2009

INTERNAL
REVENUE
SERVICE

DATA BOOK

October 1, 2008 to September 30, 2009

Department of the Treasury
Internal Revenue Service

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The IRS Mission

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

Internal Revenue Service

Data Book, 2009

This report describes activities conducted by the Internal Revenue Service during Fiscal Year 2009 (October 1, 2008, through September 30, 2009). It provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities.

NOTE: When using information from this report, cite the *Internal Revenue Service Data Book, 2009* as follows—

Internal Revenue Service
Data Book, 2009
Publication 55B
Washington, DC
March 2010

For sale by—

Superintendent of Documents
PO Box 371954
Pittsburgh, PA 15250–7954

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Internal Revenue Service Organization ..... *inside back cover*

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The *Internal Revenue Service Data Book* Online

The *Internal Revenue Service Data Book* tables for the current year and previous years may be found on the IRS Internet site. The World Wide Web address is: www.irs.gov/taxstats. From the Web site, select "IRS Data Books" in the "Products, Publications, & Papers" section.

For additional information, contact Statistical Information Services at 202–874–0410 or e-mail sis@irs.gov.

Letter from the Commissioner

I am proud to present the *2009 Internal Revenue Service Data Book,* which details IRS activities from October 1, 2008, through September 30, 2009, and catalogs the enormous achievements of our dedicated employees.

During Fiscal Year 2009, the IRS processed more than 236 million returns, provided nearly 127 million refunds, and collected over 2.3 trillion dollars for the Federal Government. We provided taxpayer assistance through over 296 million visits to IRS.gov and nearly 68 million phone calls. Of the 144 million individual income tax returns processed, 66 percent were filed electronically.

In 2009, the IRS adapted to challenging situations, providing tangible relief to taxpayers when they needed it most and helping to energize the economy through our implementation of the tax portions of the American Recovery and Reinvestment Act (ARRA)—the President's blueprint for rebuilding America. With so many Americans facing difficult times, we had to get relief and guidance out in record time. Under ARRA, the IRS provided a number of tax credits, such as the new Making Work Pay credit and the extended first-time homebuyers credit. Over 479,000 first-time homebuyers received tax credits for homes purchased between January 1, 2009, and September 30, 2009.

And we didn't forget America's businesses struggling in the distressed economy. In March, the IRS helped businesses whose deductions exceeded their incomes in 2008 to use a new net operating loss tax provision to get an expedited refund. We also administered the expanded COBRA health care coverage provisions for employees who lost their jobs.

International tax issues were an important priority in 2009. Through our Voluntary Disclosure program, 15,000 American taxpayers came back into the system. We are serious about our International efforts and have the resolve to put a big dent in offshore tax evasion.

We are also focused on our workforce. We have a variety of workforce initiatives underway that are working toward my goal of making the IRS the best place to work in government. For example, in 2009 we redesigned our orientation process for new hires and centralized and improved our recruiting efforts.

Looking ahead, we remain focused on our core mission: a successful filing season; balanced and adequate examination and collection coverage; and continuous improvement in both our service and enforcement efforts.

It is a great honor to lead this fine institution.

Commissioner of Internal Revenue
Douglas H. Shulman

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Returns Filed, Taxes Collected, and Refunds Issued

Tables 1 and 2 provide a broad overview of the main functions performed by the IRS: processing Federal tax returns and collecting revenue. During Fiscal Year (FY) 2009, the IRS collected more than $1.9 trillion in tax, net of refunds.

Tables 3 through 6 provide additional detail on gross collections and returns filed by State, over time, and for different types of electronic returns. More than 109.7 million returns, including 66.0 percent of individual income tax returns, were filed electronically in FY 2009.

Tables 7 and 8 provide information on tax refunds by State and type of tax. During FY 2009, individual income tax return filers received tax refunds totaling $321.3 billion.

The American Recovery and Reinvestment Act (ARRA) of 2009 was signed into law on February 17, 2009. This legislation was intended to provide a stimulus to the U.S. economy in the wake of the economic downturn. The Internal Revenue Service administered the tax-related provisions of ARRA.

ARRA expanded the tax credit for first-time homebuyers who purchased a home between January 1, 2009, and December 31, 2009. Under the law, qualified homebuyers were allowed to claim the tax credit either on their 2008 returns (due on April 15, 2009) or on their 2009 returns (due April 15, 2010). Qualified first-time homebuyers—those who did not own, separately or with a spouse, a home within 3 years of the purchase date—could claim 10 percent of the home purchase price up to $8,000 or $4,000 for married individuals filing separately. The amount of the tax credit began to phase out for a taxpayer whose adjusted gross income was more than $75,000 or $150,000 for joint filers. The Worker, Homeownership, and Business Assistance Act of 2009, enacted on November 6, 2009, extended and expanded the first-time homebuyers tax credit into 2010.

Table A reports the first-time homebuyers tax credit by State, which includes original and amended returns with a first-time homebuyers credit filed between January 1, 2009, and September 30, 2009, for homes purchased during that period.

Table A. First-Time Homebuyers Tax Credit for Homes Purchased in 2009, by State, Fiscal Year 2009 [1]

[Money amounts are in thousands of dollars]

State	First-time homebuyers tax credit	
	Number	Amount
United States, total	**479,622**	**3,582,591**
Alabama	8,660	64,796
Alaska	653	4,964
Arizona	13,399	101,876
Arkansas	5,334	39,030
California	58,179	442,999
Colorado	8,616	65,578
Connecticut	2,979	22,347
Delaware	1,268	9,464
District of Columbia	635	4,702
Florida	45,992	350,871
Georgia	18,949	141,056
Hawaii	720	5,389
Idaho	3,356	25,739
Illinois	15,580	115,418
Indiana	9,452	68,556
Iowa	5,709	41,444
Kansas	4,886	35,892
Kentucky	5,959	44,015
Louisiana	8,574	62,361
Maine	1,409	10,415
Maryland	6,871	51,370
Massachusetts	6,339	46,962
Michigan	22,432	157,332
Minnesota	10,341	76,707
Mississippi	6,108	44,818
Missouri	9,950	72,892
Montana	1,485	11,172
Nebraska	4,085	30,405
Nevada	7,150	54,829
New Hampshire	1,475	11,018
New Jersey	7,734	57,153
New Mexico	2,177	16,461
New York	11,827	86,391
North Carolina	13,632	103,222
North Dakota	1,029	7,568
Ohio	14,428	103,363
Oklahoma	6,678	49,316
Oregon	4,802	36,743
Pennsylvania	15,831	117,053
Rhode Island	1,295	9,632
South Carolina	7,215	54,031
South Dakota	1,238	9,287
Tennessee	14,962	112,537
Texas	42,436	318,813
Utah	5,916	46,256
Vermont	505	3,743
Virginia	12,516	95,032
Washington	8,517	64,882
West Virginia	1,253	9,018
Wisconsin	7,889	58,486
Wyoming	914	6,983
U.S. Armed Service members overseas	252	1,983
Other	31	220

[1] Reflects the first-time homebuyers credit (FTHBC) claimed and granted by the IRS after adjustments. Under the American Recovery and Reinvestment Act of 2009, taxpayers could claim the FTHBC either on their 2008 or 2009 tax returns. These data include original and amended returns with a FTHBC claim filed between January 1, 2009, and September 30, 2009, for homes purchased during that period. Taxpayers who did not claim the FTHBC on their original 2008 returns could file an amended 2008 return to claim the credit. Approximately 150,000 amended returns included a claim for FTHBC. Counts exclude FTHBC claims withdrawn in an amended return or rejected by the IRS. Also excludes FTHBC claims for homes purchased prior to January 1, 2009, or after September 30, 2009.

NOTE:

Classification by State is based on the individual's address. However, some individuals may use the address of a tax attorney or accountant. Such addresses could have been located in a State other than the State in which the individual resided.

SOURCE: Research, Analysis, and Statistics, Office of Research.

Table 1. Internal Revenue Collections and Refunds, by Type of Tax, Fiscal Years 2008 and 2009

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1, 2]	Net collections [1]	
	2008	2009	Percentage of 2009 total	2009	2009	Percentage of 2009 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**2,745,035,410**	**2,345,337,177**	**100.0**	**437,685,634**	**1,907,651,543**	**100.0**
Business income tax	**354,315,825**	**225,481,588**	**9.6**	**95,200,297**	**130,281,291**	**6.8**
Corporation	353,548,654	224,929,251	9.6	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	767,171	552,337	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income tax [4, 5]	**1,425,990,183**	**1,190,382,757**	**50.8**	**[6] 336,344,148**	**854,038,609**	**44.8**
Individual income tax withheld	970,654,194	880,759,170	37.6	n.a.	n.a.	n.a.
Individual tax payments [7]	429,750,984	294,662,618	12.6	n.a.	n.a.	n.a.
Estate and trust income tax	25,585,005	14,960,969	0.6	3,468,439	11,492,530	0.6
Employment taxes	**883,197,626**	**858,163,864**	**36.6**	**3,395,775**	**854,768,089**	**44.8**
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	870,927,700	846,688,399	36.1	3,284,928	843,403,471	44.2
Federal Insurance Contributions Act (FICA)	817,677,221	792,767,896	33.8	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	53,250,479	53,920,503	2.3	n.a.	n.a.	n.a.
Unemployment insurance	7,331,036	6,765,012	0.3	108,422	6,656,590	0.3
Railroad retirement	4,938,890	4,710,453	0.2	2,425	4,708,028	0.2
Estate and gift taxes	**29,823,935**	**24,677,322**	**1.1**	**1,248,550**	**23,428,772**	**1.2**
Estate	26,543,433	21,583,131	0.9	1,150,406	20,432,725	1.1
Gift	3,280,502	3,094,191	0.1	98,144	2,996,047	0.2
Excise taxes	**51,707,840**	**46,631,646**	**2.0**	**1,496,864**	**45,134,782**	**2.4**

n.a.—Not available.

[1] Excludes adjustments and credits and excise taxes paid to the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, and $77.9 billion in refundable tax credits (including $41.5 billion in earned income tax credits and $22.2 billion in child tax credits), and other refunds required by law. Also includes $2.4 billion in interest, of which $1.4 billion were paid to corporations, and $1.0 billion were paid to all others (related to individual, employment, estate, gift, and excise tax returns).

[3] Less than 0.05 percent.

[4] Collections include Presidential Election Campaign Fund contributions of $49.5 million in Fiscal Year 2008 and $45.2 million in Fiscal Year 2009.

[5] 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 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.

[6] Includes $11.5 billion in Economic Stimulus payments. Economic Stimulus Payments include both Economic Stimulus Payments associated with 2007 tax returns and Rebate Recovery Credits claimed on 2008 tax returns. Eligible taxpayers whose circumstances changed may have claimed a Rebate Recovery Credit to receive some or all of the unpaid portion of an Economic Stimulus Payment. Economic Stimulus Payments were associated with the Economic Stimulus Act of 2008.

[7] Includes collections of estimated income tax and payments included with individual income tax return filings.

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

SOURCE: Chief Financial Officer, Revenue Financial Management.

Table 2. Number of Returns Filed, by Type of Return, Fiscal Years 2008 and 2009

[Numbers are in thousands. For FY 2009 details by State, see Table 3]

Type of Return	2008	2009	Percentage change
	(1)	(2)	(3)
United States, total [1]	**250,379**	**236,503**	**−5.5**
Income taxes, total	**197,409**	**171,985**	**−7.5**
C or other corporation [2]	**2,538**	**2,476**	**−2.4**
S corporation, Form 1120–S	**4,440**	**4,496**	**1.3**
Partnership, Form 1065	**3,307**	**3,565**	**7.8**
Individual [3]	**154,346**	**144,103**	**−6.6**
Forms 1040, 1040A, 1040EZ, 1040EZ–T	153,308	142,983	−6.7
Forms 1040NR, 1040NR–EZ, 1040PR, 1040–SS, 1040C	1,038	1,120	7.9
Individual estimated tax, Form 1040–ES	**28,782**	**24,197**	**−15.9**
Estate and trust, Form 1041	**3,075**	**3,143**	**2.2**
Estate and trust estimated tax, Form 1041–ES	**922**	**542**	**−41.2**
Employment taxes [4]	**30,683**	**30,223**	**−1.5**
Estate tax [5]	**46**	**47**	**2.2**
Gift tax, Form 709	**252**	**245**	**−2.8**
Excise taxes [6]	**865**	**809**	**−6.5**
Tax-exempt organizations [7]	**901**	**1,132**	**25.6**
Supplemental documents [8]	**20,221**	**21,525**	**6.5**

[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, 8038–CP, 8038–G, 8038–GC, 8038–T, and 8328); and employee benefit plan returns (Forms 5500 and 5500–EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[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–A (corporation income tax return short form); 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 (income tax return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–POL (income tax return for certain political associations); 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 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–EZ (individual income tax return for single and joint filers with no dependents); 1040–EZ–T (telephone excise tax refund return); 1040–NR and 1040–NR–EZ (nonresident alien income tax return); 1040–PR (self-employment income tax return for Puerto Rico residents); 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 1040–C (income tax return for departing aliens). Form 1040–X (amended individual income tax return) is included with Supplemental documents in this table.

The Economic Stimulus Payments associated with the Economic Stimulus Act of 2008 resulted in a temporary increase in the number of individual income tax returns filed in Fiscal Year 2008 and also contributed to the number of returns filed in Fiscal Year 2009. Some taxpayers, who did not otherwise have a filing requirement, filed a form from the 1040 series to claim an Economic Stimulus Payment. These filers are not expected to become regular filers unless their filing requirements change.

[4] Includes the Form 940 series as follows: 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 tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941–PR/SS (employer's 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 tax return); 944–PR/SS (employer's 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); 945–X (adjusted tax return of withheld income tax from nonpayroll distributions); and CT–1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[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).

[6] Includes Forms 720 (excise tax return); 730 (tax return for wagering); 2290 (heavy highway vehicle use tax return); 11–C (occupational tax and registration for wagering return); and 5330 (excise taxes related to employee benefit plans return). Excludes excise tax returns filed with the Alcohol and Tobacco Tax and Trade Bureau.

[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–C (farmers' cooperative return); 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); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990–T is combined with Business income taxes in other tables.

Table 2. Number of Returns Filed, by Type of Return, Fiscal Years 2008 and 2009—Continued

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); 945–X (adjusted return of withheld income tax from nonpayroll distributions); 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); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT–1X (adjusted railroad retirement tax return).

NOTES:

For Fiscal Year 2009, additional forms have been added that were not included in prior editions of the *IRS Data Book.* These forms include: 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); 945–X (adjusted tax return of withheld income tax from nonpayroll distributions); 990–N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990–EZ); and CT–1X (adjusted railroad retirement tax return). The following forms were included in prior editions of the *IRS Data Book* but have been excluded in the Fiscal Year 2009 edition: 2688 (additional filing extension for individuals); and CT–2 (employee representatives' railroad retirement tax return).

Detail may not add to totals because of rounding.

SOURCE: Research, Analysis, and Statistics, Office of Research.

Table 3. Number of Returns Filed, by Type of Return and State, Fiscal Year 2009

State	Total returns [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax, employment taxes, and estate and trust income tax		
					Individual income tax [3]	Individual estimated income tax	Estate and trust income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**236,503,362**	**2,475,785**	**4,495,685**	**3,564,630**	**144,103,375**	**24,196,680**	**3,142,712**
Alabama	3,236,095	21,596	52,033	45,317	2,085,986	329,195	32,027
Alaska	599,905	3,899	8,372	7,142	359,017	59,968	3,831
Arizona	4,502,431	40,492	82,934	85,542	2,721,160	501,603	48,088
Arkansas	2,000,505	16,090	40,066	27,000	1,226,213	208,451	16,286
California	28,260,324	341,400	404,822	390,734	16,519,265	3,482,787	329,205
Colorado	4,295,109	41,688	115,573	95,213	2,345,659	518,363	44,077
Connecticut	3,043,281	28,933	28,027	66,281	1,751,325	460,499	49,963
Delaware	756,353	10,025	15,272	14,419	427,241	87,974	28,561
District of Columbia	528,808	11,305	5,384	9,610	304,889	49,886	7,167
Florida	15,961,643	205,794	602,906	198,122	8,916,953	1,768,150	180,792
Georgia	6,849,726	62,608	170,121	92,207	4,273,666	562,799	47,193
Hawaii	1,120,099	14,987	13,995	11,807	660,232	157,253	13,940
Idaho	1,180,254	9,331	27,765	25,857	668,331	127,235	8,669
Illinois	10,164,459	112,478	226,645	113,670	6,134,205	1,161,944	215,573
Indiana	4,716,842	25,444	93,945	54,259	3,026,559	547,777	43,252
Iowa	2,433,424	24,483	37,872	32,969	1,421,256	370,227	31,844
Kansas	2,270,579	20,062	33,677	33,442	1,330,840	312,694	27,620
Kentucky	2,925,694	18,392	51,771	40,147	1,877,646	323,856	25,865
Louisiana	3,233,892	33,184	56,339	56,398	1,971,715	323,056	20,856
Maine	1,086,128	8,992	23,114	11,395	639,377	106,587	27,744
Maryland	4,479,310	48,615	77,143	67,356	2,785,531	442,820	54,013
Massachusetts	5,398,461	59,356	89,773	71,700	3,229,387	595,234	157,558
Michigan	7,356,862	73,515	131,433	105,826	4,642,834	790,695	75,673
Minnesota	4,397,408	36,054	96,392	61,684	2,574,508	567,846	52,695
Mississippi	1,926,246	14,580	28,575	25,450	1,257,683	174,662	10,673
Missouri	4,513,764	39,412	66,925	65,188	2,743,210	529,533	78,276
Montana	929,547	10,535	23,785	17,607	478,918	123,952	8,011
Nebraska	1,482,383	14,055	29,810	22,453	859,500	192,477	20,369
Nevada	2,099,474	34,701	45,239	53,022	1,274,794	180,696	17,362
New Hampshire	1,094,476	11,896	12,300	16,559	673,510	117,596	14,873
New Jersey	6,569,654	87,802	129,623	147,872	4,320,565	46,600	143,493
New Mexico	1,484,974	10,671	20,785	19,800	925,510	175,087	11,252
New York	14,753,061	247,455	395,658	254,571	9,271,451	737,340	275,622
North Carolina	6,764,007	63,605	137,425	92,662	4,202,065	739,994	72,983
North Dakota	596,641	4,909	9,397	10,153	323,832	96,845	6,415
Ohio	8,724,712	69,740	122,889	114,739	5,579,715	962,039	140,555
Oklahoma	2,736,079	22,334	50,819	42,243	1,614,595	318,497	28,270
Oregon	3,130,465	24,807	56,099	48,752	1,759,057	419,102	36,828
Pennsylvania	8,630,524	68,009	155,700	122,201	6,151,409	49,386	176,758
Rhode Island	881,686	7,124	18,666	10,721	514,047	102,696	29,130
South Carolina	3,230,416	29,199	62,113	46,950	2,053,587	334,335	22,092
South Dakota	716,575	5,123	13,614	12,179	390,265	103,753	11,284
Tennessee	4,363,775	35,228	35,668	67,080	2,851,378	474,284	37,800
Texas	17,559,699	185,554	238,353	321,435	10,748,636	1,699,925	208,434
Utah	1,999,045	17,516	56,441	67,367	1,148,817	163,865	15,410
Vermont	566,859	5,551	11,619	6,203	321,923	69,546	9,292
Virginia	6,148,801	59,738	108,113	81,068	3,745,024	776,178	72,011
Washington	5,516,349	45,083	95,770	78,986	3,196,039	704,566	60,755
West Virginia	1,215,461	9,604	12,116	13,138	789,947	145,943	13,652
Wisconsin	4,520,831	38,322	59,270	61,933	2,772,429	604,886	67,854
Wyoming	527,345	5,198	12,328	12,932	274,279	69,618	6,824
Other	3,022,921	39,311	1,211	13,269	1,967,395	226,380	3,942

Footnotes at end of table.

