

2024

INTERNAL
REVENUE
SERVICE

Data Book



October 1, 2023 to September 30, 2024

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, 2024

This report describes activities conducted by the Internal Revenue Service during Fiscal Year 2024 (October 1, 2023, through September 30, 2024). It provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities.

When using information from this report, cite the *Internal Revenue Service Data Book, 2024*, as follows—

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Letter from the Acting Commissioner

I'm pleased to present the Fiscal Year (FY) 2024 *Internal Revenue Service Data Book*. This document is designed to provide multifaceted 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 these data gives readers insight 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. In FY 2024, the IRS collected approximately \$5.1 trillion in gross revenues, generating about 96% 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 infrastructure to defense. During FY 2024, IRS employees processed more than 266.6 million tax returns and other forms, including 161 million individual income tax returns.

The past two filing seasons saw continued improvement in IRS levels of service—on the phone, in person, and online—thanks to the efforts of our workforce and our use of long-term resources provided by Congress. In FY 2024, our customer service representatives answered approximately 20 million live phone calls. At our Taxpayer Assistance Centers around the country, we had more than 2 million contacts, increasing the in-person help we provided to taxpayers by nearly 26% compared to FY 2023.

Taxpayers continued their strong use of online offerings in FY 2024, making nearly 690 million visits to IRS.gov. There were also more than 382.8 million inquiries on our popular "Where's My Refund?" online tool, which enables taxpayers to check the status of their tax refund—up 26% from FY 2023.

To ensure taxpayers will continue to see improvements in online services, we remained focused on the IRS Digital First Initiative during FY 2024. This is our vision to enable taxpayers to digitally complete all their transactions with the IRS if they choose to do so, offering options like what banks and other financial institutions provide to their customers. We've created and enhanced online tools that save taxpayers time and headaches, while at the same time reducing the need for phone calls and paper processes. As a result of our efforts, the IRS has launched more digital tools in the last 2 years than in the previous 20.

As part of this initiative, we broadened the capabilities of the IRS Online Account and Tax Pro Account in FY 2024 to give taxpayers and tax professionals the ability to perform more types of transactions in their accounts. For example, they can now view key details of their tax return, get account transcripts, and view or make payments to us. We also expanded the functionality of the Business Tax Account and expanded the types of users to include C corporations, so that millions of businesses now qualify to use this self-service tool.

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. 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.

This year's *Data Book* provides many interesting statistics about our operations over the past year. The improvements we have already made and the ones we will continue to make in FY 2025—and the years beyond—will make a difference for our agency. We are confident these efforts will produce significant benefits for taxpayers, the tax system, and the nation.

Michael Faulkender

Acting Commissioner of Internal Revenue

Direct File

Highlights From the Data:

- During Filing Year (FY) 2024, Direct File was launched as a pilot program. Direct File had limited tax scope and only supported individual returns with four income types and selected benefits.
- An estimated 423,450 taxpayers logged into Direct File and 140,803 of them submitted an accepted return.
- Of all Direct File users with an accepted return, 72% received a tax refund, with roughly \$90.4 million issued, while 24% of users with an accepted return owed taxes, with almost \$35.3 million in gross taxes collected. The remaining 4% of users had a \$0 balance due.

Number of Accepted Returns by State, Filing Year 2024

State [1]	Individual Income Returns
Total [2]	140,803
Arizona	6,894
California	33,328
Florida	20,840
Massachusetts	7,871
New Hampshire	1,647
Nevada	4,076
New York	14,144
South Dakota	751
Tennessee	6,929
Texas	29,099
Washington	13,954
Wyoming	504
Other	766

[1] State is determined by the address provided on Form 1040.

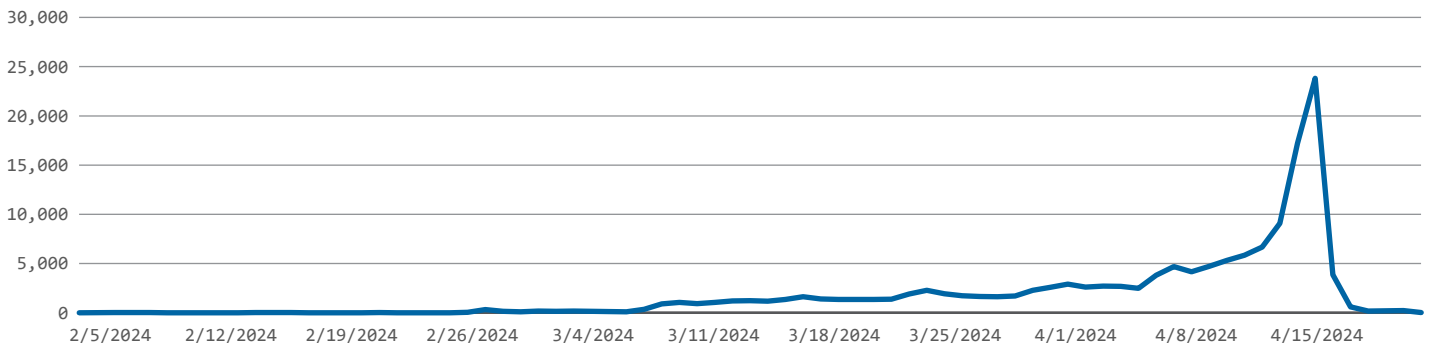
[2] Taxpayers were eligible for Direct File if they lived in one of the twelve participating states for all of 2023. "Other" includes taxpayers who moved to other states after the end of the year, and service members with military addresses, who are considered to reside in their home state.

Direct File Tax Eligibility, Filing Year 2024

Basics	Types of Income Allowed	Deductions, Adjustments, and Credits Allowed
<ul style="list-style-type: none"> • Form 1040 and 1040-SR • Must be a U.S. resident. • Any filing status • Dependents (claiming by non-custodial parents not supported) • Language and accessibility preferences (Schedule LEP, Form 9000) 	<ul style="list-style-type: none"> • Wages • Interest of \$1,500 or less • Unemployment compensation • Social Security and Tier I Railroad Retirement Benefits [1] 	<ul style="list-style-type: none"> • Child Tax Credit and Credit for Other Dependents • Earned Income Tax Credit • Claiming credits after disallowance (Form 8862) • Standard deduction • Student loan interest deduction • Educator expenses deduction

[1] Direct File did not include Tier I Railroad Retirement Benefits in public materials, after the team identified that this was a potential source of confusion due to overlap with Tier II benefits.

Number of Accepted Returns, by Day, Filing Year 2024



NOTE:

Direct File was rolled out in phases, with the goal of starting small and expanding its userbase over time. Direct File closed to new submissions after April 15 (April 17 for current Maine and Massachusetts residents) and closed to resubmissions of rejected returns after April 20.

Taxpayer Attitudes and Service Channel Preferences

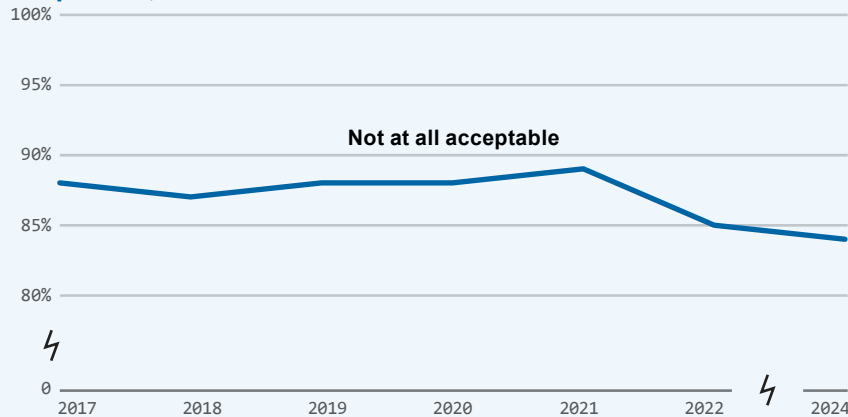
The Comprehensive Taxpayer Attitude Survey (CTAS) has provided information about taxpayer’s perceptions about the IRS and tax compliance since 1999. In 2022, due to increasing challenges reaching survey respondents by phone and a desire to improve sample quality, the IRS began using an address-based sampling methodology that contacts the general public by mail and online to derive a representative sample. The CTAS offers a choice of online or phone surveys in English or Spanish, with most respondents choosing online surveys. The 2022 survey fielding extended into 2023, so a separate survey was not fielded in 2023. In 2024, the IRS reached nearly 1,500 taxpayers with an updated questionnaire that explored their attitudes, capabilities, and motivations.

Highlights From the Data

What Is an Acceptable Amount To Cheat on Income Taxes?

- Most taxpayers still agree that cheating on their income taxes is not at all acceptable, but the 2022 downward trend continued in 2024.

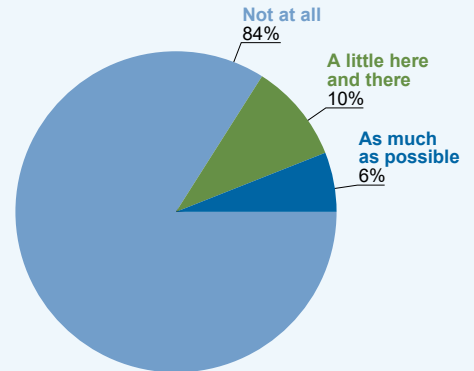
Responses, 2017–2024



NOTE: Blended phone and online responses began in 2017. The CTAS was not fielded in 2023. Previously reported historical results were recalculated in 2024 to exclude “don’t know,” “not applicable,” and “no response.”

SOURCE: 2024 IRS Comprehensive Taxpayer Attitude Survey

Responses, 2024

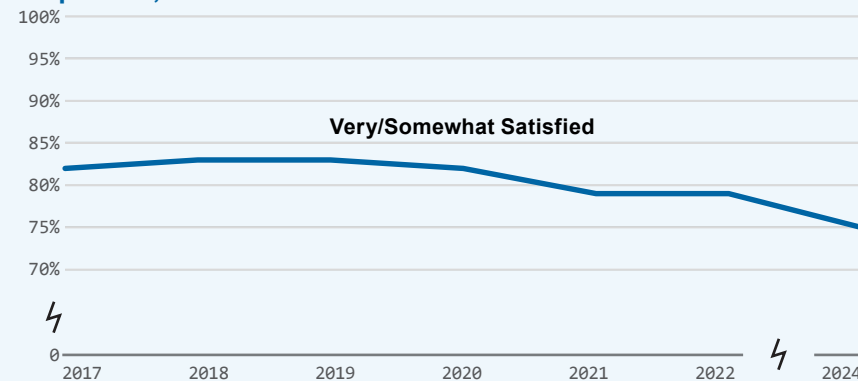


NOTE: Excludes “don’t know,” “not applicable,” and “no response.”

Satisfaction With Personal Interactions with the IRS

- Most taxpayers are still satisfied with their personal interactions with the IRS, but satisfaction dropped significantly in 2024.

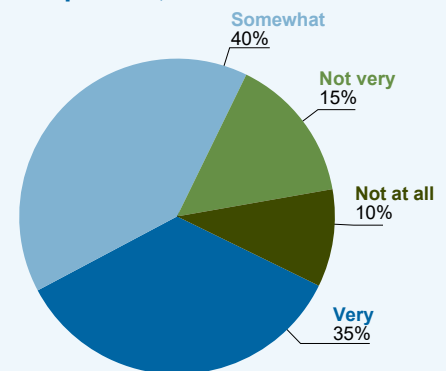
Responses, 2017–2024



NOTE: Blended phone and online responses began in 2017. The CTAS was not fielded in 2023. Previously reported historical results were recalculated in 2024 to exclude “don’t know,” “not applicable,” and “no response.”

SOURCE: 2024 IRS Comprehensive Taxpayer Attitude Survey

Responses, 2024

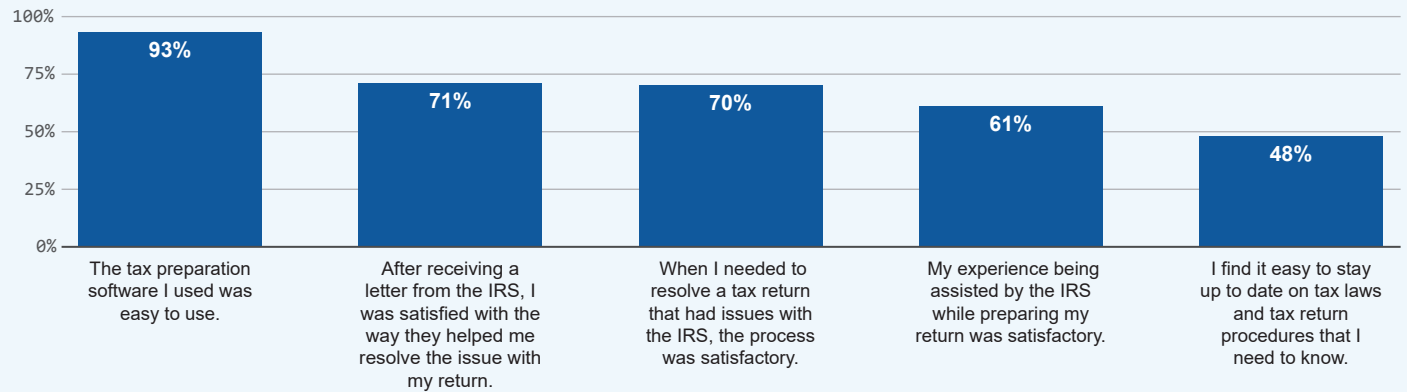


NOTE: Excludes “don’t know,” “not applicable,” and “no response.”

Most Taxpayers Satisfied With the IRS, but Fewer Find Tax Laws/Procedures Easy

- A majority of taxpayers were satisfied with the IRS’s help resolving issues, but fewer than half found it easy to stay up to date on tax laws and procedures.

Percent Who Agree With Tax Experience Statements

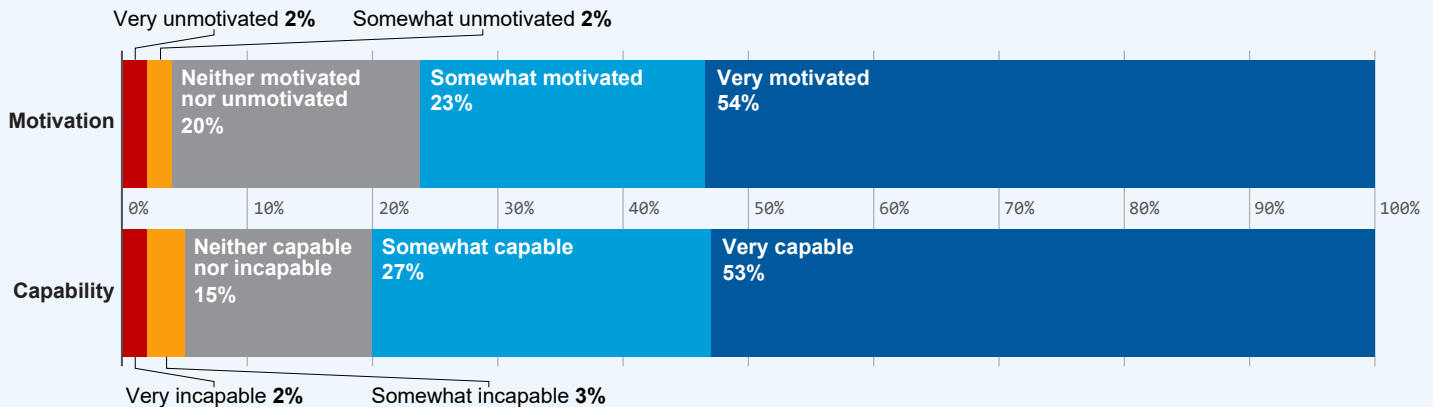


NOTE: Blended phone and online responses. Results exclude “don’t know,” “not applicable,” and “no response.”
 SOURCE: 2024 IRS Comprehensive Taxpayer Attitude Survey

Taxpayers’ Motivation and Capability To File Accurately and Timely

- More than half of taxpayers feel very motivated to file accurate and timely tax returns and feel very capable of doing so.

Overall Motivation and Capability To File an Accurate and Timely Return



NOTE: Blended phone and online responses. Results exclude “don’t know,” “not applicable,” and “no response.” Percentages may not total 100 due to rounding.
 SOURCE: 2024 IRS Comprehensive Taxpayer Attitude Survey

For more details from the 2024 Comprehensive Taxpayer Attitude Survey, go to <https://www.irs.gov/pub/irs-pdf/p5296.pdf>

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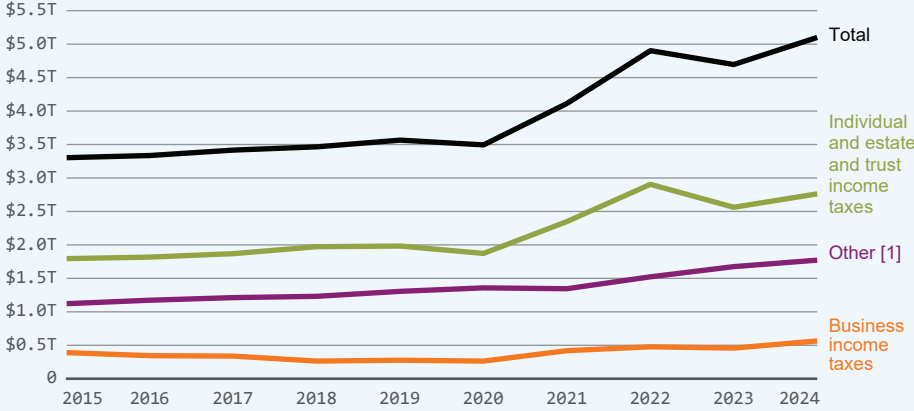
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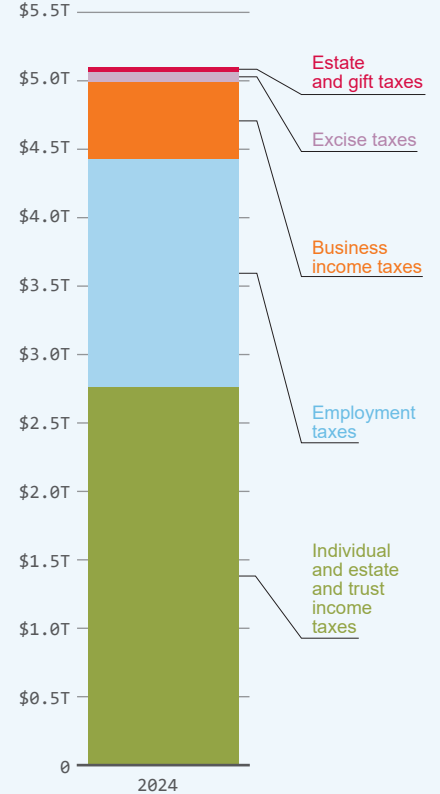
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Gross Collections by Type of Tax, Fiscal Years 2015–2024



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

Gross Collections by Type of Tax, Fiscal Year 2024



SOURCE: 2024 IRS Data Book Table 1

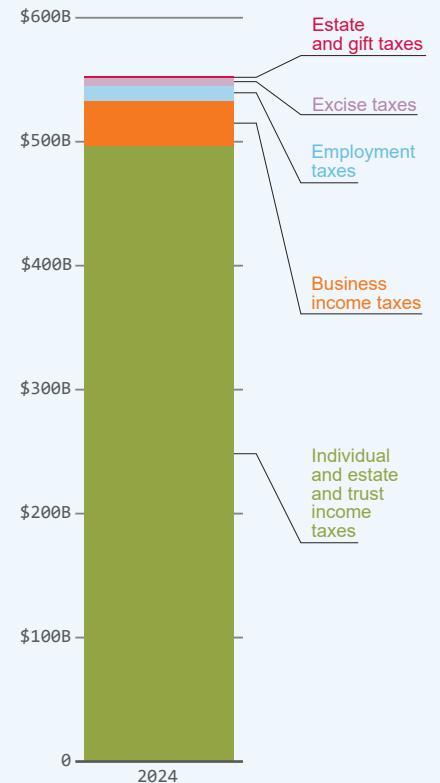
Returns Filed, Taxes Collected, and Refunds Issued

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

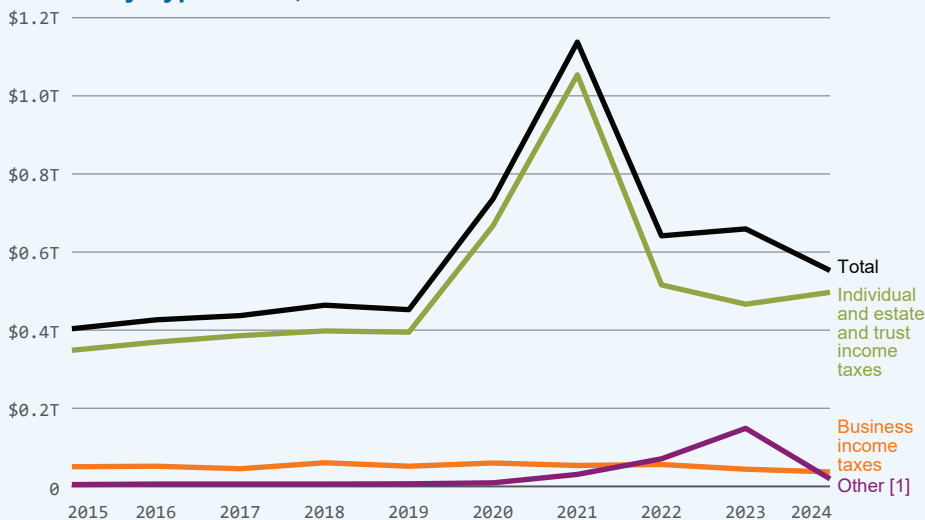
- The IRS collected more than \$5.1 trillion in gross taxes in Fiscal Year (FY) 2024 (Tables 1 and 5) and issued 120.1 million refunds (Table 7), amounting to about \$552.7 billion (Tables 1 and 8).
- Individual income tax withheld and tax payments, combined, totaled almost \$2.8 trillion before refunds (Tables 1 and 6).
- The IRS also collected nearly \$565.1 billion in income taxes, before refunds, from businesses in FY 2024 (Tables 1 and 6).

Refunds by Type of Tax, Fiscal Year 2024



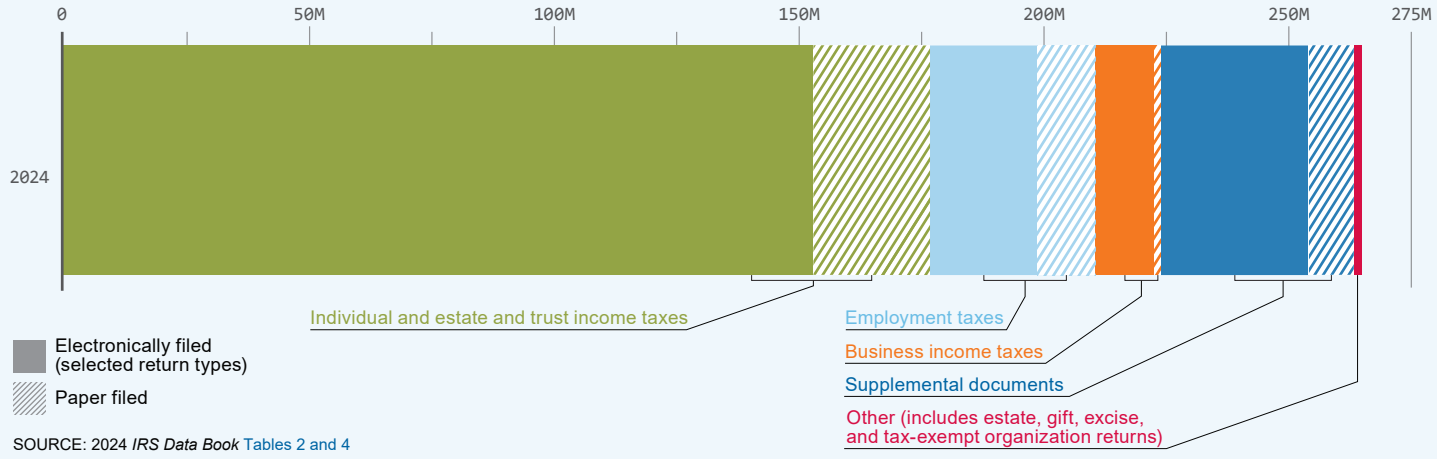
SOURCE: 2024 IRS Data Book Table 1

Refunds by Type of Tax, Fiscal Years 2015–2024



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

Number of Returns Filed, by Return Type, Fiscal Year 2024



- The IRS processed more than 266.6 million federal tax returns and supplemental documents (Tables 2 and 3) in FY 2024.
- Paid preparers filed nearly 85.4 million individual tax returns electronically, and taxpayers filed almost 3.2 million returns using the IRS Free File and Direct File programs (Table 4).
- More than 219.9 million returns and other forms were filed electronically. These represented 82.5% of all filings. For individual tax returns, 93.3% were filed electronically (Table 4).
- The IRS issued 117.6 million refunds to individuals in FY 2024, amounting to nearly \$490.6 billion (Tables 7 and 8).
- The IRS collected the most total tax (before refunds) from California, Texas, and New York in FY 2024, while California, Texas, and Florida had the largest total refunds issued (Tables 5 and 8).

Number of Individual Returns Filed, by Filing Type, Fiscal Year 2024

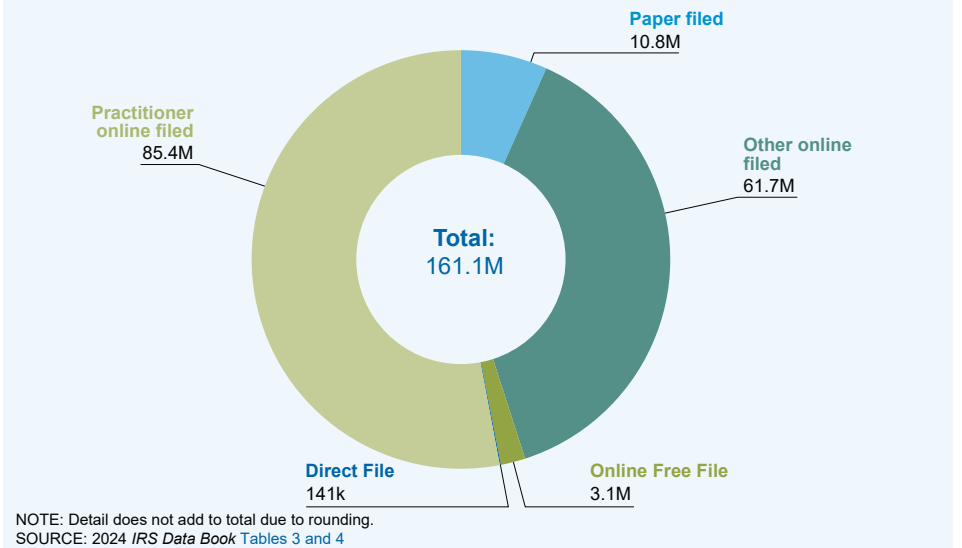


Table 1. Collections and Refunds, by Type of Tax, Fiscal Years 2023 and 2024

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [2]	Net collections	
	2023	2024	Percentage of 2024 total	2024	2024	Percentage of 2024 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	4,694,335,168	5,100,489,478	100.0	552,661,058	4,547,828,420	100.0
Business income taxes	456,940,780	565,085,519	11.1	36,717,859	528,367,660	11.6
Corporation income tax	454,962,812	563,140,434	11.0	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	1,977,968	1,945,085	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income taxes [4]	2,561,601,596	2,763,433,598	54.2	496,669,741	2,266,763,857	49.8
Individual income tax withheld	1,725,748,211	1,801,158,779	35.3	n.a.	n.a.	n.a.
Individual income tax payments [5]	783,602,938	903,454,995	17.7	n.a.	n.a.	n.a.
Estate and trust income tax [6]	52,250,447	58,819,824	1.2	6,082,328	52,737,496	1.2
Employment taxes	1,566,109,766	1,661,154,748	32.6	12,134,477	1,649,020,271	36.3
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	1,550,944,750	1,646,095,178	32.3	11,968,835	1,634,126,343	35.9
Federal Insurance Contributions Act (FICA)	1,473,833,500	1,549,768,806	30.4	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	77,111,250	96,326,372	1.9	n.a.	n.a.	n.a.
Unemployment insurance	7,946,725	8,130,484	0.2	133,603	7,996,881	0.2
Railroad retirement	7,218,291	6,929,086	0.1	32,039	6,897,047	0.2
Estate and gift taxes	35,434,261	32,867,889	0.6	1,299,525	31,568,364	0.7
Estate	33,780,186	29,416,540	0.6	1,130,086	28,286,454	0.6
Gift	1,654,075	3,451,349	0.1	169,439	3,281,910	0.1
Excise taxes [7]	74,248,765	77,947,724	1.5	5,839,456	72,108,268	1.6

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 \$5.3 billion in interest, of which \$1.6 billion was paid to corporations and \$3.7 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%.

