Internal Revenue Service

2002
Data Book

October 1, 2001
to September 30, 2002

Department of the Treasury

Department of the Treasury
Internal Revenue Service

Bob Wenzel
(Acting) Commissioner

David A. Mader
Assistant Deputy Commissioner

Mark J. Mazur
Director, Research, Analysis, and Statistics

Thomas B. Petska
Director, Statistics of Income Division

Jeffrey A. Hartzok
Acting Chief, Special Studies Branch

Beth Kilss
Chief, Statistical Data Section

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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 2002

The *Internal Revenue Service Data Book* is published annually by the Internal Revenue Service and contains statistical tables and organizational information on a fiscal year basis. This volume pertains to Fiscal Year 2002—October 1, 2001, through September 30, 2002. The report provides data on collecting the revenue, enforcing the law, assisting the taxpayer, and managing the system, as well as lists and a chart about the structure and administration of the IRS itself.

NOTE: When using information from this report, cite the 2002 Data Book as follows--

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Foreword

The *IRS Data Book* for Fiscal Year 2002 is the second report under the new organizational structure mandated by the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA98). The data presented generally reflect four "Operating Divisions," each serving taxpayers with similar needs. This organization, effective for the past 2 years, is shown in the lists of principal officers and IRS organization chart presented at the back of this report.

This report also marks the end of the 5-year tenure of Commissioner Charles O. Rossotti. Since 1997, the IRS has seen the number of income tax returns rise by 10 million, tax collections increase by $393 billion, and refunds grow by $142 billion. This expansion has occurred during a period of tax law modifications and concurrent with a decrease in personnel.

Contents and Copy Preparation

Tables in this report are grouped according to the following categories: returns filed, tax collections, and refunds (Tables 1-9); examination coverage (Tables 10-15); delinquency and enforcement activity (Table 16); appeals (Table 17); criminal investigation (Table 18); employee plan and tax-exempt organization information (Tables 19-22); taxpayer assistance (Tables 23-24); information reporting (Table 25); penalties (Table 26); Chief Counsel activities (Tables 27-28); and administrative costs and personnel summaries (Tables 29-32). Though following last year's format, Tables 10-13 have been expanded to include additional data on examination coverage.

The tables represent compilations and accompanying footnotes provided by various IRS Operating Divisions and Functional Units to the Statistics of Income (SOI) Division. SOI provided additional review and prepublication processing. Changes resulting from this review were coordinated with the originating offices, which are responsible for data consistency, accuracy, and technical explanations. For this combined, cooperative effort, the SOI Division is indebted. Questions on data by users should be referred to the source in question, identified at the end of the notes and footnotes to each table.

Acknowledgments

Statistics of Income Division

Managing Editor
Ruth Schwartz

Technical Editors
James Dalton
James Hobbs

Senior Statistical Information Officer
David Jordan

Layout Editors
Lisa Smith
Dorothy Wallace

Publishing Services Coordinator
Barbara Vaira

Senior Information Technology Specialist
James Willis

Other Internal Revenue Service Offices

Principal Coordinators

Appeals
Howard T. Levy

Chief Counsel
Sharon E. Reynolds

Chief Financial Officer
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Dru E. Gahagan
Charles Leach

Criminal Investigation
Patty Capozoli

Office of the Deputy Commissioner
Gary M. Doniger

Equal Employment Opportunity and Diversity
Patrease Jones-Brown

Research, Analysis, and Statistics
Melissa Kovalick

Small Business and Self-Employed
Catherine A. LaBille
Karen A. Thornton
Van L. Richins

Tax Exempt and Government Entities
Jeffrey S. Wallbaum

Taxpayer Advocate
Claudia H. Calissie

Wage and Investment
J.C. Garnish
Donald E. Wilt

The *IRS Data Book* Online

The *IRS Data Book* tables for the current year and 7 previous years may be found on the IRS Internet site. The World Wide Web address is:

http://www.irs.gov

From our website, click on *Tax Stats* in the upper left-hand corner, then select "Statistical Publications."

Revisions to the 2001 Data Book

Pages 6 and 14

In Table 9, "Amount of Internal Revenue Refunds, Including Interest, by State," individual income tax advance earned income tax credit refund amount as published was **$159,612,000**. The revised amount is **$72,060,000**. Table 1, "Summary of Internal Revenue Collections, by Type of Tax, Fiscal Years 2000 and 2001," and Table 9 are presented below showing related revised amounts.

Table 1 -- Summary of Internal Revenue Collections, by Type of Tax, Fiscal Years 2000 and 2001
[Money amounts are in thousands of dollars. For details, see Tables 6 and 9.]

Type of tax	Gross collections				Net collections	
	2000	2001	Percentage of 2001 total	2001 refunds [1]	2001	Percentage of 2001 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total [2]	**2,096,916,925**	**2,128,831,182**	**100.0**	**253,832,487**	**1,874,998,696**	**100.0**
Corporation income tax	**235,654,894**	**186,731,643**	**8.8**	**37,939,963**	**148,791,680**	**7.8**
Regular	234,980,057	186,079,534	8.7	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	674,837	652,109	([3])	n.a.	n.a.	n.a.
Individual income tax [4,5]	**1,137,077,702**	**1,178,209,880**	**55.3**	**206,736,440**	**971,473,440**	**52.0**
Withheld by employers	780,529,446	795,063,869	37.3	n.a.	n.a.	n.a.
Other	356,548,256	383,146,011	18.0	n.a.	n.a.	n.a.

Table 9 -- Amount of Internal Revenue Refunds, Including Interest, by State
[Money amounts are in thousands of dollars]

State	Total Internal Revenue refunds [1,2]	Amounts refunded by type of tax					
		Corporation income tax [1,3]	Individual income tax [1,3,4]	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [2,6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**253,832,487**	**37,939,963**	**206,736,440**	**6,284,234**	**848,899**	**75,013**	**1,947,938**
Other refunds or credits [8]	**4,118,932**	**-645,127**	**345,407**	**3,106,200**	**--**	**--**	**1,312,452**
Highway and Airport and Airways Trust Funds [9]	356,676	-645,127	-153	--	--	--	1,001,956
Excess Federal Insurance Contributions Act (FICA) credits	3,106,200	--	--	3,106,200	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	310,496	--	--	--	--	--	310,496
Advance earned income tax credit	72,060	--	72,060	--	--	--	--
Refund reversals unclassified [10]	273,500	--	273,500	--	--	--	--
Earned income credit tax refunds [11]	**26,050,476**	**--**	**26,050,476**	**--**	**--**	**--**	**--**

See notes and footnotes following the last table.

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In Table 23, "Internal Revenue Service Prefiling Taxpayer Assistance and Education Programs, by Type of Assistance or Program," the number of walk-in contacts (at 404 sites) as published was **9,361,892**. The revised number is **9,184,137**.

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In Table 26, "Civil Penalties Assessed and Abated, by Type of Penalty and Type of Tax," **429,787** net civil penalties assessed after abatements for fraud was published incorrectly. The revised number is **198**. The revised table showing related revised totals is presented below.

Table 26 -- Civil Penalties Assessed and Abated, by Type of Penalty and Type of Tax
[Money amounts are in thousands of dollars]

Type of penalty and abatements, type of tax	Civil penalties assessed		Reasonable cause abatements [1]		Other abatements		Net civil penalties assessed after abatements	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**32,064,438**	**19,132,803**	**549,342**	**1,231,369**	**3,811,641**	**5,672,907**	**27,703,452**	**9,760,624**
Employment taxes [4]	**8,512,594**	**6,228,943**	**309,052**	**796,920**	**1,401,900**	**2,741,002**	**6,801,642**	**2,691,021**
Delinquency	1,343,314	710,026	42,506	55,748	136,208	146,365	1,164,600	507,913
Failure to pay	3,568,739	427,106	61,033	19,818	663,963	100,227	2,843,743	307,061
Federal tax deposits	3,499,865	5,042,688	201,075	714,096	597,983	2,487,393	2,700,807	1,841,199
Bad check	99,591	17,911	4,420	7,249	3,546	5,292	91,625	5,369
Fraud	210	14,933	--	--	12	99	198	14,834
Negligence	10	1	1	4	5	3	4	-7
Other	865	16,277	17	4	183	1,622	665	14,651

Revisions to Multiple-Year Data Books

In the 1999, 2000, and 2001 *Data Books*, the table "Returns of Tax-Exempt Organizations and Employee Plans Examined, and Recommended and Average Additional Tax, by Type of Examination" (Table 19 for 1999 and Table 14 for 2000 and 2001) has incorrect data for the number of tax-exempt organization returns processed. The published data were not consistent in the types of returns included in the count from year to year. The revised counts exclude tax-exempt bond returns processed (Forms 8038, 8038G, 8038GC, 8038T, and 8328), although tax-exempt bonds are included in the number of tax-exempt organization returns *examined* in the 1999 *Data Book*. The revised data are presented below.

Returns of Tax-Exempt Organizations and Employee Plans Examined, and Recommended and Average Additional Tax After Examination, by Type of Examination

Item	Data Book year	Table number	Tax-exempt organizations
Number of returns processed in Calendar Year			
1998	1999	19	645,626
1999	2000	14	712,928
2000	2001	14	745,229

In certain prior-years, the amount of earned income tax credit (EITC) refunds in tables related to the amount of Internal Revenue refunds including interest was incorrectly reported. The revised amounts are **$21,762,086,000** (in 1997, Table 4), **$25,536,326,000** (in 1999, Tables 12 and 13), and **$26,013,517,000** (in 2000, Table 9). In a related issue, the inclusion of EITC refunds in individual tax refunds was inconsistently reported. A summary of the EITC refund reporting and revisions for Data Book years 1997-2001 is presented below.

Revisions to Income Tax Refunds Reported in 1997-2001 Data Books

Table number	Data Book year									
	1997		1998		1999		2000		2001	
	Inclusion of earned income tax credit in individual income tax refunds									
	As published	Revised	As published	Revised	As published	Revised	As published	Revised	As published	Revised
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(7)	(8)
1	Excludes	Includes	N/A	Includes	Excludes	Includes	Excludes	Includes	Excludes	Includes
4	Includes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6	Includes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10	N/A	N/A	Includes	N/A	Includes	N/A	Includes	N/A	Excludes	Includes
11	N/A	N/A	Includes	N/A	Includes	N/A	Includes	N/A	Excludes	Includes
12	N/A	N/A	Includes	N/A	Includes	N/A	Includes	N/A	Excludes	Includes
13	N/A	N/A	Includes	N/A	Includes	N/A	Includes	N/A	Excludes	Includes

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Table 1 -- Summary of Internal Revenue Collections, by Type of Tax, Fiscal Years 2001 and 2002

[Money amounts are in thousands of dollars. For details by State, see Tables 6 and 9.]

Type of tax	Gross collections			2002 refunds [1]	Net collections	
	2001	2002	Percentage of 2002 total		2002	Percentage of 2002 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total [2]	**2,128,831,182**	**2,016,627,269**	**100.0**	**283,911,940**	**1,732,715,156**	**100.0**
Corporation income tax	**186,731,643**	**211,437,773**	**10.5**	**66,757,609**	**144,679,991**	**8.3**
Regular	186,079,534	210,943,308	10.5	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	652,109	494,465	([3])	n.a.	n.a.	n.a.
Individual income tax [4,5]	**1,178,209,880**	**1,037,733,908**	**51.5**	**210,159,025**	**827,574,883**	**47.8**
Withheld by employers	795,063,869	750,823,219	37.2	n.a.	n.a.	n.a.
Other	383,146,011	286,910,689	14.2	n.a.	n.a.	n.a.
Employment taxes	**682,222,895**	**688,077,238**	**34.1**	**3,943,671**	**684,133,567**	**39.5**
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	670,456,157	676,764,209	33.6	3,801,891	672,962,318	38.8
Federal Insurance Contributions Act (FICA) [5]	634,193,860	639,655,469	31.7	n.a.	n.a.	n.a.
Self Employment Insurance Contributions Act (SECA) [5]	36,262,297	37,108,740	1.8	n.a.	n.a.	n.a.
Unemployment insurance	7,064,093	6,739,813	0.3	132,815	6,606,998	0.4
Railroad retirement	4,702,645	4,573,216	0.2	8,965	4,564,251	0.3
Estate and gift taxes	**29,247,916**	**27,241,515**	**1.4**	**803,406**	**26,438,109**	**1.5**
Estate	25,289,663	25,532,186	1.3	719,990	24,812,196	1.4
Gift	3,958,253	1,709,329	0.1	83,416	1,625,913	0.1
Excise taxes [2]	**52,418,848**	**52,136,835**	**2.6**	**2,248,229**	**49,888,606**	**2.9**

See notes and footnotes following the last table.

Table 2 -- Summary of Number of Returns, by Type of Return, Fiscal Years 2001 and 2002

[Numbers are in thousands. For details, see Table 3.]

Type of return	2001	2002
United States, total [1]	**227,929**	**226,609**
Income tax [2]	**179,631**	**177,022**
Individual [3]	**129,783**	**130,905**
Forms 1040, 1040A, 1040EZ	129,150	130,285
Forms 1040NR, 1040SS, 1040PR, 1040C	633	620
Individual estimated tax	**37,470**	**33,817**
Estate and trust	**3,868**	**3,684**
Estate and trust estimated tax	**885**	**670**
Partnership [4]	**2,134**	**2,236**
Corporation [5]	**5,491**	**5,711**
Estate tax	**122**	**121**
Gift tax	**304**	**279**
Employment taxes [6]	**28,899**	**29,141**
Tax-exempt organization [7]	**715**	**748**
Employee plan [1]	**883**	**--**
Excise taxes [8]	**765**	**885**
Supplemental documents [9]	**16,609**	**18,413**

See notes and footnotes following the last table.

Table 3 -- Number of Returns Filed, by Type of Return and State

State	Total tax returns[1]	Individual income tax[2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	Corporation income tax[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**226,609,232**	**130,904,889**	**33,816,799**	**3,683,893**	**669,691**	**2,236,384**	**5,710,759**
Alabama	3,058,030	1,890,640	391,283	30,890	6,191	29,090	64,115
Alaska	557,048	333,118	53,066	2,965	1,067	4,926	10,421
Arizona	3,829,758	2,198,924	630,446	38,790	9,217	47,650	93,357
Arkansas	1,921,602	1,119,332	260,636	16,554	4,054	18,013	48,697
California	25,698,947	15,041,642	3,547,693	305,545	85,615	273,146	496,060
Colorado	3,955,359	2,106,853	623,078	59,668	10,997	60,339	122,498
Connecticut	3,109,055	1,681,716	619,879	42,572	13,759	49,423	60,370
Delaware	693,751	380,753	106,002	19,789	3,347	7,861	22,494
Florida	14,282,350	7,632,543	2,456,526	171,151	35,763	79,855	560,085
Georgia	6,122,436	3,656,835	749,010	44,349	13,180	49,594	177,114
Hawaii	984,593	577,321	138,908	12,702	3,278	7,328	26,141
Idaho	1,016,476	563,299	150,900	7,248	1,717	14,613	26,382
Illinois	10,028,448	5,777,829	1,585,294	213,792	36,719	79,768	280,570
Indiana	4,668,220	2,824,170	750,075	53,833	8,840	36,954	106,256
Iowa	2,419,671	1,338,787	457,702	56,279	5,110	23,764	54,909
Kansas	2,213,197	1,226,275	390,144	26,521	6,710	23,532	47,424
Kentucky	2,867,321	1,755,045	399,424	31,525	5,781	26,850	66,044
Louisiana	3,125,022	1,881,184	395,016	20,530	5,988	32,582	89,044
Maine	1,124,001	612,648	195,869	24,341	3,638	7,131	27,701
Maryland and District of Columbia	5,351,860	2,868,760	784,385	488,897	19,138	51,175	127,577
Massachusetts	5,747,007	3,123,187	1,092,264	141,805	39,259	44,687	134,528
Michigan	7,543,291	4,585,063	1,078,465	82,755	17,401	76,637	194,045
Minnesota	4,230,403	2,384,847	692,608	55,801	9,219	40,765	111,995
Mississippi	1,845,857	1,163,744	217,636	11,435	3,313	15,941	39,718
Missouri	4,423,455	2,566,710	730,707	64,673	11,283	42,125	97,852
Montana	854,333	426,767	147,796	6,862	1,617	11,130	25,109
Nebraska	1,306,447	805,919	92,363	20,870	3,311	16,238	37,888
Nevada	1,672,911	979,340	222,537	16,740	3,916	26,942	57,885
New Hampshire	1,139,556	635,916	211,150	13,525	4,555	10,004	24,607
New Jersey	7,470,091	4,085,427	1,255,404	129,397	22,144	91,195	247,550
New Mexico	1,397,856	849,761	199,684	11,529	3,513	13,650	27,661
New York	15,410,613	8,647,067	2,324,502	290,379	53,035	157,723	533,568
North Carolina	6,111,648	3,649,566	841,179	77,131	10,651	57,220	151,310
North Dakota	509,822	301,150	47,369	6,993	1,028	7,604	11,655
Ohio	9,121,038	5,543,846	1,324,210	191,109	21,946	81,668	187,856
Oklahoma	2,644,045	1,470,450	381,736	74,817	7,293	26,210	62,872
Oregon	2,956,346	1,572,397	519,406	33,094	6,948	29,646	69,345
Pennsylvania	9,821,996	5,789,069	1,695,023	182,572	24,474	80,900	195,675
Rhode Island	914,244	497,777	143,310	45,468	3,580	7,644	24,470
South Carolina	2,928,145	1,798,975	394,465	18,572	4,969	27,885	72,938
South Dakota	602,964	354,640	52,506	10,176	2,189	7,904	14,696
Tennessee	4,115,043	2,553,908	564,198	50,849	10,775	50,061	65,833
Texas	15,688,260	9,189,960	2,039,600	217,831	68,810	178,186	343,010
Utah	1,638,534	953,276	182,813	15,845	3,436	36,343	48,123
Vermont	598,172	302,456	122,484	10,128	2,407	4,176	15,978
Virginia	5,690,382	3,365,046	920,302	68,468	15,276	50,557	134,800
Washington	4,583,620	2,784,824	365,977	56,551	16,302	53,896	112,672
West Virginia	1,221,872	750,705	186,529	14,491	2,282	9,557	21,666
Wisconsin	4,480,991	2,590,240	770,624	89,162	12,031	44,470	90,880
Wyoming	471,540	238,426	80,859	4,912	2,011	7,719	13,976
International [8]	2,441,605	1,476,756	233,757	2,012	608	4,107	33,339
Puerto Rico	622,761	296,845	97,484	366	177	296	662
Other	1,818,844	1,179,911	136,273	1,646	431	3,811	32,677

See notes and footnotes following the last table.