Table 3. Number of Returns Filed, by Type of Return and State, Fiscal Year 2009—Continued

State	Individual income tax, employment taxes, and estate and trust income tax—continued		Estate tax [5]	Gift tax	Excise taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	Estate and trust estimated income tax	Employment taxes [4]					
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	**542,352**	**30,223,289**	**47,320**	**245,262**	**809,461**	**1,131,790**	**21,525,021**
Alabama	4,862	377,747	405	2,753	14,048	12,842	257,284
Alaska	1,055	78,426	47	349	3,629	3,541	70,629
Arizona	7,514	527,731	645	3,441	7,414	15,844	460,023
Arkansas	3,766	254,373	196	1,195	12,427	8,665	185,777
California	67,335	3,544,749	8,363	24,254	71,875	119,312	2,956,223
Colorado	9,679	633,243	715	4,765	11,312	19,964	454,858
Connecticut	10,912	367,071	898	7,424	5,649	15,524	250,775
Delaware	2,987	93,201	178	825	1,853	5,712	68,105
District of Columbia	2,011	67,948	164	722	273	10,086	59,363
Florida	31,530	2,062,464	3,295	21,025	40,400	48,496	1,881,716
Georgia	10,012	876,439	1,021	5,707	23,686	24,386	699,881
Hawaii	3,400	125,199	345	1,475	1,343	4,844	111,279
Idaho	1,537	193,068	176	846	7,030	5,029	105,380
Illinois	29,675	1,308,560	2,203	10,507	41,238	48,496	759,265
Indiana	7,131	556,908	603	3,915	23,940	25,681	307,428
Iowa	3,476	325,367	460	1,958	19,710	21,639	142,163
Kansas	6,202	308,716	401	2,262	13,309	12,445	168,909
Kentucky	5,191	346,005	361	2,661	14,243	11,707	207,849
Louisiana	5,319	403,492	375	1,741	14,161	11,105	336,151
Maine	2,710	166,912	201	1,154	4,817	6,971	86,154
Maryland	12,496	539,888	1,069	5,277	8,765	21,277	415,060
Massachusetts	23,084	697,498	1,527	9,561	8,842	34,071	420,870
Michigan	13,159	913,412	962	5,537	23,205	33,368	547,243
Minnesota	7,422	610,870	802	5,838	29,633	26,270	327,394
Mississippi	2,597	224,408	175	1,108	10,445	6,888	169,002
Missouri	11,440	608,400	751	4,398	20,163	25,698	320,370
Montana	1,476	160,115	194	1,154	6,613	6,263	90,924
Nebraska	2,940	214,610	268	1,471	17,022	9,896	97,512
Nevada	3,957	229,496	329	1,520	7,407	5,497	245,454
New Hampshire	3,518	148,962	235	1,642	3,356	6,281	83,748
New Jersey	18,704	999,056	2,064	9,409	16,547	62,200	585,719
New Mexico	2,777	178,009	210	1,049	5,814	6,549	127,461
New York	36,178	2,211,451	4,294	20,411	21,813	76,644	1,200,173
North Carolina	8,792	848,817	1,115	5,550	23,817	32,887	534,295
North Dakota	859	92,181	93	974	11,726	3,484	35,773
Ohio	15,468	986,080	1,225	8,130	28,170	47,321	648,641
Oklahoma	6,822	361,513	378	1,850	10,727	12,293	265,738
Oregon	5,925	442,721	666	3,061	10,437	16,667	306,343
Pennsylvania	19,897	1,172,738	1,619	10,549	30,310	56,423	615,525
Rhode Island	2,257	122,157	249	1,038	1,627	8,352	63,622
South Carolina	4,139	395,412	469	2,887	11,265	11,784	256,184
South Dakota	1,672	109,770	110	907	11,011	4,578	52,309
Tennessee	9,129	483,427	723	3,546	15,843	17,242	332,427
Texas	66,353	1,948,537	2,519	17,146	62,283	62,536	1,997,988
Utah	3,049	293,628	178	994	5,875	7,256	218,649
Vermont	1,654	92,367	127	610	2,343	4,694	40,930
Virginia	12,903	740,905	1,200	6,699	14,692	29,729	500,541
Washington	13,833	731,540	995	5,555	23,018	24,590	535,619
West Virginia	1,736	146,945	107	840	5,696	6,754	68,983
Wisconsin	9,293	571,892	836	5,709	19,180	26,931	282,296
Wyoming	1,730	86,979	102	920	3,083	3,108	50,244
Other	789	241,886	677	943	6,376	1,970	518,772

Footnotes at end of table.

Table 3. Number of Returns Filed, by Type of Return and State, Fiscal Year 2009—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, 8038–CP, 8038–G, 8038–GC, 8038–T, and 8328); and employee benefit plan returns (Forms 5500 and 5500–EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[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–A (corporation income tax return short form); 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 (income tax return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–POL (income tax return for certain political associations); 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 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–EZ (individual income tax return for single and joint filers with no dependents); 1040–EZ–T (telephone excise tax refund return); 1040–NR and 1040–NR–EZ (nonresident alien income tax return); 1040–PR (self-employment income tax return for Puerto Rico residents); 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 1040–C (income tax return for departing aliens). Form 1040–X (amended individual income tax return) is included with Supplemental documents in this table.

The Economic Stimulus Payments associated with the Economic Stimulus Act of 2008 resulted in a temporary increase in the number of individual income tax returns filed in Fiscal Year 2008 and also contributed to the number of returns filed in Fiscal Year 2009. Some taxpayers, who did not otherwise have a filing requirement, filed a form from the 1040 series to claim an Economic Stimulus Payment. These filers are not expected to become regular filers unless their filing requirements change.

[4] Includes the Form 940 series as follows: 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 tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941–PR/SS (employer's 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 tax return); 944–PR/SS (employer's 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); 945–X (adjusted tax return of withheld income tax from nonpayroll distributions); and CT–1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[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).

[6] Includes Forms 720 (excise tax return); 730 (tax return for wagering); 2290 (heavy highway vehicle use tax return); 11–C (occupational tax and registration for wagering return); and 5330 (excise taxes related to employee benefit plans return). Excludes excise tax returns filed with the Alcohol and Tobacco Tax and Trade Bureau.

[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–C (farmers' cooperative return); 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); and 8872 (political organization report of contributions and expenditures). 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 tax return); 945–X (adjusted return of withheld income tax from nonpayroll distributions); 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); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT–1X (adjusted railroad retirement tax return).

NOTES:

For Fiscal Year 2009, additional forms have been added that were not included in prior editions of the *IRS Data Book.* These forms include: 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); 945–X (adjusted tax return of withheld income tax from nonpayroll distributions); 990–N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990–EZ); and CT–1X (adjusted railroad retirement tax return). The following forms were included in prior editions of the *IRS Data Book* but have been excluded in the Fiscal Year 2009 edition: 2688 (additional filing extension for individuals); and CT–2 (employee representatives' railroad retirement tax return).

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 other State(s).

Detail may not add to totals because of rounding.

SOURCE: Research, Analysis, and Statistics, Office of Research.

Table 4. Number of Returns Filed Electronically, by Type of Return and State, Fiscal Year 2009

State	Total returns [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	**109,702,686**	**447,694**	**1,322,371**	**1,062,329**	**95,130,626**	**29,672,655**
Alabama	1,656,267	3,223	12,395	10,874	1,523,141	379,331
Alaska	260,995	853	3,463	2,599	226,859	95,609
Arizona	2,074,332	4,276	16,097	15,786	1,779,500	631,195
Arkansas	949,490	2,279	8,614	5,022	869,092	216,118
California	13,577,373	75,659	142,094	128,764	11,143,046	2,622,479
Colorado	1,748,217	5,476	28,886	22,435	1,460,026	601,736
Connecticut	1,427,774	4,194	6,728	15,452	1,205,407	348,349
Delaware	338,411	1,528	3,497	3,783	280,364	104,527
District of Columbia	236,015	636	968	1,650	184,596	73,488
Florida	6,550,909	25,930	148,040	50,694	5,648,058	1,985,275
Georgia	3,318,740	9,816	45,217	23,080	2,991,357	1,002,081
Hawaii	406,898	1,213	2,143	1,978	361,709	124,235
Idaho	542,364	1,544	9,123	9,052	482,736	163,391
Illinois	4,267,159	11,999	39,758	20,343	3,778,098	1,234,279
Indiana	2,369,049	4,254	22,518	14,277	2,198,529	687,716
Iowa	1,194,563	4,812	10,470	7,980	1,109,245	264,033
Kansas	1,064,059	6,015	13,340	13,466	968,435	293,211
Kentucky	1,412,983	2,265	9,687	8,076	1,329,985	353,563
Louisiana	1,445,237	4,441	11,999	13,230	1,296,112	381,050
Maine	463,671	1,122	5,176	2,650	388,723	140,839
Maryland	1,956,857	5,795	16,610	15,785	1,673,408	635,475
Massachusetts	2,936,655	29,181	69,809	52,389	2,229,096	667,458
Michigan	3,893,969	30,073	70,597	60,270	3,460,057	1,003,820
Minnesota	2,236,472	8,398	39,125	23,188	1,963,393	580,875
Mississippi	962,850	2,199	6,729	6,813	896,687	216,160
Missouri	2,046,960	6,319	17,347	15,515	1,872,721	570,032
Montana	392,671	2,077	8,184	6,020	337,490	94,576
Nebraska	691,057	3,556	11,060	7,406	617,659	190,456
Nevada	983,886	6,946	14,723	18,228	828,195	271,566
New Hampshire	497,473	2,407	4,148	5,171	422,179	174,734
New Jersey	3,462,827	12,592	32,095	50,366	2,772,694	646,388
New Mexico	684,350	1,870	5,621	5,791	622,521	210,535
New York	7,426,448	45,115	153,373	101,417	6,010,878	1,249,762
North Carolina	3,053,594	6,510	23,276	16,149	2,820,517	916,785
North Dakota	252,866	1,265	3,528	3,646	231,596	60,841
Ohio	4,079,778	13,130	31,719	33,089	3,658,535	1,336,864
Oklahoma	1,261,509	3,249	10,960	9,175	1,129,278	353,435
Oregon	1,404,084	5,013	17,144	13,926	1,166,656	427,384
Pennsylvania	4,247,173	9,305	30,160	24,652	3,705,211	1,323,915
Rhode Island	446,832	1,553	6,682	4,117	349,079	84,338
South Carolina	1,630,041	5,969	22,891	12,212	1,516,014	406,124
South Dakota	309,967	1,667	6,454	5,643	271,765	80,298
Tennessee	2,078,262	5,539	8,604	16,247	1,952,233	635,281
Texas	7,663,871	29,477	54,647	77,963	6,751,187	2,538,851
Utah	958,600	3,485	20,366	24,885	803,420	306,623
Vermont	228,046	919	3,192	1,602	198,707	70,493
Virginia	2,831,068	7,627	26,541	19,205	2,490,621	1,028,777
Washington	2,377,465	8,126	29,723	21,928	2,060,680	903,480
West Virginia	550,321	941	2,036	2,348	524,721	166,372
Wisconsin	2,317,781	13,012	29,885	29,285	2,099,191	637,701
Wyoming	217,723	1,167	4,824	5,149	186,308	61,071
Other	316,724	1,677	105	1,558	282,911	119,680

Footnotes at end of table.

Table 4. Number of Returns Filed Electronically, by Type of Return and State, Fiscal Year 2009—Continued

State	Individual income tax—continued		Estate and trust income tax	Employment taxes [7]	Tax-exempt organizations [8]	Supplemental documents [9]
	Online—continued	Practitioner filed [6]				
	Free File [5]					
	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**3,028,528**	**65,457,971**	**793,585**	**6,636,410**	**339,704**	**3,969,967**
Alabama	45,763	1,143,810	8,284	37,205	4,631	56,514
Alaska	6,488	131,250	422	4,733	1,219	20,847
Arizona	55,212	1,148,305	5,917	145,432	4,801	102,523
Arkansas	29,937	652,974	830	15,942	3,344	44,367
California	212,812	8,520,567	20,507	1,240,395	27,603	799,305
Colorado	47,082	858,290	3,452	116,161	6,240	105,541
Connecticut	27,196	857,058	4,721	133,003	4,240	54,029
Delaware	10,341	175,837	8,409	26,485	948	13,397
District of Columbia	5,620	111,108	549	34,169	3,196	10,251
Florida	193,346	3,662,783	38,975	424,964	13,336	200,912
Georgia	111,311	1,989,276	3,720	175,682	7,352	62,516
Hawaii	10,465	237,474	1,724	21,753	1,165	15,213
Idaho	19,239	319,345	773	9,637	1,741	27,758
Illinois	128,746	2,543,819	81,327	263,673	15,069	56,892
Indiana	70,642	1,510,813	8,175	83,617	7,823	29,856
Iowa	28,387	845,212	2,654	14,177	12,170	33,055
Kansas	29,498	675,224	5,089	36,072	4,918	16,724
Kentucky	47,292	976,422	4,445	40,615	3,892	14,018
Louisiana	45,242	915,062	1,776	48,260	3,540	65,879
Maine	15,429	247,884	1,322	40,791	2,280	21,607
Maryland	49,930	1,037,933	4,342	154,117	6,375	80,425
Massachusetts	60,430	1,561,638	82,159	296,014	9,746	168,261
Michigan	114,253	2,456,237	21,396	166,889	12,667	72,020
Minnesota	68,215	1,382,518	14,807	142,437	8,708	36,416
Mississippi	31,763	680,527	1,289	11,126	2,497	35,510
Missouri	67,306	1,302,689	14,928	82,929	9,554	27,647
Montana	10,634	242,914	1,156	5,509	2,878	29,357
Nebraska	21,626	427,203	4,432	16,587	3,976	26,381
Nevada	21,131	556,629	2,428	58,453	1,827	53,086
New Hampshire	13,951	247,445	1,906	39,682	1,906	20,074
New Jersey	45,766	2,126,306	61,687	388,086	7,503	137,804
New Mexico	21,408	411,986	1,301	14,777	2,209	30,260
New York	138,697	4,761,116	108,989	668,182	17,212	321,282
North Carolina	94,426	1,903,732	20,309	124,979	8,224	33,630
North Dakota	9,842	170,755	1,094	2,319	1,440	7,978
Ohio	171,269	2,321,671	56,921	217,951	15,776	52,657
Oklahoma	51,824	775,843	3,216	33,765	4,674	67,192
Oregon	45,136	739,272	6,451	98,973	5,309	90,612
Pennsylvania	138,732	2,381,296	58,633	286,156	16,515	116,541
Rhode Island	9,340	264,741	16,114	52,232	1,312	15,743
South Carolina	53,801	1,109,890	2,733	45,866	3,967	20,389
South Dakota	10,391	191,467	4,245	3,300	2,277	14,616
Tennessee	80,189	1,316,952	3,973	62,668	5,551	23,447
Texas	231,082	4,212,336	30,631	328,835	20,790	370,341
Utah	22,256	496,797	2,055	42,782	2,245	59,362
Vermont	8,208	128,214	2,347	13,294	1,540	6,445
Virginia	93,702	1,461,844	22,203	146,514	9,509	108,848
Washington	74,141	1,157,200	8,051	118,712	8,492	121,753
West Virginia	25,427	358,349	6,155	7,062	2,778	4,280
Wisconsin	74,556	1,461,490	22,634	83,126	11,357	29,291
Wyoming	5,432	125,237	1,813	3,050	1,043	14,369
Other	23,616	163,231	116	7,272	339	22,746

Footnotes at end of table.

Table 4. Number of Returns Filed Electronically, by Type of Return and State, Fiscal Year 2009—Continued

Footnotes

[1] Excludes returns that do not have the 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–CP, 8038–G, 8038–GC, 8038–T, and 8328); and employee benefit plan returns (Forms 5500 and 5500–EZ) processed by the Department of Labor. Also excludes excise tax returns (Forms 720 and 2290), which together totaled 26,746.

[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 associations).

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040–A (individual income tax return-short form); 1040–EZ (individual income tax return for single and joint filers with no dependents); and 1040–NR (nonresident alien income tax return).

The Economic Stimulus Payments associated with the Economic Stimulus Act of 2008 resulted in a temporary increase in the number of individual income tax returns filed in Fiscal Year 2008 and also contributed to the number of returns filed in Fiscal Year 2009. Some taxpayers, who did not otherwise have a filing requirement, filed a form from the 1040 series to claim an Economic Stimulus Payment. These filers are not expected to become regular filers unless their filing requirements change.

[4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: users either complete a tax return on a Web site without downloading any software, or users purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[5] Free File is a free Federal income tax preparation and electronic filing service for eligible taxpayers developed through a partnership between the Internal Revenue Service and the Free File Alliance LLC, a group of private sector tax software companies. For 2009, taxpayers with an adjusted gross income of $57,000 or less could prepare and file their Federal income taxes using commercial online software provided by the Free File Alliance companies. This software was accessed through IRS.gov.

[6] Includes cases in which a taxpayer transmits the return via an authorized e-file provider, who, in most cases, is also the preparer of the return.

[7] Includes the Form 940 series as follows: 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); 941–PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 944 (employer's tax return).

[8] Includes the Form 990 series as follows: 990 (tax-exempt organization except private foundation return long form); 990–EZ (tax-exempt organization except private foundation 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 return); and Form 8872 (political organization report of contributions and expenditures).

[9] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

NOTES:

For Fiscal Year 2009, additional e-filed return counts have been added for forms that were not included in prior editions of the *IRS Data Book*. These forms include: 1120–F (foreign corporation income tax return, except foreign life insurance and property and casualty insurance company, or foreign sales corporation); and 990–N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990–EZ). The following forms were included in prior editions of the *IRS Data Book* but have been excluded in the Fiscal Year 2009 edition: 2688 (additional filing extension for individuals); and 1040EZ–T (telephone excise tax refund return).

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 other State(s).

SOURCE: Research, Analysis, and Statistics, Office of Research.

Table 5. Internal Revenue Gross Collections, by Type of Tax and State, Fiscal Year 2009

[Money amounts are in thousands of dollars]

State	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 not withheld and SECA tax [3]
	(1)	(2)	(3)	(4)	(5)
United States, total [4]	**2,345,337,177**	**225,481,588**	**2,048,546,621**	**1,673,527,066**	**348,583,121**
Alabama	20,093,422	690,741	19,053,914	15,218,090	3,630,458
Alaska	4,670,157	222,515	4,387,073	3,350,707	984,895
Arizona	32,372,226	2,471,398	28,564,174	23,267,499	5,027,424
Arkansas	25,727,268	5,524,663	19,431,278	16,989,868	2,104,497
California	264,868,391	27,095,063	230,209,894	181,431,700	46,998,660
Colorado	38,484,608	2,856,472	34,005,912	27,483,580	6,296,109
Connecticut	44,684,141	4,800,755	39,059,563	30,351,139	7,873,173
Delaware	13,683,353	2,725,766	10,832,715	9,418,102	803,517
District of Columbia	19,487,689	1,466,547	17,896,573	16,043,213	1,392,381
Florida	110,156,809	4,426,304	102,968,650	77,258,273	24,033,438
Georgia	59,486,251	5,671,371	51,636,705	43,616,892	7,577,488
Hawaii	6,747,592	423,772	6,134,814	4,778,720	1,297,854
Idaho	6,859,632	501,992	6,249,425	4,920,516	1,274,311
Illinois	116,130,852	12,991,659	100,734,255	82,165,107	15,967,430
Indiana	42,108,854	2,883,236	38,686,817	33,968,701	4,514,497
Iowa	17,614,407	1,427,436	15,963,661	13,027,713	2,832,504
Kansas	20,374,354	1,267,195	17,803,520	13,726,781	3,063,781
Kentucky	23,313,696	1,446,147	21,512,933	18,549,489	2,822,774
Louisiana	34,882,848	1,326,230	32,971,179	27,068,053	5,678,643
Maine	6,105,799	177,487	5,692,584	4,655,688	992,771
Maryland	44,484,984	2,186,965	41,674,214	34,578,449	6,745,699
Massachusetts	70,108,079	5,014,595	63,808,820	52,949,497	10,302,731
Michigan	56,050,689	3,429,151	52,053,616	44,946,212	6,618,574
Minnesota	67,646,589	8,850,168	57,135,872	51,349,111	5,420,427
Mississippi	9,603,121	554,850	8,738,012	6,728,925	1,939,861
Missouri	44,310,000	3,861,265	39,048,966	33,381,605	5,146,840
Montana	4,136,011	177,339	3,864,272	2,827,815	990,614
Nebraska	16,200,400	3,941,704	12,121,294	9,151,055	1,874,535
Nevada	13,770,576	728,916	12,802,614	9,216,494	3,311,188
New Hampshire	8,739,838	467,026	8,118,357	6,529,298	1,499,685
New Jersey	103,548,696	14,950,946	87,095,421	73,482,062	12,944,178
New Mexico	8,188,815	284,268	7,713,273	6,046,363	1,569,127
New York	193,446,916	18,213,230	171,565,629	136,468,421	33,348,166
North Carolina	63,348,252	9,039,509	53,783,272	46,484,462	6,946,279
North Dakota	4,115,943	261,179	3,816,679	2,739,527	1,043,574
Ohio	103,638,344	8,826,533	91,350,121	82,638,467	8,051,055
Oklahoma	24,297,410	2,387,976	17,936,398	13,257,886	4,141,328
Oregon	21,736,643	1,147,789	20,196,879	16,701,037	3,342,313
Pennsylvania	106,613,979	10,612,832	92,949,541	79,809,018	12,354,570
Rhode Island	10,909,205	2,745,130	8,063,988	6,982,925	997,726
South Carolina	17,806,603	937,804	16,524,564	13,448,793	2,954,730
South Dakota	4,888,826	171,290	4,664,408	2,873,256	1,136,094
Tennessee	44,047,939	3,651,310	39,436,002	34,218,714	4,927,365
Texas	200,521,512	24,235,172	158,798,111	123,995,690	31,686,844
Utah	14,270,839	686,104	12,906,483	10,526,001	2,280,188
Vermont	3,366,627	209,377	3,066,551	2,408,321	629,036
Virginia	58,598,281	7,229,899	50,669,866	40,875,271	8,851,089
Washington	48,587,720	5,161,652	42,552,023	33,738,292	8,442,809
West Virginia	6,332,264	370,444	5,852,802	4,638,334	1,143,543
Wisconsin	38,642,363	3,288,051	34,662,866	29,260,384	5,096,926
Wyoming	3,833,691	214,410	3,407,743	2,121,261	1,223,095
U.S. Armed Service members overseas and Territories other than Puerto Rico	601,823	1,630	574,724	432,339	139,618
Puerto Rico	3,742,730	183,108	3,558,007	3,198,739	319,980
International	11,061,106	2,055,407	8,508,466	5,614,491	2,868,356
Undistributed [5]	6,288,015	−992,188	5,731,128	2,618,721	3,128,374

Footnotes at end of table.