[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 2023 and 2024

[For Fiscal Year 2024 data by state, see Table 3]

Type of return or form	2023	2024	Percentage change
	(1)	(2)	
United States, total [1]	271,462,413	266,619,971	-1.8
Income taxes, total	192,309,937	190,316,136	-1.0
C or other corporation [2]	2,464,836	2,252,027	-8.6
S corporation, Form 1120-S	5,882,030	6,080,370	3.4
Partnership, Form 1065	5,117,987	5,100,408	-0.3
Individual, total [3]	163,124,865	161,052,672	-1.3
Forms 1040, 1040-A, 1040-EZ, 1040-SP, 1040-SR, 1040-SR (SP)	161,781,455	159,851,009	-1.2
Forms 1040-C, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS	1,343,410	1,201,663	-10.6
Individual estimated tax, Form 1040-ES	11,799,634	12,076,801	2.3
Estate and trust, Form 1041	3,370,406	3,165,460	-6.1
Estate and trust estimated tax, Form 1041-ES	550,179	588,398	6.9
Employment taxes [4]	36,286,127	33,662,190	-7.2
Estate tax [5]	49,633	31,516	-36.5
Gift tax, Form 709	516,991	313,197	-39.4
Excise taxes [6]	1,241,344	1,174,267	-5.4
Tax-exempt organizations [7]	1,789,884	1,805,833	0.9
Supplemental documents [8]	39,268,497	39,316,832	0.1

[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. Due to a technical issue, Fiscal Year 2023 counts have been revised to account for the removal of Form 1040-SP and Form 1040-SR(SP) to allow for comparison.

[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; 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 non-resident 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.

Excludes 1040-SP (declaración de impuestos de los Estados Unidos sobre los ingresos personales) and 1040-SR (SP) (declaración de impuestos de los Estados Unidos para personas de 65 años de edad o más).

[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 2023 and 2024—Continued

[For Fiscal Year 2024 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).

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

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

Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2024

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	266,619,972	2,252,027	6,080,370	5,100,408	161,052,672	12,076,801	3,165,460
Alabama	3,385,145	14,156	61,098	59,356	2,131,810	211,246	29,895
Alaska	559,632	2,825	11,416	8,810	342,151	2,467	4,579
Arizona	5,538,344	31,558	118,495	94,735	3,375,895	350,320	46,255
Arkansas	2,142,307	9,222	47,713	39,310	1,286,121	131,266	17,616
California	31,740,105	348,014	908,811	584,885	19,124,265	221,751	333,018
Colorado	5,045,400	34,855	145,460	116,153	3,096,522	27,127	52,853
Connecticut	3,054,959	20,795	33,816	73,539	1,819,772	289,733	54,436
Delaware	976,011	24,795	17,104	28,077	502,694	70,828	41,701
District of Columbia	631,855	13,952	7,847	14,393	351,128	37,396	6,724
Florida	20,959,362	255,608	812,742	448,998	11,243,202	1,193,738	209,170
Georgia	8,135,986	49,078	216,633	133,097	4,888,634	371,674	53,670
Hawaii	1,055,781	10,457	19,413	14,337	694,372	8,060	14,201
Idaho	1,482,093	8,062	42,076	36,265	877,625	4,457	11,472
Illinois	10,346,720	88,092	293,863	155,774	6,094,211	736,558	198,546
Indiana	5,032,964	19,935	99,218	73,128	3,233,610	395,924	39,453
Iowa	2,549,372	16,218	48,279	46,481	1,478,656	271,873	29,764
Kansas	2,135,186	12,336	41,153	45,703	1,361,800	11,216	28,288
Kentucky	3,111,588	11,829	57,096	51,341	1,978,376	232,842	29,335
Louisiana	3,249,964	18,865	61,561	64,161	1,945,064	184,807	20,175
Maine	1,231,200	6,220	25,622	16,714	708,046	107,140	33,749
Maryland	5,029,081	47,917	91,152	80,742	3,089,291	356,710	51,726
Massachusetts	6,038,483	61,640	113,445	98,172	3,593,199	496,442	123,330
Michigan	7,168,970	45,471	156,563	119,801	4,858,106	27,386	74,902
Minnesota	4,861,656	26,142	100,648	76,295	2,895,657	403,941	43,270
Mississippi	1,921,231	8,807	33,755	34,690	1,223,412	100,741	10,518
Missouri	4,901,116	24,973	79,612	84,322	2,861,706	352,336	70,906
Montana	1,018,138	8,812	31,359	26,863	551,175	3,590	13,534
Nebraska	1,591,193	9,085	37,662	35,060	951,751	12,845	16,423
Nevada	2,498,561	24,803	64,129	52,642	1,556,340	12,103	52,760
New Hampshire	1,216,815	8,700	12,702	20,729	727,940	119,972	21,508
New Jersey	8,031,312	65,025	128,242	214,734	4,642,496	579,554	152,026
New Mexico	1,515,064	6,870	23,133	20,666	979,315	109,474	10,710
New York	17,027,754	305,223	438,543	421,912	9,792,613	958,011	300,245
North Carolina	8,002,086	52,806	167,410	128,477	4,922,651	534,384	56,007
North Dakota	619,686	3,395	13,438	16,415	371,986	4,847	6,867
Ohio	8,376,893	43,346	136,052	142,149	5,670,302	27,997	100,374
Oklahoma	2,927,308	14,681	65,397	61,647	1,694,294	189,855	28,904
Oregon	3,285,272	17,634	68,242	57,053	2,076,524	13,276	33,351
Pennsylvania	9,322,943	49,988	183,977	169,362	6,291,892	47,805	140,765
Rhode Island	920,080	5,165	19,854	13,262	571,304	77,703	12,436
South Carolina	3,960,291	18,708	79,551	62,295	2,472,144	268,691	28,948
South Dakota	770,813	3,966	17,402	20,298	444,486	7,790	19,052
Tennessee	4,965,460	28,304	47,653	97,000	3,242,083	305,188	45,705
Texas	22,830,723	165,921	426,171	490,402	13,644,352	941,808	233,415
Utah	2,695,812	15,000	89,941	99,434	1,543,866	10,896	20,796
Vermont	604,274	4,116	11,023	10,116	334,898	70,479	7,666
Virginia	6,766,242	47,407	138,158	105,216	4,155,023	486,400	60,468
Washington	5,945,592	35,676	128,547	100,024	3,769,036	37,485	68,690
West Virginia	1,150,229	5,343	13,629	13,731	774,459	92,987	10,303
Wisconsin	4,780,787	24,391	73,433	67,042	2,936,639	451,356	67,194
Wyoming	578,858	11,204	18,714	29,792	281,706	2,355	9,828
Puerto Rico	715,214	641	350	2,451	365,456	51,296	455
Other [9]	2,218,061	63,995	1,067	22,357	1,232,617	60,675	17,478

Footnotes at end of table.

Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2024—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	588,398	33,662,190	31,516	313,197	1,174,267	1,805,833	39,316,832
Alabama	5,382	375,425	228	2,566	15,509	20,302	458,172
Alaska	856	86,049	34	477	2,377	4,964	92,627
Arizona	8,371	629,350	424	5,397	13,087	25,052	839,405
Arkansas	3,726	261,274	110	1,195	12,575	12,986	319,193
California	74,926	4,327,267	5,091	37,766	96,948	172,600	5,504,763
Colorado	11,125	726,878	509	6,921	16,173	31,472	779,352
Connecticut	13,480	347,179	570	6,496	8,560	20,933	365,650
Delaware	4,915	129,557	88	913	2,796	9,342	143,201
District of Columbia	2,229	77,594	101	1,104	650	13,837	104,900
Florida	45,089	2,724,071	2,553	31,906	69,385	100,580	3,822,320
Georgia	11,183	1,032,528	531	5,830	40,988	44,965	1,287,175
Hawaii	2,966	123,621	199	1,400	1,387	7,860	157,508
Idaho	1,901	247,274	125	1,522	10,521	8,866	231,927
Illinois	28,820	1,320,192	1,332	10,921	65,651	65,702	1,287,058
Indiana	6,898	560,328	323	4,329	32,417	36,968	530,433
Iowa	3,399	318,171	560	2,601	30,167	27,462	275,741
Kansas	5,465	298,187	271	2,336	19,809	16,296	292,326
Kentucky	5,383	339,338	180	2,600	16,812	18,753	367,703
Louisiana	4,405	411,310	149	1,977	14,262	18,318	504,910
Maine	3,116	173,687	106	1,513	5,783	10,480	139,024
Maryland	13,530	557,905	656	5,782	12,926	32,765	687,979
Massachusetts	25,927	742,237	1,403	12,014	14,971	43,900	711,803
Michigan	14,345	907,863	466	6,626	31,524	47,313	878,604
Minnesota	8,050	617,894	631	6,751	38,238	40,653	603,486
Mississippi	2,523	214,752	91	984	13,311	12,385	265,262
Missouri	12,429	692,354	435	4,586	30,248	41,994	645,215
Montana	1,505	183,674	129	1,384	9,066	10,352	176,695
Nebraska	3,027	231,588	255	1,708	26,400	18,401	246,988
Nevada	7,559	300,179	214	2,708	7,923	14,940	402,261
New Hampshire	4,433	149,019	152	2,103	5,237	9,382	134,938
New Jersey	19,090	1,015,714	1,028	9,983	28,806	55,029	1,119,585
New Mexico	2,428	165,186	82	1,276	7,546	8,847	179,531
New York	36,651	2,339,509	1,915	24,387	29,751	124,267	2,254,727
North Carolina	12,428	988,371	798	7,935	35,704	45,274	1,049,841
North Dakota	991	103,648	118	1,314	15,362	5,820	75,485
Ohio	16,752	932,308	653	9,151	44,295	118,746	1,134,768
Oklahoma	5,779	369,014	182	2,098	11,478	17,928	466,051
Oregon	6,309	492,752	769	4,734	13,229	23,705	477,694
Pennsylvania	21,265	1,169,580	1,116	12,400	43,852	80,176	1,110,765
Rhode Island	3,163	118,558	166	1,200	2,461	6,050	88,758
South Carolina	5,568	457,901	357	3,979	17,805	20,665	523,679
South Dakota	3,009	120,327	139	1,073	15,317	6,766	111,188
Tennessee	9,995	529,937	434	5,057	23,040	28,442	602,622
Texas	59,219	2,595,734	1,815	21,580	117,135	167,195	3,965,976
Utah	3,110	410,414	188	1,745	10,058	11,809	478,555
Vermont	1,959	86,156	57	886	3,211	6,549	67,158
Virginia	14,340	804,140	623	8,164	21,691	45,903	878,709
Washington	13,887	816,647	1,052	10,224	25,159	36,910	902,255
West Virginia	1,415	119,225	40	739	4,798	9,641	103,919
Wisconsin	10,865	556,925	473	6,182	27,853	37,741	520,693
Wyoming	2,708	100,921	69	1,076	4,275	5,098	111,112
Puerto Rico	131	243,819	50	165	167	2,074	48,159
Other [9]	373	18,659	1,476	3,433	5,573	1,375	788,983

Footnotes on next page.

Table 3. Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2024—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-SR (tax return for seniors); 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.
- Excludes 1040-SP (declaración de impuestos de los Estados Unidos sobre los ingresos personales) and 1040-SR (SP) (declaración de impuestos de los Estados Unidos para personas de 65 años de edad o más).
- [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). As of FY 2022, 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).

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 2024

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	219,921,557	1,622,196	5,714,689	4,838,265	150,267,382	64,876,149
Alabama	2,748,687	9,702	57,772	56,479	1,998,029	835,439
Alaska	463,858	1,514	10,771	8,200	318,562	173,167
Arizona	4,507,635	17,147	111,880	89,945	3,156,845	1,586,034
Arkansas	1,731,938	7,122	45,454	37,290	1,218,256	516,164
California	27,212,729	272,041	865,536	559,272	17,763,081	6,198,499
Colorado	4,322,052	20,540	134,374	108,290	2,893,276	1,529,511
Connecticut	2,429,067	15,317	32,473	70,816	1,704,529	703,448
Delaware	777,693	20,565	15,840	26,091	469,513	223,948
District of Columbia	509,792	4,377	7,358	13,739	325,524	173,014
Florida	16,990,379	183,843	740,622	419,872	10,470,872	4,254,224
Georgia	6,773,381	32,850	204,209	127,121	4,567,595	2,091,573
Hawaii	871,633	7,649	17,519	12,761	627,100	271,924
Idaho	1,255,893	4,011	40,105	34,596	828,398	391,950
Illinois	8,299,440	58,530	269,593	146,918	5,712,063	2,343,040
Indiana	4,092,457	12,975	93,005	68,989	3,068,566	1,460,893
Iowa	1,963,361	11,950	46,554	44,334	1,419,570	523,367
Kansas	1,848,450	9,096	39,099	43,349	1,295,874	575,786
Kentucky	2,503,468	7,838	54,070	48,645	1,887,886	806,842
Louisiana	2,604,688	14,108	57,645	60,364	1,804,648	784,684
Maine	958,835	3,747	23,926	15,667	660,490	331,818
Maryland	3,984,527	21,052	84,807	75,108	2,808,493	1,293,806
Massachusetts	4,911,391	38,365	109,506	95,796	3,356,796	1,334,550
Michigan	6,221,067	32,761	148,319	113,536	4,565,065	1,913,575
Minnesota	3,856,099	13,534	94,421	72,046	2,741,686	1,162,964
Mississippi	1,559,995	7,181	32,130	33,300	1,154,645	479,297
Missouri	3,866,379	15,865	75,092	79,622	2,700,747	1,240,477
Montana	852,158	5,598	29,634	25,508	521,664	233,196
Nebraska	1,359,452	7,176	36,040	33,524	910,398	396,217
Nevada	2,172,625	18,674	59,787	49,154	1,459,585	659,373
New Hampshire	952,634	5,515	11,883	19,426	680,931	363,372
New Jersey	6,529,040	52,991	123,933	207,924	4,338,291	1,332,014
New Mexico	1,208,486	4,362	21,271	18,949	911,951	466,461
New York	14,164,212	260,653	422,769	412,788	9,320,917	2,987,324
North Carolina	6,483,544	31,771	157,261	121,538	4,615,797	2,251,047
North Dakota	515,615	2,341	12,802	15,732	355,092	148,540
Ohio	7,419,706	30,148	126,500	132,753	5,369,967	2,569,404
Oklahoma	2,354,561	10,707	62,078	59,084	1,601,917	743,493
Oregon	2,844,214	11,596	64,451	53,537	1,942,471	1,065,804
Pennsylvania	8,094,403	35,465	174,425	160,648	5,877,746	2,580,709
Rhode Island	746,298	3,641	19,021	12,679	537,554	196,094
South Carolina	3,242,412	11,040	75,119	58,964	2,330,065	1,091,468
South Dakota	637,801	2,946	16,740	19,602	423,682	182,503
Tennessee	4,100,769	19,793	44,969	92,648	3,064,581	1,515,696
Texas	18,894,565	124,516	393,127	457,730	12,700,094	6,192,460
Utah	2,343,016	8,713	85,411	94,045	1,450,990	716,155
Vermont	452,985	2,295	10,554	9,619	315,090	152,091
Virginia	5,431,438	27,884	131,852	100,124	3,867,252	2,015,252
Washington	5,063,411	21,260	120,146	93,268	3,530,791	1,995,787
West Virginia	899,257	3,834	12,558	12,551	726,934	376,756
Wisconsin	3,799,814	17,055	71,494	65,062	2,786,574	1,239,036
Wyoming	478,316	8,822	17,531	27,662	266,279	126,755
Puerto Rico	369,967	366	295	1,779	249,389	119
Other [12]	1,245,964	49,354	958	19,821	593,271	79,029

Footnotes at end of table.

Table 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2024—Continued

State or area	Individual income tax—continued		Practitioner filed [7]	Estate and trust income tax	Employment taxes [8]	Excise taxes [9]	Tax-exempt organizations [10]	Supplemental documents [11]
	Online—continued							
	Free File [5]	Direct File [6]						
	(7)	(8)						
United States, total	3,057,832	140,803	85,391,233	2,845,259	21,955,155	817,118	1,718,713	30,142,780
Alabama	38,199	N/A	1,162,590	26,005	204,329	12,015	19,693	364,663
Alaska	6,451	N/A	145,395	3,947	42,117	480	4,809	73,458
Arizona	72,084	6,894	1,570,811	39,006	444,451	8,203	23,547	616,611
Arkansas	30,221	N/A	702,092	15,929	122,336	9,581	12,308	263,662
California	268,979	33,328	11,564,582	302,097	3,147,996	75,729	161,167	4,065,810
Colorado	64,022	N/A	1,363,765	46,255	461,363	8,232	29,848	619,874
Connecticut	33,501	N/A	1,001,081	43,981	259,126	4,651	20,061	278,113
Delaware	9,728	N/A	245,565	38,735	86,965	1,812	8,807	109,365
District of Columbia	8,837	N/A	152,510	d	63,812	d	13,493	75,512
Florida	174,387	20,840	6,216,648	189,526	1,879,049	57,609	96,263	2,952,722
Georgia	100,718	N/A	2,476,022	48,265	695,147	32,482	43,318	1,022,394
Hawaii	10,746	N/A	355,176	12,265	73,069	728	7,501	113,041
Idaho	19,648	N/A	436,448	10,373	135,444	6,515	8,405	188,046
Illinois	115,826	N/A	3,369,023	183,797	841,154	50,788	62,572	974,025
Indiana	79,782	N/A	1,607,673	34,433	352,905	21,060	33,898	406,626
Iowa	28,016	N/A	896,203	25,228	151,057	20,180	26,558	217,930
Kansas	28,719	N/A	720,088	26,059	166,414	12,579	15,427	240,553
Kentucky	41,645	N/A	1,081,044	26,373	165,119	12,020	17,859	283,658
Louisiana	35,422	N/A	1,019,964	17,803	224,876	10,427	17,713	397,103
Maine	15,883	N/A	328,672	11,342	124,951	3,333	9,708	105,671
Maryland	60,267	N/A	1,514,687	44,349	396,132	8,488	31,624	514,474
Massachusetts	65,281	7,871	2,022,246	114,066	598,037	8,275	41,177	549,373
Michigan	100,209	N/A	2,651,490	67,306	542,535	20,083	44,894	686,568
Minnesota	65,103	N/A	1,578,722	38,241	392,347	23,434	38,714	441,676
Mississippi	26,025	N/A	675,348	9,693	89,224	10,531	11,949	211,342
Missouri	64,458	N/A	1,460,270	65,154	390,202	20,769	39,001	479,927
Montana	12,325	N/A	288,468	12,662	92,721	5,963	9,779	148,629
Nebraska	18,343	N/A	514,181	15,069	113,827	15,345	16,346	211,727
Nevada	23,639	4,076	800,212	48,901	207,758	4,795	13,819	310,152
New Hampshire	14,192	1,647	317,559	19,167	103,087	2,963	8,837	100,825
New Jersey	59,100	N/A	3,006,277	141,388	767,549	20,807	51,656	824,501
New Mexico	21,289	N/A	445,490	9,423	85,033	6,409	8,439	142,649
New York	169,891	14,144	6,333,593	285,223	1,616,908	16,438	118,220	1,710,296
North Carolina	109,236	N/A	2,364,750	48,577	626,058	21,213	43,289	818,040
North Dakota	7,625	N/A	206,552	6,358	44,214	11,653	5,552	61,871
Ohio	130,544	N/A	2,800,563	89,567	604,827	30,432	115,626	919,886
Oklahoma	31,794	N/A	858,424	26,113	193,407	7,694	16,820	376,741
Oregon	54,227	N/A	876,667	29,554	328,763	8,062	22,536	383,244
Pennsylvania	132,183	N/A	3,297,037	124,135	747,366	26,238	76,807	871,573
Rhode Island	10,910	N/A	341,460	11,161	94,064	1,480	5,780	60,918
South Carolina	56,498	N/A	1,238,597	25,836	291,723	13,769	19,514	416,382
South Dakota	7,675	751	241,179	17,829	49,295	11,290	6,318	90,099
Tennessee	61,073	6,929	1,548,885	41,306	329,178	16,947	27,468	463,879
Texas	223,863	29,099	6,507,634	210,182	1,730,538	93,507	161,878	3,022,992
Utah	33,877	N/A	734,835	18,679	271,819	7,188	10,904	395,267
Vermont	9,628	N/A	162,999	6,772	53,716	874	6,115	47,950
Virginia	100,698	N/A	1,852,000	53,755	533,951	14,472	44,061	658,087
Washington	84,209	13,954	1,535,004	61,296	478,660	16,363	35,419	706,208
West Virginia	16,663	N/A	350,178	9,285	46,184	2,864	9,438	75,609
Wisconsin	68,897	N/A	1,547,538	60,821	341,672	14,309	35,630	407,197
Wyoming	4,362	504	139,524	9,118	50,830	2,889	4,906	90,279
Puerto Rico	1,852	N/A	249,270	d	94,443	d	1,958	21,444
Other [12]	29,082	766	514,242	16,707	7,407	3,027	1,282	554,137

Footnotes on next page.

Table 4. Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2024—Continued**Footnotes**

N/A—Not applicable.

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-SR (tax return for seniors); 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 redesignated 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.
Excludes 1040-SP (declaración de impuestos de los Estados Unidos sobre los ingresos personales).
- [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 \$79,000 or less could prepare and file their TY 2023 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] Taxpayers were eligible for Direct File if they lived in one of twelve participating states for all of 2023 and met specific criteria for income, deductions, adjustments, and credits. "Other" includes taxpayers who moved to other states after the end of the year, and service members with military addresses, who are considered to reside in their home state.
- [7] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the return preparer.
- [8] 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). Also includes Form 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).
- [9] Includes Forms 720 (excise tax return) and 2290 (heavy highway vehicle use tax return). Excludes Form 8849 (claim for refund of excise taxes).
- [10] 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).
- [11] 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.
- [12] 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 2024

[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	5,100,489,478	565,085,519	4,424,588,346	3,350,927,585	999,781,367
Alabama	37,658,414	2,081,718	34,947,660	25,952,146	8,475,467
Alaska	7,275,928	156,252	7,021,516	5,093,069	1,651,215
Arizona	78,552,869	7,451,650	68,924,696	50,737,180	17,558,534
Arkansas	42,184,263	4,450,221	36,862,036	30,407,132	6,128,497
California	805,650,731	153,995,601	637,416,159	448,065,860	182,865,107
Colorado	86,744,001	5,804,163	79,832,194	59,315,612	19,763,062
Connecticut	69,406,258	10,294,537	58,186,374	40,347,346	16,807,484
Delaware	20,531,131	4,048,194	15,897,983	11,530,600	2,078,132
District of Columbia	45,243,625	4,088,603	41,029,984	35,910,218	4,195,964
Florida	325,423,855	17,905,271	301,381,282	198,054,714	97,506,105
Georgia	144,811,636	23,478,229	115,418,267	89,349,953	24,211,807
Hawaii	11,402,789	542,670	10,549,188	7,303,806	3,100,299
Idaho	17,919,350	879,264	16,933,383	12,164,830	4,629,835
Illinois	222,034,635	25,886,622	190,160,722	148,766,026	36,087,502
Indiana	83,926,517	10,035,074	72,735,147	60,028,456	12,208,749
Iowa	35,596,231	1,949,030	33,168,691	26,400,307	6,574,731
Kansas	31,359,032	1,722,320	28,482,215	21,460,083	6,458,827
Kentucky	50,185,720	3,427,402	46,328,775	39,489,917	6,427,352
Louisiana	41,884,661	1,315,313	40,121,635	31,297,439	8,453,902
Maine	12,168,858	848,421	11,204,958	8,251,359	2,839,858
Maryland	107,444,691	4,386,680	102,578,057	84,779,510	16,833,049
Massachusetts	156,520,223	12,377,907	142,838,974	112,478,184	28,737,417
Michigan	108,565,033	8,652,149	99,111,383	78,581,982	18,935,176
Minnesota	122,269,773	13,313,453	107,662,979	92,900,224	14,075,107
Mississippi	15,189,910	808,678	14,076,644	10,284,705	3,657,506
Missouri	93,231,884	6,614,427	85,756,790	71,597,330	12,686,664
Montana	10,688,526	250,642	10,377,718	6,959,985	3,290,241
Nebraska	43,963,441	20,323,913	23,391,705	17,423,705	4,607,999
Nevada	38,034,564	1,781,376	35,379,215	19,028,015	11,804,562
New Hampshire	17,032,034	608,318	15,844,484	10,688,371	4,499,167
New Jersey	183,225,841	28,514,672	151,115,815	117,945,149	31,323,647
New Mexico	12,851,255	233,919	12,479,874	9,106,526	3,253,053
New York	384,447,300	37,420,654	341,601,296	258,494,864	78,198,978
North Carolina	125,034,536	11,262,992	112,417,994	89,773,634	21,696,420
North Dakota	9,748,917	630,325	8,995,083	6,293,717	2,608,718
Ohio	207,340,271	18,271,798	181,448,480	158,335,715	21,384,238
Oklahoma	39,273,941	4,167,769	31,059,278	22,868,344	7,144,520
Oregon	41,976,824	2,634,258	38,787,346	28,999,747	9,520,696
Pennsylvania	179,329,991	17,960,332	158,041,380	126,019,924	29,704,273
Rhode Island	18,933,872	2,544,213	16,334,751	13,680,706	2,510,718
South Carolina	39,877,104	1,706,150	37,684,195	25,854,814	11,445,219
South Dakota	12,770,286	341,392	12,348,693	6,438,623	2,921,766
Tennessee	100,928,664	8,481,506	89,798,314	69,190,650	19,428,088
Texas	417,434,723	30,703,191	361,705,477	266,237,864	86,471,408
Utah	38,295,614	1,874,470	35,938,699	27,017,942	8,648,759
Vermont	6,048,626	409,883	5,597,685	3,976,134	1,552,315
Virginia	122,266,290	13,964,484	107,493,007	82,838,493	23,727,758
Washington	161,329,983	23,158,631	135,728,710	110,784,866	23,896,552
West Virginia	8,694,057	281,894	8,351,751	6,486,250	1,787,490
Wisconsin	71,776,847	5,671,812	65,215,376	50,602,006	12,973,623
Wyoming	7,669,217	205,279	7,195,177	3,025,619	3,223,982
U.S. Armed Service members overseas and Territories other than Puerto Rico	897,380	44,091	852,075	666,300	175,592
Puerto Rico	5,373,602	58,682	5,307,057	4,255,981	1,017,647
International	17,199,324	4,193,604	12,082,718	6,309,224	5,726,399
Undistributed [6]	4,864,430	871,422	3,387,299	1,076,428	2,290,192

Footnotes at end of table.

