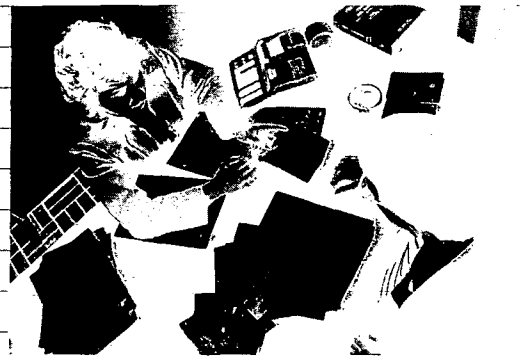
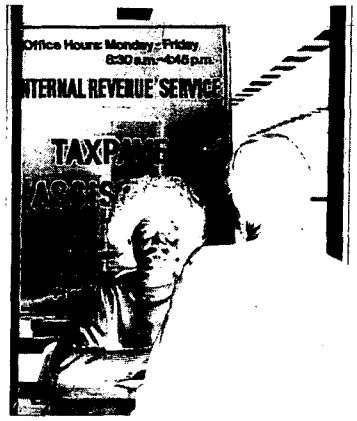
# 1983 Annual Report
## Commissioner and Chief Counsel
## Internal Revenue Service





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***Note:***
Statistical data used in the text and tables of this volume are on a fiscal year basis, unless otherwise noted. For example, data headed "1983" pertain to the fiscal year ended Sept. 30, 1983.

Graphs, charts and text figures have been rounded and may not compute precisely compared to the statistical tables, which are based on unrounded figures.

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# 1983 Annual Report
# Commissioner and Chief Counsel
# Internal Revenue Service

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**IRS Organizaton Chart**/80

**Internal Revenue Service Regions, Districts and Service Centers; Chief Counsel Regional and District Offices**/inside back cover

In 1983 automation continued to redirect and reshape the IRS across-the-board—in tax collection, returns processing and storage and taxpayer correspondence control. In addition to increased efficiency, improved accuracy, rapid turnaround and paperwork reduction are anticipated offshoots of automation.

The IRS personnel impact has been dramatic. Approximately 27 percent of our 84,000 employees were assigned to data processing operations during 1983. As predicted, computer based systems make significant differences in processing hundreds of millions of transactions each year. Our administration of the tax system is greatly enhanced by access to better and more timely tax information. More specifically, new computer systems installed at the IRS's 10 processing centers will make a sizeable difference in handling the more than 170 million returns and documents that we expect will be filed next year.

At our master file processing center in Martinsburg, W. Va., seven older computer systems were replaced with one state-of-the-art computer that greatly simplifies our recordkeeping and increases our ability to process and check tax data. Replacement of outmoded manual microfilm retrieval systems permits the processing centers to obtain taxpayer account information overnight.

This was the year that automating IRS office collection procedures left the drawing board and went into production. By the end of 1984, all 21 automated call sites will be on-line. Preliminary data on the first two call sites in Chicago and St. Louis confirm that delinquent taxes can be collected more quickly with greater attention paid to priority cases. Automation promises drastic cuts in the staff time required to dispose of cases. The case closing costs drop accordingly.

In 1983 tax administration officials decided to take advantage of optical scanning's twin advantages: efficiency and accuracy. This year's positive test results of electronic processing of federal tax deposit (FTD) cards, employers' coupons for making deposits of withheld federal taxes, mean that our 10 service centers will scan all FTDs.

Present and future applications of optical character recognition (OCR) equipment in returns processing are particularly exciting. The positive results of 1040EZ scanning tests conducted during this year's tax return filing season led to a decision to scan all EZs, the simplified tax form for certain single taxpayers.

This year an IRS transcriber processed on average about 113 EZs an hour. Tests showed that 750 EZs can be processed during the same hour using OCR equipment, and as many as 1,500 forms could be processed once operators are thoroughly familiar with the system. Scannability tests for 1099 forms and the more complicated 1040A forms are planned for 1984.

During the balance of the 80s, the process of examining tax returns will be automated and we will explore the almost limitless possibilities of laser technology for paperless storage and instantaneous retrieval of returns.

Enforcement efforts against abusive tax shelters received a much needed boost this year from the injunctive powers authorized by the 1982 Tax Equity and Fiscal Responsibility Act and our test of pre-filing notification letters to shelter investors. The IRS went on the offensive against shelters set up not to produce returns on investment dollars but simply to evade legitimate tax.

This year's technological breakthroughs and new law enforcement tools did not interfere with concern for the human factor, the taxpayer behind the tax return. The recommendations of a taxpayer correspondence study provide considerable opportunities for the IRS to make significant changes in how it communicates with taxpayers. The report highlighted systemic problems that contributed to breakdowns in correspondence turnarounds.

We are reviewing all correspondence and notices to make certain they tell taxpayers what we need, why we need it and when we need it. We are committed to speaking clearly, giving specific deadlines for responding to notices and spelling out to the taxpayer the consequences of not responding. Recognizing the critical need to control correspondence until a problem is resolved, key IRS managers developed the idea of an automated correspondence tracking system. Louisville was singled out as the pilot district for the automated system. The test results have been positive, and the computerized system will be added in other districts in 1984.

As a result of population growth, three new IRS districts were added in California this year: Laguna Niguel, Sacramento and San Jose. Since the new districts were created late in the fiscal year, statistics for these offices were not available for this report.

1983 also was a year that concentrated on filling in the skeleton of earlier strategic planning discussions. Working on a strict timetable, strategic initiative teams will draft plans covering all aspects of tax administration in order to direct this agency through this decade and into the 90s. As a result of our strategic planning efforts, we will be an organization with a more clearly defined sense of purpose and direction, ready to deal efficiently and effectively with events of the future.

Roscoe L. Egger, Jr.
Commissioner of Internal Revenue





This year was one of continued success for the office of Chief Counsel. As Deputy Chief Counsel and as Acting Chief Counsel, I am pleased to report that last year's realignment of the office produced the desired results. The implementation of Revenue Procedure 82-42, which describes the procedures for case handling between Counsel and appeals, and the cooperative management relationship with appeals officers and government attorneys dramatically increased agreement rates in docketed Tax Court cases from 65.2 percent for 1982 to 84.1 percent for 1983.

In the area of tax shelter litigation, although over 100 opinions have been rendered, the government has not lost a single case involving an abusive tax shelter. In most cases, taxpayers who chose to litigate did not fare as well as those who reached agreement with the government. For a second year, our small case program exceeded expectations, enabling us to close more cases under $10,000 than we received.

In the technical area, our realignment has made us more able to reduce duplicative efforts in coordinating litigating and technical positions. We refined our procedures for setting priorities for development and clearance of regulations in coordination with the Department of the Treasury. Our continuing legal education program in conjunction with New York University enjoyed another year of quality in-house training for significant numbers of specialists and attorneys.

Despite our successes, significant challenges continue to face us. Tax shelter cases represent approximately one-third of the total Tax Court docket and account for over $1 billion in proposed deficiencies. With the new compliance tools of the Tax Equity and Fiscal Responsibility Act of 1982—particularly the injunction procedures and increased penalties that apply to abusive tax shelters—the office of Chief Counsel will continue to assist the IRS as it enters a new phase in its vigorous enforcement efforts against abusive tax shelters.

In view of our added challenges, we have set ambitious goals for ourselves in terms of increasing the number of trials, settlements and published revenue rulings and regulations, while at the same time maintaining the highest standards of legal and professional practice.

We are in the final stages of the computerization of our offices nationwide, including word processing, legal research, case tracking and management controls.

With the talented and dedicated people in Chief Counsel's office, we can look forward with confidence in our ability to accomplish our goals and meet the challenges we face.

Joel Gerber
Acting Chief Counsel

# Collecting the Revenue

### Returns Received

IRS service centers in 1983 processed 171.2 million federal tax returns. Individual income tax returns accounted for 56 percent of all returns filed. Individual taxpayers filed 21.1 million Forms 1040A and 59.2 million Forms 1040. This year the short Form 1040EZ was available to individual taxpayers as well as the short Form 1040A. Nearly 15 million single taxpayers whose income was less than $50,000 and who met certain other criteria filed the 1040EZ.

### Tax Receipts

The IRS collected $627.2 billion in 1983, a decrease of $5 billion in gross tax receipts, or 0.8 percent, from 1982. The decline was the first since 1971 and was due mainly to tax reductions under the Economic Recovery Tax Act of 1981. The reductions primarily affected individual and corporate income taxes and estate and gift taxes. They were offset somewhat by revenue increases under the Tax Equity and Fiscal Responsibility Act of 1982 and the Surface Transportation Act of 1982.

Income taxes accounted for about two-thirds of all tax receipts. Individual income taxes of $349.6 billion reflected a decrease of $3 billion from the prior year. Corporation income tax receipts were $61.8 billion, down $4.2 billion.

Social security, self-employment, federal unemployment and railroad retirement taxes totaled $173.8 billion, up $5.1 billion from 1982. The increase reflected an increase in the social security taxable earnings base, increases in the unemployment tax rate and wage base and the extension of social security hospital insurance taxes to federal employees.

Excise taxes declined to $35.8 billion, a drop of $1 billion from last year. The decline reflected lower amounts from the windfall profit tax. Receipts included amounts from increased excise taxes on airport and airway users, highway users, cigarettes and telephone service.

Estate and gift taxes decreased by $1.9 billion to $6.2 billion.

**Number of returns filed by principal type of return** (Figures in thousands. For details see statistical table 6).

| *Type of return* | *1982* | *1983* |
|---|---|---|
| Grand total | 170,369 | 171,174 |
| Income tax, total | 133,819 | 135,021 |
| Individual | 95,482 | 95,284 |
| Declaration of estimated tax | 31,863 | 33,080 |
| Fiduciary | 1,964 | 1,994 |
| Partnership | 1,561 | 1,586 |
| Corporation | 2,950 | 3,078 |
| Estate tax | 135 | 111 |
| Gift tax | 100 | 91 |
| Employment tax | 25,835 | 25,537 |
| Exempt organizations | 444 | 437 |
| Employee plans | 1,021 | 752 |
| Alcohol, tobacco and firearms | 575[R] | 582 |
| Excise tax | 829[R] | 1,010 |
| Supplemental documents[1] | 7,556 | 7,602 |
| Non-master file returns[2] | 55 | 30 |

[1]Includes Forms 1040X, 1120X, 2688, 4868, 7004, 7005, 1041A and 990AR.
[2]Includes Forms 941M, 941NMI, CT-2, 949, 949A, 990BL, 6069, 1042, 1120DISC and 720M.
[R]Revised from previous annual report.

### Refunds

The IRS in 1983 paid a total of $89.8 billion in refunds to 76.8 million taxpayers. In 1982, 74.5 million refunds, totaling $75.2 billion, were paid. This year refunds to 73.7 million filers of Forms 1040, 1040A and 1040EZ were $61.2 billion, including interest. Individual refunds averaged $830, compared to an average of $769 paid in 1982.

### Earned Income Credit

Earned income credits may be claimed by low-income taxpayers who maintain a home for themselves and at least one dependent. In 1983, 6.4 million taxpayers claimed $1.8 billion in earned income credits. Taxpayers may receive earned income credits in their paychecks rather than waiting for a refund after filing an individual income tax return at the end of the tax year. Employers reported on 27,775 employment tax returns that $4.2 million had been paid out in advance earned income credits in 1983.

### Penalties and Interest

Under the law, the IRS levies penalties for failure to file on time, failure to make tax payments and federal tax deposits when due, payments with bad checks, negligence, fraud and several miscellaneous infractions. In 1983 there were 25.2 million penalty assessments, totaling $4.6 billion.

The law further stipulates that taxpayers who fail to pay their taxes on time will be charged interest on any balance due. Interest assessed on individual returns totaled $2.1 billion this year, $153.8 million of which was abated. Business returns were assessed $3.6 billion, with abatements of $1.4 billion.

### Presidential Election Campaign Fund

This year 23.1 million individual income tax returns, or 24 percent, had total designations of $35.5 million for the presidential election campaign fund. The cumulative amount credited to the fund since it was started in 1972 is $361.8 million.

| | Source | Percent of 1983 collections | 1982 | 1983 | Increase or decrease: Amount | Increase or decrease: Percent |
|---|---|---|---|---|---|---|
| Gross internal revenue collections (In thousands of dollars. For details see statistical table 1.) | **Grand total** | 100 | 632,240,506 | 627,246,793 | −4,993,713 | −0.8 |
| | **Income taxes, total** | 65.6 | 418,599,768 | 411,407,523 | −7,192,245 | −1.7 |
| | Corporation | 9.8 | 65,990,832 | 61,779,556 | −4,211,276 | −6.4 |
| | Individual, total | 55.7 | 352,608,936[1] | 349-627-967[2] | −2,980,969 | −0.8 |
| | Withheld by employers[3] | 42.4 | 267,513,089[1] | 266,043,347[2] | −1,469,742 | −0.5 |
| | Other[3] | 13.3 | 85,095,847 | 83,584,620 | −1,511,227 | −1.8 |
| | **Employment taxes, total** | 27.7 | 168,717,936 | 173,847,854 | 5,129,918 | 3.0 |
| | Old-age, survivors', disability and hospital insurance, total | 26.5 | 162,137,919 | 166,420,846 | 4,282,927 | 2.6 |
| | Federal insurance contributions | 25.5 | 154,196,553 | 159,664,392 | 5,467,839 | 3.5 |
| | Self-employment insurance contributions | 1.1 | 7,941,366 | 6,756,454 | −1,184,912 | −14.9 |
| | Unemployment insurance | 0.7 | 3,351,128 | 4,311,582 | 960,454 | 28.7 |
| | Railroad retirement | 0.5 | 3,228,889 | 3,115,427 | −113,462 | −3.5 |
| | **Estate and gift taxes** | 1.0 | 8,143,373 | 6,225,877 | −1,917,496 | −23.5 |
| | **Excise taxes, total** | 5.7 | 36,779,428 | 35,765,538 | −1,013,890 | −2.8 |
| | Alcohol | 0.9 | 5,459,810 | 5,634,853 | 175,043 | 3.2 |
| | Tobacco | 0.7 | 2,539,495 | 4,139,810 | 1,600,314 | 63.0 |
| | Other | 4.1 | 28,780,124 | 25,990,876 | −2,789,248 | −9.7 |

[1]Includes presidential election campaign fund amounting to $39,030,357.

[2]Includes presidential election campaign fund amounting to $35,526,896.

[3]Estimated collections of individual income tax withheld are not reported separately from old-age, survivors', disability and hospital insurance (OASDHI) taxes on wages and salaries. Similarly, collections of individual income tax not withheld are combined with OASDHI taxes on self-employment income. The amount of OASDHI tax collections shown is 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 includes all OASDHI taxes. The estimates shown for the two categories of individual income taxes were derived by subtracting the OASDHI tax estimates from the combined totals reported in table 1.



### Contributions to Reduce the Public Debt

This year IRS tax forms contained for the first time a message inviting taxpayers to make voluntary contributions to reduce the public debt. Taxpayers were asked to include separate checks made payable to the Bureau of Public Debt with their tax returns. Monies received were credited to a special account for contributions to reduce the public debt. These contributions are deductible on next year's tax returns subject to the limitations on charitable contributions.

Through Sept. 30, 1983, the IRS received about 3,570 voluntary payments totaling some $347,700.

### Child and Spousal Support Collection Program

As required by the Omnibus Reconciliation Act of 1981, the IRS offset $176 million from 334,304 1983 individual income tax refunds to pay delinquent child and spousal support obligations. Under an inter-agency agreement with the Department of Health and Human Services, the IRS acts as collection agent for state welfare agencies that supply it with the names of persons delinquent in support payments.

### Examination and Correction Results

As a result of its examination program, the IRS in 1983 recommended additional tax and penalties of $13.7 billion, an increase of 17.1 percent over 1982. Individual and fiduciary income tax returns accounted for $3.9 billion, corporate income tax returns for $7.7 billion, estate and gift tax returns for $1.4 billion, excise and employment tax returns for $0.2 billion and windfall profit tax returns for $0.5 billion.

The examination program also revealed overassessments on 106,389 returns, with refunds of $0.5 billion.

The IRS examined 1,676,023 returns in 1983. Revenue agents examined 518,927 returns at taxpayers' places of business, a decrease of 35,227 returns from 1982. Tax auditors examined 1,006,579 returns in IRS offices, a decrease of 68,326 returns from last year. The remaining 150,517 returns were examined through correspondence from the service centers, an increase of 47,344 from 1982.

Examination coverage of income, estate and gift tax returns was 1.56 percent of returns filed, compared to 1.63 percent in 1982.

At the same time, however, 930,215 returns were verified or corrected from the service centers, with recommended additional tax and penalties of $420 million. This was an increase of 214,022 returns over 1982. As a result, total examination contact with taxpayers to examine, verify or correct income, estate and gift tax returns rose to 2.47 percent of returns filed, compared to 2.34 percent in 1982.

### Information Returns Program

The IRS information returns program resulted in over 2.9 million taxpayers' being notified in 1983 of potential discrepancies between income reported on their tax returns and income reported on information returns. In addition, 2.6 million taxpayers received notices of apparent failure to file tax returns.

The IRS received 678 million information documents in its tax year 1982 information returns program, including over 173 million Forms W-2 received and processed by the Social Security Administration and 49 million pre-1974 Series E savings bonds from the Bureau of Public Debt. There also were more than 456 million information returns received from businesses and organizations reporting interest, dividends and other payments.

The IRS continues to match almost all information returns submitted on magnetic media to verify that correct amounts are reported on taxpayers' returns. Over 428 million of the information documents submitted this year were on magnetic media. Of the information returns submitted on paper, approximately 21 percent will be matched and 83 percent of the combined magnetic media and paper receipts will be matched.

### Payer Compliance

The IRS implemented a long-range plan in 1983 to ensure payers are in compliance with all information return filing requirements, including the requirement to provide payees with copies of the information returns or notification of payments made. IRS studies have shown that reporting of income by taxpayers on their returns increases when payers submit appropriate information returns.

As part of the long-range plan, the IRS this year created a computer file of all payers who file information returns for future use in identifying nonfilers, issued notices and news releases to inform payers of the filing requirements and the consequences of not complying and provided additional training to IRS employees in the filing requirements and application of the penalty provisions of the Tax Equity and Fiscal Responsibility Act of 1982.

### Unreported Income Programs

Various studies conducted by the IRS and others have shown a substantial amount of taxable income is not being reported by individuals. The underreporting threatens the integrity of the self-assessment tax system. To increase compliance, the IRS established unreported income programs directed at those taxpayers who do not report all of their income. District and regional information gathering projects focus on signficant areas of noncompliance that are not identifiable through conventional return selection methods.

The IRS's 468 district and 20 regional information gathering projects on unreported income resulted in the examination of approximately 19,000 returns and $207.7 million in additional tax.

### Tax Shelter Program

As of Sept. 30, 1983, 334,549 returns with tax shelter issues were in the examination process, an increase of 49,721 returns over the prior year. During 1983, 95,998 returns were closed after examination, with recommended tax and penalties totaling $1.8 billion.

The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) provided new tools to enable the IRS to combat abusive tax shelters. In the past, the IRS concentrated its efforts on identifying, selecting and examining taxpayers' returns that claimed deductions and credits from investments in abusive tax shelters. By aggressively using the new enforcement tools provided by TEFRA, the IRS can now combat abusive tax shelters on the "front-end" by seeking injunctions against abusive promoters and applying promoter penalties. Tax shelter coordinators and special committees have been established throughout the IRS to gather information on promotions being marketed. Injunctive relief was sought or obtained against six abusive tax shelter promotions in 1983.

As part of its front-end approach, the IRS also may issue pre-filing notification letters to investors in abusive shelters to advise them that the purported tax benefits are not allowable and that their returns will be examined if such tax benefits are claimed.

Penalties for negligence, civil or criminal fraud, overvaluation and substantial understatement also are asserted when appropriate.

**Tax Protesters Program**

The IRS had 36,712 protest returns under examination and had closed 18,159 returns as of Sept. 30, 1983, a 75-percent increase in cases closed over the prior year.

The service centers used updated procedures this year to identify protest returns during processing, and procedures were implemented to assist examiners in asserting a civil penalty, provided under the Tax Equity and Fiscal Responsibility Act of 1982, against tax protesters' filing of frivolous documents or returns. The service centers and districts asserted 4,996 frivolous return penalties this year.

**W-4 Program**

The IRS continued to pursue aggressively the identification of employees who file incorrect withholding allowance certificates, Forms W-4, with employers to avoid having the correct amount of income tax withheld from their wages.

As of Sept. 30, 1983, the IRS adjusted 358,625 Forms W-4 for employees who attempted to abuse or protest the withholding system and whose activities threatened to result in financial loss to the government. The $500 civil penalty for filing false wage withholding information was asserted in 67,236 cases.

**Fraud Program**

Continued emphasis on fraud detection during the examination process produced a 30-percent increase in the number of fraud referrals submitted to criminal investigation.

The amount of recommended civil fraud penalties, which equal 50 percent of the entire additional tax due if any part of the underpayment is due to fraud, increased by 337 percent to $501.1 million. This large increase in the total amount of civil fraud penalties assessed was due mostly to one case, without which the increase would have been 71 percent over the previous year.

**Computer Assisted Examination Program**

The IRS has a staff of 256 computer audit specialists and managers trained in computer systems, hardware and program languages.

The IRS also is training more computer audit specialists and revenue agents in statistical sampling techniques. In 1983 over $101 million in tax deficiencies was determined in this manner.

The IRS has a total of 4,902 record retention agreements in effect with taxpayers. Agreements identify those taxpayers who have retained machine-sensible records for use during examinations.

**Large Corporations and the Industry Specialization Program**

As of Sept. 30, 1983, there were 1,345 large corporations in the coordinated examination program, with recommended tax deficiencies and penalties totaling $6.2 billion. The coordinated examination program this year implemented its issue tracking system, which will be used to monitor the effectiveness of the program. The system will track issue areas by tax return line items and the time expended on them.

The industry specialization program included 13 designated industries and encompassed 642 coordinated examination cases, with 72 issues being coordinated. The IRS also is conducting industrywide examinations in two other industries.

**Windfall Profit Tax**

Windfall profit tax liabilities reported on excise tax returns amounted to $15.7 billion.

During 1983 the IRS completed 6,611 windfall profit tax examinations, resulting in $452 million in recommended additional tax and penalties. As of Sept. 30, 1983, there were 7,075 windfall profit tax cases in the process of examination.



**Research to Improve Compliance**

The IRS continued to study computerized selection systems to identify returns with high potential for unreported income and possible abuses in deducting cash and noncash contributions. In addition, a study of the compliance and return characteristics of direct sellers and a congressionally mandated study of the tip income provisions of the Tax Equity and Fiscal Responsibility Act of 1982 were underway.

The taxpayer compliance measurement program (TCMP) is the IRS's primary long-range research effort to measure overall taxpayer compliance and changes in patterns of noncompliance. This year the IRS concluded examinations for the TCMP survey of tax year 1980 Forms 1120 filed in 1981 and continued TCMP examinations on partnership returns.

**International Enforcement**

In 1983 examiners trained in the international provisions of the Internal Revenue Code, tax treaties and foreign tax statutes examined 4,615 returns, recommending income adjustments of $2.4 billion, foreign tax credit changes of $2 billion and withholding taxes and penalties of $151 million.

Approximately 325 international examiners in 16 key districts handle examinations of business operations outside the U.S.—the majority involving multinational corporations—and foreign-controlled U.S. business operations where the books and records are maintained or can be made available in this country. The IRS continued to emphasize international compliance activities with respect to tax havens, with expanded attention to operations by individuals, partnerships and trusts. In addition, the involvement of economists and computer audit specialists in the development of international issues increased.

**Industrywide Exchanges and Simultaneous Examinations**

The simultaneous examination program with income tax treaty partners expanded this year with the addition of Italy. Industrywide exchanges of information continued in the aluminum, banking, grain, forest products, pharmaceutical and petroleum areas. Treaty partners participating in one or more of these exchanges include Australia, Canada, France, the Federal Republic of Germany, Japan, Norway, Sweden and the United Kingdom.

**International Meetings**

IRS executives attended three international meetings with income tax treaty partners to discuss international cooperation and compliance efforts. A key topic at all three meetings was tax havens. IRS executives also met with Mexican tax officials to discuss general international tax issues that affect tax administration in both countries.

**Foreign Operations District**

The IRS foreign operations district completed nearly 15,000 examinations and recommended additional tax and penalties of over $130 million. It also collected $27.8 million in delinquent taxes and secured 18,568 delinquent returns from U.S. taxpayers abroad.

The foreign operations district administers the tax laws for foreign-based taxpayers subject to U.S. taxes whose books and records are in another country. It also is responsible for federal tax matters of residents of U.S. territories, possessions and the Commonwealth of Puerto Rico.