Table 3 -- Number of Returns Filed, by Type of Return and State--Continued

State	Estate tax	Gift tax	Employment taxes [4]	Tax-exempt organization [5]	Excise taxes [6]	Supplemental documents [7]
	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	**120,576**	**278,926**	**29,140,771**	**748,036**	**885,078**	**18,413,430**
Alabama	1,058	3,244	379,680	7,661	17,536	236,642
Alaska	156	386	75,726	2,416	2,821	69,980
Arizona	1,855	3,512	457,212	9,447	7,446	331,902
Arkansas	659	1,651	260,397	5,319	15,523	170,767
California	19,697	24,661	3,244,070	81,484	68,591	2,510,743
Colorado	1,927	5,094	581,850	13,137	13,079	356,839
Connecticut	2,498	10,096	381,308	11,404	6,913	229,117
Delaware	420	935	95,923	3,680	2,100	50,447
Florida	7,936	21,344	1,806,823	31,764	37,555	1,441,005
Georgia	2,407	6,999	800,830	15,529	25,527	581,062
Hawaii	536	1,445	111,305	3,449	1,041	101,139
Idaho	347	827	164,175	2,858	7,513	76,597
Illinois	6,287	12,826	1,293,836	34,132	42,967	664,428
Indiana	2,127	5,061	572,658	18,619	28,845	260,782
Iowa	1,744	2,257	337,731	10,228	19,043	112,117
Kansas	1,221	2,630	315,010	8,293	13,296	152,141
Kentucky	1,051	3,253	361,156	7,747	16,498	192,947
Louisiana	924	2,190	404,543	7,354	15,885	269,782
Maine	548	1,358	167,210	4,435	5,594	73,528
Maryland and District of Columbia	3,019	6,481	584,742	22,957	11,045	383,684
Massachusetts	3,774	10,462	731,502	26,895	10,511	388,133
Michigan	3,336	8,041	975,567	22,656	26,560	472,765
Minnesota	1,871	6,726	597,247	19,352	30,430	279,542
Mississippi	506	1,407	231,233	4,460	12,469	143,995
Missouri	2,372	5,504	590,360	17,154	21,847	272,868
Montana	447	1,192	145,412	3,816	7,186	76,999
Nebraska	920	1,857	220,363	5,874	16,980	83,864
Nevada	652	1,393	191,750	3,456	9,186	159,114
New Hampshire	578	1,806	151,025	3,876	4,215	78,299
New Jersey	4,716	10,907	1,000,357	26,029	19,186	577,779
New Mexico	537	995	168,850	4,301	6,184	111,191
New York	8,713	22,551	2,130,199	61,265	25,867	1,155,744
North Carolina	3,087	7,282	796,161	21,957	27,709	468,395
North Dakota	273	873	89,877	2,751	11,074	29,175
Ohio	4,400	11,308	1,058,917	33,465	35,234	627,079
Oklahoma	1,158	2,031	354,230	7,509	13,335	242,404
Oregon	1,661	3,171	411,974	11,090	12,196	285,418
Pennsylvania	4,870	12,897	1,185,675	36,006	38,326	576,509
Rhode Island	426	1,244	123,208	6,305	1,828	58,984
South Carolina	1,398	3,213	378,574	6,919	11,635	208,602
South Dakota	301	885	105,740	2,678	10,730	40,519
Tennessee	1,900	4,098	490,235	11,409	19,433	292,344
Texas	5,858	19,235	1,859,428	38,831	61,966	1,665,545
Utah	460	1,084	237,943	4,566	5,429	149,216
Vermont	288	590	93,586	3,200	2,603	40,276
Virginia	3,131	6,629	678,993	18,812	17,215	411,153
Washington	2,666	5,702	681,809	16,386	27,904	458,931
West Virginia	446	969	159,138	4,161	6,974	64,954
Wisconsin	2,198	7,084	588,144	17,545	21,840	246,773
Wyoming	219	792	80,189	1,960	3,075	37,402
International [8]	997	748	236,900	1,439	7,133	443,809
Puerto Rico	31	74	213,124	447	92	13,163
Other	966	674	23,776	992	7,041	430,646

See notes and footnotes following the last table.

Table 4 -- Number of Individual Income Tax Returns Filed Electronically and Accepted, by State

State	Total returns e-filed and accepted [1]	TeleFile accepted [2]	Online accepted [1,3]	Practitioner accepted [1,4]
	(1)	(2)	(3)	(4)
United States, total	**46,890,813**	**4,176,464**	**9,428,047**	**33,286,302**
Alabama	826,767	44,212	130,508	652,047
Alaska	106,380	6,263	31,496	68,621
Arizona	762,979	42,323	186,697	533,959
Arkansas	520,174	32,308	71,145	416,721
California	4,230,517	297,007	904,758	3,028,752
Colorado	701,233	53,846	197,363	450,024
Connecticut	511,788	61,820	99,748	350,220
Delaware	139,897	12,486	31,820	95,591
District of Columbia	89,378	4,319	19,323	65,736
Florida	2,893,573	233,247	605,670	2,054,656
Georgia	1,698,416	106,879	339,826	1,251,711
Hawaii	168,183	13,662	32,918	121,603
Idaho	219,712	16,804	53,805	149,103
Illinois	2,060,237	189,071	379,403	1,491,763
Indiana	1,203,942	109,810	227,205	866,927
Iowa	692,419	43,227	98,530	550,662
Kansas	494,247	41,128	94,784	358,335
Kentucky	751,941	67,775	104,299	579,867
Louisiana	777,285	50,583	126,653	600,049
Maine	185,519	30,074	41,178	114,267
Maryland	823,517	72,795	194,881	555,841
Massachusetts	926,267	163,343	203,571	559,353
Michigan	1,703,707	168,654	350,113	1,184,940
Minnesota	1,117,773	116,335	201,579	799,859
Mississippi	545,388	29,014	67,701	448,673
Missouri	1,063,283	83,819	179,468	799,996
Montana	168,920	17,039	26,671	125,210
Nebraska	324,663	38,936	62,296	223,431
Nevada	371,641	24,441	82,547	264,653
New Hampshire	226,633	35,454	55,031	136,148
New Jersey	1,065,176	97,637	197,166	770,373
New Mexico	314,675	20,524	72,629	221,522
New York	2,274,959	156,704	368,268	1,749,987
North Carolina	1,500,874	89,904	300,183	1,110,787
North Dakota	117,810	12,664	19,449	85,697
Ohio	1,996,774	266,691	389,824	1,340,259
Oklahoma	604,133	42,190	155,657	406,286
Oregon	538,464	48,490	143,223	346,751
Pennsylvania	1,856,928	282,715	385,270	1,188,943
Rhode Island	140,771	18,526	24,969	97,276
South Carolina	904,216	52,784	126,570	724,862
South Dakota	133,652	19,119	22,562	91,971
Tennessee	1,191,110	114,031	185,233	891,846
Texas	3,634,626	299,088	802,354	2,533,184
Utah	363,865	37,458	109,309	217,098
Vermont	82,675	13,587	19,027	50,061
Virginia	1,225,206	120,495	308,684	796,027
Washington	989,708	105,237	291,517	592,954
West Virginia	281,523	42,319	46,200	193,004
Wisconsin	1,065,257	119,161	206,351	739,745
Wyoming	94,925	10,466	17,456	67,003
Armed Forces--Americas	5,420	--	1,017	4,403
Armed Forces--Pacific	70,281	--	13,679	56,602
Armed Forces--Other	96,846	--	19,277	77,569
American Samoa	10	--	3	7
Guam	250	--	142	108
Northern Mariana Islands	6	--	1	5
Puerto Rico	31,672	--	261	31,411
U.S. Virgin Islands	81	--	37	44
Foreign countries	2,537	--	742	1,795
All other [5]	4	--	--	4

See notes and footnotes following the last table.

Table 5 -- Selected Information from Returns Filed

Item	Number or amount
Presidential Election Campaign Fund:	
Number of returns showing designations (millions)	11.0
Amount (million dollars)	67.0
Cumulative amount since 1972 (billion dollars)	1.2
Contributions to reduce the public debt: [1]	
Number of contributions	195
Amount (dollars)	60,744
Cumulative since 1982:	
Number of contributions	15,920
Amount (million dollars)	9.6
Earned income tax credit:	
Number of returns with credit (millions)	19.4
Amount claimed (billion dollars)	32.5
Refunds:	
Number issued (millions)	16.1
Amount (billion dollars) [2]	27.8
Master File accounts:	
Number of Individual Master File accounts	216,355,064
Number of Business Master File accounts	41,984,373

See notes and footnotes following the last table.

Table 6 -- Internal Revenue Gross Collections, by State

[Money amounts are in thousands of dollars.]

State [1]	Total Internal Revenue collections [2]	Corporation income tax [3]	Individual income and employment taxes: Total [4,5]	Income tax not withheld and SECA tax [4,5]	Income tax withheld and FICA tax [4]	Railroad retirement tax	Unemployment insurance tax	Estate tax	Gift tax	Excise taxes [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	**2,016,627,269**	**211,437,773**	**1,725,811,146**	**324,019,429**	**1,390,478,688**	**4,573,216**	**6,739,813**	**25,532,186**	**1,709,329**	**52,136,835**
Alabama	18,650,989	1,867,639	16,357,183	3,068,872	13,206,398	3,008	78,906	297,561	12,519	116,088
Alaska	3,211,048	117,146	3,016,940	719,383	2,283,396	1,643	12,517	14,595	112	62,255
Arizona	24,901,726	1,896,445	20,916,224	4,683,185	16,123,415	1,040	108,584	281,924	23,137	1,783,997
Arkansas	19,701,605	4,721,185	14,487,463	1,893,714	12,468,040	1,931	123,778	143,816	-62,966	412,108
California	232,301,672	21,655,748	202,770,828	47,990,422	153,980,040	6,448	793,918	3,939,525	261,884	3,673,688
Colorado	36,425,729	1,198,433	34,040,705	6,132,881	27,785,177	8,978	113,669	305,883	11,945	868,763
Connecticut	39,704,704	6,660,592	32,256,165	7,512,567	24,658,791	1,144	83,664	546,684	43,288	197,975
Delaware	11,789,203	3,823,379	7,779,319	989,351	6,765,698	362	23,908	171,268	2,251	12,988
District of Columbia	14,750,258	2,490,491	11,935,392	1,172,961	10,418,641	325,875	17,915	139,212	9,018	176,145
Florida	94,507,294	5,905,368	85,364,368	22,334,880	61,966,138	704,464	358,887	1,972,330	163,524	1,101,704
Georgia	60,330,806	9,761,760	47,323,416	7,591,208	39,480,601	4,263	247,344	434,846	14,934	2,795,850
Hawaii	5,559,960	606,173	4,779,462	1,196,020	3,564,027	--	19,415	70,828	17,195	86,302
Idaho	6,894,987	506,782	6,328,494	1,016,178	5,270,488	1,228	40,601	36,722	1,408	21,582
Illinois	111,520,475	11,992,066	94,185,656	15,654,153	77,974,909	203,324	353,269	1,264,346	76,261	4,002,145
Indiana	33,999,215	2,623,846	30,643,556	4,792,417	25,714,233	22,259	114,647	401,681	49,064	281,069
Iowa	14,570,904	1,409,807	12,927,804	2,283,056	10,582,972	5,757	56,018	140,213	5,162	87,918
Kansas	16,293,151	926,707	13,924,986	2,392,682	11,036,280	432,647	63,377	185,560	8,375	1,247,522
Kentucky	17,333,323	1,334,005	15,565,771	2,772,676	12,717,590	6,017	69,487	173,321	10,593	249,633
Louisiana	22,664,648	1,012,379	21,328,978	3,520,738	17,742,624	3,116	62,500	166,596	14,201	142,494
Maine	5,302,925	340,476	4,740,744	1,117,612	3,595,552	4,139	23,441	101,338	4,492	115,875
Maryland	41,637,531	3,256,253	37,374,228	6,649,071	30,500,100	104,806	120,251	569,909	32,127	405,013
Massachusetts	60,389,579	4,304,364	54,674,464	11,677,932	42,805,318	20,313	170,900	902,778	48,254	459,719
Michigan	66,310,784	4,082,856	61,458,413	7,666,965	53,498,855	32,750	259,842	542,529	56,091	170,895
Minnesota	58,143,877	8,202,248	48,263,156	5,434,835	42,587,063	66,861	174,397	456,391	23,628	1,198,453
Mississippi	9,011,608	554,283	8,120,055	1,712,506	6,363,021	1,515	43,013	93,253	8,710	235,308
Missouri	41,145,979	4,480,300	34,242,740	4,939,563	29,101,848	57,289	144,040	550,221	56,786	1,815,931
Montana	3,119,114	150,459	2,885,949	799,893	2,048,052	26,010	11,994	48,071	537	34,097
Nebraska	12,508,654	2,290,869	10,024,823	1,626,014	7,344,275	1,012,350	42,184	95,051	2,781	95,130
Nevada	12,141,754	1,886,140	10,020,550	3,141,091	6,831,132	78	48,249	106,822	22,200	106,043
New Hampshire	7,358,146	282,205	6,884,267	1,607,637	5,250,501	259	25,869	103,308	9,172	79,194
New Jersey	91,275,843	9,902,252	78,795,055	12,593,863	65,862,441	99,041	239,710	879,021	68,227	1,631,288
New Mexico	7,146,536	431,889	6,499,143	1,691,470	4,774,402	169	33,103	117,084	7,740	90,680
New York	182,023,813	20,979,542	156,596,003	30,059,666	125,842,025	278,076	416,236	2,982,299	221,842	1,244,127
North Carolina	47,807,484	7,365,527	39,703,323	6,419,322	33,094,905	4,720	184,377	491,968	24,193	222,473
North Dakota	2,717,953	208,395	2,465,136	563,618	1,887,817	2,607	11,094	24,588	401	19,434
Ohio	86,810,682	10,015,921	73,026,137	9,117,954	63,626,501	19,429	262,253	825,681	33,773	2,909,170
Oklahoma	18,213,114	1,042,779	12,912,374	2,905,300	9,936,188	2,545	68,341	187,255	12,050	4,058,654
Oregon	18,392,990	1,046,519	16,863,604	3,175,109	13,599,564	2,385	86,546	271,676	48,926	162,265
Pennsylvania	85,488,178	8,877,628	73,731,442	12,009,239	61,318,036	109,632	294,535	1,047,815	97,494	1,733,799
Rhode Island	7,942,125	1,681,668	6,170,461	1,132,333	5,010,434	6	27,689	79,372	3,177	7,447
South Carolina	15,166,634	889,445	13,929,975	2,689,138	11,165,960	1,613	73,264	194,365	6,078	146,771
South Dakota	3,573,354	82,467	3,452,008	986,993	2,442,313	6,592	16,110	18,984	1,372	18,523
Tennessee	35,824,877	2,960,201	31,669,382	4,651,256	26,872,633	3,326	142,167	349,433	15,630	830,232
Texas	146,440,182	13,702,495	117,685,965	22,814,054	93,898,188	397,514	576,209	1,287,937	109,064	13,654,721
Utah	9,117,924	573,944	8,233,065	1,645,987	6,538,039	4,469	44,571	80,162	7,646	223,107
Vermont	3,007,156	168,557	2,742,097	627,025	2,101,137	2,118	11,817	53,165	18,158	25,179
Virginia	49,658,845	6,899,627	40,766,110	7,575,494	32,480,189	549,894	160,534	651,040	34,770	1,307,298
Washington	42,324,665	5,334,603	35,649,249	7,444,465	28,197,677	5,681	1,427	546,887	31,248	762,678
West Virginia	4,927,855	233,721	4,542,538	989,645	3,532,901	318	19,674	63,662	4,882	83,053
Wisconsin	34,648,056	4,086,681	29,860,923	5,002,359	24,721,313	3,958	133,294	388,834	32,820	278,797
Wyoming	2,735,388	71,196	2,310,603	895,779	1,405,361	141	9,321	54,768	-9,887	308,707
International [6]	**12,226,684**	**2,988,908**	**8,964,920**	**3,004,719**	**5,891,543**	**19,099**	**49,558**	**74,878**	**13,043**	**184,936**
Puerto Rico	4,554,453	1,326,919	3,222,505	241,291	2,941,710	6	39,498	3,427	1,308	293
Other	7,672,231	1,661,989	5,742,414	2,763,427	2,949,833	19,094	10,060	71,450	11,735	184,642
Undistributed [7]	**6,974,935**	**1,553,060**	**4,619,534**	**1,934,179**	**2,613,946**	**8**	**71,402**	**604,731**	**--**	**197,610**

See notes and footnotes following the last table.

Table 7 -- Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1973-2002

[Money amounts are in thousands of dollars.]

Fiscal year	Total Internal Revenue collections [1,2]	Income taxes: Total	Income taxes: Corporation income tax [2]	Income taxes: Individual income tax [3]	Employment taxes [4]	Estate taxes	Gift taxes	Excise taxes [1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1973	237,787,204	164,157,315	39,045,309	125,112,006	52,081,709	4,338,924	636,938	16,572,318
1974	268,952,254	184,648,094	41,744,444	142,903,650	62,093,632	4,659,825	440,849	17,109,853
1975	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,312,657	375,421	16,847,741
1976	302,519,792	205,751,753	46,782,956	158,968,797	74,202,853	4,875,735	431,730	17,257,720
1976 [5]	75,462,780	49,567,484	9,808,905	39,758,579	19,892,041	1,367,935	117,312	4,518,008
1977	358,139,417	246,805,067	60,049,804	186,755,263	86,076,316	5,649,460	1,775,866	17,832,707
1978	399,776,389	278,438,289	65,380,145	213,058,144	97,291,653	5,242,080	139,419	18,664,949
1979	460,412,185	322,993,733	71,447,876	251,545,857	112,849,874	5,344,176	174,899	19,049,504
1980	519,375,273	359,927,392	72,379,610	287,547,782	128,330,480	6,282,247	216,134	24,619,021
1981	606,799,103	406,583,302	73,733,156	332,850,146	152,885,816	6,694,641	215,745	40,419,598
1982	632,240,506	418,599,768	65,990,832	352,608,936	168,717,936	8,035,335	108,038	36,779,428
1983	627,246,793	411,407,523	61,779,556	349,627,967	173,847,854	6,077,202	148,675	35,765,538
1984	680,475,229	437,071,049	74,179,370	362,891,679	199,210,028	6,024,985	151,682	38,017,486
1985	742,871,541	474,072,327	77,412,769	396,659,558	225,214,568	6,303,418	276,284	37,004,944
1986	782,251,812	497,406,391	80,441,620	416,964,771	243,978,380	6,814,417	380,538	33,672,086
1987	886,290,590	568,311,471	102,858,985	465,452,486	277,000,469	7,164,681	502,989	33,310,980
1988	935,106,594	583,349,120	109,682,554	473,666,566	318,038,990	7,348,679	435,766	25,934,040
1989	1,013,322,133	632,746,069	117,014,564	515,731,504	345,625,586	8,143,689	829,457	25,977,333
1990	1,056,365,652	650,244,947	110,016,539	540,228,408	367,219,321	9,633,736	2,128,202	27,139,445
1991	1,086,851,401	660,475,445	113,598,569	546,876,876	384,451,220	10,237,247	1,235,894	30,451,596
1992	1,120,799,558	675,673,952	117,950,796	557,723,156	400,080,904	10,411,450	1,067,666	33,565,587
1993	1,176,685,625	717,321,668	131,547,509	585,774,159	411,510,516	11,433,495	1,457,470	34,962,476
1994	1,276,466,776	774,023,837	154,204,684	619,819,153	443,831,352	13,500,126	2,106,667	43,004,794
1995	1,375,731,835	850,201,510	174,422,173	675,779,337	465,405,305	13,326,051	1,818,343	44,980,627
1996	1,486,546,674	934,368,068	189,054,791	745,313,276	492,365,178	15,350,591	2,241,226	42,221,611
1997	1,623,272,071	1,029,513,216	204,492,336	825,020,880	528,596,833	17,595,484	2,760,917	44,805,621
1998	1,769,408,739	1,141,335,868	213,270,011	928,065,857	557,799,193	21,314,933	3,316,029	45,642,716
1999	1,904,151,888	1,218,510,654	216,324,889	1,002,185,765	598,669,865	23,627,320	4,758,287	58,585,763
2000	2,096,916,925	1,372,732,596	235,654,894	1,137,077,702	639,651,814	25,618,377	4,103,243	54,810,895
2001	2,128,831,182	1,364,941,523	186,731,643	1,178,209,880	682,222,895	25,289,663	3,958,253	52,418,848
2002	2,016,627,269	1,249,171,681	211,437,773	1,037,733,908	688,077,238	25,532,186	1,709,329	52,136,835

See notes and footnotes following the last table.