Table 5. Gross Collections, by Type of Tax and State, Fiscal Year 2024—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	8,130,484	6,929,086	58,819,824	29,416,540	3,451,349	77,947,724
Alabama	73,722	3,904	442,421	343,286	3,601	282,148
Alaska	12,514	3,038	261,680	36,493	25	61,642
Arizona	159,422	1,753	467,807	318,033	5,700	1,852,789
Arkansas	145,846	3,769	176,793	266,918	6,724	598,365
California	1,348,645	10,209	5,126,339	8,267,843	1,449,882	4,521,246
Colorado	111,923	23,298	618,299	390,907	11,475	705,263
Connecticut	67,988	5,280	958,277	413,439	114,999	396,909
Delaware	21,817	1,375	2,266,059	124,828	762	459,364
District of Columbia	18,141	803,865	101,796	75,342	16	49,680
Florida	533,592	823,193	4,463,677	3,854,300	214,342	2,068,660
Georgia	256,659	735,512	864,337	373,342	16,669	5,525,129
Hawaii	19,955	0	125,128	74,129	4,161	232,641
Idaho	48,671	186	89,861	40,020	6,134	60,548
Illinois	307,972	424,451	4,574,772	820,731	41,624	5,124,936
Indiana	113,064	21,586	363,292	203,833	9,576	942,887
Iowa	54,277	13,635	125,741	97,100	1,993	379,417
Kansas	68,488	154,297	340,520	229,616	10,584	914,298
Kentucky	74,566	20,633	316,307	174,930	10,445	244,168
Louisiana	69,466	6,053	294,775	109,491	5,274	332,948
Maine	21,550	3,032	89,159	71,289	12,462	31,728
Maryland	117,913	27,521	820,064	280,886	35,945	163,123
Massachusetts	185,046	92,056	1,346,271	404,432	50,876	848,033
Michigan	203,687	13,200	1,377,337	371,808	19,079	410,613
Minnesota	196,974	107,691	382,984	245,269	169,866	878,205
Mississippi	32,023	2,161	100,249	117,632	5,684	181,273
Missouri	158,771	149,777	1,164,246	207,719	21,454	631,494
Montana	20,373	20,679	86,440	34,251	1,216	24,699
Nebraska	40,945	1,133,470	185,587	99,421	15,815	132,587
Nevada	53,617	210	4,492,811	526,143	95,757	252,073
New Hampshire	22,624	31	634,291	144,658	2,366	432,209
New Jersey	219,497	220,157	1,407,364	510,763	78,031	3,006,560
New Mexico	23,822	421	96,052	85,595	28,389	23,478
New York	635,912	640,629	3,630,913	2,552,804	276,749	2,595,796
North Carolina	225,134	21,786	701,019	1,018,114	4,637	330,799
North Dakota	14,961	11,870	65,818	77,395	688	45,427
Ohio	276,573	31,888	1,420,067	540,112	67,154	7,012,727
Oklahoma	70,579	3,364	972,471	177,494	9,347	3,860,053
Oregon	57,513	3,147	206,243	367,314	14,573	173,333
Pennsylvania	290,066	89,997	1,937,120	852,017	86,012	2,390,250
Rhode Island	35,181	0	108,146	29,062	6,450	19,397
South Carolina	69,673	1,999	312,490	194,342	5,092	287,326
South Dakota	14,143	1,685	2,972,475	28,068	6,744	45,388
Tennessee	211,184	2,607	965,785	458,231	7,607	2,183,006
Texas	639,941	1,253,070	7,103,194	1,945,021	164,503	22,916,532
Utah	84,756	2,875	184,367	98,055	2,342	382,049
Vermont	9,690	3,182	56,364	16,270	25	24,763
Virginia	187,996	8,272	730,488	565,096	14,595	229,107
Washington	281,578	16,625	749,088	260,952	154,148	2,027,542
West Virginia	14,179	894	62,939	13,374	3	47,035
Wisconsin	132,695	4,796	1,502,256	134,903	63,702	691,054
Wyoming	9,454	575	935,546	210,811	7,162	50,789
U.S. Armed Service members overseas and Territories other than Puerto Rico	7,029	0	3,154	0	124	1,091
Puerto Rico	31,556	0	1,871	1,964	44	5,856
International	6,623	3,202	37,271	167,000	62,531	693,470
Undistributed [6]	20,498	181	0	393,696	46,191	165,822

Footnotes on next page.

Table 5. Gross Collections, by Type of Tax and State, Fiscal Year 2024—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 2024 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 1960–2024

[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
2024	5,100,489,478	3,328,519,117	565,085,519	2,704,613,774	58,819,824	1,661,154,748	29,416,540	3,451,349	77,947,724

Footnotes on next page.

Table 6. Gross Collections, by Type of Tax, Fiscal Years 1960–2024—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 2024

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	120,138,015	428,378	117,607,603	393,074	1,565,392	3,613	1,315	138,640
Alabama	1,600,323	3,012	1,573,354	4,021	18,178	28	12	1,718
Alaska	267,639	763	260,041	662	5,739	d	d	428
Arizona	2,454,891	7,751	2,413,852	5,557	25,491	51	20	2,169
Arkansas	987,686	2,228	969,946	1,903	12,503	13	13	1,080
California	13,737,534	65,045	13,411,343	40,796	206,121	673	145	13,411
Colorado	2,138,135	6,540	2,093,074	6,853	29,228	60	34	2,346
Connecticut	1,342,254	3,690	1,312,424	7,476	17,018	58	18	1,570
Delaware	384,566	3,533	366,857	6,207	7,154	d	d	799
District of Columbia	256,854	1,413	249,465	1,217	4,312	d	d	433
Florida	8,615,001	43,462	8,420,258	31,189	111,596	388	159	7,949
Georgia	3,632,460	10,719	3,566,880	7,182	43,416	90	35	4,138
Hawaii	504,116	2,119	494,049	2,027	5,471	15	10	425
Idaho	638,915	1,717	623,300	1,310	11,644	d	d	923
Illinois	4,621,783	15,751	4,519,306	21,384	59,191	140	42	5,969
Indiana	2,522,873	5,070	2,487,209	4,879	22,883	19	11	2,802
Iowa	1,098,338	4,376	1,077,432	1,972	12,658	d	d	1,875
Kansas	1,004,237	3,202	983,735	3,139	12,527	d	d	1,609
Kentucky	1,543,555	2,713	1,520,199	3,527	15,477	14	51	1,574
Louisiana	1,526,914	3,736	1,497,716	2,861	21,164	34	11	1,392
Maine	524,800	1,697	514,530	1,860	5,819	d	d	870
Maryland	2,221,515	6,809	2,179,997	8,183	24,517	67	24	1,918
Massachusetts	2,689,578	8,931	2,632,073	15,692	29,728	126	46	2,982
Michigan	3,670,935	11,364	3,599,681	12,088	43,286	64	29	4,423
Minnesota	2,043,665	6,320	2,004,536	4,826	24,848	30	20	3,085
Mississippi	971,397	2,110	954,608	1,400	12,108	d	d	1,153
Missouri	2,157,912	10,025	2,104,077	7,485	33,538	44	11	2,732
Montana	393,834	2,687	381,888	1,060	7,496	d	d	694
Nebraska	695,108	3,390	678,741	1,613	9,890	d	d	1,450
Nevada	1,204,281	4,864	1,176,717	6,978	13,839	44	17	1,822
New Hampshire	546,291	1,623	533,949	3,502	6,431	d	d	760
New Jersey	3,355,952	12,172	3,279,867	14,733	45,445	96	36	3,603
New Mexico	723,359	1,935	710,331	1,509	8,971	d	d	590
New York	7,256,358	36,958	7,060,436	26,046	126,127	316	111	6,364
North Carolina	3,633,397	10,857	3,567,311	9,169	41,693	54	19	4,294
North Dakota	269,362	933	262,284	611	4,669	d	d	857
Ohio	4,322,189	12,186	4,254,148	12,825	37,886	57	40	5,047
Oklahoma	1,285,460	3,420	1,259,877	3,610	16,816	d	d	1,715
Oregon	1,464,701	4,775	1,432,517	4,157	21,302	34	26	1,890
Pennsylvania	4,836,368	9,895	4,754,516	18,543	47,326	106	51	5,931
Rhode Island	436,230	1,232	429,039	1,756	3,795	d	d	383
South Carolina	1,810,964	4,123	1,781,101	4,029	19,736	28	13	1,934
South Dakota	330,094	1,203	320,632	2,324	5,247	d	d	677
Tennessee	2,497,717	4,916	2,453,220	6,552	30,401	41	22	2,565
Texas	10,776,467	36,409	10,547,092	34,558	143,991	246	70	14,101
Utah	1,147,540	3,279	1,124,179	2,261	16,596	d	d	1,207
Vermont	247,438	934	241,322	1,186	3,508	d	d	479
Virginia	3,029,554	9,131	2,971,720	9,306	36,113	70	42	3,172
Washington	2,819,354	8,301	2,751,896	9,163	46,765	78	36	3,115
West Virginia	616,157	1,120	606,981	1,142	6,199	d	0	d
Wisconsin	2,147,803	6,001	2,106,579	8,501	23,066	36	14	3,606
Wyoming	214,858	1,941	206,099	1,437	4,909	d	d	451
U.S. Armed Services overseas and territories other than Puerto Rico	116,495	d	114,514	44	d	0	d	d
Puerto Rico	277,413	330	261,543	58	15,400	d	d	71
International	525,171	9,618	508,945	705	4,312	230	29	1,332
Undistributed [5]	224	d	217	0	d	0	0	0
Child tax credit [6]	14,262,057	N/A	14,262,057	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [6]	21,417,488	N/A	21,417,488	N/A	N/A	N/A	N/A	N/A

Footnotes on next page.

Table 7. Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2024—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 2024

[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	552,661,058	36,717,859	490,587,413	6,082,328	12,134,477	1,130,086	169,439	5,839,456
Alabama	5,248,754	277,067	4,840,221	44,036	70,965	5,779	287	10,399
Alaska	812,714	19,388	761,302	11,531	14,737	d	d	1,350
Arizona	8,940,457	1,485,790	7,113,825	53,949	165,000	18,832	200	102,861
Arkansas	3,109,620	122,368	2,853,417	22,597	41,086	4,982	11,347	53,823
California	47,387,316	3,577,254	41,257,177	442,040	1,573,949	234,316	3,655	298,925
Colorado	6,848,753	453,054	6,081,432	94,298	164,661	17,471	1,103	36,735
Connecticut	5,481,234	829,950	4,124,653	98,444	229,526	17,742	83,733	97,186
Delaware	1,665,136	209,180	1,029,711	298,883	114,711	d	d	4,014
District of Columbia	980,788	96,128	800,320	15,568	60,738	d	d	5,528
Florida	33,136,312	1,174,586	29,040,636	586,892	2,042,908	147,756	6,699	136,835
Georgia	12,168,745	519,776	11,302,107	95,828	166,498	31,991	3,209	49,336
Hawaii	1,574,116	74,457	1,406,648	13,169	61,961	4,371	557	12,953
Idaho	1,909,304	48,729	1,784,479	8,635	53,960	d	d	8,537
Illinois	16,326,272	1,194,032	13,900,336	660,733	417,930	48,463	77	104,701
Indiana	7,584,854	273,846	7,052,505	39,476	122,784	3,684	45	92,514
Iowa	3,638,062	312,568	2,968,714	10,576	40,871	d	d	299,533
Kansas	3,161,694	111,173	2,810,532	24,516	79,657	d	d	129,162
Kentucky	4,525,354	88,594	4,219,050	35,992	88,912	31,828	1,143	59,836
Louisiana	6,060,941	880,756	5,007,501	27,738	97,651	18,800	46	28,448
Maine	1,440,606	84,317	1,257,939	15,288	33,364	d	d	45,718
Maryland	7,163,291	399,589	6,537,676	94,318	108,458	11,467	531	11,252
Massachusetts	9,997,913	1,343,586	7,986,120	192,345	343,779	29,814	4,907	97,363
Michigan	11,182,053	710,365	10,018,976	123,148	161,003	19,268	547	148,747
Minnesota	9,247,383	3,237,163	5,332,331	30,621	394,903	11,800	377	240,188
Mississippi	3,183,504	67,398	3,019,499	12,351	52,921	d	d	27,467
Missouri	6,528,331	309,484	5,857,882	74,462	262,878	6,891	265	16,468
Montana	1,069,833	24,241	1,014,799	9,124	16,363	d	d	2,859
Nebraska	2,055,608	62,292	1,926,580	15,364	-58,907	d	d	106,547
Nevada	4,551,330	140,187	3,985,585	313,091	67,975	20,105	574	23,813
New Hampshire	1,746,749	32,109	1,601,547	54,281	47,271	d	d	6,795
New Jersey	13,506,245	2,377,054	10,301,204	204,162	334,035	20,960	1,566	267,264
New Mexico	2,031,070	30,731	1,951,663	10,102	29,614	d	d	7,177
New York	27,245,912	3,332,761	22,063,048	439,509	1,188,660	100,374	-2,601	124,160
North Carolina	10,914,031	453,758	10,197,208	84,826	129,584	13,856	4,600	30,199
North Dakota	861,163	34,455	785,872	10,952	14,176	d	d	5,871
Ohio	13,384,903	849,278	11,492,379	161,466	316,896	25,340	-267	539,813
Oklahoma	4,375,293	96,520	3,834,496	27,915	111,860	d	d	301,637
Oregon	3,979,133	196,569	3,647,348	30,344	81,837	6,210	2,338	14,488
Pennsylvania	15,408,402	1,538,018	13,335,663	171,734	298,266	26,454	463	37,805
Rhode Island	1,357,628	133,216	1,148,719	15,334	52,719	d	d	2,810
South Carolina	5,272,970	173,631	4,937,096	43,047	71,684	15,314	-83	32,282
South Dakota	1,146,381	29,272	894,661	202,180	14,107	d	d	3,953
Tennessee	8,454,953	365,262	7,325,542	80,147	173,889	16,780	124	493,210
Texas	45,390,968	4,766,718	37,229,823	689,745	1,114,858	91,596	4,955	1,493,274
Utah	3,811,742	193,490	3,448,569	42,927	102,476	d	d	18,762
Vermont	759,192	109,548	624,764	5,931	15,719	d	d	1,337
Virginia	10,387,099	1,219,386	8,887,196	112,566	212,286	-64,530	738	19,456
Washington	9,134,041	371,223	8,392,350	68,548	241,288	24,165	7,567	28,901
West Virginia	1,735,123	47,553	1,656,899	4,767	23,332	d	0	d
Wisconsin	7,382,338	1,596,881	5,432,631	79,276	165,683	13,835	-989	95,022
Wyoming	829,486	23,982	711,010	69,971	17,865	d	d	3,355
U.S. Armed Services overseas and territories other than Puerto Rico	331,180	d	325,215	1,961	d	0	d	d
Puerto Rico	520,375	5,743	487,405	1,088	23,918	d	d	1,092
International	3,848,039	837,203	2,620,087	4,536	167,266	144,851	33,905	40,191
Advance Premium Tax Credit/Cost Sharing Reduction/Basic Health Program [6]	128,471,563	0	128,471,563	0	0	0	0	0
Undistributed [7]	3,394,801	d	3,491,504	0	d	-67,855	-10,174	15,070
Child tax credit [8]	26,155,531	N/A	26,155,531	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [8]	59,282,574	N/A	59,282,574	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 2024—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 \$5.3 billion in interest, of which \$1.6 billion was paid to corporations and \$3.7 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 \$3,143. This calculation excludes refunds of \$128.5 billion for the Advance Premium Tax Credit/Cost Sharing Reduction provisions of the Affordable Care Act and \$3.5 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:

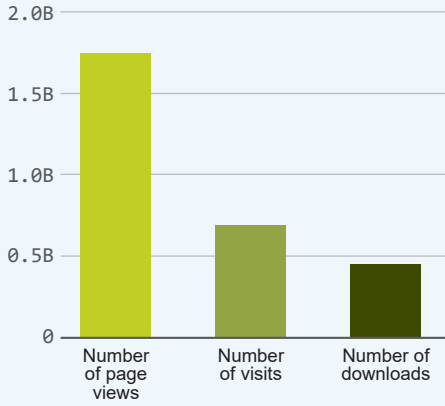
Detail may not add to totals because of rounding.

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 2024 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.

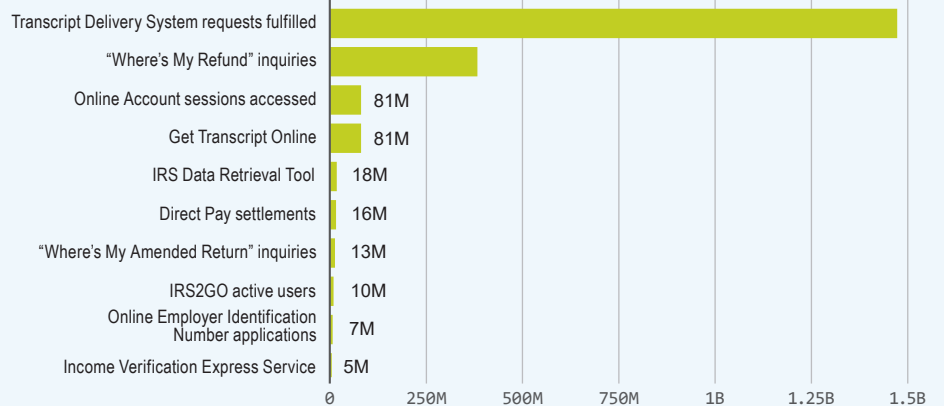
SOURCE: Chief Financial Officer, Financial Management, Corporate Accounting.

IRS Website Usage, Fiscal Year 2024



SOURCE: 2024 IRS Data Book Table 10

Selected Electronic Transactions, Fiscal Year 2024



SOURCE: 2024 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

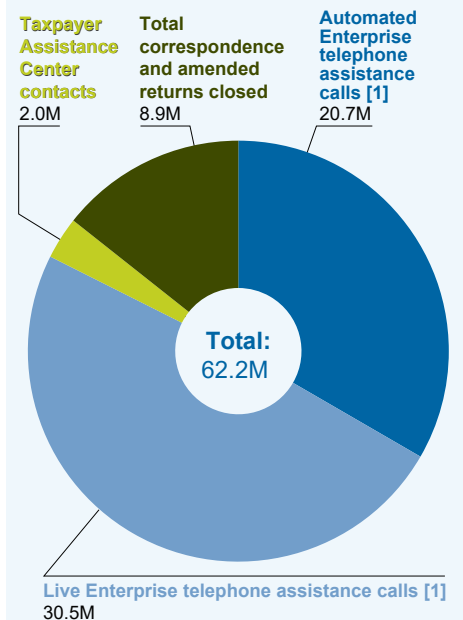
in the Taxpayer Bill of Rights, and recommends changes that will help to avoid issues. Taxpayers may request TAS's assistance.

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) 2024, the IRS assisted almost 62.2 million taxpayers through correspondence, its enterprise-wide telephone helplines, or at Taxpayer Assistance Centers (Table 9).
- In FY 2024, the IRS provided self-assistance to taxpayers through approximately 690.0 million visits to IRS.gov, including 382.8 million inquiries to the "Where's My Refund" application, and nearly 9.6 million active IRS2GO mobile app users (Table 10).
- Taxpayers downloaded 454.0 million files (such as tax forms and instruction documents) from IRS.gov during FY 2024 (Table 10).
- During FY 2024, the IRS issued 10.4 million Identity Protection

Taxpayer Assistance, by Type of Assistance, Fiscal Year 2024

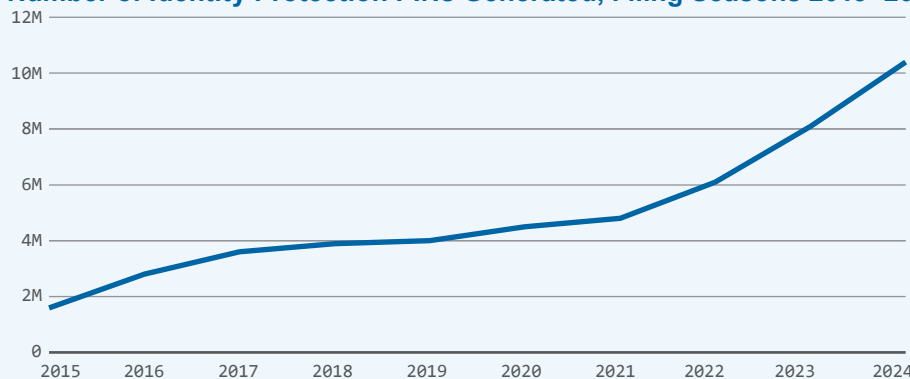


[1] Includes calls answered by Account Management toll-free lines.

NOTE: Detail does not add to total due to rounding.

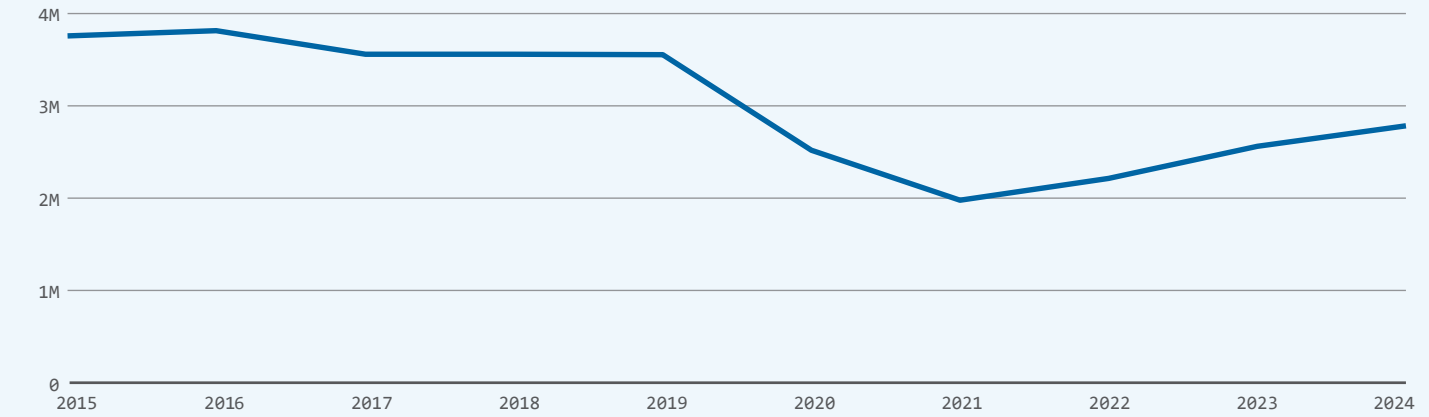
SOURCE: 2024 IRS Data Book Table 9

Number of Identity Protection PINs Generated, Filing Seasons 2015–2024



SOURCE: Selected IRS Data Books, Table 9

Federal Returns Prepared Through Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs, Fiscal Years 2015–2024



SOURCE: Selected IRS Data Books, Table 9

Personal Identification Numbers to taxpayers. Of these, almost 2.7 million were issued electronically through IRS.gov (Tables 9 and 10).

- In FY 2024, IRS.gov processed nearly 16.0 million Direct Pay settlements. Taxpayers established or revised more than 2.2 million online installment agreements, and the number of taxpayers requesting to receive their tax transcripts either online or by mail exceeded 81.1 million (Table 10).
- In FY 2024, the IRS hosted 497 taxpayer outreach events for small business and self-employed taxpayers,

many of them virtual, attracting 219,654 participants (Table 9).

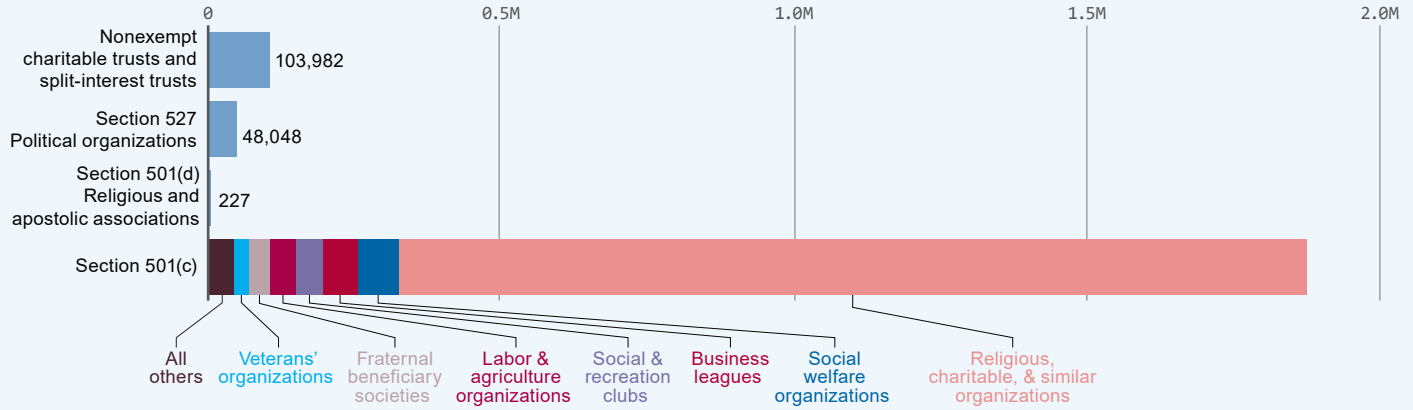
- The IRS provided return preparation assistance through its Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs, preparing almost 2.8 million returns with the aid of 72,367 volunteers in FY 2024 (Table 9).
- In FY 2024, Taxpayer Advocate Service received 256,737 new requests for assistance and closed 232,504 cases, including those received in prior fiscal years. Of these new requests, 18.7% were for assistance processing amended returns (Table 11).