The IRS maintains 15 key foreign posts, managed by revenue service representatives who oversee the examination, collection and taxpayer service programs. They also serve as liaisons with foreign tax authorities in both treaty and non-treaty countries.

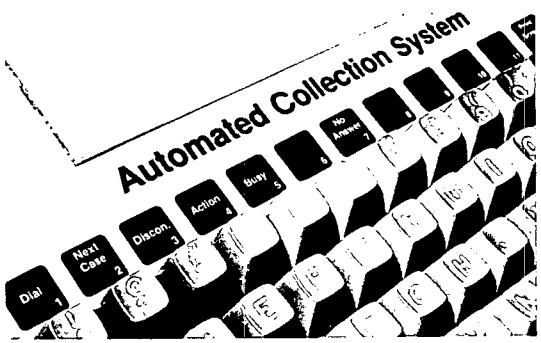
The IRS administers tax treaties in force between the U.S. and more than 30 other countries and negotiates mutual agreements with treaty partners to resolve cases of otherwise unrelieved double taxation or taxation contrary to tax treaty rules. The IRS also participates in cooperative exchanges of information with foreign tax administrations and other forms of reciprocal assistance.

**Collection**

During 1983 the IRS collected a total of $16.2 billion in delinquent taxes. Of that sum, $6.6 billion was collected as a result of initial billings. The IRS completed action on 3.1 million delinquent accounts that yielded $9.6 billion in overdue taxes—$3.8 billion in response to computer notices sent to taxpayers and $5.8 billion on delinquent accounts. Overdue taxes of $1 billion were collected when 3.6 million delinquent returns, involving $5.2 billion in additional assessments, were secured.

**Automated Collection System**

The IRS successfully tested and placed in operation the pilot of an automated collection system (ACS) in four districts and two service centers in 1983. The pilot consisted of ACS call sites located in St. Louis, Chicago, Indianapolis and Nashville and the Kansas City and Memphis Service Centers. Based upon experience gained from the pilots, the IRS is planning a number of enhancements to the system. ACS will




become operational nationwide in 1984, consolidating into 21 ACS call sites the work previously done by local offices.

When fully operational, ACS will produce an annual savings of 1,700 staff years within collection. As a result of this improvement, an increase of $180 million in annual revenues is expected.

ACS combines virtually paperless computer processing, automatic telephone dialing, direct entry of case history data and immediate access to case information. The system is designed to process delinquent accounts and delinquent return cases more efficiently and quickly, increase productivity and shorten the time between when a balance-due return is filed and contact is made with the taxpayer or the taxpayer's representative.

### Service Center Collection

The service center collection branches, which handle return delinquency and balance-due notices, are the first step to communicate with taxpayers who have not filed their tax returns or paid their taxes on time. The service center collection branches' action each year on several million taxpayer responses to notice inquiries is an important part of the collection mission.

During recent years, the function of the service center collection branches in processing taxpayer accounts and investigations has been expanded. Many procedures that were previously performed in the districts have been moved to the service centers, including the monitoring of employers' monthly tax returns, insolvency case processing and the control, maintenance and monitoring of 100-percent penalty cases.

As the automated collection system (ACS) is phased into the 21 call sites and the service centers, the service center collection branches are assuming new responsibilities. ACS action requests, letters, notices and terminal input are functions of the service center collection branches, which also will take over manually monitored installment agreements, pre-assessment agreements, non-master file adjustment monitoring and several other duties with the phase-out of the collection office function. Moving these programs to the service centers will allow the district offices to concentrate their resources on revenue officer contacts with delinquent taxpayers.

### District Collection

The district collection functions process delinquent accounts and handle delinquent return investigations not resolved by notices from the service centers. In 1983 district collection functions



| | | 1982 | 1983 |
|---|---|---|---|
| Results of direct enforcement on delinquent accounts and returns | Delinquent taxes collected[1] | | |
| | From delinquent accounts | $3,952.4 | $5,760.3 |
| | From notices | $3,108.1 | $3,793.3 |
| | From delinquent returns secured | $ 330.8 | $1,006.9 |
| | Delinquent returns secured[2] | | |
| | By collection | 1,668.7 | 3,609.7 |
| | By examination | 39.2 | 37.2 |
| | Additional tax, penalty and interest assessed on delinquent returns (Net of prepaid credits)[1] | | |
| | By collection | $2,361.1 | $5,211.1 |
| | By examination | $ 59.1 | $ 93.5 |

[1]millions
[2]thousands

served 1.4 million notices of levy, filed 811,532 notices of federal tax lien and made 15,554 seizures.

Most delinquent account and return investigations are first assigned to district clerical and paraprofessional employees in the collection office function, which in 1983 disposed of 53 percent of delinquent accounts and 60 percent of delinquent return investigations. The collection office function, however, is being replaced by the automated collection system, which will be fully operational in 1984.

More difficult delinquent accounts and return investigations that could not be resolved in the collection office function were referred to the collection field function. This year revenue officers in the field function disposed of 506,501 delinquent return investigations and 1,384,786 delinquent accounts.

### Efforts to Improve Collection

The IRS initiated several new studies, programs and equipment procurements that, coupled with increased staffing, will allow it to deal more effectively with increases in delinquent accounts and return delinquencies.

The President's fiscal year 1983 budget contained a revenue initiative that provided the IRS with 4,000 additional staff years and overtime staffing to accelerate revenue collection and address rising accounts receivable and delinquent return inventories. The additional staffing helped the IRS to collect increased revenues in 1983 of $5.6 billion from active delinquent accounts and $1 billion from delinquent returns.

The IRS completed the field work on a research project to determine whether revenue yield can be increased if the accounts of identifiable groups of taxpayers are handled differently. Over 40,000 individual income tax delinquent accounts were handled in six different ways. All cases received the same first notice of delinquency. Then the delinquent taxpayers were dealt with in various ways, such as varying the timing of subsequent notices, using telephone calls instead of sending certain notices or offering installment arrangements. The cases are being analyzed to see what correlations exist among the different treatments and taxpayer characteristics. Final results will be available in 1984.

Returns compliance programs were conducted nationwide to identify delinquencies in windfall profit, highway use, unemployment and environmental taxes. There also were various returns compliance programs initiated by IRS district offices and conducted locally.

### Criminal Investigation

IRS criminal investigation continued its aggressive efforts to identify and investigate areas of noncompliance with the tax laws. The IRS increased its participation in grand jury investigations, where cases frequently involved fraudulent tax shelters, narcotics traffickers or organized crime figures. In addition, criminal investigation directed more investigative effort toward international financial transactions, since the use of foreign bank accounts and business entities, especially in tax haven countries, is becoming more frequent. For years such activity was common in investigations of major drug

| | | General enforcement program | | | | Special enforcement program | | | Grand total |
|---|---|---|---|---|---|---|---|---|---|
| | | Illegal tax protesters | Fraudulent tax shelters | Other | Total | Narcotics related | Other | Total | |
| Results of criminal investigation activity | Investigations initiated | 714 | 152 | 3035 | 3901 | 826 | 1183 | 2009 | 5910 |
| | Investigations completed | 590 | 183 | 2973 | 3746 | 776 | 1263 | 2039 | 5785 |
| | Prosecution recommendations | 353 | 108 | 1058 | 1519 | 421 | 670 | 1091 | 2610 |
| | Indictments and informations | 211 | 44 | 789 | 1044 | 265 | 492 | 757 | 1801 |
| | Pleas of guilty and nolo contendere | 73 | 20 | 654 | 747 | 125 | 325 | 450 | 1197 |
| | Convictions after trial | 95 | 14 | 85 | 194 | 42 | 59 | 101 | 295 |
| | Number sentenced | 168 | 30 | 822 | 1020 | 165 | 461 | 626 | 1646 |
| | Percent receiving prison sentences | 82 | 80 | 54.9 | 60 | 87 | 65.9 | 71 | 64 |

traffickers, but now more and more international financial activity is turning up in investigations of taxpayers in the legal sector of the economy. There also were more investigations of violations of the Bank Secrecy Act, which requires certain financial institutions to report large currency transactions to the IRS.

**General Enforcement Program**

About 54 percent of criminal investigation resources was used in the general enforcement program, which provides criminal tax enforcement in areas where income is earned primarily from legal activities. The illegal tax protester movement continued to be a primary concern and received particular emphasis. Other emphasis areas were fraudulent tax shelters and multiple refund schemes. About 43 percent of the investigations initiated in the general enforcement program resulted from referrals from the examination function, which often detects indications of fraud during the examination of individuals and businesses. Effects of the Tax Equity and Fiscal Responsibility Act of 1982 began to be felt with more substantial penalties for tax crimes, changes in the administrative summons process that expedite investigations and provisions in the tax shelter area for injunctive relief and promoter penalties.

**Special Enforcement Program**

The special enforcement program identifies and investigates persons who violate the tax laws while deriving substantial income from illegal activities. Emphasis was placed this year on investigations of major narcotics traffickers and organized crime figures and on participation in such investigations with other federal law enforcement agencies. The IRS made a substantial contribution to the federal effort against narcotics trafficking, especially in the Florida area, and also joined with other federal agencies in the Organized Crime Drug Enforcement Task Forces created by the President to attack the growing drug trafficking problem. IRS participation in inter-agency investigations allows criminals to be charged with tax violations, often when charges for other violations are weak or not possible. IRS documentation of financial gain helps emphasize the extent of criminal activity in illegal ventures, thereby strengthening the nontax case and providing the basis for seizing assets acquired with the profits of crime.

**Employee Plans**

The IRS issued 135,234 advance determination letters on the qualification of corporate and self-employed plans during 1983. In addition, 22,024 returns were examined to determine whether plans are operating in accordance with the previously approved plan document, verify employers' allowable deductions for contributions to plans and assure that the rights and benefits of plan participants are protected.

The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) made a number of significant changes in the law pertaining to employee plans. The IRS issued several notices to the public to facilitate the submission of plan amendments to comply with the changes made by TEFRA. One of these, Notice 83-12, announced that the IRS will begin issuing determination letters for plans drafted or amended to comply with TEFRA. The notice permits plans to contain delayed effective dates for the TEFRA plan provisions, provided the effective dates are no later than the applicable TEFRA deadlines. This procedure lessens the administrative burden on plan sponsors, employers and the IRS by allowing plans to become TEFRA approved at the same time they are amended for other reasons, thus reducing the need for dual submissions of amendment applications.

Revised application forms and accompanying instructions for requesting determination letters on defined benefit plans (Form 5300), defined contribution plans (Form 5301) and collectively bargained plans (Form 5303) were issued during the year. The application forms were revised to incorporate changes in the law, establish uniformity in the forms, improve the instructions and guidelines to enhance the quality of the submission and emphasize to the public certain salient areas that should be carefully reviewed before an application is submitted.

The IRS and the Department of Labor signed a revised coordinated compliance agreement on April 18, 1983, to improve coordination between the two agencies. As a result of the implementation of streamlined procedures for the exchange of information, there now is additional coordination on those cases where both agencies are involved and less likelihood of the duplication of examinations.

Revenue Procedure 83-14 was issued during the year to implement a "one-stop service" concept for compliance with the requirements of the Employee Retirement Income Security Act of 1974 relating to plan terminations. Under this procedure, an applicant for a terminating defined benefit plan who is required to inform the Pension Benefit Guaranty Corporation (PBGC) of this action and also seeks a determination letter from IRS will be required to file only with the PBGC to obtain one-stop service.

The IRS continued to place emphasis on the returns selection process to ensure examination of those plans that reflect the highest audit potential. During 1983 a computer classification program was initiated to select such plans' returns for examination. Minimum audit presence was maintained in all return classes to achieve across-the-board coverage, with special emphasis on terminated plans and multi-employer plans.

Centralization of the employee plans/exempt organizations key district offices was completed during the year. This reorganization will result in cost savings through improved efficiency and effectiveness of operations with no reduction in the level of service provided to the public.

**Exempt Organizations**

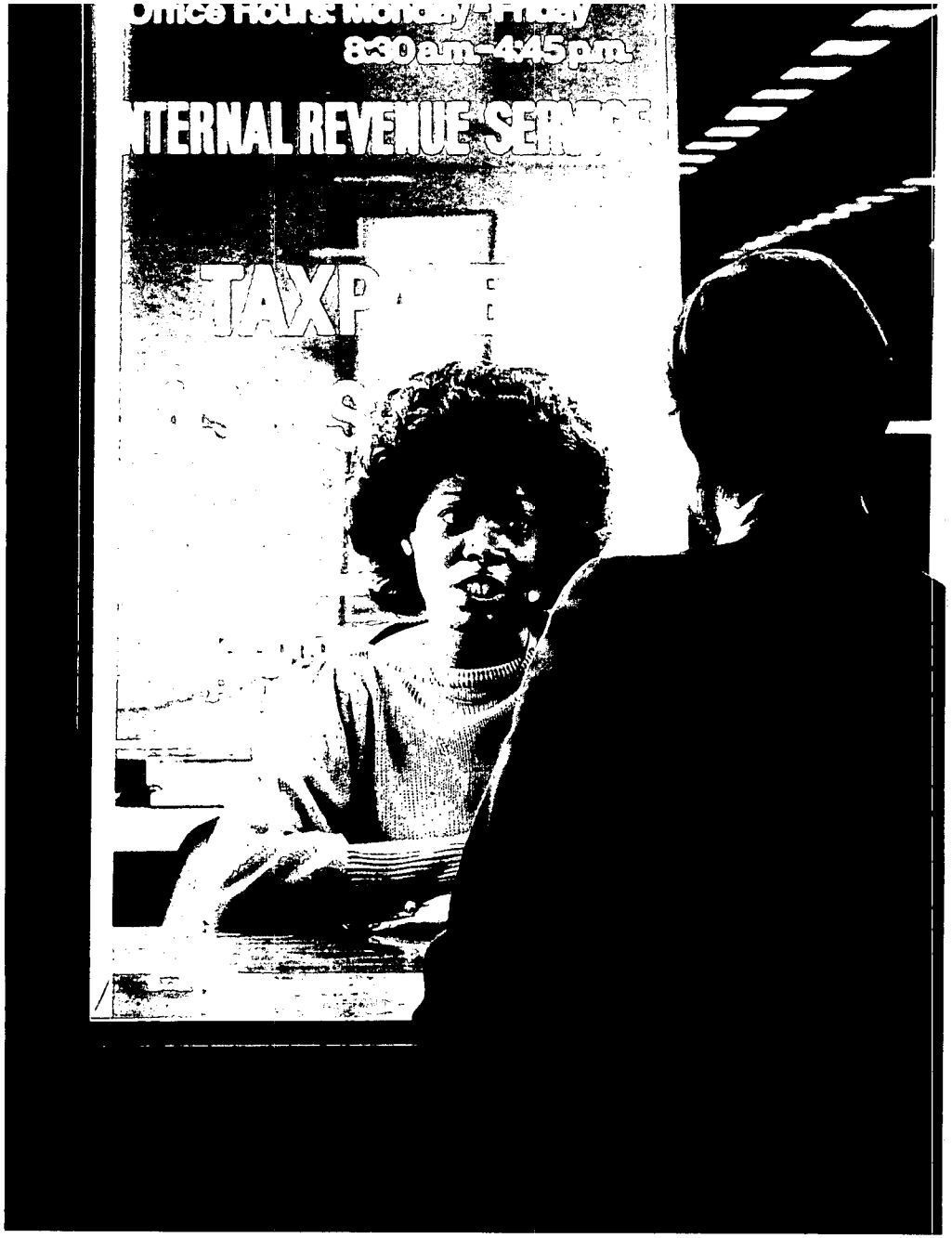
During 1983, five revenue rulings and procedures were issued or revised and 326 technical advice memoranda were issued. The IRS also acted on 53,947 applications, reapplications and requests for rulings from organizations and examined 22,403 exempt organizations returns.

On May 24, 1983, the Supreme Court issued its decision in the consolidated cases of *Bob Jones University v. U.S.* and *Goldsboro Christian Schools, Inc. v. U.S.* in which it ruled that educational institutions practicing racial discrimination based on religious beliefs are not charitable in the common-law sense and, therefore, not entitled to federal income tax exemption. The Court's decision affirmed the IRS interpretation announced in Revenue Ruling 71-447, which is applicable in both the exemption application process and in the examination program.

The Supreme Court has agreed to hear in the spring of 1984 the case of *Regan v. Wright*, which concerns standing to sue the IRS over the adequacy of the standards utilized to determine which private schools are, in fact, racially discriminatory. An adverse decision in this case could affect the administration of the Internal Revenue Code provisions applicable to private schools, particularly if the ultimate outcome is an injunction against the IRS similar to the 1980 orders in *Green v. Regan*.

The suit filed by Abortion Rights Mobilization, Inc., alleging that the Catholic Church violates the provisions of its tax exemption by campaigning for anti-abortion candidates, continued. The plaintiffs allege violations of the First and Fifth Amendments, claiming that the IRS has failed to enforce against the Catholic Church the restrictions on political activity by charities.

In the case of *Taxation with Representation of Washington v. Regan*, the Supreme Court found that the different lobbying restrictions for section 501(c)(3) charities and section 501(c)(19) veterans' organizations were not unconstitutional. The Supreme Court found that the different lobbying restrictions neither infringed upon any First or Fifth Amendment rights nor attempted to regulate any First Amendment activity.




# Assisting the Taxpayer

### Problem Resolution Program

The IRS problem resolution program (PRP) served two purposes during 1983. First, the program assured that taxpayers had someplace to turn when the system failed, someone to step in and make sure that problems were not lost in the system's cracks or overlooked. Throughout the year, PRP provided taxpayers with an advocate to assure that their problems and complaints were resolved promptly and correctly. Second, PRP also enabled the IRS to identify organizational, procedural and systemic problems and take corrective action when and where needed.

The taxpayer ombudsman is on the Commissioner's immediate staff and administered PRP nationwide. As an advocate for taxpayers, the taxpayer ombudsman represented taxpayers' interests and concerns within the IRS decision-making process. In addition, the ombudsman was the taxpayers' representative on the committee assigned with developing tax forms and related instructions.

This year 306,000 taxpayer problems were resolved by PRP. These problems were handled through problem resolution officers (PROs) located in each district, service center and regional office. During 1983 PROs continued to provide personalized service to taxpayers whose problems were not resolved satisfactorily through normal channels.

The PROs also continued to analyze the taxpayer problems handled by PRP so that the underlying causes—organizational, procedural and systemic failings—could be identified and corrected. As a result, many changes were made that improved the IRS's efficiency and responsiveness to the public.

### Write, Call or Walk In

During 1983 the IRS responded to about 41.7 million telephone calls from taxpayers about their tax rights and obligations, including 1.9 million Tele-Tax and Tax-Dial inquiries. There also were 7.2 million walk-in contacts, including over 39,500 from the outreach program (for more information on the outreach program, see "Taxpayer Education" on p. 20) and 148,000 written inquiries from taxpayers. Overall the IRS answered 49.1 million requests for assistance, an increase of more than 1.7 million inquiries from 1982.

More than 55 percent of these inquiries occurred between Jan. 1 and mid-April—23 million telephone calls, including Tele-Tax and Tax-Dial, 4.2 million walk-in inquiries, including outreach, and 54,000 items of correspondence. During this same period, a quality check of telephone responses revealed an overall accuracy rate of 98 percent.

### Telephone Assistance

During the 1983 tax return filing period, the toll-free telephone system handled almost all the information request calls IRS received. Taxpayer service representatives answered more than 88 percent of these telephone calls without referral. IRS specialists answer calls that require computer research or advanced technical knowledge. This year 3.8 million taxpayer account and problem resolution referrals and 2.2 million technical referrals were handled.

Special equipment allows hearing-impaired taxpayers throughout the U.S., Puerto Rico and the Virgin Islands to receive toll-free tax assistance, and 1,583 taxpayers received such assistance in 1983.

The IRS also went nationwide with a new telephone assistance service, Tele-Tax. For users of push-button phones, this service offered more than 140 tapes on tax topics 24 hours a day, seven days a week. Subjects included filing requirements, itemized deductions and tax credits. In 1983, 1.8 million taxpayers used this service. A similar service for callers with rotary-dial telephones, Tax-Dial, was tested in 15 cities during the 1983 filing period and will be available nationwide in 1984.

### Walk-In Service

The IRS offered walk-in taxpayer assistance at inner-city, business-district, suburban and rural locations in 389 permanent offices. Seventy temporary offices were opened especially to accomodate the 1983 filing period traffic. The IRS also provided foreign language tax assistance at 116 of its 459 taxpayer service offices. Over 43,800 libraries, banks and Postal Service locations also helped distribute more than 317 million tax forms and instructions.

### Disaster Assistance

In 244 counties within 12 states affected by floods, hurricanes, tornadoes and other emergencies and major disasters in 1983, the IRS provided help to taxpayers in preparing amended returns and casualty loss claims and in getting their refunds faster.

### Taxpayer Education

The IRS educational program to help junior high and high school students understand their tax rights and responsibilities continued to be popular. In 1983, to supplement its "Understanding Taxes" course, the IRS filled more than 29,000 orders for materials from all 50 states. The course material reached more than five million students. Additionally, 44 state departments of education agreed to expand the program and participate in an IRS project to develop videotape programs and a teacher training package.

IRS educational efforts extended far beyond the classroom. Workshops were conducted for more than 34,000 small business owners and there were 187 institutes for tax practitioners.

The IRS initiated an outreach program this year to provide income tax assistance to a broader segment of the population. Outreach sessions were conducted by IRS employees and offered group income tax assistance through self-help classes and seminars in communities not serviced by volunteer programs. Outreach sessions were held at times convenient to taxpayers, such as during or after normal work hours or on weekends. During the 1983 filing period, outreach assistance was provided to over 39,500 taxpayers at some 2,300 sessions held at more than 2,000 sites throughout the country.

The IRS volunteer income tax assistance program recruits, trains and supports volunteers who assist with the preparation of tax returns for low-income, elderly, non-English speaking, handicapped and military taxpayers. This year 266,000 federal income tax returns were prepared by 35,000 volunteers. The tax counseling for the elderly program, which began in 1980, authorizes the IRS to enter into agreements with nonprofit organizations to provide free tax help to individuals age 60 and over, using volunteers who are reimbursed for out-of-pocket expenses. During 1983 this program's nearly 15,000 volunteers prepared 145,000 federal income tax returns.

### Informing Taxpayers

Three IRS tax clinics were televised nationwide during the 1983 filing season. A two-hour show, "Tax Break for 1983," was aired by 210 public broadcasting stations; 198 Spanish language stations broadcast a one-hour tax clinic in Spanish, "Llego la Hora"; and 300 cable stations carried "Taxes at 55: You've Finally Arrived," which was aimed at taxpayers 55 and older. The three programs reached 3.6 million households with information on how to complete tax returns and allowed those watching to call a toll-free number if they had questions.

IRS public service announcements received an estimated $7.6 million of free radio and local television air time. The IRS also sent taxpayer information materials to many national and specialized publications on various topics, including the new compliance provisions of the Tax Equity and Fiscal Responsibility Act of 1982, the new 1040EZ tax form and the Tele-Tax and outreach taxpayer assistance programs.

The National Office and 76 field locations issued almost 2,500 news releases and responded to nearly 17,000 media inquiries.

### Forms and Publications

To reduce the paperwork burden on taxpayers, the IRS introduced the new Form 1040EZ for the 1983 filing period. Used by over 15 million single taxpayers, the 1040EZ is shorter and easier to complete than Form 1040A.

For the 1984 filing period, the IRS introduced a substantially revised Form 1040A. The revised form includes lines for deducting payments made to an individual retirement account and for taking child- and dependent-care-expense credits. The changes are expected to increase the number of taxpayers who can use Form 1040A instead of the more complicated 1040.

IRS public hearings in Houston, Indianapolis and Port Washington, N.Y., provided valuable suggestions on how to simplify tax forms and instructions. The IRS received other suggestions in response to the Commissioner's message in this year's tax form packages and to a notice published in the Federal Register. Many of these suggestions were adopted, and others are being considered for possible inclusion in future years' forms.

The IRS distributed many taxpayer information publications free of charge, including 3.9 million copies of "Your Federal Income Tax," 1.8 million copies of the "Tax Guide for Small Business," 724,000 copies of the "Farmer's Tax Guide" and 99,600 copies of the "Tax Guide for Commercial Fishermen." Additional tax materials were furnished to 8.1 million taxpayers, 210,000 tax practitioners and 478,000 employers. The IRS publishes more than 90 booklets—three in Spanish—on specific tax topics.

### Internal Audit

As a result of management actions on 1983 internal audits, the IRS derived $178 million in additional revenue and cost savings. Long-term actions to implement internal audit recommendations will realize an additional $917 million.

The IRS spent approximately 61 percent of its direct internal audit time in 1983 reviewing the processing of returns, collection of tax revenues and enforcement of the tax laws. More than 60 percent of internal audit time was devoted to 25 coordinated audits, which evaluated IRS programs on a national or regional basis. These audits resulted in more efficient operations, more effective programs and procedures and stronger internal controls.

