of things, rent, communications, utilities, printing and reproduction, advisory and assistance services, supplies and materials, operation and maintenance of facilities, research and development services, medical care, operation and maintenance of equipment, subsistence and support of persons, acquisition of assets, equipment, land and structures, investments, grants, and refunds.
- [4] The Taxpayer Services appropriation funds prefilling assistance and education, filing and account services, and taxpayer advocacy services.
- [5] The Enforcement appropriation funds activities to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of Internal Revenue laws and other financial crimes, and to purchase and hire motor vehicles.
- [6] In the Fiscal Year (FY) 2022 *Data Book*, Table 30 erroneously omitted \$300,000 in regulatory costs charged to the appropriations received through the No Surprises Act. This table has been updated to include these costs.
- [7] The Operations Support appropriation funds activities to support taxpayer services and enforcement programs including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; and the hire of motor vehicles (nonpolice-type use).
- [8] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems including management and related contractual costs of such acquisition and including contractual costs associated with operations.
- [9] The IRA included a new appropriation for Direct File, which was provided to the IRS for necessary expenses to deliver a report to Congress on the cost, taxpayer opinions of, and feasibility of developing and running a free direct e-file tax return system. The appropriation expired September 30, 2023.

NOTE: All amounts are in current dollars.

SOURCE: Chief Financial Officer, Corporate Budget.

Table 33. Collections, Costs, Personnel, and U.S. Population, Fiscal Years 1994–2023

Fiscal year	Gross collections (thousands of dollars) [1]	Operating costs (thousands of dollars) [2]	Cost of collecting \$100 (dollars) [3]	U.S. population (thousands) [4]	Average tax per capita (dollars) [5]	Full-time equivalent positions realized [6]
	(1)	(2)	(3)	(4)	(5)	(6)
1994	1,276,466,776	7,245,344	0.57	264,301	4,830	110,748
1995	1,375,731,836	7,389,692	0.54	267,456	5,144	112,024
1996	1,486,546,674	7,240,221	0.49	270,581	5,494	106,642
1997	1,623,272,071	7,163,541	0.44	273,852	5,928	101,703
1998	1,769,408,739	7,564,661	0.43	277,003	6,388	98,037
1999	1,904,151,888	8,269,387	0.43	280,203	6,796	98,730
2000	2,096,916,925	8,258,423	0.39	283,201	7,404	97,074
2001	2,128,831,182	8,771,510	0.41	286,098	7,441	97,707
2002	2,016,627,269	9,063,471	0.45	288,870	6,981	99,181
2003	1,952,929,045	9,401,407	0.48	291,574	6,698	98,819
2004	2,018,502,103	9,756,344	0.48	294,230	6,860	97,597
2005	2,268,895,122	10,397,837	0.46	296,972	7,640	94,282
2006	2,518,680,230	10,605,845	0.42	299,835	8,400	91,717
2007	2,691,537,557	10,764,736	0.40	302,807	8,889	92,017
2008	2,745,035,410	11,307,223	0.41	305,554	8,984	90,647
2009	2,345,337,177	11,708,604	0.50	308,189	7,610	92,577
2010	2,345,055,978	12,353,344	0.53	310,391	7,555	94,711
2011	2,414,952,112	12,358,877	0.51	312,616	7,725	94,709
2012	2,524,320,134	12,059,409	0.48	314,806	8,019	90,280
2013	2,855,059,420	11,597,560	0.41	316,953	9,008	86,974
2014	3,064,301,358	11,591,007	0.38	319,263	9,598	84,133
2015	3,302,677,258	11,395,839	0.35	321,540	10,271	79,890
2016	3,333,449,083	11,707,422	0.35	323,784	10,295	77,924
2017	3,416,714,139	11,526,389	0.34	325,742	10,489	76,832
2018	3,465,466,627	11,746,448	0.34	327,407	10,585	73,519
2019	3,564,583,961	11,825,241	0.33	328,981	10,835	73,554
2020	3,493,067,956	12,316,275	0.35	[r] 332,009	[r] 10,521	75,773
2021	4,111,569,512	13,701,027	0.33	[r] 332,658	[r] 12,360	78,661
2022	4,901,514,194	[7] 14,267,359	0.29	[r] 334,003	[r] 14,675	79,070
2023	4,694,335,168	16,148,200	0.34	[p] 335,697	[p] 13,984	82,990

[r] Revised data.

[p] Preliminary data based on short-term projections.

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

Excludes alcohol and tobacco excise taxes starting with 1988 and taxes on firearms starting with the second quarter of Fiscal Year (FY) 1991. Responsibilities for these excise taxes were transferred from the IRS to the Alcohol and Tobacco Tax and Trade Bureau and to U.S. Customs and Border Protection, respectively.

[2] Operating costs are comprised of items charged to discretionary appropriations, mandatory appropriations, and user fees. This includes costs charged to the Inflation Reduction Act (IRA), (P.L. 117-169) which was enacted August 12, 2022. Costs exclude costs reimbursed by other federal agencies and private entities for services performed for these external parties.