Taxpayer Advocate Service, Cases Received and Cases Closed, Fiscal Year 2024



SOURCE: 2024 IRS Data Book Table 11

Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts, Fiscal Year 2024

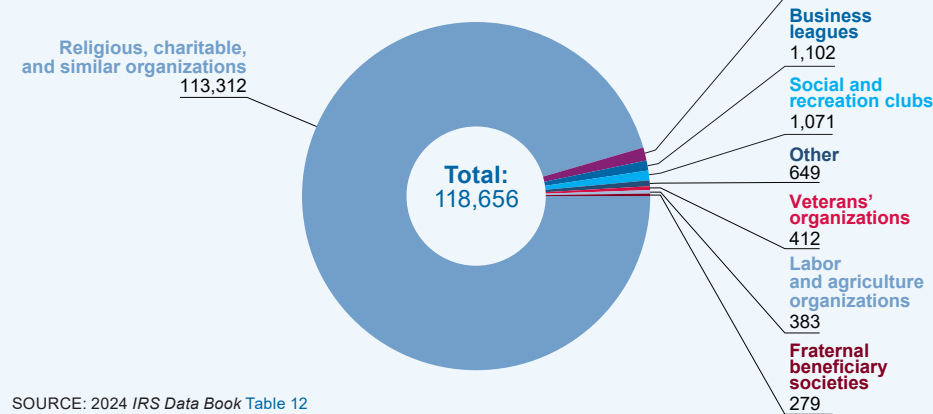


SOURCE: 2024 IRS Data Book Table 14

Tax-Exempt Activities

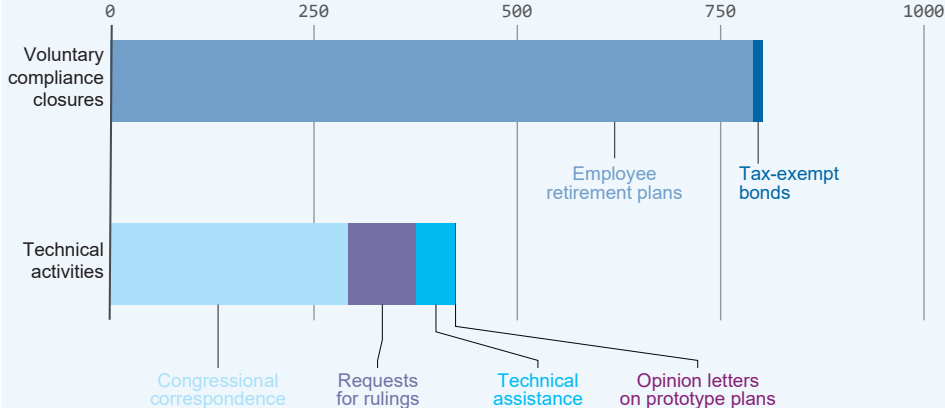
- The IRS closed 136,323 applications for tax-exempt status in FY 2024. The IRS approved tax-exempt status for 87.0% of these applications ([Table 12](#)).
- In FY 2024, the IRS recognized more than 2.0 million organizations, including new determinations, as tax exempt. Nearly 1.9 million of these organizations were exempt under Internal Revenue Code Section 501(c), with more than 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 2024



SOURCE: 2024 IRS Data Book Table 12

Technical Activities and Voluntary Compliance Closures, Fiscal Year 2024



SOURCE: 2024 IRS Data Book Table 16

Table 9. Selected Taxpayer Assistance and Education Programs, by Type of Assistance or Program, Fiscal Year 2024

Type of assistance or program	Number or percentage
Enterprise telephone assistance, total [1]	51,225,122
Automated	20,733,871
Live	30,491,251
Enterprise telephone level of service (percentage) [2]	55.6
Average speed of answer for live telephone assistance (minutes)	11.7
Customer Service Representative toll-free telephone assistance, total [3]	37,204,229
Automated	17,256,769
Live	19,947,460
Customer Service Representative level of service (percentage) [4]	65.1
Customer Service Representative level of service with automation (percentage) [5]	76.5
Average speed of answer for live toll-free telephone assistance (minutes)	7.9
Tax/Law & Accounts Interactive Voice Response Survey satisfaction rate (percentage) [6]	87.0
Toll-free assistance Trust Score [7]	77.0
Taxpayer Assistance Center contacts [8]	2,017,535
Accuracy of toll-free telephone assistance:	
Tax law questions (percent accurate)	90.4
Account questions (percent accurate)	90.2
Taxpayer correspondence:	
Total correspondence and amended returns closed [9]	8,914,855
Correspondence customer satisfaction rate (percentage) [10]	56.0
Forms and publications (paper products):	
Orders for forms, publications, and other paper products	1,166,370
Number of non-IRS outlets stocking paper products [11]	6,030
Disaster and emergency assistance:	
Disaster incidents:	
Federally declared incidents [12]	59
Areas qualifying for relief [13]	1,138
Taxpayers assisted:	
Number of toll-free disaster hotline calls	42,251
Taxpayer education and tax return preparation for individual taxpayers:	
Federal returns prepared through Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs	2,782,441
Volunteers assisting in taxpayer education and return preparation programs	72,367
Volunteer Tax Preparation Assistance sites	9,057
Volunteer Income Tax Assistance and Tax Counseling for the Elderly (percent accurate) [14]	95.0
Identity Protection Personal Identification Numbers issued [15]	10,400,000
Taxpayer outreach for small business and self-employed taxpayers:	
Number of events [16]	497
Number of participants	219,654
Electronic newsletter subscriptions:	
Number targeted to small business owners	521,983
Number targeted to payroll providers	170,346
Number targeted to tax professionals:	
<i>e-News for Tax Pros</i>	491,552
<i>IRS Outreach Connection</i>	160,343

- [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 73% of all telephone traffic in Fiscal Year (FY) 2024. 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. During FY 2024, more than 17 million taxpayers received the answer to their questions through automation. To better demonstrate the percentage of taxpayers receiving service from either an IRS assistor or through automation, the IRS developed a new measure that expands on the CSR level of service to include 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 and 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 or greater.
- [8] Includes contacts at 363 IRS Taxpayer Assistance Centers (TACs) and 13 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: Taxpayer Services, Operations Support, 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 2024

Type of assistance	Number or percentage
Assistance provided through IRS.gov:	
IRS website usage [1]:	
Number of visits	689,965,251
Number of page views	1,745,005,359
Number of downloads	453,978,450
IRS Video Portal views [2]	n.a.
Electronic transactions, total	2,096,688,138
Direct Pay settlements [3]	15,951,370
Get Transcript Mail [4]	520,374
Get Transcript Online [5]	80,598,587
ID Verify Web tool [6]	1,141,808
Identity Protection Personal Identification Numbers issued [7]	2,695,015
Income Verification Express Service [8]	4,983,042
Interactive Tax Assistant [9]	2,419,501
IRS Data Retrieval tool [10]	18,138,977
IRS2GO active users [11]	9,575,727
Online Account sessions accessed [12]	81,153,713
Online Employer Identification Number applications	7,190,009
Online Installment Agreements [13]	2,236,771
Tax Withholding Estimator tool [14]	1,606,869
Transcript Delivery System requests fulfilled [15]	1,472,418,352
"Where's My Amended Return" inquiries	13,242,902
"Where's My Refund" inquiries	382,815,121
Enterprise Taxpayer Self-Assistance Participation Rate (percentage) [16]	95.8

n.a.— Not available.

- [1] Online assistance is reported as visits, page views, and downloads from www.irs.gov. 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) 2024, 47% 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. Data for FY 2024 is unavailable due to the Portal being taken offline for an extended period.
- [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 2024, in addition to the nearly 16 million payment settlements from Direct Pay, 11.4 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. This component was retired on June 30, 2024.
- [11] Includes the number of users who opened the IRS2GO mobile application at least once during the fiscal year.
- [12] Represents the count of sessions of authorized users accessing the Individual Online Account (IOLA) application. Taxpayers may access their IOLA to view balance due information, to make and schedule payments, set up short-term or long-term payment plans, view payment history, access tax records, view digital copies of notices and letters, 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.

Footnotes continued on next page.

Table 10. Selected Online Taxpayer Assistance, by Type of Assistance, Fiscal Year 2024—Continued**Footnotes—continued**

- [14] Represents the number of Tax Withholding Estimator tool completion events. A change in methodology was made during FY 2024, which excludes sessions where users generated results but did not download the Form W-4.
- [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, IRS Data Retrieval Tool, Transcript Delivery System, Income Verification Express Service, electronic payments, online payment agreements, and 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; Taxpayer Services, Operations Support, Program Management Office.

Table 11. Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program, by Type of Primary Issue and Relief, Fiscal Year 2024

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	256,737	100.0
Processing Amended Return	48,008	18.7
Pre-Refund Wage Verification Hold	37,071	14.4
Returned/Stopped Refunds	13,761	5.4
Identity Theft	13,649	5.3
Error Resolution System/Reject	12,245	4.8
Decedent Account Refunds	12,230	4.8
Taxpayer Protection Program Issues [2]	10,119	3.9
Lost/Stolen Refunds	8,188	3.2
Closed Underreporter Program	5,321	2.1
Missing/Incorrect Payments	5,239	2.0
Other Collection Issues	5,207	2.0
Math Error	5,143	2.0
Processing Original Return	5,119	2.0
Earned Income Tax Credits	4,517	1.8
Other Refund Inquiries/Issues	4,349	1.7
All Others	66,571	25.9
Taxpayer Advocate Service cases closed, by type of relief [1]:		
Total	232,504	100.0
Relief provided to taxpayer, total	174,818	75.2
Taxpayer Assistance Order issued [3]	741	0.3
No Taxpayer Assistance Order issued [3]	174,077	74.9
Full relief	150,395	64.7
Individual taxpayer issue [4]	144,948	62.3
Systemic issue [5]	5,447	2.3
Partial relief	23,682	10.2
Individual taxpayer issue [4]	23,088	9.9
Systemic issue [5]	594	0.3
No relief provided to taxpayer, total	57,686	24.8
Taxpayer Assistance Order rescinded [3]	31	[6]
No Taxpayer Assistance Order issued [3]	57,655	24.8
No response from taxpayer	32,509	14.0
No relief provided by Taxpayer Advocate Service [7]	13,685	5.9
Taxpayer withdrew application for assistance	2,739	1.2
Hardship not related to revenue laws	778	0.3
Hardship not validated	736	0.3
Tax law precluded relief	362	0.2
All others	6,846	2.9

[1] This table displays the total number of cases received by the Taxpayer Advocate Service (TAS) in Fiscal Year (FY) 2024, 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 2024, of the 256,737 TAS case receipts, 47,367 receipts, or 18% of all receipts, were from congressional offices. From FY 2000 through FY 2019, TAS congressional receipts averaged 7% of all cases received. However, due to an increased backlog because of the effects of the COVID-19 pandemic, 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] 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%.

[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, Technical Analysis & Guidance](#).

Table 12. Closures of Applications for Tax-Exempt Status, by Organization Type and Internal Revenue Code Section, Fiscal Year 2024

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]	136,323	118,656	95	17,572
Section 501(c) by subsection, total	136,295	118,651	94	17,550
(2) Title-holding corporations	119	95	0	24
(3) Religious, charitable, and similar organizations [4]	130,089	113,312	74	16,703
(4) Social welfare organizations	1,747	1,443	3	301
(5) Labor and agriculture organizations	442	383	d	d
(6) Business leagues	1,235	1,102	6	127
(7) Social and recreation clubs	1,267	1,071	6	190
(8) Fraternal beneficiary societies	316	279	0	37
(9) Voluntary employees' beneficiary associations	80	68	0	12
(10) Domestic fraternal beneficiary societies	185	157	0	28
(11) Teacher's retirement fund associations	3	0	0	3
(12) Benevolent life insurance associations	89	82	0	7
(13) Cemetery companies	234	221	d	d
(14) State-chartered credit unions	5	d	0	d
(15) Mutual insurance companies	d	d	d	0
(19) Veterans' organizations	455	412	0	43
(21) Black lung benefit trusts	d	d	0	0
(25) Holding companies for pensions and other entities	25	21	0	4
(29) Qualified nonprofit health insurance issuers	d	0	0	d
Section 501(d) Religious and apostolic associations	20	d	d	16
4947(a)(1) Private Foundation	d	0	0	d
Section 521 Farmers' cooperatives	d	d	d	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)); corporations organized to finance crop operations (Section 501(c)(16)); supplemental unemployment compensation trusts (Section 501(c)(17)); employee-funded pension trusts (Section 501(c)(18)); Withdrawal Liability Payment Fund (Section 501(c)(22)); 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 2024

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]	3,386	3,330	487

[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 2024

Type of organization, Internal Revenue Code Section	Number of organizations
Tax-exempt organizations, nonexempt charitable trusts, and split-interest trusts, total	2,025,795
Recognized Section 501(c) by subsection, total [1]	1,873,538
(1) Corporations organized under an Act of Congress	705
(2) Title-holding corporations	4,098
(3) Religious, charitable, and similar organizations [2]	1,548,798
(4) Social welfare organizations	71,178
(5) Labor and agriculture organizations	43,969
(6) Business leagues	58,627
(7) Social and recreation clubs	46,441
(8) Fraternal beneficiary societies	36,266
(9) Voluntary employees' beneficiary associations	5,497
(10) Domestic fraternal beneficiary societies	14,936
(12) Benevolent life insurance associations	5,365
(13) Cemetery companies	9,563
(14) State-chartered credit unions	1,462
(15) Mutual insurance companies	599
(17) Supplemental unemployment compensation trusts	84
(19) Veterans' organizations	25,359
(25) Holding companies for pensions and other entities	532
Other 501(c) subsections [3]	59
Recognized Section 501(d) Religious and apostolic associations	227
Section 527 Political organizations	48,048
Nonexempt charitable trusts and split-interest trusts	103,982

[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 2024

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]	336	230	106	422	113	247	50	12
Initial qualifications:								
Number of qualified plans	74	50	24	264	33	193	31	7
Number of participating employees [10]	258,400	113,785	144,615	295,834	275,533	11,194	9,013	94
Amendments:								
Number of qualified plans	5	d	d	31	25	d	d	d
Number of participating employees [10]	63,762	11,389	52,373	30,441	29,875	183	372	11
Terminations:								
Number of qualified plans	257	d	d	127	55	d	d	d
Number of participating employees [10]	30,628	25,696	4,932	15,426	224	15,174	28	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) 2024, 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 2024.
- [10] Totals may be overstated to the extent that employees who participate in more than one plan may be counted more than once.

NOTE: 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 2024

Activity	Number completed
Total [1]	1,226
Technical activities:	133
Requests for rulings [2]	85
Technical assistance [3]	47
Opinion letters on prototype plans [4]	1
Congressional correspondence [5]:	291
Tax-exempt organizations	289
Employee retirement plans	2
Voluntary compliance closures:	802
Tax-exempt bonds	12
Employee retirement plans	790

[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.

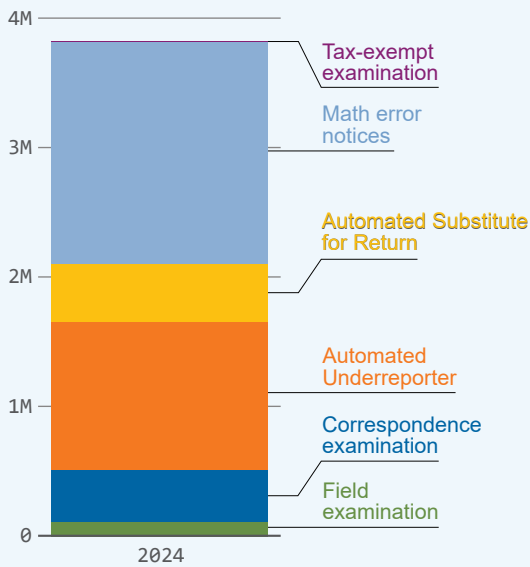
[4] Includes opinion letters issued to Individual Retirement Arrangements (IRAs), Simplified Employee Pensions (SEPs), and Savings Incentive Match Plans for Employees (SIMPLEs).

[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.

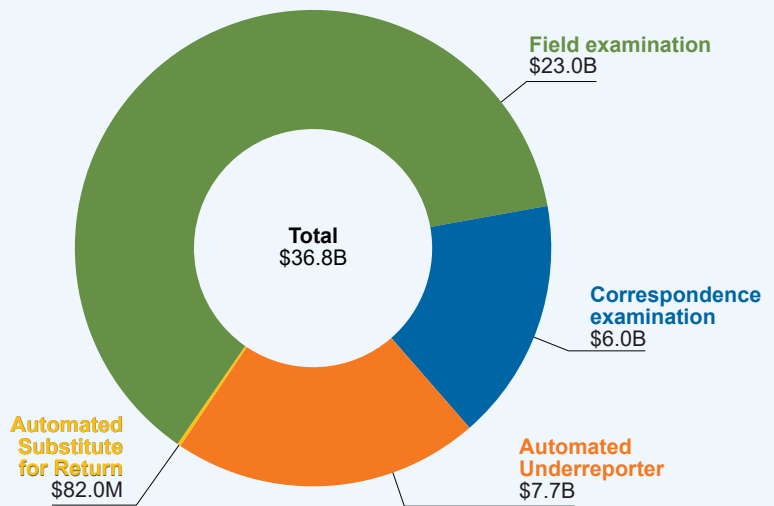
Compliance Activities, Fiscal Year 2024

Number of activities



SOURCE: 2024 IRS Data Book Tables 18, 21, 24, and 25

Recommended additional tax and assessments



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, 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 many years, 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 must constantly adapt and improve 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

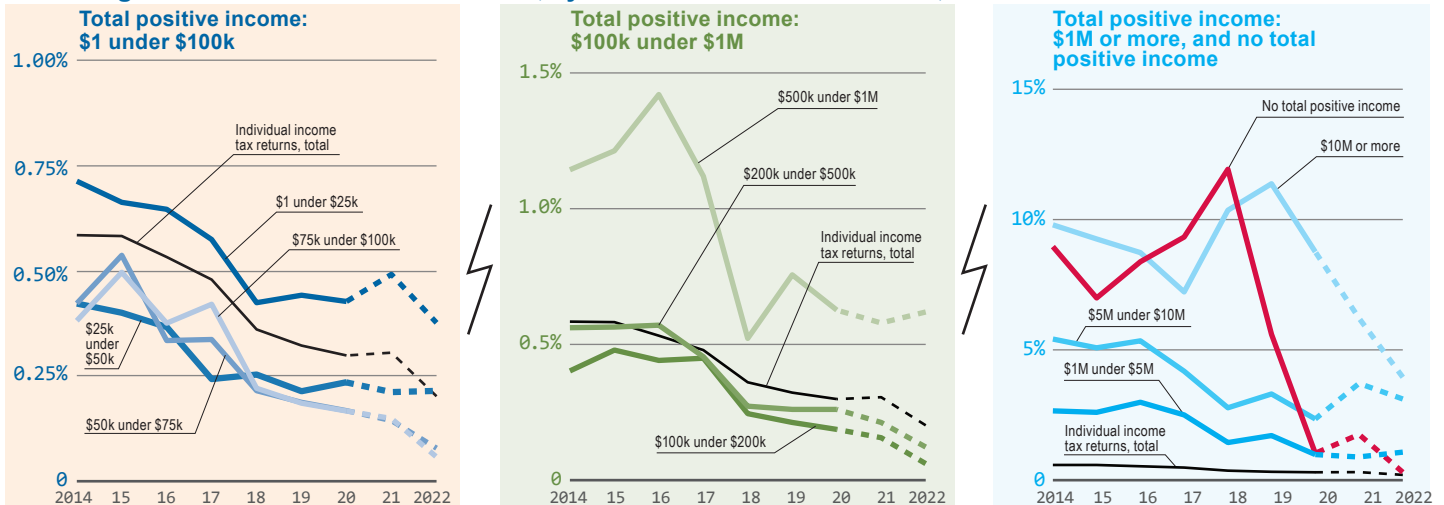
to verify self-reported income and tax on returns filed by taxpayers. With its Automated Underreporter Program, the IRS matches these information returns to tax returns and contacts taxpayers to resolve any discrepancies. In the Automated Substitute for Return Program, the IRS uses information returns from third parties to identify nonfilers; then constructs tax returns for certain nonfilers based on that third-party information, and assesses tax, interest, and penalties based on those 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

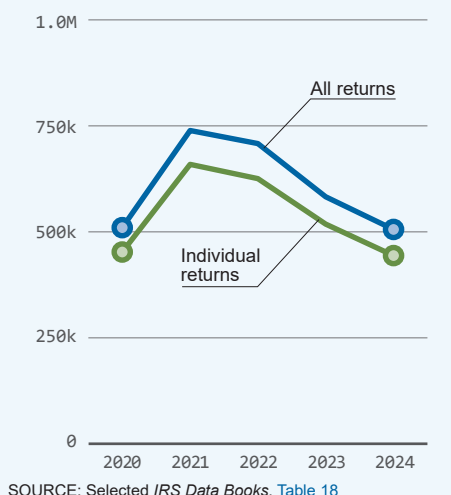
- For all returns filed for Tax Years (TYs) 2014 through 2022, the IRS has examined 0.40% of individual returns filed and 0.66% of corporation returns filed, as of the end of Fiscal Year (FY) 2024 ([Table 17](#)).
- The IRS has examined the returns of 7.9% of taxpayers filing individual returns reporting total positive income of \$10 million or more for TYs 2014 through 2022, as of the end of FY 2024 ([Table 17](#)).
- The exam coverage rate for TY 2020 (the most recent year outside the statute of limitations period) of individual taxpayers reporting total positive income (TPI) of \$10 million or more was 8.8%. The rate for taxpayers with

Percentage of Individual Returns Examined, by Size of Total Positive Income, Tax Years 2014–2022



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: 2024 IRS Data Book Table 17

Number of Returns Examined, Fiscal Years 2020–2024



SOURCE: Selected IRS Data Books, Table 18

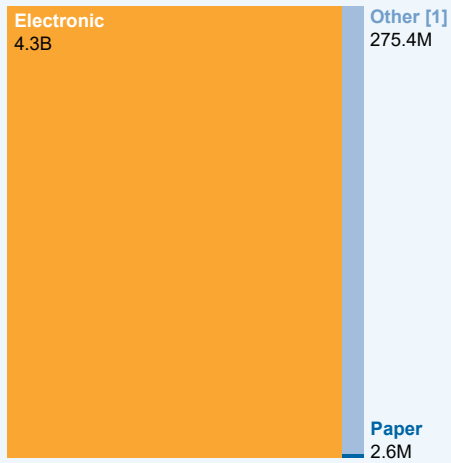
TPI of \$5 million–\$10 million was 2.3%, and 1.0% for those with TPI of \$1 million–\$5 million (Table 17).

- In FY 2024, the IRS closed 505,514 tax return audits, resulting in over \$29.0 billion in recommended additional tax (Table 18).
- Of these closed examinations, 12,707 taxpayers, or 2.5%, did not agree with the IRS examiner’s determination, resulting in an unagreed recommended additional tax of \$12.5 billion (Table 18).
- In FY 2024, 22.1% of exams were conducted in the field, yielding \$23.0 billion in additional recommended tax (Table 18).
- The remaining 77.9% of audits were conducted via correspondence, resulting in more than \$6.0 billion of additional recommended tax (Table 18).
- In FY 2024, 23,791 examinations protected more than \$8.8 billion in refund payments: field examinations accounted for \$8.7 billion and \$102.6 million came from correspondence examinations (Table 19).
- In FY 2024, 14,461 examinations resulted in refunds to the taxpayer, totaling more than \$8.3 billion. Of

this, \$6.1 billion went to corporations (Table 20).

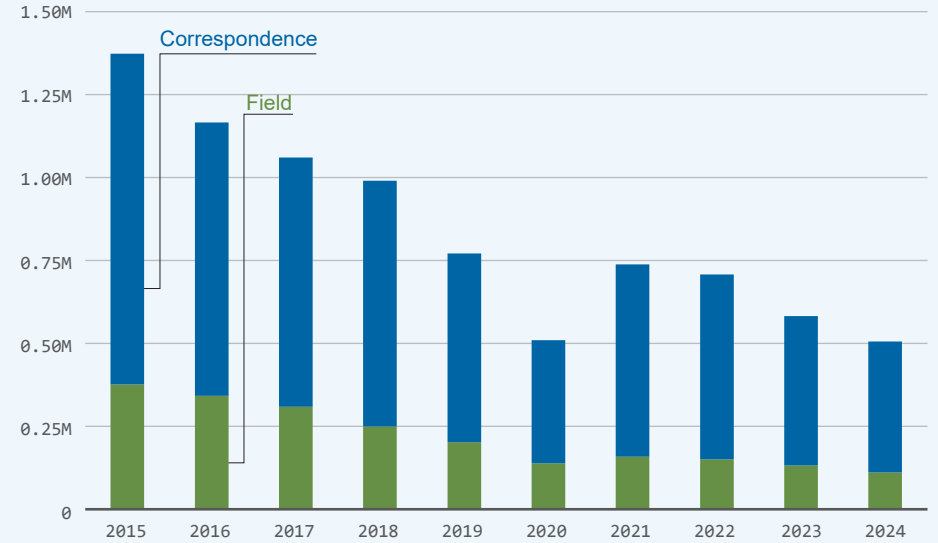
- The IRS examined 7,013 tax-exempt organization, employee retirement plan, government entity, tax-exempt bond, and related taxable returns in FY 2024 (Table 21).
- In FY 2024, 119 Advance Pricing Agreements were executed, 89.9% of which were bilateral in nature (Table 22).
- A total of 123 corporate taxpayers participated in the Compliance Assurance Process Program during FY 2024 (Table 23).
- The IRS closed nearly 1.2 million cases under the Automated Underreporter Program in FY 2024, resulting in just under \$7.7 billion in additional assessments. The IRS closed 442,633 cases under its Automated Substitute for Return Program, resulting in \$82.0 million in additional assessments (Table 24).
- The IRS received almost 4.6 billion third-party information returns in FY 2024; of these, 93.9% were filed electronically (Table 24).
- For TY 2023 individual income tax returns processed during FY 2024, the two most common math error types were related to Tax

Number of Information Returns Received, by Type, Fiscal Year 2024



[1] Includes forms processed by the Social Security Administration.
SOURCE: 2024 IRS Data Book Table 24

Number of Returns Examined, by Examination Type, Fiscal Years 2015–2024



SOURCE: Selected IRS Data Books, Table 18

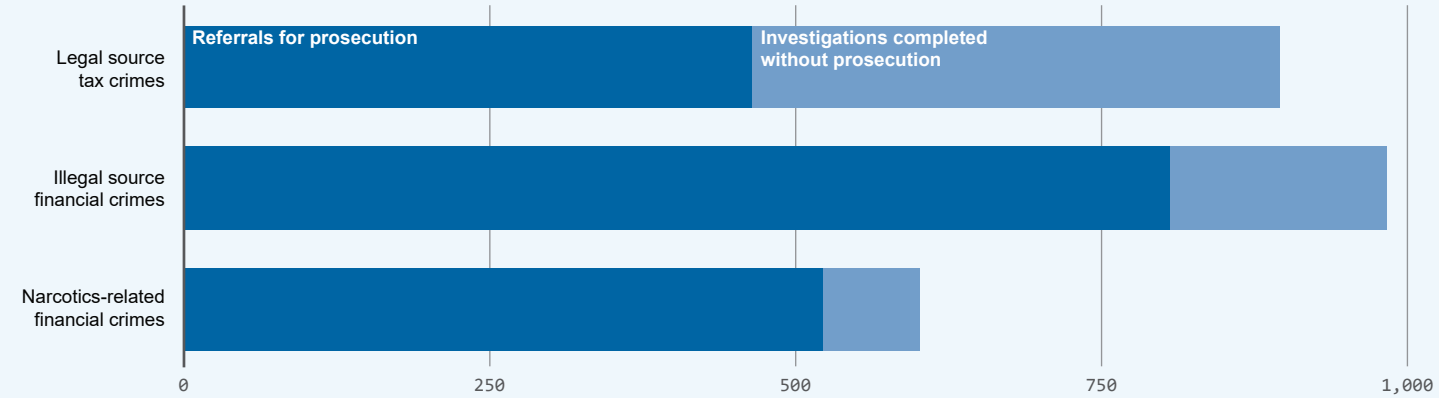
Calculation/Other Taxes, which made up 22.5% of total math errors, and Adjusted Gross/Taxable Income Amount, which accounted for 20.1%. The most common type of error for TY 2022 and prior-year returns processed in FY 2024 was for errors related to the Recovery Rebate Credit, making up 46.0% of the total (Table 25).

to taxpayers for more than 1.2 million math errors identified. For TY 2022 and prior-year returns, 713,804 notices were sent for 842,984 math errors identified (Table 25).

income or threats to the tax system; 983 illegal-source financial crime cases, which relate to proceeds derived from unlawful sources such as money laundering; and 602 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).