Table 5. Internal Revenue Gross Collections, by Type of Tax and State, Fiscal Year 2009—Continued

[Money amounts are in thousands of dollars]

State	Individual income tax, employment taxes, and estate and trust income tax—continued			Estate tax	Gift tax	Excise taxes
	Unemployment insurance tax	Railroad retirement tax	Estate and trust income tax			
	(6)	(7)	(8)	(9)	(10)	(11)
United States, total [4]	**6,765,012**	**4,710,453**	**14,960,969**	**21,583,131**	**3,094,191**	**46,631,646**
Alabama	74,396	2,805	128,164	204,275	32,438	112,055
Alaska	14,828	1,777	34,865	16,978	91	43,500
Arizona	122,524	1,750	144,978	209,951	20,209	1,106,494
Arkansas	146,003	2,124	188,786	84,012	55,826	631,489
California	770,349	7,846	1,001,340	4,072,265	429,024	3,062,144
Colorado	107,256	11,745	107,221	290,309	52,409	1,279,506
Connecticut	83,414	4,112	747,726	356,361	81,155	386,307
Delaware	26,378	32	584,686	97,427	13,413	14,033
District of Columbia	15,341	415,193	30,444	97,661	15,627	11,281
Florida	377,085	656,021	643,834	1,742,496	313,100	706,259
Georgia	227,921	2,201	212,204	392,509	35,182	1,750,485
Hawaii	21,883	0	36,356	67,301	6,777	114,929
Idaho	31,015	1,003	22,581	85,015	7,075	16,125
Illinois	322,253	155,382	2,124,084	807,157	109,784	1,487,997
Indiana	107,091	13,870	82,659	249,491	21,314	267,996
Iowa	57,486	5,381	40,577	114,710	4,780	103,820
Kansas	67,298	889,434	56,227	131,621	21,564	1,150,454
Kentucky	76,565	9,655	54,450	134,635	4,643	215,337
Louisiana	82,116	4,465	137,902	278,455	23,669	283,315
Maine	23,382	3,071	17,672	49,689	3,693	182,346
Maryland	113,764	15,704	220,599	439,308	86,449	98,048
Massachusetts	169,327	58,282	328,982	652,577	70,521	561,567
Michigan	192,402	94,889	201,540	311,650	138,800	117,472
Minnesota	188,906	63,783	113,646	295,775	202,196	1,162,578
Mississippi	36,716	1,025	31,485	63,994	11,173	235,092
Missouri	140,390	64,929	315,203	560,301	30,584	808,884
Montana	16,127	18,868	10,848	40,038	5,399	48,963
Nebraska	41,834	1,001,201	52,669	71,577	13,205	52,620
Nevada	55,139	91	219,702	117,542	16,780	104,724
New Hampshire	25,182	126	64,066	101,868	4,282	48,304
New Jersey	224,824	122,535	321,821	483,034	60,920	958,376
New Mexico	29,431	531	67,820	81,270	8,965	101,040
New York	381,681	331,953	1,035,407	2,342,343	369,050	956,664
North Carolina	208,882	5,249	138,400	341,501	80,981	102,990
North Dakota	13,288	4,149	16,141	16,533	3,759	17,793
Ohio	291,471	19,679	349,449	664,998	54,977	2,741,714
Oklahoma	70,607	3,044	463,533	182,627	10,982	3,779,428
Oregon	74,652	665	78,211	174,889	33,948	183,139
Pennsylvania	300,014	56,815	429,125	745,977	60,576	2,245,053
Rhode Island	31,580	14	51,744	83,025	10,217	6,845
South Carolina	66,368	1,537	53,137	197,902	18,553	127,780
South Dakota	14,328	17,501	623,228	27,542	2,022	23,564
Tennessee	178,844	1,831	109,248	195,345	8,569	756,713
Texas	564,593	17,012	2,533,973	1,780,030	242,918	15,465,279
Utah	57,997	3,304	38,993	34,201	8,919	635,132
Vermont	10,558	2,157	16,480	72,808	956	16,936
Virginia	163,032	592,451	188,024	501,374	59,684	137,458
Washington	162,844	5,744	202,334	328,734	84,452	460,859
West Virginia	21,166	449	49,311	26,179	1,113	81,726
Wisconsin	136,716	4,856	163,983	250,149	48,862	392,435
Wyoming	10,440	670	52,277	83,743	13,551	114,244
U.S. Armed Service members overseas and Territories other than Puerto Rico	2,294	0	473	9,364	4,039	12,065
Puerto Rico	38,425	3	860	570	17	1,027
International	11,564	769	13,286	123,340	7,608	366,284
Undistributed [5]	−34,956	10,771	8,218	698,709	67,391	782,975

Footnotes at end of table.

Table 5. Internal Revenue Gross Collections, by Type of Tax and State, Fiscal Year 2009—Continued

Footnotes

[1] Excludes excise taxes paid to the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes taxes on corporation income (Form 1120), farmers' cooperatives (Form 1120–C), and "unrelated business income" from tax-exempt organizations (Form 990–T).

[3] Collections of 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 taxes on self-employment income (under the Self-Employment Insurance Contributions Act or SECA).

[4] Excludes adjustments and credits.

[5] 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.

NOTES:

Collection and refund data by State 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 2009 may result in negative amounts when such adjustments exceed current-year collections. See Table 8 for refund 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 other State(s).

Detail may not add to totals because of rounding.

SOURCE Chief Financial Officer, Revenue Financial Management.

Table 6. Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1960–2009

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

Footnotes at end of table.

Table 6. Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1960–2009—Continued

Footnotes

n.a.—Not available.

[1] Beginning with Fiscal Year 2009, adjustments and credits are excluded.

[2] Includes taxes on corporation income (Form 1120), farmers' cooperatives (Form 1120–C), and "unrelated business income" from tax-exempt organizations (Form 990–T).

[3] Income tax on estates and trusts is included in individual income tax in Fiscal Years 1960–2007. Beginning with Fiscal Year 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 on alcohol, tobacco, firearms and ammunition, and certain occupations collected by the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991.

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

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

SOURCE: Chief Financial Officer, Revenue Financial Management.

Table 7. Number of Internal Revenue Refunds Issued, by Type of Refund and State, Fiscal Year 2009

State	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax, employment taxes, and estate and trust income tax				Estate tax	Gift tax	Excise taxes
			Individual income tax including economic stimulus payments [1, 3]	Economic stimulus payments [3]	Estate and trust income tax	Employment taxes [4]			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States, total	**126,937,150**	**546,999**	**123,755,687**	**26,438,877**	**537,744**	**1,981,188**	**12,060**	**3,461**	**100,011**
Alabama	1,871,289	5,908	1,828,366	413,688	6,622	28,851	118	43	1,381
Alaska	277,069	1,104	267,141	72,705	567	7,835	d	d	404
Arizona	2,391,161	8,892	2,337,133	543,894	9,247	34,425	161	44	1,259
Arkansas	1,092,004	4,213	1,065,441	248,786	1,998	19,457	60	10	825
California	14,302,483	71,126	13,951,427	3,183,275	50,902	216,157	2,349	536	9,986
Colorado	2,023,808	9,511	1,968,635	441,939	6,928	37,054	179	59	1,442
Connecticut	1,514,719	5,940	1,476,212	284,917	8,471	22,735	246	72	1,043
Delaware	386,238	2,198	370,406	76,014	7,514	5,460	51	11	598
District of Columbia	269,071	1,351	261,074	62,460	1,492	4,715	76	22	341
Florida	8,087,177	36,366	7,858,774	1,779,892	36,910	147,379	894	385	6,469
Georgia	3,848,604	15,002	3,764,986	859,009	7,642	58,343	224	66	2,341
Hawaii	576,105	3,540	561,241	131,649	2,352	8,520	92	18	342
Idaho	587,008	3,285	568,752	129,088	1,052	13,389	32	3	495
Illinois	5,462,754	22,786	5,317,904	1,054,452	39,242	77,682	500	108	4,532
Indiana	2,712,863	8,138	2,662,589	516,288	7,293	33,045	125	36	1,637
Iowa	1,214,777	8,302	1,184,647	230,182	2,732	17,706	53	9	1,328
Kansas	1,135,797	6,788	1,104,796	238,655	4,007	19,017	89	28	1,072
Kentucky	1,682,571	4,936	1,650,041	354,097	3,560	22,507	77	16	1,434
Louisiana	1,773,460	7,743	1,725,828	429,406	3,214	35,101	136	24	1,414
Maine	564,635	2,838	551,147	107,276	2,368	7,792	68	7	415
Maryland	2,448,450	10,070	2,392,976	500,301	10,219	33,471	274	63	1,377
Massachusetts	2,800,235	10,597	2,721,807	537,965	30,456	34,770	449	143	2,013
Michigan	4,072,829	19,270	3,982,739	781,577	14,870	53,299	251	86	2,314
Minnesota	2,183,186	11,147	2,128,101	412,168	9,844	31,527	160	64	2,343
Mississippi	1,124,657	4,394	1,099,057	267,643	1,612	18,669	43	9	873
Missouri	2,412,633	11,012	2,349,041	492,387	12,039	37,740	170	39	2,592
Montana	405,910	3,783	390,645	88,488	1,085	9,922	42	4	429
Nebraska	738,394	4,855	715,961	145,416	3,283	13,276	44	22	953
Nevada	1,153,046	6,383	1,125,764	245,679	2,530	17,411	70	23	865
New Hampshire	596,465	2,890	581,179	108,922	2,723	9,196	61	11	405
New Jersey	3,739,852	15,043	3,646,427	728,470	16,786	58,411	459	100	2,626
New Mexico	811,783	2,964	792,472	192,434	1,833	13,932	61	16	505
New York	8,104,582	33,088	7,896,076	1,685,377	33,017	135,494	1,199	514	5,194
North Carolina	3,710,439	14,722	3,624,177	785,674	13,548	53,792	260	58	3,882
North Dakota	266,444	1,972	257,557	54,144	593	5,816	10	4	492
Ohio	4,972,857	18,008	4,868,080	965,514	27,980	54,907	295	78	3,509
Oklahoma	1,419,836	5,909	1,382,062	335,336	4,389	26,003	84	28	1,361
Oregon	1,508,567	8,410	1,467,117	323,509	5,777	25,876	171	45	1,171
Pennsylvania	5,432,646	16,205	5,308,959	1,013,014	36,775	66,012	338	91	4,266
Rhode Island	471,016	1,698	451,810	88,441	11,201	4,636	61	12	1,598
South Carolina	1,807,122	6,188	1,769,318	391,462	3,308	26,790	116	19	1,383
South Dakota	333,441	2,362	321,538	67,569	1,522	7,518	13	6	482
Tennessee	2,574,322	8,861	2,515,069	534,978	7,151	41,594	121	35	1,491
Texas	9,848,172	41,742	9,576,956	2,227,993	40,319	178,719	654	240	9,542
Utah	1,034,321	4,255	1,008,523	235,466	1,796	19,048	36	9	654
Vermont	278,417	1,709	268,981	50,905	1,875	5,490	36	14	312
Virginia	3,313,300	13,649	3,237,096	675,542	10,046	49,767	326	54	2,362
Washington	2,857,929	12,964	2,776,301	603,126	10,274	56,037	267	71	2,015
West Virginia	717,661	2,027	701,936	147,876	1,732	11,021	d	d	918
Wisconsin	2,395,672	12,215	2,335,626	430,131	13,263	32,079	151	44	2,294
Wyoming	244,555	1,915	234,202	52,600	1,016	7,099	26	24	273
U.S. Armed Service members overseas and Territories other than Puerto Rico	199,556	73	197,037	[5] 59,049	45	2,356	d	d	37
Puerto Rico	291,748	376	271,729	[5] 5,606	49	19,550	7	4	33
International	421,372	6,267	410,980	46,443	660	2,534	225	24	682
Undistributed [6]	472,142	9	471,848	0	15	256	d	d	7
Child tax credit [7]	**19,706,956**	**N/A**	**19,706,956**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned income tax credits [7]	**20,216,910**	**N/A**	**20,216,910**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

Footnotes at end of table.

Table 7. Number of Internal Revenue Refunds Issued, by Type of Refund and State, Fiscal Year 2009—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 earned income tax credits, refundable child tax credits, and other refunds required by law. Excludes adjustments and credits.

[2] Includes taxes on corporation income (Form 1120), farmers' cooperatives (Form 1120–C), and "unrelated business income" from tax-exempt organizations (Form 990–T).

[3] Economic Stimulus Payments include both Economic Stimulus Payments associated with 2007 tax returns and Rebate Recovery Credits claimed on 2008 tax returns. Eligible taxpayers whose circumstances changed may have claimed a Rebate Recovery Credit to receive some or all of the unpaid portion of an Economic Stimulus Payment. Economic Stimulus Payments were associated with the Economic Stimulus Act of 2008.

[4] Includes refunds of self-employment income under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment 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] Economic stimulus payments were provided directly to the treasuries of U.S. Territories and Puerto Rico in lump sum payments. The territories and Puerto Rico distributed these payments to their qualified taxpayers. See footnote 3.

[6] 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.

[7] 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 other State(s).

SOURCE: Chief Financial Officer, Revenue Financial Management.

Table 8. Amount of Internal Revenue Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2009

[Money amounts are in thousands of dollars.]

State	Total Internal Revenue refunds [1]	Business income taxes [1, 2]	Individual income tax, employment taxes, and estate and trust income tax					Estate tax	Gift tax	Excise taxes
			Individual income tax including economic stimulus payments [1, 3]	Individual income tax [1, 4]	Economic stimulus payments [4]	Estate and trust income tax	Employment taxes [5]			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total United States [6]	**437,685,634**	**95,200,297**	**332,875,709**	**321,327,766**	**11,547,943**	**3,468,439**	**3,395,775**	**1,150,406**	**98,144**	**1,496,864**
Alabama	6,098,291	1,212,959	4,796,733	4,624,164	172,569	26,682	17,203	13,361	509	30,844
Alaska	664,943	27,048	618,513	584,812	33,701	5,797	6,660	d	d	6,447
Arizona	7,542,986	973,271	6,450,860	6,201,515	249,345	56,082	40,811	12,953	3,295	5,713
Arkansas	2,976,225	329,410	2,595,107	2,490,834	104,273	23,755	16,014	7,522	290	4,127
California	51,095,106	10,177,851	39,928,472	38,473,304	1,455,168	348,040	318,125	204,678	52,908	65,032
Colorado	6,544,713	1,239,541	5,156,624	4,951,470	205,154	37,926	46,967	11,462	947	51,247
Connecticut	11,396,126	6,767,133	4,439,106	4,310,093	129,013	102,699	52,157	19,442	830	14,758
Delaware	2,264,967	1,176,662	932,185	898,953	33,232	121,947	17,224	12,690	−7	4,265
District of Columbia	990,283	184,868	752,070	726,373	25,697	15,605	30,638	4,628	259	2,215
Florida	25,376,172	1,809,714	23,009,119	22,235,484	773,634	262,012	167,476	93,970	4,962	28,919
Georgia	12,769,290	2,212,619	10,276,250	9,898,113	378,137	54,127	189,926	14,677	486	21,205
Hawaii	1,440,194	109,857	1,302,790	1,243,331	59,459	10,509	7,864	7,970	248	956
Idaho	1,748,906	223,942	1,504,020	1,447,434	56,586	5,098	10,903	1,486	24	3,432
Illinois	21,219,482	5,762,047	14,955,215	14,500,342	454,873	307,646	117,843	37,739	1,165	37,827
Indiana	7,722,319	991,087	6,582,625	6,367,606	215,019	37,056	93,586	7,618	405	9,943
Iowa	3,914,658	1,062,453	2,814,337	2,720,568	93,769	10,293	16,189	2,458	22	8,904
Kansas	3,226,317	519,432	2,651,007	2,547,749	103,258	17,956	11,554	7,566	93	18,709
Kentucky	4,287,140	193,848	3,997,034	3,850,677	146,357	19,050	18,960	3,383	30	54,834
Louisiana	5,225,979	388,060	4,712,503	4,530,197	182,307	55,750	30,098	37,295	69	2,204
Maine	1,611,141	390,440	1,192,024	1,147,528	44,497	10,292	10,928	2,291	60	5,106
Maryland	8,226,217	1,414,307	6,682,407	6,462,008	220,399	61,564	38,934	25,400	478	3,127
Massachusetts	9,474,090	1,519,240	7,609,303	7,369,445	239,859	178,882	109,293	44,665	1,311	11,395
Michigan	12,232,118	2,201,708	9,850,818	9,522,460	328,358	69,916	68,234	22,994	526	17,921
Minnesota	8,129,971	2,659,074	5,269,817	5,092,983	176,834	55,681	78,840	14,208	2,651	49,699
Mississippi	3,200,666	215,933	2,958,176	2,847,630	110,546	7,576	13,846	1,864	10	3,262
Missouri	7,603,775	1,693,573	5,689,572	5,486,056	203,516	44,664	53,237	8,777	860	113,092
Montana	872,382	22,654	838,104	799,367	38,737	3,180	5,998	1,067	14	1,366
Nebraska	1,901,856	210,717	1,660,003	1,599,410	60,593	11,113	10,944	3,247	242	5,591
Nevada	4,385,906	814,125	3,483,981	3,375,392	108,588	52,221	21,237	7,174	261	6,906
New Hampshire	1,606,544	101,827	1,477,784	1,429,392	48,392	10,803	5,985	2,497	11	7,638
New Jersey	18,138,194	6,965,673	10,825,688	10,495,063	330,625	99,686	180,003	38,039	4,581	24,523
New Mexico	1,973,250	57,920	1,877,152	1,795,030	82,122	9,050	14,777	4,884	208	9,259
New York	35,050,285	11,758,050	22,281,025	21,563,626	717,399	277,988	452,732	222,399	8,608	49,484
North Carolina	14,472,956	5,184,145	9,065,409	8,724,855	340,553	53,953	143,344	11,790	679	13,635
North Dakota	645,682	48,821	588,629	566,657	21,972	1,738	3,525	498	2	2,469
Ohio	16,267,342	4,721,463	11,319,026	10,920,352	398,674	105,929	67,405	16,707	1,170	35,642
Oklahoma	4,368,872	816,642	3,375,357	3,228,128	147,229	61,162	23,743	9,175	213	82,580
Oregon	3,916,882	392,582	3,461,895	3,316,536	145,359	23,514	22,114	7,865	419	8,493
Pennsylvania	16,072,952	2,660,145	12,971,652	12,542,632	429,019	170,446	127,344	28,449	1,959	112,958
Rhode Island	1,490,875	293,909	1,135,208	1,097,757	37,451	43,654	12,032	4,110	269	1,692
South Carolina	4,971,348	622,023	4,292,898	4,129,058	163,839	21,411	20,018	11,126	143	3,728
South Dakota	904,307	105,107	747,393	719,021	28,373	45,008	4,322	270	171	2,035
Tennessee	9,614,649	3,065,319	6,436,504	6,212,298	224,206	44,111	36,661	13,368	375	18,311
Texas	37,022,653	9,178,598	27,139,650	26,133,286	1,006,365	295,343	236,883	75,187	3,753	93,239
Utah	3,016,625	329,815	2,610,498	2,500,731	109,766	8,465	24,140	3,928	132	39,646
Vermont	703,197	90,139	597,855	576,389	21,466	6,157	6,410	2,036	7	593
Virginia	10,557,647	1,567,308	8,783,637	8,487,666	295,971	51,121	55,094	17,502	698	82,285
Washington	8,686,164	1,232,252	7,277,125	6,999,046	278,079	55,866	64,614	21,957	576	33,775
West Virginia	1,688,140	53,471	1,580,252	1,521,758	58,494	5,828	7,725	d	d	39,820
Wisconsin	6,660,933	1,158,896	5,405,690	5,229,475	176,215	49,820	30,000	9,544	139	6,844
Wyoming	793,390	55,542	721,430	697,798	23,632	6,973	5,786	1,463	284	1,911
U.S. Armed Service members overseas and Territories other than Puerto Rico	501,035	431	498,734	470,435	[7] 28,299	91	1,576	d	d	13
Puerto Rico	1,048,879	37,849	997,014	993,767	[7] 3,247	234	13,643	2	81	55
International	2,027,882	741,707	1,214,447	1,186,727	27,719	6,890	45,102	7,893	82	11,763
Undistributed [8]	1,342,734	−2,542,914	3,484,983	3,484,983	0	74	169,110	d	d	225,427
Child tax credit [9]	**22,193,296**	**N/A**	**22,193,296**	**22,193,296**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned income tax credit [9]	**41,531,508**	**N/A**	**41,531,508**	**41,531,508**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

Footnotes at end of table.

Table 8. Amount of Internal Revenue Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2009—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, and $77.9 billion in refundable tax credits (including $41.5 billion in earned income tax credits and $22.2 billion in child tax credits), and other refunds required by law. Also includes $2.4 billion in interest, of which $1.4 billion were paid to corporations, and $1.0 billion were paid to all others (related to individual, employment, estate, gift, and excise tax returns).

[2] Includes taxes on corporation income (Form 1120), farmers' cooperatives (Form 1120–C), and "unrelated business income" from tax-exempt organizations (Form 990–T).

[3] Economic Stimulus Payments include both Economic Stimulus Payments associated with 2007 tax returns and Rebate Recovery Credits claimed on 2008 tax returns. Eligible taxpayers whose circumstances changed may have claimed a Rebate Recovery Credit to receive some or all of the unpaid portion of an Economic Stimulus Payment. Economic Stimulus Payments were associated with the Economic Stimulus Act of 2008.

[4] The average individual income tax refund (based on Forms 1040, 1040–A, and 1040–EZ) was $2,548. This amount includes refunds for the earned income tax credit and child tax credit, but excludes the Economic Stimulus Payments. See Footnote 3.

[5] Includes refunds of self-employment income under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment 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).

[6] Excludes adjustments and credits.

[7] Economic stimulus payments were provided directly to the treasuries of U.S. Territories and Puerto Rico in lump sum payments. The territories and Puerto Rico distributed these payments to their qualified taxpayers. See footnote 3.

[8] 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.