[3] The cost of collecting \$100 is computed as total operating costs (column 2) divided by gross collections (column 1) multiplied by 100. Operating costs are comprised of items charged to discretionary appropriations, mandatory appropriations, and user fees. This includes costs charged to the IRA, which was enacted August 12, 2022.

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

[5] Average tax per capita is based on gross collections (i.e., before refunds are issued) (Column 1) divided by an estimate of U.S. population (Column 4).

[6] Full-time equivalent (FTE) is defined as the total number of regular straight-time hours worked (that is, not including overtime or holiday hours worked) by employees divided by the number of compensable hours applicable to each fiscal year. See Table 34 to compare FTEs and the number of employees. Excludes positions funded by reimbursements from other federal agencies and private entities for services performed for these external parties.

[7] In the FY 2022 Data Book, Table 31 erroneously omitted \$300,000 in costs charged to the appropriations received through the No Surprises Act. This table has been updated to include these costs.

NOTE: All amounts are in current dollars.

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

Table 34. Personnel Summary, by Employment Status, Budget Activity, and Selected Personnel Type, Fiscal Years 2022 and 2023

Employment status, budget activity, and selected personnel type	Full-time equivalent positions realized [1]		Number of employees in pay status as of September 30 [2]	
	2022	2023	2022	2023
	(1)	(2)	(3)	(4)
Internal Revenue Service, total	79,070	82,990	84,553	89,767
Employment status:				
Permanent [3]	78,025	81,943	82,692	87,932
Other [4]	1,045	1,047	1,861	1,835
Budget activity:				
Examinations and collections	31,599	29,155	30,819	30,724
Filing and account services	26,878	32,476	32,678	35,853
Information services	6,689	6,778	6,900	7,933
Shared services and support	5,275	5,515	5,490	5,833
Prefiling taxpayer assistance and education	4,387	4,667	4,577	5,168
Investigations	3,004	3,095	3,111	3,261
Regulatory	948	933	978	995
Business Systems Modernization [5]	290	367	0	0
Direct File [6]	0	4	0	0
Selected personnel type:				
Customer service representatives [7]	14,933	16,931	16,158	20,061
Tax examiners	8,888	8,333	8,677	8,956
Revenue agents	8,566	7,853	8,307	7,928
Seasonal employees [8]	7,795	9,869	12,241	9,885
Information Technology [9]	6,944	7,112	6,864	7,899
Revenue officers	2,931	2,698	2,820	3,036
Special agents	2,005	2,067	2,074	2,142
Attorneys	1,548	1,695	1,655	1,780
Tax technicians	946	803	880	750
Appeals officers	940	941	980	969

[1] Represents the number of full-time equivalent (FTE) positions actually used to conduct IRS operations. In Fiscal Year (FY) 2023, this included: 13,661 FTE funded by the Inflation Reduction Act (IRA); 465 FTE funded with prior-year carryover funds; 53 FTE funded by the American Rescue Plan; 23 FTE funded by Ukraine Support; and 1 FTE funded by the No Surprises Act. FTE is defined as the total number of regular straight-time hours worked (i.e., not including overtime or holiday hours worked) by employees divided by the number of compensable hours applicable to each fiscal year. FTE shown are funded with discretionary appropriations, mandatory appropriations, and user fees. Excludes FTE funded by reimbursements from other federal agencies and private entities for services performed for these external parties. For these reasons FTE would not equal number of employees.

[2] Includes total personnel employed by the IRS including IRS Chief Counsel who are in an active pay status as of September 30, 2022 in FY 2022 and September 30, 2023 in FY 2023. In contrast, IRS labor force counts in Table 35 include personnel in both pay and non-pay status.

[3] Includes seasonal employees on permanent appointments; excludes employees on permanent appointments with work schedules of fewer than 80 hours per pay period.

[4] Includes employees on permanent appointments with work schedules of fewer than 80 hours per pay period.

[5] Business Systems Modernization (BSM) does not have assigned staff. Information Service staff may work on BSM activities and charge their time as appropriate, resulting in FTE realization in the BSM budget activity.

[6] The IRA included a new appropriation for Direct File, which was provided to the IRS for necessary expenses to deliver a report to Congress on the cost, taxpayer opinions of, and feasibility of developing and running a free direct efile tax return system. The appropriation expired September 30, 2023.

[7] Customer Service Representatives are employees in the Contact Representative job series.

[8] Seasonal employees work primarily in Submission Processing; Account Management & Assistance; and Integrity & Verification Operations. In FY 2022, 36 Information Technology employees were classified as seasonal, and in FY 2023, 34 employees were classified as seasonal.

[9] Information Technology includes all employees excluding seasonals who work in the IRS Informational Technology division. In FY 2022, this included 5,790 Information Technology Specialists and in FY 2023, it included 6,769 Information Technology Specialists.

SOURCE: Chief Financial Officer, Corporate Budget.