- For these TY 2023 returns, the IRS sent more than 1.0 million notices
- In FY 2024, the IRS completed 2,481 criminal investigations in three areas—896 legal-source tax crime cases, which involve activities, industries, and occupations that generate legitimate

Number of Criminal Investigations Completed, by Type, Fiscal Year 2024



SOURCE: 2024 IRS Data Book Table 26

Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2014–2022

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2022†					
	All returns filed for Tax Year 2022 [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	212,656,181	236,091	105,546	[6]	27,134	2,093,082
Individual income tax returns, total	161,666,477	229,744	96,667	0.2	26,165	1,806,953
Size of total positive income [7]:						
No total positive income	1,946,923	979	4,932	0.3	d	35,561
\$1 under \$25,000	42,539,044	133,194	26,714	0.4	13,379	778,516
\$25,000 under \$50,000	36,910,750	59,162	19,980	0.2	5,839	411,595
\$50,000 under \$75,000	24,185,929	11,766	7,210	0.1	828	97,026
\$75,000 under \$100,000	15,518,078	5,200	3,702	0.1	510	40,381
\$100,000 under \$200,000	26,782,219	9,148	7,107	0.1	1,298	71,393
\$200,000 under \$500,000	10,632,180	3,685	9,263	0.1	1,437	45,206
\$500,000 under \$1,000,000	1,875,646	3,102	8,515	0.6	1,319	39,314
\$1,000,000 under \$5,000,000	839,856	2,705	6,304	1.1	1,059	34,289
\$5,000,000 under \$10,000,000	63,842	443	1,544	3.1	248	23,765
\$10,000,000 or more	42,191	355	1,312	4.0	191	229,903
International returns [8]	329,819	5	84	[12]	d	4
Returns with earned income tax credit [9]	24,086,346	168,783	10,404	0.7	18,459	915,083
Corporation income tax returns, except Form 1120–S, total [10]	1,564,521	561	3,334	0.2	224	48,160
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	347,995	60	494	0.2	5	6,152
\$1 under \$250,000	615,493	144	772	0.1	50	2,440
\$250,000 under \$1,000,000	268,941	145	493	0.2	52	5,959
\$1,000,000 under \$5,000,000	184,353	120	195	0.2	48	2,040
\$5,000,000 under \$10,000,000	39,908	20	65	0.2	12	95
\$10,000,000 under \$50,000,000	45,877	14	490	1.1	8	296
\$50,000,000 under \$100,000,000	9,670	d	d	3.2	d	54
\$100,000,000 under \$250,000,000	8,295	d	d	3.5	d	0
\$250,000,000 under \$500,000,000	4,061	0	38	0.9	0	0
\$500,000,000 under \$1,000,000,000	2,824	d	d	0.8	d	0
\$1,000,000,000 under \$5,000,000,000	3,408	13	37	1.5	10	100
\$5,000,000,000 under \$20,000,000,000	1,045	19	49	6.5	19	0
\$20,000,000,000 or more	543	20	79	18.2	16	31,024
Form 1120–C returns [11]	8,421	0	d	[12]	0	0
Form 1120–F returns [13]	23,687	0	d	[12]	0	0
Partnership returns [14]	4,500,186	88	851	[12]	57	N/A
S corporation returns [15]	5,266,702	398	1,225	[12]	96	N/A
Estate and trust income tax returns [16]	3,053,705	d	d	[12]	0	512
Estate tax returns [17]	29,198	28	175	0.7	d	2,453
Gift tax returns	348,643	10	38	[12]	d	176
Employment tax returns	34,801,411	3,725	2,710	[12]	258	190,436
Excise tax returns [18]	1,425,338	1,533	509	0.1	319	44,392
Other taxable returns [19]	[6]	d	d	[6]	0	0
Other nontaxable returns [20]	[6]	d	d	[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 2014–2022—Continued

[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]		
	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	212,113,825	455,377	81,452	[6]	70,581	5,754,365
Individual income tax returns, total	161,206,833	425,084	66,928	0.3	62,230	4,587,678
Size of total positive income [7]:						
No total positive income	2,931,717	22,513	28,971	1.8	850	858,343
\$1 under \$25,000	44,983,091	212,169	8,742	0.5	34,056	1,903,595
\$25,000 under \$50,000	37,679,393	75,843	3,947	0.2	9,934	572,739
\$50,000 under \$75,000	23,132,910	30,272	3,075	0.1	3,270	227,841
\$75,000 under \$100,000	14,828,621	19,498	2,563	0.1	2,126	152,274
\$100,000 under \$200,000	24,900,466	33,849	5,079	0.2	4,338	265,886
\$200,000 under \$500,000	9,597,600	15,815	4,579	0.2	3,513	167,600
\$500,000 under \$1,000,000	1,779,838	7,315	2,988	0.6	1,989	84,153
\$1,000,000 under \$5,000,000	867,592	4,821	2,894	0.9	1,004	141,478
\$5,000,000 under \$10,000,000	71,862	1,175	1,491	3.7	512	60,187
\$10,000,000 or more	51,250	1,356	1,827	6.2	617	151,554
International returns [8]	382,493	458	772	0.3	21	2,029
Returns with earned income tax credit [9]	32,216,183	222,069	1,302	0.7	41,990	1,230,400
Corporation income tax returns, except Form 1120–S, total [10]	1,557,318	3,371	2,545	0.4	1,214	235,336
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	331,115	400	317	0.2	60	23,190
\$1 under \$250,000	632,014	1,045	339	0.2	310	26,283
\$250,000 under \$1,000,000	278,878	1,077	306	0.5	403	26,439
\$1,000,000 under \$5,000,000	176,971	576	240	0.5	293	20,982
\$5,000,000 under \$10,000,000	37,760	82	147	0.6	42	7,110
\$10,000,000 under \$50,000,000	42,316	56	362	1.0	23	9,865
\$50,000,000 under \$100,000,000	8,835	10	213	2.5	5	1,119
\$100,000,000 under \$250,000,000	7,394	18	233	3.4	8	2,411
\$250,000,000 under \$500,000,000	3,729	7	27	0.9	d	945
\$500,000,000 under \$1,000,000,000	2,448	7	35	1.7	d	471
\$1,000,000,000 under \$5,000,000,000	2,973	29	93	4.1	23	3,249
\$5,000,000,000 under \$20,000,000,000	932	24	97	13.0	16	49,674
\$20,000,000,000 or more	512	33	116	29.1	24	62,496
Form 1120–C returns [11]	8,749	d	d	[12]	0	0
Form 1120–F returns [13]	22,692	d	d	0.1	d	1,103
Partnership returns [14]	4,467,584	2,677	2,513	0.1	2,456	N/A
S corporation returns [15]	5,120,552	3,828	2,467	0.1	2,053	N/A
Estate and trust income tax returns [16]	3,051,362	19	126	[12]	6	2,853
Estate tax returns [17]	33,678	312	462	2.3	104	53,918
Gift tax returns	448,155	196	241	0.1	109	2,886
Employment tax returns	34,798,162	16,187	5,600	0.1	1,322	772,585
Excise tax returns [18]	1,430,181	3,492	482	0.3	982	97,942
Other taxable returns [19]	[6]	d	d	[6]	102	1,167
Other nontaxable returns [20]	[6]	d	d	[6]	3	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 2014–2022—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2020					Recom- mended additional tax
	All returns filed for Tax Year 2020 [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	208,069,688	515,029	24,964	[6]	78,567	6,641,108
Individual income tax returns, total	164,511,483	474,021	17,166	0.3	68,868	4,597,817
Size of total positive income [7]:						
No total positive income	3,631,912	27,603	9,908	1.0	585	1,644,073
\$1 under \$25,000	49,787,775	211,923	520	0.4	36,933	1,082,102
\$25,000 under \$50,000	39,516,857	92,466	512	0.2	12,505	473,100
\$50,000 under \$75,000	23,041,847	38,264	334	0.2	3,549	204,483
\$75,000 under \$100,000	14,726,736	24,298	274	0.2	1,821	147,300
\$100,000 under \$200,000	23,403,399	43,118	615	0.2	3,892	287,560
\$200,000 under \$500,000	8,165,629	20,327	929	0.3	5,117	186,030
\$500,000 under \$1,000,000	1,385,407	7,790	890	0.6	1,988	128,969
\$1,000,000 under \$5,000,000	622,329	4,723	1,376	1.0	1,164	160,658
\$5,000,000 under \$10,000,000	46,254	773	312	2.3	276	51,510
\$10,000,000 or more	30,646	1,983	703	8.8	1,017	228,918
International returns [8]	152,692	753	793	1.0	21	3,113
Returns with earned income tax credit [9]	26,025,709	247,724	121	1.0	48,164	1,204,138
Corporation income tax returns, except Form 1120–S, total [10]	1,498,738	8,287	1,687	0.7	3,314	620,718
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	297,812	1,075	243	0.4	207	64,692
\$1 under \$250,000	630,817	3,073	316	0.5	1,228	74,656
\$250,000 under \$1,000,000	269,608	2,674	207	1.1	1,188	66,036
\$1,000,000 under \$5,000,000	171,930	773	148	0.5	373	35,784
\$5,000,000 under \$10,000,000	35,656	112	79	0.5	32	19,956
\$10,000,000 under \$50,000,000	38,451	163	87	0.7	59	22,930
\$50,000,000 under \$100,000,000	7,931	90	29	1.5	40	8,688
\$100,000,000 under \$250,000,000	6,506	78	39	1.8	45	8,676
\$250,000,000 under \$500,000,000	3,276	22	42	2.0	14	145
\$500,000,000 under \$1,000,000,000	2,243	30	49	3.5	17	62,119
\$1,000,000,000 under \$5,000,000,000	2,498	76	158	9.4	37	9,322
\$5,000,000,000 under \$20,000,000,000	824	58	114	20.9	38	236,498
\$20,000,000,000 or more	451	41	151	42.6	27	9,366
Form 1120–C returns [11]	9,195	d	d	[12]	0	0
Form 1120–F returns [13]	21,540	d	d	0.2	9	1,849
Partnership returns [14]	4,645,903	1,732	1,346	0.1	1,532	N/A
S corporation returns [15]	4,892,722	2,611	888	0.1	924	N/A
Estate and trust income tax returns [16]	3,016,980	76	134	[12]	22	8,676
Estate tax returns [17]	32,328	1,011	87	3.4	297	477,624
Gift tax returns	253,425	650	62	0.3	387	46,951
Employment tax returns	27,891,847	22,936	3,236	0.1	2,428	663,930
Excise tax returns [18]	1,326,262	3,652	289	0.3	786	224,936
Other taxable returns [19]	[6]	33	9	[6]	5	456
Other nontaxable returns [20]	[6]	20	60	[6]	4	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 2014–2022—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2019					
	All returns filed for Tax Year 2019 [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	205,407,374	538,997	25,236	[6]	67,765	10,060,530
Individual income tax returns, total	157,951,815	488,768	20,204	0.3	57,261	5,516,862
Size of total positive income [7]:						
No total positive income	822,945	31,296	14,760	5.6	530	1,930,679
\$1 under \$25,000	49,276,854	217,370	271	0.4	21,585	1,227,835
\$25,000 under \$50,000	37,980,961	80,815	285	0.2	8,574	459,191
\$50,000 under \$75,000	22,635,798	42,203	162	0.2	5,258	216,495
\$75,000 under \$100,000	14,507,318	26,739	138	0.2	2,592	169,355
\$100,000 under \$200,000	22,850,934	48,166	412	0.2	6,713	342,188
\$200,000 under \$500,000	7,784,215	19,385	869	0.3	5,074	213,214
\$500,000 under \$1,000,000	1,298,420	8,848	967	0.8	2,787	158,151
\$1,000,000 under \$5,000,000	574,713	8,529	1,316	1.7	2,753	289,834
\$5,000,000 under \$10,000,000	40,191	1,053	276	3.3	317	105,508
\$10,000,000 or more	24,457	2,414	368	11.4	1,067	398,292
International returns [8]	155,009	1,950	380	1.5	11	6,119
Returns with earned income tax credit [9]	26,738,391	211,222	77	0.8	23,169	1,035,326
Corporation income tax returns, except Form 1120–S, total [10]	1,523,730	5,816	1,128	0.5	2,135	1,461,537
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	306,698	641	172	0.3	120	41,893
\$1 under \$250,000	666,383	1,353	77	0.2	465	43,600
\$250,000 under \$1,000,000	263,681	1,315	76	0.5	529	41,999
\$1,000,000 under \$5,000,000	162,802	781	99	0.5	290	46,304
\$5,000,000 under \$10,000,000	33,772	247	69	0.9	48	29,326
\$10,000,000 under \$50,000,000	36,409	554	61	1.7	258	51,292
\$50,000,000 under \$100,000,000	7,549	240	29	3.6	122	57,960
\$100,000,000 under \$250,000,000	6,426	225	33	4.0	110	22,856
\$250,000,000 under \$500,000,000	3,304	52	26	2.4	22	2,054
\$500,000,000 under \$1,000,000,000	2,245	62	52	5.1	18	24,020
\$1,000,000,000 under \$5,000,000,000	2,701	132	133	9.8	52	66,374
\$5,000,000,000 under \$20,000,000,000	867	106	127	26.9	54	75,179
\$20,000,000,000 or more	472	74	147	46.8	*32	948,138
Form 1120–C returns [11]	9,384	d	d	[12]	d	485
Form 1120–F returns [13]	21,037	d	d	0.3	*11	10,056
Partnership returns [14]	4,152,992	2,252	1,133	0.1	1,754	N/A
S corporation returns [15]	4,940,351	4,376	534	0.1	1,722	N/A
Estate and trust income tax returns [16]	3,065,448	151	127	[12]	32	17,404
Estate tax returns [17]	26,650	1,284	17	4.9	418	1,942,279
Gift tax returns	248,821	342	24	0.1	162	137,784
Employment tax returns	32,174,998	30,113	1,831	0.1	2,845	749,970
Excise tax returns [18]	1,322,569	5,484	201	0.4	1,255	231,526
Other taxable returns [19]	[6]	*372	*17	[6]	170	3,169
Other nontaxable returns [20]	[6]	*27	*37	[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 2014–2022—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]		
	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	200,601,288	600,679	21,209	[6]	73,052	14,318,904
Individual income tax returns, total	153,927,628	537,436	17,525	0.4	61,845	7,618,558
Size of total positive income [7]:						
No total positive income	688,753	70,066	12,125	11.9	675	4,010,363
\$1 under \$25,000	49,364,340	209,158	163	0.4	25,967	979,506
\$25,000 under \$50,000	36,664,872	92,667	170	0.3	11,809	476,226
\$50,000 under \$75,000	21,730,391	46,561	130	0.2	5,543	258,650
\$75,000 under \$100,000	13,988,214	30,763	115	0.2	3,242	205,586
\$100,000 under \$200,000	22,077,272	53,696	317	0.2	6,764	403,437
\$200,000 under \$500,000	7,377,133	19,051	1,019	0.3	3,896	253,051
\$500,000 under \$1,000,000	1,249,264	5,274	1,249	0.5	1,089	129,705
\$1,000,000 under \$5,000,000	566,107	6,565	1,608	1.4	1,665	369,990
\$5,000,000 under \$10,000,000	41,434	*796	*247	2.8	214	109,289
\$10,000,000 or more	26,517	2,377	370	10.4	971	420,139
International returns [8]	153,331	*355	*12	0.2	10	2,616
Returns with earned income tax credit [9]	26,492,486	243,135	76	0.9	31,550	1,107,724
Corporation income tax returns, except Form 1120-S, total [10]	1,555,932	8,119	910	0.6	2,830	4,375,214
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	295,294	884	131	0.3	136	71,810
\$1 under \$250,000	709,793	1,513	61	0.2	491	53,051
\$250,000 under \$1,000,000	270,301	1,684	50	0.6	635	54,535
\$1,000,000 under \$5,000,000	161,855	1,319	85	0.9	500	51,677
\$5,000,000 under \$10,000,000	32,116	251	50	0.9	51	53,529
\$10,000,000 under \$50,000,000	34,428	*810	*67	2.6	357	58,466
\$50,000,000 under \$100,000,000	7,033	378	18	5.6	*188	23,956
\$100,000,000 under \$250,000,000	5,993	*316	*40	5.9	164	36,465
\$250,000,000 under \$500,000,000	3,116	128	31	5.1	52	10,883
\$500,000,000 under \$1,000,000,000	2,161	120	44	7.6	35	74,914
\$1,000,000,000 under \$5,000,000,000	2,537	285	121	16.0	92	294,158
\$5,000,000,000 under \$20,000,000,000	815	164	97	32.0	51	277,531
\$20,000,000,000 or more	451	136	135	60.1	*31	3,280,983
Form 1120-C returns [11]	9,502	d	d	0.1	d	241
Form 1120-F returns [13]	20,537	79	22	0.5	*37	33,016
Partnership returns [14]	4,010,200	1,862	890	0.1	1,239	N/A
S corporation returns [15]	4,874,996	5,277	438	0.1	1,710	N/A
Estate and trust income tax returns [16]	3,085,399	243	131	[12]	49	11,769
Estate tax returns [17]	25,199	1,153	10	4.6	*255	896,372
Gift tax returns	249,936	938	21	0.4	553	200,404
Employment tax returns	31,569,807	38,810	1,155	0.1	2,967	1,052,462
Excise tax returns [18]	1,302,191	6,627	109	0.5	1,572	152,007
Other taxable returns [19]	[6]	*158	*6	[6]	18	12,117
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 2014–2022—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2017					Recom- mended additional tax
	All returns filed for Tax Year 2017 [1]	Returns examined			Number of returns examined with no change [5]	
		Closed [2]	In process [3]	Percentage covered [4]		
	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	198,944,521	794,394	16,461	[6]	98,196	17,057,308
Individual income tax returns, total	153,062,634	719,642	13,200	0.5	84,802	8,421,070
Size of total positive income [7]:						
No total positive income	691,967	63,480	1,085	9.3	672	3,462,024
\$1 under \$25,000	51,853,559	297,463	169	0.6	33,997	1,397,487
\$25,000 under \$50,000	36,111,731	87,492	155	0.2	10,781	459,489
\$50,000 under \$75,000	21,252,437	71,360	184	0.3	7,941	343,911
\$75,000 under \$100,000	13,630,981	57,111	178	0.4	6,175	306,535
\$100,000 under \$200,000	20,929,068	93,371	545	0.4	15,130	644,457
\$200,000 under \$500,000	6,721,305	28,019	2,548	0.5	5,190	412,850
\$500,000 under \$1,000,000	1,140,173	9,194	3,569	1.1	2,086	224,673
\$1,000,000 under \$5,000,000	511,640	8,905	3,888	2.5	2,190	492,041
\$5,000,000 under \$10,000,000	36,895	*1,038	*381	4.2	267	104,171
\$10,000,000 or more	23,475	1,265	431	7.2	324	568,481
International returns [8]	159,403	*504	*380	0.6	*47	4,952
Returns with earned income tax credit [9]	27,030,382	283,855	37	1.1	*35,712	1,261,842
Corporation income tax returns, except Form 1120-S, total [10]	1,593,598	9,695	738	0.7	3,409	5,993,960
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	146,331
\$1 under \$250,000	749,689	*1,489	*129	0.2	361	90,169
\$250,000 under \$1,000,000	273,141	1,655	51	0.6	546	98,109
\$1,000,000 under \$5,000,000	162,403	*1,210	*47	0.8	447	89,144
\$5,000,000 under \$10,000,000	30,729	256	13	0.9	107	76,092
\$10,000,000 under \$50,000,000	33,032	1,284	30	4.0	589	139,501
\$50,000,000 under \$100,000,000	6,814	622	13	9.3	356	45,642
\$100,000,000 under \$250,000,000	5,881	568	17	9.9	319	102,043
\$250,000,000 under \$500,000,000	3,100	261	36	9.6	133	23,354
\$500,000,000 under \$1,000,000,000	2,168	248	38	13.2	99	46,966
\$1,000,000,000 under \$5,000,000,000	2,492	397	99	19.9	148	523,100
\$5,000,000,000 under \$20,000,000,000	819	219	83	36.9	62	531,751
\$20,000,000,000 or more	430	147	115	60.9	39	4,043,894
Form 1120-C returns [11]	9,393	17	0	0.2	d	15,242
Form 1120-F returns [13]	20,591	*122	*20	0.7	62	22,621
Partnership returns [14]	3,905,335	4,116	801	0.1	1,633	N/A
S corporation returns [15]	4,725,684	7,448	392	0.2	2,317	N/A
Estate and trust income tax returns [16]	3,089,461	520	172	[12]	91	11,672
Estate tax returns [17]	32,609	2,093	3	6.4	444	1,265,165
Gift tax returns	235,893	589	16	0.3	*295	155,075
Employment tax returns	31,031,897	41,807	977	0.1	3,041	1,042,077
Excise tax returns [18]	1,267,410	7,979	58	0.6	2,015	164,471
Other taxable returns [19]	[6]	*172	*7	[6]	*56	3,819
Other nontaxable returns [20]	[6]	*310	*101	[6]	89	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 2014–2022—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]		
	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	196,087,320	878,984	15,233	[6]	99,646	24,032,140
Individual income tax returns, total	150,447,029	788,272	12,371	0.5	80,140	8,113,297
Size of total positive income [7]:						
No total positive income	677,256	56,091	690	8.4	592	2,658,361
\$1 under \$25,000	52,677,494	339,952	161	0.6	33,578	1,600,709
\$25,000 under \$50,000	35,816,063	131,028	139	0.4	13,213	702,758
\$50,000 under \$75,000	20,578,233	68,611	152	0.3	5,868	368,452
\$75,000 under \$100,000	13,199,129	49,437	117	0.4	*4,636	289,131
\$100,000 under \$200,000	19,755,417	86,641	449	0.4	9,364	611,477
\$200,000 under \$500,000	6,051,639	32,082	2,442	0.6	7,213	466,867
\$500,000 under \$1,000,000	1,017,244	10,924	3,529	1.4	2,751	261,824
\$1,000,000 under \$5,000,000	449,500	9,589	3,850	3.0	2,269	499,815
\$5,000,000 under \$10,000,000	31,232	1,223	447	5.3	315	241,538
\$10,000,000 or more	18,947	1,260	395	8.7	*309	407,188
International returns [8]	174,875	1,434	0	0.8	22	5,178
Returns with earned income tax credit [9]	27,382,904	330,429	24	1.2	*35,396	1,494,817
Corporation income tax returns, except Form 1120–S, total [10]	1,590,308	13,883	580	0.9	4,819	13,057,679
Returns other than Forms 1120–C and 1120–F, by size of balance sheet assets:						
No balance sheet	293,042	1,706	84	0.6	267	170,756
\$1 under \$250,000	749,020	*2,915	*83	0.4	*876	127,731
\$250,000 under \$1,000,000	277,107	*2,571	*63	1.0	*872	141,191
\$1,000,000 under \$5,000,000	159,321	1,375	32	0.9	471	121,806
\$5,000,000 under \$10,000,000	30,136	413	9	1.4	195	38,677
\$10,000,000 under \$50,000,000	31,895	1,547	20	4.9	*686	105,757
\$50,000,000 under \$100,000,000	6,535	*665	*10	10.4	363	79,832
\$100,000,000 under \$250,000,000	5,669	640	17	11.6	336	115,971
\$250,000,000 under \$500,000,000	3,091	*374	*35	13.6	*177	71,045
\$500,000,000 under \$1,000,000,000	2,104	361	25	18.3	130	87,064
\$1,000,000,000 under \$5,000,000,000	2,439	583	90	27.6	203	397,661
\$5,000,000,000 under \$20,000,000,000	768	288	63	45.7	*86	773,993
\$20,000,000,000 or more	410	193	72	64.6	*57	10,791,106
Form 1120–C returns [11]	9,501	d	d	0.2	d	14,013
Form 1120–F returns [13]	19,270	*165	*21	1.0	85	21,075
Partnership returns [14]	3,763,117	7,031	850	0.2	3,066	N/A
S corporation returns [15]	4,592,042	9,976	390	0.2	3,308	N/A
Estate and trust income tax returns [16]	3,095,870	496	206	[12]	131	67,851
Estate tax returns [17]	34,360	2,774	0	8.1	553	1,402,213
Gift tax returns	239,785	1,950	13	0.8	991	387,653
Employment tax returns	31,082,200	44,698	658	0.1	4,142	819,426
Excise tax returns [18]	1,242,609	9,439	45	0.8	2,387	173,648
Other taxable returns [19]	[6]	*179	*3	[6]	22	10,372
Other nontaxable returns [20]	[6]	*185	*140	[6]	87	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 2014–2022—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2015					Recom- mended additional tax
	All returns filed for Tax Year 2015 [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	195,728,687	964,672	6,987	[6]	100,285	28,553,391
Individual income tax returns, total	150,675,111	871,696	5,270	0.6	80,776	8,648,641
Size of total positive income [7]:						
No total positive income	694,606	48,182	402	7.0	674	2,070,380
\$1 under \$25,000	54,053,915	357,861	98	0.7	30,048	1,768,283
\$25,000 under \$50,000	35,552,228	142,131	72	0.4	11,091	787,461
\$50,000 under \$75,000	20,264,175	108,615	81	0.5	8,244	493,267
\$75,000 under \$100,000	13,055,089	64,654	89	0.5	6,275	346,838
\$100,000 under \$200,000	19,459,447	92,958	253	0.5	11,909	661,824
\$200,000 under \$500,000	5,884,773	32,299	880	0.6	6,267	473,596
\$500,000 under \$1,000,000	1,011,282	10,994	1,274	1.2	2,910	285,778
\$1,000,000 under \$5,000,000	462,824	10,422	1,608	2.6	2,535	660,223
\$5,000,000 under \$10,000,000	33,774	1,454	261	5.1	357	150,380
\$10,000,000 or more	21,149	1,706	252	9.3	449	950,056
International returns [8]	181,849	*419	*0	0.2	17	554
Returns with earned income tax credit [9]	28,081,708	329,042	5	1.2	30,015	1,580,358
Corporation income tax returns, except Form 1120-S, total [10]	1,626,277	15,246	440	1.0	4,971	17,586,196
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:						
No balance sheet	288,630	1,779	58	0.6	261	172,169
\$1 under \$250,000	788,271	*3,073	*72	0.4	*828	118,628
\$250,000 under \$1,000,000	281,342	*2,687	*43	1.0	*853	117,552
\$1,000,000 under \$5,000,000	158,355	*1,231	*22	0.8	*350	87,017
\$5,000,000 under \$10,000,000	29,524	*325	*16	1.2	101	26,391
\$10,000,000 under \$50,000,000	30,944	1,892	11	6.1	860	144,348
\$50,000,000 under \$100,000,000	6,433	*930	*9	14.6	*484	160,230
\$100,000,000 under \$250,000,000	5,672	*801	*27	15.0	393	172,070
\$250,000,000 under \$500,000,000	3,127	532	27	17.9	*232	107,472
\$500,000,000 under \$1,000,000,000	2,068	419	21	21.3	138	120,161
\$1,000,000,000 under \$5,000,000,000	2,397	636	69	29.4	186	528,372
\$5,000,000,000 under \$20,000,000,000	770	296	46	44.4	*55	1,342,539
\$20,000,000,000 or more	398	*215	*53	69.6	42	14,431,703
Form 1120-C returns [11]	*9,529	*28	*0	0.3	5	4,376
Form 1120-F returns [13]	18,817	311	14	1.7	172	53,170
Partnership returns [14]	3,715,187	8,002	404	0.2	3,257	N/A
S corporation returns [15]	4,487,336	9,726	246	0.2	2,713	N/A
Estate and trust income tax returns [16]	3,114,605	710	174	[12]	*122	83,011
Estate tax returns [17]	35,305	*2,850	*10	8.2	527	684,898
Gift tax returns	242,585	1,415	13	0.6	538	488,231
Employment tax returns	30,590,977	41,661	325	0.1	3,923	840,584
Excise tax returns [18]	1,241,304	12,721	44	1.0	*3,293	214,827
Other taxable returns [19]	[6]	*232	*5	[6]	19	7,003
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 2014–2022—Continued

[Money amounts are in thousands of dollars]

Type and size of return	Tax Year 2014					
	All returns filed for Tax Year 2014 [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	193,714,769	969,187	4,482	[6]	103,884	24,795,451
Individual income tax returns, total	148,796,860	865,670	3,466	0.6	80,267	8,751,572
Size of total positive income [7]:						
No total positive income	653,832	58,300	288	9.0	1,029	2,355,751
\$1 under \$25,000	54,883,084	390,893	67	0.7	32,351	1,966,301
\$25,000 under \$50,000	35,052,633	147,894	44	0.4	*11,455	876,267
\$50,000 under \$75,000	19,641,122	*82,867	*88	0.4	*8,297	504,836
\$75,000 under \$100,000	13,079,844	49,790	61	0.4	5,799	294,206
\$100,000 under \$200,000	18,437,294	73,939	199	0.4	9,649	597,881
\$200,000 under \$500,000	5,423,436	29,916	541	0.6	6,002	424,098
\$500,000 under \$1,000,000	953,500	10,044	859	1.1	2,451	275,764
\$1,000,000 under \$5,000,000	431,033	10,416	1,031	2.7	2,199	638,911
\$5,000,000 under \$10,000,000	31,353	1,535	163	5.4	375	182,875
\$10,000,000 or more	19,447	1,759	146	9.8	357	613,611
International returns [8]	190,282	*8,288	*8	4.4	301	21,070
Returns with earned income tax credit [9]	28,537,908	*360,503	*14	1.3	32,473	1,706,810
Corporation income tax returns, except Form 1120–S, total [10]	1,616,362	17,043	266	1.1	5,589	13,059,091
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	219,584
\$1 under \$250,000	795,409	3,973	34	0.5	1,127	175,323
\$250,000 under \$1,000,000	281,525	2,911	22	1.0	*1,005	111,527
\$1,000,000 under \$5,000,000	156,112	*1,435	*11	0.9	469	120,874
\$5,000,000 under \$10,000,000	27,967	*477	*10	1.7	198	28,423
\$10,000,000 under \$50,000,000	29,854	1,576	10	5.3	648	127,157
\$50,000,000 under \$100,000,000	6,289	*895	*7	14.4	468	66,980
\$100,000,000 under \$250,000,000	5,635	920	9	16.5	*450	177,995
\$250,000,000 under \$500,000,000	3,107	*559	*17	18.6	240	103,429
\$500,000,000 under \$1,000,000,000	2,025	447	9	22.5	145	121,299
\$1,000,000,000 under \$5,000,000,000	2,365	701	43	31.5	189	834,383
\$5,000,000,000 under \$20,000,000,000	751	339	27	48.7	78	2,099,626
\$20,000,000,000 or more	382	236	34	70.7	*38	8,824,990
Form 1120–C returns [11]	9407	29	0	0.3	d	14,356
Form 1120–F returns [13]	18,043	333	11	1.9	185	33,143
Partnership returns [14]	3,611,255	*10,068	*316	0.3	4,579	N/A
S corporation returns [15]	4,380,125	11,960	123	0.3	3,563	N/A
Estate and trust income tax returns [16]	3,130,992	853	145	[12]	*109	50,957
Estate tax returns [17]	34,819	*2,954	*0	8.5	613	1,156,884
Gift tax returns	238,935	1,542	15	0.7	601	572,123
Employment tax returns	30,693,066	44,163	130	0.1	5,145	988,067
Excise tax returns [18]	1,212,355	14,268	32	1.2	3,267	203,767
Other taxable returns [19]	[6]	*197	*6	[6]	19	12,991
Other nontaxable returns [20]	[6]	390	57	[6]	*130	N/A

Footnotes on next page.