Table 8 -- Number of Internal Revenue Refunds Issued, by State

State	Total Internal Revenue refunds [1, 2]	Number of refunds of-- Corporation income tax [3]	Individual income tax [2,4]	Employment taxes [4, 5]	Estate tax	Gift tax	Excise taxes [6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**109,785,695**	**546,788**	**107,296,137**	**1,851,739**	**20,541**	**3,676**	**66,814**
Alabama	1,735,029	5,006	1,701,484	27,239	193	37	1,070
Alaska	244,855	955	237,401	6,199	30	--	270
Arizona	1,793,182	6,736	1,755,760	29,576	297	46	767
Arkansas	1,018,952	3,746	996,155	18,289	88	9	665
California	12,313,408	54,714	12,037,885	209,527	3,591	443	7,248
Colorado	1,701,307	8,734	1,654,997	35,998	306	54	1,218
Connecticut	1,380,829	6,318	1,349,213	23,914	528	118	738
Delaware	324,368	1,643	317,167	5,244	63	16	235
District of Columbia	226,495	725	222,014	3,484	63	10	199
Florida	6,428,853	22,705	6,265,014	135,731	1,327	418	3,658
Georgia	3,160,299	12,425	3,090,967	54,669	434	57	1,747
Hawaii	478,401	2,691	468,348	6,998	84	13	267
Idaho	459,266	2,434	445,907	10,543	47	3	332
Illinois	4,706,299	20,930	4,605,676	75,764	881	137	2,911
Indiana	2,434,403	7,329	2,392,316	33,128	280	70	1,280
Iowa	1,046,154	9,004	1,019,191	16,966	125	7	861
Kansas	985,523	6,534	960,226	17,929	152	22	660
Kentucky	1,586,721	4,497	1,559,800	21,337	171	20	896
Louisiana	1,744,603	7,036	1,703,815	32,470	242	27	1,013
Maine	515,729	2,468	504,649	8,226	88	26	272
Maryland	2,189,621	8,721	2,146,555	32,500	562	86	1,197
Massachusetts	2,572,773	11,630	2,522,404	36,129	780	156	1,674
Michigan	3,925,279	23,799	3,842,269	56,574	582	87	1,968
Minnesota	1,892,434	10,670	1,848,930	30,841	272	50	1,671
Mississippi	1,062,246	4,021	1,040,513	16,931	88	18	675
Missouri	2,071,490	10,658	2,025,249	34,033	334	37	1,179
Montana	339,822	3,516	327,578	8,351	69	3	305
Nebraska	697,922	5,145	679,926	12,236	93	10	512
Nevada	809,253	4,004	790,982	13,556	145	23	543
New Hampshire	534,462	2,743	521,493	9,781	109	17	319
New Jersey	3,379,245	13,131	3,303,780	59,517	938	177	1,702
New Mexico	670,426	2,460	656,047	11,487	99	8	325
New York	7,236,446	26,653	7,085,578	118,345	1,809	446	3,615
North Carolina	3,345,909	13,099	3,278,928	50,950	433	97	2,402
North Dakota	237,887	1,876	230,478	5,190	34	4	305
Ohio	4,819,693	88,282	4,669,266	58,577	645	150	2,773
Oklahoma	1,184,438	4,998	1,156,194	22,219	179	17	831
Oregon	1,250,726	7,468	1,220,021	22,020	257	42	918
Pennsylvania	4,890,930	13,357	4,806,094	67,860	752	145	2,722
Rhode Island	437,647	1,358	430,819	4,732	80	22	636
South Carolina	1,540,782	5,214	1,510,301	24,387	173	24	683
South Dakota	285,153	2,017	276,477	6,268	44	18	329
Tennessee	2,370,098	7,952	2,321,165	39,238	307	44	1,392
Texas	7,493,407	35,479	7,294,982	156,062	1,053	204	5,627
Utah	814,513	3,032	795,324	15,629	53	13	462
Vermont	252,602	1,264	245,084	5,988	62	12	192
Virginia	2,832,006	11,582	2,774,346	44,013	563	58	1,444
Washington	2,320,893	14,145	2,256,143	48,356	451	93	1,705
West Virginia	663,001	2,061	649,988	10,351	66	7	528
Wisconsin	2,102,069	12,448	2,054,483	33,319	314	50	1,455
Wyoming	199,060	1,554	191,690	5,591	37	12	176
International [7]	**1,078,785**	**5,821**	**1,055,065**	**17,476**	**168**	**13**	**242**
Puerto Rico	224,886	55	209,073	15,593	2	1	162
Other	853,899	5,766	845,992	1,883	166	12	80
Refund adjustments and credits [8]	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**
Earned income tax credit refunds	**16,079,095**	**N/A**	**16,079,095**	**N/A**	**N/A**	**N/A**	**N/A**

See notes and footnotes following the last table.

Table 9 -- Amount of Internal Revenue Refunds, Including Interest, by State

[Money amounts are in thousands of dollars.]

State	Total Internal Revenue refunds [1, 2, 3]	Amounts refunded by type of tax					
		Corporation income tax [1, 4]	Individual income tax [1, 3]	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [2, 6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**283,911,940**	**66,757,609**	**210,159,025**	**3,943,671**	**719,990**	**83,416**	**2,248,229**
Alabama	3,317,553	225,022	3,056,145	21,762	9,654	209	4,760
Alaska	412,871	14,813	388,161	8,078	707	--	1,112
Arizona	4,086,326	638,532	3,383,856	42,452	10,137	4,099	7,250
Arkansas	1,793,787	114,414	1,659,977	15,144	1,962	364	1,926
California	33,402,477	7,028,410	25,779,141	396,481	131,786	8,162	58,497
Colorado	4,424,011	1,172,458	3,184,033	51,345	7,473	1,350	7,352
Connecticut	6,085,732	3,026,513	2,988,692	50,240	11,290	2,430	6,567
Delaware	925,701	293,177	620,909	7,736	1,410	75	2,394
District of Columbia	512,910	22,825	472,102	13,798	2,277	363	1,545
Florida	14,233,087	1,714,077	12,308,649	145,506	47,284	9,138	8,433
Georgia	8,625,383	2,514,424	5,982,909	101,916	17,321	76	8,737
Hawaii	861,101	80,379	766,918	5,739	2,736	755	4,574
Idaho	904,350	163,893	729,350	8,895	1,696	31	485
Illinois	13,840,685	3,879,669	9,770,131	146,920	28,041	643	15,281
Indiana	5,192,624	689,695	4,453,077	39,350	8,026	481	1,995
Iowa	2,156,796	495,654	1,647,068	10,554	2,558	14	948
Kansas	1,922,186	251,157	1,647,183	18,241	3,110	348	2,147
Kentucky	2,868,770	158,414	2,670,275	25,704	8,438	533	5,406
Louisiana	3,614,030	473,487	3,106,337	24,639	7,608	313	1,646
Maine	832,549	33,029	791,746	4,960	1,715	555	544
Maryland	7,219,647	2,617,535	4,491,194	95,709	5,899	1,650	7,660
Massachusetts	7,027,858	1,595,747	5,318,502	71,935	27,080	3,145	11,449
Michigan	14,987,897	7,244,836	7,612,170	99,260	16,364	1,407	13,860
Minnesota	4,252,014	974,945	3,199,579	37,207	7,926	435	31,922
Mississippi	1,955,959	90,701	1,849,259	12,724	2,468	111	696
Missouri	4,929,013	1,300,092	3,562,135	39,256	8,442	1,331	17,757
Montana	569,431	73,264	489,267	3,811	1,088	63	1,938
Nebraska	1,204,396	119,155	1,070,780	10,270	2,673	25	1,493
Nevada	1,836,357	257,583	1,545,395	22,415	9,377	544	1,043
New Hampshire	1,240,574	225,689	987,148	24,194	1,897	122	1,524
New Jersey	9,679,062	2,048,862	7,451,374	137,016	30,427	3,699	7,684
New Mexico	1,155,940	64,443	1,076,678	9,786	4,436	60	537
New York	20,170,138	4,440,610	15,364,274	277,445	60,881	5,744	21,184
North Carolina	6,369,017	610,242	5,707,006	32,025	9,605	812	9,327
North Dakota	395,728	50,814	340,042	4,220	260	([7])	392
Ohio	14,396,354	5,490,714	8,469,711	91,470	78,463	1,498	264,498
Oklahoma	2,770,356	819,537	1,916,242	22,477	4,204	220	7,676
Oregon	2,353,073	229,967	2,093,635	17,288	6,235	1,900	4,048
Pennsylvania	10,595,447	1,685,048	8,747,373	77,505	19,808	5,151	60,562
Rhode Island	1,050,920	245,852	792,669	8,265	2,290	457	1,387
South Carolina	2,876,141	147,857	2,703,440	17,612	5,231	117	1,884
South Dakota	474,726	26,330	440,882	5,125	1,203	326	860
Tennessee	6,656,657	2,530,221	4,050,166	63,985	6,913	461	4,911
Texas	18,588,539	4,246,153	14,020,851	236,520	41,021	4,193	39,801
Utah	1,484,986	87,123	1,380,415	13,722	1,280	408	2,038
Vermont	436,700	37,813	393,734	3,250	1,539	148	216
Virginia	6,407,250	1,034,509	5,268,562	50,243	16,520	602	36,814
Washington	8,606,261	4,072,126	4,407,898	87,548	15,747	3,196	19,746
West Virginia	1,108,499	24,327	1,046,873	6,240	2,641	331	28,087
Wisconsin	4,175,321	684,890	3,442,601	35,545	8,148	546	3,591
Wyoming	376,703	14,340	340,703	4,195	772	14,307	2,386
International [8]	**3,635,178**	**1,289,864**	**2,153,523**	**175,348**	**13,923**	**468**	**2,052**
Puerto Rico	350,060	55,886	272,581	20,677	3	3	910
Other	3,285,118	1,233,978	1,880,942	154,671	13,920	465	1,142
Refund adjustments and credits [9]	**4,912,870**	**-613,622**	**3,018,285**	**1,010,600**	**--**	**--**	**1,497,607**
Highway and Airport and Airways Trust Funds [10]	478,864	-613,622	-7,061	--	--	--	1,099,547
Excess Federal Insurance Contributions Act (FICA) credits	1,010,600	--	--	1,010,600	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	398,060	--	--	--	--	--	398,060
Refund reversals unclassified [11]	2,959,501	--	2,959,501	--	--	--	--
Advance earned income tax credit	65,845	N/A	65,845	N/A	N/A	N/A	N/A
Earned income tax credit refunds	**27,760,317**	**N/A**	**27,760,317**	**N/A**	**N/A**	**N/A**	**N/A**

See notes and footnotes following the last table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return

[Money amounts are in thousands of dollars, except as indicated.]

Type and size of return	Returns filed in Calendar Year 2001 [1,2]	Returns examined: Total	Percentage covered	Revenue agent: CIC [3]	Revenue agent: Non-CIC [3]	Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue office examiner [4]	Compliance center [3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States, total [2]	**171,140,558**	**826,979**	**0.48**	**6,743**	**155,100**	**112,182**	**4,880**	**2,903**	**545,171**
Income, estate, and gift tax, total [6]	**141,389,658**	**800,753**	**0.57**	**3,494**	**136,150**	**111,695**	**4,567**	**--**	**544,848**
Taxable returns:									
Individual income tax returns, total	129,444,947	743,881	0.57	139	88,757	111,695	4,543	--	538,747
Nonbusiness returns:									
Form 1040A with TPI under $25,000 [7,8]	40,560,604	289,136	0.71	--	8,060	14,954	1,328	--	264,794
All other returns by size of TPI: [8]									
Under $25,000	14,106,067	90,781	0.64	--	4,938	7,451	329	--	78,063
$25,000 under $50,000	30,720,483	71,966	0.23	1	11,948	20,205	880	--	38,932
$50,000 under $100,000	24,702,589	69,620	0.28	6	13,442	21,576	776	--	33,820
$100,000 or more	10,692,928	80,483	0.75	103	23,110	16,747	524	--	39,999
Business returns:									
Schedule C returns by size of TGR: [9]									
Under $25,000	2,541,662	67,876	2.67	--	2,482	8,787	296	--	56,311
$25,000 under $100,000	3,425,939	40,530	1.18	4	7,381	14,265	294	--	18,586
$100,000 or more	2,059,115	29,848	1.45	23	16,213	7,082	112	--	6,418
Schedule F returns by size of TGR: [9]									
Under $100,000	367,420	1,709	0.47	--	311	463	2	--	933
$100,000 or more	268,140	1,932	0.72	2	872	165	2	--	891
Corporation income tax returns, except Form 1120S, total [10]	2,411,981	23,410	0.97	2,660	18,548	N/A	13	--	2,189
Returns other than Form 1120F: [11]									
No balance sheet returns	293,983	2,729	0.93	62	1,035	N/A	5	--	1,627
Balance sheet returns by size of total assets:									
Under $250,000	1,395,497	3,343	0.24	5	3,233	N/A	1	--	104
$250,000 under $1,000,000	417,973	3,177	0.76	3	3,118	N/A	--	--	56
$1,000,000 under $5,000,000	191,456	3,990	2.08	4	3,876	N/A	1	--	109
$5,000,000 under $10,000,000	30,570	1,416	4.63	19	1,350	N/A	1	--	46
$10,000,000 under $50,000,000	32,570	2,540	7.80	74	2,372	N/A	--	--	94
$50,000,000 under $100,000,000	8,057	865	10.74	55	778	N/A	4	--	28
$100,000,000 under $250,000,000	8,067	1,289	15.98	169	1,084	N/A	1	--	35
$250,000,000 or more	10,908	3,749	34.37	2,166	1,508	N/A	--	--	75
Form 1120F returns [11]	22,900	312	1.36	103	194	N/A	--	--	15
Estate and trust income tax returns	3,918,918	7,206	0.18	73	4,957	--	4	--	2,172
Estate tax returns:									
Total	122,412	7,151	5.84	--	7,150	N/A	--	--	1
Size of gross estate:									
Under $1,000,000	56,704	1,241	2.19	--	1,241	N/A	--	--	--
$1,000,000 under $5,000,000	59,970	4,365	7.28	--	4,365	N/A	--	--	--
$5,000,000 or more	5,738	1,545	26.93	--	1,544	N/A	--	--	1
Gift tax returns	303,800	1,899	0.63	--	1,898	N/A	--	--	1
Employment tax returns	28,935,800	17,252	0.06	1,394	11,935	485	263	2,903	272
Excise tax returns [2]	815,100	8,426	1.03	1,555	6,819	2	50	--	--
Other taxable returns [10,12]	([1])	548	([1])	301	196	--	--	--	51
Nontaxable returns: [13]									
Partnership returns, Form 1065	2,165,011	5,543	0.26	592	3,806	N/A	1	--	1,144
S corporation returns, Form 1120S [10,14]	3,022,589	11,646	0.39	27	11,019	N/A	6	--	594
Other nontaxable returns [13]	([1])	17	([1])	2	15	N/A	--	--	--

See notes and footnotes following the last table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return--Continued

[Money amounts are in thousands of dollars, except as indicated.]

Type and size of return	Percentage of non-CIC returns examined with no change					Recommended additional tax				
	Revenue agent	Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue office examiner [4]	Compliance center [3]	Total	Revenue agent: CIC [3]	Revenue agent: Non-CIC [3]	Tax auditor/ compliance officer [3]	Tax examiner [3]
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
United States, total [2]	**([5])**	**([5])**	**([5])**	**([5])**	**([5])**	**20,998,475**	**13,407,956**	**5,666,851**	**440,143**	**25,512**
Income, estate, and gift tax, total [6]	**20**	**16**	**12**	**--**	**20**	**20,310,343**	**12,989,958**	**5,435,647**	**436,770**	**25,169**
Taxable returns:										
Individual income tax returns, total	15	16	12	--	20	3,636,486	219,569	1,560,406	436,770	24,845
Nonbusiness returns:										
Form 1040A with TPI under $25,000 [7,8]	16	14	9	--	11	819,403	--	60,482	42,984	5,815
All other returns by size of TPI: [8]										
Under $25,000	13	12	5	--	24	323,167	--	53,439	23,916	1,145
$25,000 under $50,000	16	12	10	--	26	174,515	--	64,147	46,276	2,085
$50,000 under $100,000	17	14	20	--	33	220,642	325	107,951	56,947	3,067
$100,000 or more	13	31	20	--	38	1,070,820	102,699	707,819	96,159	5,139
Business returns:										
Schedule C returns by size of TGR: [9]										
Under $25,000	13	13	5	--	21	167,426	--	26,990	24,666	919
$25,000 under $100,000	17	14	8	--	35	193,398	138	84,931	76,141	3,070
$100,000 or more	17	21	13	--	41	637,952	114,497	433,244	68,508	3,604
Schedule F returns by size of TGR: [9]										
Under $100,000	17	35	100	--	42	4,279	--	2,869	587	--
$100,000 or more	18	26	--	--	45	24,884	1,910	18,534	586	1
Corporation income tax returns, except Form 1120S, total [10]	25	N/A	15	--	76	14,738,381	12,769,771	1,949,953	N/A	324
Returns other than Form 1120F: [11]										
No balance sheet returns	31	N/A	20	--	86	67,881	16,394	49,539	N/A	([15])
Balance sheet returns by size of total assets:										
Under $250,000	29	N/A	--	--	74	40,147	--	40,060	N/A	([15])
$250,000 under $1,000,000	32	N/A	--	--	66	57,175	5	56,817	N/A	--
$1,000,000 under $5,000,000	30	N/A	--	--	30	96,725	--	94,960	N/A	4
$5,000,000 under $10,000,000	31	N/A	--	--	48	53,897	825	52,271	N/A	320
$10,000,000 under $50,000,000	28	N/A	--	--	26	256,958	18,843	235,226	N/A	--
$50,000,000 under $100,000,000	22	N/A	--	--	14	106,093	9,065	95,894	N/A	--
$100,000,000 under $250,000,000	16	N/A	100	--	54	295,793	60,518	233,000	N/A	--
$250,000,000 or more	8	N/A	--	--	56	13,668,201	12,590,754	1,070,047	N/A	--
Form 1120F returns [11]	20	N/A	--	--	87	95,511	73,367	22,139	N/A	--
Estate and trust income tax returns	30	N/A	25	--	84	98,339	618	88,673	N/A	--
Estate tax returns:										
Total	15	N/A	--	--	--	1,432,090	--	1,431,640	N/A	--
Size of gross estate:										
Under $1,000,000	18	N/A	--	--	--	33,863	--	33,863	N/A	--
$1,000,000 under $5,000,000	15	N/A	--	--	--	422,097	--	422,097	N/A	--
$5,000,000 or more	14	N/A	--	--	--	976,130	--	975,680	N/A	--
Gift tax returns	20	N/A	--	--	--	405,047	--	404,975	N/A	--
Employment tax returns	13	9	5	10	18	357,892	181,483	137,801	3,361	215
Excise tax returns [2]	13	--	12	--	--	130,550	43,295	87,115	12	128
Other taxable returns [10, 12]	18	--	--	--	37	199,691	193,220	6,288	--	--
Nontaxable returns: [13]										
Partnership returns, Form 1065	41	N/A	--	--	42	N/A	N/A	N/A	N/A	N/A
S corporation returns, Form 1120S [10, 14]	38	N/A	33	--	39	N/A	N/A	N/A	N/A	N/A
Other nontaxable returns [13]	--	N/A	--	--	--	N/A	N/A	N/A	N/A	N/A

See notes and footnotes following the last table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return--Continued

[Money amounts are in thousands of dollars, except as indicated.]

Type and size of return	Recommended additional tax--continued		Average recommended additional tax per return (dollars)					
	Revenue office examiner [4]	Compliance center [3]	Revenue agent: CIC [3]	Revenue agent: Non-CIC [3]	Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue office examiner [4]	Compliance center [3]
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
United States, total [2]	**34,413**	**1,423,601**	**([5])**	**([5])**	**([5])**	**([5])**	**([5])**	**([5])**
Income, estate, and gift tax, total [6]	**--**	**1,422,799**	**3,718,855**	**39,924**	**3,910**	**5,511**	**--**	**2,611**
Taxable returns:								
Individual income tax returns, total	--	1,394,896	1,579,634	17,581	3,910	5,469	--	2,589
Nonbusiness returns:								
Form 1040A with TPI under $25,000 [7,8]	--	710,122	--	7,504	2,874	4,378	--	2,682
All other returns by size of TPI: [8]								
Under $25,000	--	244,667	--	10,822	3,210	3,481	--	3,134
$25,000 under $50,000	--	62,007	--	5,369	2,290	2,369	--	1,593
$50,000 under $100,000	--	52,352	54,197	8,031	2,639	3,953	--	1,548
$100,000 or more	--	159,004	997,080	30,628	5,742	9,806	--	3,975
Business returns:								
Schedule C returns by size of TGR: [9]								
Under $25,000	--	114,851	--	10,874	2,807	3,105	--	2,040
$25,000 under $100,000	--	29,118	34,390	11,507	5,338	10,442	--	1,567
$100,000 or more	--	18,099	4,978,124	26,722	9,673	32,180	--	2,820
Schedule F returns by size of TGR: [9]								
Under $100,000	--	823	--	9,224	1,268	--	--	882
$100,000 or more	--	3,853	955,149	21,255	3,551	684	--	4,324
Corporation income tax returns, except Form 1120S, total [10]	--	18,333	4,800,666	105,130	N/A	24,954	--	8,375
Returns other than Form 1120F: [11]								
No balance sheet returns	--	1,948	264,426	47,863	N/A	64	--	1,197
Balance sheet returns by size of total assets:								
Under $250,000	--	87	--	12,391	N/A	84	--	839
$250,000 under $1,000,000	--	353	1,692	18,222	N/A	--	--	6,301
$1,000,000 under $5,000,000	--	1,761	--	24,499	N/A	4,037	--	16,154
$5,000,000 under $10,000,000	--	481	43,419	38,719	N/A	19,963	--	10,450
$10,000,000 under $50,000,000	--	2,889	254,638	99,168	N/A	--	--	30,731
$50,000,000 under $100,000,000	--	1,134	164,821	123,257	N/A	--	--	40,511
$100,000,000 under $250,000,000	--	2,275	358,095	214,945	N/A	--	--	65,004
$250,000,000 or more	--	7,400	5,812,906	709,580	N/A	--	--	98,672
Form 1120F returns [11]	--	5	712,300	114,119	N/A	--	--	326
Estate and trust income tax returns	--	9,048	8,461	17,888	N/A	--	--	4,166
Estate tax returns:								
Total	--	450	--	200,229	N/A	--	--	449,766
Size of gross estate:								
Under $1,000,000	--	--	--	27,287	N/A	--	--	--
$1,000,000 under $5,000,000	--	--	--	96,700	N/A	--	--	--
$5,000,000 or more	--	450	--	631,917	N/A	--	--	449,766
Gift tax returns	--	72	--	213,369	N/A	--	--	72,363
Employment tax returns	34,413	619	130,189	11,546	6,930	816	11,854	2,275
Excise tax returns [2]	--	--	27,842	12,775	5,775	2,563	--	--
Other taxable returns [10,12]	--	183	641,926	32,081	--	--	--	3,594
Nontaxable returns: [13]								
Partnership returns, Form 1065	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
S corporation returns, Form 1120S [10,14]	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other nontaxable returns [13]	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

See notes and footnotes following the last table.