Table 35. Internal Revenue Service and Chief Counsel Labor Force, Compared to National Totals for Federal and Civilian Labor Forces, by Gender, Race/Ethnicity, Disability, and Veteran Status, Fiscal Year 2023

Gender, race/ethnicity, disability, and veteran status	Number of employees			Percentage of total		
	Internal Revenue Service [1]	Chief Counsel [2]	Total Internal Revenue Service and Chief Counsel	Internal Revenue Service and Chief Counsel labor force	Federal civilian labor force [3]	Civilian labor force [4]
	(1)	(2)	(3)	(4)	(5)	(6)
Total	87,876	2,528	90,404	100.0	100.0	100.0
Gender:						
Male	30,687	1,157	31,844	35.2	54.2	51.8
Female	57,189	1,371	58,560	64.8	45.8	48.2
Race/ethnicity and gender:						
White, not of Hispanic origin	38,474	1,685	40,159	44.4	60.0	67.5
Male	16,551	879	17,430	19.3	35.4	35.7
Female	21,923	806	22,729	25.1	24.5	31.8
Black, not of Hispanic origin	27,796	367	28,163	31.2	18.6	12.3
Male	6,010	92	6,102	6.7	7.3	5.7
Female	21,786	275	22,061	24.4	11.3	6.6
Hispanic [5]	14,089	202	14,291	15.8	10.2	13.0
Male	4,916	75	4,991	5.5	5.7	6.8
Female	9,173	127	9,300	10.3	4.5	6.2
Asian, Native Hawaiian, or other Pacific Islander	6,283	244	6,527	7.2	7.4	4.6
Male	2,829	100	2,929	3.2	3.9	2.3
Female	3,454	144	3,598	4.0	3.6	2.3
American Indian or Alaska Native	664	14	678	0.7	1.6	0.6
Male	216	7	223	0.2	0.7	0.3
Female	448	7	455	0.5	0.9	0.3
Two or more races	570	16	586	0.6	2.3	2.1
Male	165	4	169	0.2	1.2	1.0
Female	405	12	417	0.5	1.0	1.1
Disability [6]:						
Person with a disability	12,132	269	12,401	13.7	26.0	n.a.
Person with a targeted disability	2,790	51	2,841	3.1	2.2	n.a.
Veteran [7]:						
Veteran	8,071	293	8,364	9.3	27.7	n.a.
Veteran with a disability	4,611	179	4,790	5.3	15.3	n.a.

n.a.—Not available.

[1] Includes total full-time, part-time, and seasonal personnel employed by the Internal Revenue Service, excluding IRS Chief Counsel, as of October 7, 2023 (the end of Pay Period 20).

[2] Includes total full-time, part-time, and seasonal personnel employed by IRS Chief Counsel as of October 7, 2023 (the end of Pay Period 20). Chief Counsel is an organization within the Department of Treasury and separate from the IRS. All Chief Counsel employees are funded by and report to the Chief Counsel as part of the Legal Division of the Department of Treasury. Beginning Fiscal Year (FY) 2015, Chief Counsel workforce counts are displayed in a separate column.

[3] Reflects the federal civilian labor force as of October 7, 2023, as provided by the U.S. Office of Personnel Management (OPM).

[4] Data from U.S. Department of Commerce, Bureau of the Census (2014–2018 American Community Survey statistics).

[5] Hispanic or Latino persons of any race are included in the Hispanic category.

[6] This category is shown separately for information purposes. The term "targeted disability" was originally enacted by the Equal Employment Opportunity Commission in 1979 and refers to certain disabilities that have been identified for emphasis in federal affirmative employment planning. During FY 2017, OPM expanded the list of medical conditions to self-identify a disability. As a result, this increased the counts of persons with disabilities and persons with targeted disabilities. Persons with a targeted disability are included in the disability total.

[7] This category is shown separately for information purposes. The primary elements used to identify veterans for federal employment purposes are Veteran Status, Veterans' Preference, Creditable Military Service, Annuitant Code, and Legal Authority Code. Veterans with a disability are included in the veteran total.

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

SOURCE: Office of Equity, Diversity and Inclusion.