Table 17. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2014–2022—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) 2024 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 2024 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, 2024.
- [2] Includes examinations that were closed as of September 30, 2024. 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%.
- [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 and 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, 2014–2022. 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% 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 2024

[Money amounts are in thousands of dollars]

Type and size of return	Examinations closed in Fiscal Year 2024 [1]			Recommended additional tax		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	505,514	111,731	393,783	29,039,388	22,995,328	6,044,058
Taxable returns:						
Individual income tax returns, total	444,014	60,391	383,623	9,483,673	3,495,399	5,988,273
Size of total positive income [3]:						
No total positive income	53,191	9,132	44,059	3,388,084	863,995	2,524,088
\$1 under \$25,000	166,667	6,058	160,609	1,730,372	158,873	1,571,500
\$25,000 under \$50,000	81,967	6,237	75,730	777,063	171,972	605,091
\$50,000 under \$75,000	30,739	4,754	25,985	308,904	117,610	191,294
\$75,000 under \$100,000	20,735	3,806	16,929	206,368	93,352	113,016
\$100,000 under \$200,000	38,941	8,753	30,188	423,928	232,893	191,036
\$200,000 under \$500,000	21,051	5,975	15,076	330,106	209,222	120,884
\$500,000 under \$1,000,000	11,755	3,321	8,434	275,616	188,631	86,985
\$1,000,000 under \$5,000,000	10,861	5,256	5,605	543,096	376,452	166,644
\$5,000,000 under \$10,000,000	2,553	2,143	410	203,943	184,157	19,786
\$10,000,000 or more	3,861	3,270	591	1,289,281	891,350	397,931
International returns [4]	1,693	1,686	7	6,911	6,892	19
Returns with earned income tax credit [5]	167,091	839	166,252	916,076	8,921	907,155
Corporation income tax returns, except Form 1120-S, total [6]	8,279	8,184	95	15,248,915	15,246,376	2,538
Returns other than Forms 1120-C and 1120-F [7]:	8,186	8,099	87	15,227,400	15,224,872	2,529
No balance sheet returns	1,293	d	d	244,564	d	d
Balance sheet returns by size of total assets:						
Under \$250,000	2,146	2,117	29	117,982	116,050	1,933
\$250,000 under \$1,000,000	1,821	1,812	9	123,553	123,293	259
\$1,000,000 under \$5,000,000	968	963	5	74,279	74,214	65
\$5,000,000 under \$10,000,000	299	299	0	40,230	40,230	0
\$10,000,000 under \$50,000,000	271	248	23	57,280	57,280	0
\$50,000,000 under \$100,000,000	106	d	d	22,981	d	d
\$100,000,000 under \$250,000,000	144	144	0	34,316	34,316	0
\$250,000,000 under \$500,000,000	112	d	d	23,034	d	0
\$500,000,000 under \$1,000,000,000	143	d	d	109,983	d	0
\$1,000,000,000 under \$5,000,000,000	356	d	d	1,390,258	d	0
\$5,000,000,000 under \$20,000,000,000	277	272	5	1,219,543	1,219,543	0
\$20,000,000,000 or more	250	246	d	11,769,397	d	d
Form 1120-C returns [7]	6	6	0	9,882	9,882	0
Form 1120-F returns [7]	87	79	8	11,632	11,622	9
Estate and trust income tax returns [8]	498	273	225	39,006	31,527	7,479
Estate tax returns [9]	996	996	0	2,126,928	2,126,928	0
Gift tax returns	845	845	0	296,484	296,484	0
Employment tax returns	32,615	23,869	8,746	1,487,207	1,443,363	43,844
Excise tax returns	6,179	5,925	254	354,017	353,392	625
Other taxable returns [10]	226	22	204	3,159	1,859	1,299
Nontaxable returns [11]:						
Partnership returns	5,225	4,860	365	N/A	N/A	N/A
S corporation returns [12]	6,438	6,322	116	N/A	N/A	N/A
Other nontaxable returns [13]	199	44	155	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 2024—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	12,707	8,598	4,109	12,512,572	12,405,287	107,284
Taxable returns:						
Individual income tax returns, total	9,563	5,470	4,093	1,458,781	1,351,512	107,268
Size of total positive income [3]:						
No total positive income	1,449	844	605	260,975	213,059	47,916
\$1 under \$25,000	1,285	416	869	52,265	35,213	17,052
\$25,000 under \$50,000	1,091	442	649	41,700	32,192	9,508
\$50,000 under \$75,000	665	378	287	27,723	24,560	3,163
\$75,000 under \$100,000	582	314	268	28,953	27,001	1,952
\$100,000 under \$200,000	1,495	913	582	68,607	61,924	6,683
\$200,000 under \$500,000	1,111	657	454	72,581	66,194	6,387
\$500,000 under \$1,000,000	624	403	221	75,493	64,768	10,725
\$1,000,000 under \$5,000,000	836	697	139	181,834	178,485	3,350
\$5,000,000 under \$10,000,000	182	d	d	d	d	0
\$10,000,000 or more	238	231	7	548,688	548,155	533
International returns [4]	5	d	d	d	d	0
Returns with earned income tax credit [5]	1,223	24	1,199	18,388	830	17,558
Corporation income tax returns, except Form 1120-S, total [6]	897	**897	**0	**8,905,678	**8,905,678	**0
Returns other than Forms 1120-C and 1120-F [7]:	**897	**897	**0	**8,905,678	**8,905,678	**0
No balance sheet returns	113	113	0	93,762	93,762	0
Balance sheet returns by size of total assets:						
Under \$250,000	204	204	0	29,623	29,623	0
\$250,000 under \$1,000,000	163	163	0	58,574	58,574	0
\$1,000,000 under \$5,000,000	128	128	0	39,717	39,717	0
\$5,000,000 under \$10,000,000	82	82	0	28,598	28,598	0
\$10,000,000 under \$50,000,000	51	51	0	29,515	29,515	0
\$50,000,000 under \$100,000,000	18	18	0	10,937	10,937	0
\$100,000,000 under \$250,000,000	9	9	0	17,416	17,416	0
\$250,000,000 under \$500,000,000	7	7	0	8,240	8,240	0
\$500,000,000 under \$1,000,000,000	11	11	0	21,383	21,383	0
\$1,000,000,000 under \$5,000,000,000	39	39	0	1,175,177	1,175,177	0
\$5,000,000,000 under \$20,000,000,000	25	**25	**0	586,210	**586,210	**0
\$20,000,000,000 or more	45	45	0	6,805,584	6,805,584	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]	d	d	d	d	d	d
Estate tax returns [9]	30	30	0	1,608,950	1,608,950	0
Gift tax returns	54	54	0	182,596	182,596	0
Employment tax returns	1,221	1,221	0	134,392	134,392	0
Excise tax returns	885	885	0	200,039	200,039	0
Other taxable returns [10]	d	d	d	d	d	d
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 2024—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 2024 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 2024

[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	23,791	7,491	16,300	8,822,917	8,720,337	102,580
Individual income tax returns, total	19,895	3,595	16,300	365,091	262,511	102,580
Size of total positive income [3]:						
No total positive income	487	49	438	6,840	3,580	3,259
\$1 under \$25,000	6,619	144	6,475	48,039	10,954	37,085
\$25,000 under \$50,000	4,434	124	4,310	28,187	1,668	26,519
\$50,000 under \$75,000	1,870	105	1,765	11,222	1,272	9,950
\$75,000 under \$100,000	1,265	128	1,137	9,111	1,661	7,450
\$100,000 under \$200,000	2,240	618	1,622	22,035	10,217	11,817
\$200,000 under \$500,000	1,171	710	461	21,816	17,194	4,622
\$500,000 under \$1,000,000	529	473	56	14,568	13,572	996
\$1,000,000 under \$5,000,000	775	748	27	50,768	49,993	775
\$5,000,000 under \$10,000,000	183	d	d	28,894	d	d
\$10,000,000 or more	293	d	d	123,539	d	d
International returns [4]	29	d	d	72	d	d
Returns with earned income tax credit [5]	6,068	3	6,065	29,729	145	29,583
Corporation income tax returns, except Form 1120-S, total [6]	376	376	0	908,754	908,754	0
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	13	13	0	19,316	19,316	0
Balance sheet returns by size of total assets:						
Under \$250,000	5	5	0	650	650	0
\$250,000 under \$1,000,000	8	8	0	30,400	30,400	0
\$1,000,000 under \$5,000,000	22	22	0	929	929	0
\$5,000,000 under \$10,000,000	18	18	0	1,439	1,439	0
\$10,000,000 under \$50,000,000	20	20	0	5,367	5,367	0
\$50,000,000 under \$100,000,000	14	14	0	3,614	3,614	0
\$100,000,000 under \$250,000,000	13	13	0	8,996	8,996	0
\$250,000,000 under \$500,000,000	22	22	0	8,604	8,604	0
\$500,000,000 under \$1,000,000,000	29	29	0	17,501	17,501	0
\$1,000,000,000 under \$5,000,000,000	91	91	0	82,078	82,078	0
\$5,000,000,000 under \$20,000,000,000	55	55	0	175,503	175,503	0
\$20,000,000,000 or more	53	53	0	553,960	553,960	0
Form 1120-C returns [7]	0	0	0	0	0	0
Form 1120-F returns [7]	13	13	0	397	397	0
Estate and trust income tax returns [8]	42	42	0	38,576	38,576	0
Estate tax returns [9]	54	54	0	6,490	6,490	0
Gift tax returns	13	13	0	2,204	2,204	0
Employment tax returns	1,933	1,933	0	444,879	444,879	0
Excise tax returns	1,478	1,478	0	7,056,922	7,056,922	0
Other taxable returns [10]	0	0	0	0	0	0

Footnotes on next page.

Table 19. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2024—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) 2024 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 2024 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 2024

[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	14,461	8,288	6,173	8,318,214	8,133,256	184,958
Individual income tax returns, total	11,431	5,290	6,141	975,516	893,975	81,541
Size of total positive income [3]:						
No total positive income	809	687	122	24,437	22,917	1,520
\$1 under \$25,000	2,372	355	2,017	21,564	14,589	6,975
\$25,000 under \$50,000	1,882	344	1,538	11,884	6,192	5,692
\$50,000 under \$75,000	915	244	671	11,339	8,193	3,146
\$75,000 under \$100,000	658	214	444	7,355	4,471	2,884
\$100,000 under \$200,000	1,473	662	811	32,546	26,793	5,753
\$200,000 under \$500,000	980	707	273	32,251	28,859	3,392
\$500,000 under \$1,000,000	544	456	88	30,769	28,912	1,857
\$1,000,000 under \$5,000,000	931	846	85	116,810	111,981	4,829
\$5,000,000 under \$10,000,000	316	283	33	86,391	76,358	10,033
\$10,000,000 or more	532	473	59	599,947	564,486	35,462
International returns [4]	19	19	0	223	223	0
Returns with earned income tax credit [5]	2,409	34	2,375	7,912	165	7,747
Corporation income tax returns, except Form 1120-S, total [6]	813	**813	**0	6,114,136	6,015,251	98,885
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	63	63	0	124,602	124,602	0
Balance sheet returns by size of total assets:						
Under \$250,000	76	76	0	7,864	7,864	0
\$250,000 under \$1,000,000	103	103	0	5,065	5,065	0
\$1,000,000 under \$5,000,000	29	29	0	2,726	2,726	0
\$5,000,000 under \$10,000,000	13	13	0	704	704	0
\$10,000,000 under \$50,000,000	34	**34	**0	23,912	**23,912	**0
\$50,000,000 under \$100,000,000	22	22	0	20,807	20,807	0
\$100,000,000 under \$250,000,000	31	31	0	58,713	58,713	0
\$250,000,000 under \$500,000,000	43	43	0	159,002	159,002	0
\$500,000,000 under \$1,000,000,000	57	57	0	232,640	232,640	0
\$1,000,000,000 under \$5,000,000,000	134	**134	**0	910,054	**910,054	**0
\$5,000,000,000 under \$20,000,000,000	97	97	0	1,155,194	1,155,194	0
\$20,000,000,000 or more	77	**77	**0	3,191,403	**3,191,403	**0
Form 1120-C returns [7]	0	0	0	0	0	0
Form 1120-F returns [7]	34	34	0	221,450	221,450	0
Estate and trust income tax returns [8]	42	d	d	57,632	d	d
Estate tax returns [9]	212	212	0	143,378	143,378	0
Gift tax returns	8	8	0	988	988	0
Employment tax returns	1,071	1,071	0	378,163	378,163	0
Excise tax returns	876	868	8	648,294	648,279	15
Other taxable returns [10]	8	d	d	106	d	d

Footnotes on next page.

Table 20. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2024—Continued**Footnotes**

- d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals when possible.
- **—Data have been combined to avoid disclosure of information about specific taxpayers. However, the totals are the actual amounts.
- [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) 2024 that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all FY 2024 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/SelfEmployed, 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 2024

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	7,013
Forms 990, 990-EZ, and 990-N [1]	666
Forms 990-PF, 1041-A, 1120-POL, and 5227 [2]	72
Form 5500, total [3]	1,309
Defined benefit	277
Defined contribution	1,032
Form 5500-EZ, total [3]	165
Defined benefit	49
Defined contribution	116
Form 5500-SF, total [3]	2,125
Defined benefit	326
Defined contribution	1,799
Employment tax returns [4]	1,561
Tax-exempt bond returns [5]	210
Related taxable returns, total	725
Form 990-T [6]	134
Form 4720 [7]	210
Form 5330 [8]	123
Forms 1040, 1041, 1065, and 1120 adjusted [9]	156
Forms 11-C and 730 [10]	86
Form 5329 [11]	16
Employee retirement plan Non-Return Units [12]	180

- [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 2024

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)	(4)	(5)
Total cases	163	119	41	7	599
Unilateral [4]	19	d	32	6	51
Bilateral [5]	139	107	42	7	514
Multilateral [6]	5	d	47	7	34

[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 2024 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.

A taxpayer may have multiple pending requests. As of September 30, 2024, there were 466 taxpayers with pending APA requests.

The information presented in Table 22 differs from the Advance Pricing and Mutual Agreement 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 2024

Program phase	Tax Year 2023	Tax Year 2024
Total [1]	123	123
Compliance Assurance Process phase [2]	33	37
Compliance Maintenance phase [3]	56	61
Bridge phase [4]	21	0
Bridge Plus phase [4]	13	25

- [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 that 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 prefiling 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 prefiling 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 prefiling 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 the filing of a tax return. A successful prefiling 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 had been reserved for taxpayers whose risk of noncompliance did not warrant the continual use of examination resources. The IRS had not accepted any taxpayer disclosures, had not reviewed any issues and had not provided any assurance. If the taxpayer had a specific issue on which it wanted certainty, the taxpayer could request a Pre-Filing Agreement for that issue. Generally, the IRS did 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 and prior to the tax return filing. In Tax Year (TY) 2023, 13 Bridge phase taxpayers accepted an invitation to participate in Bridge Plus; 21 taxpayers stayed in the Bridge phase. The Bridge Plus phase replaced the Bridge phase for the 2024 tax year. As such all 25 taxpayers were accepted into the Bridge Plus phase for TY 2024. Bridge Plus became permanent for TY 2025.

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 2024

[Money amounts are in thousands of dollars]

Item	Number or amount
Number of information returns received [1]:	
Total	4,567,821,438
Paper [2]	2,607,181
Electronic [3]	4,289,793,639
Other [4]	275,420,618
Automated Underreporter Program [5]:	
Number of closed cases [6]	1,151,873
Amount of additional assessments [7]	7,653,131
Number of full-time equivalent positions [8]	1,413
Automated Substitute for Return Program [9]:	
Number of closed cases [10]	442,633
Actual closures	1,169
Terminated closures	441,464
Amount of additional assessments [11]	81,984
Number of full-time equivalent positions [8]	29

[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 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), W-2 (wage and tax statement), and Form 8300 (report of cash payments over \$10,000 received in a trade or business).

[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, closed not liable, or filed under the spouse) 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 2024

Math error	Tax Year 2023 returns		Tax Year 2022 and prior-year returns	
	Number	Percentage of total	Number	Percentage of total
	(1)	(2)	(3)	(4)
Math error notices [1]	1,001,767	N/A	713,804	N/A
Math errors, total [1]	1,246,966	100.0	842,984	100.0
Tax Calculation/Other Taxes [2]	280,541	22.5	57,297	6.8
Adjusted Gross/Taxable Income Amount	250,765	20.1	52,881	6.3
Child Tax Credit [3]	162,778	13.1	176,279	20.9
Earned Income Tax Credit	130,483	10.5	35,618	4.2
Standard/Itemized Deduction	105,566	8.5	20,010	2.4
Education Credits [4]	77,045	6.2	35,894	4.3
First-Time Homebuyer Credit Repayment	47,886	3.8	10,587	1.3
Other Credits [5]	44,861	3.6	18,905	2.2
Withholding or Excess Social Security Payments	43,811	3.5	13,110	1.6
Refund/Amount Owed	40,964	3.3	11,597	1.4
Adjustments to Income	31,338	2.5	9,039	1.1
Filing Status	27,504	2.2	11,711	1.4
Exemption number/amount	1,503	0.1	1,647	0.2
Recovery Rebate Credit [6]	1,125	0.1	387,896	46.0
Other [7]	796	0.1	513	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] 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 are excluded.
- [3] In Tax Year (TY) 2021, taxpayers reconciled any Advance Child Tax Credit payments they had received and claimed any remaining credits they were eligible for. This volume includes both errors related to the additional credit, and those related to repayment of an excess Advance Child Tax Credit paid.
- [4] Includes the Lifetime Learning Credit and the American Opportunity Tax Credits.
- [5] 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 Credits, 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, Qualified Sick and Family Leave, Elective Payment Election Credits, and Clean Vehicle Credits.
- [6] The Recovery Rebate Credit allowed taxpayers who did not receive Economic Impact Payments (or less than the full amount they were entitled to) to claim a credit on their tax return. 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. This credit was only available for TYs 2020 and 2021.
- [7] 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: Taxpayer Services, Customer Account Services, Submission Processing, Returns Processing Branch.

Table 26. Criminal Investigation Program, by Status or Disposition, Fiscal Year 2024

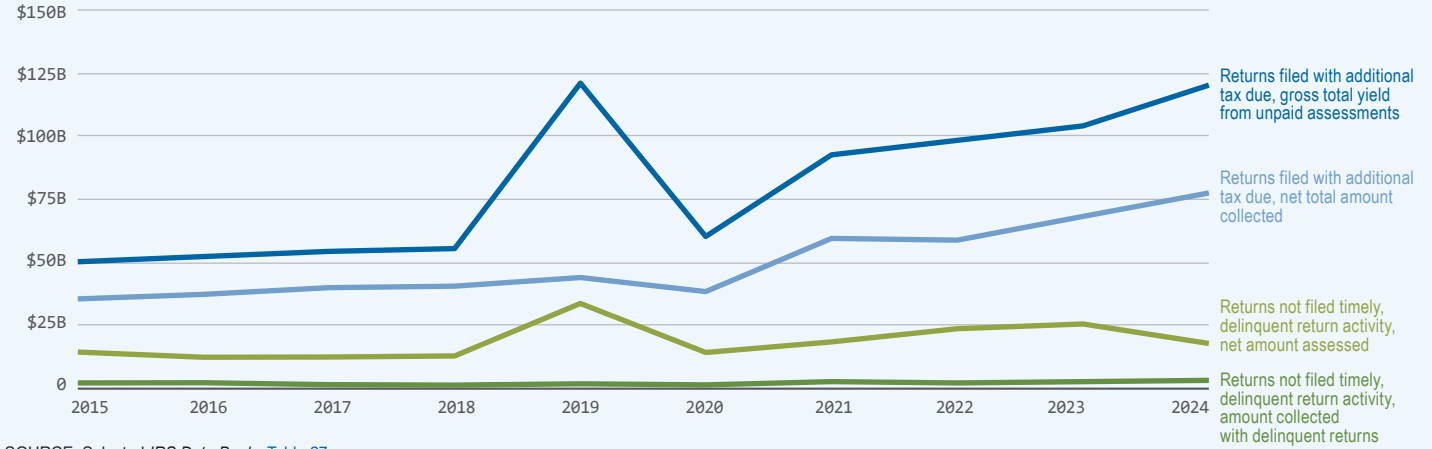
Status or disposition [1]	Total	Legal source tax crimes [2]	Illegal source financial crimes [3]	Narcotics-related financial crimes [4]
	(1)	(2)	(3)	(4)
Investigations initiated	2,667	986	1,054	627
Investigations completed [5]	2,481	896	983	602
Referrals for prosecution	1,794	465	806	523
Investigations completed without prosecution	687	431	177	79
Indictments and informations [6]	1,669	414	741	514
Convictions [7]	1,571	416	712	443
Sentenced	1,582	446	668	468
Incarcerated [8]	1,198	339	476	383
Percentage of those sentenced who were incarcerated [8]	75.7	76.0	71.3	81.8

- [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, Office of Communications

For more information about Criminal Investigation, visit: [IRS Criminal Investigation annual reports | Internal Revenue Service](#)

Delinquent Collection Activity, Fiscal Years 2015–2024



SOURCE: Selected *IRS Data Books* Table 27

Collection Activities, Penalties, and Appeals

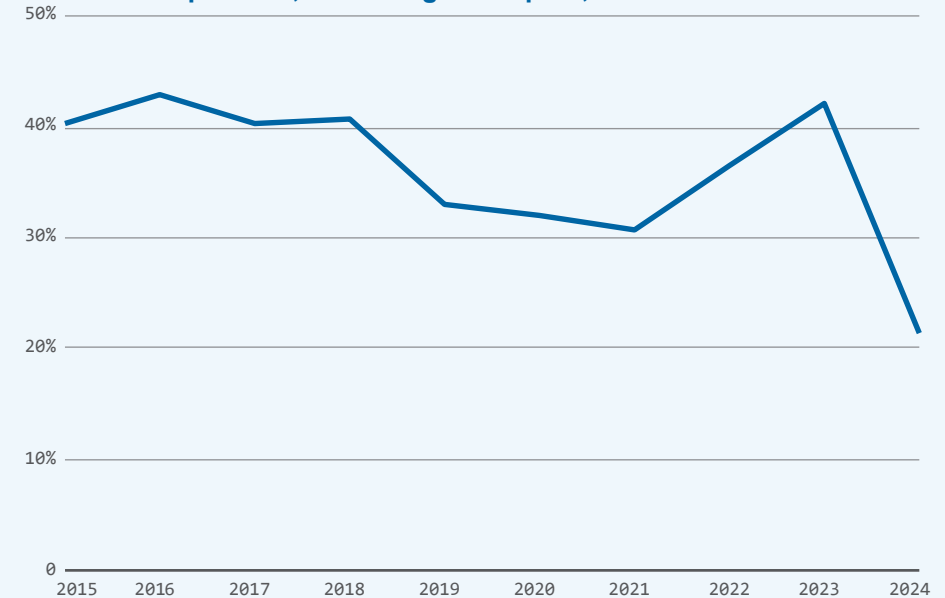
This section of the *IRS Data Book* presents information on collections and penalties resulting from individuals’ or entities’ failures to comply with the tax code. Failure to comply with filing, reporting, and payment requirements may result in civil penalties or, in some cases, criminal investigation. The 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) 2024, the IRS collected \$120.2 billion in unpaid assessments on returns filed with additional tax due, netting \$77.6 billion after credit transfers ([Table 27](#)).
- The IRS assessed \$17.8 billion in additional taxes for returns not filed timely and collected \$3.2 billion from delinquent returns ([Table 27](#)).
- In FY 2024, taxpayers proposed 33,591 offers in compromise to settle existing tax liabilities for less than the full amount owed. The IRS accepted 7,199 offers, amounting to \$163.4 million ([Table 27](#)).