Table 11 -- Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return

[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [1]						
	Total	Revenue agent		Tax auditor/ compliance officer [2]	Tax examiner [2]	Revenue office examiner [3]	Compliance center [2]
		CIC [2]	Non-CIC [2]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total [4]	**25,459**	**1,283**	**12,041**	**6,547**	**126**	**177**	**5,285**
Income, estate, and gift tax, total [5]	**22,305**	**702**	**9,664**	**6,547**	**125**	**--**	**5,267**
Individual income tax returns, total	18,958	56	6,982	6,547	125	--	5,248
Nonbusiness returns:							
Form 1040A with TPI under $25,000 [6, 7]	3,517	--	390	637	29	--	2,461
All other returns by size of TPI: [7]							
Under $25,000	1,509	--	407	340	15	--	747
$25,000 under $50,000	2,258	--	693	1,084	25	--	456
$50,000 under $100,000	2,842	--	950	1,474	13	--	405
$100,000 or more	3,844	40	2,379	1,090	18	--	317
Business returns:							
Schedule C returns by size of TGR: [8]							
Under $25,000	999	--	157	291	9	--	542
$25,000 under $100,000	1,780	2	537	990	10	--	241
$100,000 or more	2,077	12	1,366	625	6	--	68
Schedule F returns by size of TGR: [8]							
Under $100,000	30	--	16	8	--	--	6
$100,000 or more	102	2	87	8	--	--	5
Corporation income tax returns, except Form 1120S, total [9]	2,172	645	1,513	N/A	--	--	14
Returns other than Form 1120F: [10]							
No balance sheet returns	131	18	100	N/A	--	--	13
Balance sheet returns by size of total assets:							
Under $250,000	281	1	280	N/A	--	--	--
$250,000 under $1,000,000	230	--	229	N/A	--	--	1
$1,000,000 under $5,000,000	300	--	300	N/A	--	--	--
$5,000,000 under $10,000,000	102	4	98	N/A	--	--	--
$10,000,000 under $50,000,000	206	15	191	N/A	--	--	--
$50,000,000 under $100,000,000	75	5	70	N/A	--	--	--
$100,000,000 under $250,000,000	116	22	94	N/A	--	--	--
$250,000,000 or more	707	567	140	N/A	--	--	--
Form 1120F returns [10]	24	13	11	N/A	--	--	--
Estate and trust income tax returns	466	1	462	N/A	--	--	3
Estate tax returns:							
Total	341	--	340	N/A	--	--	1
Size of gross estate:							
Under $1,000,000	50	--	50	N/A	--	--	--
$1,000,000 under $5,000,000	178	--	178	N/A	--	--	--
$5,000,000 or more	113	--	112	N/A	--	--	1
Gift tax returns	368	--	367	N/A	--	--	1
Employment tax returns	1,696	226	1,274	--	1	177	18
Excise tax returns [4]	1,390	290	1,100	--	--	--	--
Other taxable returns [9, 12]	68	65	3	--	--	--	--

See notes and footnotes following the last table.

Table 11 -- Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return--Continued

[Money amounts are in thousands of dollars.]

Type and size of return	Amount unagreed						
	Total	Revenue agent		Tax auditor/ compliance officer [2]	Tax examiner [2]	Revenue office examiner [3]	Compliance center [2]
		CIC [2]	Non-CIC [2]				
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total [4]	**13,301,853**	**10,067,476**	**3,122,755**	**80,626**	**1,859**	**1,611**	**27,526**
Income, estate, and gift tax, total [5]	**12,907,670**	**9,764,894**	**3,032,823**	**80,626**	**1,856**	**--**	**27,471**
Individual income tax returns, total	1,016,372	216,775	692,997	80,626	1,856	--	24,118
Nonbusiness returns:							
Form 1040A with TPI under $25,000 [6, 7]	20,016	--	8,718	3,543	140	--	7,615
All other returns by size of TPI: [7]							
Under $25,000	32,290	--	25,642	2,350	120	--	4,178
$25,000 under $50,000	24,998	--	17,298	6,566	114	--	1,020
$50,000 under $100,000	45,927	--	34,914	8,835	640	--	1,538
$100,000 or more	497,917	100,958	364,035	25,008	455	--	7,461
Business returns:							
Schedule C returns by size of TGR:[8]							
Under $25,000	9,022	--	6,419	1,553	37	--	1,013
$25,000 under $100,000	55,669	123	40,735	13,910	131	--	770
$100,000 or more	317,051	113,784	184,041	18,766	219	--	241
Schedule F returns by size of TGR:[8]							
Under $100,000	763	--	734	25	--	--	4
$100,000 or more	12,719	1,910	10,461	70	--	--	278
Corporation income tax returns, except Form 1120S, total [9]	10,554,259	9,548,119	1,005,984	N/A	--	--	156
Returns other than Form 1120F:[10]							
No balance sheet returns	35,712	15,625	19,931	N/A	--	--	156
Balance sheet returns by size of total assets:							
Under $250,000	16,273	([11])	16,273	N/A	--	--	--
$250,000 under $1,000,000	25,622	--	25,622	N/A	--	--	([11])
$1,000,000 under $5,000,000	46,107	--	46,107	N/A	--	--	--
$5,000,000 under $10,000,000	20,161	30	20,131	N/A	--	--	--
$10,000,000 under $50,000,000	153,792	13,276	140,516	N/A	--	--	--
$50,000,000 under $100,000,000	56,942	7,697	49,245	N/A	--	--	--
$100,000,000 under $250,000,000	178,761	41,889	136,872	N/A	--	--	--
$250,000,000 or more	10,011,876	9,464,756	547,120	N/A	--	--	--
Form 1120F returns [10]	9,013	4,846	4,167	N/A	--	--	--
Estate and trust income tax returns	46,775	([11])	44,100	N/A	--	--	2,675
Estate tax returns:							
Total	1,005,266	--	1,004,816	N/A	--	--	450
Size of gross estate:							
Under $1,000,000	8,502	--	8,502	N/A	--	--	--
$1,000,000 under $5,000,000	263,231	--	263,231	N/A	--	--	--
$5,000,000 or more	733,533	--	733,083	N/A	--	--	450
Gift tax returns	284,998	--	284,926	N/A	--	--	72
Employment tax returns	179,605	123,568	54,368	--	3	1,611	55
Excise tax returns [4]	63,091	27,672	35,419	--	--	--	--
Other taxable returns [9, 12]	151,487	151,342	145	--	--	--	--

See notes and footnotes following the last table.

Table 12 -- Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return [1]

[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [2]						
	Total	Revenue agent		Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue office examiner [4]	Compliance center [3]
		CIC [3]	Non-CIC [3]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total [5]	**45,237**	**1,888**	**9,875**	**9,210**	**326**	**44**	**23,894**
Income, estate, and gift tax, total [6]	**42,250**	**918**	**7,935**	**9,203**	**325**	**--**	**23,869**
Individual income tax returns, total	39,288	14	5,886	9,203	321	--	23,864
Nonbusiness returns:							
Form 1040A with TPI under $25,000 [7,8]	17,961	--	426	1,554	73	--	15,908
All other returns by size of TPI: [8]							
Under $25,000	3,674	--	156	313	13	--	3,192
$25,000 under $50,000	4,174	--	544	2,022	143	--	1,465
$50,000 under $100,000	3,349	--	791	2,212	49	--	297
$100,000 or more	3,853	13	2,448	1,274	21	--	97
Business returns:							
Schedule C returns by size of TGR: [9]							
Under $25,000	2,469	--	101	355	7	--	2,006
$25,000 under $100,000	1,868	1	318	796	14	--	739
$100,000 or more	1,748	--	984	627	1	--	136
Schedule F returns by size of TGR: [9]							
Under $100,000	53	--	15	21	--	--	17
$100,000 or more	139	--	103	29	--	--	7
Corporation income tax returns, except Form 1120S, total [11]	2,254	904	1,344	N/A	4	--	2
Returns other than Form 1120F: [12]							
No balance sheet returns	73	27	46	N/A	--	--	--
Balance sheet returns by size of total assets:							
Under $250,000	40	1	39	N/A	--	--	--
$250,000 under $1,000,000	82	2	80	N/A	--	--	--
$1,000,000 under $5,000,000	119	1	118	N/A	--	--	--
$5,000,000 under $10,000,000	62	1	61	N/A	--	--	--
$10,000,000 under $50,000,000	203	7	196	N/A	--	--	--
$50,000,000 under $100,000,000	115	4	107	N/A	4	--	--
$100,000,000 under $250,000,000	282	35	246	N/A	--	--	1
$250,000,000 or more	1,252	816	435	N/A	--	--	1
Form 1120F returns [12]	26	10	16	N/A	--	--	--
Estate and trust income tax returns	148	--	145	--	--	--	3
Estate tax returns:							
Total	508	--	508	N/A	--	--	--
Size of gross estate:							
Under $1,000,000	85	--	85	N/A	--	--	--
$1,000,000 under $5,000,000	323	--	323	N/A	--	--	--
$5,000,000 or more	100	--	100	N/A	--	--	--
Gift tax returns	52	--	52	N/A	--	--	--
Employment tax returns	571	94	423	7	1	44	2
Excise tax returns [5]	2,364	855	1,509	--	--	--	--
Other taxable returns [11,13]	52	21	8	--	--	--	23

See notes and footnotes following the last table.

Table 12 -- Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return [1]--Continued

[Money amounts are in thousands of dollars.]

Type and size of return	Amount protected						
	Total	Revenue agent		Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue office examiner [4]	Compliance center [3]
		CIC [3]	Non-CIC [3]				
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total [5]	**5,427,618**	**4,211,898**	**1,142,477**	**30,376**	**1,464**	**1,550**	**39,853**
Income, estate, and gift tax, total [6]	**4,929,943**	**3,784,922**	**1,073,426**	**30,323**	**1,464**	**--**	**39,808**
Individual income tax returns, total	155,090	842	82,664	30,323	1,464	--	39,797
Nonbusiness returns:							
Form 1040A with TPI under $25,000 [7, 8]	31,362	--	2,325	3,681	144	--	25,212
All other returns by size of TPI: [8]							
Under $25,000	5,619	--	239	365	49	--	4,966
$25,000 under $50,000	8,704	--	1,575	4,245	353	--	2,531
$50,000 under $100,000	10,849	--	2,802	6,546	251	--	1,250
$100,000 or more	71,063	842	59,679	9,275	563	--	704
Business returns:							
Schedule C returns by size of TGR: [9]							
Under $25,000	4,135	--	121	639	13	--	3,362
$25,000 under $100,000	4,606	([10])	872	2,115	91	--	1,528
$100,000 or more	16,948	--	13,345	3,385	([10])	--	218
Schedule F returns by size of TGR: [9]							
Under $100,000	59	--	5	36	--	--	18
$100,000 or more	1,745	--	1,701	36	--	--	8
Corporation income tax returns, except Form 1120S, total [11]	4,468,455	3,784,080	684,375	N/A	([10])	--	([10])
Returns other than Form 1120F: [12]							
No balance sheet returns	84,454	80,584	3,870	N/A	--	--	--
Balance sheet returns by size of total assets:							
Under $250,000	39	([10])	39	N/A	--	--	--
$250,000 under $1,000,000	1,054	52	1,002	N/A	--	--	--
$1,000,000 under $5,000,000	3,030	([10])	3,030	N/A	--	--	--
$5,000,000 under $10,000,000	3,902	20	3,882	N/A	--	--	--
$10,000,000 under $50,000,000	16,674	76	16,598	N/A	--	--	--
$50,000,000 under $100,000,000	32,675	831	31,844	N/A	([10])	--	--
$100,000,000 under $250,000,000	64,727	8,896	55,831	N/A	--	--	([10])
$250,000,000 or more	4,216,490	3,655,584	560,906	N/A	--	--	([10])
Form 1120F returns [12]	45,410	38,037	7,373	N/A	--	--	--
Estate and trust income tax returns	9,368	--	9,357	--	--	--	11
Estate tax returns:							
Total	285,509	--	285,509	N/A	--	--	--
Size of gross estate:							
Under $1,000,000	2,516	--	2,516	N/A	--	--	--
$1,000,000 under $5,000,000	16,519	--	16,519	N/A	--	--	--
$5,000,000 or more	266,474	--	266,474	N/A	--	--	--
Gift tax returns	11,521	--	11,521	N/A	--	--	--
Employment tax returns	375,982	363,344	11,030	53	([10])	1,550	5
Excise tax returns [5]	121,038	63,267	57,771	--	--	--	--
Other taxable returns [11, 13]	655	365	250	--	--	--	40

See notes and footnotes following the last table.

Table 13 -- Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return

[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [1]						
	Total	Revenue agent		Tax auditor/ compliance officer[2]	Tax examiner [2]	Revenue office examiner [3]	Compliance center [2]
		CIC [2]	Non-CIC [2]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total [4]	**39,739**	**1,540**	**15,540**	**8,009**	**141**	**43**	**14,466**
Income, estate, and gift tax, total [5]	**36,978**	**870**	**13,509**	**8,006**	**135**	**--**	**14,458**
Individual income tax returns, total	31,772	19	9,208	8,006	131	--	14,408
Nonbusiness returns:							
Form1040A with TPI under $25,000 [6, 7]	9,066	--	1,119	1,567	45	--	6,335
All other returns by size of TPI: [7]							
Under $25,000	2,972	--	332	377	11	--	2,252
$25,000 under $50,000	2,664	--	696	906	27	--	1,035
$50,000 under $100,000	2,862	--	1,028	1,233	15	--	586
$100,000 or more	7,352	15	3,486	1,574	7	--	2,270
Business returns:							
Schedule C returns by size of TGR:[8]							
Under $25,000	1,702	--	166	433	16	--	1,087
$25,000 under $100,000	2,148	--	545	1,059	6	--	538
$100,000 or more	2,668	4	1,653	782	3	--	226
Schedule F returns by size of TGR:[8]							
Under $100,000	106	--	35	39	--	--	32
$100,000 or more	232	--	148	36	1	--	47
Corporation income tax returns, except Form 1120S, total[9]	3,094	811	2,253	N/A	4	--	26
Returns other than Form 1120F:[10]							
No balance sheet returns	69	10	57	N/A	--	--	2
Balance sheet returns by size of total assets:							
Under $250,000	185	2	183	N/A	--	--	--
$250,000 under $1,000,000	267	1	262	N/A	--	--	4
$1,000,000 under $5,000,000	340	--	337	N/A	--	--	3
$5,000,000 under $10,000,000	133	1	131	N/A	--	--	1
$10,000,000 under $50,000,000	337	15	320	N/A	--	--	2
$50,000,000 under $100,000,000	186	9	169	N/A	4	--	4
$100,000,000 under $250,000,000	345	42	301	N/A	--	--	2
$250,000,000 or more	1,177	701	468	N/A	--	--	8
Form 1120F returns[10]	55	30	25	N/A	--	--	--
Estate and trust income tax returns	513	40	449	N/A	--	--	24
Estate tax returns:							
Total	1,495	--	1,495	N/A	--	--	--
Size of gross estate:							
Under $1,000,000	205	--	205	N/A	--	--	--
$1,000,000 under $5,000,000	939	--	939	N/A	--	--	--
$5,000,000 or more	351	--	351	N/A	--	--	--
Gift tax returns	104	--	104	N/A	--	--	--
Employment tax returns	614	35	527	3	6	43	--
Excise tax returns [4]	1,978	537	1,441	--	--	--	--
Other taxable returns[9, 11]	169	98	63	--	--	--	8

See notes and footnotes following the last table.

Table 13 -- Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return --Continued

[Money amounts are in thousands of dollars.]

Type and size of return	Recommended refunds						
	Total	Revenue agent		Tax auditor/ compliance officer [2]	Tax examiner [2]	Revenue office examiner [3]	Compliance center [2]
		CIC [2]	Non-CIC [2]				
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total [4]	**4,021,007**	**2,366,925**	**1,514,703**	**54,265**	**4,671**	**534**	**79,909**
Income, estate, and gift tax, total [5]	**3,661,260**	**2,181,031**	**1,341,421**	**54,255**	**4,670**	**--**	**79,883**
Individual income tax returns, total	414,889	2,420	284,166	54,255	784	--	73,264
Nonbusiness returns:							
Form 1040A with TPI under $25,000 [6, 7]	49,617	--	24,555	13,357	306	--	11,399
All other returns by size of TPI: [7]							
Under $25,000	5,420	--	782	830	8	--	3,800
$25,000 under $50,000	5,114	--	2,281	1,506	23	--	1,304
$50,000 under $100,000	8,214	--	3,660	3,352	33	--	1,169
$100,000 or more	256,391	2,059	193,794	22,934	34	--	37,570
Business returns:							
Schedule C returns by size of TGR: [8]							
Under $25,000	3,661	--	919	779	20	--	1,943
$25,000 under $100,000	7,667	--	2,065	4,203	53	--	1,346
$100,000 or more	71,893	361	50,204	6,742	305	--	14,281
Schedule F returns by size of TGR: [8]							
Under $100,000	309	--	103	166	--	--	40
$100,000 or more	6,603	--	5,803	386	2	--	412
Corporation income tax returns, except Form 1120S, total [9]	3,050,967	2,177,934	862,885	N/A	3,886	--	6,262
Returns other than Form 1120F: [10]							
No balance sheet returns	7,070	1,175	5,847	N/A	--	--	48
Balance sheet returns by size of total assets:							
Under $250,000	917	15	902	N/A	--	--	--
$250,000 under $1,000,000	3,548	4	3,492	N/A	--	--	52
$1,000,000 under $5,000,000	14,474	--	14,442	N/A	--	--	32
$5,000,000 under $10,000,000	6,897	170	6,704	N/A	--	--	23
$10,000,000 under $50,000,000	51,311	5,708	45,427	N/A	--	--	176
$50,000,000 under $100,000,000	88,839	1,342	83,342	N/A	3,886	--	269
$100,000,000 under $250,000,000	208,096	63,820	143,786	N/A	--	--	490
$250,000,000 or more	2,570,318	2,026,582	538,564	N/A	--	--	5,172
Form 1120F returns [10]	99,497	79,118	20,379	N/A	--	--	--
Estate and trust income tax returns	23,348	677	22,314	N/A	--	--	357
Estate tax returns:							
Total	159,981	--	159,981	N/A	--	--	--
Size of gross estate:							
Under $1,000,000	7,167	--	7,167	N/A	--	--	--
$1,000,000 under $5,000,000	56,895	--	56,895	N/A	--	--	--
$5,000,000 or more	95,919	--	95,919	N/A	--	--	--
Gift tax returns	12,075	--	12,075	N/A	--	--	--
Employment tax returns	39,022	11,664	26,813	10	1	534	--
Excise tax returns [4]	229,297	88,943	140,354	--	--	--	--
Other taxable returns [9, 11]	91,428	85,287	6,115	--	--	--	26

See notes and footnotes following the last table.