Abstracts of internal audit findings were distributed monthly to IRS officials to alert them to areas that may need increased management attention. In addition, top management also received reports on the implementation and effectiveness of actions taken in response to General Accounting Office reviews of IRS activities.

### Internal Security

Investigations by the internal security division resulted in the arrest or indictment of 126 taxpayers and tax practitioners and 84 current or former IRS employees. There were convictions or guilty pleas in the cases of 336 individuals arrested or indicted in 1983 or earlier. Of these convictions, 27 were for bribery, 34 for assault and 190 for fraudulent receipt of unemployment compensation by IRS employees. The rest involved embezzlement, impersonation of a federal officer, narcotics and other offenses.

The internal security division completed 7,178 background investigations of employees during the year and conducted police record checks on all persons considered for temporary appointments. These investigations and record searches resulted in the rejection of 64 job applicants and administrative actions against 239 employees. Internal security also conducted 690 investigations of alleged employee misconduct. In those investigations where management action was completed, 192 employees were exonerated or there were insufficient grounds to take administrative action, and 382 were subject to some type of disciplinary action.

Assaults and threats against IRS employees increased from 485 in 1982 to 531 in 1983.

### Integrity Program

To deter waste, fraud and abuse, IRS Inspection completed 35 audits of highly vulnerable areas, such as activities where cash is handled and where control weaknesses increase the potential for integrity breaches. As a result of these audits, controls have been strengthened over the collection and deposit of delinquent taxes and the handling of salary checks and returned refund checks.

Inspection conducted 271 integrity probes and tests of high-risk activities. An integrity probe is an investigation initiated by Inspection when there is potential for misconduct that could affect IRS integrity. A noteworthy example is the nationwide investigation of fraudulent unemployment claims by IRS employees, which was initiated within the IRS in 1981 and then expanded nationwide throughout the Treasury Department. In coordination with the Department of Labor, computer matches were made of unemployment records and IRS payroll records. So far the investigation has resulted in 490 current and former employees' being referred for prosecution, with 219 prosecutions completed and $139,000 recovered through restitutions and fines. The IRS investigation prompted other federal agencies to take similar action.

Another integrity probe involved reported bribe overtures made to revenue officers conducting checks to determine if businesses had filed the appropriate returns. The investigation uncovered 13 bribes made by 18 taxpayers or taxpayer representatives. So far six taxpayers have pled guilty to bribery charges. Legal action is pending against 12 other individuals, and over $160,000 in tax revenue is being assessed against businesses and individuals.

Inspection conducted internal control seminars nationwide to increase employee recognition of integrity matters, develop a better understanding of the role and responsibilities of Inspection and increase management's understanding of its internal control responsibilities.

In addition, Inspection advised 18,232 employees of potential corruption hazards through awareness presentations, internal control seminars and conferences with all levels of management.

### Disclosure

Freedom of Information and Privacy Act requests showed a slight decline from the previous year, as the IRS responded to 11,837 requests in calendar year 1982. The freedom of information reading room in the National Office processed an additional 16,488 requests for documents, also a slight decline from the previous year. Disclosures of tax information were made to various authorized parties, including federal, state and local agencies. Among these disclosures were 4,194 made to the Department of Justice and other federal agencies for enforcement of nontax laws, 244 million to federal agencies for statistical purposes and 74.2 million to state tax agencies for tax

administration purposes. There was a major increase in disclosures this year to federal, state and local agencies for child-support enforcement as required by the Omnibus Reconciliation Act of 1981, with approximately 1.1 million disclosures, compared to 213,039 in 1981.

**Director of Practice**

The principal responsibility of the director of practice is the administration and enforcement of the regulations governing representation of taxpayers before the IRS. In 1983 the administration of the special enrollment examination, processing of applications for enrollment to practice before the IRS and hearing appeals from determinations of ineligibility to engage in limited practice under Revenue Procedure 81-38 were transferred from the assistant commissioner (examination) to the director of practice.

The director of practice this year took 90 disciplinary actions against attorneys, certified public accountants, enrolled agents, enrolled actuaries and others because of misconduct in practice before the IRS. These actions included seven disbarments, 32 suspensions, 49 reprimands and two resignations, and eight were the result of formal hearings before an administrative law judge. The allegations of misconduct that gave rise to disciplinary actions were received from the IRS, taxpayers, professional organizations and tax practitioners.

In 1983 almost 6,000 individuals participated in the special enrollment examination, and 1,937 were enrolled to practice before the IRS, bringing the total number of enrollees to more than 32,000.

**Research**

Updated and expanded estimates of the amount of income taxes individuals and corporations should but do not pay were published in 1983. The research for these estimates provided a foundation for the development of the Tax Equity and Fiscal Responsibility Act of 1982.

The IRS is continuing its research to identify ways of supplementing or improving the discriminant function (DIF) system used to select returns for examination. Various computer selection systems for identifying returns with high potential for unreported income are being studied, as are systems for identifying taxpayers liable for filing returns or information returns. Formulas have been developed in several examination classes that will increase productivity materially, and new formulas for identifying individual return delinquencies are being implemented. The IRS also is researching techniques to identify the audit issues associated with selected returns and studying alternatives to the DIF system, such as multiple regression techniques, to improve the effectiveness of the returns selection system.

The taxpayer compliance measurement program (TCMP) is the IRS's primary long-range research effort to measure overall taxpayer compliance and changes in patterns of noncompliance. This year the IRS completed examinations for the TCMP survey of corporate returns processed during 1981 having assets under $10 million. Stage two of a four-stage survey of exempt organizations that were active as of December 1979 was completed and stage three was begun. For the first time, a comprehensive TCMP survey of partnerships (Forms 1065) processed during 1982 was started. In addition, an updated survey of tax year 1982 individual tax returns was initiated.

The IRS conducts other types of compliance research, some of which focuses on specific Internal Revenue Code sections. Studies were completed on deferred adverse tax consequences, such as the recapture of erroneously claimed new residence credits, stock sales disclosed by dividend cessation, stock basis reduced by nontaxable distributions and full absorption inventory costing. Monitoring systems were designed for chapter 11 bankruptcies and for the once-in-a-lifetime exclusion of gain on sale of a residence. Research also was completed on the reporting of nonemployee compensation on Form 1099NEC, feasibility of an issue tracking system for examined returns and responsiveness of taxpayers to notices of income underreporting.

Alternatives to the traditional transcription of tax returns also are being considered. Favorable results from a study of optical scanning of hand-printed Forms 1040EZ led to adoption nationwide of the scannable 1040EZ for tax year 1983. Proposals for filing computer-prepared individual income tax returns were announced in the Federal Register. These proposals include filing of returns on magnetic media as well as filing on standardized answer sheets compatible with optical character recognition equipment.

The IRS has developed a better method for computerized identification of falsely claimed refunds. These refunds are tagged in the questionable refund program before checks leave the office. In addition, a returns selection and resource allocation model has been developed for employee plans examination activites.

Improved research techniques also are being developed to provide better analyses of existing IRS systems and taxpayer behavior toward these systems. Major efforts underway include development of a resource allocation model, a taxpayer opinion survey, measurement of the taxpayer paperwork burden and encouragement of outside researchers to conduct more tax administration research.

**Strategic Management System**

As part of the 1982 reorganization, a planning council was created to provide overall guidance to the IRS. Comprising the Commissioner, Chief Counsel and other high ranking IRS executives, the council instituted a strategic management system that integrates planning systems and assures top management guidance. Major components of the system include periodic assessment of significant trends affecting tax administration, development of key long-term objectives or strategic directions and identification of programs or initiatives to move the IRS in the desired direction. The strategic management system also guides the IRS's automatic data processing planning, research agenda and budget.

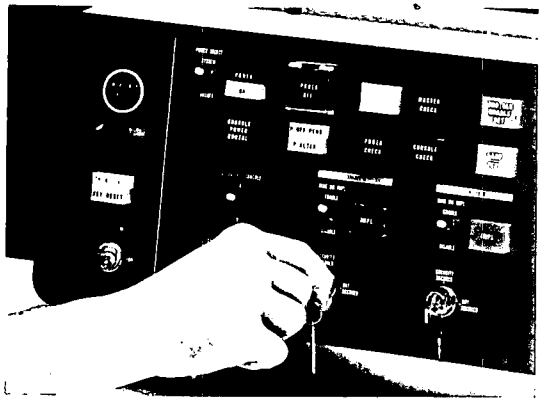
**Computer Services**

The IRS made significant progress in 1983 in applying state-of-the-art technology to its processing equipment. In June a contract was awarded for the replacement of the service center direct data entry system with a distributed input system. This new system will be able to accommodate predicted workload increases, changing filing patterns and other changes. In January 1984, the first phase, covering the information returns program and the business master file, will be implemented nationwide. In January 1985, the second phase, covering the individual master file and remaining applications, will be implemented.

The IRS also began to use optical character recognition (OCR) to convert data from various tax forms in place of the traditional key entry methods. Page readers are being installed at the 10 service centers to read federal tax deposits, and 1983 Forms 1040EZ will be processed by OCR. Efforts are underway to acquire highly sophisticated multi-font scanners for processing other tax returns and documents. OCR remittance processing devices also will be acquired to read tax-due notices automatically and speed up processing of remittances.

As part of its continuing effort to modernize tax processing facilities and computer equipment, the IRS embarked upon a program to replace aging terminals and communications equipment at the service centers and field offices. The replacement terminals will be more reliable and will have the capability of being used for several different tax processing functions. Two other equipment modernizations were initiated in 1983 and will be completed in 1984. These involve the replacement of the high-speed, non-impact printers at the service centers and two computer systems at the National Computer Center.

Emphasis also has been placed on increasing productivity through the use of office automation technology.



Progress was made on the IRS's three-phase, long-range plan to replace obsolete computer equipment. Equipment for the first phase, the service center replacement system, was installed at all service centers. In addition, several applications were implemented at each of the centers. The remaining application processes are scheduled for complete conversion by January 1985. The second phase, the microfilm replacement system, was implemented at all service centers. This system automated IRS's research process by providing on-line name and address research and overnight extraction of tax account data from the master file at the National Computer Center. The master file replacement system, the third and final phase, also was successfully completed during 1983 at the National Computer Center.

**Office Automation**

As part of its overall effort to improve productivity through technology, the IRS this year established an office automation program. The new program promotes office automation technology and skills through a variety of projects, including computer literacy training for employees, office automation studies and a special procurement contract for consolidated purchase of mini and microcomputers. The contracts provide the IRS with the flexibility of ordering these small computers with varying configurations and software packages. These contracts will satisfy user needs more quickly, ensure hardware standardization and software portability, significantly reduce systems design and development costs and provide compatible systems throughout the IRS.

The IRS also established an adhoc human resources technology group to focus on the human factors involved in planning and implementing automated systems.

**Automated Financial System**

The IRS began modernizing its automated financial management system this year. The new system will integrate budget preparation, plan execution, accounting and reporting. The automated financial system will improve the timeliness and quality of financial information, thereby improving IRS's management of its over $3-billion budget.

**Payroll/Personnel System**

The IRS continued to modernize its payroll/personnel system. The new system provides for on-line input and error resolution of payroll/personnel documents from terminals located in IRS offices. The transmission of data rather than the movement of paper documents greatly improves productivity and will result in substantial staff year savings.

**Cash Management**

The IRS continued to improve its cash management procedures this year, producing interest savings to the government. A notable achievement was the acceleration of the daily cash-deposit cycle from 48 hours to one workday. This also was the fourth successive year in which the IRS reduced the time period needed to deposit all of the April 15 tax receipts.

**Productivity Improvement**

Efforts continued during 1983 to improve productivity. A productivity enhancement fund provided seed money for 17 demonstrations of productivity improvement ideas. A management-generated savings system offered an incentive to identify savings by providing managers some freedom to use for other purposes a portion of any savings that they achieve. Employee participation in work management, known as quality circles, was adopted for IRS use this year. The improved work methods developed by the quality circles are expected to result in additional productivity savings.

**Records Management**

Because of the sharply rising cost of tax return storage and retrieval, the IRS is seeking more efficient and technologically innovative ways of storing and accessing its growing files of tax records. A test of electronic data transmission of tax return requests between the Fresno Service Center and the San Bruno Federal Archives and Records Center has begun.

The IRS also is exploring the feasibility of converting paper tax document images to a digital electronic format and storing the images on optical laser disks. A research project is planned for the Fresno Service Center beginning with 1984 return filings. The test system will scan and image the 940 and 1040 series of returns.

**Master File**

The number of taxpayer accounts on the individual master file had grown to 124.4 million by July 1983, a 1.7-percent increase over July 1982. The business master file as of July had grown to 25.2 million active and inactive accounts, a 6.4-percent increase over the previous year. During the year ended June 30, 1983, the National Computer Center processed 558.3 million individual and business master file transactions.

**Statistics of Income**

The IRS issued statistics of income (SOI) publications in 1983 on individual income tax returns for 1981, partnership returns for 1980, sole proprietorships for 1981 and corporate income tax returns for 1980. Corporate source books for 1980 and four issues of the quarterly SOI Bulletin also were issued. The SOI Bulletin presents key data in advance of, or instead of, more detailed SOI reports.

SOI publications can be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

The IRS provided statistical data to the Department of the Treasury's office of tax analysis and the congressional Joint Committee on Taxation for use in estimating revenue and analyzing existing and proposed legislation and to the Bureau of Economic Analysis of the Department of Commerce for use in updating the national income and product accounts.

**Labor Relations**

The IRS and the National Treasury Employees Union, which represents 70,000 IRS employees, experimented with the concept of cooperative discussions for reviewing issues and resolving disputes informally. This informal process contributed considerably to the development and successful implementation of such productivity improvement programs as incentive pay, quality circles, workforce redeployment and alternative work schedules. The improved relationship also resulted in resource savings by reducing the number of grievances, unfair labor practice charges and other labor litigation disputes.

**Training**

The IRS this year tested systems to bring computer-based training to its service center and district office employees. In addition to saving travel and per-diem costs, computer-based training maintains trainee performance at or above existing levels and increases the job relatedness and amount of training that can be accomplished. The system also will significantly reduce training costs and increase productivity. Based on the success of the pilot demonstrations, the IRS is proceeding with plans to implement both the service center and district office systems.

To support implementation of the automated collection system, comprehensive training programs for technicians and managers were developed. Central to the training is a hands-on training file of simulated cases, which integrates many necessary skills, such as knowledge of tax law and collection procedures and operation of the keyboard and terminal. In addition, employees received training on how to deal with the stresses that often accompany automated work environments.

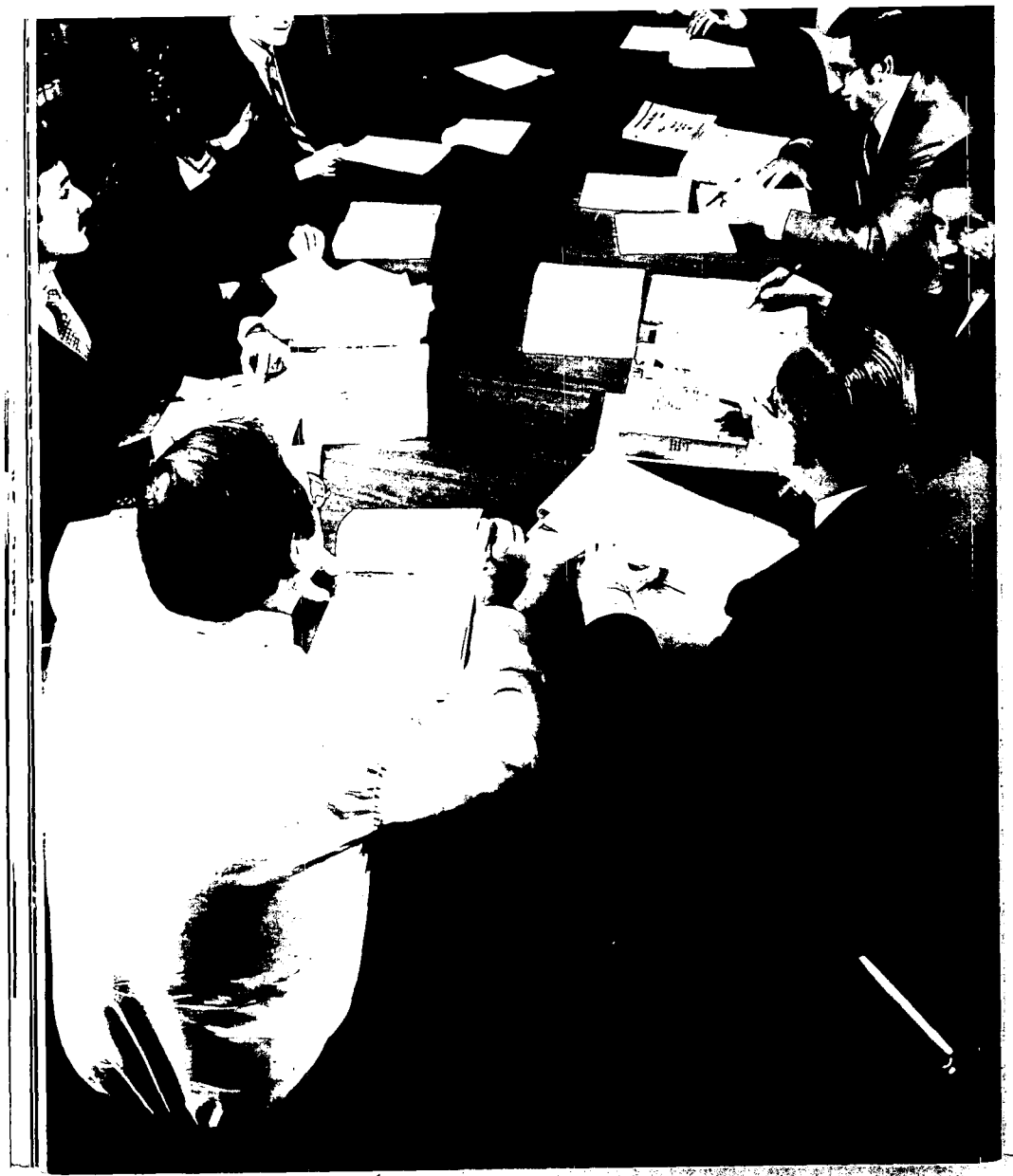
Computer literacy training courses also were developed for executives, managers and analysts.

**Helping Other Countries**

The IRS provided long-term tax administration advisory assistance to Costa Rica, Egypt, Honduras, Jordan, Liberia, Saudi Arabia, Sierra Leone and Trinidad and Tobago. A short-term project was conducted in Ecuador. The Agency for International Development funded the projects, except those in Saudi Arabia and Trinidad and Tobago, which were funded by their respective governments. Assistance was provided to Mexico in developing an audit training program.

This year 291 officials from 74 countries visited the IRS for orientation and observation programs. Since 1963 over 6,890 visitors from 147 countries have participated in these programs. The IRS also presented two seven-week seminars in tax administration management for tax officials from seven countries.

IRS executives participated in the Inter-American Center for Tax Administrators' (CIAT) XVII General Assembly in Curacao, Netherlands Antilles. IRS Commissioner Egger was a member of the CIAT Executive Council.



The office of Chief Counsel is primarily a field function, with approximately 70 percent of its attorneys located in 49 district counsel offices under the overall direction of seven regional counsel. The regional counsel also direct seven regional directors of appeals who oversee the activities of appeals officers in almost 100 locations across the country.

Field attorneys in regional and district offices provide a full range of legal services to the regional commissioners and service center and district directors. They represent the IRS in litigation before the Tax Court and provide advice on criminal tax cases, tax collections, refund litigation, summons enforcement, labor relations and other legal matters.

Counsel and appeals will open new offices in California as counterparts to the three newly formed IRS districts in that state. Counsel and appeals also are striving to use their limited resources more efficiently by sharing office equipment and library and conference facilities wherever possible.

Revenue Procedure 82-42 has proved to be a practical and productive mechanism for the disposition of docketed Tax Court cases. The appeals docketed agreement rate increased by almost a third from 1982 to 1983. During that same period, Tax Court case disposals increased by about 20 percent, while the total number of cases pending increased by eight percent.

New procedures in the small case area also produced tangible results. For the first time in several years, case closings in this category exceeded receipts—by 1370 cases—for the 12-month period ending Sept. 30, 1983.

Over 76,400 taxpayers requested appeals to resolve disputed tax cases administratively during 1983. Appeals officers conducted conferences with taxpayers at 38 appeals offices, 60 suboffices and hundreds of other locations to resolve tax controversies, without litigation, in a way that was fair and impartial to both the government and the taxpayer.

Appeals' agreement rate on cases docketed before the Tax Court increased from 57.1 percent in 1981 to 65.2 percent in 1982 to 84.1 percent in 1983. Of nondocketed cases, appeals settled 85.4 percent. The increased number of agreements avoided unnecessary litigation for both taxpayers and the government and resulted in earlier tax collections. Extra time spent on resolving cases and increased receipts, however, did increase nondocketed and docketed inventory from 48,862 cases in 1982 to 59,963 in 1983, and proposed additional tax liability in inventory increased from $12.2 billion to $16.5 billion.

Appeals closed 11,986 tax shelter cases in 1983, 53 percent more than in 1982. The agreement rate was 72 percent, up from 66 percent last year. Appeals closed 4,177 docketed tax shelter cases agreed, an increase of 221 percent over last year. These cases reduced the rate of increase in the Tax Court's tax shelter inventory by approximately 44 percent.

Appeals settled 81.6 percent, up from 77.3 percent last year, of cases with proposed deficiencies exceeding $1 million. Although these large cases accounted for 86.6 percent of total dollars in inventory, they comprised only 2.7 percent of total cases in inventory.

Small cases involving deficiencies of less than $2,500 comprised 27.2 percent of total cases in inventory, but they accounted for less than two percent of total dollars in inventory. Of these small cases, 93.3 percent were settled by appeals, up from 85 percent last year.

**Corporation and Individual Tax**

The corporation and individual tax divisions issue letter rulings and technical advice memoranda that interpret and apply the tax laws to specific sets of facts. The rulings divisions also respond to general information requests and are responsible for the development of revenue rulings and revenue procedures that are published in the Internal Revenue Bulletin.

During the year, the divisions issued 263 revenue rulings and revenue procedures and 34,987 letter rulings and technical advice memoranda, including 25,776 requests for changes in accounting methods and periods.

A significant revenue ruling issued this year disallowed the use of the rule of 78's as a method of accounting for interest income and deductions. Another ruling presented factual situations that distinguish between qualified charitable contributions and nondeductible tuition payments made to organizations that operate private schools. And to eliminate uncertainties in computing yield for arbitrage restriction purposes under section 103(c), the IRS announced that it would not seek Supreme Court review of the 1982 court of appeals decision in *State of Washington v. Commissioner*.

The corporation tax division oversees the activities of the art advisory panel and the art print advisory panel. The panels are composed of prominent art authorities associated with major museums, universities and dealerships. The panelists serve without compensation.

In 1983 the art advisory panel recommended adjustments of approximately $18 million, amounting

| | Subject | Total | Taxpayers' requests | Field requests |
|---|---|---|---|---|
| Requests for tax rulings and technical advice (Closings) | Total | 34,987 | 34,399 | 588 |
| | Administrative provisions | 232 | 204 | 28 |
| | Changes in accounting methods | 10,641 | 10,641 | — |
| | Changes in accounting periods | 15,135 | 15,135 | — |
| | Earnings and profits determinations | 1,213 | 1,213 | — |
| | Employment and self-employment taxes | 538 | 457 | 81 |
| | Engineering questions | 336 | 303 | 33 |
| | Estate and gift taxes | 359 | 319 | 40 |
| | Excise taxes | 216 | 147 | 69 |
| | Individual income tax matters | 2,791 | 2,667 | 124 |
| | Corporation tax matters | 3,526 | 3,313 | 213 |

| | Type | Number |
|---|---|---|
| Revenue rulings and revenue procedures published. | Administrative | 54 |
| | Employment taxes | 14 |
| | Estate and gift taxes | 25 |
| | Excise taxes | 20 |
| | Exempt organizations | 5 |
| | Income taxes | 165 |
| | Employee plans | 13 |
| | Tax conventions | 1 |
| | Total | 297 |

| | Prosecution cases received from criminal investigation | |
|---|---|---|
| Receipt and disposal of criminal tax matters | Total opened | 2,610 |
| | Total closed | 2,333 |
| | Counsel declined | 75 |
| | Department of Justice declined | 182 |
| | U.S. attorney declined | 188 |
| | Prosecutions completed | 1,888 |
| | *Opinions* | |
| | Pending beginning | 36 |
| | Total requested | 51 |
| | Total rendered | 65 |
| | Pending end | 22 |

to a 12-percent net reduction from charitable contribution claims and a 42-percent increase on estate and gift appraisals. The art print advisory panel recommended reductions of approximately $110 million, which resulted in a denial of 99.3 percent of the deductions claimed by taxpayers for publishing ventures.