[9] Reflects refundable portions of the credits only. Shown separately for information purposes. Refund amounts are included in the State figures and U.S. totals.

NOTES:

Collection and refund data by State 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 Fiscal Year 2009 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 State(s).

Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Revenue Financial Management.

Enforcement:

Examinations

The IRS accepts most Federal tax returns as filed. However, the IRS examines (or audits) some returns to determine if income, expenses, and credits are being reported accurately. Some examinations are handled entirely by mail, while others are conducted in a taxpayer's home, place of business, an Internal Revenue office, or the office of an attorney, accountant, or enrolled agent.

Tables 9a through 12 provide information about examinations of most types of tax returns. Table 9a provides an overview of examinations of income tax returns, estate and gift tax returns, employment tax returns, excise tax returns, and certain other business tax returns. Table 9b shows examinations of individual income tax returns by size of adjusted gross income.

Table 10 provides additional information about those examinations in which the taxpayer did not agree with the IRS examiner's determination. Table 11 provides information on examinations that prevented the erroneous payment of refunds. Table 12 shows the number of examinations that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended.

Table 13 provides information about examinations of tax-exempt organizations, such as charitable organizations and foundations, employee pension plans, Government entities, and tax-exempt bonds. These organizations generally do not owe Federal income tax. However, tax-exempt organizations may owe additional payroll taxes, unrelated business income tax, or excise taxes. In addition, changes to exempt organization returns may lead to adjustments on related taxable returns. Examinations of related returns are also included in Table 13 (and excluded from Tables 9a through 12).

Table 9a. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2009

Type and size of return	Returns filed in Calendar Year 2008 [1, 2]		Returns examined in Fiscal Year 2009 [1]	
	All returns	All returns with filing requirement [3]	Total	Percentage covered [4]
	(1)	(2)	(3)	(4)
United States, total	**198,905,847**	**183,788,744**	**1,578,444**	**0.9**
Taxable returns:				
▶Individual income tax returns, total	154,066,773	138,949,670	[7] 1,425,888	1.0
▷Returns with total positive income under $200,000 [9]:				
▶Nonbusiness returns without earned income tax credit:				
Without Schedules C, E, F, or Form 2106 [10]	90,771,229	79,950,759	343,952	0.4
With Schedule E or Form 2106 [11]	16,412,065	15,094,220	201,943	1.3
▶Business returns without earned income tax credit:				
Nonfarm business returns by size of total gross receipts [12]:				
Under $25,000	10,991,291	10,284,637	114,849	1.1
$25,000 under $100,000	3,308,171	3,308,171	62,946	1.9
$100,000 under $200,000	949,650	949,650	39,496	4.2
$200,000 or more	736,479	736,479	23,632	3.2
Farm returns	1,395,747	1,395,747	4,617	0.3
▶Business and nonbusiness returns with earned income tax credit by size of total gross receipts [12, 13]:				
Under $25,000	22,636,434	20,518,519	[14] 457,082	2.2
$25,000 or more	1,606,260	1,452,041	[14] 26,743	1.8
▷Returns with total positive income of at least $200,000 and under $1,000,000 [9]:				
Nonbusiness returns	3,138,198	3,138,198	71,544	2.3
Business returns	1,444,801	1,444,801	45,260	3.1
▷Returns with total positive income of $1,000,000 or more [9]	441,715	441,715	28,349	6.4
▷International returns [15]	234,733	234,733	5,475	2.3
▶Corporation income tax returns, except Form 1120S, total [16]	2,245,168	2,245,168	28,188	1.3
▷Returns other than Form 1120–F [17]:				
▶Small corporations [18]	2,146,400	2,146,400	18,298	0.9
No balance sheet returns	462,455	462,455	1,852	0.4
Balance sheet returns by size of total assets:				
Under $250,000	1,102,217	1,102,217	7,275	0.7
$250,000 under $1,000,000	365,352	365,352	4,931	1.3
$1,000,000 under $5,000,000	184,443	184,443	3,375	1.8
$5,000,000 under $10,000,000	31,933	31,933	865	2.7
▶Large corporations [19]	65,546	65,546	9,536	14.5
Balance sheet returns by size of total assets:				
$10,000,000 under $50,000,000	34,409	34,409	3,473	10.1
$50,000,000 under $100,000,000	8,121	8,121	1,158	14.3
$100,000,000 under $250,000,000	8,333	8,333	1,134	13.6
$250,000,000 under $500,000,000	4,828	4,828	763	15.8
$500,000,000 under $1,000,000,000	3,720	3,720	672	18.1
$1,000,000,000 under $5,000,000,000	4,427	4,427	1,208	27.3
$5,000,000,000 under $20,000,000,000	1,257	1,257	612	48.7
$20,000,000,000 or more	451	451	516	[22] 114.4
▷Form 1120–F returns [17]	33,222	33,222	354	1.1
▶Estate and trust income tax returns	3,110,569	3,110,569	5,259	0.2
▶Estate tax returns:				
▷Total	48,274	48,274	4,468	9.3
▶Size of gross estate:				
Under $5,000,000	38,779	38,779	2,420	6.2
$5,000,000 or more	9,495	9,495	2,048	21.6
▶Gift tax returns	257,010	257,010	1,569	0.6
▶Employment tax returns	30,502,853	30,502,853	64,021	0.2
▶Excise tax returns	935,498	935,498	17,267	1.8
▶Other taxable returns [23]	[6]	[6]	681	[6]
Nontaxable returns [24]:				
▶Partnership returns	3,348,845	3,348,845	12,855	0.4
▶S corporation returns [25]	4,390,857	4,390,857	17,455	0.4
▶Estate and trust returns	[6]	[6]	793	[6]
Income, estate, and gift tax, and nontaxable returns, total	**167,467,496**	**152,350,393**	**1,496,475**	**1.0**

Footnotes at end of table.

Table 9a. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2009—Continued

Type and size of return	Returns examined in Fiscal Year 2009 [1]—continued		Percentage of returns examined with no change	
	Field [5]	Correspondence	Field [5]	Correspondence
	(5)	(6)	(7)	(8)
United States, total	**450,075**	**1,128,369**	**[6]**	**[6]**
Taxable returns:				
▶Individual income tax returns, total	326,249	1,099,639	11	12
▷Returns with total positive income under $200,000 [9]:				
▶Nonbusiness returns without earned income tax credit:				
Without Schedules C, E, F, or Form 2106 [10]	34,640	309,312	16	13
With Schedule E or Form 2106 [11]	62,952	138,991	7	7
▶Business returns without earned income tax credit:				
Nonfarm business returns by size of total gross receipts [12]:				
Under $25,000	46,369	68,480	7	10
$25,000 under $100,000	33,050	29,896	10	5
$100,000 under $200,000	28,955	10,541	8	5
$200,000 or more	22,553	1,079	12	35
Farm returns	3,222	1,395	12	18
▶Business and nonbusiness returns with earned income tax credit by size of total gross receipts [12, 13]:				
Under $25,000	16,298	440,784	12	7
$25,000 or more	17,003	9,740	9	15
▷Returns with total positive income of at least $200,000 and under $1,000,000 [9]:				
Nonbusiness returns	20,043	51,501	15	47
Business returns	20,611	24,649	13	29
▷Returns with total positive income of $1,000,000 or more [9]	15,730	12,619	21	59
▷International returns [15]	4,823	652	9	3
▶Corporation income tax returns, except Form 1120S, total [16]	27,349	839	29	60
▷Returns other than Form 1120–F [17]:				
▶Small corporations [18]	17,766	532	31	56
No balance sheet returns	1,780	72	19	75
Balance sheet returns by size of total assets:				
Under $250,000	7,014	261	30	51
$250,000 under $1,000,000	4,841	90	33	51
$1,000,000 under $5,000,000	3,297	78	35	56
$5,000,000 under $10,000,000	834	31	38	68
▶Large corporations [19]	9,307	229	24	62
Balance sheet returns by size of total assets:				
$10,000,000 under $50,000,000	3,392	81	30	65
$50,000,000 under $100,000,000	1,134	24	30	88
$100,000,000 under $250,000,000	1,106	28	31	64
$250,000,000 under $500,000,000	749	14	27	50
$500,000,000 under $1,000,000,000	658	14	16	64
$1,000,000,000 under $5,000,000,000	1,167	41	15	46
$5,000,000,000 under $20,000,000,000	593	19	8	58
$20,000,000,000 or more	508	8	3	63
▷Form 1120–F returns [17]	276	78	24	79
▶Estate and trust income tax returns	1,035	4,224	12	75
▶Estate tax returns:				
▷Total	4,468	0	21	N/A
▶Size of gross estate:				
Under $5,000,000	2,420	0	23	N/A
$5,000,000 or more	2,048	0	18	N/A
▶Gift tax returns	1,569	0	32	N/A
▶Employment tax returns	47,743	16,278	15	5
▶Excise tax returns	15,161	2,106	30	49
▶Other taxable returns [23]	345	336	8	10
Nontaxable returns [24]:				
▶Partnership returns	9,554	3,301	37	73
▶S corporation returns [25]	16,423	1,032	34	69
▶Estate and trust returns	179	614	34	80
Income, estate, and gift tax, and nontaxable returns, total	**386,826**	**1,109,649**	**14**	**13**

Footnotes at end of table.

Table 9a. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2009—Continued

Type and size of return	Recommended additional tax (thousands of dollars)			Average recommended additional tax per return (dollars)	
	Total	Field [5]	Correspondence	Field [5]	Correspondence
	(9)	(10)	(11)	(12)	(13)
United States, total	**49,274,300**	**41,297,368**	**7,976,932**	**[6]**	**[6]**
Taxable returns:					
▶Individual income tax returns, total	[8] 14,940,892	7,144,566	7,796,326	21,899	7,090
▷Returns with total positive income under $200,000 [9]:					
▶Nonbusiness returns without earned income tax credit:					
Without Schedules C, E, F, or Form 2106 [10]	1,334,622	330,343	1,004,279	9,536	3,247
With Schedule E or Form 2106 [11]	2,221,586	1,795,348	426,238	28,519	3,067
▶Business returns without earned income tax credit:					
Nonfarm business returns by size of total gross receipts [12]:					
Under $25,000	533,096	323,933	209,163	6,986	3,054
$25,000 under $100,000	577,044	249,164	327,880	7,539	10,967
$100,000 under $200,000	1,033,371	685,708	347,663	23,682	32,982
$200,000 or more	589,349	586,508	2,841	26,006	2,633
Farm returns	21,004	16,585	4,419	5,147	3,168
▶Business and nonbusiness returns with earned income tax credit by size of total gross receipts [12, 13]:					
Under $25,000	1,890,470	69,678	1,820,792	4,275	4,131
$25,000 or more	241,808	213,124	28,684	12,534	2,945
▷Returns with total positive income of at least $200,000 and under $1,000,000 [9]:					
Nonbusiness returns	1,203,140	472,515	730,625	23,575	14,187
Business returns	1,473,069	551,773	921,296	26,771	37,377
▷Returns with total positive income of $1,000,000 or more [9]	3,801,834	1,830,019	1,971,815	116,339	156,258
▷International returns [15]	20,499	19,868	631	4,119	968
▶Corporation income tax returns, except Form 1120S, total [16]	30,891,603	30,787,905	103,698	1,125,742	123,597
▷Returns other than Form 1120–F [17]:					
▶Small corporations [18]	745,324	728,608	16,716	41,011	31,421
No balance sheet returns	256,952	256,647	305	144,184	4,236
Balance sheet returns by size of total assets:					
Under $250,000	148,061	147,249	812	20,994	3,111
$250,000 under $1,000,000	121,991	107,717	14,274	22,251	158,600
$1,000,000 under $5,000,000	124,832	123,743	1,089	37,532	13,962
$5,000,000 under $10,000,000	93,488	93,252	236	111,813	7,613
▶Large corporations [19]	29,751,290	29,664,363	86,927	3,187,317	379,594
Balance sheet returns by size of total assets:					
$10,000,000 under $50,000,000	479,346	478,407	939	141,040	11,593
$50,000,000 under $100,000,000	223,620	223,620	[20]	197,196	[21]
$100,000,000 under $250,000,000	408,123	407,457	666	368,406	23,786
$250,000,000 under $500,000,000	629,476	629,451	25	840,389	1,786
$500,000,000 under $1,000,000,000	967,880	966,788	1,092	1,469,283	78,000
$1,000,000,000 under $5,000,000,000	3,950,233	3,901,915	48,318	3,343,543	1,178,488
$5,000,000,000 under $20,000,000,000	8,422,007	8,386,134	35,873	14,141,879	1,888,053
$20,000,000,000 or more	14,670,605	14,670,591	14	28,879,116	1,750
▷Form 1120–F returns [17]	394,989	394,934	55	1,430,920	705
▶Estate and trust income tax returns	113,336	100,551	12,785	97,151	3,027
▶Estate tax returns:					
▷Total	1,622,548	1,622,548	N/A	363,149	N/A
▶Size of gross estate:					
Under $5,000,000	282,371	282,371	N/A	116,682	N/A
$5,000,000 or more	1,340,177	1,340,177	N/A	654,383	N/A
▶Gift tax returns	294,977	294,977	N/A	188,003	N/A
▶Employment tax returns	958,176	897,784	60,392	18,805	3,710
▶Excise tax returns	207,264	205,800	1,464	13,574	695
▶Other taxable returns [23]	245,504	243,237	2,267	705,035	6,747
Nontaxable returns [24]:					
▶Partnership returns	N/A	N/A	N/A	N/A	N/A
▶S corporation returns [25]	N/A	N/A	N/A	N/A	N/A
▶Estate and trust returns	N/A	N/A	N/A	N/A	N/A
Income, estate, and gift tax, and nontaxable returns, total	**47,863,356**	**39,950,547**	**7,912,809**	**[6]**	**[6]**

Footnotes at end of table.

Table 9a. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2009—Continued

Footnotes

N/A—Not applicable.

[1] Excludes excise tax returns filed with Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

[2] In general, examination activity is associated with returns filed in the previous calendar year.

[3] Excludes 15,117,103 returns filed by individuals only to receive an Economic Stimulus Payment and who had no other reason to file. These Economic Stimulus Payments were associated with the Economic Stimulus Act of 2008.

[4] Represents the number of returns examined in Fiscal Year 2009 as a percentage of all returns with a filing requirement in Calendar Year 2008. See footnote 3.

[5] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners, in person or through correspondence (in selected cases).

[6] Not tabulated.

[7] Includes a total of 508,180 returns with an earned income tax credit (EITC) claim. These returns were selected for examination on the basis of an EITC claim or other selection criteria. Excludes 4 returns associated with the earned income tax credit qualifying child certification test, which are tracked in IRS's examination database.

[8] Includes a total of $2,150,808 thousand in recommended additional tax (including an earned income tax credit) on returns selected for examination on the basis of an EITC claim or other selection criteria. Excludes $7 thousand in denied EITC related to the qualifying child certification test. These EITC cases are tracked in IRS's examination database.

[9] 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. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[10] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[11] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses), but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[12] "Total gross receipts" is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[13] Includes all Forms 1040, those with and without business income, reporting an earned income tax credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under $25,000" classification.

[14] Includes returns selected for examination on the basis of an earned income tax credit (EITC) claim.

[15] 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).

[16] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120–A (corporation income tax return short form); 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–M (mutual income 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 associations); 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 23.

[17] 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).

[18] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[19] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[20] Less than $500.

[21] Less than $0.50.

[22] The percentage of returns examined may be greater than 100 percent of the returns filed in Calendar Year 2008 since examinations may be conducted on returns filed in prior calendar years.

[23] Includes Forms 1120–S for S corporations reporting a tax (see footnote 25); 1120–FSC (foreign sales corporation income tax return); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); 1120–C (income tax return for cooperative associations); and 8804 (partnership withholding tax return).

[24] 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.

[25] 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 23.

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

SOURCES:

Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation; Research, Analysis, and Statistics, Office of Research.

Table 9b. Examination Coverage: Individual Income Tax Returns Examined, by Size of Adjusted Gross Income, Fiscal Year 2009

Size of adjusted gross income [2]	Returns filed in Calendar Year 2008 [1]		Examination coverage in Fiscal Year 2009 (percent) [4]
	All returns (percent)	All returns with filing requirement (percent) [3]	
All returns [5]	**100.00**	**100.00**	**1.00**
No adjusted gross income [6]	6.21	1.16	4.04
$1 under $25,000	39.27	38.38	0.97
$25,000 under $50,000	22.60	25.06	0.70
$50,000 under $75,000	12.59	13.96	0.68
$75,000 under $100,000	7.63	8.46	0.57
$100,000 under $200,000	8.74	9.69	0.67
$200,000 under $500,000	2.29	2.54	1.86
$500,000 under $1,000,000	0.42	0.47	2.77
$1,000,000 under $5,000,000	0.22	0.25	5.35
$5,000,000 under $10,000,000	0.02	0.02	7.52
$10,000,000 or more	0.01	0.01	10.60

[1] In general, examination activity is associated with returns filed in the previous calendar year.

[2] Adjusted gross income is total income, as defined by the Tax Code, less statutory adjustments—primarily business, investment, and certain other deductions.

[3] Excludes returns filed by individuals only to receive an Economic Stimulus Payment and who had no other reason to file. These Economic Stimulus Payments were associated with the Economic Stimulus Act of 2008.

[4] Represents the number of returns examined in Fiscal Year 2009 for each adjusted gross income (AGI) class, as a percentage of all returns with a filing requirement in Calendar Year 2008 for that AGI class. See footnote 3.

[5] In addition to examinations of returns filed, the IRS examined more than 206,000 cases in which no return was filed. These nonfiler cases were referred for examination by the Collections Program and the Automated Substitute for Return Program (ASFR). In the ASFR Program, the IRS uses information returns (such as Forms W–2 and 1099) to identify persons who failed to file a return and constructs tax returns for certain nonfilers based on that third-party information. These nonfiler cases are excluded from the examination data in this table.

[6] Includes returns with adjusted gross income (AGI) of less than zero. AGI may be less than zero when a taxpayer reports losses or statutory adjustments that exceed total income.

SOURCE: Research, Analysis, and Statistics, Office of Research.

Table 10. Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2009

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined [1]			Amount unagreed		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**44,807**	**34,665**	**10,142**	**29,641,189**	**29,446,687**	**194,502**
▶Individual income tax returns, total	35,941	25,855	10,086	3,991,628	3,803,741	187,887
▷Returns with total positive income under $200,000 [3]:						
▶Nonbusiness returns without earned income tax credit:						
Without Schedules C, E, F, or Form 2106 [4]	5,775	2,423	3,352	166,898	141,321	25,577
With Schedule E or Form 2106 [5]	6,825	4,353	2,472	1,479,744	1,470,908	8,836
▶Business returns without earned income tax credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	4,485	3,711	774	99,288	94,364	4,924
$25,000 under $100,000	2,610	2,381	229	57,205	54,818	2,387
$100,000 under $200,000	2,156	2,051	105	206,945	204,494	2,451
$200,000 or more	1,854	1,838	16	151,761	151,700	61
Farm returns	329	d	d	5,939	d	d
▶Business and nonbusiness returns with earned income tax credit by size of total gross receipts [6, 7]:						
Under $25,000	2,220	646	1,574	15,689	8,679	7,010
$25,000 or more	1,605	1,517	88	47,103	46,888	215
▷Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	2,977	2,222	755	238,377	222,780	15,597
Business returns	3,103	2,572	531	214,635	203,379	11,256
▷Returns with total positive income of $1,000,000 or more [3]	1,978	1,817	161	1,307,292	1,197,808	109,484
▷International returns [8]	24	d	d	752	d	d
▶Corporation income tax returns, except Form 1120S, total [9]	3,178	3,165	13	23,657,726	23,656,123	1,603
▷Returns other than Form 1120–F [10]:						
▶Small corporations [11]	1,728	d	d	381,866	d	d
No balance sheet returns	250	d	d	197,526	d	d
Balance sheet returns by size of total assets:						
Under $250,000	701	693	8	57,911	57,906	5
$250,000 under $1,000,000	441	d	d	45,112	d	d
$1,000,000 under $5,000,000	259	259	0	52,014	52,014	0
$5,000,000 under $10,000,000	77	77	0	29,303	29,303	0
▶Large corporations [12]	1,422	d	d	23,101,502	d	d
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	389	389	0	263,076	263,076	0
$50,000,000 under $100,000,000	94	94	0	95,600	95,600	0
$100,000,000 under $250,000,000	105	d	d	286,646	d	d
$250,000,000 under $500,000,000	79	79	0	480,681	480,681	0
$500,000,000 under $1,000,000,000	90	90	0	687,709	687,709	0
$1,000,000,000 under $5,000,000,000	232	d	d	2,918,704	d	d
$5,000,000,000 under $20,000,000,000	197	197	0	7,520,033	7,520,033	0
$20,000,000,000 or more	236	236	0	10,849,053	10,849,053	0
▷Form 1120–F returns [10]	28	28	0	174,358	174,358	0
▶Estate and trust income tax returns	143	108	35	64,473	59,638	4,835
▶Estate tax returns:						
▷Total	239	239	0	1,148,968	1,148,968	0
▶Size of gross estate:						
Under $5,000,000	124	124	0	158,899	158,899	0
$5,000,000 or more	115	115	0	990,069	990,069	0
▶Gift tax returns	238	238	0	192,936	192,936	0
▶Employment tax returns	4,053	4,053	0	305,195	305,195	0
▶Excise tax returns	952	d	d	117,541	d	d
▶Other taxable returns [13]	63	d	d	162,722	d	d

Footnotes at end of table.

Table 10. Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2009—Continued

Footnotes

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

[1] Excludes excise tax returns filed with Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

[2] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners, in person or through correspondence (in selected cases).