Data Sources, by Subject Area and Table Number

Section	Table Number	Data Sources (by IRS Branch, Division, or Office)
Returns Filed, Taxes Collected, and Refunds Issued	1	Chief Financial Officer, Financial Management, Corporate Accounting
	2	Research, Applied Analytics, and Statistics; Statistics of Income
	3	Research, Applied Analytics, and Statistics; Statistics of Income
	4	Research, Applied Analytics, and Statistics; Statistics of Income
	5	Chief Financial Officer, Financial Management, Corporate Accounting
	6	Chief Financial Officer, Financial Management, Corporate Accounting
	7	Chief Financial Officer, Financial Management, Corporate Accounting
	8	Chief Financial Officer, Financial Management, Corporate Accounting
Service to Taxpayers	9	Wage and Investment, Strategy and Finance, Program Management Office; Online Services, Online Engagement, Operations and Media; Small Business/Self-Employed, Communications, Outreach, Systems and Solutions; Communications and Liaison, National Public Liaison
	10	Online Services, Online Engagement, Operations and Media; Wage and Investment, Strategy and Finance, Program Management Office; Communications and Liaison, National Public Liaison
	11	Taxpayer Advocate Service, Business Assessment
	12	Tax Exempt and Government Entities
	13	Tax Exempt and Government Entities
	14	Tax Exempt and Government Entities
	15	Tax Exempt and Government Entities
	16	Tax Exempt and Government Entities
Compliance Presence	17	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management
	18	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management
	19	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management
	20	Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management
	21	Tax Exempt and Government Entities
	22	Large Business and International, Treaty and Transfer Pricing Operations, Advanced Pricing and Mutual Agreement
	23	Large Business and International, Strategy, Policy and Governance, Planning Reporting and Monitoring
	24	Research, Applied Analytics, and Statistics, Statistics of Income; Small Business/Self-Employed Examination, Performance Planning and Analysis, Automated Underreporter Program; Small Business/Self-Employed Collections, Headquarters Collection, Inventory Delivery Selection, Automated Substitute for Return Program
	25	Wage and Investment, Customer Account Services, Submission Processing, Return Processing Branch
	26	Criminal Investigation, Communications and Education Division
Collections Activities, Penalties, and Appeals	27	Small Business/Self-Employed, Collection, Performance Planning and Analysis, Collection Data Assurance/Special Reports and Plans
	28	Chief Financial Officer, Custodial Financial Management
	29	Appeals, Policy, Planning Quality and Analysis
Chief Counsel	30	Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division
	31	Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division
IRS Budget and Workforce	32	Chief Financial Officer, Corporate Budget
	33	Chief Financial Officer, Corporate Budget and Financial Management
	34	Chief Financial Officer, Corporate Budget
	35	Office of Equity, Diversity and Inclusion

Principal Officers of the Internal Revenue Service

as of September 30, 2023

Commissioner

Daniel Werfel

Deputy Commissioner for Services and Enforcement

Douglas O'Donnell

Deputy Commissioner for Operations Support

Jeffrey J. Tribiano

Independent Office of Appeals

Chief, Appeals

Andrew J. Keyso

Deputy Chief, Appeals

Elizabeth Askey

Director, Specialized Examination Programs and Referrals

John Hinding

Director, Case and Operations Support

Steven M. Martin

Director, Collection Appeals

Shahid Babar

Director, Examination Appeals

Darlena Billops-Hill

Enterprise Digitalization and Case Management Office

Director Enterprise Case Management

Lou Ann Kelleher (Acting)

Project Director Enterprise Digitalization

Hampden "Harrison" Smith, IV

Taxpayer Advocate Service

National Taxpayer Advocate

Erin Collins

Deputy National Taxpayer Advocate

Bridget Roberts

Executive Director, Systemic Advocacy

Kim S. Stewart

Executive Director, Case Advocacy

Sean O'Reilly

Director, Case Advocacy Intake and Technical Support

Rhonda K. Kirby

Executive Director, Operations Support

Adam Morse

Office of Equity, Diversity and Inclusion

Chief Diversity Officer

Carrie Holland

Return Preparer Office

Director, Return Preparer Office

Kimberly Rogers

Deputy Director, Return Preparer Office

Vacant

Office of Online Services

Director, Office of Online Services

Karen S. Howard

Chief of Staff

Heather Maloy (Acting)

Deputy Chief of Staff

Julia Caldwell

Communications and Liaison

Chief, Communications and Liaison

Terry L. Lemons

Senior Advisor, Legislation & Appropriations

Vacant

Director, Office of Communications

Jodie Reynolds

Director, Office of National Public Liaison

Amy Klonsky

Small Business/Self-Employed Division

Commissioner, Small Business/Self-Employed

Lia Colbert

Deputy Commissioner, Collection and Operations Support

Darren J. Guillot

Deputy Commissioner, Examination

Maha Williams (Acting)

Director, Collection

Frederick Schindler

Director, Examination

Richard Tierney

Director, Operations Support

Victor Onorato (Acting)

Large Business and International Division

Commissioner, Large Business and International Division

Holly Paz

Deputy Commissioner, Large Business and International Division

Jennifer Best

Assistant Deputy Commissioner, Compliance Integration

Ronald Hodge (Acting)

Director, Cross Border Activities Practice Area

Deborah Palacheck

U.S. Competent Authority

Holly Paz

Director, Eastern Compliance Practice Area

Lavena Williams

Director, Withholding and Exchange International Individual Compliance Practice Area

Orrin Byrd

Director, Program and Business Solutions

Carolyn Morton (Acting)

Director, Western Compliance Practice Area

Kathleen Kruchten

Director, Treaty and Transfer Pricing Operations Practice Area

Nicole Welch

Director, Pass-Through Entities Practice Area

Clifford Scherwinski

Director, Northeastern Compliance Practice Area

Nancy Wiltshire

Director, Enterprise Activities Practice Area

Scott Ballint

Principal Officers of the Internal Revenue Service

as of September 30, 2023

Research, Applied Analytics, and Statistics

Chief Data and Analytics Officer

Melanie Krause

Director, Data Management

Reza Rashidi

Director, Strategy and Business Solutions

Holly A. Donnelly

Director, Data Exploration and Testing

Neil Schoonmaker (Acting)