Table 14 -- Returns of Tax-Exempt Organizations and Employee Plans Examined, and Recommended and Average Additional Tax After Examination, by Type of Examination

Item	Tax-exempt organizations [1]	Employee plans [1]
Number of returns processed in Calendar Year 2001 [2]	783,582 [3]	829,614 [4]
Number of returns examined by revenue agents in Fiscal Year 2002:		
Total	5,278	8,271
CEP [5]	680	--
Non-CEP	4,598	8,271
Recommended additional tax after examination in Fiscal Year 2002 (thousand dollars):		
Total	43,147	97,339
CEP [5]	30,240	--
Non-CEP	12,907	97,339
Average recommended additional tax per return in Fiscal Year 2002 (dollars):		
CEP [5]	44,471	--
Non-CEP	2,807	11,769

See notes and footnotes following the last table.

Table 15 -- Returns of Tax-Exempt Organizations, Employee Plans and Tax-Exempt Bonds Examined, by Type of Return

Type of return	Number of returns
Total number of returns examined	**13,893**
Tax-exempt organizations and related taxable returns	**5,278**
Tax-exempt organization returns:	
Total	2,894
Forms 990 and 990EZ [1]	2,755
Forms 990PF, 5227, 1041A, and 1120 [2]	119
Form 990C [3]	8
Form 1120POL[4]	12
Related taxable returns: [5]	
Total	2,384
Employment and retirement tax returns [6]	1,068
Form 990-T [7]	653
Form 4720 [8]	53
Forms 1040 and 1120 adjusted[9]	300
Forms 11-C and 730 [10]	310
Employee plans and related taxable returns	**8,271**
Employee plan returns:	
Total	7,412
Form 5500, total [11]	4,008
Defined benefit	366
Defined contribution	3,642
Form 5500C/R, total [12]	3,217
Defined benefit	255
Defined contribution	2,962
Form 5500EZ, total [13]	187
Defined benefit	47
Defined contribution	140
Related taxable returns: [5]	
Total	859
Form 5330 [14]	537
Form 990-T [7]	38
Forms 1040 and 1120 adjusted[9]	284
Tax-exempt bond returns	**344**
Forms 8038, 8038G, 8038GC, 8038T, and 8328 [15]	344

See notes and footnotes following the last table.

Table 16 -- Delinquent Collection Activities, Fiscal Years 2001 and 2002

Activity	2001	2002
Total yield from taxpayer delinquent accounts (thousand dollars) [1]	**32,186,839**	**32,557,571**
First yield	12,473,959	13,429,083
Subsequent bills [2]	11,683,382	10,505,694
Additional action on taxpayer delinquent accounts [3]	8,029,499	8,622,794
Taxpayer delinquent accounts (thousands):		
Number in opening inventory	5,861	5,419
Number of issuances or receipts	4,319	4,849
Number of dispositions	4,761	4,581
Closing inventory:		
Number	5,419	5,687
Balance of assessed tax, penalties, and interest (thousand dollars) [4]	40,380,883	44,823,141
Delinquent return assessments (thousand dollars) [5]	**10,175,160**	**11,578,471**
Delinquent return investigations (thousands):		
Number in opening inventory	3,350	2,126
Number of issuances or receipts	1,310	1,422
Number of dispositions	2,534	1,410
Number in closing inventory	2,126	2,138
Number of offers in compromise received (thousands)	**125**	**124**
Number of offers in compromise accepted (thousands)	**39**	**29**
Amount of offers in compromise accepted (thousand dollars)	**340,778**	**300,296**
Enforcement activity:		
Number of notices of Federal tax liens filed (thousands)	428	492
Number of notices of levy served upon third parties (thousands) {r]	674	1,284
Number of seizures (actual number) [r]	234	296

See notes and footnotes following the last table.

Table 17 -- Appeals Workload, by Status and Source

Type of case and source [1]	Cases pending October 1, 2001 [2]	Cases received [3]	Cases closed	Cases pending October 1, 2002 [2,4]
	(1)	(2)	(3)	(4)
Total cases	**52,282**	**76,397**	**68,015**	**59,260**
Non-docketed, total [5]	**43,348**	**66,106**	**56,077**	**50,185**
Field examination	6,827	5,883	4,603	7,370
Office examination	3,093	3,329	2,417	3,698
Collection	14,829	18,356	16,942	15,395
Service center	17,555	38,002	31,646	22,552
CEP [6]	1,044	536	469	1,170
Docketed, total [7]	**8,934**	**10,291**	**11,938**	**9,075**
Field examination	2,886	1,435	2,820	2,481
Office examination	1,293	1,519	1,962	1,234
Collection	40	10	186	37
Service center	4,674	7,302	6,934	5,265
CEP [6]	41	25	36	58

See notes and footnotes following the last table.

Table 18 -- Criminal Investigation Program, by Status or Disposition

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]	3,906	1,554	1,485	867
Investigations discontinued	1,068	493	357	218
Referrals for prosecution	2,133	610	864	659
Information and indictments [5]	1,924	526	813	585
Convictions	1,926	522	788	616
Sentenced	2,201	592	888	721
Incarcerated [6]	1,809	442	720	647
Percentage of those sentenced who were incarcerated [6]	82.2	74.7	81.1	89.7

See notes and footnotes following the last table.

Table 19 -- Employee Plans and Tax-Exempt Organizations: Guidance and Closings

Item	Total	Employee plans	Tax-exempt organizations
	(1)	(2)	(3)
Requests for rulings	9,292	7,009 [1]	2,283
Technical advice	42	19	23
Voluntary Compliance agreements	973	973	N/A
Revenue rulings and procedures	21	15	6
Announcements and notices	27	20	7
Congressional correspondence	392	209	183
General correspondence	1,628	1,344 [2]	284

See notes and footnotes following the last table.

Table 20 -- Determination Letters Issued on Employee Benefit Plans, by Type and Disposition of Plan

Letters issued, disposition of plan	Total determination letters	Defined benefit plan determination letters	Total defined contribution plan determination letters [1]	Defined contribution plan letters, by type of plan: Stock bonus	Money purchase	Target benefit	Profit sharing	Employee stock ownership plan	Other defined contribution	Section 401(k) [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total:										
Qualified	42,468	9,542	32,926	259	5,081	171	23,114	2,565	1,736	1,554
Not qualified	1	--	1	--	--	--	1	--	--	1
Initial qualifications:										
Qualified	6,650	1,066	5,584	30	591	11	4,013	591	348	722
Participating employees [3]	2,054,725	272,241	1,782,484	8,553	652,688	19,023	879,658	47,578	174,984	107,684
Not qualified	--	--	--	--	--	--	--	--	--	--
Amendments:										
Qualified	28,287	6,750	21,537	202	3,038	101	15,310	1,776	1,110	777
Participating employees [3]	26,003,587	11,170,727	14,832,860	155,787	890,247	44,943	10,442,874	789,171	2,509,838	1,938,985
Not qualified	1	--	1	--	--	--	1	--	--	1
Terminations:										
Qualified	7,531	1,726	5,805	27	1,452	59	3,791	198	278	55
Participating employees [3]	1,012,347	116,067	896,280	5,819	33,666	1,037	747,387	63,859	44,512	12,922
Not qualified	--	--	--	--	--	--	--	--	--	--

See notes and footnotes following the last table.

Table 21 -- Tax-Exempt Organization and Other Entity Applications or Disposals, by Type of Organization and Internal Revenue Code Section

Type of organization, Internal Revenue Code section	Total applications or disposals	Approved	Denied	Other [1]
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total	**87,342**	**70,214**	**557**	**16,571**
Section 501 (c) by subsection:	**87,265**	**70,184**	**557**	**16,524**
(1) Corporations organized under act of Congress	24	20	--	4
(2) Title-holding corporations	206	153	--	53
(3) Religious, charitable, and similar organizations [2]	79,379	64,188	531	14,660
(4) Social welfare organizations	2,404	1,699	10	695
(5) Labor, agriculture organizations	367	299	1	67
(6) Business leagues	2,095	1,758	13	324
(7) Social and recreation clubs	1,437	952	2	483
(8) Fraternal beneficiary societies	40	25	--	15
(9) Voluntary employees' beneficiary associations	305	246	--	59
(10) Domestic fraternal beneficiary societies	64	41	--	23
(11) Teachers' retirement funds	1	1	--	--
(12) Benevolent life insurance associations	138	102	--	36
(13) Cemetery companies	224	203	--	21
(14) State-chartered credit unions	24	20	--	4
(15) Mutual insurance companies	199	178	--	21
(16) Corporations to finance crop operations	--	--	--	--
(17) Supplemental unemployment benefit trusts	1	1	--	--
(18) Employee-funded pension trusts	--	--	--	--
(19) War veterans' organizations	195	153	--	42
(21) Black Lung trusts	--	--	--	--
(22) Multiemployer pension plans	--	--	--	--
(23) Veteran's associations founded prior to 1880	--	--	--	--
(24) Trusts described in Section 4049 of Employee Retirement Income Security Act of 1974 (ERISA)	--	--	--	--
(25) Holding companies for pensions and other entities	161	144	--	17
(26) State-sponsored high-risk health insurance organizations	--	--	--	--
(27) State-sponsored workers' compensation reinsurance organizations	1	1	--	--
Section 501 (d) Religious and apostolic organizations	**2**	**2**	**--**	**--**
Section 501 (e) Cooperative hospital service organizations	**--**	**--**	**--**	**--**
Section 501 (f) Cooperative service organizations of operating educational organizations	**--**	**--**	**--**	**--**
Section 501 (n) Charitable risk pools	**--**	**--**	**--**	**--**
Section 521 Farmers' cooperatives	**41**	**28**	**--**	**13**
Section 529 Qualified State-sponsored tuition programs	**--**	**--**	**--**	**--**
Nonexempt charitable trusts [3]	**34**	**--**	**--**	**34**

See notes and footnotes following the last table.

Table 22 -- Tax-Exempt Organizations and Other Entities Listed on the Exempt Organization Business Master File, by Type of Organization and Internal Revenue Code Section, Fiscal Years 1999-2002

Type of organization, Internal Revenue Code section	1999	2000	2001	2002
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total	**1,428,208**	**1,473,062**	**1,567,580**	**1,582,114**
Section 501(c) by subsection:	**1,312,647**	**1,354,395**	**1,399,558**	**1,444,905**
(1) Corporations organized under act of Congress	18	20	48	88
(2) Title-holding corporations	7,042	7,009	6,984	6,998
(3) Religious, charitable, and similar organizations [1,2]	773,934	819,008	865,096	909,574
(4) Social welfare organizations	138,927	137,037	136,882	137,526
(5) Labor, agriculture organizations	63,716	63,456	62,944	62,246
(6) Business leagues	81,493	82,246	82,706	83,712
(7) Social and recreation clubs	67,044	67,246	67,289	68,175
(8) Fraternal beneficiary societies	84,519	81,980	81,112	80,193
(9) Voluntary employees' beneficiary associations	13,886	13,595	13,292	13,173
(10) Domestic fraternal beneficiary societies	22,802	23,487	23,531	23,096
(11) Teachers' retirement funds	14	15	15	15
(12) Benevolent life insurance associations	6,462	6,489	6,500	6,553
(13) Cemetery companies	9,963	10,132	10,269	10,424
(14) State-chartered credit unions	4,408	4,320	4,409	4,471
(15) Mutual insurance companies	1,296	1,342	1,423	1,608
(16) Corporations to finance crop operations	23	22	23	24
(17) Supplemental unemployment benefit trusts	518	501	490	477
(18) Employee-funded pension trusts	2	2	1	1
(19) War veterans' organizations	35,428	35,249	35,263	35,227
(21) Black Lung trusts	28	28	28	28
(22) Multiemployer pension plans	--	--	--	--
(23) Veteran's associations founded prior to 1880	2	2	2	2
(24) Trusts described in Section 4049 of Employee Retirement Income Security Act of 1974 (ERISA)	1	1	1	1
(25) Holding companies for pensions and other entities	1,107	1,192	1,236	1,274
(26) State-sponsored high-risk health insurance organizations	9	9	9	9
(27) State-sponsored workers' compensation reinsurance organizations	5	7	5	10
Section 501(d) Religious and apostolic organizations	**122**	**127**	**129**	**131**
Section 501(e) Cooperative hospital service organizations	**41**	**41**	**40**	**40**
Section 501(f) Cooperative service organizations of operating educational organizations	**1**	**1**	**1**	**1**
Section 501(n) Charitable risk pools	**--**	**--**	**--**	**--**
Section 521 Farmers' cooperatives	**1,360**	**1,330**	**1,333**	**1,347**
Section 529 Qualified State-sponsored tuition programs	**--**	**--**	**--**	**--**
Taxable farmers' cooperatives [3]	**3,174**	**3,133**	**3,096**	**--**
Nonexempt charitable trusts [4]	**110,863**	**114,035**	**163,423**	**135,690**

See notes and footnotes following the last table.

Table 23 -- Internal Revenue Service Taxpayer Assistance and Education Programs, by Type of Assistance or Program

Type of assistance or program	Number, amount, or percentage
Write, call, or walk-in assistance:	
Telephone (including TeleTax)	85,592,510
Unsolicited correspondence	35,024
Walk-in contacts (at 404 sites) [1]	9,211,214
Accuracy of assistance:	
Toll-free technical tax law questions (percentage accurate)	81
Forms and publications:	
Forms and publications orders [2]	5,666,768
Libraries, banks, postal service distribution sites, grocery stores, copy centers, and office supply outlets	58,172
Disaster and emergency assistance:	
States	42
Counties	701
Taxpayer education:	
Outreach taxpayers assisted [3]	11,028,900
Outreach community sites	5,734
Taxpayers assisted through Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs	3,610,616
Volunteers	77,412
Students using "Understanding Taxes" material [4]	8,655,560
Small business workshop attendees	44,037
Tax practitioner institute attendees	71,784
Taxpayer information: [5]	
Value of--	
Free advertising received (dollars)	12,234,329
Broadcast (radio and television) (dollars)	12,039,655
Print (drop-in ads) (dollars)	194,674
Number of--	
Television clinics and special programs	2
Estimated viewers and listeners	240,000

See notes and footnotes following the last table.

Table 24 -- Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program, by Type of Assistance and Issues

Type of assistance and issues	Number	Percentages of total
Total applications for taxpayer assistance [1]	**234,327**	**100.0**
Assistance provided to taxpayer	**161,602**	**69.0**
Other applications for assistance:		
Total	**72,725**	**31.0**
Relief not appropriate	40,810	17.4
No relief (no response from taxpayer)	16,915	7.2
Relief provided prior to Taxpayer Advocate Service intervention	7,166	3.1
No relief (hardship not proven)	4,355	1.9
No relief (tax law precluded relief)	1,718	0.7
Relief not required (taxpayer rescinded request)	1,452	0.6
Relief not required (hardship not related to revenue laws)	298	0.1
Taxpayer Assistance Order (TAO) issued	10	([2])
TAO issued, rescinded [3]	1	([2])
Congressional inquiries [4]	**17,991**	**7.7**
Issues:		
Total	**234,327**	**100.0**
Processing claims/amended returns	32,275	13.8
Revenue protection-exam projects	31,051	13.3
Refund inquiry or request	20,870	8.9
Processing individual income tax returns	15,396	6.6
Certain penalties [5]	11,898	5.1
Lost or misapplied payments	9,626	4.1
Reconsideration of examination results	7,901	3.4
Lost or stolen refunds	7,808	3.3
Levy issues	7,267	3.1
Open underreporter issues	7,178	3.1
All other	83,057	35.4

See notes and footnotes following the last table.

Table 25 -- Information Reporting Program

Item	Number or amount
Information returns received (millions): [1]	
Total	1,423
Paper	50
Other than paper [2]	1,373
Contacts (millions):	
Total	3.454
Underreporter program [3]	1.491
Nonfiler (substitute for return program) [4]	1.963
Additional assessments (million dollars):	
Total	4,938
Underreporter program [3]	2,521
Nonfiler (substitute for return program) [4]	2,417

See notes and footnotes following the last table.

Table 26 -- Civil Penalties Assessed and Abated, by Type of Penalty and Type of Tax

[Money amounts are in thousands of dollars.]

Type of penalty and type of tax	Civil penalties assessed		Reasonable cause abatements [1]		Other abatements		Net civil penalties assessed after abatements	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**28,299,002**	**18,728,718**	**448,324**	**992,850**	**3,661,491**	**8,163,018**	**24,189,187**	**9,572,851**
Individual income tax	**18,525,360**	**5,065,204**	**126,192**	**134,565**	**2,029,002**	**924,756**	**16,370,166**	**4,005,883**
Delinquency	2,068,563	1,784,284	48,067	86,597	373,084	570,487	1,647,412	1,127,200
Estimated tax	5,744,362	1,391,295	14,185	10,474	156,925	102,393	5,573,252	1,278,428
Failure to pay	10,503,242	1,758,443	59,355	34,867	1,487,088	214,727	8,956,799	1,508,850
Bad check	201,450	13,622	4,412	1,983	6,838	2,442	190,200	9,196
Fraud	1,996	75,670	27	298	522	13,616	1,447	61,756
Negligence	576	36,841	109	338	1,922	12,958	-1,455	23,544
Other [2]	5,171	5,049	37	7	2,623	8,133	2,511	-3,091
Corporation income tax [3]	**751,466**	**1,576,683**	**11,575**	**58,070**	**114,188**	**1,183,322**	**625,703**	**335,291**
Delinquency	123,465	805,393	4,751	32,776	15,140	688,658	103,574	83,959
Estimated tax	304,231	359,151	1,050	8,015	20,392	199,874	282,789	151,262
Failure to pay	319,096	328,975	5,585	14,979	78,380	291,034	235,131	22,962
Bad check	2,988	3,862	184	1,910	185	1,033	2,619	920
Fraud	159	16,995	1	1	9	849	149	16,145
Negligence	22	4,542	1	272	1	17	20	4,253
Other	1,505	57,765	3	118	81	1,857	1,421	55,790
Employment taxes [4]	**7,763,552**	**6,216,145**	**237,880**	**584,653**	**1,253,872**	**2,863,742**	**6,271,800**	**2,767,751**
Delinquency	1,445,547	808,658	40,896	59,307	141,886	187,342	1,262,765	562,009
Failure to pay	3,618,126	507,274	56,627	21,485	639,393	129,907	2,922,106	355,882
Federal tax deposits	2,594,659	4,869,436	136,618	500,111	468,423	2,541,825	1,989,618	1,827,500
Bad check	104,157	16,860	3,699	3,659	3,973	3,482	96,485	9,720
Fraud	231	5,755	3	4	31	121	197	5,630
Negligence	16	2,958	--	--	38	504	-22	2,454
Other	816	5,204	37	87	128	561	651	4,556
Excise taxes [5]	**455,663**	**464,917**	**36,433**	**119,917**	**72,418**	**172,585**	**346,812**	**172,415**
Delinquency	137,489	26,001	3,674	2,935	7,219	4,092	126,596	18,974
Daily delinquency	72,313	209,520	28,148	107,396	22,442	56,953	21,723	45,171
Estimated tax	6,894	2,098	10	7	551	884	6,333	1,207
Failure to pay	227,339	14,090	3,761	982	40,310	4,733	183,268	8,375
Federal tax deposits	6,557	208,985	760	7,433	1,743	103,917	4,054	97,635
Bad check	4,859	1,549	79	1,164	113	231	4,667	154
Fraud	38	495	--	--	22	1,031	16	-535
Negligence	--	--	--	--	8	1	-8	-1
Other	174	2,179	1	1	10	744	163	1,435
Estate and gift tax [6]	**28,908**	**301,176**	**4,134**	**42,361**	**14,592**	**197,831**	**10,182**	**60,984**
Delinquency	9,362	201,057	1,646	30,362	4,150	132,095	3,566	38,600
Failure to pay	18,941	90,497	2,381	11,513	10,289	60,653	6,271	18,331
Bad check	352	744	91	450	34	144	227	150
Fraud	1	20	--	--	--	--	1	20
Negligence	1	137	--	--	--	--	1	137
Other	251	8,721	16	36	119	4,938	116	3,746
All other taxes [7]	**362,892**	**279,932**	**32,110**	**53,284**	**94,638**	**188,322**	**236,144**	**38,327**
Delinquency	145,744	147,597	24,848	39,615	53,046	88,063	67,850	19,919
Estimated tax	78,330	27,318	564	530	6,813	9,751	70,953	17,037
Failure to pay	133,843	22,886	6,379	3,427	33,292	10,512	94,172	8,946
Bad check	3,562	229	2	70	603	112	2,957	47
Negligence	6	39	--	--	1	19	5	20
Missing information	808	71,232	316	9,635	673	75,551	-181	-13,954
Other	599	10,632	1	6	210	4,313	388	6,313
Non-return taxes [8]	**411,161**	**4,824,661**	**--**	**--**	**82,781**	**2,632,461**	**328,380**	**2,192,200**

See notes and footnotes following the last table.