[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. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses), but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[6] "Total gross receipts" is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[7] Includes all Forms 1040, those with and without business income, reporting an earned income tax credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under $25,000" classification.

[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 the Form 1120 series as follows: 1120 (corporation income tax return); 1120–A (corporation income tax return short form); 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–M (mutual income 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 associations); 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 13.

[10] 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).

[11] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[12] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[13] Includes Forms 1120–S for S corporations reporting a tax; 1120–FSC (foreign sales corporation income tax return); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); 1120–C (income tax return for cooperative associations); and 8804 (partnership withholding tax return).

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

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation.

Table 11. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2009 [1]

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined [2]			Amount protected		
	Total	Field [3]	Correspondence	Total	Field [3]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**50,352**	**14,357**	**35,995**	**6,343,434**	**6,242,347**	**101,087**
▶Individual income tax returns, total	45,691	9,697	35,994	312,515	213,252	99,263
▷Returns with total positive income under $200,000 [4]:						
▶Nonbusiness returns without earned income tax credit:						
Without Schedules C, E, F, or Form 2106 [5]	21,211	1,689	19,522	61,738	9,923	51,815
With Schedule E or Form 2106 [6]	3,359	1,035	2,324	15,880	9,082	6,798
▶Business returns without earned income tax credit:						
Nonfarm business returns by size of total gross receipts [7]:						
Under $25,000	3,512	773	2,739	12,019	4,808	7,211
$25,000 under $100,000	1,917	819	1,098	7,248	4,405	2,843
$100,000 under $200,000	883	675	208	5,920	5,179	741
$200,000 or more	773	669	104	8,266	7,880	386
Farm returns	179	d	d	789	d	d
▶Business and nonbusiness returns with earned income tax credit by size of total gross receipts [7, 8]:						
Under $25,000	8,314	212	8,102	24,026	2,160	21,866
$25,000 or more	821	236	585	2,715	1,302	1,413
▷Returns with total positive income of at least $200,000 and under $1,000,000 [4]:						
Nonbusiness returns	1,762	1,289	473	22,712	20,239	2,473
Business returns	1,415	1,198	217	21,450	19,735	1,715
▷Returns with total positive income of $1,000,000 or more [4]	1,119	1,011	108	128,987	127,958	1,029
▷International returns [9]	426	d	d	765	d	d
▶Corporation income tax returns, except Form 1120S, total [10]	1,881	d	d	4,277,323	d	d
▷Returns other than Form 1120–F [11]:						
▶Small corporations [12]	524	524	0	245,492	245,492	0
No balance sheet returns	29	29	0	233,214	233,214	0
Balance sheet returns by size of total assets:						
Under $250,000	75	75	0	2,737	2,737	0
$250,000 under $1,000,000	89	89	0	670	670	0
$1,000,000 under $5,000,000	230	230	0	6,854	6,854	0
$5,000,000 under $10,000,000	101	101	0	2,017	2,017	0
▶Large corporations [13]	1,306	d	d	4,020,037	d	d
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	214	214	0	37,121	37,121	0
$50,000,000 under $100,000,000	112	112	0	20,176	20,176	0
$100,000,000 under $250,000,000	155	155	0	45,837	45,837	0
$250,000,000 under $500,000,000	118	118	0	30,227	30,227	0
$500,000,000 under $1,000,000,000	129	129	0	58,729	58,729	0
$1,000,000,000 under $5,000,000,000	267	d	d	498,505	d	d
$5,000,000,000 under $20,000,000,000	159	159	0	728,891	728,891	0
$20,000,000,000 or more	152	152	0	2,600,551	2,600,551	0
▷Form 1120–F returns [11]	51	51	0	11,794	11,794	0
▶Estate and trust income tax returns	74	74	0	3,279	3,279	0
▶Estate tax returns:						
▷Total	262	262	0	41,641	41,641	0
▶Size of gross estate:						
Under $5,000,000	173	173	0	22,251	22,251	0
$5,000,000 or more	89	89	0	19,390	19,390	0
▶Gift tax returns	20	20	0	8,934	8,934	0
▶Employment tax returns	241	241	0	1,574,088	1,574,088	0
▶Excise tax returns	2,063	2,063	0	103,079	103,079	0
▶Other taxable returns [14]	120	d	d	22,575	d	d

Footnotes at end of table.

Table 11. Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2009 [1]—Continued

Footnotes

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

[1] Protection of the revenue base comprises any action taken by the 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.

[2] Excludes excise tax returns filed with the U.S. Customs Border Protection and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

[3] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners, in person or through correspondence (in selected cases).

[4] 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. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[5] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[6] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses), but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[7] "Total gross receipts" is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[8] Includes all Forms 1040, those with and without business income, reporting an earned income tax credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under $25,000" classification.

[9] 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).

[10] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120–A (corporation income tax return short form); 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–M (mutual income 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 associations); 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 14.

[11] 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).

[12] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[13] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[14] Includes Forms 1120–S for S corporations reporting a tax; 1120–FSC (foreign sales corporation income tax return); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); 1120–C (income tax return for cooperative associations); and 8804 (partnership withholding tax return).

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

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation.

Table 12. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2009

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined [1]			Recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**51,005**	**27,174**	**23,831**	**4,749,915**	**4,616,335**	**133,580**
▶Individual income tax returns, total	44,483	21,010	23,473	652,991	545,757	107,234
▷Returns with total positive income under $200,000 [3]:						
▶Nonbusiness returns without earned income tax credit:						
Without Schedules C, E, F, or Form 2106 [4]	14,372	2,548	11,824	60,655	30,531	30,124
With Schedule E or Form 2106 [5]	4,221	2,818	1,403	29,511	25,079	4,432
▶Business returns without earned income tax credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	3,802	2,063	1,739	17,384	12,618	4,766
$25,000 under $100,000	2,768	2,023	745	13,998	11,976	2,022
$100,000 under $200,000	2,013	1,675	338	17,557	16,524	1,033
$200,000 or more	1,640	1,580	60	22,470	21,233	1,237
Farm returns	369	331	38	1,205	1,081	124
▶Business and nonbusiness returns with earned income tax credit by size of total gross receipts [6,7]:						
Under $25,000	3,888	684	3,204	8,189	2,914	5,275
$25,000 or more	1,131	920	211	6,884	6,402	482
▷Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	4,213	2,192	2,021	59,919	45,768	14,151
Business returns	3,065	2,124	941	47,604	42,410	5,194
▷Returns with total positive income of $1,000,000 or more [3]	2,988	2,049	939	367,544	329,219	38,325
▷International returns [8]	13	3	10	71	2	69
▶Corporation income tax returns, except Form 1120S, total [9]	2,782	2,751	31	3,605,288	3,582,261	23,027
▷Returns other than Form 1120–F [10]:						
▶Small corporations [11]	1,085	1,077	8	43,522	43,390	132
No balance sheet returns	77	77	0	11,382	11,382	0
Balance sheet returns by size of total assets:						
Under $250,000	356	356	0	6,126	6,126	0
$250,000 under $1,000,000	309	d	d	6,016	d	d
$1,000,000 under $5,000,000	242	237	5	11,952	11,820	132
$5,000,000 under $10,000,000	101	d	d	8,046	d	d
▶Large corporations [12]	1,660	1,642	18	3,416,315	3,393,446	22,869
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	363	360	3	80,751	80,737	14
$50,000,000 under $100,000,000	172	d	d	60,718	d	d
$100,000,000 under $250,000,000	215	212	3	121,912	120,826	1,086
$250,000,000 under $500,000,000	165	d	d	160,883	d	d
$500,000,000 under $1,000,000,000	170	d	d	294,098	d	d
$1,000,000,000 under $5,000,000,000	317	312	5	810,980	806,579	4,401
$5,000,000,000 under $20,000,000,000	160	d	d	857,558	d	d
$20,000,000,000 or more	98	d	d	1,029,415	d	d
▷Form 1120–F returns [10]	37	32	5	145,451	145,425	26
▶Estate and trust income tax returns	461	189	272	36,918	33,858	3,060
▶Estate tax returns:						
▷Total	785	785	0	231,353	231,353	0
▶Size of gross estate:						
Under $5,000,000	405	405	0	48,193	48,193	0
$5,000,000 or more	380	380	0	183,160	183,160	0
▶Gift tax returns	40	40	0	9,988	9,988	0
▶Employment tax returns	329	329	0	75,577	75,577	0
▶Excise tax returns	2,007	1,991	16	94,137	94,118	19
▶Other taxable returns [13]	118	79	39	43,663	43,423	240

Footnotes at end of table.

Table 12. Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2009—Continued

Footnotes

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

[1] Excludes excise tax returns filed with the U.S. Custom and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

[2] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners, in person or through correspondence (in selected cases).

[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. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses), but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[6] "Total gross receipts" is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[7] Includes all Forms 1040, those with and without business income, reporting an earned income tax credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under $25,000" classification.

[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 the Form 1120 series as follows: 1120 (corporation income tax return); 1120–A (corporation income tax return short form); 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–M (mutual income 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 associations); 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 13.

[10] 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).

[11] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[12] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[13] Includes Forms 1120–S for S corporations reporting a tax; 1120–FSC (foreign sales corporation income tax return); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); 1120–C (income tax return for cooperative associations); and 8804 (partnership withholding tax return).

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

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation.

Table 13. Returns of Tax-Exempt Organizations, Employee Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2009

Type of return	Number of returns
Tax-exempt organization, employee plan, government entity, and tax-exempt bond returns examined in Fiscal Year 2009, total	**22,729**
Tax-exempt organizations:	
Tax-exempt organization returns processed in Calendar Year 2008 [1]	**823,087**
Tax-exempt organizations and related taxable returns examined in Fiscal Year 2009, total	**10,187**
Tax-exempt organization returns, total	**3,767**
Forms 990 and 990–EZ	3,445
Forms 990–PF, 5227, 1041–A, and 1120 [2]	314
Form 1120–POL	8
Related taxable returns, total	**6,420**
Employment tax returns [3]	4,582
Form 990–T [4]	962
Form 4720 [5]	370
Forms 1040, 1065, and 1120 adjusted [6]	159
Forms 11–C and 730 [7]	347
Employee plans:	
Employee plan returns processed in Calendar Year 2008 [8]	**977,452**
Employee plan and related taxable returns examined in Fiscal Year 2009, total [9]	**8,343**
Employee plan returns, total	**5,647**
Form 5500	4,344
Defined benefit	582
Defined contribution	3,762
Form 5500–EZ	1,303
Defined benefit	321
Defined contribution	982
Related taxable returns, total	**1,289**
Form 5330 [10]	1,010
Form 990–T [4]	22
Forms 1040, 1065, and 1120 adjusted [6]	257
Government entity and tax-exempt bonds:	
Government entity and tax-exempt bond returns examined in Fiscal Year 2009, total	**4,199**
Tax-exempt bond returns, total [11]	**581**
Government entity returns, total [12]:	**3,618**
Employment tax returns [3]	3,162
Forms 1040, 1065, and 1120 adjusted [6]	16
Forms 11–C and 730 [7]	440

[1] Includes Forms 990 (tax-exempt organization except private foundation return); 990–EZ (tax-exempt organization except private foundation return-short form); 990–PF (private foundation return); 5227 (split-interest trust information return); 1041–A (return of charitable contribution deductions by certain trusts); and Form 1120–POL (income tax return for certain political organizations). Excludes related tax returns.

[2] Includes Form 1120 (corporation income tax return) of revoked private foundations.

[3] Includes 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 of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).

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

[5] Form 4720 is used to report the excise tax on exempt organizations and related individuals.

[6] Related individual (Form 1040 series), partnership (Form 1065), or corporation (Form 1120 series) returns adjusted as a result of examination of a tax-exempt organization, employee plan, or government entity.

[7] Form 11–C reports the occupational tax for wagering, and Form 730 reports the excise tax on wagering.

[8] Includes Forms 5500 (employee benefit plan return) and 5500–EZ (one-participant retirement plan return). Excludes related taxable returns and welfare benefit and fringe benefit plans, which are not subject to examination by the IRS.

[9] Includes 1,407 examinations of plans that were not required to file a return and are, therefore, not categorized by form type.

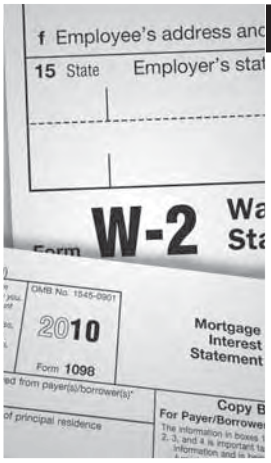
[10] Form 5330 is used to report initial excise taxes related to employee plans.

[11] Includes Forms 8038 (information return of tax-exempt private activity bond issues); 8038–G (information return of government-purpose tax-exempt bond issues); 8038–GC (information return for consolidated small tax-exempt government bond issues); 8038–T (arbitrage rebate return); and 8328 (carryforward election of unused private activity bond volume cap return).

[12] Includes returns of Federal, State, local, and Indian Tribal governments. Although these entities do not have an income tax return filing requirement, they are subject to excise and employment taxes.

NOTE: In general, examination activity is associated with returns filed in the previous calendar year.

SOURCES: Tax Exempt and Government Entities, Exempt Organizations; Employee Plans; and Government Entities.



Enforcement:

Information Reporting and Verification

The IRS uses tools other than examinations to identify and resolve taxpayer errors. In addition to receiving information about taxpayers' self-reported income and tax on returns that are filed, the IRS gathers independent information about income received and taxes withheld on information returns, such as Forms W–2 and 1099 from employers and other third parties. With its Automated Underreporter Program, the IRS matches these information returns to tax returns and contacts taxpayers to resolve discrepancies. Table 14 provides information about this program.

In the Automated Substitute for Return Program, the IRS uses information returns to identify persons who did not file a return, constructs tax returns for certain nonfilers based on that third-party information, and assesses tax, interest, and penalties based on the substitute returns. Table 14 also provides information about this program.

During the routine processing of tax returns, the IRS also checks for mathematical and clerical errors before refunds are paid. Table 15 shows the types of errors made on returns processed during Calendar Year 2009.

Table 14. Information Reporting Program, Fiscal Year 2009

Item	Number or amount
Number of information returns received (thousands) [1]:	
Total	**3,023,618**
Paper	52,094
Electronic [2]	2,677,235
Magnetic tape [2]	901
Other [3]	293,388
Automated Underreporter Program [4]:	
Number of contacts (closed cases, thousands) [5]	3,621
Amount of additional assessments (thousands of dollars) [6]	6,279,958
Number of full-time equivalent positions [7]	1,900
Automated Substitute for Return Program [8]:	
Number of contacts (closed cases, thousands) [5]	1,385
Amount of additional assessments (thousands of dollars) [9]	16,649,501
Number of full-time equivalent positions [7]	331

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

[2] The use of magnetic tapes for delivery of information returns was discontinued on December 31, 2008. Information returns previously provided on magnetic tape were provided electronically through the Filing Information Returns Electronically system beginning on January 1, 2009.

[3] Includes Forms 1099SA/RRB and W–2 processed by the Social Security Administration.

[4] Under the Automated Underreporter Program, the IRS uses information returns from third parties to identify unreported income.

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

[6] Excludes interest and penalties.

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

[8] Under the Automated Substitute for Return Program, the IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers based on that third-party information, and assesses tax, interest, and penalties based on the substitute returns.

[9] Includes interest and penalties assessed.

SOURCES:

Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Strategy Systems Analysis and Workload Selection; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching; Small Business/Self-Employed, Campus Compliance Services, Filing and Payment Compliance, Filing Compliance; and Wage and Investment, Compliance, Reporting Compliance, Policy, Monitoring, Analysis and Quality.

Table 15. Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2009

Math error	Tax Year 2008 returns		Tax Year 2007 and prior-year returns	
	Number	Percentage of total	Number	Percentage of total
	(1)	(2)	(3)	(4)
Math error notices, total [1]	**12,049,948**	**N/A**	**404,716**	**N/A**
Math errors, total [1]:	**13,477,772**	**100.0**	**570,457**	**100.0**
Recovery rebate credit [2]	10,032,780	74.4	409	0.1
Tax calculation/other taxes [3]	891,246	6.6	95,260	16.7
Exemption number/amount	572,099	4.2	174,333	30.6
Earned income tax credit	478,553	3.6	94,643	16.6
Standard/itemized deduction	464,533	3.4	44,262	7.8
Adjusted gross/taxable income amount	299,640	2.2	29,733	5.2
Child tax credit	222,989	1.7	27,637	4.8
Refund/amount owed	173,924	1.3	22,361	3.9
Filing status	86,698	0.6	35,178	6.2
Other credits [4]	79,625	0.6	12,254	2.1
Withholding or excess Social Security payments	72,066	0.5	12,238	2.1
Adjustments to income	59,827	0.4	7,257	1.3
Other [5]	43,792	0.3	14,892	2.6

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] Eligible taxpayers whose circumstances changed may have claimed a Rebate Recovery Credit (RRC) to receive some or all of the unpaid portion of an Economic Stimulus Payment. Economic Stimulus Payments were special payments to taxpayers associated with the Economic Stimulus Act of 2008. Includes cases where RRC was not claimed on tax returns, but the IRS computed the credit for eligible taxpayers. There were 6,233,213 of these cases for Tax Year 2008 returns and 240 for Tax Year 2007 returns.

[3] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[4] Encompasses all credits other than the Recovery Rebate credit, Earned Income Tax Credit, and Child Tax Credit, which are shown separately.

[5] Includes miscellaneous errors and unique error types not included in any other math error definitions.

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

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Individual Master File Branch, Notices and Files.

Enforcement:

Collections, Penalties, and Criminal Investigation

The mission of the IRS's Collection function is to collect Federal taxes that are reported or assessed but not paid, and to secure tax returns that have not been filed. Table 16 provides information on these activities.

The failure to comply with Federal tax laws may result in civil penalties. Table 17 provides information on penalties assessed and abated during Fiscal Year 2009, by type of tax and type of penalty. Individuals who deliberately fail to comply with Federal tax laws may also be subject to a criminal investigation, which could result in prosecution, fines, and imprisonment.

Table 18 summarizes criminal investigation activity related to legal source tax crimes, illegal source financial crimes, and narcotics-related financial crimes. Legal source tax investigations involve activities, industries, and occupations that generate legitimate income. The Legal Source Tax Crimes Program also includes cases that may threaten the tax system, such as frivolous filers or nonfilers who challenge the legitimacy of the tax laws; unscrupulous tax return preparers; and fraudulent refund schemes.

Illegal source financial crimes relate to proceeds derived from illegal sources other than narcotics and involve tax and tax-related violations, as well as money laundering. The Narcotics Program investigates narcotics-related tax and money-laundering crimes. The IRS often cooperates with the Justice Department and other law enforcement agencies to accomplish its mission.

Table 16. Delinquent Collection Activities, Fiscal Years 2006–2009

[Money amounts are in thousands of dollars]

Activity	2006	2007	2008	2009
	(1)	(2)	(3)	(4)
Returns filed with additional tax due:				
Total yield from taxpayer delinquent accounts [1]	40,813,309	43,318,830	46,446,261	40,520,516
Credit transfers [1]	11,640,394	11,366,431	17,980,613	13,324,478
Net total amount collected [1]	29,172,915	31,952,399	28,465,648	27,196,038
Taxpayer delinquent accounts (thousands):				
Number in beginning inventory	6,478	7,074	8,240	9,232
Number of new accounts	6,100	7,146	7,099	6,821
Number of accounts closed	5,504	5,980	6,107	6,385
Ending inventory:				
Number	7,074	8,240	9,232	9,667
Balance of assessed tax, penalties, and interest [2]	69,555,590	83,488,988	94,357,717	103,241,178
Returns not filed timely:				
Delinquent return activity:				
Net amount assessed [3]	23,305,535	30,287,802	24,888,918	33,413,470
Amount collected with delinquent returns	3,905,764	3,968,163	3,773,528	3,204,391
Taxpayer delinquency investigations (thousands) [4]:				
Number in beginning inventory	3,658	3,874	3,732	3,433
Number of new investigations	2,373	2,587	1,972	2,211
Number of investigations closed	2,157	2,729	2,271	2,113
Number in ending inventory	3,874	3,732	3,433	3,530
Offers in compromise (thousands) [5]:				
Number of offers received	59	46	44	52
Number of offers accepted	15	12	11	11
Amount of offers accepted	283,746	228,975	200,103	157,261
Enforcement activity:				
Number of notices of Federal tax liens filed	629,813	683,659	768,168	965,618
Number of notices of levy served on third parties	3,742,276	3,757,190	2,631,038	3,478,181
Number of seizures	590	676	610	581

[1] "Net Total Amount Collected" has been revised to provide an accounting that is more reflective of collection activity from unpaid taxes on returns filed plus assessed penalties and interest. The adjustment specifically included removing the amount of credit transfers from the total amount collected, thus better displaying the direct actions of the Collection function.

[2] 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.

[3] 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.

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

[5] An offer in compromise (OIC) is an agreement between a taxpayer and the Federal Government that settles a tax liability for 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.

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

SOURCE: Small Business/Self-Employed, Collection Planning and Analysis, Workload Planning and Performance Analysis, Performance Reports and Analysis.