To enable the corporation tax division to address more complex accounting problems, the IRS published a revenue procedure that allows certain corporations that make an election to be a subchapter S corporation to obtain approval, without the Commissioner's prior consent, of a change in an annual accounting period.

To expedite the issuance of certain rulings, the IRS also published standard representations that are necessary when requesting rulings under various Internal Revenue Code sections.

### Criminal Tax

The criminal tax division and attorneys in the various field offices in 1983 reviewed 2,610 recommendations for prosecution and 1,542 requests for initiation of grand jury investigations and spent 21,636 hours providing pre-referral legal assistance to the criminal investigation division. Among the cases the criminal tax division handled that resulted in indictments, guilty pleas or convictions was one involving a nationally known tax protest advocate involved in the sale and promotion of mail-order ministries who, together with seven followers, conspired to defraud the government of more than $1 million. The promoter was fined $95,000, the largest fine ever assessed against a person convicted of tax offenses. A number of indictments and convictions also were obtained against promoters of abusive tax shelter schemes, and a circuit court found factual

impossibility to be no bar to prosecutions for conspiracy where promoters conspired to sell illegal shelter schemes to undercover agents posing as buyers.

In June 1983, the Supreme Court decided two cases that will significantly affect the IRS's ability to obtain grand jury material for civil purposes. One case held that the IRS examination process is not "preliminary to" a judicial proceeding. The second case held that the government was required to show a "particularized need" to obtain grand jury material for civil purposes.

The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) added new enforcement tools, including penalties and injunctions against promoters of abusive tax shelters, and increased the existing penalties for tax crimes. Under TEFRA the availability and effectiveness of the administrative summons for criminal tax investigations also have been enhanced.

### Disclosure Litigation

The disclosure litigation division advises the IRS on the availability and uses that can be made of tax information under the disclosure sections of the Internal Revenue Code, the Freedom of Information Act and the Privacy Act of 1974.

Among the significant cases this year was *Long v. IRS* in which the district court ruled against the plaintiff's request permanently to enjoin the IRS from withholding future cycles of taxpayer compliance measurement program (TCMP) data and reaffirmed its earlier holding that source data from TCMP is

| | Types of cases | Pending Oct. 1, 1982 | Received | Disposed | Pending Sept. 30, 1983 |
|---|---|---|---|---|---|
| Receipt and disposal of disclosure litigation cases | Disclosure opinions | 86 | 282 | 238 | 130 |
| | Disclosure litigation | 12 | 19 | 13 | 18 |
| | Disclosure coordinations | 2 | 2 | 4 | — |
| | Discovery opinions | 2 | 12 | 10 | 4 |
| | FOIA opinions | 8 | 17 | 21 | 4 |
| | FOIA appeals | 236 | 470 | 445 | 261 |
| | FOIA and miscellaneous litigation | 91 | 71 | 72 | 90 |
| | FOIA requests | 52 | 255 | 250 | 57 |
| | Privacy Act opinions | 5 | 22 | 17 | 10 |
| | Privacy Act litigation | 11 | 14 | 13 | 12 |
| | Privacy Act requests | — | 3 | 2 | 1 |
| | Privacy Act appeals | 1 | 1 | 2 | — |
| | Total | 506 | 1,168 | 1,087 | 587 |

| | Type of case | Pending Oct. 1, 1982 | Received | Disposed | Pending Sept. 30, 1983 |
|---|---|---|---|---|---|
| Receipt and disposal | Revenue rulings | 18 | 13 | 21 | 10 |
| of employee plans | Letter rulings | 39 | 40 | 46 | 33 |
| and exempt | Technical advice | 15 | 32 | 32 | 15 |
| organizations | Other advice | 10 | 29 | 30 | 9 |
| division cases | Legislation | 4 | 1 | 2 | 3 |
| | Regulations | 77 | 8 | 16 | 69 |
| | Miscellaneous | 11 | 25 | 22 | 14 |
| | Total | 174 | 148 | 169 | 153 |

exempt from disclosure because its release would seriously impair enforcement of the internal revenue laws.

In *Church of Scientology v. IRS*, the district court held that the plaintiff could not gain access to material already ruled exempt from disclosure in a previous Freedom of Information Act action brought in California.

In addition, the disclosure litigation division assisted IRS officials in connection with various legislative initiatives.

### Employee Plans and Exempt Organizations

The employee plans and exempt organizations division prepares regulations and provides legal advice to the IRS on issues involving employee plans or exempt organizations.

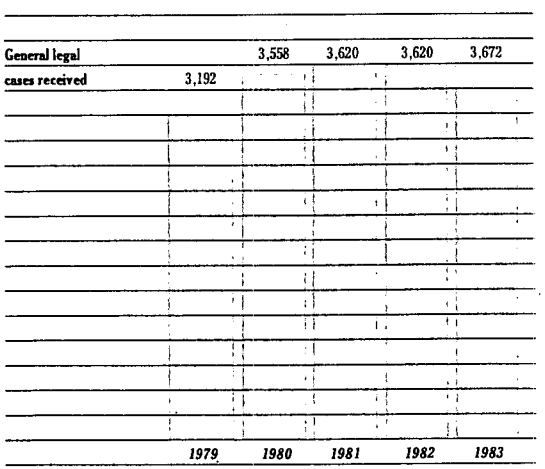
The division provided assistance to the Treasury Department and congressional staffs in developing the pension provisions of the Tax Equity and Fiscal Responsibility Act of 1982. It also published temporary regulations explaining the new provisions that established income tax withholding from pension and annuity payments. Final regulations were published to interpret provisions related to qualified employer-provided educational assistance plans (payments to which are excluded from the income of the employee), state-deferred compensation plans, employee stock-ownership plans that provide tax credits for contributing employers and the taxability of income derived from a trade show by a tax-exempt organization.

The division also proposed new regulations on minimum funding requirements for pension plans, the application of the new "top-heavy" rules and pension plans of related organizations providing personal services.

### General Legal Services

The general legal services division handles nontax legal matters. In response to the various harassment tactics of tax protesters, the division in 1983 assisted the Department of Justice in defending numerous baseless lawsuits brought by tax protesters against IRS employees and in the removal of false common-law liens filed against employees' property.

General legal services provided legal assistance to the IRS regarding the child and spousal support refund offset program under section 6402(c). This program has been challenged repeatedly in the courts, and division attorneys have assisted the Department of Justice in the successful defense of the program. The division also provided assistance to the director of practice relating to tax shelter opinion regulations, which will be enforceable against all persons who practice before the IRS.






The division assisted the IRS in the implementation of recently authorized alternative work schedules for employees and provided legal review and assistance to contract personnel in procurements for automatic data processing equipment and services.

### General Litigation

The general litigation division advises the IRS in collection, assessment and summons enforcement matters. Among the more important cases handled this year was *United States v. Rodgers*, in which the Supreme Court held that a federal court has the discretionary authority to sell property under section 7403 when only one joint owner is liable for the tax. The decision reinforces the IRS's ability to foreclose a tax lien against jointly-held property.

In *United States v. Rylander*, the Supreme Court held that in a contempt proceeding the Fifth Amendment privilege may not be substituted for evidence to support the taxpayer's burden of explaining why production is not possible. The Court explained that, although the defense that the individual lacks possession of the summoned material is a valid defense to production, it must be raised at the summons enforcement proceeding.

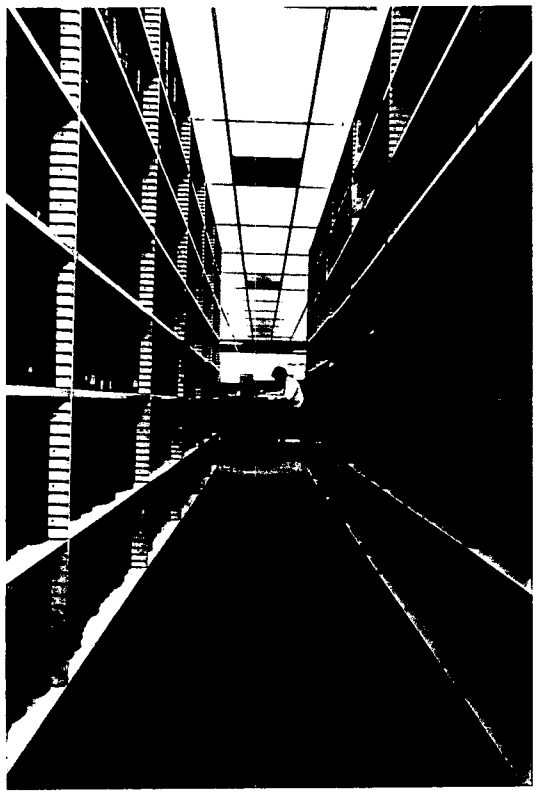
The Supreme Court also held in *United States v.*

| | Types of cases – regions | 1982 | 1983 |
|---|---|---|---|
| General litigation | Bankruptcy Act proceedings | 5,698 | 7,352 |
| cases received | Miscellaneous insolvencies | 139 | 128 |
| | Decedents' estates | 283 | 256 |
| | Suits to collect taxes | 889 | 1,060 |
| | 28 U.S.C. §2410: | | |
| | Interpleaders | 315 | 283 |
| | Others | 459 | 503 |
| | Injunctions | 247 | 412 |
| | Disclosure and testimony | 543 | 592 |
| | Summons cases | 11,941 | 12,647 |
| | Erroneous refund suits | 28 | 30 |
| | Miscellaneous court cases | 2,106 | 3,040 |
| | Advisory opinions | 4,600 | 4,907 |
| | Tax return preparers: | | |
| | Advisory opinions | 126 | 43 |
| | Court cases | 28 | 40 |
| | Total, all regions | 27,402 | 31,293 |
| | National Office: | 1982 | 1983 |
| | Appeals | 296 | 374 |
| | Advisory | 394 | 428 |
| | Other centralized cases* | 23 | 20 |
| | Total, National Office | 713 | 822 |
| | Total, all regions & National Office | 28,115 | 32,115 |

*Includes actions for injunctions and/or declaratory relief.

| | Status | Court | Non-court | Total |
|---|---|---|---|---|
| Receipt and disposal | Pending Oct. 1, 1982 | 16,925 | 1,466 | 18,391 |
| of general | Received during year | 26,145 | 5,970 | 32,115 |
| ligitation cases | Disposed of | 24,812 | 6,154 | 30,966 |
| | Pending Sept. 30, 1983 | 18,258 | 1,282 | 19,540 |

| | Type of case | Pending Oct. 1, 1982 | Received | Disposed | Pending Sept. 30, 1983 |
|---|---|---|---|---|---|
| Receipt and disposal | Revenue rulings | 84 | 168 | 172 | 80 |
| of interpretative | Letter rulings | 27 | 104 | 100 | 31 |
| division cases | Technical advice | 39 | 127 | 115 | 51 |
| | Other advice | 37 | 135 | 138 | 34 |
| | Total | 187 | 534 | 525 | 196 |



*Whiting Pools, Inc.* that bankruptcy courts have authority to order the IRS to turn over to the bankruptcy trustee tangible personal property that was levied upon, but not sold, prior to bankruptcy if the debtor-taxpayer whose property was levied upon is in a chapter 11 bankruptcy reorganization proceeding.

In *United States v. Toyota Motor Corporation*, the district court ordered summonses enforced against the Japanese corporation. The court decided that the corporation's activities in the U.S. made it reasonable to exercise jurisdiction over it without offending due process limitations.

**Interpretative**

The interpretative division provides legal advice to the IRS and other divisions of Chief Counsel on substantive and procedural tax law issues. The division also serves as a focal point for the coordination of IRS litigating and ruling positions.

This year the division continued to implement new procedures, such as the simultaneous development of important issues with the ruling divisions, for expediting legal advice on private ruling and technical advice requests.

Attorneys were active in a number of tax accounting studies and projects. Extensive work was done on problems relating to the long-term contract method of accounting, including ramifications of the *Peninsula Steel* court decision condoning the use of LIFO inventories in connection with the completed contract method.

Again this year abusive tax shelter promotions were the subject of a number of legal opinions. A significant revenue ruling held that an investor in video programs was not considered at risk under section 465 because the financial arrangement in the transaction lacked economic reality.



**Legislation and Regulations**

The development of tax regulations comprises the bulk of the legislation and regulations division's work. The division also assists the Department of the Treasury and Congress in the drafting of tax law provisions, reviews proposed revenue rulings and drafts of forms and publications to ensure they are consistent with recent legislation and draft regulations and gives technical advice to Treasury in the negotiation of tax treaties.

The division published final regulations this year to provide guidance for the filing of consolidated returns by corporate groups that include either life insurance companies or thrift institutions. Other final regulations published this year included rules for information reporting by brokers and rules relating to certain foreign shipping income. Some of the subjects on which regulations were proposed during the year included the long-term contract method of accounting, the penalty for substantial understatement of tax liability, the credit for incremental research expenditures and the foreign tax credit. The division also provided assistance in tax treaty negotiations with 10 foreign governments.

The division participated in an effort by the IRS and the Department of the Treasury to improve the development of regulations and accelerate their rate of publication. The division now prepares draft regulations for consideration by the Chief Counsel and Commissioner and transmittal to the Treasury Department according to a schedule that includes projections for several months in advance. Drafts of regulations now are reviewed by a Chief Counsel review staff prior to submission to Treasury in draft form and by a review group before final drafts are submitted to the Commissioner and Assistant Secretary (Tax Policy). Review at higher levels in the IRS and at Treasury is thus less time-consuming. Existing projects also were assessed and closed where warranted. In addition, reports on regulations in process were revised to make them more informative. As a result of these efforts, approximately twice as many projects were closed without regulations and by temporary or final regulations as in the previous year.

Interested individuals and organizations were invited this year to assist in developing regulations by submitting drafts for specified projects. In addition, the division computerized its case tracking system to provide better management control over the regulations process.

| | Type of case | Pending Oct. 1, 1982 | Received | Disposed | Pending Sept. 30, 1983 |
|---|---|---|---|---|---|
| Receipt and disposal | Legislation | 53 | 18 | 24 | 47 |
| of legislation and | Regulations | 419 | 147 | 150 | 416 |
| regulations | Miscellaneous | 84 | 161 | 152 | 93 |
| division cases | Total | 556 | 326 | 326 | 556 |

| | | | | | |
|---|---|---|---|---|---|
| Tax Court cases received | | | | | 32,610 |
| (Total above bars is total | | | | 30,739 | 22,574 |
| number of cases.) | | | 29,512 | 20,925 | |
| | | | 19,026 | | |
| | | 20,660 | | | |
| | | 12,711 | | | |
| | 16,995 | | | | |
| | 11,800 | | | | |
| *Tax cases other* | | | | | |
| *than small cases* | | | | | |
| | | | 10,486 | | 10,036 |
| | | | | 9,814 | |
| | | 7,949 | | | |
| | 5,195 | | | | |
| *Small tax cases* | | | | | |
| | *1979* | *1980* | *1981* | *1982* | *1983* |

| | | | | | |
|---|---|---|---|---|---|
| Refund litigation | 1,080 | | 1,071 | | |
| cases received | | 898 | | 921 | 961 |
| | *1979* | *1980* | *1981* | *1982* | *1983* |

## Tax Litigation

The tax litigation division assures that the legal position of the IRS is consistently presented in all refund cases and cases litigated in the Tax Court. Attorneys from the division argue most of the Tax Court motions—approximately 1,000 a year—set for hearing in Washington, D.C.

The division continued to improve its handling of an increasing number of Tax Court filings with a staff approximately the same size as last year's. The use of motions for summary judgement increased—especially in the tax shelter and tax protester areas—in an effort to dispose of cases without the necessity of full trials. Several precedential tax shelter opinions resulted from the filing of such motions.

The special trial attorney program finished the year with 171 groups of cases in its inventory, including many of the largest tax shelter groups in the country. The 1,400 London options cases, the largest single consolidation of cases in the history of the Tax Court, went to trial on Jan. 31, 1983.

The Supreme Court, in *Tufts v. Commissioner*, upheld the government's position that nonrecourse liabilities in excess of fair-market value of property must be included as amounts realized when property is sold or exchanged. The Tax Court has continued to sustain the IRS's position in abusive tax shelter cases, not permitting deductions in these cases in excess of actual cash investments. The court disallowed deductions generated by abusive tax shelters in gold mining, dredging, master recording, charitable contribution of gemstones, book distributing and coal mining.

| | | All Tax Court cases[2] | | | | | Small tax cases | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Taxes and penalties | | Overpayments | | | Taxes and penalties | | Overpayments | |
| | *Status* | *Number of cases*[1] | *In dispute* | *Determined* | *Claimed* | *Determined* | *Number of cases* | *In dispute* | *Determined* | *Claimed* | *Determined* |
| Tax in litigation — | Pending Oct. 1, 1982 | 52,757 | $7,263,652 | | $307,189 | | 9,826 | $18,355 | | $ 49 | |
| Tax Court cases | Received | 32,610 | 3,740,136 | | 25,493 | | 10,036 | 19,218 | | 266 | |
| (In thousands of dollars) | Disposed[3] | 28,104 | 1,225,019 | $429,343 | 22,368 | $16,497 | 10,166 | 18,313 | $9,413 | 224 | $184 |
| | Recovery rate[4] (percent) | | | 35.0 | | 73.8 | | | 51.4 | | 82.1 |
| | Pending Sept. 30, 1983 | 57,263 | 9,778,769 | | 310,314 | | 9,696 | 19,260 | | 91 | |

[1]Does not include an inventory of nondeficiency cases consisting of 77 cases pending Oct. 1, 1982, 40 receipts, 38 disposals and 79 cases pending Sept. 30, 1983.
[2]Includes both small tax cases and other.
[3]Disposals include cases tried, settled and dismissed. Some of the determined amounts are for cases that were subsequently appealed.
[4]Amount determined expressed as percentage of amount asserted or claimed. These amounts do not include proposed assessments that are agreed to by the taxpayer at district or appeals conferences. In the case of a claimed overpayment, the recovery rates shown above represent the portion of the amount in dispute that was refunded to the taxpayer.

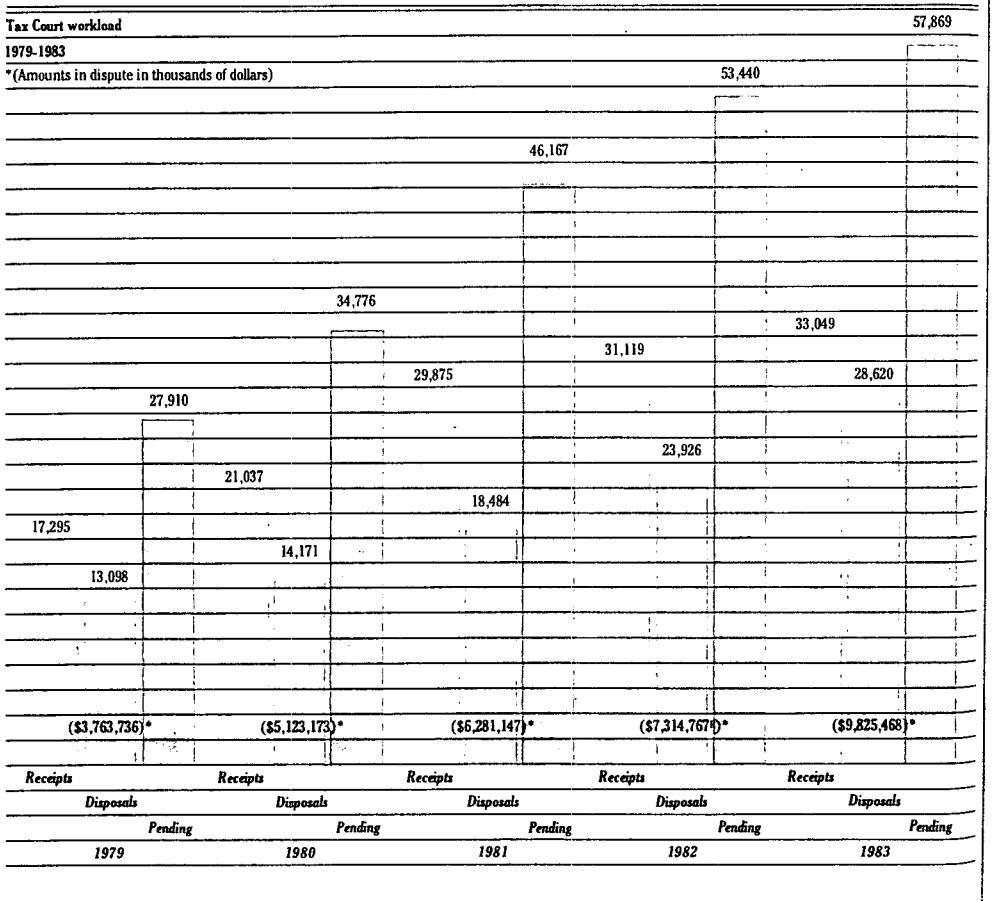
| | | District courts | | | Claims Court | | | Total | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | *Status* | *Number of cases* | *Amount in dispute*[3] | *Amount in suit*[4] | *Number of cases* | *Amount in dispute*[3] | *Amount in suit*[4] | *Number of cases* | *Amount in dispute*[3] | *Amount in suit*[4] |
| Tax in litigation — | Pending Oct. 1, 1982 | 2,619 | $547,350 | | 812 | $693,501 | | 3,431 | $1,240,851 | |
| refund suits[1] | Received | 816 | 164,864 | | 145 | 170,801 | | 961 | 335,665 | |
| (In thousands of dollars) | Disposed[2] | 669 | 126,507 | | 117 | 62,743 | | 786 | 189,250 | |
| | Amount in suit[4] | | | $109,559 | | | $53,744 | | | $163,303 |
| | Amount not refunded[5] | | | 68,208 | | | 27,021 | | | 95,229 |
| | Percent not refunded | | | 62.3 | | | 50.3 | | | 58.3 |
| | Pending Sept. 30, 1983 | 2,766 | 585,707 | | 840 | 801,559 | | 3,606 | 1,387,266 | |

[1]Cases in courts of appeals and the Supreme Court are included under the columns representing the court of origin.
[2]Disposals include cases tried, settled and dismissed.
[3]Amount in dispute includes claims for refund of taxes, penalties and interest and counterclaim amounts.
[4]Amount of taxes, penalties and assessed interest sought as a refund.
[5]That portion of the amount sought as a refund, which was not refunded to the taxpayer.

## Operations

The operations division implemented automated management information systems for the employee plans and exempt organizations and interpretative divisions, an automated financial management system and an automated litigation support system for tax shelter cases. Automation projects currently under development include a nationwide on-line case tracking system, a regulations tracking system and a personnel reports system.

To provide increased employee training for the legal divisions, a training and employee development section was created this year. A student volunteer intern program also was begun to provide opportunities for law students to gain practical work experience, encourage the interchange of ideas and broaden recruitment.






| | Action | | Claims Court 1982 | Claims Court 1983[2] | District courts 1982 | District courts 1983[3] | Tax Court[6] Small tax cases 1982 | Small tax cases 1983[4] | Other 1982 | Other 1983[5] | Total 1982 | Total 1983 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Trial court case record (Opinions rendered — refund litigation and Tax Court cases)[1] | Decided in favor of the government | Number | 20 | 16 | 184 | 106 | 554 | 601 | 446 | 673 | 1,000 | 1,274 |
| | | Percent | 51.3 | 38.1 | 69.2 | 53 | 48.6 | 56.3 | 51 | 63.6 | 49.6 | 59.9 |
| | Decided in favor of the taxpayer | Number | 16 | 21 | 62 | 74 | 129 | 83 | 83 | 50 | 212 | 133 |
| | | Percent | 41 | 50 | 23.3 | 37 | 11.3 | 7.8 | 9.5 | 4.7 | 10.5 | 6.3 |
| | Decided partially for the taxpayer and partially for the government | Number | 3 | 5 | 20 | 20 | 458 | 383 | 346 | 335 | 804 | 718 |
| | | Percent | 7.7 | 11.9 | 7.5 | 10 | 40.1 | 35.9 | 39.5 | 31.7 | 39.9 | 33.8 |
| | Total opinions | | 39 | 42 | 266 | 200 | 1,141 | 1,067 | 875 | 1,058 | 2,016 | 2,125 |

[1]Related cases are reflected as one opinion.
[2]42 opinions in Claims Court, involving 53 cases.
[3]200 opinions in district courts, involving 221 cases.
[4]1,067 Tax Court opinions, involving 1,185 small tax cases.
[5]1,058 Tax Court opinions, involving 1,304 cases other than small small Tax Court cases.
[6]On cases for which decisions were entered during the fiscal year.

| | Region | Pending Oct. 1, 1982 | Received | Disposed | Pending Sept. 30, 1983 |
|---|---|---|---|---|---|
| Regional offices caseload report — all cases | North Atlantic | 12,349 | 10,396 | 9,120 | 13,625 |
| | Mid-Atlantic | 10,505 | 9,598 | 8,749 | 11,354 |
| | Southeast | 9,223 | 8,621 | 8,975 | 8,869 |
| | Central | 5,098 | 6,422 | 6,075 | 5,445 |
| | Midwest | 10,286 | 7,848 | 9,089 | 9,045 |
| | Southwest | 8,080 | 8,267 | 7,573 | 8,774 |
| | Western | 22,384 | 17,541 | 13,410 | 26,515 |
| | Total | 77,925 | 68,693 | 62,991 | 83,627 |

| | Court | Total | For the government Number | For the government Percent | Against the government Number | Against the government Percent | Partially for and partially against the government Number | Partially for and partially against the government Percent |
|---|---|---|---|---|---|---|---|---|
| Appellate court case record (Decisions — refund litigation and Tax Court cases) | Courts of appeals | 306 | 243 | 79.4 | 44 | 14.4 | 19 | 6.2 |
| | Originally tried in Tax Court | 253[1] | 217 | 85.8 | 24 | 9.5 | 12 | 4.7 |
| | District courts | 53[2] | 26 | 49.1 | 20 | 37.7 | 7 | 13.2 |
| | Supreme Court | 7 | 6 | 85.7 | 1 | 14.3 | — | — |

[1]Of the cases originally tried in Tax Court, the courts of appeals rendered 253 opinions in 352 dockets, including 303 dockets for the government, 27 dockets against the government and 22 dockets partially for the government.