Table 27 -- Chief Counsel Workload, by Office and Type of Case or Activity

Office and type of case or activity	Cases pending October 1, 2001 [1,r]	Cases received	Cases closed	Cases pending October 1, 2002
	(1)	(2)	(3)	(4)
Chief Counsel (All Offices):				
Total	56,861	91,329	88,331	59,859
Guidance and assistance	6,832	14,869	13,591	8,110
Tax law enforcement and litigation	46,641	71,462	69,276	48,827
Other legal services to the IRS	3,071	4,933	5,136	2,868
Miscellaneous [2]	317	65	328	54
Corporate:				
Total	287	992	988	291
Guidance and assistance	238	611	617	232
Tax law enforcement and litigation	31	337	320	48
Other legal services to the IRS	6	33	28	11
Miscellaneous [2]	12	11	23	--
Criminal Tax:				
Total	8,090	5,495	7,762	5,823
Guidance and assistance	22	197	130	89
Tax law enforcement and litigation	8,065	5,245	7,585	5,725
Other legal services to the IRS	3	53	47	9
Miscellaneous [2]	--	--	--	--
Financial Institutions and Products:				
Total	575	868	905	538
Guidance and assistance	535	698	739	494
Tax law enforcement and litigation	29	137	131	35
Other legal services to the IRS	--	28	19	9
Miscellaneous [2]	11	5	16	--
General Legal Services:				
Total	2,300	3,891	3,856	2,335
Guidance and assistance	4	3	5	2
Tax law enforcement and litigation	--	--	--	--
Other legal services to the IRS	2,288	3,888	3,850	2,326
Miscellaneous [2]	8	--	1	7
Income Tax and Accounting:				
Total	2,884	5,665	5,559	2,990
Guidance and assistance	2,496	4,833	4,675	2,654
Tax law enforcement and litigation	367	789	835	321
Other legal services to the IRS	6	32	23	15
Miscellaneous [2]	15	11	26	--
International:				
Total	1,711	1,827	2,177	1,361
Guidance and assistance	1,381	1,206	1,542	1,045
Tax law enforcement and litigation	273	585	580	278
Other legal services to the IRS	38	26	26	38
Miscellaneous [2]	19	10	29	--

See notes and footnotes following the last table.

Table 27 -- Chief Counsel Workload, by Office and Type of Case or Activity--Continued

Office and type of case or activity	Cases pending October 1, 2001 [1,r]	Cases received	Cases closed	Cases pending October 1, 2002
	(1)	(2)	(3)	(4)
Large and Mid-Size Business:				
Total	3,322	4,236	3,219	4,339
Guidance and assistance	184	1,026	496	714
Tax law enforcement and litigation	3,127	3,196	2,710	3,613
Other legal services to the IRS	4	13	6	11
Miscellaneous [2]	7	1	7	1
Passthroughs and Special Industries:				
Total	1,234	2,972	2,931	1,275
Guidance and assistance	804	2,222	2,032	994
Tax law enforcement and litigation	404	692	826	270
Other legal services to the IRS	7	48	44	11
Miscellaneous [2]	19	10	29	--
Procedure and Administration:				
Total	1,652	5,080	5,036	1,696
Guidance and assistance	315	1,157	1,047	425
Tax law enforcement and litigation	591	3,351	3,058	884
Other legal services to the IRS	677	557	857	377
Miscellaneous [2]	69	15	74	10
Small Business/Self-Employed:				
Total	33,176	57,173	53,187	37,162
Guidance and assistance	229	1,204	895	538
Tax law enforcement and litigation	32,824	55,737	51,988	36,573
Other legal services to the IRS	27	232	208	51
Miscellaneous [2]	96	--	96	--
Tax Exempt and Government Entities:				
Total	1,399	2,993	2,575	1,817
Guidance and assistance	508	1,656	1,329	835
Tax law enforcement and litigation	844	1,312	1,191	965
Other legal services to the IRS	15	23	28	10
Miscellaneous [2]	32	2	27	7
Wage and Investment:				
Total	34	52	52	34
Guidance and assistance	34	26	42	18
Tax law enforcement and litigation	--	26	10	16
Other legal services to the IRS	--	--	--	--
Miscellaneous [2]	--	--	--	--
Other: [3]				
Total	197	85	84	198
Guidance and assistance	82	30	42	70
Tax law enforcement and litigation	86	55	42	99
Other legal services to the IRS	--	--	--	--
Miscellaneous [2]	29	--	--	29

See notes and footnotes following the last table.

Table 28 -- Chief Counsel Workload: Tax Litigation, by Type of Case

Type of case	Pending October 1, 2001 [1]	Received	Closed	Pending October 1, 2002 [1]
	(1)	(2)	(3)	(4)
Total cases	**20,615**	**20,373**	**18,587**	**22,567**
Tax Court cases:				
Number of cases	18,333	17,744	15,658	20,515
Tax and penalty in dispute (millions of dollars)	29,811	11,320	6,697	35,855
Tax and penalty on decision (millions of dollars):				
Total	N/A	N/A	1,141	N/A
Default or dismissed	N/A	N/A	165	N/A
Settled	N/A	N/A	650	N/A
Tried and decided	N/A	N/A	326	N/A
Tax Court cases on appeal:				
Number of cases	423	N/A	N/A	365
Tax and penalty (decided or pending) cases (millions of dollars)	2,253	N/A	N/A	1,370
Refund cases:				
Number of cases	1,473	312	574	1,244
Tax in cases (millions of dollars)	4,967	8,097	2,244	11,364
Tax protected (millions of dollars): [2]				
Total	N/A	N/A	53	N/A
District Court	N/A	N/A	36	N/A
Court of Federal Claims	N/A	N/A	18	N/A
Refund cases on appeal (decided or pending):				
Number of cases	154	N/A	N/A	151
Tax and penalty (decided or pending) cases (millions of dollars)	1,299	N/A	N/A	860
Number of non-docketed cases	**232**	**2,317**	**2,355**	**292**

See notes and footnotes following the last table.

Table 29 -- Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2001 and 2002

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2001	2002	2001	2002	2001	2002
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	**8,771,510**	**9,063,471**	**6,053,388**	**6,554,311**	**2,718,122**	**2,509,160**
Processing, administration, and management:						
Total	**3,641,276**	**3,804,569**	**2,203,092**	**2,479,786**	**1,438,184**	**1,324,783**
Pre-filing Taxpayer Assistance and Education	521,867	579,956	226,559	294,285	295,308	285,671
Filing and Account Services Management	1,466,873	1,577,940	1,359,959	1,467,537	106,916	110,403
Shared Services Support	1,132,232	1,188,869	309,033	347,491	823,199	841,378
General Management and Administration	520,304	457,804	307,543	370,473	212,761	87,331
Tax law enforcement:						
Total	**3,410,684**	**3,545,767**	**3,136,255**	**3,292,621**	**274,430**	**253,146**
Compliance Services	3,328,470	3,465,055	3,071,635	3,223,062	256,835	241,993
Research, Analysis, and Statistics[3]	82,214	80,712	64,620	69,559	17,594	11,153
Earned income tax credit program[4]	**141,765**	**145,768**	**119,922**	**131,178**	**21,843**	**14,590**
Information technology:						
Total	**1,577,784**	**1,567,367**	**594,119**	**650,726**	**983,665**	**916,641**
Information Systems Improvement Programs	35,072	38,655	18	--	35,054	38,655
Information Systems Services	1,542,702	1,528,712	594,101	650,726	948,611	877,986

See notes and footnotes following the last table.

Table 30 -- Internal Revenue Costs, Collections, Personnel, and U.S. Population, Fiscal Years 1971-2002

Fiscal year	Operating costs [1]	Gross collections [2]	Cost of collecting $100	U.S. population (thousands)[3]	Average tax per capita [3]	Average positions realized [4,5]		
						Total	National Office	Field
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1971	981,065,297	191,647,198,138	0.51	207,053	925.59	68,972	4,358	64,614
1972	1,127,390,411	209,855,736,878	0.54	208,846	1,004.83	68,549	4,134	64,415
1973	1,162,009,945	237,787,204,058	0.49	210,410	1,130.11	74,170	4,505	69,665
1974	1,312,894,661	268,952,253,663	0.49	211,901	1,269.24	78,921	4,310	74,611
1975	1,584,711,486	293,822,725,772	0.54	213,559	1,375.84	82,339	4,531	77,808
1976 [6]	1,667,311,689	302,519,791,922	0.55	215,142	1,406.14	84,264	4,732	79,532
1977	1,790,588,738	358,139,416,730	0.50	217,329	1,647.91	83,743	4,994	78,749
1978	1,962,129,287	399,776,389,362	0.49	219,033	1,825.19	85,329	4,919	80,410
1979	2,116,166,276	460,412,185,013	0.46	220,999	2,083.32	86,168	4,978	81,190
1980	2,280,838,622	519,375,273,361	0.44	228,231	2,275.66	87,464	5,114	82,350
1981	2,465,468,704	606,799,103,000	0.41	230,613	2,631.24	86,156	5,110	81,046
1982	2,626,338,036	632,240,505,595	0.42	232,962	2,713.92	82,857	5,098	77,759
1983	2,968,525,840	627,246,792,581	0.47	235,225	2,666.58	83,603	4,357	79,246
1984	3,279,067,495	680,475,229,453	0.48	237,454	2,865.71	87,635	5,327	82,308
1985	3,600,952,523	742,871,541,283	0.48	239,714	3,098.99	92,259	5,454	86,805
1986	3,841,983,050	782,251,812,225	0.49	241,995	3,232.51	95,880	5,361	90,519
1987	4,365,816,254	886,290,589,996	0.49	244,344	3,627.22	102,189	6,253	95,936
1988	5,035,543,000	935,106,594,000	0.54	246,329	3,796.17	114,875	6,934	107,941
1989	5,198,546,063	1,013,322,133,000	0.51	249,412	4,062.84	114,758	7,895	106,863
1990	5,440,417,630	1,056,365,651,631	0.52	250,205	4,222.00	111,962	7,459	104,503
1991	6,097,627,226	1,086,851,401,315	0.56	253,432	4,288.53	115,628	8,286	107,342
1992	6,536,336,443	1,120,799,558,292	0.58	256,219	4,374.38	116,673	9,333	107,340
1993	7,077,985,000	1,176,685,625,083	0.60	259,015	4,542.92	113,460	9,320	104,140
1994	7,245,344,000	1,276,466,775,871	0.57	261,348	4,884.17	110,665	9,467	101,198
1995	7,389,692,000	1,375,731,835,498	0.54	263,717	5,216.70	112,024	9,738	102,286
1996	7,240,221,000	1,486,546,674,000	0.49	266,210	5,584.11	106,642	8,766	97,876
1997	7,163,541,000	1,623,272,071,000	0.44	268,779	6,039.43	101,703	7,837	93,866
1998	7,564,661,000	1,769,408,739,000	0.43	271,319	6,521.50	98,037	7,468	90,569
1999	8,269,387,000	1,904,151,888,000	0.43	273,672	6,957.79	98,730	8,078	90,652
2000	8,258,423,000	2,096,916,925,000	0.39	276,083	7,595.24	97,074	([7])	([7])
2001	8,771,510,000	2,128,831,182,000	0.41	285,791	7,448.90	97,707	([7])	([7])
2002	9,063,471,000	2,016,627,269,000	0.45	289,437	6,967.40	100,229	([7])	([7])

See notes and footnotes following the last table.

Table 31 -- Internal Revenue Service Personnel Summary, by Budget Activity and Type of Personnel, Fiscal Years 2001 and 2002

Type of personnel and budget activity	Average positions realized [1]	Number of employees at close of year
	2002	
	(1)	(2)
Internal Revenue Service, total [2]	**100,229**	**97,914**
Full-time permanent	81,634	83,535
Other	18,595	14,379
Budget activity: [3]		
Compliance Services	47,384	48,216
Filing and Account Services Management	32,241	28,465
Information Technology	7,772	7,677
Shared Services Support	4,980	5,252
General Management and Administration	3,227	3,372
Pre-filing Taxpayer Assistance and Education	3,772	4,082
Research, Analysis, and Statistics [4]	853	850

Selected personnel type	Average positions realized [1]		Number of employees at close of year	
	2001	2002	2001	2002
	(3)	(4)	(5)	(6)
Seasonals	17,138	17,488	13,634	10,761
Customer Service Representatives [5]	13,946	15,527	15,211	16,024
Revenue Agents	12,154	11,518	12,371	11,816
Revenue Officers	5,421	5,407	5,879	5,347
Special Agents	2,754	2,833	2,820	2,907
Tax Technicians	4,061	3,706	3,989	4,007
Attorneys	1,397	1,416	1,432	1,496
Appeals Officers	999	933	975	953

See notes and footnotes following the last table.

Table 32 -- Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender

Gender, race, and national origin	Internal Revenue Service, total [1]	Internal Revenue Service labor force	Civilian labor force [2]	Federal civilian labor force [3]
		Percentage		
	(1)	(2)	(3)	(4)
Total	**117,037**	**100.0**	**100.0**	**100.0**
Gender:				
Male	39,066	33.4	54.3	55.0
Female	77,971	66.6	45.7	45.0
Race, national orgin, and gender:				
White, not of Hispanic orgin	74,164	63.4	77.9	69.4
Male	28,911	24.7	42.6	41.2
Female	45,253	38.7	35.3	28.3
Black, not of Hispanic orgin	28,550	24.4	10.3	16.9
Male	5,495	4.7	4.9	6.4
Female	23,055	19.7	5.4	10.5
Hispanic	9,530	8.1	8.1	6.8
Male	2,800	2.4	4.8	3.8
Female	6,730	5.8	3.3	2.9
Asian-American or Pacific Islander	3,849	3.3	2.8	4.7
Male	1,605	1.4	1.5	2.6
Female	2,244	1.9	1.3	2.1
American Indian or Alaskan Native	944	0.8	0.6	2.2
Male	255	0.2	0.3	1.0
Female	689	0.6	0.3	1.2

See notes and footnotes following the last table.

General Notes

N/A - Not applicable.

n.a. - Not available.

r - Revised.

NOTE: Detail may not add to totals because of rounding. For tables with historical data, all amounts are in current dollars.

Footnotes

Table 1

1. Includes principal and interest paid on refunds. Represents earned income credit refunds, overpayment refunds resulting from examination activity, and other refunds required by law. See also Table 9, footnote 1.
2. Excludes excise taxes paid to the Customs Service and Bureau of Alcohol, Tobacco and Firearms. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.
3. Less than 0.05 percent.
4. Collections also include Presidential Election Campaign Fund contributions of $58.1 million in Fiscal Year 2001 and $67.0 million in Fiscal Year 2002.
5. Collections of individual income tax are not reported separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA, and on self-employment income under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for the two categories of individual income tax were derived by subtracting the OASDHI tax estimates from the combined total collections for the two taxes (refund estimates were not made for these two categories).

NOTE: Like data in Tables 1, 8, and 9 may not agree due to the inclusion or exclusion of different taxes (e.g., those collected by the Bureau of Alcohol, Tobacco and Firearms, Customs Service, and the Earned Income Tax Credit and Advanced Earned Income Tax Credit).

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 2

1. Excludes “Information Returns” in 2001 and 2002 (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1) and “Employee Plans” in 2002 (Form 5500 series) which are now processed by the Department of Labor.
2. Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organization.
3. Form 1040 is the “long form,” and Forms 1040A and 1040EZ are “short forms.” Form 1040NR is filed by nonresident aliens, Form 1040PR is the self-employment tax for Puerto Rico, Form 1040SS is the self-employment tax for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands, and Form 1040C is for departing aliens. Form 1040X (amended return) is excluded (see supplemental documents in this table).
4. Forms 1065 (partnership return of income) and 1065-B (electing large partnerships) are not strictly income tax returns because partnerships are not taxed directly. However, these forms are included as income tax returns because they act as a conduit for taxes paid by the partners.
5. Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of corporation income tax returns (except amended returns, Form 1120X), as follows: 1120 (“long form”); 1120A (“short form”); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in Supplemental documents.

   Excludes Form 990-T (tax-exempt organization business income tax) included under tax-exempt organization, although tax collected on these returns is included under corporation income tax in other tables.
6. Includes Forms 940 (employer’s unemployment, or FUTA, tax returns); 940EZ (“short form”); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security

taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer returns); 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

7. Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Excludes Forms 8038, 8038G, 8038GC, 8038T, and 8328. (Tax collected on Form 990-T is included under corporation income tax in other tables.)

8. Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

9. Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

SOURCE: Headquarters, Office of Research
N:ADC:R:R:P

Table 3

1. Excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1) and "Employee Plans" (Form 5500 series), which are now processed at the Department of Labor.

2. Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." Form 1040NR is filed by nonresident aliens, Form 1040PR is the self-employment tax for Puerto Rico, and Form 1040SS is the self-employment tax for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands, and Form 1040C is for departing aliens. Form 1040X (amended return) is excluded (see supplemental documents in this table).

3. Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns (except amended corporation income tax, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in column 13.

   Excludes Form 990-T (tax-exempt organization business income tax) included in column 11, although tax collected on these returns is included under corporation income tax in other tables.

4. Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer returns); 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

5. Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Excludes Forms 8038, 8038G, 8038GC, 8038T, and 8328. (Tax collected on Form 990T is included under corporation income tax in other tables.)

6. Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

7. Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

8. For individual and estate or trust income tax, includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad; returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees; and returns filed by other U.S. citizens or residents abroad. For corporations and a small number of publicly-traded partnerships, includes returns of domestic and foreign businesses whose principal office was outside the United States; also includes returns of domestic corporations claiming a U.S. possessions tax credit, regardless of the location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses. For tax-exempt organizations, includes returns of domestic and foreign organizations with foreign addresses, including Puerto Rico and U.S. possessions. For supplemental documents, includes returns with foreign addresses, including Puerto Rico and U.S. possessions.

NOTE: In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual "resided." See also footnote 8, above.

SOURCE: Headquarters, Office of Research
N:ADC:R:R:P

Table 4

1. Includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad, returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees, and returns filed by other U.S. citizens or residents abroad.

2. TeleFile allows the taxpayer to file using a touch-tone telephone.

3. Online is an IRS e-file option that allows taxpayers to prepare and file tax return(s) using a personal computer. Online returns can be filed through one of two processes. The first is where users go to a Web site and fill out the return on that Web site without ever having downloaded any software. The second is where users purchase a software package, either from a store or over the Internet, load it to their own machines, prepare their returns, and transmit them to the IRS through an online filing company. Anyone with access to a personal computer capable of going online either through a phone line or direct Internet connection can use online filing. The option accommodates the basic individual income tax returns and forms/schedules associated with the traditional electronic filing program (IRS e-file Using a Tax Professional) and allows an individual to file a maximum of five tax returns and transmit the information to IRS through an online filing company.

4. "Practitioner accepted" are those cases where a taxpayer takes a return to an approved electronic return originator (ERO), who, in most cases, is also the preparer of the return (e.g., authorized IRS e-file provider). An authorized IRS e-file provider can be a preparer, transmitter, service bureau, or electronic return originator/preparer/return collector.

5. Includes unspecified foreign countries or territories.

NOTE: In general, classification by State is based on taxpayer's address (or in the case of individuals owning businesses, the location of the principal office or place of business). However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the

business address. Moreover, such addresses could have been located in a State other than the State in which the individual "resided."

SOURCE: Wage and Investment Division, Customer Account Services, Individual Electronic Filing W:CAS:SP:IEF

Table 5

1. Excludes most payments made directly to the Bureau of Public Debt.
2. For Fiscal Year 2002, includes $65,845,000 in advance earned income tax credit refunds (see Table 9).