Table 17. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2009 [1]

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed		Civil penalties abated [2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**36,228,339**	**29,820,693**	**5,140,094**	**15,939,535**
Individual income tax:				
Civil penalties, total [3]	**26,387,032**	**14,997,997**	**3,303,495**	**3,924,645**
Accuracy [4]	410,338	868,560	55,560	232,527
Bad check	161,144	17,429	9,710	6,086
Delinquency	3,805,227	6,189,019	775,789	2,238,966
Estimated tax	7,565,037	2,167,017	271,984	279,104
Failure to pay	14,437,722	5,633,923	2,183,511	1,143,044
Fraud	2,305	119,283	235	18,285
Other [5]	5,259	2,765	6,706	6,632
Business income tax:				
Civil penalties, total [6]	**970,098**	**1,853,961**	**232,837**	**1,014,539**
Accuracy [4]	3,318	286,811	d	d
Bad check	1,691	241	186	3,904
Delinquency	410,262	649,719	127,140	420,876
Estimated tax	243,852	433,078	21,336	220,752
Failure to pay	297,386	380,175	81,043	231,758
Fraud	140	14,093	d	d
S corporation/Partnership information [7]	13,398	89,196	1,919	14,642
Other	51	649	1,100	7,446
Employment taxes:				
Civil penalties, total [8]	**7,918,580**	**7,064,177**	**1,410,603**	**4,621,747**
Accuracy [4]	2,862	12,840	139	439
Bad check	36,846	2,571	1,966	441
Delinquency	1,686,977	1,570,520	290,668	1,457,850
Estimated tax	4,545	26,661	1,170	34,318
Failure to pay	4,182,740	1,215,132	680,496	457,011
Federal tax deposits	2,004,152	4,222,112	436,130	2,671,118
Fraud	412	14,307	15	553
Other	46	32	19	16
Excise taxes:				
Civil penalties, total [9]	**494,672**	**615,424**	**137,077**	**733,010**
Accuracy [4]	1,144	1,924	104	67
Bad check	4,299	144	187	10
Daily delinquency	86,777	297,192	65,881	253,575
Delinquency	151,245	34,057	11,521	192,377
Estimated tax	9,460	4,398	902	1,181
Failure to pay	204,159	24,398	37,568	90,030
Federal tax deposits	3,566	31,073	1,257	20,296
Fraud	14	745	0	0
Other	34,008	221,494	19,657	175,475
Estate and gift tax:				
Civil penalties, total [10]	**12,900**	**247,429**	**7,002**	**2,553,580**
Accuracy [4]	d	d	8	5,636
Bad check	158	1,163	75	1,002
Delinquency	4,273	166,884	2,657	2,477,777
Failure to pay	8,180	72,932	4,153	68,180
Fraud	d	d	0	0
Other	224	1,542	109	986
Nonreturn penalties [11]	**445,057**	**5,041,705**	**49,080**	**3,092,014**

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

[1] Penalties assessed and abatements of penalties included here were recorded in Fiscal Year 2009 regardless of the tax year to which the penalty may apply.

[2] 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.

[3] Represents penalties associated with the Form 1040 series (individual income tax series) and Form 1041 (estate and trust income tax return).

[4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial overstatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[5] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

Table 17. Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2009—Continued

Footnotes—Continued

[6] Represents penalties associated with the Form 1120 series (corporation income tax return series); 1120–C (farmers' cooperative return); and 990–T (tax-exempt organization "unrelated business income" tax return).

[7] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for an S corporation or partnership under Internal Revenue Code section 7519); or failure to file electronically Form 1065–B (large partnership return). In prior editions of the *IRS Data Book,* this was reported as "Partnership Information" in the Individual income tax section.

[8] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld); 942 (employer's tax return for household employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return).

[9] Represents penalties associated with Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (tax return for wagering); 990 (tax-exempt organization information return); 990–PF (private foundation return); 1041–A (trust accumulation of charitable amounts information return); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); and 5227 (split-interest trust information return).

[10] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[11] 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, 3520A, 8027, 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 Fiscal Year 2009 was $586,608 thousand and is included in the amount abated.

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

SOURCE: Chief Financial Officer, Revenue Financial Management.

Table 18. Criminal Investigation Program, by Status or Disposition, Fiscal Year 2009

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated	**4,121**	**1,734**	**1,634**	**753**
Investigations discontinued	**1,278**	**728**	**383**	**167**
Referrals for prosecution	2,570	838	1,200	532
Indictments and informations [4]	2,335	780	1,031	524
Convictions	2,105	679	934	492
Sentenced	2,229	713	970	546
Incarcerated [5]	1,810	575	763	472
Percentage of those sentenced who were incarcerated [5]	81.2	80.6	78.7	86.4

[1] Under the legal source tax crimes program, IRS Criminal Investigation 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 those cases that threaten the tax system, such as Questionable Refund Program (QRP) cases, unscrupulous return preparers, and frivolous filers/nonfilers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program.

[2] Under the illegal source financial crimes program, IRS Criminal Investigation 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.

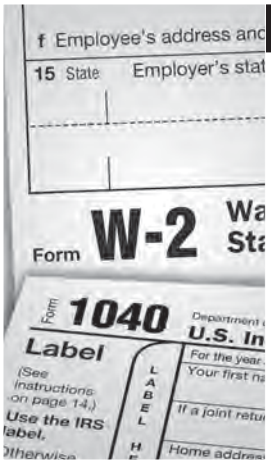
[3] Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives authority for this program from the statutes for which it has jurisdiction: 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.

[4] 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.

[5] The term “incarcerated” may include prison time, home confinement, electronic monitoring, or a combination thereof.

NOTE: Investigations may cross fiscal years. Therefore, the disposition of investigations shown in this table may be related to investigations initiated in prior years.

SOURCE: Criminal Investigation, Communications and Education Division.



Taxpayer Assistance

The IRS assists taxpayers in meeting their Federal tax return filing and payment obligations in a variety of ways, such as through its telephone helpline, via the Internet, at IRS walk-in sites, and through volunteer income tax return preparers. Table 19 provides information about some of the programs and services designed to help individual income tax return filers.

Table 20 provides information about the Taxpayer Advocate Service. The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS and recommends changes that will prevent these problems.

Table 21 provides information on the workload of IRS's Appeals Office. The Appeals mission is to resolve tax controversies, without litigation, on a basis that is fair and impartial to both the taxpayer and the Government. The Appeals Office considers cases that involve examination, collection, and penalty issues. Taxpayers who disagree with the IRS findings in their cases may request an Appeals hearing. The local Appeals Office is separate and independent of the IRS office that proposed the tax adjustment, collection action, or penalty.

Table 19. Internal Revenue Service Taxpayer Assistance and Education Programs for Individual Taxpayers, by Type of Assistance or Program, Fiscal Year 2009

Type of assistance or program	Number or percentage
Call or walk-in assistance:	
Toll-free assistance calls [1]:	
Automated	28,964,854
Live	38,956,542
Taxpayer Assistance Center contacts [2]	6,217,070
Accuracy of toll-free telephone assistance:	
Tax law questions (percentage accurate)	92.9
Account questions (percentage accurate)	94.9
Forms and publications (paper products):	
Orders for forms, publications, and paper products	3,707,880
Libraries, banks, postal service distribution sites, grocery stores, copy centers, and office supply outlets stocking paper products [3]	22,548
Assistance provided through the Internet (IRS.gov):	
IRS Web site usage [4]:	
Number of visits	296,281,971
Number of page views	1,688,175,730
Number of downloads	191,777,652
Individual electronic transactions, total	118,750,678
"Where's My Economic Stimulus Payment" [5]	58,114,959
"Where's My Refund"	54,349,099
Transcript Delivery System [6]	3,205,178
Online Employer Identification Number applications	2,819,119
Disclosure authorizations [7]	169,143
Online payment agreements	53,695
Preparer Tax Identification Number	39,485
Disaster and emergency assistance:	
Disaster incidents [8]:	
State incidents	24
County/city incidents	317
Taxpayers assisted:	
Toll-free disaster hot line	70,294
Disaster Recovery Centers	38,605
Taxpayer education and tax return preparation:	
Returns prepared through Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs	3,047,622
Volunteers assisting in taxpayer education and return preparation programs	82,653
Volunteer Tax Preparation Assistance sites	12,160

[1] Includes calls answered by Customer Account Services and automated calls (including TeleTax and Government Entities), but excludes calls answered by Automated Collection Services.

[2] Reflects taxpayer contacts at a total of 401 sites, including both IRS Taxpayer Assistance Centers and alternative IRS sites (libraries and post offices). Excludes Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites, which are shown separately in the last section of this table.

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

[4] An increasing number of taxpayers receive assistance by using personal computers to visit IRS.gov. This online assistance is reported as visits, page views, and downloads. A Web site visit is a session that begins when a user views his or her first Web page and ends when the user leaves the IRS.gov Web site. Users may access multiple Web pages during a single visit to the IRS Web site; these are counted as page views. A download is the process of copying a file, such as Form 1040, from the IRS.gov Web site to the user's personal computer.

[5] Economic Stimulus Payments include both Economic Stimulus Payments associated with 2007 tax returns and Rebate Recovery Credits claimed on 2008 tax returns. Eligible taxpayers whose circumstances changed may have claimed a Rebate Recovery Credit to receive some or all of the unpaid portion of an Economic Stimulus Payment. Economic Stimulus Payments were associated with the Economic Stimulus Act of 2008.

[6] The Transcript Delivery System enables authorized tax practitioners to order tax account, tax return transcript, and other tax information for their business and individual clients. These documents are returned to the practitioner's computer through a secure online connection within minutes.

[7] Eligible tax practitioners may electronically request authorization to receive a client's tax account information or to represent the client before the IRS. This e-service expedites processing and issues a real-time acknowledgment of accepted submissions.

[8] Reflects major disaster areas declared by the Federal Emergency Management Agency, for which the IRS granted administrative tax relief. Some States and counties/cities are affected more than once.

SOURCE: Wage and Investment, Strategy and Finance, Operations Planning and Analysis.

Table 20. Taxpayer Advocate Service: Postfiling Taxpayer Assistance Program, by Type of Issue and Relief, Fiscal Year 2009

Type of issue and relief	Number	Percentage of total
Applications for taxpayer assistance received, by type of issue [1]:		
Total	**272,404**	**100.0**
Processing amended returns	19,939	7.3
Levies	18,153	6.7
Stolen identity	14,023	5.1
Earned income tax credit	13,475	4.9
Criminal investigation	11,954	4.4
Other refund inquiries/issues	11,578	4.3
Examination reconsideration	11,488	4.2
Expedite refund requests	10,959	4.0
Open examination	10,630	3.9
Injured spouse claims	10,130	3.7
Processing original returns	9,170	3.4
Closed Automated Underreporter Program [2]	7,481	2.7
Lost/stolen refunds	6,799	2.5
Installment agreements	6,318	2.3
IRS offset to IRS tax liabilities	6,176	2.3
All others	104,131	38.2
Applications for taxpayer assistance closed, by type of resolution [1]:		
Total	**283,841**	**100.0**
Relief provided to taxpayer, total	**204,817**	**72.2**
Taxpayer Assistance Order issued [3, 4]	25	[5]
No Taxpayer Assistance Order issued [3]	204,792	72.2
Full relief	190,824	67.2
Individual taxpayer issue [6]	171,434	60.4
Systemic issue [7]	19,390	6.8
Partial relief	13,968	4.9
Individual taxpayer issue [6]	12,729	4.5
Systemic issue [7]	1,239	0.4
No relief provided to taxpayer, total	**79,024**	**27.8**
Taxpayer Assistance Order rescinded [3, 4]	6	[5]
No Taxpayer Assistance Order issued [3]	79,018	27.8
No response from taxpayer	38,019	13.4
Relief provided prior to Taxpayer Advocate Service intervention	17,567	6.2
Taxpayer withdrew application for assistance	3,828	1.3
Tax law precluded relief	1,870	0.7
Hardship not related to revenue laws	1,246	0.4
Hardship not validated	874	0.3
All others	15,614	5.5
Congressional inquiries [8]	**17,603**	**N/A**

N/A—Not applicable.

[1] Taxpayers may submit an application for assistance to the Taxpayer Advocate Service (TAS). These applications for taxpayer assistance may be received in one fiscal year and closed in another. In Fiscal Year 2009, 272,404 applications for assistance were received, and 283,841 were closed.

[2] Under the Automated Underreporter Program, the IRS uses information returns from third parties to identify unreported income.

[3] The Taxpayer Advocate Service issues Taxpayer Assistance Orders (TAOs) on behalf of taxpayers. A TAO directs an IRS organizational unit to take a specific action or to review, expedite consideration of, or reconsider a taxpayer's case. However, in the majority of cases, the Taxpayer Advocate Service can resolve taxpayers' issues without issuing TAOs.

[4] Taxpayer Assistance Orders (TAOs) may be issued in one fiscal year and closed in another. In Fiscal Year 2009, 45 TAOs were issued, and 31 TAOs were closed (25 were closed with relief provided to the taxpayer, and 6 were rescinded).

[5] Less than 0.05 percent.

[6] A single issue (applicable to an individual, corporation, or other entity) that requires a change or modification to an account.

[7] Requires a change or modification to an established procedure, process, or operation (e.g., computer program) that potentially impacts more than one taxpayer.

[8] In this table, "Congressional inquiries" (related to constituents' tax accounts) refers to those applications for taxpayer assistance received from Congressional offices during the fiscal year. This item is shown separately for information purposes, but counts are included in the data above.

NOTES:

The Taxpayer Advocate Service is an independent organization within the IRS that helps taxpayers resolve problems with the IRS and recommends changes that will prevent these problems.

Detail may not add to totals because of rounding.

SOURCE: Taxpayer Advocate Service, Business Assessment.

Table 21. Appeals Workload, by Type of Case, Fiscal Year 2009

Type of case	Cases received	Cases closed	Cases pending September 30, 2009
	(1)	(2)	(3)
Total cases [1]	**125,176**	**112,886**	**72,002**
Collection due process [2]	42,447	35,509	23,686
Examination [3]	41,526	40,311	29,382
Penalty appeals [4]	11,392	8,789	6,145
Offers in compromise [5]	10,732	10,617	5,227
Innocent spouse [6]	4,726	4,672	2,222
Industry cases [7]	1,544	1,216	1,844
Coordinated industry cases [8]	403	389	699
Other [9]	12,406	11,383	2,797

[1] A case represents a taxpayer with one type of tax, and one or more tax periods under consideration in Appeals.

[2] A taxpayer may request a Collection Due Process (CDP) hearing in Appeals in response to a Notice of Intent to File Levy or Notice of Federal Tax Lien Filing. The CDP hearing provides the taxpayer an opportunity early in the collection process to work with an independent hearing officer to resolve the collection of the taxpayer's liability.

[3] An Examination case in Appeals may originate from the IRS Wage and Investment Division, Small Business/Self-Employed Division or the Tax Exempt and Government Entities Division. Examination cases involve issues in dispute by the taxpayer relating to income tax, employment tax, excise tax, estate tax, gift tax or tax exempt status.

[4] 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 to IRS Compliance Operations, and if the request is denied, the taxpayer may appeal.

[5] An Offer in Compromise is an agreement between a taxpayer and the Government that settles a tax liability in exchange for payment of less than the full amount owed. A taxpayer's offer may be rejected by the IRS Small Business/Self-Employed Division, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[6] A taxpayer who files a joint income tax return may be entitled to innocent spouse relief from additional tax due if the tax was incurred because a spouse or former spouse failed to report income, reported income improperly, or claimed improper deductions or credits. An innocent spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS Wage and Investment Division or Small Business/Self-Employed Division.

[7] An Industry Case in Appeals will originate from the IRS Large and Mid-Sized Business Division (LMSB) and is any type of case from LMSB that is not designated as a Coordinated Industry Case. See footnote 8.

[8] A Coordinated Industry Case (CIC) designation may be assigned to a large corporate taxpayer by the IRS Large and Mid-Sized Business (LMSB) Division 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 the examination conducted by LMSB.

[9] Cases considered by Appeals involving issues related to abatement of interest, Collection Appeals Program, Director of Practice, Freedom of Information Act, Trust Fund Recovery Penalty, Timeliness Determination, and other miscellaneous penalties are grouped into the "Other" category shown below:

Abatement of interest—A taxpayer may file a claim for abatement of interest on tax deficiencies or payments attributable to errors or delays in the performance of ministerial acts by the IRS. A ministerial act is a procedural or mechanical act that does not involve the exercise of judgment or discretion and that occurs during the processing of a taxpayer's case after all prerequisites to the act have taken place.

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.

Director of Practice—A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR) (formerly the IRS Office of the Director of Practice). 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 by the IRS Disclosure Office 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. Trust fund taxes are the taxes withheld from employees' paychecks for income tax and the employees' share of Social Security and Medicare taxes. A Trust Fund Recovery Penalty may be proposed against the responsible person(s) by the IRS Collection Division for the total amount of trust fund taxes evaded, not collected, or not accounted for and paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

Other penalties—This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under 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.

SOURCE: Appeals, Strategic Planning, Measures Analysis.

Tax-Exempt Activities

The IRS devotes significant resources to meeting the special needs of tax-exempt organizations, qualified pension benefit 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.

Table 22 summarizes IRS activities, such as issuing technical guidance, to assist tax-exempt entities and facilitate their compliance with the Federal tax laws. Table 23 provides information about applications for tax-exempt status by employee pension plans. Table 24 provides information about applications for tax-exempt status by charitable and other organizations. Table 25 shows the total number of approved tax-exempt organizations for Fiscal Years 2006 through 2009.

Table 22. Tax-Exempt Guidance and Other Regulatory Activities, Fiscal Year 2009

Type of case	Total	Employee plans	Tax-exempt organizations	Tax-exempt bonds
	(1)	(2)	(3)	(4)
Total	**7,607**	**6,174**	**1,362**	**71**
Guidance [1]	**62**	**43**	**19**	**N/A**
Technical activities	**4,306**	**2,963**	**1,343**	**N/A**
Requests for rulings	1,386	558	828	N/A
Technical assistance	103	69	34	N/A
Technical advice	160	153	7	N/A
Opinion letters on prototype plans [2]	97	97	N/A	N/A
Correspondence [3]	2,553	2,079	474	N/A
Other	7	7	N/A	N/A
Voluntary compliance agreements	**3,239**	**3,168**	**N/A**	**71**

N/A—Not applicable.

[1] Includes published revenue rulings, revenue procedures, regulations, notices, announcements, and information/news releases.

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

[3] Includes both Congressional and general correspondence.

SOURCES: Tax Exempt and Government Entities, Exempt Organizations; Employee Plans; and Government Entities.

Table 23. Determination Letters Issued on Employee Pension Plans, by Type and Disposition of Plan, Fiscal Year 2009

Letters issued, disposition of plan	Total determination letters	Defined benefit plans [2]	Defined contribution plans [1]							
			Total [3]	Stock bonus	Money purchase	Target benefit	Profit-sharing	Employee stock ownership	Other defined contribution	Section 401(k) [4]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total:										
Number of qualified plans [5]	17,847	6,209	11,638	29	663	46	10,172	411	317	4,342
Number of nonqualified plans	d	d	d	0	0	0	d	0	0	0
Initial qualifications:										
Number of qualified plans	3,329	1,400	1,929	d	68	d	1,792	27	35	950
Participating employees [6]	1,497,233	422,199	1,075,034	120	87,051	5,165	896,240	77,877	8,581	173,862
Amendments:										
Number of qualified plans	11,223	3,359	7,864	21	459	34	6,805	347	198	2,791
Participating employees [6]	15,425,894	6,905,522	8,520,372	19,015	333,796	14,890	6,785,561	1,270,798	96,312	974,493
Terminations:										
Number of qualified plans	3,295	1,450	1,845	d	136	d	1,575	37	84	601
Participating employees [6]	2,356,370	685,815	1,670,555	1,475	1,505,295	400	127,408	5,976	30,001	1,572,617

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

[1] A defined contribution plan is a pension or retirement plan that provides for an individual account for each participant. Benefits are based solely on amounts contributed to the participant's account and any earnings on these contributions. When the employee takes a distribution of his/her account balance, the amount paid will be limited by the value of the participant's account.

[2] A defined benefit plan is a pension plan that does not maintain individual account balances that reflect the accrued benefits of each plan participant. Instead, the accrued benefit is determined by a determinable formula stated in the plan.

[3] The total of defined contribution plans is the sum of columns 4–9, which include associated section 401(k) arrangements and participants. See footnote 4.

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

[5] Reflects pension plans that satisfy the qualification requirements of Federal pension law.

[6] Totals may include employees who participate in more than one plan.

SOURCE: Tax Exempt and Government Entities, Employee Plans.

Table 24. Applications for Tax-Exempt Status, by Organization Type and Internal Revenue Code Section, Fiscal Year 2009

Type of organization, Internal Revenue Code section	Applications for tax-exempt status [1]			
	Total	Approved	Disapproved	Other [2]
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total [3]	**77,304**	**46,699**	**480**	**30,125**
Section 501 (c) by subsection, total	**77,220**	**46,686**	**480**	**30,054**
(1) Corporations organized under an act of Congress	6	0	0	6
(2) Title-holding corporations	137	95	0	42
(3) Religious, charitable, and similar organizations [4]	70,623	42,484	472	27,667
(4) Social welfare organizations	1,922	1,245	3	674
(5) Labor and agriculture organizations	602	271	0	331
(6) Business leagues	1,960	1,342	d	d
(7) Social and recreation clubs	1,115	667	d	d
(8) Fraternal beneficiary societies	16	4	0	12
(9) Voluntary employees' beneficiary associations	257	195	d	d
(10) Domestic fraternal beneficiary societies	45	21	0	24
(12) Benevolent life insurance associations	75	49	0	26
(13) Cemetery companies	209	158	0	51
(14) State-chartered credit unions	d	d	d	d
(15) Mutual insurance companies	6	3	d	d
(17) Supplemental unemployment benefit trusts	6	d	0	d
(19) War veterans' organizations	175	92	0	83
(25) Holding companies for pensions and other entities	62	57	0	5
(27) State-sponsored workers' compensation reinsurance organizations	d	d	d	d
501 (d) Religious and apostolic associations	**59**	**d**	**0**	**d**
Section 521 Farmers' cooperatives	**13**	**7**	**0**	**6**
Nonexempt charitable trusts	**12**	**d**	**0**	**d**

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

[1] Reflects all case closures for the Exempt Organizations Determinations 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 the organization; applications that did not provide the required information; incomplete applications; IRS refusals to rule on applications; applications forwarded to other than the Washington, DC office; IRS correction disposals; and others.