Offers in Compromise, Percentage Accepted, Fiscal Years 2015–2024



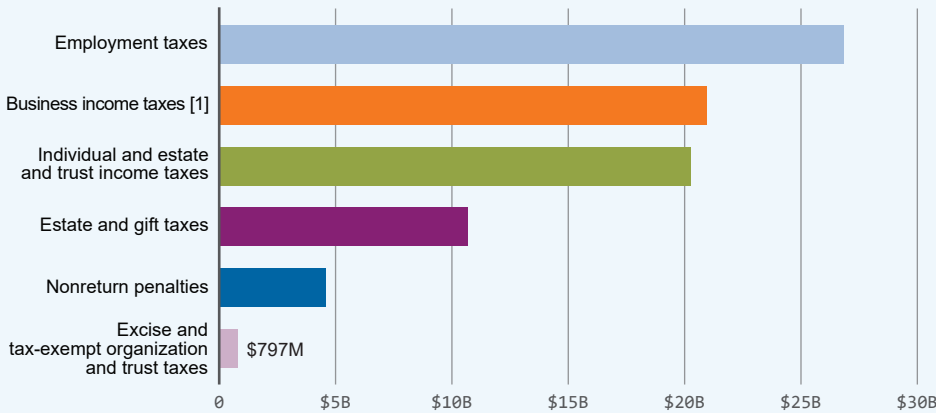
SOURCE: Selected *IRS Data Books* Table 27

Amount Collected From Installment Agreements, Fiscal Years 2021–2024



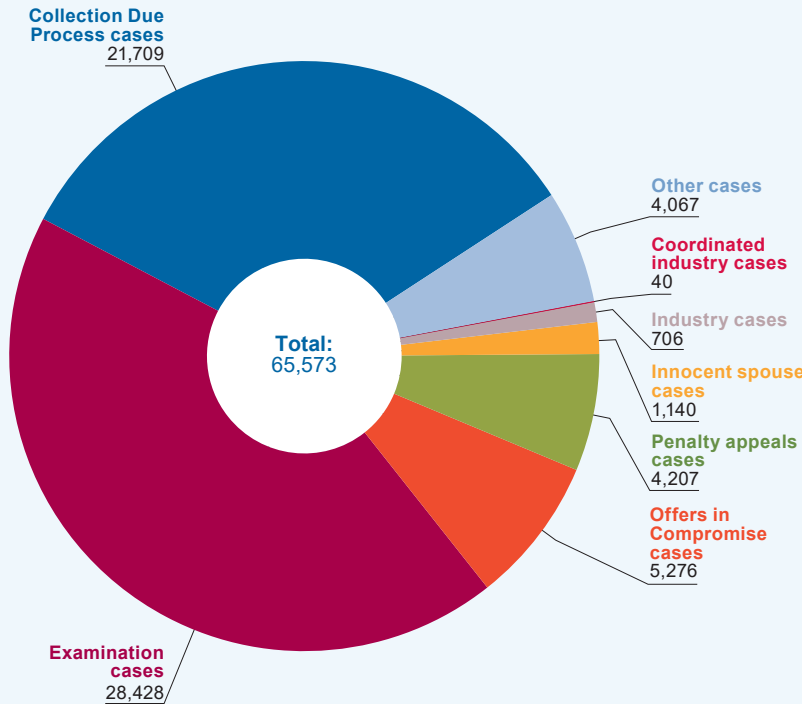
SOURCE: Selected IRS Data Books Table 27

Civil Penalties Assessed, by Type of Tax, Fiscal Year 2024



[1] Includes partnership, corporation, and S corporation income taxes.
SOURCE: 2024 IRS Data Book Table 28

Appeals Cases Closed, by Type of Case, Fiscal Year 2024



SOURCE: 2024 IRS Data Book Table 29

- Taxpayers established 3.4 million new installment agreements and paid \$16.1 billion toward all installment agreements in FY 2024 (Table 27).
- The IRS assessed \$84.1 billion in civil penalties in FY 2024. Of this, \$20.2 billion was assessed in civil penalties on individual and estate and trust income tax returns (Table 28).
- The IRS abated \$75.2 billion in civil penalties during the year, including \$32.7 billion in abatements for individual and estate and trust income tax returns (Table 28).
- During FY 2024, the IRS Appeals Office closed 65,573 cases, including those received in prior fiscal years (Table 29).
- Of all the Appeals cases closed in FY 2024, 43.4% were Examination cases and 33.1% were Collection Due Process cases (Table 29).

Table 27. Delinquent Collection Activities, Fiscal Years 2023 and 2024

[Money amounts are in thousands of dollars]

Activity	2023	2024
Returns filed with additional tax due:		
Gross total yield from unpaid assessments [1]	104,146,372	120,236,449
Less: Credit transfers [2]	35,884,592	42,686,156
Equals: Net total amount collected	68,261,781	77,550,293
Taxpayer delinquent accounts:		
Number in beginning inventory	9,379,515	11,375,720
Number of new accounts	7,735,469	9,630,933
Number of accounts closed	5,739,264	6,105,145
Ending inventory:		
Number	11,375,720	14,901,508
Balance of assessed tax, penalties, and interest [3]	158,575,455	208,410,722
Returns not filed timely:		
Delinquent return activity:		
Net amount assessed [4]	25,638,137	17,843,035
Amount collected with delinquent returns	2,780,675	3,220,579
Taxpayer delinquency investigations [5]:		
Number in beginning inventory	2,302,421	2,012,759
Number of new investigations	59,964	639,143
Number of investigations closed	349,626	601,025
Number in ending inventory	2,012,759	2,050,877
Offers in compromise [6]:		
Number of offers received	30,163	33,591
Number of offers accepted	12,711	7,199
Amount of offers accepted	214,480	163,383
Enforcement activity:		
Number of notices of federal tax liens filed [7]	179,019	196,996
Number of notices of levy requested on third parties [8]	286,270	313,792
Number of seizures [9]	[10] 68	71
Installment agreements [11]:		
Number in beginning inventory	3,713,414	4,038,081
Number of new agreements established [12]	2,696,963	3,403,214
Number of taxpayers that were full paid [13]	1,685,067	1,902,125
Number in ending inventory [12]	4,038,081	4,642,420
Amount collected for cases in installment agreement status [14]	14,357,009	16,107,092

- [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] In the Fiscal Year 2023 Data Book, Table 27 erroneously reported the number of seizures. This table has been updated to correct the error.
- [11] 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.
- [12] The number of agreements represents the number of taxpayers with IAs, not the number of tax modules in an IA status.
- [13] 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."
- [14] 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 2023 and 2024 collections continued to be affected as additional collection activities resumed. Detail may not add to totals because of rounding.

All money amounts are in current dollars.

This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Collection, Planning & Performance 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 2024

[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	50,723,930	84,064,300	6,492,656	75,235,526
Individual and estate and trust income taxes:				
Civil penalties, total [3]	43,503,051	20,240,762	4,932,701	32,739,325
Accuracy [4]	595,398	1,546,816	48,844	291,705
Bad check	1,677,568	206,436	31,699	52,397
Delinquency	3,406,502	5,393,158	423,110	17,044,173
Estimated tax	15,303,379	4,820,059	176,200	3,976,770
Failure to pay	22,436,165	7,818,794	4,248,187	11,313,378
Federal tax deposits	0	0	0	0
Fraud	1,235	108,002	93	28,381
Other [5]	82,804	347,497	4,568	32,522
Partnership income taxes:				
Civil penalties, total	383,140	15,511,890	208,326	3,278,273
Bad check	652	120	12	89
Delinquency	378,852	13,731,700	204,833	2,644,668
Estimated tax	0	0	0	0
Failure to file electronically	83	118,286	84	106,607
Failure to pay	466	2,388	82	72
Failure to provide information [6]	0	0	0	0
Other [5]	3,087	1,659,396	3,315	526,838
Corporation income taxes:				
Civil penalties, total [7]	952,159	4,675,685	299,852	3,001,593
Accuracy [4]	3,452	90,029	255	5,941
Bad check	12,523	8,563	405	5,282
Delinquency	85,422	988,149	25,638	491,522
Estimated tax	328,116	1,285,147	36,440	452,440
Failure to pay	522,498	2,234,088	236,970	2,046,110
Fraud	86	6,505	0	0
Other	62	63,204	144	299
S corporation income taxes:				
Civil penalties, total	486,956	762,138	190,089	289,711
Bad check	0	0	0	0
Delinquency	482,052	752,716	187,894	279,071
Estimated tax	1,317	1,514	0	0
Failure to file electronically [8]	0	0	0	0
Failure to pay	1,376	1,473	439	967
Failure to provide information	0	0	0	0
Other	2,211	6,435	1,756	9,674
Employment taxes:				
Civil penalties, total [9]	4,410,799	26,849,873	591,893	23,356,075
Accuracy [4]	538	3,628	3	161
Bad check	371,212	49,624	3,848	15,738
Delinquency	555,154	4,350,980	65,620	3,157,862
Estimated tax	14,104	67,504	1,535	13,155
Failure to pay	2,296,497	3,432,213	327,060	2,567,553
Federal tax deposits	1,173,044	18,942,405	193,827	17,601,606
Fraud	79	1,363	0	0
Other	171	2,156	0	0
Excise taxes and tax-exempt organizations and trusts:				
Civil penalties, total [10]	759,416	797,473	234,965	740,596
Accuracy [4]	d	d	22	42
Bad check	9,878	10,798	184	145
Daily delinquency [11]	62,016	315,195	53,499	296,039
Delinquency	220,287	81,326	22,306	37,013
Estimated tax	14,122	4,670	1,080	1,149
Failure to pay	439,633	48,062	114,787	19,646
Federal tax deposits	502	3,598	68	2,047
Fraud	d	d	0	0
Other	12,779	333,607	43,019	384,515
Estate and gift taxes:				
Civil penalties, total [12]	6,621	10,670,822	4,176	8,962,902
Accuracy [4]	26	29,866	6	2,048
Bad check	37	534	6	235
Delinquency	2,253	8,985,207	1,741	8,814,544
Failure to pay	4,269	1,653,529	2,385	144,250
Fraud	0	0	0	0
Other	36	1,684	38	1,825
Nonreturn penalties [13]	221,788	4,555,658	30,654	2,867,051

Footnotes on next page.

Table 28. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2024—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) 2024 regardless of the tax year to which the penalties may apply.
- [2] Abatements of penalties included here were recorded in FY 2024 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 2024 was \$386,729,514 and is included in the amount abated.

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

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

Table 29. Appeals Workload, by Type of Case, Fiscal Year 2024

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2024
	(1)	(2)	(3)
Total cases [2]	51,990	65,573	33,428
Collection Due Process cases [3]	14,825	21,709	11,896
Examination cases [4]	23,105	28,428	13,878
Penalty appeals cases [5]	4,097	4,207	1,705
Offers in Compromise cases [6]	3,805	5,276	2,123
Innocent spouse cases [7]	1,405	1,140	1,652
Industry cases [8]	795	706	1,059
Coordinated industry cases [9]	34	40	85
Other cases [10]	3,924	4,067	1,030

[1] Includes cases received in Fiscal Year 2024 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.

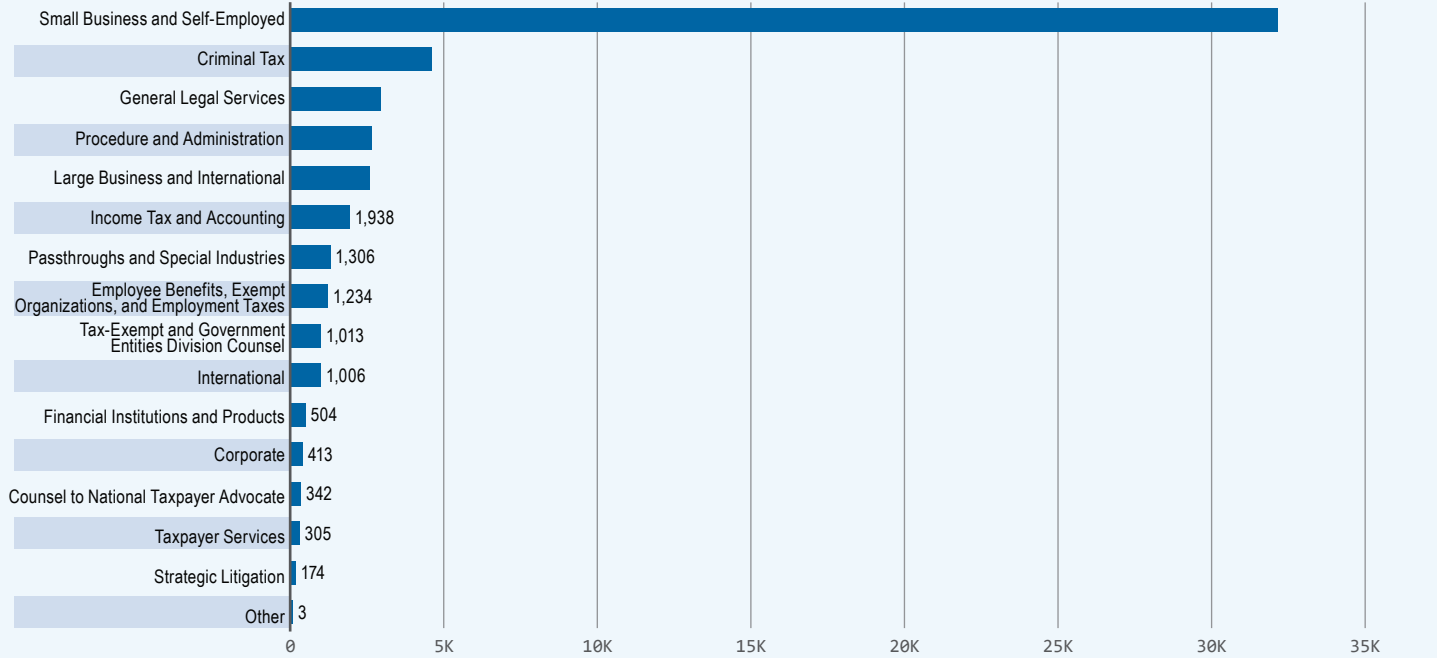
Collection Due Process timeliness determination—A taxpayer submits a request for a Collection Due Process (CDP) hearing and Equivalent Hearing (EH) and Appeals will determine if the CDP or EH request was received timely and is processable.

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 2024



SOURCE: 2024 IRS Data Book Table 30

Chief Counsel

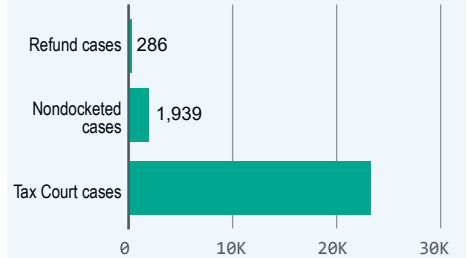
This section of the *Data Book* provides an overview of the IRS Chief Counsel’s workload and activities. The IRS Chief Counsel is appointed by the President of the United States, with the advice and consent of the U.S. Senate, and serves as the chief legal advisor to the IRS Commissioner on all matters 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.

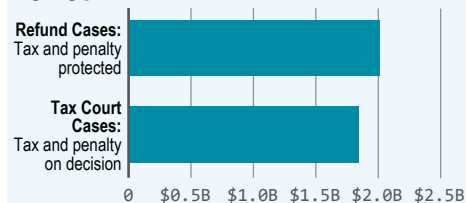
Highlights of the Data

- In Fiscal Year (FY) 2024, Chief Counsel received 51,704 cases and closed 53,191 cases, including those received in prior years ([Table 30](#)).
- Of the cases closed in FY 2024, 60.4% were from the Small Business/Self-Employed Division ([Table 30](#)).
- Of the 53,191 cases closed, Chief Counsel closed 9.1% 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 80.2% of new cases received and about 82.2% of cases closed were related to tax law enforcement and litigation, including Tax Court litigation; collection, bankruptcy, and summons advice and litigation;

Total Tax Litigation Cases Closed, by Type of Case, Fiscal Year 2024



Amount of Tax and Penalty, by Type of Case, Fiscal Year 2024



SOURCE: 2024 IRS Data Book Table 31

Appellate Court litigation; criminal tax; and enforcement advice and assistance ([Table 30](#)).

- In FY 2024, Chief Counsel received 20,911 Tax Court cases involving a taxpayer contesting an IRS determination that they owed additional tax. During the fiscal year, Chief Counsel closed 23,280 Tax Court cases involving more than \$4.7 billion in disputed taxes and penalties ([Table 31](#)).

Table 30. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2024

Office and type of case	Cases received	Cases closed	Cases pending September 30, 2024
	(1)	(2)	(3)
Chief Counsel (All Offices):			
Total	51,704	53,191	43,202
Guidance and assistance [1]	5,114	4,858	4,258
Tax law enforcement and litigation [2]	41,452	43,697	36,259
Other legal services to the IRS [3]	5,138	4,636	2,685
Corporate [4]:			
Total	448	413	332
Guidance and assistance	196	185	173
Tax law enforcement and litigation	157	134	154
Other legal services to the IRS	95	94	5
Counsel to National Taxpayer Advocate [5]:			
Total	329	342	31
Guidance and assistance	246	259	20
Tax law enforcement and litigation	51	52	7
Other legal services to the IRS	32	31	4
Criminal Tax [6]:			
Total	4,689	4,610	545
Guidance and assistance	127	132	32
Tax law enforcement and litigation	4,535	4,456	501
Other legal services to the IRS	27	22	12
Employee Benefits, Exempt Organizations, and Employment Taxes [7]:			
Total	1,319	1,234	679
Guidance and assistance	720	670	483
Tax law enforcement and litigation	286	255	162
Other legal services to the IRS	313	309	34
Financial Institutions and Products [8]:			
Total	501	504	495
Guidance and assistance	300	313	392
Tax law enforcement and litigation	129	120	88
Other legal services to the IRS	72	71	15
General Legal Services [9]:			
Total	3,211	2,962	1,899
Guidance and assistance	44	45	21
Tax law enforcement and litigation	0	0	25
Other legal services to the IRS	3,167	2,917	1,853
Income Tax and Accounting [10]:			
Total	2,008	1,938	900
Guidance and assistance	1,042	1,009	628
Tax law enforcement and litigation	732	708	233
Other legal services to the IRS	234	221	39
International [11]:			
Total	999	1,006	1,149
Guidance and assistance	394	397	496
Tax law enforcement and litigation	449	453	626
Other legal services to the IRS	156	156	27
Large Business and International [12]:			
Total	2,778	2,586	3,527
Guidance and assistance	108	126	107
Tax law enforcement and litigation	2,488	2,277	3,402
Other legal services to the IRS	182	183	18
Passthroughs and Special Industries [13]:			
Total	1,481	1,306	807
Guidance and assistance	683	622	516
Tax law enforcement and litigation	537	450	242
Other legal services to the IRS	261	234	49

Footnotes at end of table.

Table 30. Chief Counsel Workload: All Cases, by Office and Type of Case, Fiscal Year 2024—Continued

Office and type of case	Cases received	Cases closed	Cases pending September 30, 2024
	(1)	(2)	(3)
Procedure and Administration [14]:			
Total	3,955	2,646	3,888
Guidance and assistance	656	464	881
Tax law enforcement and litigation	2,867	1,940	2,420
Other legal services to the IRS	432	242	587
Small Business and Self-Employed [15]:			
Total	28,350	32,149	27,225
Guidance and assistance	286	382	270
Tax law enforcement and litigation	28,045	31,746	26,941
Other legal services to the IRS	19	21	14
Strategic Litigation [16]:			
Total	144	174	531
Guidance and assistance	d	d	d
Tax law enforcement and litigation	136	161	518
Other legal services to the IRS	d	d	d
Tax-Exempt and Government Entities Division Counsel [17]:			
Total	1,090	1,013	945
Guidance and assistance	d	d	d
Tax law enforcement and litigation	999	921	906
Other legal services to the IRS	d	d	d
Taxpayer Services [18]:			
Total	351	305	79
Guidance and assistance	164	148	35
Tax law enforcement and litigation	41	24	20
Other legal services to the IRS	146	133	24
Other [19]:			
Total	51	3	170
Guidance and assistance	51	3	156
Tax law enforcement and litigation	0	0	14
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 31 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 IRC § 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; 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 nontax 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; 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 2024—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 (LBI) provides enforcement advice in connection with examinations of corporations, subchapter S corporations, and partnerships with assets greater than \$10 million. LBI assists the DOJ in cases before the U.S. District Courts. LBI 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 credits, 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 Tax Court and provides litigation support on novel and significant issues, including electronic litigation; and 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 nationwide and involves 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 (SBSE) 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. SBSE 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. SBSE 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 (TEGE) Division Counsel also directs the Counsel-wide litigation programs with respect to these issues. TEGE 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 Taxpayer Services Division Commissioner and his headquarters' staff; collaboration with Taxpayer Services 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 Taxpayer Services, including those that provide servicewide services, customer service, and processing activities; and collaboration with Associate Chief Counsel offices and headquarters and field staff of the Chief Counsel Office of the Division Counsel (Small Business and Self-Employed) to provide legal services to the nationwide IRS Taxpayer Services 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 2024

[Money amounts are in thousands of dollars]

Type of case	Number or amount
Total cases:	
Received	23,093
Closed	25,505
Pending September 30, 2024	24,676
Tax Court cases [1]:	
Cases received:	
Number	20,911
Amount of tax and penalty in dispute [2]	12,313,983
Cases closed:	
Number	23,280
Amount of tax and penalty in dispute [2]	4,711,440
Amount of tax and penalty on decision [3]:	
Total	1,846,129
Default or dismissed	446,020
Settled	1,268,569
Tried and decided	131,540
Cases (excluding appeals) pending September 30, 2024:	
Number	23,468
Amount of tax and penalty in dispute [2]	52,823,315
Cases on appeal pending September 30, 2024:	
Number pending September 30, 2024	261
Amount of tax and penalty pending September 30, 2024 [2]	2,559,945
Refund cases [4]:	
Cases received:	
Number	245
Amount of tax and penalty in dispute [2]	1,723,284
Cases closed:	
Number	286
Amount of tax and penalty in dispute [2]	4,295,123
Amount of tax and penalty protected [5]:	
Total	2,014,159
District Court	691,646
Court of Federal Claims	1,322,513
Cases (excluding appeals) pending September 30, 2024:	
Number	668
Amount of tax and penalty in dispute [2]	9,276,441
Cases on appeal pending September 30, 2024:	
Number pending September 30, 2024	15
Amount of tax and penalty pending September 30, 2024 [2]	284,789
Number of nondocketed cases [6]:	
Received	1,937
Closed	1,939
Pending September 30, 2024	264

[1] Tax Court cases involve a taxpayer contesting the Internal Revenue Service'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 he/she meets specific requirements.

Tax-Exempt Status—Cases where an organization disputes 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 2024—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.

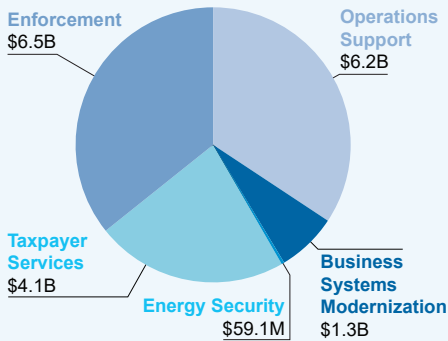
NOTES:

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.

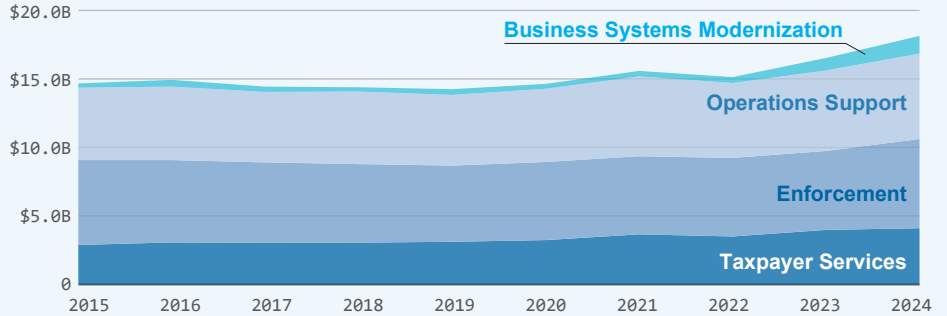
SOURCE: Chief Counsel, Associate Chief Counsel, Finance and Management, Planning and Finance Division.

Costs Incurred by Budget Activity, Fiscal Year 2024



SOURCE: 2024 IRS Data Book Table 32

Costs Incurred by Budget Activity (Constant 2024 Dollars), Fiscal Years 2015–2024



NOTE: Inflation-adjusted amounts were calculated using the U.S. Bureau of Economic Analysis, Nondefense Gross Domestic Product Chain-Type Price Index with a 2024 base year.

SOURCE: Selected IRS Data Books Table 32

IRS Budget and Workforce

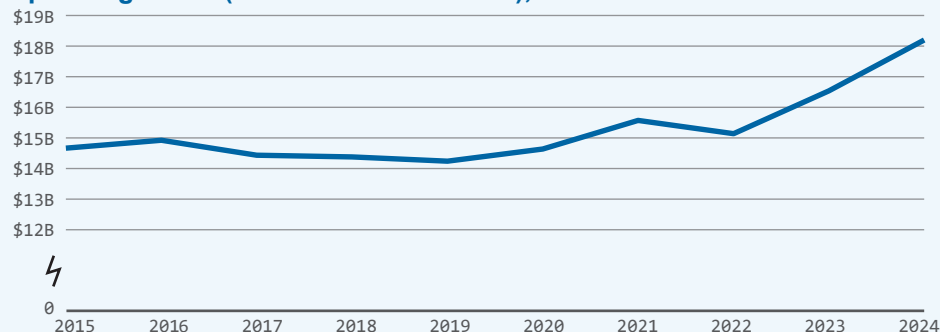
This section of the *Data Book* provides an overview of IRS budget activities, including taxpayer services, enforcement, operations support, and business systems modernization. Taxpayer Services funding includes processing for tax returns and related documents, as well as providing assistance to taxpayers 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 composition of the IRS workforce.

Highlights of the Data

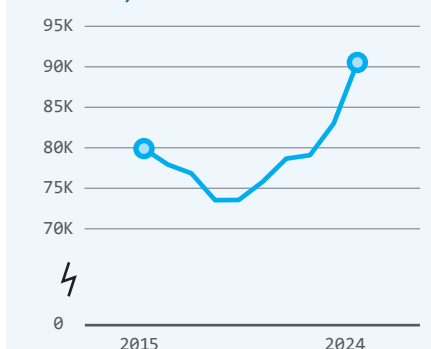
- IRS’s actual expenditures were \$18.2 billion for overall operations in Fiscal Year (FY) 2024 (Table 32).
- Taxpayer Services funding accounted for \$4.1 billion, or 22.6% of the total FY 2024 budget (Table 32).
- Enforcement funding represented \$6.5 billion, or 35.7% of all funding (Table 32).
- The IRS spent \$6.2 billion in operations support in FY 2024, accounting for 34.3% of the overall budget (Table 32).
- The balance of IRS’s FY 2024 expenditures was spent on business systems modernization (\$1.3 billion) and energy security (\$59.1 million) (Table 32).
- In FY 2024, the IRS used 90,516

Operating Costs (Constant 2024 Dollars), Fiscal Years 2015–2024



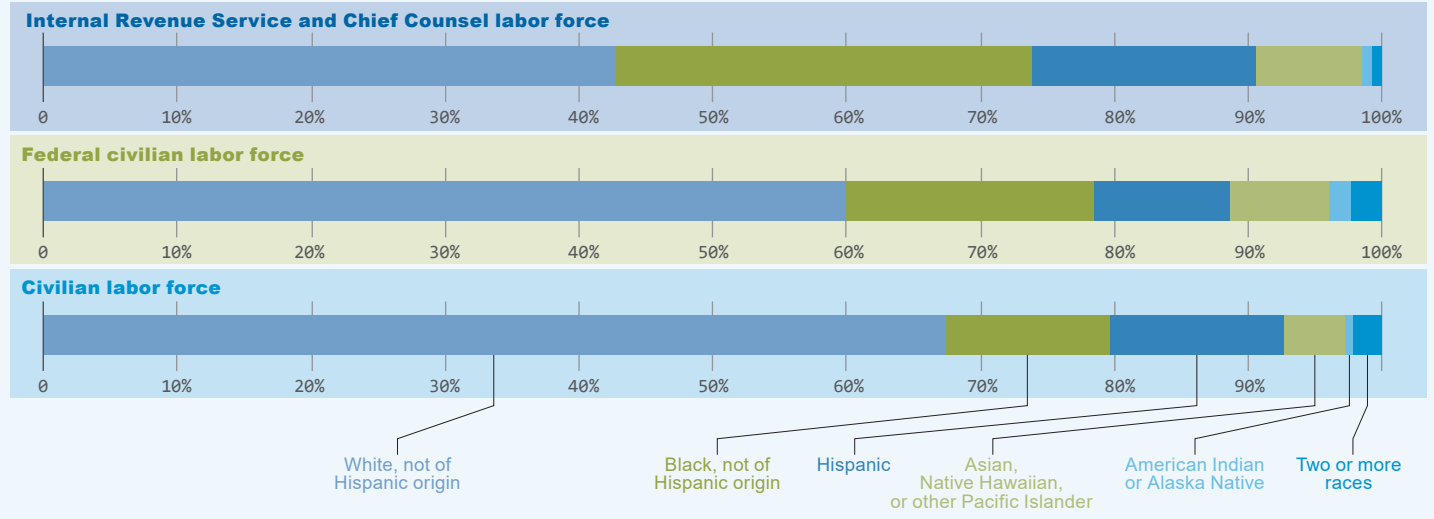
NOTE: Inflation-adjusted amounts were calculated using the U.S. Bureau of Economic Analysis, Nondefense Gross Domestic Product Chain-Type Price Index with a 2024 base year.
SOURCE: Selected IRS Data Books Table 33

Full-Time Equivalent Positions Realized, Fiscal Years 2015–2024



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 2024

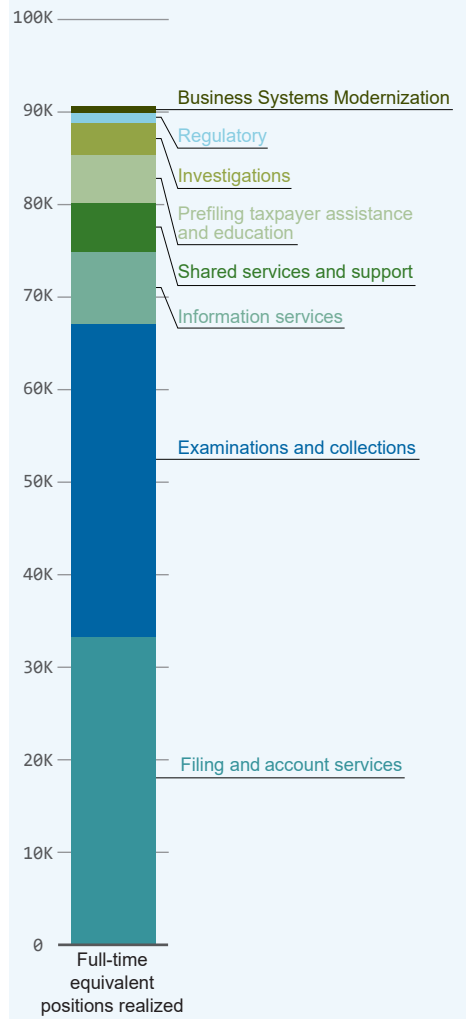


SOURCE: 2024 IRS Data Book Table 35

full-time equivalent (FTE) positions to conduct its work (Table 34).