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 6

1. Classification by State is usually based on taxpayer's address or in the case of businesses, the location of the principal office or place of business. However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual resided. Tax collections shown for various States, therefore, do not indicate the Federal tax burden of each, since, in many instances, taxes are collected in one State from residents of, or operations in, another. For example, 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(s). 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). See also footnotes 6 and 7, below.
2. Excludes excise taxes collected by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms.
3. Includes tax-exempt organization business income taxes totaling $494.5 million, of which $319.2 million were from the tax (Forms 990-T) on "unrelated business income." See last page for revision.
4. Collections of individual income tax (withheld and not withheld) include 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. See also Table 1, footnote 5. Also, collections of individual income tax include Presidential Election Campaign Fund contributions of $67.0 million (see also, footnote 7).
5. Includes estimated tax, shown separately in other tables. Also, includes estate and trust income tax collections of $10.8 billion.
6. For individuals, estates, or trusts, includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations and a small number of publicly-traded partnerships, includes domestic and foreign businesses whose principal office was outside the United States; also includes domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses.
7. Includes tax payments made to banks under the Federal Tax Deposit (FTD) system that had not been classified by State as of the end of the fiscal year because they had not yet been applied to taxpayer accounts. Also includes credits allowable on income tax returns for certain gasoline, diesel fuel, and special motor fuel tax payments and for excess payments under the Federal Insurance Contributions Act (FICA). In addition, includes that portion of the tax designated by individual income taxpayers for the Presidential Election Campaign Fund. Transfer of amounts to this fund was made on a national basis only.

NOTE: Amounts include adjustments to prior years made in Fiscal Year 2002. This could produce negative amounts of collections shown in the table.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 7

1. Starting with Fiscal Year 1988 (for alcohol and tobacco taxes) and the second quarter of Fiscal Year 1991 (for taxes on firearms), totals exclude these excise taxes, now collected by the Bureau of Alcohol, Tobacco and Firearms and the Customs Service (on alcohol and tobacco imports). Previously, these taxes were collected by the Internal Revenue Service.
2. Includes tax-exempt organization business income taxes.
3. Includes income tax on estates and trusts.
4. Includes taxes for old-age, survivors, disability, and hospital insurance (OASDHI), unemployment insurance, and railroad retirement.
5. Represents fiscal year transitional period, July through September 1976, resulting from fiscal year redefinition. Fiscal Year 1976 covered July 1975 through June 1976 (earlier years were similarly defined). Fiscal Year 1977 covered October 1976 through September 1977 (subsequent years are similarly defined).

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 8

1. Represents 109.8 million refunds issued, including 16.1 million earned income tax credit refunds. Includes over-payment refunds, refunds resulting from examination activity, and other refunds required by law.
2. Includes "earned income tax credit" shown below in this table as an information item. Also includes 474,836 refunds of estate and trust income taxes. (Direct deposit refund figures are not available, but are included in the totals.) However, counts of the small number of refund reversals included in "Refund adjustments and credits" are not available and, therefore, are not reflected in the totals. See Table 9.
3. Includes refunds of tax on business income of tax-exempt organizations.
4. Counts for the small number of individual income tax and employment taxes included in "Refund adjustments and credits" are unavailable and, therefore, are not reflected in the totals. See Table 9.
5. Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA). However, counts of the number of excess FICA credits under "Refund adjustments and credits" are unavailable and, therefore, are not reflected in the totals.
6. Data by State include credits and claims for gasoline and lubricating oil.
7. For individual income tax refunds and refunds of income taxes of estates or trusts, includes refunds issued to Army Post Office and Fleet Post Office addresses of members of the armed forces stationed overseas; to other U.S. citizens abroad; and to residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations, includes refunds issued to domestic and foreign businesses whose principal office was outside the United States; also includes refunds issued to domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For excise taxes, includes returns filed by taxpayers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses.
8. Counts of refund adjustments and credits comparable to "Refund adjustments and credits" in Table 9, "Amount of Internal Revenue Refunds, Including Interest, by State" are not available and, therefore, are excluded from the totals.

NOTES: Like data in Tables 1, 8, and 9 may not agree due to the inclusion or exclusion of different taxes (e.g., those collected by the Bureau of Alcohol, Tobacco and Firearms, Customs Service, and the Earned Income Tax Credit and Advanced Earned Income Tax Credit).

In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7, above.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 9

1. Represents $283.9 billion, including $27.8 billion in earned income tax credit. Includes $4.2 billion in interest, of which $3.3 billion were paid to corporations and $0.9 billion to individuals. Represents overpayment refunds, refunds resulting from examination activity, and other refunds required by law.
2. Total includes excise tax refunds by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms, shown as a separate subtotal under "Refund adjustments and credits," below.
3. Includes earned income tax credit refunds and also shown below in this table as an information item. Includes refunds paid on estate and trust income tax returns totaling $2.8 billion (including interest paid of $32.7 million). (Direct deposit refund figures were not available at the time of publication, but are also included in the totals.) The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ), excluding earned income tax credit refunds, was $1,912.
4. Includes refunds of tax on business income of tax-exempt organizations.
5. Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self- Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).
6. Data by State include credits and claims for gasoline and lubricating oil, except that excess credits and claims are included below under "Refund adjustments and credits." See footnote 10.
7. Less than $500.
8. For individuals, estates, or trusts, includes refunds issued to Army Post Office and Fleet Post Office addresses of members of the armed forces stationed overseas; to other U.S. citizens abroad; and to residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations, includes refunds issued to domestic and foreign businesses whose principal office was outside the United States; also includes refunds issued to domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses.
9. Includes aggregate refund adjustments and credits not shown by State. These amounts are shown in "Refund adjustments and credits" and are included in the total. Adjustments to prior years made in Fiscal Year 2002 may result in negative amounts when such adjustments exceed refunds made in the current year.
10. Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds. In addition, includes credits and claims for excess payments on gasoline and lubricating oil excise taxes.
11. Includes refunds issued in September 2002, minus refund reversals received in September that were not classified before September 30, 2002 (the end of the fiscal year). For accounting and comparative

purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

NOTES: Like data in Tables 1, 8, and 9 may not agree due to the inclusion or exclusion of different taxes (e.g., those collected by the Bureau of Alcohol, Tobacco and Firearms, Customs Service, and the Earned Income Tax Credit and Advance Earned Income Tax Credit).

In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. However, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 10

1. In general, examination activity may be associated with returns filed in the previous calendar year. However, this relationship is only approximate. Therefore, for some categories, there are either no returns or a smaller number of returns filed in Calendar Year 2001, compared to the number with examination activity in Fiscal Year 2002 (as indicated by data in other columns). Related to this factor, data for other taxable and nontaxable returns are not shown in column 1 (column 3) because these filings cannot be quantified.
2. Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms, and tax-exempt/government entity organizations and employee plans.
3. CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.
4. Comprises work performed by revenue officer examiners. These examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from other employment returns.
5. Not computed.
6. Comprises returns shown as individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, partnership, S corporation, and other nontaxable returns. Excludes returns shown as employment, excise, and other taxable returns.
7. Form 1040A is one of the two IRS individual income tax return "short forms."
8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."
9. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (total gross receipts) is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (can be positive or negative) from Schedule F.
10. Forms 1120S are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations are subject to tax and are included in "other taxable returns" in this table. Otherwise, they are included as "nontaxable returns." Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns" described in footnote 12, below.
11. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
12. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.
13. Includes Form 1120-DISC (domestic international sales corporations); Form 1120-IC-DISC (interest-

charge domestic international sales corporations); Form 1066 (real estate mortgage investment conduits); and certain other returns filed by "flow through" entities, such as partnerships (Form 1065), S corporations (Form 1120S), except as noted in footnote 10, and certain others, that have tax consequences applicable to the partners, shareholders, or other owners, as well as certain other nontaxable returns.

14. Includes most Form 1120S returns (S corporations that are nontaxable; see also footnotes 10 and 12).

15. Less than $500.

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information Systems and Automation S:C:CP:CW:EMIS

Table 11

1. Comprises all returns except those of tax-exempt/ government entity organizations, employee plans, and others mentioned in Table 10, footnote 13.

2. CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.

3. Comprises work performed by revenue officer examiners. These examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from other employment returns.

4. Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

5. Comprises returns shown as individual income tax, corporation income tax, estate and trust income tax, estate tax, and gift tax. Excludes returns shown as employment, excise, and other taxable returns.

6. Form 1040A is one of the two IRS individual income tax return "short forms."

7. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."

8. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (total gross receipts) is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (can be positive or negative) from Schedule F.

9. Forms 1120S are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations are subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns," described in footnote 12, below.

10. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.

11. Less than $500.

12. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 9); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information Systems and Automation S:C:CP:CW:EMIS

Table 12

1. Protection of the revenue base comprises any action taken by the Internal Revenue Service to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax.

2. Comprises all returns except those of tax-exempt/ government entity organizations, employee plans, and others mentioned in Table 10, footnote 13.

3. CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.
4. Comprises work performed by revenue officer examiners. These examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from other employment returns.
5. Excludes excise tax returns filed with the Customs Service and the Bureau of Alcohol, Tobacco and Firearms.
6. Comprises returns shown as individual income tax, corporation income tax, estate and trust income tax, estate tax, and gift tax. Excludes returns shown as employment, excise, and other taxable returns.
7. Form 1040A is one of the two IRS individual income tax return "short forms."
8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."
9. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (total gross receipts) is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (can be positive or negative) from Schedule F.
10. Less than $500.
11. Forms 1120S are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 13.
12. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
13. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 11); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information Systems and Automation S:C:CP:CW:EMIS

Table 13

1. Comprises all returns except those of tax-exempt/ government entity organizations, employee plans, and others mentioned in Table 10, footnote 13.
2. CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.
3. Comprises work performed by revenue officer examiners. These examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from other employment returns.
4. Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
5. Comprises returns shown as individual income tax, corporation income tax, estate and trust income tax, estate tax, and gift tax. Excludes returns shown as employment, excise, and other taxable returns.
6. Form 1040A is one of the two IRS individual income tax return "short forms."

7. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."
8. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (total gross receipts) is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (can be positive or negative) from Schedule F.
9. Forms 1120S are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 11.
10. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
11. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 9); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information Systems and Automation S:C:CP:CW:EMIS

Table 14

1. For the types of returns examined, see Table 15 and the footnotes to that table.
2. In general, examination activity may be associated with returns filed in the previous calendar year. However, this relationship is only approximate.
3. Tax-exempt organization returns include Forms 990, 990EZ, 990PF, 5227, 990C, 1120POL, and 1041A filed by exempt organizations. (Although responsibility for Form 990C farmers' cooperatives has been transferred to the Large and Mid-Size Business Operating Division, these returns are included in returns processed.)
4. Employee plan returns processed include Form 5500 series returns filed by employee retirement plans, excluding welfare benefit plans and fringe benefit plans, which are not subject to examination by IRS.
5. CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures."

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO and Employee Plans T:EP

Table 15

1. Tax-exempt organization returns (Forms 990 and the 990EZ "short" form), other than private foundations or farmers' cooperatives.
2. Includes private foundations (Form 990PF), split-interest trusts (Form 5227), and trust accumulations of certain charitable amounts (Form 1041A filed by a tax-exempt organization). Also includes corporation income tax returns (Form 1120) of revoked private foundations.
3. Form 990C is filed by farmers' cooperatives. Responsibility for these customers has been transferred to the Large and Mid-Size Business Operating Division, and no new examinations are being initiated by Tax Exempt and Government Entities.
4. Form 1120POL is filed by certain political organizations. This form is considered to be a tax-exempt organization return because the IRS Tax Exempt and Government Entities area has examination responsibility for the form. However, Form 1120POL is included in Corporation filing data shown in Tables 2 and 3.
5. Since related taxable returns are examined in connection with an examination of returns of tax-exempt organizations or employee plans, data for them are not included in Tables 10-13.
6. Includes employer's unemployment tax (Form 940), employer returns for income and Social Security tax withheld and advance earned income credit payments (Form 941), household employee tax (Form 942), agricultural employee tax (Form 943), other income tax withholding (Form 945), and foreign employee tax (Form 1042).
7. Form 990-T is the tax-exempt organization business income tax return.

8. Form 4720 reports the excise tax on exempt organizations and related individuals.
9. Related individual (Form 1040 series) or corporation (Form 1120 series) income tax returns adjusted as a result of examination of tax-exempt organization or employee plan returns. See also footnote 5, above.
10. Form 11-C reports the occupational tax for wagering, and Form 730 reports the excise tax on wagering. Prior to Fiscal Year 2000, these returns were included with "Forms 1040 and 1120 adjusted."
11. Form 5500 is for employee benefit plans with 100 or more participants.
12. Form 5500C/R is for employee benefit plans with fewer than 100 participants.
13. Form 5500EZ is for one-participant pension benefit plans.
14. Form 5330 reports initial excise taxes related to employee plans.
15. Includes tax-exempt private activity bond issues (Form 8038), government-purpose tax-exempt bond issues (Form 8038G), small tax-exempt bond issues (Form 8038GC), arbitrage rebates (Form 8038T), and carryover election of unused private activity bond volume cap (Form 8328).

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO; Employee Plans T:EP; Tax Exempt Bonds T:GE:TEB

Table 16

1. Comprises unpaid taxes on returns filed, including penalties and interest.
2. Includes payments from subsequent bills (notices) and payments on installment agreements.
3. Includes yield from taxpayer delinquent accounts (TDA's), deferred accounts, and non-Master File accounts (which include, for example, innocent spouse and transferee assessments).
4. Excludes accrued penalties and interest.
5. Consists of assessments on unfiled tax returns when the taxpayer has an obligation to file.

SOURCE: Small Business/Self-Employed, Compliance, Compliance Policy, Centralized Workload Selection and Delivery, Collection Management Information Systems and Automation S:C:CP:CW:CMIS

Table 17

1. A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 1998, 1999, and 2000 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases.
2. Includes only Appeals jurisdiction cases. Excludes cases tracked by Appeals, which are in Chief Counsel jurisdiction for trial preparation.
3. Represents the actual number of cases received, plus or minus transfers and adjustments for prior-year receipts.
4. Computed number of end-of-year cases (column 4) does not equal beginning-of-year cases pending on October 1, 2001 (column 1), plus receipts (column 2), less closed cases (column 3) because of the number of cases moved to Chief Counsel jurisdiction during the fiscal year.
5. Comprises protested cases in which the taxpayer has not filed a petition with the United States Tax Court.
6. CEP source work represents cases received under the Coordinated Examination Program. This program covers "a taxpayer and its effectively controlled entities, that warrants application of 'team examination' procedures."
7. Comprises protested cases in which the taxpayer has filed a petition with the United States Tax Court.

SOURCE: National Chief Appeals C:AP

Table 18

1. IRS Criminal Investigation's primary resource commitment is to develop and investigate Legal Source tax investigations. These investigations involve legal industries and legal occupations and, more specifically, legally earned income, in which the primary motive or purpose is the violation of the following tax statutes: Title 26 (tax violations) and Title 18 (tax-related) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as the Questionable Refund Program (QRP) cases, unscrupulous return preparers, and frivolous filers/non-filers 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. The prosecution of Legal Source Tax Crimes cases is key to promoting voluntary compliance with the tax laws.

2. IRS Criminal Investigation commits resources to those investigations that involve proceeds derived from illegal sources other than narcotics. The Illegal Source Financial Crimes Program encompasses all tax and tax-related violations, as well as money laundering and currency violations under the following tax statutes: Title 26 (tax violations); Title 18 (tax-related and money laundering); and Title 31 (currency violations) of the U.S. Code. Also linked to the investigation of criminal charges within this program is the emphasis on effective utilization of the forfeiture statutes to deprive individuals and organizations of illegally obtained assets. The IRS recognizes that illegal source proceeds, which are part of the untaxed "underground economy," are a threat to the voluntary tax compliance system.

3. Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money laundering); and Title 31 (currency violations) of the U.S. Code. Therefore, IRS is committed to supporting the goals and objectives of the National Drug Control Strategy in conjunction with other law enforcement agencies. IRS's primary objective in the Narcotics Related Financial Crimes Program is to reduce the profit and financial gains of narcotics trafficking and money laundering organizations that comprise a significant portion of the untaxed "underground economy."

4. Because a financial investigation involves volumes of documents and financial data, a criminal investigation may take several years to complete. For example, a criminal investigation may be initiated in one year, recommended for prosecution in another year, and result in a conviction or acquittal in yet another year. Therefore, the data shown in cases initiated do not represent the same universe of cases shown in other actions within a given fiscal year.

5. Both "information" and "indictments" are accusations. The word "information" means an accusation made by law enforcement without the intervention of a grand jury, whereas an "indictment" is an accusation made by a prosecutor and issued by a grand jury.

6. Incarcerated may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Communications and Education Division CI:CE

Table 19

1. Employee plan requests for rulings include opinion letters issued to Identical Adopters of Mass Submitters. These are plans that adopt word-for-word language that has been preapproved by IRS.

2. Employee plan general correspondence also includes telephone inquiries and publication requests.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO and Employee Plans T:EP

Table 20

1. Total is the sum of columns 4-9, which includes associated section 401(k) arrangements and participants.

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

3. Totals may be overstated to the extent that employees participate in more than one plan.

SOURCE: Tax Exempt and Government Entities, Employee Plans T:EP

Table 21

1. Includes applications withdrawn by the organization; applications which failed to provide the required information; incomplete applications; IRS refusals to rule on applications; applications forwarded to other than the IRS National Office; IRS correction disposals; and other.

2. Includes private foundations.

3. These organizations are taxable entities for which the IRS Exempt Organizations function has program responsibility.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO

Table 22

1. Not all Internal Revenue Code Section 501(c)(3) organizations are included because certain organizations, such as churches, integrated auxiliaries, subordinate units, and conventions or associations of churches, need not apply for recognition of tax-exemption, unless they specifically request a ruling.
2. Includes private foundations.
3. Effective for Fiscal Year 2002, IRS Exempt Organizations transferred program responsibility for these entities to the Large and Mid-Size Business Operating Division.
4. These organizations are taxable entities for which the IRS Exempt Organizations function has program responsibility.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO

Table 23

1. Walk-in contacts appear to be down slightly from last year; however, a systemic error caused last year's number to be incorrect. The correct Fiscal Year 2001 number was 9,184,137. Fiscal Year 2002 shows a slight increase over Fiscal Year 2001.
2. Orders for paper forms and publications decreased from Fiscal Year 2001 because of increased electronic filing and electronic access to IRS tax forms.
3. The number of outreach taxpayers assisted increased significantly from Fiscal Year 2001. This was a result of both expanded partner activity and a revision in the outreach taxpayer assisted classification. "Outreach taxpayers assisted" included estimates of both direct (IRS) and indirect (partner) contacts through seminars, training classes, mail-out campaigns, etc.
4. Number of students using "Understanding Taxes" material determined from surveys received from participating institutions.
5. The value of free advertising increased from Fiscal Year 2001 because more free public service space was available. In Fiscal Year 2002, advertising strategy focused more on broadcast ads and less on print ads. However, the number of television clinics and special programs and estimated viewers remains unchanged from Fiscal Year 2001.

SOURCE: Wage and Investment, Strategy and Finance, Planning and Analysis W:S:PA

Table 24

1. This is the number of Applications for Taxpayer Assistance Order closed by Taxpayer Advocate Service.
2. Less than 0.05 percent.
3. Taxpayer Assistance Order (TAO) was issued; an operating division appealed; and the TAO was rescinded by the National Taxpayer Advocate, Commissioner, or Deputy Commissioner.
4. Tax account-related inquiries on behalf of constituents. This is an information item only. The 17,991 inquiries are included in the breakouts by type of assistance and by issues for the 234,327 total inquiries closed by TAS.
5. Examples of certain penalties include penalties for late filing, failure to provide correct information, failure to provide identification number, failure to file information returns, and for inaccuracy.

SOURCE: Taxpayer Advocate Service, Program Planning and Quality Division TA:PPQ

Table 25

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 statement); and W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns; see also footnote 3.
2. Returns filed on magnetic tape and electronic and diskette filings.
3. IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed includes interest and penalties and is after any applicable earned income tax credit or tax withholding credit adjustments.
4. Under the nonfiler "substitute for return" program, IRS uses information from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information, and assesses tax, interest, and penalties on the results (after prepayment credits).

SOURCE: Small Business/Self Employed, Compliance, Compliance Policy, Centralized Workload Selection and Delivery, Collection Management Information Systems and Automation S:C:CP:CW:CMIS.