[2]Of the cases originally tried in district courts, the courts of appeals rendered 53 opinions in 58 cases, including 28 cases for the government, 23 against the government and 7 partially for the government.

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# Statistical Tables

## Table 1.—Internal revenue collections by sources and by internal revenue regions and districts, states and other areas

(In thousands of dollars)

| Internal revenue regions and districts, states and other areas.[1] (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.) | | Total internal revenue collections | Corporation income tax[2] | Individual income and employment taxes: Total | Income tax not withheld and SECA[3,4,5] | Income tax withheld and FICA[3,4] | Railroad retirement | Unemployment insurance |
|---|---|---|---|---|---|---|---|---|
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| United States, total | | 627,246,793 | 61,779,556 | 523,475,821 | 90,341,073 | 425,707,739 | 3,115,427 | 4,311,582 |
| **North-Atlantic Region** | | **110,328,869** | **14,414,775** | **91,790,094** | **12,948,801** | **77,940,194** | **137,552** | **763,547** |
| Albany | (See (c) below) | 5,312,092 | 270,645 | 4,980,082 | 492,211 | 4,445,403 | 9,285 | 33,184 |
| Augusta | (Maine) | 1,598,015 | 123,188 | 1,423,000 | 279,164 | 1,106,021 | 13,732 | 24,083 |
| Boston | (Massachusetts) | 17,219,048 | 1,837,064 | 14,929,024 | 2,300,768 | 12,483,125 | 23,643 | 121,489 |
| Brooklyn | (See (c) below) | 10,772,850 | 728,548 | 9,847,306 | 2,453,574 | 7,260,861 | 51,586 | 81,285 |
| Buffalo | (See (c) below) | 8,420,402 | 777,174 | 7,339,881 | 1,021,855 | 6,257,285 | 1,014 | 59,727 |
| Burlington | (Vermont) | 931,337 | 104,350 | 808,207 | 139,839 | 655,896 | 3,020 | 9,450 |
| Hartford | (Connecticut) | 14,394,650 | 1,602,617 | 12,358,860 | 1,685,759 | 10,560,233 | 276 | 122,592 |
| Manhattan | (See (c) below) | 47,566,254 | 8,627,736 | 36,402,961 | 3,950,335 | 32,148,347 | 33,828 | 270,451 |
| Portsmouth | (New Hampshire) | 1,981,512 | 159,181 | 1,765,031 | 337,242 | 1,412,513 | 30 | 15,246 |
| Providence | (Rhode Island) | 2,132,609 | 184,271 | 1,925,743 | 288,055 | 1,610,509 | 1,137 | 26,042 |
| **Mid-Atlantic Region** | | **90,306,755** | **7,241,847** | **76,880,890** | **11,227,225** | **63,900,019** | **1,045,603** | **708,044** |
| Baltimore | (Maryland & D.C.) | 17,569,566 | 792,100 | 16,065,963 | 1,980,998 | 13,537,087 | 495,440 | 72,438 |
| Foreign Operations | | 3,133,936 | 158,563 | 2,611,178 | 413,356 | 2,151,561 | 5,270 | 40,992 |
| Puerto Rico | | 1,095,211 | 39,944 | 718,660 | 43,845 | 636,488 | - | 38,327 |
| Other | | 2,038,726 | 118,619 | 1,892,518 | 369,510 | 1,515,073 | 5,270 | 2,664 |
| Newark | (New Jersey) | 23,327,398 | 2,591,277 | 19,764,357 | 3,168,064 | 16,377,667 | 16,003 | 202,593 |
| Philadelphia | (See (e) below) | 18,918,326 | 1,479,075 | 16,377,579 | 2,510,936 | 13,343,956 | 338,005 | 184,683 |
| Pittsburgh | (See (e) below) | 12,903,259 | 914,305 | 10,658,087 | 1,249,284 | 9,264,558 | 30,208 | 114,037 |
| Richmond | (Virginia) | 11,630,184 | 813,715 | 9,097,717 | 1,687,987 | 7,177,723 | 160,624 | 71,384 |
| Wilmington | (Delaware) | 2,824,086 | 492,721 | 2,266,009 | 216,601 | 2,047,467 | 24 | 21,917 |
| **Southeast Region** | | **65,761,439** | **5,863,362** | **54,548,380** | **12,172,821** | **41,646,098** | **278,199** | **451,261** |
| Atlanta | (Georgia) | 11,467,885 | 1,186,986 | 9,217,375 | 1,432,267 | 7,699,285 | 3,255 | 82,567 |
| Birmingham | (Alabama) | 5,632,958 | 462,706 | 4,917,738 | 668,771 | 4,003,693 | 2,642 | 42,632 |
| Columbia | (South Carolina) | 4,197,442 | 339,396 | 3,759,425 | 648,594 | 3,071,953 | 2,562 | 36,316 |
| Greensboro | (North Carolina) | 12,622,320 | 1,465,453 | 8,638,816 | 1,480,961 | 7,071,392 | 637 | 85,827 |
| Jackson | (Mississippi) | 2,504,556 | 194,762 | 2,211,118 | 629,951 | 1,544,820 | 15,315 | 21,031 |
| Jacksonville | (Florida) | 21,230,855 | 1,399,804 | 18,877,257 | 5,769,880 | 12,724,304 | 251,651 | 131,422 |
| Nashville | (Tennessee) | 8,105,423 | 814,255 | 6,926,651 | 1,342,396 | 5,530,652 | 2,136 | 51,466 |
| **Central Region** | | **81,866,078** | **9,106,329** | **67,567,611** | **8,410,762** | **58,519,023** | **62,882** | **574,943** |
| Cincinnati | (See (d) below) | 11,789,235 | 1,532,152 | 9,863,116 | 1,294,992 | 8,470,351 | 72 | 97,701 |
| Cleveland | (See (d) below) | 20,277,051 | 2,344,181 | 16,238,976 | 1,816,471 | 14,273,689 | 12,309 | 136,307 |
| Detroit | (Michigan) | 28,196,645 | 3,588,591 | 23,739,642 | 2,287,748 | 21,187,918 | 43,015 | 220,961 |
| Indianapolis | (Indiana) | 12,673,909 | 805,553 | 11,362,744 | 1,561,366 | 9,751,615 | 6,825 | 62,938 |
| Louisville | (Kentucky) | 6,757,929 | 690,412 | 4,392,089 | 1,001,147 | 3,354,562 | 406 | 35,974 |
| Parkersburg | (West Virginia) | 2,171,308 | 145,440 | 1,951,045 | 449,039 | 1,480,688 | 255 | 21,062 |
| **Midwest Region** | | **89,811,058** | **8,763,133** | **76,434,652** | **11,585,718** | **63,166,962** | **999,033** | **682,940** |
| Aberdeen | (South Dakota) | 902,126 | 56,845 | 812,257 | 240,306 | 566,002 | 105 | 5,844 |
| Chicago | (See (b) below) | 33,548,228 | 3,170,751 | 28,097,584 | 3,640,513 | 23,883,086 | 268,910 | 305,075 |
| Des Moines | (Iowa) | 4,846,649 | 585,909 | 4,078,017 | 1,193,065 | 2,854,836 | 2,051 | 28,064 |
| Fargo | (North Dakota) | 1,059,542 | 52,362 | 974,553 | 315,591 | 652,895 | 20 | 6,048 |
| Milwaukee | (Wisconsin) | 10,110,907 | 1,128,403 | 8,610,935 | 1,306,444 | 7,232,987 | 2,582 | 68,922 |
| Omaha | (Nebraska) | 4,034,065 | 407,990 | 3,466,366 | 666,634 | 2,599,715 | 177,120 | 22,898 |
| St. Louis | (Missouri) | 15,870,131 | 1,609,297 | 13,401,875 | 1,784,897 | 11,358,443 | 161,579 | 96,957 |
| St. Paul | (Minnesota) | 13,788,382 | 1,102,498 | 12,206,281 | 1,314,332 | 10,414,767 | 378,160 | 99,022 |
| Springfield | (See (b) below) | 5,651,027 | 649,078 | 4,786,784 | 1,123,937 | 3,604,231 | 8,506 | 50,110 |
| **Southwest Region** | | **87,556,650** | **7,679,833** | **69,391,168** | **15,392,572** | **53,222,636** | **288,005** | **487,955** |
| Albuquerque | (New Mexico) | 1,912,551 | 118,534 | 1,711,860 | 410,853 | 1,288,093 | 67 | 12,847 |
| Austin[6] | (See (f) below) | 9,124,720 | 612,367 | 8,136,879 | 2,183,577 | 5,913,248 | 2,740 | 37,315 |
| Cheyenne | (Wyoming) | 916,289 | 40,193 | 746,393 | 240,872 | 500,108 | 3 | 5,410 |
| Dallas | (See (f) below) | 21,009,404 | 2,282,596 | 16,205,241 | 3,936,487 | 12,109,949 | 22,648 | 136,157 |
| Denver | (Colorado) | 11,683,493 | 569,611 | 9,962,089 | 1,393,120 | 8,490,437 | 28,123 | 50,409 |
| Houston[6] | (See (f) below) | 16,377,602 | 1,603,122 | 11,514,011 | 2,165,452 | 9,253,448 | 12,631 | 82,480 |
| Little Rock | (Arkansas) | 2,998,647 | 320,307 | 2,480,984 | 620,293 | 1,829,122 | 2,349 | 29,220 |
| New Orleans | (Louisiana) | 8,259,000 | 697,814 | 7,170,940 | 1,707,582 | 5,408,428 | 2,445 | 52,485 |
| Oklahoma City | (Oklahoma) | 9,650,172 | 787,638 | 6,885,345 | 1,601,422 | 5,234,389 | 345 | 49,188 |
| Wichita | (Kansas) | 5,625,771 | 647,652 | 4,577,425 | 1,132,914 | 3,195,414 | 216,653 | 32,444 |
| **Western Region** | | **100,616,647** | **8,126,668** | **86,275,281** | **16,363,862** | **69,006,626** | **268,553** | **636,240** |
| Anchorage | (Alaska) | 1,557,612 | 94,010 | 1,421,152 | 267,675 | 1,145,421 | - | 7,855 |
| Boise | (Idaho) | 1,718,996 | 149,900 | 1,530,148 | 263,497 | 1,251,505 | 1,161 | 13,985 |
| Helena | (Montana) | 1,140,291 | 56,080 | 1,021,243 | 314,872 | 698,351 | 440 | 7,580 |
| Honolulu | (Hawaii) | 1,897,858 | 154,877 | 1,694,375 | 297,833 | 1,383,361 | - | 13,181 |
| Los Angeles | (See (a) below) | 39,995,686 | 3,716,970 | 33,189,235 | 6,466,503 | 26,448,800 | 4,108 | 269,825 |
| Phoenix | (Arizona) | 4,515,757 | 202,662 | 4,201,124 | 1,003,005 | 3,162,657 | 569 | 34,894 |
| Portland | (Oregon) | 4,834,973 | 300,664 | 4,357,163 | 823,400 | 3,505,423 | 1,953 | 26,387 |
| Reno | (Nevada) | 2,037,554 | 160,179 | 1,786,875 | 429,663 | 1,342,163 | 2 | 15,046 |
| Salt Lake City | (Utah) | 2,452,696 | 234,742 | 2,107,207 | 363,065 | 1,723,542 | 2,583 | 18,016 |
| San Francisco | (See (a) below) | 30,897,749 | 2,449,226 | 26,321,534 | 4,547,176 | 21,352,106 | 254,605 | 167,646 |
| Seattle | (Washington) | 9,567,475 | 607,359 | 8,645,226 | 1,586,974 | 6,995,295 | 1,132 | 61,825 |
| **Undistributed:** | | | | | | | | |
| Federal tax deposits[7] | | (871,994) | 538,254 | (1,254,742) | - | (1,298,994) | 37,600 | 6,652 |
| Gasoline, lubricating oil and excess FICA credits[8] | | 486,157 | 45,354 | 440,803 | 440,803 | - | - | - |
| Withheld taxes of federal employees | | (463,461) | - | (463,461) | - | (463,461) | - | - |
| Cleaning account for excise taxes—aviation fuel and oil—Air Force and Navy | | 83 | - | - | - | - | - | - |
| Presidential election campaign fund[9] | | 35,527 | - | 35,527 | - | 35,527 | - | - |
| Earned income credits[10] | | 31,163 | - | 31,163 | - | 31,163 | - | - |
| Other[11] | | 1,781,822 | - | 1,796,455 | 1,798,509 | (54) | - | - |
| **Totals for states not shown above** | | | | | | | | |
| | (a) California | 70,893,434 | 6,166,196 | 59,510,769 | 11,013,679 | 47,800,907 | 258,713 | 437,470 |
| | (b) Illinois | 39,199,256 | 3,819,829 | 32,884,368 | 4,764,450 | 27,487,316 | 277,416 | 355,185 |
| | (c) New York | 72,071,698 | 10,404,104 | 58,570,229 | 7,917,974 | 50,111,896 | 95,713 | 444,646 |
| | (d) Ohio | 32,066,287 | 3,876,332 | 26,102,092 | 3,111,463 | 22,744,240 | 12,391 | 234,009 |
| | (e) Pennsylvania | 31,821,585 | 2,393,381 | 27,035,666 | 3,760,219 | 22,608,514 | 368,213 | 298,720 |
| | (f) Texas | 46,511,726 | 4,498,084 | 35,856,132 | 8,285,516 | 27,276,645 | 38,019 | 255,952 |

## Table 1.—Continued
(In thousands of dollars)

| Internal revenue regions and districts, states and other areas.[1] (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.) | | Estate tax | Gift tax | Excise taxes, total (sum of columns 11, 15, 16, 24, 29 and 40) | Alcohol taxes: Total | Distilled spirits taxes[12, 13] | Wine taxes[12, 13] | Beer taxes[12, 13] | Tobacco taxes[12, 13] |
|---|---|---|---|---|---|---|---|---|---|
| | | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| **United States, total** | | **6,077,202** | **148,675** | **35,765,538** | **5,634,853** | **3,798,148** | **239,329** | **1,597,375** | **4,139,810** |
| **North-Atlantic Region** | | **1,084,357** | **25,149** | **3,014,493** | **506,925** | **307,947** | **49,438** | **149,540** | **31,286** |
| Albany | (See (c) below) | 34,301 | 1,058 | 26,006 | 327 | 195 | 82 | 50 | 213 |
| Augusta | (Maine) | 18,054 | 82 | 33,692 | 3,464 | 3,470 | - | 14 | 59 |
| Boston | (Massachusetts) | 171,530 | 3,277 | 278,154 | 121,432 | 101,406 | 3,857 | 16,166 | 1,277 |
| Brooklyn | (See (c) below) | 130,281 | 2,250 | 64,566 | 12,620 | 10,406 | 2,137 | 76 | 325 |
| Buffalo | (See (c) below) | 65,346 | 5,029 | 232,972 | 123,142 | 369 | 24,565 | 98,208 | 373 |
| Burlington | (Vermont) | 8,763 | 415 | 9,603 | 72 | 72 | - | 1 | 64 |
| Hartford | (Connecticut) | 109,026 | 2,433 | 311,714 | 82,646 | 82,616 | 5 | 26 | 628 |
| Manhattan | (See (c) below) | 522,488 | 9,912 | 2,003,156 | 131,870 | 103,800 | 17,847 | 10,224 | 28,021 |
| Portsmouth | (New Hampshire) | 11,174 | 633 | 45,492 | 31,205 | 5,524 | 942 | 24,739 | 112 |
| Providence | (Rhode Island) | 13,394 | 61 | 9,139 | 125 | 86 | 3 | 36 | 215 |
| **Mid-Atlantic Region** | | **677,542** | **10,517** | **5,495,958** | **1,176,371** | **952,086** | **11,469** | **212,816** | **1,031,405** |
| Baltimore | (Maryland & D.C.) | 130,087 | 620 | 560,707 | 261,967 | 252,728 | 7,883 | 21,356 | 3,066 |
| Foreign Operations | | 10,311 | 595 | 353,289 | 318,947 | 318,891 | (1) | 57 | 7,483 |
| Puerto Rico | | 1,782 | - | 334,824 | 318,945 | 318,889 | (1) | 57 | 7,483 |
| Other | | 8,529 | 595 | 18,465 | 2 | 2 | - | - | - |
| Newark | (New Jersey) | 162,679 | 1,920 | 806,964 | 349,842 | 285,058 | 145 | 64,639 | 1,019 |
| Philadelphia | (See (e) below) | 157,892 | 2,168 | 901,612 | 95,248 | 52,621 | 1,667 | 40,960 | 11,707 |
| Pittsburgh | (See (e) below) | 87,710 | 774 | 1,242,383 | 52,884 | 38,636 | 15 | 14,234 | 974 |
| Richmond | (Virginia) | 109,279 | 3,119 | 1,606,354 | 77,432 | 4,104 | 1,761 | 71,567 | 1,007,087 |
| Wilmington | (Delaware) | 19,385 | 1,222 | 24,649 | 51 | 49 | - | 2 | 69 |
| **Southeast Region** | | **741,511** | **18,202** | **4,589,984** | **507,205** | **188,526** | **6,911** | **311,767** | **2,495,857** |
| Atlanta | (Georgia) | 76,040 | 2,561 | 984,923 | 108,403 | 19,988 | 555 | 87,860 | 366,990 |
| Birmingham | (Alabama) | 54,054 | 565 | 197,895 | 2,362 | 1,971 | 239 | 172 | 3,354 |
| Columbia | (South Carolina) | 38,144 | 316 | 60,161 | 893 | 212 | 658 | 24 | 320 |
| Greensboro | (North Carolina) | 88,652 | 1,760 | 2,427,439 | 100,714 | 558 | 46 | 100,110 | 2,091,446 |
| Jackson | (Mississippi) | 28,179 | 620 | 69,877 | 165 | 94 | 4 | 67 | 448 |
| Jacksonville | (Florida) | 381,029 | 11,947 | 560,818 | 159,528 | 69,405 | 5,408 | 84,715 | 12,201 |
| Nashville | (Tennessee) | 75,214 | 432 | 268,871 | 135,119 | 96,299 | 1 | 38,820 | 21,099 |
| **Central Region** | | **553,747** | **7,308** | **4,631,083** | **1,564,167** | **1,412,031** | **7,358** | **144,768** | **566,642** |
| Cincinnati | (See (d) below) | 96,841 | 2,041 | 293,087 | 189,127 | 133,160 | 402 | 55,565 | 806 |
| Cleveland | (See (d) below) | 125,055 | 1,696 | 1,567,143 | 53,028 | 42,758 | 3,064 | 7,206 | 1,278 |
| Detroit | (Michigan) | 149,572 | 1,436 | 717,404 | 331,771 | 269,261 | 3,675 | 58,836 | 2,005 |
| Indianapolis | (Indiana) | 105,091 | 1,411 | 379,111 | 212,890 | 196,353 | 227 | 16,310 | 1,089 |
| Louisville | (Kentucky) | 55,313 | 408 | 1,619,708 | 771,900 | 765,091 | - | 6,809 | 561,676 |
| Parkersburg | (West Virginia) | 19,876 | 317 | 54,631 | 5,452 | 5,409 | - | 43 | 385 |
| **Midwest Region** | | **820,216** | **18,854** | **3,774,202** | **603,622** | **304,796** | **6,889** | **291,936** | **4,217** |
| Aberdeen | (South Dakota) | 11,626 | 334 | 21,066 | 92 | 69 | - | 24 | 71 |
| Chicago | (See (b) below) | 292,089 | 6,122 | 1,981,682 | 150,507 | 146,024 | 3,809 | 674 | 1,409 |
| Des Moines | (Iowa) | 85,909 | 749 | 96,064 | 9,587 | 4,160 | 20 | 5,407 | 434 |
| Fargo | (North Dakota) | 14,227 | 159 | 18,241 | 77 | 68 | 1 | 8 | 85 |
| Milwaukee | (Wisconsin) | 72,670 | 1,539 | 297,359 | 151,333 | 11,046 | 1,173 | 139,114 | 492 |
| Omaha | (Nebraska) | 49,845 | 501 | 110,363 | 2,662 | 157 | - | 2,505 | 204 |
| St. Louis | (Missouri) | 130,195 | 4,618 | 724,146 | 182,525 | 77,947 | 996 | 103,582 | 684 |
| St. Paul | (Minnesota) | 89,710 | 4,212 | 385,681 | 64,148 | 33,730 | 889 | 29,529 | 505 |
| Springfield | (See (b) below) | 74,945 | 619 | 139,501 | 42,690 | 31,595 | 1 | 11,094 | 333 |
| **Southwest Region** | | **912,404** | **45,045** | **9,528,201** | **362,595** | **99,894** | **4,897** | **257,718** | **4,917** |
| Albuquerque | (New Mexico) | 21,181 | 229 | 60,747 | 1,838 | 1,835 | 1 | 2 | 10 |
| Austin[6] | (See (f) below) | 114,082 | 7,356 | 254,036 | 51,799 | 27,057 | 3,362 | 21,381 | 1,575 |
| Cheyenne | (Wyoming) | 14,043 | 244 | 115,417 | 46 | 39 | - | 7 | 24 |
| Dallas | (See (f) below) | 230,015 | 29,770 | 2,261,782 | 85,420 | 614 | 12 | 84,794 | 902 |
| Denver | (Colorado) | 63,793 | 781 | 1,086,219 | 120,375 | 239 | 1 | 120,135 | 399 |
| Houston[6] | (See (f) below) | 162,583 | 2,811 | 3,095,075 | 31,956 | 2,301 | - | 29,657 | 488 |
| Little Rock | (Arkansas) | 36,157 | 463 | 160,738 | 19,827 | 19,480 | 296 | 51 | 270 |
| New Orleans | (Louisiana) | 91,137 | 1,651 | 297,458 | 47,849 | 45,150 | 1,225 | 1,473 | 650 |
| Oklahoma City | (Oklahoma) | 99,797 | 511 | 1,876,881 | 231 | 112 | - | 119 | 422 |
| Wichita | (Kansas) | 79,616 | 1,231 | 319,847 | 3,164 | 3,067 | - | 98 | 178 |
| **Western Region** | | **1,304,057** | **23,600** | **4,887,040** | **914,054** | **532,867** | **152,357** | **228,830** | **5,485** |
| Anchorage | (Alaska) | 3,800 | 36 | 38,615 | 68 | 54 | 13 | 1 | 45 |
| Boise | (Idaho) | 15,623 | 300 | 23,025 | 285 | 262 | 13 | 10 | 62 |
| Helena | (Montana) | 15,585 | 718 | 46,665 | 4,332 | 3,797 | 139 | 396 | 136 |
| Honolulu | (Hawaii) | 22,830 | 1,320 | 24,456 | 3,303 | 2,903 | 339 | 61 | 85 |
| Los Angeles | (See (a) below) | 578,840 | 9,202 | 2,501,439 | 298,335 | 159,243 | 7,790 | 131,301 | 1,995 |
| Phoenix | (Arizona) | 70,315 | 987 | 40,669 | 6,370 | 2,889 | 94 | 3,408 | 174 |
| Portland | (Oregon) | 46,515 | 1,039 | 129,592 | 49,095 | 38,525 | 857 | 10,012 | 190 |
| Reno | (Nevada) | 68,449 | 336 | 21,714 | 85 | 84 | - | 1 | 13 |
| Salt Lake City | (Utah) | 23,268 | 115 | 87,365 | 174 | 23 | - | 151 | 183 |
| San Francisco | (See (a) below) | 372,960 | 8,777 | 1,745,252 | 485,878 | 308,345 | 141,763 | 35,769 | 1,957 |
| Seattle | (Washington) | 85,874 | 769 | 228,248 | 65,830 | 16,762 | 1,348 | 47,720 | 644 |
| **Undistributed:** | | | | | | | | | |
| Federal tax deposits[7] | | - | - | (155,506) | | | | | |
| Gasoline, lubricating oil and excess FICA credits[8] | | - | - | - | | | | | |
| Withheld taxes of federal employees | | - | - | - | | | | | |
| Clearing account for excise taxes—aviation fuel and oil—Air Force and Navy | | - | - | 83 | | | | | |
| Presidential election campaign fund[9] | | - | - | - | | | | | |
| Earned income credits[10] | | - | - | - | | | | | |
| Other[11] | | (16,633) | - | - | | | | | |
| **Totals for states not shown above** | | | | | | | | | |
| | (a) California | 951,799 | 17,979 | 4,246,691 | 784,212 | 467,586 | 149,553 | 167,071 | 3,952 |
| | (b) Illinois | 357,034 | 6,742 | 2,121,282 | 193,197 | 177,619 | 3,810 | 11,768 | 1,742 |
| | (c) New York | 752,416 | 18,249 | 2,326,700 | 267,960 | 114,772 | 44,630 | 108,557 | 28,931 |
| | (d) Ohio | 223,896 | 3,737 | 1,860,230 | 242,154 | 175,918 | 3,466 | 62,771 | 2,086 |
| | (e) Pennsylvania | 245,602 | 2,941 | 2,143,996 | 148,132 | 91,257 | 1,661 | 55,194 | 12,681 |
| | (f) Texas | 506,680 | 39,936 | 5,610,894 | 169,178 | 29,972 | 3,374 | 135,832 | 2,965 |