Director, Knowledge Development and Application

Peter J. Rose

Deputy Chief Data & Analytics Officer

Barry Johnson

Wage and Investment Division

Commissioner, Wage and Investment

Kenneth C. Corbin

Deputy Commissioner

Kevin Morehead

Director, Customer Account Services

Dietra Grant

Director, Operations Support

Karen Truss

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

Tracey Carter (Acting)

Director, Return Integrity and Compliance Services

Vacant

Office of Chief Financial Officer

Chief Financial Officer

Teresa Hunter

Deputy Chief Financial Officer

Bryan Musselman

Facilities Management and Security Services

Chief, Facilities Management and Security Services

Richard L. Rodriguez

Deputy Chief, Facilities Management and Security Services

Kevin Schultz

Tax Exempt and Government Entities Division

Commissioner, Tax Exempt and Government Entities

Edward Killen

Deputy Commissioner, Tax Exempt and Government Entities

Robert Choi

Director, Employee Plans

Erick Slack

Director, Exempt Organizations/ Government Entities

Robert Malone

Director, Government Entities

Virginia Puddister (Acting)

Director, Shared Services

Vacant

Criminal Investigation

Chief, Criminal Investigation

James Lee

Deputy Chief, Criminal Investigation

Guy Ficco

Office of Professional Responsibility

Director, Office of Professional Responsibility

Thomas Curtin (Acting)

IRS Information Technology

Chief Information Officer

Kaschit Pandya (Acting)

Deputy Chief Information Officer, Operations

Linda Wilson (Acting)

Deputy Chief Information Officer, Strategy/Modernization

Tommy Smith

Chief Technology Officer

Vacant

Associate Chief Information Officer, Applications Development

Craig Drake

Associate Chief Information Officer, User and Network Services

Robert Hill (Acting)

Associate Chief Information Officer, Enterprise Services

Christopher Pleffner (Acting)

Associate Chief Information Officer, Cybersecurity

Robert Cox

Associate Chief Information Officer, Strategy and Planning

Darrell White

Associate Chief Information Officer, Modernization

Robert Bedoya

Associate Chief Information Officer, Enterprise Operations

Tracy Lee

Human Capital Office

IRS Human Capital Officer

Traci DiMartini

Deputy IRS Human Capital Officer

Max Wyche (Acting)

Privacy, Governmental Liaison and Disclosure

Chief Privacy Officer

Kathleen Walters

Whistleblower Office

Director, Whistleblower Office

John Hinman

Principal Officers of the Internal Revenue Service

as of September 30, 2023

Office of Chief Risk Officer

Chief Risk Officer

Mark Pursley

Procurement

Chief Procurement Officer

Todd Anthony

Deputy Chief Procurement Officer

Guy Torres

Office of Chief Counsel

Chief Counsel

William Paul (*Acting*)

Deputy Chief Counsel

(Operations)

Drita Tonuzi

Deputy Chief Counsel

(Technical)

William M. Paul

Executive Counsel to the Chief Counsel

Philip Lindenmuth

Division Counsel/Associate Chief Counsel

(National Taxpayer Advocate Program)

Rostyslav Shiller

Division Counsel/Associate Chief Counsel

(Criminal Tax)

Richard Lunger

Division Counsel

(Large Business and International)

Robin Greenhouse

Division Counsel

(Small Business/Self-Employed)

Rachel Levy (*Acting*)

Associate Chief Counsel

(Employee Benefits, Exempt Organizations and Employment Taxes)

Victoria A. Judson

Division Counsel

(Tax Exempt and Government Entities)

Kyle N. Brown

Division Counsel

(Wage and Investment)

Joanne B. Minsky

Associate Chief Counsel

(Corporate)

Robert Wellen

Associate Chief Counsel

(Finance and Management)

Thomas J. Travers

Associate Chief Counsel

(Financial Institutions and Products)

Helen M. Hubbard

Associate Chief Counsel

(General Legal Services)

Mark S. Kaizen

Associate Chief Counsel

(Income Tax and Accounting)

John Moriarty

Associate Chief Counsel

(International)

Peter Blessing

Associate Chief Counsel

(Passthroughs and Special Industries)

Holly Porter

Associate Chief Counsel

(Procedure and Administration)

Kathryn A. Zuba

Commissioners of Internal Revenue

Office of Commissioner of Internal Revenue Created by Act of Congress, July 1, 1862