[3] No applications were filed for teachers' retirement funds (section 501(c)(11)); corporations to finance crop operations (section 501(c)(16)); employee-funded pension trusts (section 501(c)(18)); black lung trusts (section 501(c)(21)); multiemployer pension plans (section 501(c)(22)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Security Act of 1974 (ERISA) (section 501(c)(24)); and State-sponsored high-risk health insurance organizations (section 501(c)(26)).

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

SOURCE: Tax Exempt and Government Entities, Exempt Organizations.

Table 25. Tax-Exempt Organizations and Nonexempt Charitable Trusts, Fiscal Years 2006–2009

Type of organization, Internal Revenue Code section	2006	2007	2008	2009
	(1)	(2)	(3)	(4)
Tax-exempt organizations and nonexempt charitable trusts, total	**1,726,491**	**1,789,554**	**1,855,067**	**1,912,695**
Section 501(c) by subsection, total	**1,585,479**	**1,648,306**	**1,710,567**	**1,772,229**
(1) Corporations organized under act of Congress	126	134	142	162
(2) Title-holding corporations	7,120	7,136	7,131	7,170
(3) Religious, charitable, and similar organizations [1]	1,064,191	1,128,367	1,186,915	1,238,201
(4) Social welfare organizations	135,155	134,843	135,494	137,276
(5) Labor and agriculture organizations	60,932	60,634	60,291	62,462
(6) Business leagues	86,563	88,071	89,409	90,908
(7) Social and recreation clubs	70,569	71,092	73,173	76,243
(8) Fraternal beneficiary societies	65,752	64,216	63,194	63,097
(9) Voluntary employees' beneficiary associations	12,206	12,128	11,996	11,867
(10) Domestic fraternal beneficiary societies	21,385	20,390	20,964	21,279
(12) Benevolent life insurance associations	6,738	6,793	6,836	6,878
(13) Cemetery companies	10,879	11,098	11,401	11,720
(14) State-chartered credit unions	3,976	3,860	3,532	3,443
(15) Mutual insurance companies	2,126	2,073	2,005	1,915
(17) Supplemental unemployment benefit trusts	438	434	434	424
(19) War veterans' organizations	35,982	35,702	36,306	37,878
(25) Holding companies for pensions and other entities	1,238	1,234	1,239	1,171
Other 501(c) subsections [2]	103	101	105	135
Section 501(d) Religious and apostolic associations	**162**	**162**	**164**	**205**
Section 501(e) Cooperative hospital service organizations	**37**	**37**	**36**	**35**
Section 501(f) Cooperative service organizations of operating educational organizations	**1**	**1**	**1**	**1**
Section 501(k) Child care organizations	**6**	**15**	**14**	**14**
Section 501(n) Charitable risk pools	**2**	**1**	**1**	**1**
Nonexempt charitable trusts	**140,804**	**141,032**	**144,284**	**140,210**

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

[2] Includes teachers' retirement funds (section 501(c)(11)); corporations to finance crop operations (section 501(c)(16)); employee-funded pension trusts (section 501(c)(18)); black lung trusts (section 501(c)(21)); multiemployer pension plans (section 501(c)(22)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Security Act of 1974 (ERISA) (section 501(c)(24)); State-sponsored high-risk health insurance organizations (section 501(c)(26)); and State-sponsored workers' compensation reinsurance organizations (section 501(c)(27)).

SOURCE: Tax Exempt and Government Entities.

Chief Counsel

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 Laws (as well as all other legal matters). Under the IRS Restructuring and Reform Act of 1998, the Chief Counsel reports to both the IRS Commissioner and the Treasury General Counsel.

Attorneys in the Chief Counsel's Office serve as lawyers for the IRS. They provide guidance to the IRS and to taxpayers on the correct legal interpretation of the Federal tax laws, represent the IRS in litigation, and provide all other legal support the IRS needs to carry out its mission.

Tables 26 and 27 provide information about the Chief Counsel workload and case activity in several major categories including criminal tax, international issues, and general legal services in Fiscal Year 2009.

Table 26. Chief Counsel Workload: All Cases, by Office and Type of Case or Activity, Fiscal Year 2009

Office and type of case or activity	Cases received	Cases closed	Cases pending 9/30/2009
	(1)	(2)	(3)
Chief Counsel (All Offices):			
Total	**94,944**	**94,681**	**66,067**
Guidance and assistance [1]	**18,066**	**16,769**	**10,449**
Tax law enforcement and litigation [2]	**71,705**	**72,912**	**52,816**
Other legal services to the IRS [3]	**5,173**	**5,000**	**2,802**
Corporate:			
Total	**748**	**792**	**414**
Guidance and assistance	436	502	264
Tax law enforcement and litigation	262	239	133
Other legal services to the IRS	50	51	17
Criminal Tax:			
Total	**6,641**	**6,722**	**1,288**
Guidance and assistance	70	70	30
Tax law enforcement and litigation	6,499	6,579	1,252
Other legal services to the IRS	72	73	6
Financial Institutions and Products:			
Total	**1,296**	**1,179**	**735**
Guidance and assistance	1,054	937	624
Tax law enforcement and litigation	161	160	104
Other legal services to the IRS	81	82	7
General Legal Services:			
Total	**3,207**	**3,135**	**2,164**
Guidance and assistance	59	57	18
Tax law enforcement and litigation	0	0	0
Other legal services to the IRS	3,148	3,078	2,146
Income Tax and Accounting:			
Total	**9,546**	**9,859**	**3,938**
Guidance and assistance	8,627	8,980	3,619
Tax law enforcement and litigation	760	716	300
Other legal services to the IRS	159	163	19
International:			
Total	**2,556**	**1,517**	**3,037**
Guidance and assistance	2,066	1,158	2,469
Tax law enforcement and litigation	402	266	534
Other legal services to the IRS	88	93	34
Large and Mid-Size Business:			
Total	**4,891**	**5,220**	**6,256**
Guidance and assistance	682	591	1,047
Tax law enforcement and litigation	4,085	4,521	5,164
Other legal services to the IRS	124	108	45
Passthroughs and Special Industries [4]:			
Total	**2,686**	**2,446**	**999**
Guidance and assistance	1,942	1,706	832
Tax law enforcement and litigation	558	546	153
Other legal services to the IRS	186	194	14
Procedure and Administration:			
Total	**4,508**	**3,769**	**2,064**
Guidance and assistance	1,043	735	615
Tax law enforcement and litigation	2,775	2,452	1,041
Other legal services to the IRS	690	582	408
Small Business/Self-Employed:			
Total	**54,530**	**55,840**	**42,883**
Guidance and assistance	424	416	245
Tax law enforcement and litigation	53,927	55,236	42,585
Other legal services to the IRS	179	188	53
Tax Exempt and Government Entities:			
Total	**3,591**	**3,481**	**2,138**
Guidance and assistance	1,178	1,133	607
Tax law enforcement and litigation	2,149	2,084	1,500
Other legal services to the IRS	264	264	31
Wage and Investment:			
Total	**246**	**225**	**76**
Guidance and assistance	93	98	26
Tax law enforcement and litigation	38	21	d
Other legal services to the IRS	115	106	d
Other [5]:			
Total	**498**	**496**	**75**
Guidance and assistance	392	386	53
Tax law enforcement and litigation	89	92	d
Other legal services to the IRS	17	18	d

Footnotes at end of table.

Table 26. Chief Counsel Workload: All Cases, by Office and Type of Case or Activity, Fiscal Year 2009—Continued

Footnotes

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 prefiling legal advice to the IRS.

[2] Includes the Tax Court litigation; collection, bankruptcy, and summons advice and litigation; Appellate Court litigation; criminal tax; and enforcement advice and assistance.

[3] Includes electronic and other tax filing legal advice; disclosure advice and litigation; and general legal services advice and litigation.

[4] The Passthroughs and Special Industries Division (PSI) handles cases that involve passthrough organizations, such as S corporations and partnerships. These passthrough organizations do not pay tax on their incomes, but pass income or losses to shareholders or partners, who include the income or losses on their income tax returns. The PSI Division also handles cases on natural resources taxation (oil, mining, gas, coal, etc.); business credits (low-income housing, energy credits, wind energy, alternative fuels, etc.); excise taxes (transportation, telephones, tires, fuels, etc.); and estate and gift taxes.

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

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

Table 27. Chief Counsel Workload: Tax Litigation Cases, by Type of Case, Fiscal Year 2009

[Money amounts are in millions of dollars]

Type of case	Number or amount
Total cases	
Received	34,478
Closed	35,520
Pending September 30, 2009	32,421
Tax Court cases [1]	
Cases received:	
Number	30,969
Amount of tax and penalty in dispute	5,823
Cases closed:	
Number	31,967
Amount of tax and penalty in dispute	6,501
Amount of tax and penalty on decision [2]:	
Total	1,909
Default or dismissed	904
Settled	925
Tried and decided	80
Cases pending September 30, 2009:	
Number	30,895
Amount of tax and penalty in dispute	23,771
Tax Court cases on appeal	
Number of cases pending September 30, 2009	407
Amount of tax and penalty pending September 30, 2009	702
Refund cases [3]	
Cases received:	
Number	270
Amount of tax and penalty in dispute	1,502
Cases closed:	
Number	288
Amount of tax and penalty in dispute	1,187
Amount of tax protected [4]:	
Total	850
District Court	326
Court of Federal Claims	524
Cases pending September 30, 2009:	
Number	1,208
Amount of tax and penalty in dispute	10,132
Refund cases on appeal [3]	
Number of cases pending September 30, 2009	99
Amount of tax and penalty pending September 30, 2009	703
Number of nondocketed cases [5]	
Received	3,239
Closed	3,265
Pending September 30, 2009	318

[1] Tax Court cases involve a taxpayer contesting the Internal Revenue Service's determination that the taxpayer owes additional tax. The Tax Court provides a forum for a taxpayer to request a determination of the deficiency prior to paying the tax allegedly owed.

Other cases that may be considered by the Tax Court include:

Collection Due Process (CDP)—cases where a taxpayer requested a hearing with an independent CDP officer in response to a notice of Federal tax lien or notice of intent to levy.

Innocent Spouse Program—cases in which a taxpayer who filed a joint return with a spouse or ex-spouse may apply for relief of tax, interest, and penalties if he/she meets specific requirements.

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

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

[2] Reflects the amount a taxpayer owes as determined by the Tax Court, excluding offsetting overpayments and interest.

[3] Refund cases involve taxpayers seeking refunds of claimed overpayments after taxes have been fully paid. Amounts include both taxes and interest.

[4] "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.

[5] Nondocketed cases are cases in which a court petition was not filed.

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

IRS Budget and Workforce

Tables 28 through 31 provide information about the size and composition of the IRS workforce and the resources that the IRS spends to collect taxes and assist taxpayers.

The IRS had an annual operating budget of more than $11.7 billion in Fiscal Year (FY) 2009, which represented an increase in funding over the previous year. Much of this increase was used in an initiative to hire additional revenue agents, revenue officers, tax compliance officers, and customer service representatives in support of the Service's efforts to improve taxpayer compliance and reduce the tax gap. Areas of particular strategic importance benefitting from these new hires include large corporate compliance and international and offshore initiatives.

In FY 2009, the IRS collected over $2.3 trillion and employed a total work force of 105,814, including seasonal and part-time employees. The average cost of collecting $100 was 50 cents.

Table 28. Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2008 and 2009

[Money amounts are in thousands of dollars]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2008	2009	2008	2009	2008	2009
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	**11,307,223**	**11,708,604**	**7,960,326**	**8,371,476**	**3,346,897**	**3,337,128**
Taxpayer Services:						
Total	**2,344,198**	**2,417,165**	**2,084,198**	**2,179,598**	**260,000**	**237,567**
Prefiling Taxpayer Assistance and Education	641,114	675,702	531,731	570,330	109,383	105,372
Filing and Account Services	1,703,085	1,741,463	1,552,467	1,609,268	150,618	132,195
Enforcement:						
Total	**4,791,449**	**5,113,926**	**4,442,298**	**4,688,192**	**349,151**	**425,734**
Investigations	601,929	616,685	542,440	564,450	59,489	52,235
Examinations and Collections	4,043,327	4,345,126	3,759,577	3,975,058	283,750	370,068
Regulatory	146,194	152,115	140,281	148,684	5,913	3,431
Operations Support:						
Total	**3,910,783**	**3,885,670**	**1,387,513**	**1,457,400**	**2,523,270**	**2,428,270**
Infrastructure [3]	827,043	884,030	1,036	971	826,007	883,059
Shared Services and Support	1,298,914	1,258,439	662,973	698,280	635,941	560,159
Information Services	1,784,826	1,743,201	723,503	758,149	1,061,323	985,052
Business Systems Modernization	**245,569**	**221,841**	**45,016**	**44,890**	**200,553**	**176,951**
Health Insurance Tax Credit Administration	**15,223**	**70,002**	**1,302**	**1,396**	**13,921**	**68,606**

[1] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[2] Fiscal Year 2009 includes $252,631 thousand for travel expenses; $852,578 thousand for data processing services and related expenses; and $2,231,919 thousand for miscellaneous expenses.

[3] Includes unexpired Building and Delegation authority funds. In the previous Budget structure, which was revised in Fiscal Year 2007, these funds were appropriated to the "Processing, Assistance, and Management" account.

NOTES:

Detail may not add to totals because of rounding.

All amounts are in current dollars.

Data represent dollars obligated, expended, and disbursed against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis.

Table 29. Internal Revenue Service Collections, Costs, Personnel, and U.S. Population, Fiscal Years 1980–2009

Fiscal year	Gross collections (thousands of dollars) [1]	Operating costs (thousands of dollars) [2]	Cost of collecting $100	U.S. population (thousands) [3]	Average tax per capita (dollars) [3]	Average positions realized [4]
	(1)	(2)	(3)	(4)	(5)	(6)
1980	519,375,273	2,280,839	0.44	228,231	2,276	87,464
1981	606,799,103	2,465,469	0.41	230,613	2,631	86,156
1982	632,240,506	2,626,338	0.42	232,962	2,714	82,857
1983	627,246,793	2,968,526	0.47	235,225	2,667	83,603
1984	680,475,229	3,279,067	0.48	237,454	2,866	87,635
1985	742,871,541	3,600,953	0.48	239,714	3,099	92,259
1986	782,251,812	3,841,983	0.49	241,995	3,233	95,880
1987	886,290,590	4,365,816	0.49	244,344	3,627	102,189
1988	935,106,594	5,035,543	0.54	246,329	3,796	114,875
1989	1,013,322,133	5,198,546	0.51	249,412	4,063	114,758
1990	1,056,365,652	5,440,418	0.52	251,057	4,208	111,962
1991	1,086,851,401	6,097,627	0.56	254,435	4,272	114,628
1992	1,120,799,558	6,536,336	0.58	257,861	4,347	116,673
1993	1,176,685,625	7,077,985	0.60	261,163	4,506	113,460
1994	1,276,466,776	7,245,344	0.57	264,301	4,830	110,748
1995	1,375,731,836	7,389,692	0.54	267,456	5,144	112,024
1996	1,486,546,674	7,240,221	0.49	270,581	5,494	106,642
1997	1,623,272,071	7,163,541	0.44	273,852	5,928	101,703
1998	1,769,408,739	7,564,661	0.43	277,003	6,388	98,037
1999	1,904,151,888	8,269,387	0.43	280,203	6,796	98,730
2000	2,096,916,925	8,258,423	0.39	[r] 283,190	[r] 7,405	97,074
2001	2,128,831,182	8,771,510	0.41	[r] 286,047	[r] 7,442	97,707
2002	2,016,627,269	9,063,471	0.45	[r] 288,783	[r] 6,983	99,181
2003	1,952,929,045	9,401,407	0.48	[r] 291,449	[r] 6,701	98,819
2004	2,018,502,103	9,756,344	0.48	[r] 294,066	[r] 6,864	97,597
2005	2,268,895,122	10,397,837	0.46	[r] 296,770	[r] 7,645	94,282
2006	2,518,680,230	10,605,845	0.42	[r] 299,593	[r] 8,407	91,717
2007	2,691,537,557	10,764,736	0.40	[r] 302,509	[r] 8,897	92,017
2008	2,745,035,410	11,307,223	0.41	[p] 305,270	[p] 8,992	90,647
2009	2,345,337,177	11,708,604	0.50	[p] 308,013	[p] 7,614	92,577

[r]—Revised.

[p]—Preliminary.

[1] Gross collections exclude alcohol and tobacco excise taxes starting with 1988, and exclude taxes on firearms starting with the second quarter of Fiscal Year 1991. Responsibility for these excise taxes was transferred from the IRS to the Alcohol and Tobacco Tax and Trade Bureau and to the U.S. Customs and Border Protection, respectively. See Table 6 for gross collections data by type of tax.

[2] Operating costs exclude costs reimbursed by other Federal agencies and private entities for services performed for these external parties. Beginning with Fiscal Year 2005, includes costs for Business Systems Modernization and the Health Insurance Tax Credit Administration. See Table 28 for these costs.

[3] U.S. population and tax per capita are 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.

[4] Represents the average number of full-time equivalent (FTE) positions actually used to conduct IRS operations. Excludes positions funded by reimbursements from other Federal agencies and private companies. In contrast, IRS labor force counts in Table 31 (Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race/Ethnicity and Gender) represent the number of persons, including part-time and seasonal workers, employed at any time during the fiscal year.

NOTE: All amounts are in current dollars.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis.

Table 30. Internal Revenue Service Personnel Summary, by Employment Status, Budget Activity, and Selected Type of Personnel, Fiscal Years 2008 and 2009

Employment status, budget activity, and selected personnel type	Average positions realized [1]		Number of employees	
	2008	2009	2008	2009
	(1)	(2)	(3)	(4)
Internal Revenue Service, total	**90,647**	**92,577**	**90,210**	**93,337**
Employment status [2]:				
Full-time permanent	[r] 88,121	90,446	[r] 87,728	91,082
Other	[r] 2,526	2,131	[r] 2,482	2,255
Budget activity:				
Examinations and Collections	41,095	41,950	42,123	45,248
Filing and Account Services	25,785	26,530	23,568	23,544
Information Services	6,507	6,392	6,814	6,706
Prefiling Taxpayer Assistance and Education	5,995	6,233	6,394	6,324
Shared Services and Support	5,571	5,710	5,816	5,792
Investigations	4,162	4,228	4,178	4,345
Regulatory activities	1,175	1,202	1,212	1,295
Business Systems Modernization	347	322	95	73
Health Insurance Tax Credit Administration	10	10	10	10
Selected personnel type:				
Customer Service Representatives	17,736	18,200	18,316	19,544
Revenue Agents	12,587	12,948	12,951	14,264
Seasonal employees	10,025	10,875	8,422	7,517
Revenue Officers	5,493	5,451	5,481	6,142
Special Agents	2,590	2,610	2,617	2,725
Tax Technicians	1,496	1,539	1,538	1,725
Attorneys	1,397	1,459	1,429	1,602
Appeals Officers	768	785	781	858

[r]—Revised. See footnote 2.

[1] Represents the average number of full-time equivalent (FTE) positions actually used (all direct appropriations) to conduct IRS operations. Counts include all direct appropriations and exclude positions funded by reimbursements received from other Federal agencies and private entities for services performed for these external parties.

[2] Beginning with Fiscal Year 2009, the "Full-time permanent" and the "Other" categories have changed. Seasonal employees, previously classified in the "Other" category in prior *Data Books,* are now classified as "Full-time permanent" employees. The "Other" category excludes seasonal employees but includes, for example, temporary, part-time, term appointment, and student-trainee employees. Fiscal Year 2008 data have been revised to allow comparison between fiscal years.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis.

Table 31. Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race/Ethnicity and Gender, Fiscal Year 2009

Race/ethnicity and gender	Internal Revenue Service, total [1]	Internal Revenue Service labor force [1]	Federal civilian labor force [2]	Civilian labor force [3]
		Percentage of total		
	(1)	(2)	(3)	(4)
Total	**105,814**	**100.0**	**100.0**	**100.0**
Gender:				
Male	35,420	33.5	55.8	53.2
Female	70,394	66.5	44.2	46.8
Race/ethnicity and gender:				
White, not of Hispanic origin	61,921	58.5	66.8	72.7
Male	24,746	23.4	40.2	39.0
Female	37,175	35.1	26.6	33.7
Black, not of Hispanic origin	26,648	25.2	17.3	10.5
Male	5,262	5.0	6.8	4.8
Female	21,386	20.2	10.4	5.7
Hispanic [4]	11,029	10.4	7.7	10.7
Male	3,130	3.0	4.5	6.2
Female	7,899	7.5	3.2	4.5
Asian, Native Hawaiian, or other Pacific Islander	5,025	4.7	5.5	3.8
Male	1,931	1.8	3.0	2.0
Female	3,094	2.9	2.5	1.8
American Indian or Alaskan Native	845	0.8	2.0	0.6
Male	232	0.2	0.9	0.3
Female	613	0.6	1.1	0.3
Two or more races [5]	346	0.3	0.5	1.6
Male	119	0.1	0.3	0.8
Female	227	0.2	0.3	0.8

[1] Includes permanent full-time, part-time, and seasonal personnel employed by the Internal Revenue Service, including Chief Counsel, employed at any time during Fiscal Year 2009, i.e., October 1, 2008, through September 26, 2009.