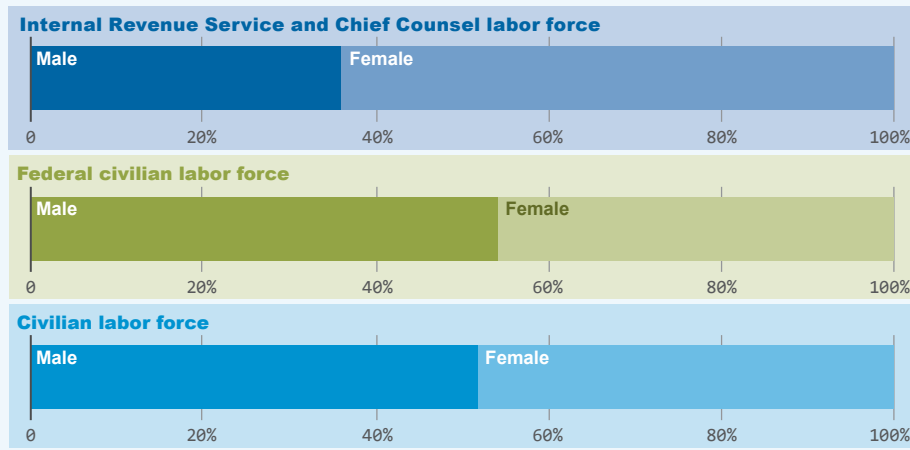
- Of these FTE positions, 42.4% were dedicated to enforcement and 42.4% were dedicated to taxpayer services (Table 34).
- In FY 2024, Women represented 64.0% of IRS and Chief Counsel personnel, compared to 45.8% of the overall federal civilian labor force (Table 35).
- Racial and ethnic minority employees made up 57.3% of the IRS and Chief Counsel workforce, compared to a 40.1% share of the overall federal civilian labor force (Table 35).
- Veterans comprised 9.1% of the IRS and Chief Counsel workforce (Table 35).

Personnel Summary, by Budget Activity, Fiscal Year 2024



SOURCE: 2024 IRS Data Book Table 34

Internal Revenue Service Labor Force, Compared to National Totals for Civilian Labor Force, by Sex, Fiscal Year 2024



SOURCE: 2024 IRS Data Book Table 35

Table 32. Costs Incurred by Budget Activity, Fiscal Years 2023 and 2024

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other [3]	
	2023	2024	2023	2024	2023	2024
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	16,148,200	18,198,029	10,463,968	11,879,726	5,684,232	6,318,303
Taxpayer Services [4]:						
Total	3,880,729	4,109,763	3,427,961	3,660,907	452,768	448,856
Prefiling taxpayer assistance and education	765,395	891,617	642,621	732,717	122,774	158,900
Filing and account services	3,115,334	3,218,146	2,785,340	2,928,190	329,994	289,956
Enforcement [5]:						
Total	5,623,552	6,502,342	4,927,831	5,743,905	695,721	758,437
Investigations	819,941	959,370	640,484	716,451	179,457	242,919
Examinations and collections	4,635,879	5,343,726	4,122,145	4,833,312	513,734	510,415
Regulatory	167,732	199,246	165,202	194,142	2,530	5,103
Operations Support [6]:						
Total	5,733,152	6,241,344	2,031,780	2,271,241	3,701,372	3,970,103
Infrastructure	1,007,765	1,053,727	184	429	1,007,581	1,053,298
Shared services and support	1,264,153	1,423,664	821,769	846,773	442,384	576,891
Information services	3,461,234	3,763,953	1,209,827	1,424,039	2,251,407	2,339,914
Business Systems Modernization [7]:	899,164	1,285,445	75,582	144,538	823,582	1,140,907
Direct File [8]:	11,603	0	814	0	10,789	0
Energy Security [9]:	0	59,135	0	59,135	0	0

- [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] 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).
- [7] 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.
- [8] 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.
- [9] The IRA included a \$500 million appropriation for Energy Security for necessary expenses as they relate to processing tax provisions related to energy credits; funds from this appropriation are available until September 30, 2031. The \$59.1 million charged to the Energy Security appropriation in FY 2024 were for costs associated with the filing and account services budget activity.

NOTE: All amounts are in current dollars.

SOURCE: Chief Financial Officer, Corporate Budget.

Table 33. Collections, Costs, Personnel, and U.S. Population, Fiscal Years 1995–2024

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)
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	332,009	10,521	75,773
2021	4,111,569,512	13,701,027	0.33	[r] 332,883	[r] 12,351	78,661
2022	4,901,514,194	[7] 14,267,359	0.29	[r] 335,039	[r] 14,630	79,070
2023	4,694,335,168	16,148,200	0.34	[r] 337,947	[r] 13,891	82,990
2024	5,100,489,478	18,198,029	0.36	[p] 340,916	[p] 14,961	90,516

[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 2023 and 2024

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]	
	2023	2024	2023	2024
	(1)	(2)	(3)	(4)
Internal Revenue Service, total	82,990	90,516	89,767	99,628
Employment status:				
Permanent [3]	81,943	89,409	87,932	97,605
Other [4]	1,047	1,107	1,835	2,023
Budget activity:				
Examinations and collections	29,155	33,907	30,724	38,991
Filing and account services	32,476	33,205	35,853	35,748
Information services	6,778	7,741	7,933	8,632
Shared services and support	5,515	5,296	5,833	5,819
Prefiling taxpayer assistance and education	4,667	5,213	5,168	5,534
Investigations	3,095	3,404	3,261	3,635
Regulatory	933	1,112	995	1,269
Business Systems Modernization [5]	367	638	0	0
Direct File [6]	4	0	0	0
Selected personnel type:				
Customer service representatives [7]	16,931	18,763	20,061	20,692
Tax examiners	8,333	9,674	8,956	10,800
Revenue agents	7,853	8,983	7,928	10,736
Seasonal employees [8]	9,869	9,382	9,885	10,984
Information Technology [9]	7,112	8,329	7,899	8,575
Revenue officers	2,698	3,189	3,036	3,409
Special agents	2,067	2,178	2,142	2,285
Attorneys	1,695	1,826	1,780	1,879
Tax technicians	803	705	750	769
Appeals officers	941	1,011	969	1,101

[1] Represents the number of full-time equivalent (FTE) positions actually used to conduct IRS operations. In Fiscal Year (FY) 2024, this included: 16,997 FTE funded by the Inflation Reduction Act (IRA); 610 FTE funded with prior-year carryover funds. 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, 2023, in FY 2023 and September 30, 2024, in FY 2024. 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 2023, there were 34 Information Technology employees classified as seasonal, and in FY 2024, there were 50 employees classified as seasonal.

[9] Information Technology includes all employees excluding seasonals who work in the IRS Informational Technology division. In FY 2023, this included 6,769 Information Technology Specialists and in FY 2024, it included 8,315 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 Sex, Race/Ethnicity, Disability, and Veteran Status, Fiscal Year 2024

Sex, 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 as of Oct. 7, 2023 [3]	Civilian labor force [4]
	(1)	(2)	(3)	(4)	(5)	(6)
Total	97,697	2,738	100,435	100.0	100.0	100.0
Sex:						
Male	34,895	1,276	36,171	36.0	54.2	51.8
Female	62,802	1,462	64,264	64.0	45.8	48.2
Race/ethnicity and sex:						
White, not of Hispanic origin	41,088	1,794	42,882	42.7	60.0	67.5
Male	18,014	965	18,979	18.9	35.4	35.7
Female	23,074	829	23,903	23.8	24.6	31.8
Black, not of Hispanic origin	30,942	399	31,341	31.2	18.6	12.3
Male	6,873	98	6,971	6.9	7.3	5.7
Female	24,069	301	24,370	24.3	11.3	6.6
Hispanic [5]	16,501	230	16,731	16.7	10.2	13.0
Male	6,037	82	6,119	6.1	5.7	6.8
Female	10,464	148	10,612	10.6	4.5	6.2
Asian, Native Hawaiian, or other Pacific Islander	7,772	286	8,058	8.0	7.4	4.6
Male	3,516	120	3,636	3.6	3.8	2.3
Female	4,256	166	4,422	4.4	3.6	2.3
American Indian or Alaska Native	717	15	732	0.7	1.6	0.6
Male	240	7	247	0.2	0.7	0.3
Female	477	8	485	0.5	0.9	0.3
Two or more races	677	14	691	0.7	2.3	2.1
Male	215	4	219	0.2	1.3	1.0
Female	462	10	472	0.5	1.0	1.1
Disability [6]:						
Person with a disability	13,821	298	14,119	14.1	26.0	n.a.
Person with a targeted disability	3,009	54	3,063	3.0	2.2	n.a.
Veteran [7]:						
Veteran	8,875	296	9,171	9.1	27.7	n.a.
Veteran with a disability	5,403	180	5,583	5.6	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 September 30, 2024 (the end of Pay Period 19).
- [2] Includes total full-time, part-time, and seasonal personnel employed by IRS Chief Counsel as of September 30, 2024 (the end of Pay Period 19). 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). As of the time of publication, FY 2024 OPM data was not available.
- [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 Civil Rights and Compliance.

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	Taxpayer Services, Operations Support, 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, IRS.gov; Communications and Liaison, National Public Liaison; Taxpayer Services, Operations Support, Program Management Office
	11	Taxpayer Advocate Service, Technical Analysis & Guidance
	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, Assistant Deputy Commissioner Compliance Integration, 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	Taxpayer Services, Customer Account Services, Submission Processing, Returns Processing Branch
	26	Criminal Investigation, Office of Communications
Collections Activities, Penalties, and Appeals	27	Small Business/Self-Employed, Collection, Planning & Performance Analysis, Collection Data Assurance/Specialty Reports and Plans
	28	Chief Financial Officer, Financial Management, Corporate Accounting
	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 Civil Rights and Compliance

Principal Officers of the Internal Revenue Service

as of September 30, 2024

Commissioner

Daniel Werfel

Deputy Commissioner of Internal Revenue

Douglas O'Donnell

Chief Operating Officer

Melanie Krause

Chief, Appeals

Elizabeth Askey (*Detail*)

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

Darlana Billops-Hill

Director, Enterprise Case Management

Lou Ann Kelleher

Project Director, Enterprise Digitalization

Hampden "Harrison" Smith, IV

National Taxpayer Advocate

Erin Collins

Deputy National Taxpayer Advocate

Kim Stewart

Executive Director, Systemic Advocacy

Andrew Beckwith (*Detail*)

Executive Director, Case Advocacy

Sean O'Reilly

Director, Case Advocacy Intake and Technical Support

Rhonda K. Kirby

Executive Director, Operations Support

Adam Morse

Chief Diversity Officer

Carrie Holland

Director, Return Preparer Office

Kimberly Rogers

Director, Office of Online Services

Karen Howard

Chief of Staff

Emily Kornegay

Chief, Communications and Liaison

Terry L. Lemons

Director, Office of Communications

Jodie Reynolds

Director, Office of National Public Liaison

Amy Klonsky

Commissioner, Small Business/Self-Employed

Lia Colbert

Deputy Commissioner, Examination

Maha Williams

Director, Collection

Frederick Schindler

Director, Examination

Richard Tierney

Director, Operations Support

Victor Onorato

Commissioner, Large Business and International Division

Holly Paz

Deputy Commissioner, Large Business and International Division

Jennifer Best

Assistant Deputy Commissioner, Compliance Integration

Ronald Hodge

Director, Cross Border Activities Practice Area

Deborah Palacheck

U.S. Competent Authority

Holly Paz

Director, Eastern Compliance Practice Area

Jospeph Banks (*Detail*)

Director, Withholding and Exchange International Individual Compliance Practice Area

Orrin Byrd

Director, Program and Business Solutions

Carolyn Morton

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, 2024

Research, Applied Analytics, and Statistics

Chief Data and Analytics Officer

Barry Johnson

Director, Data Management
Reza Rashidi

Director, Strategy and Business Solutions
Holly A. Donnelly

Director, Data Exploration and Testing
John Garnish

Director, Knowledge Development and Application
Peter J. Rose

Deputy Chief Data and Analytics Officer - Statistics
Vacant

Commissioner, Taxpayer Services

Kenneth C. Corbin

Deputy Commissioner, Taxpayer Services
Dietra Grant

Director, Customer Account Services
Joseph Dianto

Director, Operations Support
Karen Truss

Director, CARE (Customer Assistance, Relationships, and Education)
Tracey Carter (Acting)

Director, Return Integrity and Compliance Services
James Clifford

Chief Financial Officer

Teresa Hunter

Deputy Chief Financial Officer
Bryan Musselman

Chief, Facilities Management and Security Services

Richard L. Rodriguez

Deputy Chief, Facilities Management and Security Services
Vacant

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
Steven Chamberlin

Director, Shared Services
Judith Cook (Detail)

Chief, Criminal Investigation

Guy Ficco

Deputy Chief, Criminal Investigation
Shea Jones (Detail)

Director, Office of Professional Responsibility

Sharyn Fisk

Chief Information Officer

Rajiv Uppal

Deputy Chief Information Officer, Operations
Lisa Wilson (Detail)

Deputy Chief Information Officer, Strategy/Modernization
Darrell White (Acting)

Chief Technology Officer
Kaschit Pandya

Associate Chief Information Officer, Applications Development
Craig Drake

Associate Chief Information Officer, User and Network Services
Deborah Trumbull Lucas

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
Randolph Edwards

IRS Human Capital Officer

Traci DiMartini

Deputy IRS Human Capital Officer
Max Wyche

Chief Privacy Officer

Kathleen Walters

Director, Whistleblower Office

John Hinman

Principal Officers of the Internal Revenue Service

as of September 30, 2024

Office of Chief Risk Officer

Chief Risk Officer

Michael Wetklow

Chief Procurement Officer

Todd Anthony

Deputy Chief Procurement Officer

Guy Torres

Chief Counsel

Marjorie Rollinson

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	Nathan B. Scott West Virginia Jan. 1, 1898 to Feb. 28, 1899	Harold N. Graves (Acting) Illinois Jan. 23, 1944 to Feb. 29, 1944	Harold T. Swartz (Acting) Indiana Jun. 23, 1971 to Aug. 5, 1971	Bob Wenzel (Acting) Illinois Nov. 7, 2002 to Apr. 30, 2003
Joseph J. Lewis (Acting) Pennsylvania Mar. 5, 1863 to Mar. 17, 1863	George W. Wilson Ohio Mar. 1, 1899 to Nov. 27, 1900	Joseph D. Nunan, Jr. New York Mar. 1, 1944 to June 30, 1947	Johnnie M. Walters South Carolina Aug. 6, 1971 to Apr. 30, 1973	Mark W. Everson New York May 1, 2003 to May 28, 2007
Joseph J. Lewis Pennsylvania Mar. 18, 1863 to June 30, 1865	Robert Williams, Jr. (Acting) Ohio Nov. 28, 1900 to Dec. 19, 1900	George J. Schoeneman Rhode Island Jul. 1, 1947 to Jul. 31, 1951	Raymond F. Harless (Acting) California May 1, 1973 to May 25, 1973	Kevin M. Brown (Acting) Virginia May 29, 2007 to Sept. 8, 2007
William Orton New York Jul. 1, 1865 to Oct. 31, 1865	John W. Yerkes Kentucky Dec. 20, 1900 to Apr. 30, 1907	John B. Dunlap Texas Aug. 1, 1951 to Nov. 18, 1952	Donald C. Alexander Ohio May 26, 1973 to Feb. 26, 1977	Linda E. Stiff (Acting) Germany Sept. 9, 2007 to Mar. 23, 2008
Edward A. Rollins New Hampshire Nov. 1, 1865 to Mar. 10, 1869	Henry C. Rogers (Acting) Pennsylvania May 1, 1907 to Jun. 4, 1907	John S. Graham (Acting) North Carolina Nov. 19, 1952 to Jan. 19, 1953	William E. Williams (Acting) Illinois Feb. 27, 1977 to May 4, 1977	Douglas H. Shulman Ohio Mar. 24, 2008 to Nov. 9, 2012
Columbus Delano Ohio Mar. 11, 1869 to Oct. 31, 1870	John G. Capers South Carolina Jun. 5, 1907 to Aug. 31, 1909	Justin F. Winkle (Acting) New York Jan. 20, 1953 to Feb. 3, 1953	Jerome Kurtz Pennsylvania May 5, 1977 to Oct. 31, 1980	Steven T. Miller (Acting) Ohio Nov. 10, 2012 to May 21, 2013
John W. Douglass (Acting) Pennsylvania Nov. 1, 1870 to Jan. 2, 1871	Royal E. Cabell Virginia Sept. 1, 1909 to Apr. 27, 1913	T. Coleman Andrews Virginia Feb. 4, 1953 to Oct. 31, 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
Alfred Pleasonton New York Jan. 3, 1871 to Aug. 8, 1871	William H. Osborn North Carolina Apr. 28, 1913 to Sept. 25, 1917	O. Gordon Delk (Acting) Virginia Nov. 1, 1955 to Dec. 4, 1955	Roscoe L. Egger, Jr. Indiana Mar. 14, 1981 to Apr. 30, 1986	John A. Koskinen Ohio Dec. 23, 2013 to Nov. 12, 2017
John W. Douglass Pennsylvania Aug. 9, 1871 to May 14, 1875	Daniel C. Roper South Carolina Sept. 26, 1917 to Mar. 31, 1920	Russell C. Harrington Rhode Island Dec. 5, 1955 to Sept. 30, 1958	James I. Owens (Acting) Alabama May 1, 1986 to Aug. 3, 1986	David Kautter (Acting) Virginia Nov. 13, 2017 to Sep. 30, 2018
Daniel D. Pratt Indiana May 15, 1875 to Aug. 1, 1876	William M. Williams Alabama Apr. 1, 1920 to Apr. 11, 1921	O. Gordon Delk (Acting) Virginia Oct. 1, 1958 to Nov. 4, 1958	Lawrence B. Gibbs Texas Aug. 4, 1986 to Mar. 4, 1989	Charles P. Rettig California Oct. 1, 2018 to Nov. 11, 2022
Green B. Raum Illinois Aug. 2, 1876 to Apr. 30, 1883	Millard F. West (Acting) Kentucky Apr. 12, 1921 to May 26, 1921	Dana Latham California Nov. 5, 1958 to Jan. 20, 1961	Michael J. Murphy (Acting) Wisconsin Mar. 5, 1989 to Jul. 4, 1989	Douglas O'Donnell (Acting) Washington, DC Nov. 12, 2022 to March 12, 2023
Henry C. Rogers (Acting) Pennsylvania May 1, 1883 to May 10, 1883	David H. Blair North Carolina May 27, 1921 to May 31, 1929	Charles I. Fox (Acting) Utah Jan. 21, 1961 to Feb. 6, 1961	Fred Goldberg, Jr. Missouri Jul. 5, 1989 to Feb. 2, 1992	Daniel I. Werfel Virginia Mar. 13, 2023 to Jan. 20, 2025
John J. Knox (Acting) Minnesota May 11, 1883 to May 20, 1883	Robert H. Lucas Kentucky Jun. 1, 1929 to Aug. 15, 1930	Mortimer M. Caplin Virginia Feb. 7, 1961 to Jul. 10, 1964	Shirley D. Peterson Colorado Feb. 3, 1992 to Jan. 20, 1993	Douglas O'Donnell (Acting) Washington, DC Jan. 21, 2025 to Feb. 28, 2025
Walter Evans Kentucky May 21, 1883 to Mar. 19, 1885	H. F. Mires (Acting) Washington Aug. 16, 1930 to Aug. 19, 1930	Bertrand M. Harding (Acting) Texas Jul. 11, 1964 to Jan. 24, 1965	Michael P. Dolan (Acting) Iowa Jan. 21, 1993 to May 26, 1993	Melanie Krause (Acting) Washington, DC Mar. 1, 2025 to Apr. 16, 2025
Joseph S. Miller West Virginia Mar. 20, 1885 to Mar. 20, 1889	David Burnet Ohio Aug. 20, 1930 to May 15, 1933	Sheldon S. Cohen Maryland Jan. 25, 1965 to Jan. 20, 1969	Margaret Milner Richardson Texas May 27, 1993 to May 31, 1997	Gary A. Shapely, Jr. (Acting) Apr. 16, 2025 to Apr. 18, 2025
John W. Mason West Virginia Mar. 21, 1889 to Apr. 18, 1893	Pressly R. Baldrige (Acting) Iowa May 16, 1933 to Jun. 5, 1933	William H. Smith (Acting) Virginia Jan. 21, 1969 to Mar. 31, 1969	Michael P. Dolan (Acting) Iowa Jun. 1, 1997 to Nov. 12, 1997	Michael Faulkender (Acting) Apr. 18, 2025 to present
Joseph S. Miller West Virginia Apr. 19, 1893 to Nov. 26, 1896	Guy T. Helvering Kansas Jun. 6, 1933 to Oct. 8, 1943	Randolph W. Thrower Georgia Apr. 1, 1969 to Jun. 22, 1971	Charles O. Rossotti New York Nov. 13, 1997 to Nov. 6, 2002	
W. St. John Forman Illinois Nov. 27, 1896 to Dec. 31, 1897	Robert E. Hannegan Missouri Oct. 9, 1943 to Jan. 22, 1944			

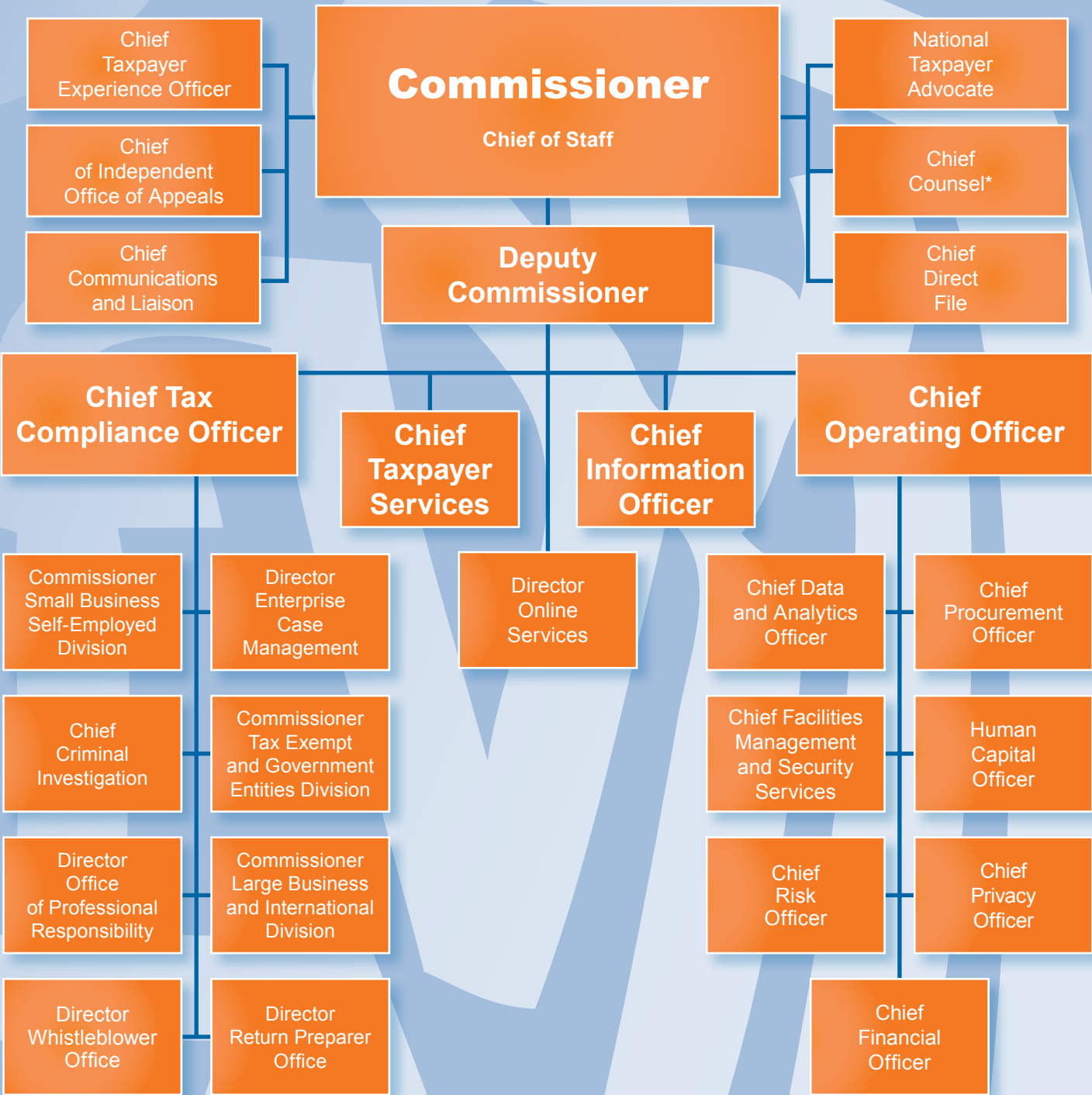
Chief Counsels for the Internal Revenue Service

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
Jan. 21, 2025 to Mar. 13, 2025
Andrew DeMello
Mar. 13, 2025 to present

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.