## Table 1.—Continued
(In thousands of dollars)

| Internal revenue regions and districts, states and other areas.[1] (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.) | | Manufacturers' excise taxes: Total | Gasoline | Lubricating oil, etc. | Tires (wholly or in part of rubber) inner tubes and tread rubber | Motor vehicle chassis, bodies, parts and accessories | Black lung | Recreational excise taxes[13, 14] |
|---|---|---|---|---|---|---|---|---|
| | | (16) | (17) | (18) | (19) | (20) | (21) | (22) |
| **United States, total** | | **6,776,023** | **4,904,580** | **48,688** | **677,966** | **516,872** | **490,731** | **132,672** |
| **North-Atlantic Region** | | **764,467** | **499,826** | **2,361** | **157,675** | **13,794** | **19,181** | **71,685** |
| Albany | (See (c) below) | 8,326 | 7,893 | - | 60 | 312 | 10 | 50 |
| Augusta | (Maine) | 17,474 | 16,697 | - | 413 | 340 | - | 20 |
| Boston | (Massachusetts) | 63,387 | 49,842 | 100 | 391 | 1,570 | 424 | 12,100 |
| Brooklyn | (See (c) below) | 24,604 | 21,854 | 24 | 861 | 1,595 | 7 | 249 |
| Buffalo | (See (c) below) | 64,003 | 32,976 | 53 | 26,168 | 3,938 | - | 860 |
| Burlington | (Vermont) | 4,748 | 4,416 | 11 | 37 | 50 | - | 232 |
| Hartford | (Connecticut) | 166,706 | 24,136 | 64 | 74,303 | 2,953 | 18,224 | 47,105 |
| Manhattan | (See (c) below) | 407,513 | 338,429 | 2,106 | 54,973 | 1,675 | 516 | 9,763 |
| Portsmouth | (New Hampshire) | 4,327 | 2,683 | - | 132 | 434 | - | 1,076 |
| Providence | (Rhode Island) | 3,379 | 1,899 | 4 | 320 | 927 | - | 229 |
| **Mid-Atlantic Region** | | **892,873** | **541,751** | **12,269** | **89,378** | **69,100** | **167,353** | **9,916** |
| Baltimore | (Maryland & D.C.) | 101,490 | 46,993 | 256 | 48,449 | 939 | 2,095 | 586 |
| Foreign Operations | | 5,050 | 38 | - | 605 | 4,390 | - | 6 |
| Puerto Rico | | 2,630 | - | - | - | 2,630 | - | - |
| Other | | 2,420 | 38 | - | 605 | 1,760 | - | 6 |
| Newark | (New Jersey) | 94,772 | 59,358 | 4,370 | 12,304 | 10,961 | 403 | 4,319 |
| Philadelphia | (See (e) below) | 250,050 | 152,273 | 2,346 | 25,418 | 46,864 | 20,611 | 2,520 |
| Pittsburgh | (See (e) below) | 353,952 | 243,413 | 5,327 | 1,735 | 3,671 | 99,714 | 85 |
| Richmond | (Virginia) | 83,562 | 33,793 | (2) | 857 | 2,196 | 44,474 | 2,397 |
| Wilmington | (Delaware) | 3,997 | 3,883 | (30) | 9 | 80 | 51 | 3 |
| **Southeast Region** | | **408,129** | **312,012** | **566** | **10,133** | **48,365** | **29,489** | **6,614** |
| Atlanta | (Georgia) | 84,370 | 72,020 | 171 | 1,937 | 9,839 | 46 | 258 |
| Birmingham | (Alabama) | 57,906 | 33,509 | 113 | 1,755 | 5,800 | 15,424 | 1,081 |
| Columbia | (South Carolina) | 32,259 | 29,507 | - | 378 | 367 | - | 2,011 |
| Greensboro | (North Carolina) | 103,688 | 80,189 | 13 | 1,367 | 21,860 | 32 | 181 |
| Jackson | (Mississippi) | 20,450 | 18,698 | 7 | 453 | 940 | 264 | 85 |
| Jacksonville | (Florida) | 60,382 | 50,586 | 143 | 1,995 | 4,310 | 24 | 2,745 |
| Nashville | (Tennessee) | 49,074 | 27,504 | 119 | 2,247 | 5,249 | 13,698 | 254 |
| **Central Region** | | **1,121,797** | **516,600** | **3,773** | **339,072** | **136,191** | **120,841** | **4,530** |
| Cincinnati | (See (d) below) | 43,272 | 25,139 | 18 | 1,308 | 1,859 | 14,845 | 95 |
| Cleveland | (See (d) below) | 621,177 | 257,329 | 756 | 328,143 | 12,156 | 22,311 | 309 |
| Detroit | (Michigan) | 224,316 | 108,667 | 146 | 7,716 | 103,060 | 1,310 | 3,124 |
| Indianapolis | (Indiana) | 68,551 | 44,555 | 6 | 1,528 | 15,200 | 6,086 | 904 |
| Louisville | (Kentucky) | 133,521 | 74,114 | 2,836 | 177 | 3,093 | 53,241 | 70 |
| Parkersburg | (West Virginia) | 30,960 | 6,796 | 10 | 197 | 823 | 23,036 | 26 |
| **Midwest Region** | | **881,477** | **649,910** | **3,678** | **13,095** | **116,100** | **79,631** | **19,566** |
| Aberdeen | (South Dakota) | 10,571 | 8,467 | 4 | 9 | 1,206 | 673 | 69 |
| Chicago | (See (b) below) | 438,997 | 328,380 | 2,472 | 3,917 | 74,071 | 25,043 | 5,505 |
| Des Moines | (Iowa) | 44,328 | 33,933 | 64 | 5,666 | 3,769 | 425 | 542 |
| Fargo | (North Dakota) | 9,569 | 8,503 | 2 | 154 | 763 | - | 155 |
| Milwaukee | (Wisconsin) | 65,289 | 41,535 | 114 | 482 | 21,740 | 64 | 1,360 |
| Omaha | (Nebraska) | 22,403 | 10,280 | 35 | 57 | 1,710 | 9,874 | 426 |
| St. Louis | (Missouri) | 162,569 | 110,829 | 484 | 2,597 | 7,158 | 40,989 | 506 |
| St. Paul | (Minnesota) | 78,918 | 63,297 | 484 | 301 | 3,563 | 298 | 10,938 |
| Springfield | (See (b) below) | 48,833 | 44,687 | 19 | (87) | 2,121 | 2,065 | 65 |
| **Southwest Region** | | **1,687,995** | **1,588,724** | **22,251** | **2,321** | **26,866** | **43,654** | **3,684** |
| Albuquerque | (New Mexico) | 16,441 | 16,032 | 3 | 18 | 122 | 474 | 3 |
| Austin[6] | (See (f) below) | 69,897 | 68,488 | 258 | 114 | 784 | 38 | 96 |
| Cheyenne | (Wyoming) | 17,152 | 14,143 | - | 66 | 109 | 2,832 | 61 |
| Dallas | (See (f) below) | 394,828 | 376,186 | 4,128 | 1,525 | 11,843 | 676 | 522 |
| Denver | (Colorado) | 50,737 | 31,894 | 5 | 284 | 4,106 | 13,815 | 758 |
| Houston[6] | (See (f) below) | 688,688 | 661,968 | 13,131 | 94 | 2,129 | 11,324 | 39 |
| Little Rock | (Arkansas) | 49,085 | 45,016 | 126 | 58 | 2,513 | 84 | 1,282 |
| New Orleans | (Louisiana) | 16,021 | 13,898 | 189 | 30 | 1,218 | 501 | 304 |
| Oklahoma City | (Oklahoma) | 336,759 | 316,031 | 4,173 | 39 | 2,307 | 13,362 | 261 |
| Wichita | (Kansas) | 48,086 | 45,066 | 238 | 83 | 1,736 | 546 | 338 |
| **Western Region** | | **1,019,586** | **795,757** | **3,788** | **66,291** | **106,456** | **30,582** | **16,678** |
| Anchorage | (Alaska) | 1,119 | 688 | - | - | 26 | 403 | - |
| Boise | (Idaho) | 8,943 | 7,492 | - | 329 | 615 | - | 539 |
| Helena | (Montana) | 13,785 | 7,498 | - | 22 | 537 | 5,366 | 357 |
| Honolulu | (Hawaii) | 2,471 | 2,098 | - | 272 | 43 | - | 58 |
| Los Angeles | (See (a) below) | 524,072 | 455,734 | 2,000 | 39,396 | 16,890 | 5,440 | 4,579 |
| Phoenix | (Arizona) | 13,685 | 12,343 | - | 146 | 609 | - | 694 |
| Portland | (Oregon) | 48,713 | 11,084 | 68 | 414 | 33,383 | 2,176 | 1,580 |
| Reno | (Nevada) | 3,934 | 3,752 | - | 9 | 162 | - | 11 |
| Salt Lake City | (Utah) | 46,179 | 33,265 | - | 80 | 501 | 7,420 | 4,906 |
| San Francisco | (See (a) below) | 282,513 | 241,009 | 1,709 | 25,394 | 4,402 | 7,412 | 2,477 |
| Seattle | (Washington) | 74,173 | 20,794 | 10 | 229 | 49,287 | 2,364 | 1,476 |
| **Undistributed:** | | | | | | | | |
| Federal tax deposits[7] | | | | | | | | |
| Gasoline, lubricating oil and excess FICA credits[8] | | | | | | | | |
| Withheld taxes of federal employees | | | | | | | | |
| Clearing account for excise taxes—aviation fuel and oil—Air Force and Navy | | | | | | | | |
| Presidential election campaign fund[9] | | | | | | | | |
| Earned income credits[10] | | | | | | | | |
| Other[11] | | | | | | | | |
| **Totals for states not shown above** | | | | | | | | |
| | (a) California | 806,586 | 696,742 | 3,709 | 64,790 | 21,292 | 12,853 | 7,056 |
| | (b) Illinois | 487,830 | 373,067 | 2,490 | 3,830 | 76,191 | 27,108 | 5,570 |
| | (c) New York | 504,447 | 401,152 | 2,182 | 82,081 | 7,520 | 533 | 10,922 |
| | (d) Ohio | 664,449 | 282,469 | 775 | 329,452 | 14,015 | 37,156 | 404 |
| | (e) Pennsylvania | 604,002 | 395,686 | 7,673 | 27,153 | 50,535 | 120,326 | 2,605 |
| | (f) Texas | 1,153,413 | 1,106,642 | 17,518 | 1,733 | 14,756 | 12,038 | 657 |

## Table 1.—Continued
(In thousands of dollars)

| Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.) | | Special fuel taxes: Other [12] | Total | Diesel and special motor fuels | Non-commercial aviation fuel-gasoline | Non-commercial aviation fuel other than gasoline | Other [12] | Total | Telephone and teletypewriter services |
|---|---|---|---|---|---|---|---|---|---|
| | | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| **United States, total** | | **4,515** | **831,196** | **742,380** | **13,461** | **44,636** | **30,720** | **19,228,685** | **1,048,317** |
| **North-Atlantic Region** | | (55) | **51,527** | **46,367** | **738** | **4,024** | **398** | **2,123,813** | **140,973** |
| Albany | (See (c) below) | 2 | 3,407 | 3,298 | 39 | 71 | – | 3,073 | 898 |
| Augusta | (Maine) | 4 | 3,140 | 2,936 | 42 | 152 | 10 | 2,677 | 303 |
| Boston | (Massachusetts) | (41) | 9,297 | 8,965 | 119 | 203 | 11 | 41,207 | 31,933 |
| Brooklyn | (See (c) below) | 15 | 4,952 | 4,664 | 103 | 180 | 5 | 10,125 | 32 |
| Buffalo | (See (c) below) | (11) | 9,351 | 7,711 | 220 | 1,348 | 72 | 15,991 | 4,235 |
| Burlington | (Vermont) | 2 | 933 | 889 | 8 | 32 | 4 | 2,000 | 220 |
| Hartford | (Connecticut) | (79) | 5,188 | 4,684 | 143 | 350 | 10 | 51,333 | 20,210 |
| Manhattan | (See (c) below) | 51 | 11,134 | 9,144 | 38 | 1,674 | 277 | 1,994,300 | 82,977 |
| Portsmouth | (New Hampshire) | 2 | 2,350 | 2,320 | 22 | – | 7 | 2,224 | 164 |
| Providence | (Rhode Island) | * | 1,776 | 1,755 | 5 | 15 | 1 | 883 | – |
| **Mid-Atlantic Region** | | **3,106** | **97,050** | **85,665** | **2,224** | **6,829** | **2,332** | **2,386,854** | **179,360** |
| Baltimore | (Maryland & D.C.) | 168 | 8,929 | 8,662 | 73 | 162 | 32 | 137,763 | 26,072 |
| Foreign Operations | | 10 | 51 | 51 | – | – | * | 20,835 | 17 |
| Puerto Rico | | – | 3 | 3 | – | – | – | 6,892 | – |
| Other | | 10 | 48 | 48 | – | – | * | 13,943 | 17 |
| Newark | (New Jersey) | 3,057 | 21,236 | 16,393 | 1,508 | 3,280 | 56 | 286,710 | 69,010 |
| Philadelphia | (See (e) below) | 17 | 18,068 | 17,542 | 122 | 332 | 72 | 721,490 | 49,523 |
| Pittsburgh | (See (e) below) | 7 | 28,386 | 25,057 | 117 | 1,071 | 2,141 | 687,417 | 665 |
| Richmond | (Virginia) | (153) | 16,942 | 15,923 | 386 | 625 | 28 | 521,166 | 34,071 |
| Wilmington | (Delaware) | * | 3,437 | 2,037 | 37 | 1,359 | 4 | 11,473 | 2 |
| **Southeast Region** | | **950** | **140,532** | **128,644** | **2,260** | **5,146** | **4,482** | **793,475** | **172,881** |
| Atlanta | (Georgia) | 99 | 24,514 | 22,799 | 385 | 1,293 | 37 | 304,116 | 61,166 |
| Birmingham | (Alabama) | 224 | 14,072 | 12,568 | 109 | 417 | 977 | 97,084 | 74,879 |
| Columbia | (South Carolina) | (4) | 8,260 | 7,574 | 237 | 439 | 10 | 5,501 | 1,716 |
| Greensboro | (North Carolina) | 46 | 21,615 | 20,460 | 386 | 761 | 8 | 78,660 | 14,545 |
| Jackson | (Mississippi) | 3 | 6,164 | 4,004 | 140 | 203 | 1,817 | 25,741 | 364 |
| Jacksonville | (Florida) | 579 | 38,968 | 36,387 | 706 | 1,247 | 628 | 243,604 | 15,944 |
| Nashville | (Tennessee) | 3 | 26,941 | 24,852 | 297 | 787 | 1,006 | 38,770 | 4,266 |
| **Central Region** | | **789** | **102,707** | **89,057** | **1,050** | **5,813** | **6,786** | **1,573,677** | **113,878** |
| Cincinnati | (See (d) below) | 6 | 10,758 | 6,170 | 183 | 2,510 | 1,895 | 23,621 | 10,842 |
| Cleveland | (See (d) below) | 172 | 33,473 | 31,743 | 244 | 1,462 | 23 | 1,288,837 | 41,216 |
| Detroit | (Michigan) | 291 | 15,129 | 14,141 | 277 | 674 | 37 | 131,701 | 38,685 |
| Indianapolis | (Indiana) | 260 | 24,272 | 21,041 | 195 | 739 | 2,398 | 45,498 | 15,339 |
| Louisville | (Kentucky) | (11) | 15,623 | 13,181 | 74 | 186 | 2,183 | 77,082 | 3,870 |
| Parkersburg | (West Virginia) | 71 | 3,351 | 2,781 | 78 | 241 | 251 | 6,937 | 3,926 |
| **Midwest Region** | | **(503)** | **130,749** | **113,390** | **1,276** | **4,385** | **11,697** | **1,899,604** | **186,777** |
| Aberdeen | (South Dakota) | (57) | 3,637 | 3,491 | 74 | 68 | 3 | 2,329 | 470 |
| Chicago | (See (b) below) | (390) | 31,627 | 29,651 | 183 | 944 | 849 | 1,325,442 | 34,030 |
| Des Moines | (Iowa) | (72) | 14,907 | 13,761 | 144 | 348 | 655 | 10,616 | 3,329 |
| Fargo | (North Dakota) | (7) | 1,392 | 1,276 | 86 | 16 | 14 | 3,399 | 554 |
| Milwaukee | (Wisconsin) | (7) | 17,117 | 15,883 | 145 | 443 | 646 | 26,111 | 11,987 |
| Omaha | (Nebraska) | 22 | 8,526 | 7,671 | 122 | 470 | 264 | 61,092 | 47,876 |
| St. Louis | (Missouri) | 7 | 28,224 | 20,154 | 212 | 1,279 | 6,579 | 262,521 | 80,827 |
| St. Paul | (Minnesota) | 38 | 14,702 | 12,572 | 192 | 681 | 1,258 | 190,526 | 2,344 |
| Springfield | (See (b) below) | (36) | 10,616 | 8,933 | 119 | 136 | 1,428 | 17,566 | 5,359 |
| **Southwest Region** | | **194** | **178,859** | **150,340** | **3,216** | **11,538** | **4,694** | **7,579,954** | **71,319** |
| Albuquerque | (New Mexico) | (211) | 5,314 | 4,885 | 150 | 272 | 7 | 22,102 | 181 |
| Austin [6] | (See (f) below) | 119 | 20,749 | 18,417 | 392 | 1,793 | 147 | 85,138 | 1,253 |
| Cheyenne | (Wyoming) | (59) | 4,678 | 4,438 | 103 | 116 | 21 | 111,060 | 208 |
| Dallas | (See (f) below) | (53) | 45,499 | 42,518 | 619 | 2,219 | 142 | 1,480,149 | 17,158 |
| Denver | (Colorado) | (135) | 12,877 | 11,395 | 253 | 1,226 | 3 | 799,781 | 42,667 |
| Houston [6] | (See (f) below) | 3 | 28,556 | 24,724 | 249 | 1,932 | 1,652 | 3,041,059 | 672 |
| Little Rock | (Arkansas) | 6 | 10,732 | 10,049 | 186 | 360 | 137 | 68,260 | 1,214 |
| New Orleans | (Louisiana) | (119) | 14,921 | 10,362 | 736 | 1,504 | 2,320 | 201,655 | 2,260 |
| Oklahoma City | (Oklahoma) | 566 | 23,008 | 21,064 | 323 | 1,393 | 228 | 1,537,051 | 1,210 |
| Wichita | (Kansas) | 76 | 12,527 | 11,489 | 276 | 724 | 38 | 233,677 | 4,475 |
| **Western Region** | | **34** | **129,771** | **119,917** | **2,626** | **6,896** | **330** | **2,871,306** | **183,130** |
| Anchorage | (Alaska) | – | 1,187 | 976 | 126 | 85 | – | 67,429 | 2,757 |
| Boise | (Idaho) | (33) | 4,490 | 4,167 | 94 | 230 | – | 3,168 | 142 |
| Helena | (Montana) | 5 | 4,589 | 4,343 | 94 | 129 | 22 | 14,816 | 371 |
| Honolulu | (Hawaii) | * | 489 | 382 | 46 | 59 | 3 | 16,663 | 4,362 |
| Los Angeles | (See (a) below) | 33 | 33,796 | 30,671 | 846 | 2,209 | 71 | 1,808,839 | 35,431 |
| Phoenix | (Arizona) | (107) | 7,837 | 7,006 | 312 | 517 | – | 6,569 | 71 |
| Portland | (Oregon) | 7 | 10,538 | 9,983 | 159 | 332 | 64 | 9,686 | 1,006 |
| Reno | (Nevada) | * | 6,006 | 5,337 | 116 | 553 | – | 8,574 | 282 |
| Salt Lake City | (Utah) | 6 | 13,357 | 12,990 | 70 | 251 | 46 | 11,125 | 203 |
| San Francisco | (See (a) below) | 110 | 36,495 | 35,066 | 502 | 836 | 22 | 869,395 | 101,212 |
| Seattle | (Washington) | 13 | 10,988 | 8,996 | 203 | 1,698 | 91 | 55,042 | 37,292 |
| **Undistributed:** | | | | | | | | | |
| Federal tax deposits [7] | | | | | | | | | |
| Gasoline, lubricating oil and excess FICA credits [8] | | | | | | | | | |
| Withheld taxes of federal employees | | | | | | | | | |
| Clearing account for excise taxes—aviation fuel and oil—Air Force and Navy | | | | | | | | | |
| Presidential election campaign fund [9] | | | | | | | | | |
| Earned income credits [10] | | | | | | | | | |
| Other [11] | | | | | | | | | |
| **Totals for states not shown above** | | | | | | | | | |
| (a) California | | 143 | 70,291 | 65,737 | 1,408 | 3,045 | 103 | 2,678,235 | 136,643 |
| (b) Illinois | | (427) | 42,242 | 38,583 | 302 | 1,080 | 2,278 | 1,343,009 | 39,389 |
| (c) New York | | 57 | 28,844 | 24,817 | 400 | 3,273 | 354 | 2,023,489 | 88,142 |
| (d) Ohio | | 178 | 44,231 | 37,914 | 427 | 3,972 | 1,918 | 1,312,458 | 52,058 |
| (e) Pennsylvania | | 24 | 46,454 | 42,599 | 239 | 1,403 | 2,213 | 1,408,907 | 50,188 |
| (f) Texas | | 69 | 94,803 | 85,659 | 1,260 | 5,943 | 1,941 | 4,606,347 | 19,083 |