Table 26

1. Certain civil penalties have been identified as having been abated due to reasonable cause judgment made by an IRS employee following specific guidelines. Other abatements are made because of a decrease in the underlying tax.
2. Includes failure to supply taxpayer identification number, failure to report tip income, and miscellaneous.
3. Represents penalties associated with Forms 1120 (corporation income tax return series); 990C (farmers' cooperatives); and 990T (tax-exempt organization business income tax).
4. Represents penalties associated with Forms 940 series (employer's unemployment tax); 941 series (employer's employment tax); 942 series (household employment tax); 943 series (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).
5. Represents penalties associated with Forms 11C (occupational tax and registration, wagering); 720 (basic excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990PF (private foundation); 1041A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).
6. Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).
7. Represents penalties associated with Forms 1041 (estate and trust income tax); 1065 (partnerships); and individual retirement arrangements (IRA's).
8. Represents penalties assessable under the Tax Equity and Fiscal Responsibility Act of 1982 and the Tax Reform Acts of 1984 and 1986. Examples include failure to file Form W-2 (wage and tax statement); failure to file proper information returns (such as the Form 1099 for payers reporting interest or dividend distributions); and the penalty for promoting an "abusive tax shelter."

NOTES: An "abatement" is a reduction of tax assessment and related interest and penalties resulting from excessive tax assessments, penalties, and interest due to IRS error, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. With the exception of estimated income tax, assessments and abatements can apply to any tax year. Therefore, the abatements in Fiscal Year 2002 (columns 3 through 6) may not be altogether comparable to the assessments (columns 1 and 2). As a result, when abatements are subtracted from the assessments in this table, it is possible for the abatements to exceed the assessments. When this occurred, the result is a negative frequency or amount (columns 7 and 8). In addition to the assessments and abatements shown, the law required that interest be charged on late payments. Such interest is not reflected in the data. Net interest in Fiscal Year 2002 totaled $4.3 billion on individual returns and $2.2 billion on business returns.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 27

1. Revised, based on refinements to Chief Counsel's case tracking system and in methodology used for statistical reporting.
2. Includes cases for which a type of work is no longer done by the office shown and which were opened when that type of work was authorized for the office but closed after it was transferred to another office. Also includes cases that were not part of the work ordinarily performed by the particular office.
3. 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 Management Division, Operations Branch CC:FM:PM:O

Table 28

1. Column 1 plus column 2 minus column 3 will not equal column 4 in every instance. The difference is due to internal transfer of cases, which is not reflected in these numbers.
2. "Tax protected" comprises any action taken by the Internal Revenue Service to prevent the release of funds from the U. S. Treasury in response to taxpayer

efforts to recoup all or part of previously assessed and paid tax.

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Management Division, Operations Branch CC:FM:PM:O

Table 29

1. Includes salaries, terminal payments, overtime, cash awards, expert witness fees, employer's share of cost of benefits, rewards to informants, cost of living allowance, moving expense allowance, severance pay, and unemployment compensation payments.
2. For Fiscal Year 2002, includes $172,585,000 for travel; $289,089,000 for automobiles, data processing, investigative, office, and telecommunications equipment; software; and furniture and fixtures; and $2,047,468,000 for transportation of equipment; rental payments; costs of communications, utilities, printing and reproduction, supplies and materials, and cooperative agreements; indemnity and Small Claims Act payments; and judgments and settlements.
3. Statistics of Income became part of Research, Analysis, and Statistics during the FY 2000 IRS reorganization. Therefore, numbers are not comparable to numbers reported for Statistics of Income in prior years.
4. The figures cited on this line are the costs associated with funding essential compliance and error reduction initiatives for the Earned Income Tax Credit Program.

NOTE: Data for both years 2001 and 2002 are actual, as shown in the IRS FY 2003 and 2004 Congressional Justification.

SOURCE: Chief Financial Officer, Strategic Planning and Budgeting, Budget Execution, Operations N:CFO:SPB:X:O

Table 30

1. Starting with Fiscal Year 1975, represents actual IRS operating costs, exclusive of those costs for which reimbursements were received from other Federal agencies for services performed. While operating costs for earlier years may, in some cases, include these costs for reimbursable services, amounts involved were small and, therefore, do not affect the comparability of the data on the historical costs of collecting $100 (column 3).
2. Starting with Fiscal Year 1988, gross collections exclude alcohol and tobacco taxes and, starting with the second quarter of Fiscal Year 1991, exclude taxes on firearms, when responsibility for all these taxes was transferred to the Bureau of Alcohol, Tobacco and Firearms and the Customs Service (on alcohol and tobacco imports). Also, starting with Fiscal Year 1993, gross collections exclude foreign treaty money and arbitrage rebates.
3. Starting with Fiscal Year 1980, population and tax *per capita* were based on adjusted data on resident population plus armed forces overseas as of October 1 of each year, published by the U.S. Department of Commerce, Bureau of the Census.
4. For Fiscal Years 1972 through 1974, includes average positions for the Economic Stabilization Program. For Fiscal Year 1974, includes average positions for the Federal Energy Program. For Fiscal Year 1972, excludes 3,990 average positions transferred to the Office of the Secretary of the Treasury. In addition, for the years starting with Fiscal Year 1983, data are revised to reflect methodology in 1984 for computing average positions realized in conformance with U.S. Office of Personnel Management requirements. For these reasons, data for all years are not completely comparable.
5. Starting with 1975, represents average positions actually used to conduct IRS operations. Therefore, excludes positions funded by reimbursement received from other Federal agencies for services performed for these agencies. In contrast, IRS labor force counts in Table 32, "Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender," represent the number of employees, including part-time and seasonal workers.
6. Data for Fiscal Year 1976 exclude transitional period, July-September 1976, covering changeover to revised fiscal year definition (October-September).
7. The Internal Revenue Service discontinued the distinction between National Office and Field offices as a result of reorganization.

NOTE: Data on gross collections and operating costs have been rounded to thousands of dollars for recent years.

SOURCE: Chief Financial Officer, Strategic Planning and Budgeting, Budget Execution, Operations N:CFO:SPB:X:O

Table 31

1. Represents the average of positions actually used to conduct IRS operations. Therefore, excludes positions

funded by reimbursement received from other Federal agencies for services performed for these agencies.

2. For comparable data for FY 2001, see FY 2001 IRS Data Book, Publication 55B, Internal Revenue Service, 2002, page 33.

3. FY 2002 is the second year for which data are presented by the budget activities shown. The budget activity classifications shown differ from years prior to 2001 because of the reorganization of IRS, which became effective at the beginning of that fiscal year.

4. Statistics of Income became part of Research, Analysis, and Statistics during the FY 2000 IRS reorganization. Therefore, numbers are not comparable to numbers reported for Statistics of Income in prior years.

5. Customer Service Representatives differ from the Customer Service classification in years prior to 2001 because of the IRS reorganization. Therefore, numbers do not equate to Customer Service in the FY 2000 IRS Data Book.

SOURCE: Chief Financial Officer, Strategic Planning and Budgeting, Budget Execution, Operations N:CFO:SPB:X:O

Table 32

1. Includes permanent full-time, part-time, and seasonal employees, as of September 30, 2002.

2. Data from U.S. Department of Commerce, Bureau of the Census (1990 Census Statistics).

3. Executive Branch employees as of June 2002, as reported by U.S. Office of Personnel Management.

SOURCE: National Headquarters, Equal Employment Opportunity and Diversity Office NHQ:EEO

Principal Officers of the Internal Revenue Service

as of September 30, 2002

Commissioner

Charles O. Rossotti

Deputy Commissioner
Bob Wenzel

Assistant Deputy Commissioner
David A. Mader

Chief, Equal Employment Opportunity and Diversity
John M. Robinson

Chief Financial Officer
W. Todd Grams

Senior Counselor to the Commissioner
Michael Shaheen

National Taxpayer Advocate
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John M. Dalrymple

Commissioner, Tax-Exempt and Government Entities
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Commissioner, Small Business and Self-Employed
Joseph Kehoe

Commissioner, Large and Mid-Size Business
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Chief, Communications and Liaison
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Judith B. Tomaso

Director, Strategic Human Resources
Ronald Sanders

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Mark J. Mazur

Director, Complaint Processing and Analysis Group
Stephen Whitlock

Chief Financial Officer

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Deputy Chief Financial Officer, Finance
Eileen Powell

Deputy Chief Financial Officer, Strategic Planning and Budgeting
Thad Juszczak (Acting)

National Taxpayer Advocate

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Deputy National Taxpayer Advocate
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Wage and Investment Division

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Deputy Commissioner, Wage and Investment
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Linda Stiff

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Dee Dee Cobb-Byrd

Director, Business Systems Planning
Gina Garza

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Terence Lutes

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Director, Customer Account Services
John Ricketts

Director, Planning
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Director, Finance
Bryan L. Musselman

Director, Human Resources
Bradford H. Stark

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Daniel A. Rosa

Small Business/Self-Employed Division

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Martha Sullivan

Director, Management and Support
John Binnion

Director, Strategy and Finance
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Director of Communications
Beth Tucker (Acting)

Director, Equal Employment Opportunity and Diversity
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Director, Human Resources
David Krieg

Director, Strategy, Research, and Performance Management
Pamela J. LaRue

Director, Business Systems Planning
Tommy DeWeese

Large and Mid-Size Business Division

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Deputy Commissioner, Large and Mid-Size Business
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Carol Dunahoo

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John Petrella

Director, Retailers, Food, and Pharmaceuticals
Bob Brazzil

Director, Natural Resources Industry
Bobby Scott

Director, Communications Technology and Media
Tom Wilson

Director, Heavy Manufacturing, Construction, and Transportation Industry
Tom Smith

Director, Field Specialists
Keith Jones

Director, Pre-Filing and Technical Guidance Advice
Frank Y. Ng

Director, Strategy Research and Program Planning
Dick Teed

Director, Management and Finance
Jim O'Malley

Director, Quality Assurance and Performance Management
Kelly Cables

Director, Business Systems Planning
Dave Bass

Director, Communications and Liaison
Susan Linden

Appeals

National Chief, Appeals
David Robison

Deputy Chief, Appeals
Vacant

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Earl Blanche, Jr.

Director, General Appeals Program
Charles Dietz

Deputy Director, General Appeals
Beverly Ortega Babers

Director, Appeals Equal Employment Opportunity and Diversity
Karen M. Whyte

Criminal Investigation

Chief, Criminal Investigation
David B. Palmer (Acting)

Deputy Chief, Criminal Investigation
Nancy Jardini (Acting)

Criminal Investigation Modernization Executive
Glenda M. Pappillion

Director, Strategy
Tyrone B. Barney

Deputy Director, Strategy
Pota E. Coston

Director, Operations Policy and Support
Anthony A. Cesare (Acting)

Director, Refund Crimes
Gary D. Bell

Director, Equal Employment Opportunity
Michele Hamilton

Deputy Commissioner Modernization/Chief Information Officer

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Director, Resources Allocation and Measurement
William Porter

Director, Financial Management Services
Sara Wachspress

Director, Management Services
Helen Bolton

Director, Business Systems Planning and Assurance
Stan Ratcliffe

Director, Communications Policy and Programs
Catherine Noe

Chief, Employee Equal Opportunity and Diversity
Tedd Woodard

Associate Commissioner, Business Systems Modernization
Fred Forman

Director, Organizational Quality, Oversight and Support
Christine Schultz

Deputy Associate Commissioner Program Management
Jim Williams

Deputy Associate Commissioner Management Processes
Vacant

Deputy Associate Commissioner Systems Integration
Bob Albicker

Deputy Associate Commissioner Business Integration
Julie Rushin

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Toni Zimmerman

Director, Financial Planning and Management
Ken Moore

Director, Business Systems Development
Curt Turner

Deputy Director, Business Systems Development
Renee Shaw

Director, Web Services
Jim Stricklin

Director, Enterprise Operations Services
Jeff Cooper

Deputy Director, Enterprise Operations Services
Kathy Jantzen

Director, End-User Equipment and Services
Colleen Leighty

Deputy Director, End-User Equipment and Services
Alfred Whitley

Director, Infrastructure, Architecture and Engineering
Vacant

Director, Enterprise Networks
Franklin Kist

Chief, Security Services
Len Baptiste

Communications and Liaison

Chief, Communications and Liaison
David R. Williams

Deputy Chief, Communications and Liaison
Delena Bratton

Director, Office of Communications
Frank Keith

Director, Office of Legislative Affairs
Floyd Williams

Director, Office of National Public Liaison
Jerry Trussell

Privacy Advocate
Vacant

Director, Equal Employment Opportunity and Diversity
Cindy Patterson

Agency-Wide Shared Services

Chief, Agency-Wide Shared Services
Bill Boswell

Deputy Chief, Agency-Wide Shared Services
Greg Rothwell

Director, Equal Employment Opportunity and Diversity (Agency-Wide Shared Services)
Vacant

Director, Personnel Services
Robert Buggs (Acting)

Director, Equal Employment Opportunity and Diversity Field Services
Thelma Harris

Director, Real Estate and Facilities Management
Ronald R. Stephen

Director, Procurement
John Ely (Acting)

Director, Customer Support
Janis Landis

Principal Officers of the IRS Office of Chief Counsel

as of October 1, 2002

Chief Counsel

B. John Williams, Jr.

Deputy Chief Counsel (Operations)
Emily A. Parker

Deputy Chief Counsel (Technical)
Gary B. Wilcox

Special Counsel (National Taxpayer Advocate Program)
Carol Campbell

Division Counsel/Associate Chief Counsel (Criminal Law)
Nancy J. Jardini

Division Counsel (Large and Mid-Size Business)
Linda Burke

Division Counsel (Small Business/Self-Employed)
Kevin Brown

Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)
Sarah Hall Ingram

Division Counsel (Wage and Investment)
Kirsten Wielobob

Associate Chief Counsel (Corporate)
William Alexander

Associate Chief Counsel (Finance and Management)
Richard J. Mihelcic

Associate Chief Counsel (Financial Institutions and Products)
Lon B. Smith

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

Associate Chief Counsel (Income Tax and Accounting)
Heather C. Maloy

Associate Chief Counsel (International)
John Staples

Associate Chief Counsel (Passthroughs and Special Industries)
William P. O'Shea (Acting)

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 to March 17, 1863

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Donald C. Alexander
Ohio
May 25, 1973 to Feb. 26, 1977

Chief Counsels for the Internal Revenue Service

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

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

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

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

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

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

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

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

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

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

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

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

Charles O. Rossotti
New York
Nov. 13, 1997 to present

Walter H. Smith, *1866*
William McMichael, *1871*
Charles Chesley, *1871*
Thomas J. Smith, *1888*
Alphonso Hart, *1890*
Robert T. Hough, *1893*
George M. Thomas, *1897*
Albert W. Wishard, *1901*
A.B. Hayes, *1903*
Fletcher Maddox, *1908*
Ellis C. Johnson, *1913*
A.A. Ballantine, *1918*
D.M. Kelleher, *1919*
Robert N. Miller, *1919*
Wayne Johnson, *1920*
Carl A. Mapes, *1920*
Nelson T. Hartson, *1923*
Alexander W. Gregg, *1925*
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*

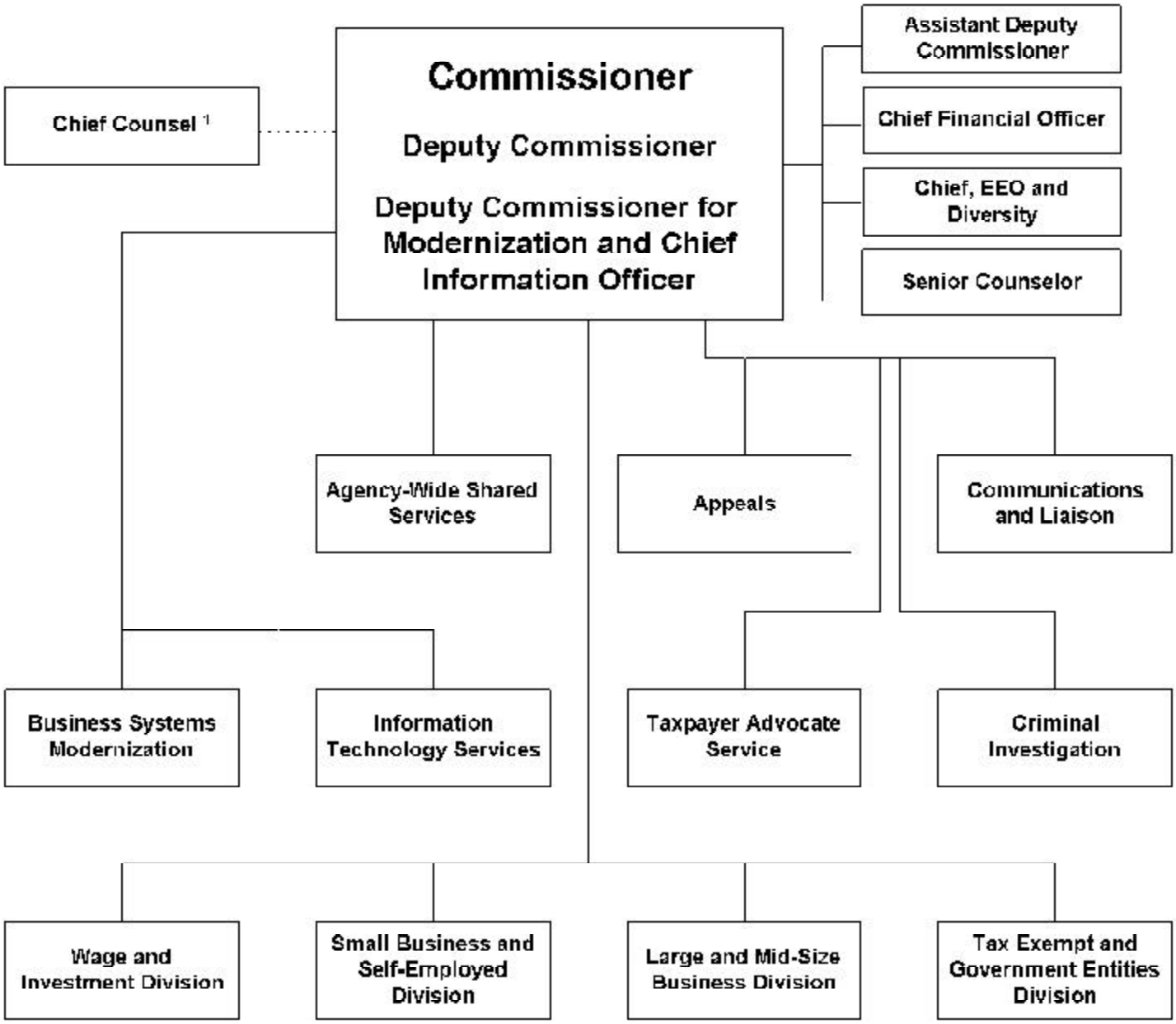
The following were Acting Chief Counsel during periods when there was no Chief Counsel holding the office:

John W. Burrus, *March 2 to Nov. 30, 1936*
Mason B. Leming, *Dec. 6, 1951 to May 15, 1952*
Kenneth W. Gemmill, *June 11 to Nov. 8, 1953*
Rudy P. Hertzog, *Dec. 1, 1954 to May 8, 1955, and Jan. 20 to Aug. 16, 1961, and Sept. 1, 1963 to Jan. 5, 1964*
Herman T. Reiling, *Jan. 19 to March 13, 1957, and Aug. 31 to Sept. 20, 1959*
Richard M. Hahn, *Jan. 20 to June 25, 1969*
Lee H. Henkel, Jr., *Jan. 16 to June 11, 1972*
Lawrence B. Gibbs, *April 17 to Oct. 19, 1973*
Charles L. Saunders, Jr., *Jan. 20 to April 15, 1977*
Leon G. Wigrizer, *April 16 to June 23, 1977*
Lester Stein, *June 1 to Nov. 16, 1979*
Jerome D. Sebastian, *Jan. 21 to Feb. 2, 1981, and March 30 to Aug. 14, 1981*
Emory L. Langdon, *Feb. 3 to March 29, 1981*
Joel Gerber, *May 28, 1983 to March 17, 1984*
V. Jean Owens, *March 14 to July 27, 1986*
Peter K. Scott, *Nov. 1, 1988 to Feb. 6, 1990*
David L. Jordan, *Jan. 20, 1993 to Oct. 4, 1994*
Richard Skillman, *Jan. 20, 2001 to Sept. 30, 2001*

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.*

Internal Revenue Service Organization

as of September 30, 2002



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

Revision for Table 6 footnotes.

Footnote 3 includes the sentence: And $175.3 million were form Farmer's cooperatives (Form 990c).