George S. Boutwell Massachusetts Jul. 17, 1862 to Mar. 4, 1863	W. St. John Forman Illinois Nov. 27, 1896 to Dec. 31, 1897	Guy T. Helvering Kansas Jun. 6, 1933 to Oct. 8, 1943	Sheldon S. Cohen Maryland Jan. 25, 1965 to Jan. 20, 1969	Margaret Milner Richardson Texas May 27, 1993 to May 31, 1997
Joseph J. Lewis (Acting) Pennsylvania Mar. 5, 1863 to Mar. 17, 1863	Nathan B. Scott West Virginia Jan. 1, 1898 to Feb. 28, 1899	Robert E. Hannegan Missouri Oct. 9, 1943 to Jan. 22, 1944	William H. Smith (Acting) Virginia Jan. 21, 1969 to Mar. 31, 1969	Michael P. Dolan (Acting) Iowa Jun. 1, 1997 to Nov. 12, 1997
Joseph J. Lewis Pennsylvania Mar. 18, 1863 to June 30, 1865	George W. Wilson Ohio Mar. 1, 1899 to Nov. 27, 1900	Harold N. Graves (Acting) Illinois Jan. 23, 1944 to Feb. 29, 1944	Randolph W. Thrower Georgia Apr. 1, 1969 to Jun. 22, 1971	Charles O. Rossotti New York Nov. 13, 1997 to Nov. 6, 2002
William Orton New York Jul. 1, 1865 to Oct. 31, 1865	Robert Williams, Jr. (Acting) Ohio Nov. 28, 1900 to Dec. 19, 1900	Joseph D. Nunan, Jr. New York Mar. 1, 1944 to June 30, 1947	Harold T. Swartz (Acting) Indiana Jun. 23, 1971 to Aug. 5, 1971	Bob Wenzel (Acting) Illinois Nov. 7, 2002 to Apr. 30, 2003
Edward A. Rollins New Hampshire Nov. 1, 1865 to Mar. 10, 1869	John W. Yerkes Kentucky Dec. 20, 1900 to Apr. 30, 1907	George J. Schoeneman Rhode Island Jul. 1, 1947 to Jul. 31, 1951	Johnnie M. Walters South Carolina Aug. 6, 1971 to Apr. 30, 1973	Mark W. Everson New York May 1, 2003 to May 28, 2007
Columbus Delano Ohio Mar. 11, 1869 to Oct. 31, 1870	Henry C. Rogers (Acting) Pennsylvania May 1, 1907 to Jun. 4, 1907	John B. Dunlap Texas Aug. 1, 1951 to Nov. 18, 1952	Raymond F. Harless (Acting) California May 1, 1973 to May 25, 1973	Kevin M. Brown (Acting) Virginia May 29, 2007 to Sept. 8, 2007
John W. Douglass (Acting) Pennsylvania Nov. 1, 1870 to Jan. 2, 1871	John G. Capers South Carolina Jun. 5, 1907 to Aug. 31, 1909	John S. Graham (Acting) North Carolina Nov. 19, 1952 to Jan. 19, 1953	Donald C. Alexander Ohio May 26, 1973 to Feb. 26, 1977	Linda E. Stiff (Acting) Germany Sept. 9, 2007 to Mar. 23, 2008
Alfred Pleasonton New York Jan. 3, 1871 to Aug. 8, 1871	Royal E. Cabell Virginia Sept. 1, 1909 to Apr. 27, 1913	Justin F. Winkle (Acting) New York Jan. 20, 1953 to Feb. 3, 1953	William E. Williams (Acting) Illinois Feb. 27, 1977 to May 4, 1977	Douglas H. Shulman Ohio Mar. 24, 2008 to Nov. 9, 2012
John W. Douglass Pennsylvania Aug. 9, 1871 to May 14, 1875	William H. Osborn North Carolina Apr. 28, 1913 to Sept. 25, 1917	T. Coleman Andrews Virginia Feb. 4, 1953 to Oct. 31, 1955	Jerome Kurtz Pennsylvania May 5, 1977 to Oct. 31, 1980	Steven T. Miller (Acting) Ohio Nov. 10, 2012 to May 21, 2013
Daniel D. Pratt Indiana May 15, 1875 to Aug. 1, 1876	Daniel C. Roper South Carolina Sept. 26, 1917 to Mar. 31, 1920	O. Gordon Delk (Acting) Virginia Nov. 1, 1955 to Dec. 4, 1955	William E. Williams (Acting) Illinois Nov. 1, 1980 to Mar. 13, 1981	Daniel I. Werfel (Acting) Virginia May 22, 2013 to Dec. 22, 2013
Green B. Raum Illinois Aug. 2, 1876 to Apr. 30, 1883	William M. Williams Alabama Apr. 1, 1920 to Apr. 11, 1921	Russell C. Harrington Rhode Island Dec. 5, 1955 to Sept. 30, 1958	Roscoe L. Egger, Jr. Indiana Mar. 14, 1981 to Apr. 30, 1986	John A. Koskinen Ohio Dec. 23, 2013 to Nov. 12, 2017
Henry C. Rogers (Acting) Pennsylvania May 1, 1883 to May 10, 1883	Millard F. West (Acting) Kentucky Apr. 12, 1921 to May 26, 1921	O. Gordon Delk (Acting) Virginia Oct. 1, 1958 to Nov. 4, 1958	James I. Owens (Acting) Alabama May 1, 1986 to Aug. 3, 1986	David Kautter (Acting) Virginia Nov. 13, 2017 to Sep. 30, 2018
John J. Knox (Acting) Minnesota May 11, 1883 to May 20, 1883	David H. Blair North Carolina May 27, 1921 to May 31, 1929	Dana Latham California Nov. 5, 1958 to Jan. 20, 1961	Lawrence B. Gibbs Texas Aug. 4, 1986 to Mar. 4, 1989	Charles P. Rettig California Oct. 1, 2018 to Nov. 12, 2022
Walter Evans Kentucky May 21, 1883 to Mar. 19, 1885	Robert H. Lucas Kentucky Jun. 1, 1929 to Aug. 15, 1930	Charles I. Fox (Acting) Utah Jan. 21, 1961 to Feb. 6, 1961	Michael J. Murphy (Acting) Wisconsin Mar. 5, 1989 to Jul. 4, 1989	Douglas O'Donnell (Acting) Washington, DC Nov. 13, 2022 to March 12, 2023
Joseph S. Miller West Virginia Mar. 20, 1885 to Mar. 20, 1889	H. F. Mires (Acting) Washington Aug. 16, 1930 to Aug. 19, 1930	Mortimer M. Caplin Virginia Feb. 7, 1961 to Jul. 10, 1964	Fred Goldberg, Jr. Missouri Jul. 5, 1989 to Feb. 2, 1992	Daniel I. Werfel Virginia March 13, 2023 to present
John W. Mason West Virginia Mar. 21, 1889 to Apr. 18, 1893	David Burnet Ohio Aug. 20, 1930 to May 15, 1933	Bertrand M. Harding (Acting) Texas Jul. 11, 1964 to Jan. 24, 1965	Shirley D. Peterson Colorado Feb. 3, 1992 to Jan. 20, 1993	
Joseph S. Miller West Virginia Apr. 19, 1893 to Nov. 26, 1896	Pressly R. Baldrige (Acting) Iowa May 16, 1933 to Jun. 5, 1933		Michael P. Dolan (Acting) Iowa Jan. 21, 1993 to May 26, 1993	