[2] Reflects Executive Branch employees as of September 2009, as reported by U.S. Office of Personnel Management. These data include the Internal Revenue Service labor force.

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

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

[5] Data for IRS and other Federal workers of two or more races may be incomplete as data for this category have been routinely collected only for employees hired after January 1, 2006. The data also reflect information for employees in this category who were hired prior to January 1, 2006, and who subsequently updated their official information.

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

SOURCE: Office of Equity, Diversity, and Inclusion.

Data Sources, by Subject Area and Table Number

Subject Area	Table Number	IRS Branch, Division, or Office
First-Time Homebuyer Tax Credit	**A**	Research, Analysis, and Statistics, Office of Research
Returns Filed, Taxes Collected, and Refunds Issued	**1**	Chief Financial Officer, Revenue Financial Management
	2	Research, Analysis, and Statistics, Office of Research
	3	Research, Analysis, and Statistics, Office of Research
	4	Research, Analysis, and Statistics, Office of Research
	5	Chief Financial Officer, Revenue Financial Management
	6	Chief Financial Officer, Revenue Financial Management
	7	Chief Financial Officer, Revenue Financial Management
	8	Chief Financial Officer, Revenue Financial Management
Enforcement: Examinations	**9a**	Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation; Research, Analysis, and Statistics, Office of Research
	9b	Research, Analysis, and Statistics, Office of Research
	10	Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation
	11	Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation
	12	Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation
	13	Tax Exempt and Government Entities, Exempt Organizations; Employee Plans; and Government Entities
Enforcement: Information Reporting and Verification	**14**	Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Strategy Systems Analysis and Workload Selection; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching; Small Business/Self-Employed, Campus Compliance Services, Filing and Payment Compliance, Filing Compliance; and Wage and Investment, Compliance, Reporting Compliance, Policy, Monitoring, Analysis and Quality
	15	Wage and Investment, Customer Account Services, Submission Processing, Individual Master File Branch, Notices and Files
Enforcement: Collections, Penalties, and Criminal Investigation	**16**	Small Business/Self-Employed, Collection Planning and Analysis, Workload Planning and Performance Analysis, Performance Reports and Analysis
	17	Chief Financial Officer, Revenue Financial Management
	18	Criminal Investigation, Communications and Education Division
Taxpayer Assistance	**19**	Wage and Investment, Strategy and Finance, Operations Planning and Analysis
	20	Taxpayer Advocate Service, Business Assessment
	21	Appeals, Strategic Planning, Measures Analysis
Tax-Exempt Activities	**22**	Tax Exempt and Government Entities, Exempt Organizations; Employee Plans; and Government Entities
	23	Tax Exempt and Government Entities, Employee Plans
	24	Tax Exempt and Government Entities, Exempt Organizations
	25	Tax Exempt and Government Entities
Chief Counsel	**26**	Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Finance Division
	27	Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Finance Division
IRS Budget and Workforce	**28**	Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis
	29	Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis
	30	Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis
	31	Office of Equity, Diversity, and Inclusion

Principal Officers of the Internal Revenue Service

as of September 30, 2009

Commissioner

Douglas H. Shulman

Deputy Commissioner for Services and Enforcement
Linda E. Stiff

Deputy Commissioner for Operations Support
Mark A. Ernst

Chief of Staff
Jonathan M. Davis

Deputy Chief of Staff
Ruth Perez

Chief, Appeals
Diane Ryan

National Taxpayer Advocate
Nina E. Olson

Executive Director, Equity, Diversity, and Inclusion
Debra Chew

Director, Research, Analysis, and Statistics
Patricia H. McGuire (Acting)

Chief, Communications and Liaison
Frank Keith

Appeals

Chief, Appeals
Diane Ryan

Deputy Chief, Appeals
Kurt Meier

Taxpayer Advocate Service

National Taxpayer Advocate
Nina E. Olson

Deputy National Taxpayer Advocate
Melissa R. Snell

Executive Director, Systemic Advocacy
Rebecca A. Chiaramida

Executive Director, Case Advocacy
Bernard E. Coston (Acting)

Equity, Diversity, and Inclusion

Executive Director, Equity, Diversity, and Inclusion
Dora A. Trevino (Acting)

Office of Research, Analysis, and Statistics

Director, Office of Research, Analysis, and Statistics
Patricia H. McGuire (Acting)

Director, Office of Research
Janice M. Hedemann

Director, Statistics of Income
David P. Paris (Acting)

Communications and Liaison

Chief, Communications and Liaison
Frank Keith

Director, Office of Legislative Affairs
Floyd L. Williams

Director, Office of Communications
Terry L. Lemons

Director, Office of National Public Liaison
Candice V. Cromling

Small Business/ Self-Employed Division

Commissioner, Small Business/ Self-Employed
Christopher Wagner

Deputy Commissioner, Small Business/Self-Employed
Faris R. Fink

Director, Communications, Liaison, and Disclosure
Rob C. Wilkerson

Director, Collections
David P. Alito

Director, Examination
Monica L. Baker

Director, Fraud/BSA
Beth M. Elfrey

Director, Specialty Programs
John H. Imhoff, Jr.

Director, Campus Compliance
Cheryl M. Sherwood

Large and Mid-Size Business Division

Commissioner, Large and Mid-Size Business
Steven T. Miller

Deputy Commissioner, Large and Mid-Size Business Operations
Paul D. DeNard

Deputy Commissioner, Large and Mid-Size Business International
Barry B. Shott

Director, Financial Services Industry
Walter L. Harris

Director, Retailers, Food, Pharmaceuticals, and Healthcare
Sergio E. Arellano

Director, Communications, Technology, and Media
Patricia C. Chaback

Director, Heavy Manufacturing and Transportation
Charles L. Brantley

Director, Natural Resources and Construction
Keith M. Jones

Director, Field Specialists
Laura M. Prendergast

Principal Officers of the Internal Revenue Service

as of September 30, 2009

Wage and Investment Division

Commissioner, Wage and Investment
Richard E. Byrd, Jr.

Deputy Commissioner for Operations
Peggy A. Bogadi

Deputy Commissioner for Support
Beth Tucker

Director, Customer Account Services
Peter J. Stipek

Director, CARE (Customer Assistance, Relationships, and Education)
Susan W. Carroll

Director, Compliance
Brady R. Bennett

Tax Exempt and Government Entities Division

Commissioner, Tax Exempt and Government Entities
Sarah Hall Ingram

Deputy Commissioner, Tax Exempt and Government Entities
Joseph H. Grant

Director, Employee Plans
Michael D. Julianelle

Director, Exempt Organizations
Lois G. Lerner

Director, Government Entities
Moises C. Medina

Criminal Investigation

Chief, Criminal Investigation
Eileen C. Mayer

Deputy Chief, Criminal Investigation
Victor S.O. Song

Office of Professional Responsibility

Director, Office of Professional Responsibility
Karen L. Hawkins

Whistleblower Office

Director, Whistleblower Office
Stephen A. Whitlock

Office of Chief Financial Officer

Chief Financial Officer
Alison L. Doone

Deputy Chief Financial Officer
Gregory E. Kane

Agency-Wide Shared Services

Chief, Agency-Wide Shared Services
David A. Grant

Director, Procurement
Fred W. Martin

Director, Real Estate and Facilities Management
Stuart Burns

Modernization and Information Technology Services

Chief Technology Officer
Terry V. Milholland

Deputy Chief Information Officer for Operations
Kathy P. Jantzen

Deputy Chief Information Officer for Strategy/ Modernization
James M. McGrane

Associate Chief Information Officer, Applications Development
S. Gina Garza

Associate Chief Information Officer, Modernization Program Management
Gretchen R. McCoy

Associate Chief Information Officer, Enterprise Operations
Lauren Buschor

Associate Chief Information Officer, Enterprise Networks
Kenneth A. Riccini

Associate Chief Information Officer, Enterprise Services
Robert N. Crawford

Associate Chief Information Officer, End User Equipment and Services
Carl T. Froehlich

Associate Chief Information Officer, Cybersecurity
David W. Stender

Associate Chief Information Officer, Strategy and Planning
Mike Parker

Human Capital Office

Chief, Human Capital Officer
James P. Falcone

Deputy Chief Human Capital Officer
Rebecca Mack-Johnson

Privacy, Information Protection, and Data Security

Director, Privacy, Information Protection, and Data Security
Deborah G. Wolf

Principal Officers of the Internal Revenue Service

as of September 30, 2009

Office of Chief Counsel

Chief Counsel
William J. Wilkins

Deputy Chief Counsel
(Operations)
Christopher B. Sterner

Deputy Chief Counsel
(Technical)
Clarissa C. Potter

Special Counsel
(National Taxpayer Advocate Service)
Judith M. Wall

Division Counsel/Associate Chief Counsel
(Criminal Tax)
Edward F. Cronin

Division Counsel (Acting)
(Large and Mid-Size Business)
Drita Tonuzi

Division Counsel
(Small Business/Self-Employed)
Thomas R. Thomas

Division Counsel/Associate Chief Counsel
(Tax Exempt and Government Entities)
Nancy J. Marks

Division Counsel
(Wage and Investment)
Carol A. Campbell

Associate Chief Counsel
(Corporate)
William D. Alexander

Associate Chief Counsel
(Finance and Management)
Dennis M. Ferrara

Associate Chief Counsel
(Financial Institutions and Products)
Stephen R. Larson

Associate Chief Counsel
(General Legal Services)
Mark S. Kaizen

Associate Chief Counsel
(Income Tax and Accounting)
George J. Blaine

Associate Chief Counsel
(International)
Steven A. Musher

Associate Chief Counsel
(Passthroughs and Special Industries)
Curtis G. Wilson

Associate Chief Counsel
(Procedure and Administration)
Deborah A. Butler

Commissioners of Internal Revenue

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

George S. Boutwell
Massachusetts
July 17, 1862 to March 4, 1863

Joseph J. Lewis
(Acting)
Pennsylvania
March 5, 1863
to March 17, 1863

Joseph J. Lewis
Pennsylvania
March 18, 1863
to June 30, 1865

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

Edward A. Rollins
New Hampshire
Nov. 1, 1865 to March 10, 1869

Columbus Delano
Ohio
March 11, 1869
to Oct. 31, 1870

John W. Douglass
(Acting)
Pennsylvania
Nov. 1, 1870 to Jan. 2, 1871

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

John W. Douglass
Pennsylvania
Aug. 9, 1871 to May 14, 1875

Daniel D. Pratt
Indiana
May 15, 1875 to Aug. 1, 1876

Green B. Raum
Illinois
Aug. 2, 1876 to April 30, 1883

Henry C. Rogers
(Acting)
Pennsylvania
May 1, 1883 to May 10, 1883

John J. Knox
(Acting)
Minnesota
May 11, 1883 to May 20, 1883

Walter Evans
Kentucky
May 21, 1883
to March 19, 1885

Joseph S. Miller
West Virginia
March 20, 1885 to March 20, 1889

John W. Mason
West Virginia
March 21, 1889
to April 18, 1893

Joseph S. Miller
West Virginia
April 19, 1893 to Nov. 26, 1896

W. St. John Forman
Illinois
Nov. 27, 1896 to Dec. 31, 1897

Nathan B. Scott
West Virginia
Jan. 1, 1898 to Feb. 28, 1899

George W. Wilson
Ohio
March 1, 1899 to Nov. 27, 1900

Robert Williams, Jr.
(Acting)
Ohio
Nov. 28, 1900 to Dec. 19, 1900

John W. Yerkes
Kentucky
Dec. 20, 1900 to April 30, 1907

Henry C. Rogers
(Acting)
Pennsylvania
May 1, 1907 to June 4, 1907

John G. Capers
South Carolina
June 5, 1907 to Aug. 31, 1909

Royal E. Cabell
Virginia
Sept. 1, 1909 to April 27, 1913

William H. Osborn
North Carolina
April 28, 1913 to Sept. 25, 1917

Daniel C. Roper
South Carolina
Sept. 26, 1917
to March 31, 1920

William M. Williams
Alabama
April 1, 1920 to April 11, 1921

Millard F. West
(Acting)
Kentucky
April 12, 1921 to May 26, 1921

David H. Blair
North Carolina
May 27, 1921 to May 31, 1929

Robert H. Lucas
Kentucky
June 1, 1929 to Aug. 15, 1930

H. F. Mires
(Acting)
Washington
Aug. 16, 1930 to Aug. 19, 1930

David Burnet
Ohio
Aug. 20, 1930 to May 15, 1933

Pressly R. Baldridge
(Acting)
Iowa
May 16, 1933 to June 5, 1933

Guy T. Helvering
Kansas
June 6, 1933 to Oct. 8, 1943

Robert E. Hannegan
Missouri
Oct. 9, 1943 to Jan. 22, 1944

Harold N. Graves
(Acting)
Illinois
Jan. 23, 1944 to Feb. 29, 1944

Joseph D. Nunan, Jr.
New York
March 1, 1944 to June 30, 1947

George J. Schoeneman
Rhode Island
July 1, 1947 to July 31, 1951

John B. Dunlap
Texas
Aug. 1, 1951 to Nov. 18, 1952

John S. Graham
(Acting)
North Carolina
Nov. 19, 1952 to Jan. 19, 1953

Justin F. Winkle
(Acting)
New York
Jan. 20, 1953 to Feb. 3, 1953

T. Coleman Andrews
Virginia
Feb. 4, 1953 to Oct. 31, 1955

O. Gordon Delk
(Acting)
Virginia
Nov. 1, 1955 to Dec. 4, 1955

Russell C. Harrington
Rhode Island
Dec. 5, 1955 to Sept. 30, 1958

O. Gordon Delk
(Acting)
Virginia
Oct. 1, 1958 to Nov. 4, 1958

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

Charles I. Fox
(Acting)
Utah
Jan. 21, 1961 to Feb. 6, 1961

Mortimer M. Caplin
Virginia
Feb. 7, 1961 to July 10, 1964

Bertrand M. Harding
(Acting)
Texas
July 11, 1964 to Jan. 24, 1965

Sheldon S. Cohen
Maryland
Jan. 25, 1965 to Jan. 20, 1969

William H. Smith
(Acting)
Virginia
Jan. 21, 1969 to March 31, 1969

Randolph W. Thrower
Georgia
April 1, 1969 to June 22, 1971

Harold T. Swartz
(Acting)
Indiana
June 23, 1971 to Aug. 5, 1971

Johnnie M. Walters
South Carolina
Aug. 6, 1971 to April 30, 1973

Raymond F. Harless
(Acting)
California
May 1, 1973 to May 25, 1973

Donald C. Alexander
Ohio
May 26, 1973 to Feb. 26, 1977

William E. Williams
(Acting)
Illinois
Feb. 27, 1977 to May 4, 1977

Jerome Kurtz
Pennsylvania
May 5, 1977 to Oct. 31, 1980

William E. Williams
(Acting)
Illinois
Nov. 1, 1980 to March 13, 1981

Roscoe L. Egger, Jr.
Indiana
March 14, 1981 to April 30, 1986

James I. Owens
(Acting)
Alabama
May 1, 1986 to Aug. 3, 1986

Lawrence B. Gibbs
Texas
Aug. 4, 1986 to March 4, 1989

Michael J. Murphy
(Acting)
Wisconsin
March 5, 1989 to July 4, 1989

Fred Goldberg, Jr.
Missouri
July 5, 1989 to Feb. 2, 1992

Shirley D. Peterson
Colorado
Feb. 3, 1992 to Jan. 20, 1993

Michael P. Dolan
(Acting)
Iowa
Jan. 21, 1993 to May 26, 1993

Margaret Milner Richardson
Texas
May 27, 1993 to May 31, 1997

Michael P. Dolan
(Acting)
Iowa
June 1, 1997 to Nov. 12, 1997

Charles O. Rossotti
New York
Nov. 13, 1997 to Nov. 6, 2002

Bob Wenzel
(Acting)
Illinois
Nov. 7, 2002 to April 30, 2003

Mark W. Everson
New York
May 1, 2003 to May 28, 2007

Kevin M. Brown
(Acting)
Virginia
May 29, 2007 to Sept. 8, 2007

Linda E. Stiff
(Acting)
Germany
Sept. 9, 2007 to March 23, 2008

Douglas H. Shulman
Ohio
March 24, 2008 to present

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
Clarance 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

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

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

John W. Burrus
March 2, 1936 to Nov. 30, 1936

Mason B. Leming
Dec. 6, 1951 to May 15, 1952

Kenneth W. Gemmill
June 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 March 13, 1957
Aug. 31, 1959 to Sept. 20, 1959

Richard M. Hahn
Jan. 20, 1969 to June 25, 1969

Lee H. Henkel, Jr.
Jan. 16, 1972 to June 11, 1972

Lawrence B. Gibbs
April 17, 1973 to Oct. 19, 1973

Charles L. Saunders, Jr.
Jan. 20, 1977 to April 15, 1977

Leon G. Wigrizer
April 16, 1977 to June 23, 1977

Lester Stein
June 1, 1979 to Nov. 16, 1979

Jerome D. Sebastian
Jan. 21, 1981 to Feb. 2, 1981
March 30, 1981 to Aug. 14, 1981

Emory L. Langdon
Feb. 3, 1981 to March 29, 1981

Joel Gerber
May 28, 1983 to March 17, 1984

V. Jean Owens
March 14, 1986 to July 27, 1986

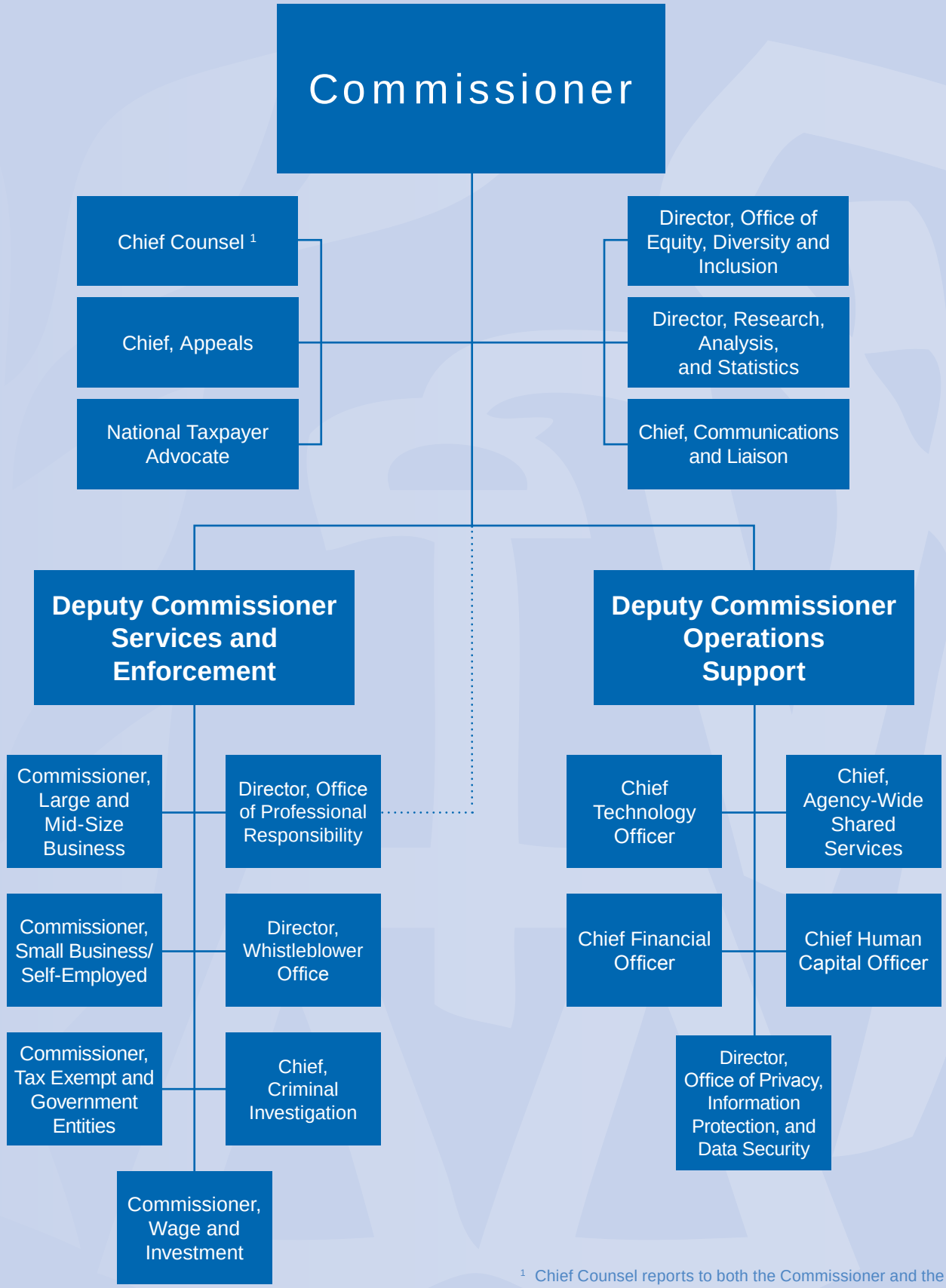
Peter K. Scott
Nov. 1, 1988 to Feb. 6, 1990

David L. Jordan
Jan. 20, 1993 to Oct. 4, 1994

Richard Skillman
Jan. 20, 2001 to Feb. 6, 2002

Emily A. Parker
Aug. 1, 2003 to April 14, 2004

Clarissa C. Potter
Dec. 19, 2008 to July 24, 2009



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

Publication 55B (Rev. 3–2010) Catalog Number 215671 Department of the Treasury Internal Revenue Service www.irs.gov