## Table 1.—Continued
(In thousands of dollars)

| Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.) | | Miscellaneous excise taxes: Transportation of persons by air | Use of international air travel facilities | Transportation of property by air | Wagering taxes [13] | Use tax on highway motor vehicles | Private foundations net investment income | Windfall profit tax | Environmental taxes | Other [12] | Unclassified excise tax [15] |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| **United States, total** | | **1,757,412** | **48,494** | **92,881** | **11,844** | **287,457** | **112,380** | **15,660,081** | **235,954** | **(26,135)** | **(845,028)** |
| **North-Atlantic Region** | | **20,062** | **5,546** | **8,008** | **43** | **21,543** | **38,768** | **1,849,334** | **39,996** | **(460)** | **(463,526)** |
| Albany | (See (c) below) | 232 | * | 229 | 5 | 1,465 | 192 | 53 | 9 | (9) | 10,659 |
| Augusta | (Maine) | 601 | – | 29 | – | 1,482 | 127 | – | 26 | 108 | 8,858 |
| Boston | (Massachusetts) | 1,772 | 146 | 75 | 13 | 3,858 | 2,394 | – | 129 | 886 | 41,554 |
| Brooklyn | (See (c) below) | 5,462 | 1,288 | 34 | 1 | 2,477 | 448 | 7 | 104 | 273 | 11,939 |
| Buffalo | (See (c) below) | 2,580 | 2 | 33 | 7 | 3,768 | 1,146 | 5 | 3,856 | 360 | 20,111 |
| Burlington | (Vermont) | 983 | – | 52 | – | 650 | 53 | 3 | * | 39 | 1,787 |
| Hartford | (Connecticut) | 555 | 53 | 7,468 | 5 | 2,845 | 1,837 | 1,289 | 11,136 | 5,937 | 5,212 |
| Manhattan | (See (c) below) | 7,768 | 4,057 | 47 | 8 | 3,381 | 32,083 | 1,847,969 | 24,672 | (8,662) | (569,681) |
| Portsmouth | (New Hampshire) | 43 | * | 40 | 3 | 965 | 212 | 6 | 61 | 729 | 5,275 |
| Providence | (Rhode Island) | 67 | – | 2 | 1 | 652 | 277 | 3 | 2 | (120) | 2,761 |
| **Mid-Atlantic Region** | | **145,838** | **10,039** | **2,298** | **105** | **35,865** | **17,046** | **1,953,642** | **43,565** | **(904)** | **(88,595)** |
| Baltimore | (Maryland & D.C.) | 96,717 | 233 | 876 | 34 | 4,652 | 2,088 | 12,044 | 500 | (5,454) | 27,491 |
| Foreign Operations | | 7,326 | 4,217 | 16 | * | 473 | 49 | 287 | 7,767 | 684 | 923 |
| Puerto Rico | | 2 | 1 | – | – | 1 | 6 | * | 6,861 | 20 | (1,129) |
| Other | | 7,323 | 4,216 | 16 | * | 472 | 42 | 287 | 906 | 664 | 2,051 |
| Newark | (New Jersey) | 38,752 | 5,554 | 593 | 44 | 8,623 | 2,932 | 158,484 | 3,906 | (1,187) | 53,385 |
| Philadelphia | (See (e) below) | 1,966 | 8 | 784 | 8 | 8,099 | 6,086 | 644,500 | 5,800 | 3,715 | (194,949) |
| Pittsburgh | (See (e) below) | 464 | 21 | 6 | 10 | 5,332 | 3,006 | 659,652 | 17,075 | 1,188 | 118,769 |
| Richmond | (Virginia) | 524 | 6 | 24 | 6 | 5,981 | 1,944 | 477,790 | 850 | (29) | (99,836) |
| Wilmington | (Delaware) | 90 | * | * | 2 | 1,706 | 942 | 885 | 7,566 | 180 | 5,622 |
| **Southeast Region** | | **483,558** | **7,850** | **31,853** | **1,001** | **47,895** | **6,895** | **36,787** | **4,780** | **(24)** | **244,786** |
| Atlanta | (Georgia) | 227,399 | 1,376 | 5,972 | 263 | 7,054 | 1,206 | 317 | 2,467 | (3,105) | 96,531 |
| Birmingham | (Alabama) | 216 | * | 32 | 103 | 5,619 | 229 | 14,543 | 1,300 | 163 | 23,097 |
| Columbia | (South Carolina) | 286 | – | 73 | 46 | 2,870 | 394 | 1 | – | 115 | 12,928 |
| Greensboro | (North Carolina) | 49,655 | 59 | 1,015 | 71 | 9,153 | 2,458 | 39 | 137 | 1,529 | 31,316 |
| Jackson | (Mississippi) | 31 | * | 6 | 73 | 3,096 | 89 | 21,592 | 193 | 295 | 16,910 |
| Jacksonville | (Florida) | 200,687 | 5,479 | 3,034 | 202 | 14,399 | 1,654 | 271 | 433 | 1,501 | 46,135 |
| Nashville | (Tennessee) | 5,283 | 937 | 21,721 | 242 | 5,702 | 865 | 24 | 250 | (521) | 17,868 |
| **Central Region** | | **6,532** | **312** | **4,496** | **1,355** | **38,236** | **8,814** | **1,383,743** | **31,692** | **4,620** | **(297,907)** |
| Cincinnati | (See (d) below) | 1,982 | – | 157 | 15 | 4,811 | 1,054 | 2,753 | 628 | 1,279 | 25,501 |
| Cleveland | (See (d) below) | 1,518 | 3 | 120 | 167 | 8,783 | 1,921 | 1,223,009 | 10,655 | 1,447 | (430,649) |
| Detroit | (Michigan) | 871 | 4 | 4,173 | 321 | 10,382 | 3,571 | 55,243 | 17,595 | 854 | 12,481 |
| Indianapolis | (Indiana) | 1,299 | 304 | 36 | 703 | 8,696 | 1,934 | 15,744 | 701 | 742 | 26,710 |
| Louisville | (Kentucky) | 450 | * | 1 | 80 | 3,651 | 191 | 56,661 | 1,779 | 199 | 60,506 |
| Parkersburg | (West Virginia) | 412 | * | 8 | 70 | 1,613 | 143 | 333 | 333 | 99 | 7,545 |
| **Midwest Region** | | **576,309** | **12,978** | **21,156** | **379** | **51,095** | **13,813** | **1,035,194** | **19,342** | **(17,439)** | **254,534** |
| Aberdeen | (South Dakota) | 15 | – | 30 | 18 | 1,718 | 16 | 12 | * | 50 | 4,365 |
| Chicago | (See (b) below) | 276,127 | 6,878 | 7,297 | 71 | 11,024 | 5,651 | 993,075 | 13,757 | (22,467) | 33,700 |
| Des Moines | (Iowa) | 219 | * | 25 | 12 | 5,631 | 499 | 240 | 434 | 227 | 16,183 |
| Fargo | (North Dakota) | – | 2 | * | * | 1,865 | 40 | 867 | * | 71 | 3,717 |
| Milwaukee | (Wisconsin) | 2,982 | 5 | 147 | 17 | 6,552 | 1,599 | 6 | 5 | 2,810 | 37,018 |
| Omaha | (Nebraska) | 162 | 2 | 46 | 155 | 3,465 | 349 | 6,594 | 2,373 | 71 | 15,476 |
| St. Louis | (Missouri) | 141,205 | 2,668 | 10,392 | 34 | 7,103 | 2,173 | 15,570 | 2,651 | (101) | 87,622 |
| St. Paul | (Minnesota) | 152,973 | 3,422 | 3,166 | 70 | 9,638 | 3,229 | 14,321 | 107 | 1,256 | 36,881 |
| Springfield | (See (b) below) | 2,626 | – | 54 | 3 | 4,099 | 258 | 4,509 | 15 | 644 | 19,562 |
| **Southwest Region** | | **312,861** | **687** | **9,075** | **1,102** | **47,949** | **12,948** | **7,053,594** | **74,289** | **(3,869)** | **(285,733)** |
| Albuquerque | (New Mexico) | 359 | 1 | 207 | 13 | 1,355 | 61 | 19,761 | 149 | 16 | 15,041 |
| Austin [6] | (See (f) below) | 1,012 | 5 | 255 | 256 | 5,987 | 1,182 | 74,061 | 1,060 | 67 | 24,877 |
| Cheyenne | (Wyoming) | 68 | – | 4 | 1 | 429 | 89 | 110,132 | 96 | 52 | (17,563) |
| Dallas | (See (f) below) | 256,778 | 75 | 6,277 | 212 | 11,568 | 4,070 | 1,170,830 | 11,421 | 1,761 | 254,984 |
| Denver | (Colorado) | 37,464 | 220 | 712 | 29 | 4,239 | 945 | 712,091 | 176 | 1,218 | 102,050 |
| Houston [6] | (See (f) below) | 8,043 | 232 | 195 | 101 | 4,868 | 3,773 | 2,988,229 | 40,354 | (5,407) | (695,673) |
| Little Rock | (Arkansas) | 889 | * | 119 | 130 | 4,367 | 204 | 60,732 | 297 | 308 | 12,563 |
| New Orleans | (Louisiana) | 6,331 | 150 | 325 | 162 | 4,227 | 588 | 189,418 | 1,443 | (3,259) | 16,362 |
| Oklahoma City | (Oklahoma) | 175 | 2 | 13 | 200 | 5,712 | 1,646 | 1,508,552 | 18,281 | 1,262 | (20,591) |
| Wichita | (Kansas) | 1,742 | 3 | 969 | – | 5,197 | 380 | 219,788 | 1,011 | 113 | 22,215 |
| **Western Region** | | **212,251** | **11,082** | **15,995** | **7,858** | **44,875** | **14,097** | **2,367,787** | **22,291** | **(8,059)** | **(53,163)** |
| Anchorage | (Alaska) | 7,607 | 166 | 2,172 | 50 | 686 | 11 | 53,925 | 50 | 5 | (31,232) |
| Boise | (Idaho) | 59 | * | 25 | 4 | 2,405 | 46 | 72 | 21 | 393 | 6,077 |
| Helena | (Montana) | 141 | * | 11 | 8 | 1,633 | 57 | 12,535 | 15 | 44 | 9,008 |
| Honolulu | (Hawaii) | 10,415 | 38 | 704 | * | 553 | 466 | * | 170 | (47) | 1,445 |
| Los Angeles | (See (a) below) | 163,752 | 6,045 | 8,532 | 1 | 10,253 | 6,922 | 1,565,415 | 14,973 | (2,487) | (165,599) |
| Phoenix | (Arizona) | 433 | * | 94 | * | 3,016 | 190 | 2,407 | 76 | 282 | 6,033 |
| Portland | (Oregon) | 510 | 1 | 922 | 180 | 6,208 | 605 | 54 | 11 | 191 | 11,070 |
| Reno | (Nevada) | 829 | – | 9 | 6,514 | 752 | 88 | 14 | 8 | 79 | 3,103 |
| Salt Lake City | (Utah) | 1,107 | * | 80 | 9 | 2,119 | 174 | 7,267 | 160 | 6 | 16,348 |
| San Francisco | (See (a) below) | 15,386 | 3,450 | 2,798 | 121 | 11,966 | 4,421 | 726,036 | 6,269 | (2,264) | 69,014 |
| Seattle | (Washington) | 12,012 | 1,381 | 648 | 970 | 5,264 | 1,117 | 61 | 537 | (4,260) | 21,570 |
| **Undistributed:** | | | | | | | | | | | |
| Federal tax deposits [7] | | | | | | | | | | | (155,506) |
| Gasoline, lubricating oil and excess FICA credits [8] | | | | | | | | | | | |
| Withheld taxes of federal employees | | | | | | | | | | | 63 |
| Clearing account for excise taxes—aviation fuel and oil—Air Force and Navy | | | | | | | | | | | |
| Presidential election campaign fund [9] | | | | | | | | | | | |
| Earned income credits [10] | | | | | | | | | | | |
| Other [11] | | | | | | | | | | | |
| **Totals for states not shown above** | | | | | | | | | | | |
| (a) California | | 179,139 | 9,495 | 11,331 | 122 | 22,219 | 11,343 | 2,291,451 | 21,243 | (4,751) | (96,585) |
| (b) Illinois | | 278,753 | 6,878 | 7,351 | 74 | 15,123 | 5,909 | 997,584 | 13,773 | (21,823) | 53,262 |
| (c) New York | | 16,042 | 5,347 | 342 | 21 | 11,092 | 33,869 | 1,648,034 | 28,641 | (8,038) | (526,972) |
| (d) Ohio | | 3,500 | 3 | 277 | 181 | 13,694 | 2,974 | 1,225,762 | 11,293 | 2,726 | (405,148) |
| (e) Pennsylvania | | 2,430 | 29 | 790 | 18 | 14,431 | 9,092 | 1,304,151 | 22,875 | 4,903 | (76,180) |
| (f) Texas | | 265,833 | 312 | 6,726 | 568 | 22,423 | 9,026 | 4,233,119 | 52,836 | (3,579) | (415,812) |

## Table 2.—Internal revenue collections by sources
(In thousands of dollars)

| Sources of revenue | 1982 | 1983 |
|---|---|---|
| **Grand total, all sources** | **632,240,506** | **627,246,793** |
| **Corporation income taxes, total [16]** | **65,990,832** | **61,779,556** |
| Regular | 65,926,131 | 61,734,430 |
| Exempt organizations business income tax | 64,701 | 45,125 |
| **Individual income and employment taxes, total** | **521,326,872** | **523,475,821** |
| Income tax not withheld and SECA [2,4,6,17] | 93,037,213 | 90,341,073 |
| Income tax withheld and FICA [3,4,18] | 421,709,642 | 425,707,739 |
| Railroad retirement, total [19] | 3,228,889 | 3,115,427 |
| Unemployment insurance [20] | 3,351,128 | 4,311,582 |
| **Estate tax [21]** | **8,035,335** | **6,077,202** |
| **Gift tax [21]** | **108,038** | **148,675** |
| **Excise taxes, total** | **36,779,428** | **35,765,538** |
| **Alcohol taxes, total** | **5,459,810** | **5,634,653** |
| **Distilled spirits taxes, total** | **3,634,519** | **3,798,148** |
| Imported (collected by Customs, rates same as domestic) | 562,848 | 547,013 |
| Domestic, $10.50 per proof gallon or wine gallon when below proof [12] | 3,052,970 | 3,231,512 |
| Rectification, 30 cents per proof gallon [22] | 4 | 60 |
| Occupational taxes, total | 18,665 | 19,563 |
| Nonbeverage manufacturers of spirits, $25, $50, $100 per year | 92 | 83 |
| Rectifiers [12] | 1 | * |
| Retail dealer (distilled spirits, wines and beer), $54 per year | 17,154 | 18,010 |
| Wholesale dealer (distilled spirits, wines and beer), $255 per year | 1,411 | 1,464 |
| Manufacturers of stills, $55 per year | 5 | 4 |
| Stills or condensers manufactured, $22 each | 3 | 2 |
| Seizures, penalties, etc. | 32 | 1 |
| **Wine taxes, total** | **218,988** | **239,329** |
| Imported (collected by Customs, rates same as domestic) | 49,105 | 58,709 |
| Domestic (still wines, 17 cents, 67 cents, $2.25 per wine gallon; sparkling wines, $3.40; artificially carbonated wines, $2.40) [12] | 169,882 | 180,611 |
| Occupational taxes | 1 | 9 |
| **Beer taxes, total** | **1,606,303** | **1,597,375** |
| Imported (collected by Customs, rates same as domestic) | 44,556 | 50,501 |
| Domestic, $9 per barrel of 31 gallons ($7 for certain small U.S. brewers) [12] | 1,559,434 | 1,544,641 |
| Occupational taxes, total | 2,313 | 2,233 |
| Brewers, total | 19 | 22 |
| Less than 500 barrels, $55 per year | 2 | 2 |
| 500 barrels or more, $110 per year | 16 | 20 |
| Retail dealers in beer, $24 per year (includes limited retail dealer in distilled spirits, wine and beer, $2.20 and $4.50 per month) | 1,777 | 1,725 |
| Wholesale dealers in beer, $123 per year | 518 | 487 |
| **Tobacco taxes, total** | **2,539,495** | **4,139,810** |
| **Cigarettes, total [12,23]** | **2,499,046** | **4,099,225** |
| Small (Class A), $8 per thousand | 2,499,021 | 4,099,182 |
| Large (Class B), $16.80 per thousand, except if over 6 1/2 inches long, $8 per thousand for each 2 3/4 inches or fraction thereof | 8 | 10 |
| Prepayments | 18 | 34 |
| **Cigars, total [12]** | **35,666** | **33,715** |
| **Large cigars, total** | **34,688** | **32,780** |
| Wholesale price not more than $235.294 per thousand, 8 1/2 percent | 30,554 | 28,396 |
| Wholesale price more than $235.294 per thousand, $20 per thousand | 4,134 | 4,384 |
| Small cigars, 75 cents per thousand | 961 | 929 |
| Prepayments | 17 | 8 |
| Imported cigars, cigarettes, cigarette papers and cigarette tubes (collected by Customs, rates same as domestic) | 3,159 | 5,321 |
| Miscellaneous tobacco | 49 | 16 |
| Cigarette papers and tubes, paper one-half cent per 50, tubes 1 cent per 50 | 1,576 | 1,529 |



## Table 2.—Continued
(In thousands of dollars)

| Sources of revenue | 1982 | 1983 |
|---|---|---|
| **Excise taxes—continued** | | |
| **Manufacturers' excise taxes, total** | **6,382,900** | **6,776,023** |
| Gasoline, 9 cents per gallon [24] | 4,214,373 | 4,904,580 |
| Lubricating oil, etc., 6 cents per gallon [25] | 106,483 | 48,688 |
| Tires (wholly or in part of rubber), inner tubes and tread rubber, total | 616,785 | 677,966 |
| Tires, highway type, 9.75 cents per pound, other, 4.875 cents per pound, except laminated tires (other than type used on highway vehicles), 1 cent per pound | 573,977 | 635,825 |
| Inner tubes, 10 cents per pound | 21,926 | 22,465 |
| Tread rubber, 5 cents per pound | 20,881 | 19,674 |
| Motor vehicles, chassis, bodies, parts and accessories, total | 884,845 | 516,872 |
| Trucks and buses, chassis, bodies, etc., 12 percent [26] | 652,368 | 424,182 |
| Parts and accessories for trucks and buses, 8 percent [25] | 232,477 | 92,689 |
| Pistols and revolvers, 10 percent | 30,353 | 24,080 |
| Fishing rods, creels, etc., 10 percent | 35,011 | 35,162 |
| Bows and arrows, 11 percent | 7,673 | 6,872 |
| Firearms (other than pistols and revolvers), 11 percent | 34,846 | 34,711 |
| Shells and cartridges, 11 percent | 23,405 | 31,846 |
| Black lung, total | 426,620 | 490,731 |
| Underground mined coal - $1.00 per ton | 234,103 | 263,375 |
| Underground mined coal - 4 percent of price per ton | 32,413 | 28,843 |
| Surface mined coal - 50 cents per ton | 128,717 | 152,574 |
| Surface mined coal - 4 percent of price per ton | 31,388 | 45,940 |
| Fuel economy, $350 to $1,550 [27] | 1,716 | 4,018 |
| Alcohol sold as but not used as fuel, credit of 37½ cents or 50 cents per gallon [28] | 324 | 529 |
| Other [29] | 465 | -31 |
| **Special fuels, total** | **628,625** | **831,196** |
| Noncommercial aviation gasoline, 8 cents per gallon [30] | 422 | 13,461 |
| Noncommercial aviation fuel other than gasoline, 14 cents per gallon [31] | 606 | 44,636 |
| Diesel and special motor fuels, 4 cents per gallon (in some instances 2 cents per gallon) | 598,840 | 742,380 |
| Inland waterway fuel, 6 cents per gallon | 28,756 | 30,720 |
| **Miscellaneous excise taxes, total** | **24,813,053** | **19,228,685** |
| Telephone and teletypewriter exchange services, 3 percent [32] | 919,749 | 1,048,317 |
| Transportation of persons by air, 8 percent [33] | 1,154,863 | 1,757,412 |
| Use of international air-travel facilities, $3 per person [34] | 72 | 48,494 |
| Transportation of property by air, 5 percent [35] | -117 | 92,881 |
| Coin-operated gaming devices, $250 per device per year [36] | 102 | 70 |
| Wagering taxes, total | 16,647 | 11,844 |
| Occupational tax, $500 per year [37] | 1,290 | 1,377 |
| Wagers, 2 percent of amount wagered [38] | 15,357 | 10,467 |
| Use tax on highway vehicles weighing over 26,000 pounds, $3 per 1,000 pounds per year (installment privileges permitted) | 257,329 | 287,457 |
| Use tax on civil aircraft, $25 per year with an additional 2 cents per pound on nonturbine engine powered over 2,500 pounds or 3 1/2 cents per pound on turbine engine powered [39] | 547 | 241 |
| Firearms transfer and occupational taxes [40] | 680 | 740 |
| Foreign insurance, 1 cent or 4 cents per dollar of premium [41] | 68,276 | -44,440 |
| Exempt organizations, total | 98,526 | 117,796 |
| Net investment income, 2 percent | 93,188 | 112,380 |
| Self dealing, 5 percent on self-dealer, lesser of $10,000 or 2 1/2 percent on foundation manager | 227 | 438 |
| Excess business holdings, 5 percent on foundation | 36 | 61 |
| Taxable expenditures, 10 percent on foundation, lesser of $5,000 or 2 1/2 percent on foundation manager | 142 | 119 |
| Failure to file timely certain information returns, $10 per day up to a maximum of $5,000 | 3,311 | 3,749 |
| Failure to distribute income, 15 percent of undistributed income | 1,619 | 1,041 |
| Investments that jeopardize charitable purpose, 5 percent on foundation, lesser of $5,000 or 5 percent on foundation manager | 4 | 8 |
| Employee pension plans, total | 7,492 | 8,675 |
| Excess contributions to an IRA, 6 percent of excess amount | 936 | 1,158 |
| Tax on underdistributions from an IRA, 50 percent of underdistribution | 130 | 212 |
| Prohibited transactions, 5 percent of prohibited transaction | 3,053 | 2,415 |
| Tax on excess contributions to an HR-10 plan, 6 percent of excess amount | 77 | 72 |
| Failure to meet funding standards, 5 percent of funding deficiency | 1,567 | 2,413 |
| Tax on excess contributions to custodial accounts, 6 percent of excess amount | 99 | 82 |
| Failure to file registration statement, $1 per day up to $5,000 | 80 | 85 |
| Failure to file notification of change, $1 per day up to $5,000 | 3 | 12 |
| Failure to file statement required by section 6047 or 6058, $10 per day up to $5,000 | 1,541 | 2,242 |
| Failure to furnish individual statement, $50 for each failure | * | - |
| Failure to furnish actuarial report, $1,000 for each failure | 2 | 5 |
| Failure to provide IRA reports, $10 for each failure | 4 | 1 |
| Black lung benefit trusts, excess contributions, 5 percent of excess amount | 2 | 169 |
| Taxes on lobbying expenditures, 25 percent of taxable lobbying expenditures | 1 | * |
| Windfall profits, total, 25 percent to 70 percent of windfall profit [42] | 22,035,927 | 15,660,081 |
| Quarterly return amounts | 21,969,960 | 15,651,279 |
| Annual return amounts | 45,967 | 8,801 |
| Environmental taxes, total | 252,903 | 235,954 |
| Petroleum, 0.79 cent a barrel | 38,952 | 38,357 |
| Chemicals, 22 cents to $4.87 per ton | 213,951 | 197,597 |
| Other [29] | 54 | 2,993 |
| **Unclassified excise taxes [18]** | **-3,044,455** | **-845,028** |