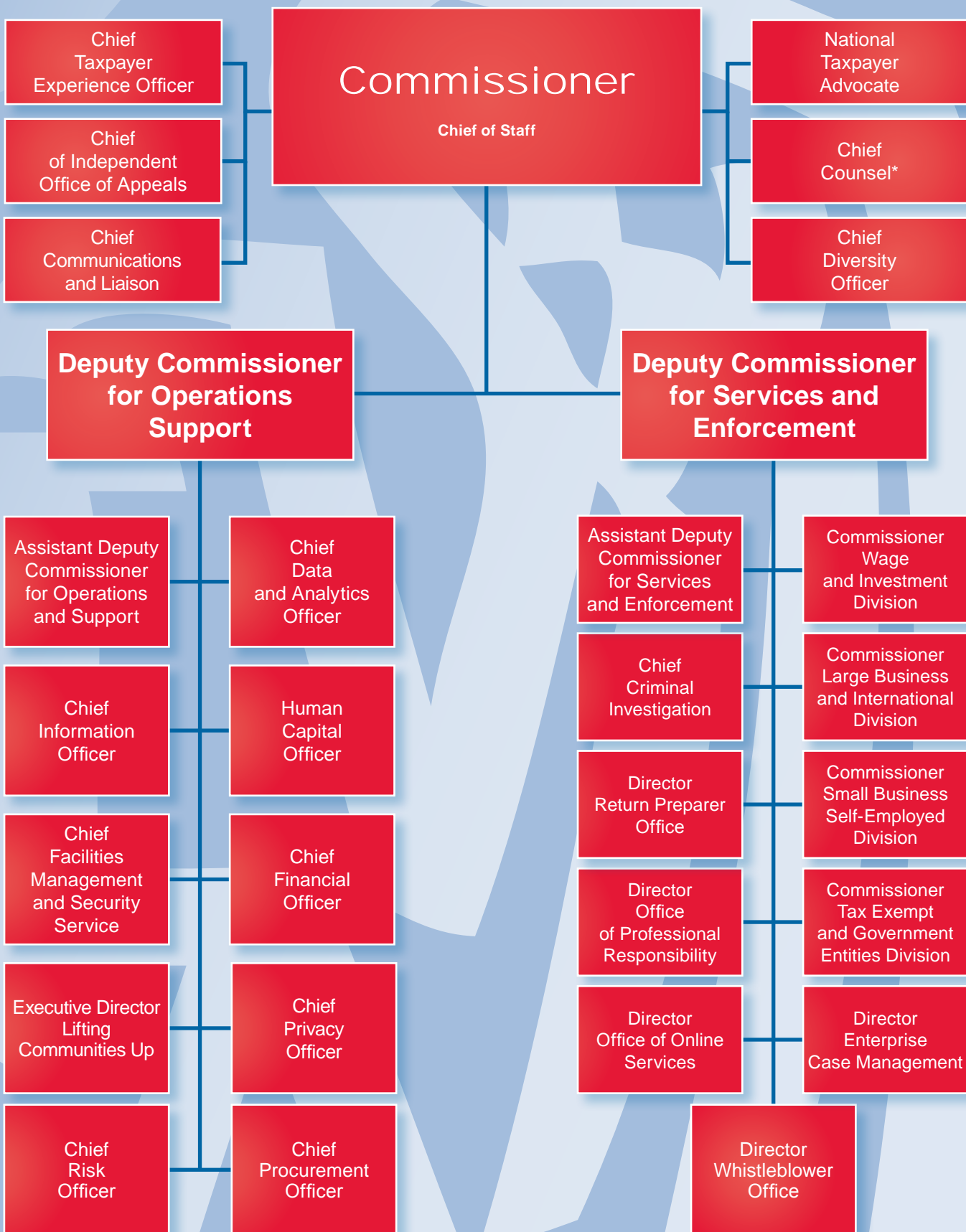
Chief Counsels for the Internal Revenue Service

Walter H. Smith.....	1866
William McMichael.....	1871
Charles Chesley.....	1871
Thomas J. Smith.....	1888
Alphonso Hart	1890
Robert T. Hough	1893
George M. Thomas.....	1897
Albert W. Wishard.....	1901
A.B. Hayes.....	1903
Fletcher Maddox.....	1908
Ellis C. Johnson	1913
A.A. Ballantine	1918
D.M. Kelleher	1919
Robert N. Miller	1919
Wayne Johnson	1920
Carl A. Mapes.....	1920
Nelson T. Hartson.....	1923
Alexander W. Gregg.....	1925
Clarence M. Charest.....	1927
E. Barrett Prettyman.....	1933
Robert H. Jackson.....	1934
Morrison Shaforth.....	1936
John P. Wenchel	1937
Charles Oliphant.....	1947
Charles W. Davis	1952
Daniel A. Taylor.....	1953
John Potts Barnes	1955
Nelson P. Rose	1957
Arch M. Cantrall.....	1958
Hart H. Spiegel	1959
Crane C. Hauser	1961
Sheldon S. Cohen.....	1964
Mitchell Rogovin	1965
Lester R. Uretz.....	1966
K. Martin Worthy.....	1969
Lee H. Henkel, Jr.	1972
Meade Whitaker.....	1973
Stuart E. Seigel.....	1977
N. Jerold Cohen.....	1979
Kenneth W. Gideon.....	1981
Fred Goldberg, Jr.....	1984
William F. Nelson	1986
Abraham N. M. Shashy, Jr.	1990
Stuart L. Brown	1994
B. John Williams, Jr.	2002
Donald L. Korb	2004
William J. Wilkins	2009
Michael J. Desmond.....	2019
Marjorie Rollinson.....	2024

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

John W. Burrus
Mar. 2, 1936 to Nov. 30, 1936
Mason B. Leming
Dec. 6, 1951 to May 15, 1952
Kenneth W. Gemmill
Jun. 11, 1953 to Nov. 8, 1953
Rudy P. Hertzog
Dec. 1, 1954 to May 8, 1955
Jan. 20, 1961 to Aug. 16, 1961
Sept. 1, 1963 to Jan. 5, 1964
Herman T. Reiling
Jan. 19, 1957 to Mar. 13, 1957
Aug. 31, 1959 to Sept. 20, 1959
Richard M. Hahn
Jan. 20, 1969 to Jun. 25, 1969
Lee H. Henkel, Jr.
Jan. 16, 1972 to June 11, 1972
Lawrence B. Gibbs
Apr. 17, 1973 to Oct. 19, 1973
Charles L. Saunders, Jr.
Jan. 20, 1977 to Apr. 15, 1977
Leon G. Wigrizer
Apr. 16, 1977 to Jun. 23, 1977
Lester Stein
Jun. 1, 1979 to Nov. 16, 1979
Jerome D. Sebastian
Jan. 21, 1981 to Feb. 2, 1981
Mar. 30, 1981 to Aug. 14, 1981
Emory L. Langdon
Feb. 3, 1981 to Mar. 29, 1981
Joel Gerber
May 28, 1983 to Mar. 17, 1984
V. Jean Owens
Mar. 14, 1986 to Jul. 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 Apr. 14, 2004
Clarissa C. Potter
Dec. 19, 2008 to Jul. 24, 2009
William M. Paul
Jan. 20, 2017 to Nov. 16, 2017
Mar. 6, 2018 to Mar. 4, 2019
Jan. 20, 2021 to Nov. 16, 2021
Jun. 6, 2023 to Mar. 5, 2024

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



* With respect to tax litigation and the legal interpretation of tax law, the Chief Counsel also reports to the General Counsel of the Treasury Department. On matters solely related to tax policy, the Chief Counsel reports to the Treasury General Counsel.