## Table 3.—Internal revenue collections by principal sources
(In thousands of dollars)

| Fiscal year | Total internal revenue collections | Income and profits taxes: Total | Income and profits taxes: Corporation income and profits taxes [2 14] | Income and profits taxes: Individual income taxes [3 5 17 18] | Employment taxes [3] | Estate and gift taxes [21] | Alcohol taxes [12] | Tobacco taxes [12] | Manufacturers' excise taxes | All other taxes [43] |
|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1946 | 40,672,097 | 31,258,138 | 12,553,602 | 18,704,536 | 1,700,828 | 676,832 | 2,526,165 | 1,165,519 | 922,671 | 2,421,944 |
| 1947 | 39,108,386 | 29,019,756 | 9,676,459 | 19,343,297 | 2,024,365 | 779,291 | 2,474,762 | 1,237,766 | 1,425,260 | 2,147,184 |
| 1948 | 41,864,542 | 31,172,191 | 10,174,410 | 20,997,781 | 2,381,342 | 899,345 | 2,255,327 | 1,300,280 | 1,649,234 | 2,206,823 |
| 1949 | 40,463,125 | 29,605,491 | 11,553,669 | 18,051,822 | 2,476,113 | 796,538 | 2,210,607 | 1,321,875 | 1,771,533 | 2,280,969 |
| 1950 | 38,957,132 | 28,007,659 | 10,854,351 | 17,153,308 | 2,644,575 | 706,227 | 2,219,202 | 1,328,464 | 1,836,053 | 2,214,951 |
| 1951 | 50,445,686 | 37,384,879 | 14,387,569 | 22,997,309 | 3,627,479 | 729,730 | 2,546,808 | 1,380,396 | 2,383,677 | 2,392,719 |
| 1952 | 65,009,586 | 50,741,017 | 21,466,910 | 29,274,107 | 4,464,264 | 833,147 | 2,549,120 | 1,565,162 | 2,348,943 | 2,507,933 |
| 1953 | 69,686,535 | 54,130,732 | 21,594,515 | 32,536,217 | 4,718,403 | 891,284 | 2,780,925 | 1,654,911 | 2,862,788 | 2,647,492 |
| 1954 | 69,919,991 | 54,360,014 | 21,546,322 | 32,813,691 | 5,107,623 | 935,121 | 2,783,012 | 1,580,229 | 2,669,133 | 2,484,859 |
| 1955 | 66,288,692 | 49,914,826 | 18,264,720 | 31,650,106 | 6,219,665 | 936,267 | 2,742,840 | 1,571,213 | 2,885,016 | 2,018,866 |
| 1956 | 75,112,649 | 56,636,164 | 21,298,522 | 35,337,642 | 7,295,784 | 1,171,237 | 2,920,574 | 1,613,497 | 3,456,013 | 2,019,380 |
| 1957 | 80,171,971 | 60,560,425 | 21,530,653 | 39,029,772 | 7,580,522 | 1,377,999 | 2,973,195 | 1,674,050 | 3,761,925 | 2,243,856 |
| 1958 | 79,978,476 | 59,101,874 | 20,533,316 | 38,568,558 | 8,644,386 | 1,410,925 | 2,946,461 | 1,734,021 | 3,974,135 | 2,166,675 |
| 1959 | 79,797,973 | 58,826,254 | 18,091,509 | 40,734,744 | 8,853,744 | 1,352,982 | 3,002,096 | 1,806,816 | 3,958,789 | 1,997,292 |
| 1960 | 91,774,803 | 67,125,126 | 22,179,414 | 44,945,711 | 11,158,589 | 1,626,348 | 3,193,714 | 1,931,504 | 4,735,129 | 2,004,394 |
| 1961 | 94,401,086 | 67,917,941 | 21,764,940 | 46,153,001 | 12,502,451 | 1,916,392 | 3,212,801 | 1,991,117 | 4,896,802 | 1,963,582 |
| 1962 | 99,440,839 | 71,945,305 | 21,295,711 | 50,649,594 | 12,708,171 | 2,035,187 | 3,341,282 | 2,025,736 | 5,120,340 | 2,264,817 |
| 1963 | 105,925,395 | 75,323,714 | 22,336,134 | 52,987,581 | 15,004,488 | 2,187,457 | 3,441,656 | 2,079,237 | 5,610,309 | 2,278,536 |
| 1964 | 112,260,257 | 78,691,218 | 24,300,863 | 54,590,354 | 17,002,504 | 2,416,303 | 3,577,499 | 2,052,545 | 6,020,543 | 2,299,645 |
| 1965 | 114,434,634 | 79,792,016 | 26,131,334 | 53,660,683 | 17,104,306 | 2,745,532 | 3,772,634 | 2,148,594 | 6,418,145 | 2,453,406 |
| 1966 | 128,879,961 | 92,131,794 | 30,834,243 | 61,297,552 | 20,256,133 | 3,093,922 | 3,814,378 | 2,073,956 | 5,613,869 | 1,895,909 |
| 1967 | 148,374,815 | 104,288,420 | 34,917,825 | 69,370,595 | 26,958,241 | 3,014,406 | 4,075,723 | 2,079,869 | 5,478,347 | 2,479,809 |
| 1968 | 153,636,838 | 108,148,565 | 29,896,520 | 78,252,045 | 28,085,898 | 3,081,979 | 4,287,237 | 2,122,277 | 5,713,973 | 2,196,909 |
| 1969 | 187,919,560 | 135,778,052 | 38,337,646 | 97,440,406 | 33,068,657 | 3,530,065 | 4,555,560 | 2,137,585 | 6,501,146 | 2,348,495 |
| 1970 | 195,772,096 | 138,668,568 | 35,036,983 | 103,651,585 | 37,449,188 | 3,680,076 | 4,746,382 | 2,094,212 | 6,683,061 | 2,380,609 |
| 1971 | 191,647,198 | 131,072,374 | 30,319,953 | 100,752,421 | 39,918,690 | 3,784,283 | 4,800,482 | 2,206,585 | 6,684,799 | 3,179,985 |
| 1972 | 209,855,737 | 143,604,732 | 34,925,546 | 108,879,186 | 43,714,001 | 5,489,969 | 5,110,001 | 2,207,273 | 5,728,657 | 3,801,104 |
| 1973 | 237,787,204 | 164,157,315 | 39,045,309 | 125,112,006 | 52,081,709 | 4,975,862 | 5,149,513 | 2,276,951 | 5,395,750 | 3,750,104 |
| 1974 | 268,952,254 | 184,648,094 | 41,744,444 | 142,903,650 | 62,093,632 | 5,100,675 | 5,358,477 | 2,437,005 | 5,742,154 | 3,572,217 |
| 1975 | 293,822,726 | 202,146,097 | 45,746,660 | 156,399,437 | 70,140,809 | 4,688,079 | 5,350,858 | 2,315,090 | 5,516,611 | 3,665,182 |
| 1976 | 302,519,792 | 205,751,753 | 46,782,956 | 158,968,797 | 74,202,853 | 5,307,466 | 5,427,722 | 2,487,894 | 5,486,106 | 3,855,998 |
| 1976 (TQ) * | 75,462,780 | 49,567,484 | 9,808,905 | 39,758,579 | 19,892,041 | 1,485,247 | 1,305,841 | 622,821 | 1,543,339 | 1,046,007 |
| 1977 | 358,139,417 | 246,605,067 | 60,049,804 | 186,755,263 | 86,076,316 | 7,425,325 | 5,406,633 | 2,398,501 | 6,068,682 | 3,958,893 |
| 1978 | 399,776,389 | 278,438,269 | 65,380,145 | 213,058,144 | 97,291,653 | 5,381,499 | 5,612,715 | 2,450,913 | 6,555,681 | 4,045,639 |
| 1979 | 460,412,185 | 322,993,733 | 71,447,876 | 251,545,857 | 112,849,874 | 5,519,074 | 5,647,924 | 2,495,517 | 7,057,612 | 3,848,450 |
| 1980 | 519,375,273 | 359,927,392 | 72,379,610 | 287,547,782 | 128,330,480 | 6,498,381 | 5,704,768 | 2,446,416 | 6,487,421 | 9,980,416 |
| 1981 | 606,799,103 | 406,583,302 | 73,733,156 | 332,850,146 | 152,885,816 | 6,910,386 | 5,688,413 | 2,583,857 | 6,088,156[R] | 26,059,173[R] |
| 1982 | 632,240,506 | 418,599,768 | 65,990,832 | 352,608,936 | 168,717,936 | 8,143,373 | 5,459,810 | 2,539,495 | 6,382,900 | 22,397,223 |
| 1983 | 627,246,793 | 411,407,523 | 61,779,556 | 349,627,967 | 173,847,854 | 6,225,877 | 5,634,853 | 4,139,810 | 6,776,023 | 19,214,853 |

* Transition quarter.

## Footnotes for Tables 1–3

* Less than $500.
[R] Revised.

**Note:** Detail may not add to totals due to rounding. State and district data for 1983 are not directly comparable with years prior to 1981. For the most part, beginning with 1981, amounts are classified by state and district based on where taxpayers reside rather than, as for 1980 and prior, where taxpayers made payments.

1. The receipts in the various states do not indicate the federal tax burden of each since, in many instances, taxes are collected in one state from residents of another state. For example, withholding taxes reported by employers located near state lines may include substantial amounts withheld from salaries of employees who reside in neighboring states. Also, the taxes of some corporations are paid from a principal office, although their operations may be located in another state or throughout several states.

2. Includes taxes on unrelated business income of exempt organizations. See table 2.

3. Collections of individual income tax not withheld include old-age, survivors', disability and hospital insurance taxes on self-employment income (SECA). Similarly, the collections of individual income tax withheld are reported in combined amounts with old-age, survivors', disability and hospital insurance taxes (FICA) on salaries and wages. Estimated separate national totals for individual income tax and for employment taxes are shown in the text table, Gross internal revenue collections, on page 8 and are used in obtaining national totals for individual income taxes and employment taxes in table 3.

4. Self-employment tax and taxes imposed by the Federal Insurance Contributions Act are applicable with respect to Guam and American Samoa. Amounts of such taxes collected in Guam and American Samoa are combined with similar taxes reported for "Foreign Operations—Other."

5. Includes fiduciary income tax collections of $2.7 billion.

6. The Houston District was established in 1981 to service certain counties formerly covered by the Austin District. Collections were made and reported for nine months of fiscal year 1982, beginning January 1982, as compared with 12 months of reporting for fiscal year 1983.

7. Tax payments made to banks under the federal tax deposit (FTD) system are included in the internal revenue collections for the period in which the FTD is purchased. However, such payments are not classified by internal revenue districts (nor by tax subclasses to which excise tax payments relate) until the IRS applies them to taxpayers' liabilities.

8. Represents credits allowable on income tax returns for certain gasoline and lubricating oil tax payments and for excess payments under the Federal Insurance Contribution Act.

9. Designations by taxpayers of a portion of their taxes to the presidential election campaign fund are not collections as such because they do not affect taxpayer liability. Transfers of amounts to this fund are made on a national basis only and therefore have no effect on district and regional collection data.

10. Represents amounts offset against outstanding tax liabilities other than those for Forms 1040 and 1040A on which the credits were claimed.

11. Includes amounts contained in the national totals, but not classified by state or district as of Sept. 30, 1983. Also includes amounts transferred to a special account for the Northern Mariana Islands.

12. Amounts of internal revenue taxes collected on Puerto Rican products transported to the United States or consumed on the island (less refunds, drawbacks and expenses) are returned to the Treasury of Puerto Rico under provisions of sections 7652(a)(3) and 5314(a)(4) of the Internal Revenue Code of 1954. The gross amounts are included in overall collection results (tables 1 – 3).

13. Refer to table 2 for components.

14. Includes manufacturers' excise taxes on pistols and revolvers, fishing rods, bows and arrows, firearms and shells and cartridges.

15. Contains, among other items, amounts paid into depositaries but not yet classified into excise detail from Forms 720, Quarterly Federal Excise Tax Returns, filed. Generally, Forms 720 are filed and type of excise tax identified and reported in the quarter following the quarter of payment into a depositary. The data shown primarily reflect windfall profit tax amounts. Negative figures result from the classification of amounts previously reported as unclassified.

16. For tax years beginning after 1978, the Revenue Act of 1978 (Public Law 95–600) replaced the old corporate system of normal tax, surtax and surtax exemption with a new rate structure graduated from 17 to 46 percent of taxable income. The lowest rate was reduced to 15 percent for tax years beginning in 1983 by the Economic Recovery Tax Act of 1981 (Public Law 97–34).

17. Individual income tax rates, effective Jan. 1, 1965, were graduated from 14 to 70 percent of taxable income. A 10-percent per-annum surcharge added by Public Law 90–364, effective April 1, 1968, was extended to Dec. 31, 1969, at the same annual rate (Public Law 91–53). The surcharge was again extended to June 30, 1970 (Public Law 91–171), but at a five-percent annual rate, and then discontinued. The Economic Recovery Tax Act of 1981 reduced the range of rates from 11 to 50 percent, effective for taxable years beginning in 1983. Includes SECA taxes of 9.35 percent on net earnings up to $32,400 for 1982 and up to $35,700 for 1983.

18. Income tax graduated withholding rates ranged from 15 to 39 percent on wages in excess of exemptions, effective Jan. 1, 1979, under Public Law 95–600. The Economic Recovery Tax Act of 1981 reduced the rates to 16 percent up to 37 percent, effective Oct. 1, 1981, and the lowest rate to 12 percent, effective July 1, 1982. A combined FICA tax rate of 13.4 percent was in effect on salaries and wages up to $32,400 for calendar year 1982 and up to $35,700 for 1983.

19. Railroad retirement taxes are divided into two tiers for both employers and employees. The tier I tax rate for 1982 was 6.7 percent each on the first $2,700 of monthly compensation and on the first $2,975 for 1983. Tier II taxes for employers were increased from 9.5 percent to 11.75 percent and established for employees at two percent, effective Oct. 1, 1981, on the first $2,025 of monthly compensation for 1982 and $2,225 for 1983.

20. Employers of one or more persons in each of 20 calendar weeks or who paid wages of $1,500 or more in any calendar quarter were taxed 3.4 percent on taxable portion of wages up to $6,000 for 1982 and 3.5 percent on taxable wages up to $7,000 for 1983. This tax was reduced by credits for unemployment contributions paid to states up to 2.7 percent of FUTA tax, resulting in a net federal tax of 0.7 percent for 1982 and 0.8 percent for 1983.

21. Beginning Jan. 1, 1977, the separate tax rates for estates and gifts were replaced by unified rates of tax graduated from 18 to 70 percent. Separate exemption amounts were replaced by a unified credit of $47,000 phased in over a five-year period ending in 1981. The Economic Recovery Tax Act of 1981 raised the credit to $192,800 to be phased in over a five-year period ($79,300 credit for 1983). Also, the Act raised the annual gift tax exclusion from $3,000 to $10,000, effective Jan. 1, 1982, and provided for annual rather than quarterly returns and payments. The first annual return was due April 15, 1983.

22. Repealed effective Jan. 1, 1980 (Public Law 96–39).

23. Rates doubled from $4 to $8 per thousand for small cigarettes and from $8.40 to $16.80 for large cigarettes, effective Jan. 1, 1983 (Public Law 97–248). Includes floor stock tax collections of $169.7 million for cigarettes removed from bond before the effective date but still unsold.

24. Tax increased from 4 to 9 cents per gallon, effective April 1, 1983. Includes floor stock tax collections of $49.9 million for gasoline in inventories of dealers on the effective date (5 cents per gallon on gasoline and 4 cents per gallon on gasohol, Public Law 97–424).

25. Repealed effective after Jan. 6, 1983 (Public Law 97–424).

26. Tax increased from 10 to 12 percent and imposed at the retail rather than the manufacturer's level, effective April 1, 1983 (Public Law 97–424)

27. Tax increased from $200 to $1,200 per vehicle for 1982 model-year automobiles based on various fuel-economy levels (Public Law 95–502).

28. Tax increased from 30 to 37.5 cents per gallon for alcohol of 150 to 190 proof and from 40 to 50 cents per gallon for 190 proof and over, effective April 1, 1983 (Public Law 97–424).

29. Includes amounts collected or adjusted for taxes that have been repealed or expired.

30. Expired Sept. 30, 1980. Reinstated and increased from 3 to 8 cents per gallon, effective Sept. 1, 1982 (Public Law 97–248). Decreased to 3 cents per gallon, effective April 1, 1983, in conjunction with the gasoline tax increase under Public Law 97–424.

31. Expired Sept. 30, 1980. Reinstated and increased from 7 to 14 cents per gallon, effective Sept. 1, 1982 (Public Law 97-248).

32. Tax increased from one to three percent, effective Jan. 1, 1983 (Public Law 97–248).

33. Tax increased from five to eight percent, effective Sept. 1, 1982 (Public Law 97–248).

34. Expired Sept. 30, 1980. Reinstated at $3 per passenger, effective Sept. 1, 1982 (Public Law 97–248).

35. Expired Sept. 30, 1980. Reinstated at five percent, effective Sept. 1, 1982 (Public Law 97–248).

36. Repealed effective June 30, 1980, by the Revenue Act of 1978 (Public Law 95–600)

37. Tax reduced from $500 to $50 on wagers authorized by state law, effective July 1, 1983 (Public Law 97–362).

38. Tax rate reduced from two to 0.25 percent for wagers authorized by state law, effective Jan. 1, 1983 (Public Law 97–362).

39. Expired Sept. 30, 1980. Officially repealed by Public Law 97–248.

40. Transfers of machine guns, short-barreled firearms, silencers, etc., $200 each; certain guns with combination shotgun and rifle barrels and other special types of firearms $5 each. Occupational taxes are levied on manufacturers, importers or dealers in firearms and are included in the amounts shown.

41. Negative figure for 1983 is due to refunds of this tax under the United States/United Kingdom Income Tax Treaty, which provides for exemption from this tax retroactive to Jan. 1, 1975. Also, a similar treaty with France provides for exemption retroactive to Jan. 1, 1979.

42. Lowest rate reduced from 27.5 to 25 percent, effective Jan. 1, 1983 (Public Law 97–34). Windfall profit tax amounts shown in these tables are incomplete because they reflect only amounts from returns processed by the end of the reporting period. For comprehensive detail on windfall profit taxes, refer to the SOI Bulletin, Publication 1136, published quarterly by the IRS.

43. Contains windfall profit tax amounts of $22 billion for fiscal year 1982 and $15.7 billion for fiscal year 1983 (refer to footnote 42 for cautionary information about these figures).

## Table 4.—Amount of internal revenue refunds including interest
(In thousands of dollars)

| Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.) | | Total (1) | Corporation income (2) | Individual income (3) | Employment taxes[1] (4) | Estate (5) | Gift (6) | Excise (7) |
|---|---|---|---|---|---|---|---|---|
| **United States, total** | | **89,760,868** | **26,012,210** | **61,198,032** | **1,849,350** | **198,675** | **9,592** | **493,009** |
| **North-Atlantic Region** | | **12,320,220** | **4,312,901** | **7,734,734** | **184,741** | **28,824** | **900** | **58,120** |
| Albany | (See (c) below) | 686,376 | 213,584 | 464,053 | 7,579 | 999 | 19 | 142 |
| Augusta | (Maine) | 289,103 | 44,696 | 239,943 | 3,926 | 160 | 1 | 377 |
| Boston | (Massachusetts) | 2,018,139 | 551,408 | 1,432,755 | 29,516 | 3,035 | 80 | 1,345 |
| Brooklyn | (See (c) below) | 1,934,475 | 137,138 | 1,747,509 | 34,827 | 4,573 | 19 | 10,409 |
| Buffalo | (See (c) below) | 1,306,568 | 205,373 | 1,077,151 | 18,115 | 3,365 | 16 | 1,528 |
| Burlington | (Vermont) | 123,899 | 19,920 | 100,874 | 2,499 | 297 | 34 | 275 |
| Hartford | (Connecticut) | 1,671,054 | 681,642 | 977,542 | 7,202 | 3,640 | 347 | 681 |
| Manhattan | (See (c) below) | 3,664,264 | 2,311,914 | 1,226,314 | 70,990 | 12,033 | 362 | 42,651 |
| Portsmouth | (New Hampshire) | 312,354 | 66,392 | 240,031 | 5,420 | 375 | 18 | 118 |
| Providence | (Rhode Island) | 313,988 | 79,834 | 228,562 | 4,667 | 327 | 4 | 594 |
| **Mid-Atlantic Region** | | **12,647,423** | **3,786,313** | **8,554,927** | **200,690** | **20,411** | **2,339** | **82,743** |
| Baltimore | (Maryland & D.C.) | 2,329,566 | 712,538 | 1,564,317 | 28,162 | 4,423 | 1,989 | 18,137 |
| Foreign Operations | | 525,453 | 113,524 | 391,189 | 16,507 | 870 | - | 3,363 |
| Puerto Rico[4] | | 64,432 | 3,098 | 53,765 | 7,216 | 133 | - | 220 |
| Other | | 461,021 | 110,426 | 337,424 | 9,291 | 737 | - | 3,143 |
| Newark | (New Jersey) | 3,346,863 | 963,623 | 2,253,019 | 82,695 | 7,164 | 41 | 40,321 |
| Philadelphia | (See (e) below) | 2,304,942 | 493,202 | 1,759,608 | 35,420 | 3,376 | 63 | 13,273 |
| Pittsburgh | (See (e) below) | 1,807,473 | 723,696 | 1,064,233 | 15,332 | 2,153 | 12 | 2,047 |
| Richmond | (Virginia) | 1,755,972 | 353,585 | 1,375,038 | 19,686 | 2,082 | 211 | 5,370 |
| Wilmington | (Delaware) | 577,154 | 426,145 | 147,523 | 2,888 | 343 | 23 | 232 |
| **Southeast Region** | | **10,186,942** | **2,182,820** | **7,791,633** | **155,139** | **22,068** | **717** | **34,765** |
| Atlanta | (Georgia) | 1,799,245 | 456,838 | 1,296,504 | 29,506 | 1,603 | 58 | 14,736 |
| Birmingham | (Alabama) | 968,217 | 169,296 | 782,197 | 13,699 | 1,768 | 119 | 1,118 |
| Columbia | (South Carolina) | 770,385 | 133,066 | 625,790 | 9,712 | 715 | * | 1,102 |
| Greensboro | (North Carolina) | 1,446,892 | 283,941 | 1,137,987 | 18,906 | 1,579 | 41 | 4,438 |
| Jackson | (Mississippi) | 550,938 | 99,861 | 442,004 | 7,584 | 907 | 2 | 580 |
| Jacksonville | (Florida) | 3,312,050 | 734,903 | 2,494,564 | 63,004 | 12,859 | 277 | 6,453 |
| Nashville | (Tennessee) | 1,339,215 | 304,715 | 1,012,597 | 12,728 | 2,617 | 220 | 6,338 |
| **Central Region** | | **11,490,460** | **3,511,024** | **7,820,253** | **96,150** | **15,912** | **308** | **46,813** |
| Cincinnati | (See (d) below) | 1,787,121 | 575,623 | 1,186,298 | 15,951 | 2,384 | 38 | 4,827 |
| Cleveland | (See (d) below) | 2,551,468 | 893,658 | 1,630,559 | 12,891 | 4,176 | 49 | 10,135 |
| Detroit | (Michigan) | 3,978,682 | 1,405,653 | 2,513,121 | 35,921 | 4,214 | 75 | 19,698 |
| Indianapolis | (Indiana) | 1,763,313 | 397,493 | 1,341,819 | 19,074 | 3,073 | 97 | 1,757 |
| Louisville | (Kentucky) | 947,913 | 178,042 | 750,142 | 8,435 | 1,509 | 16 | 9,769 |
| Parkersburg | (West Virginia) | 461,963 | 60,555 | 396,314 | 3,878 | 556 | 33 | 627 |
| **Midwest Region** | | **11,551,202** | **3,680,259** | **7,791,271** | **113,506** | **26,217** | **921** | **39,028** |
| Aberdeen | (South Dakota) | 157,790 | 28,471 | 126,969 | 1,990 | 179 | * | 181 |
| Chicago | (See (b) below) | 4,764,391 | 2,138,844 | 2,571,476 | 28,436 | 10,874 | 173 | 14,588 |
| Des Moines | (Iowa) | 780,532 | 161,961 | 606,428 | 8,981 | 2,046 | 25 | 1,091 |
| Fargo | (North Dakota) | 183,158 | 37,396 | 142,908 | 2,381 | 223 | 1 | 249 |
| Milwaukee | (Wisconsin) | 1,394,984 | 275,547 | 1,098,224 | 14,894 | 3,656 | 572 | 2,091 |
| Omaha | (Nebraska) | 522,718 | 157,363 | 355,474 | 6,319 | 2,405 | 42 | 1,115 |
| St. Louis | (Missouri) | 1,415,150 | 274,952 | 1,102,032 | 23,270 | 2,628 | 41 | 12,227 |
| St. Paul | (Minnesota) | 1,577,281 | 476,797 | 1,072,816 | 19,692 | 2,265 | 16 | 5,695 |
| Springfield | (See (b) below) | 855,188 | 128,928 | 714,944 | 7,543 | 1,941 | 51 | 1,791 |
| **Southwest Region** | | **13,812,988** | **4,417,970** | **9,017,583** | **229,429** | **38,200** | **3,481** | **106,325** |
| Albuquerque | (New Mexico) | 364,762 | 48,526 | 310,305 | 4,505 | 980 | 2 | 448 |
| Austin | (See (f) below) | 1,786,357 | 498,935 | 1,218,795 | 25,894 | 13,758 | 923 | 28,052 |
| Cheyenne | (Wyoming) | 218,244 | 44,662 | 168,282 | 2,835 | 655 | 1,760 | 50 |
| Dallas | (See (f) below) | 2,843,281 | 689,036 | 1,871,572 | 56,968 | 8,118 | 73 | 17,514 |
| Denver | (Colorado) | 1,345,215 | 335,191 | 983,077 | 21,729 | 2,505 | 4 | 2,709 |
| Houston | (See (f) below) | 2,813,891 | 1,296,422 | 1,426,895 | 58,181 | 4,424 | 610 | 25,359 |
| Little Rock | (Arkansas) | 522,374 | 89,153 | 424,338 | 7,367 | 888 | 34 | 594 |
| New Orleans | (Louisiana) | 1,473,916 | 323,545 | 1,114,164 | 23,745 | 3,694 | 10 | 8,758 |
| Oklahoma City | (Oklahoma) | 1,658,178 | 716,021 | 904,204 | 16,670 | 1,612 | 25 | 17,646 |
| Wichita | (Kansas) | 786,770 | 176,479 | 593,951 | 9,535 | 1,566 | 44 | 5,195 |
| **Western Region** | | **17,065,112** | **4,122,737** | **12,558,801** | **287,041** | **45,358** | **724** | **50,451** |
| Anchorage | (Alaska) | 225,931 | 17,214 | 201,694 | 6,235 | 211 | - | 577 |
| Boise | (Idaho) | 243,083 | 33,099 | 205,104 | 4,320 | 453 | 202 | 95 |
| Helena | (Montana) | 225,234 | 35,548 | 183,432 | 3,680 | 1,425 | 1 | 1,148 |
| Honolulu | (Hawaii) | 414,946 | 125,457 | 280,314 | 7,701 | 1,123 | 14 | 337 |
| Los Angeles | (See (a) below) | 7,107,006 | 1,932,675 | 5,012,029 | 121,260 | 19,823 | 114 | 21,104 |
| Phoenix | (Arizona) | 949,085 | 165,047 | 766,491 | 14,823 | 2,239 | 14 | 471 |
| Portland | (Oregon) | 1,042,740 | 286,381 | 735,400 | 16,348 | 2,845 | 26 | 1,740 |
| Reno | (Nevada) | 356,809 | 67,167 | 277,366 | 11,496 | 624 | 76 | 80 |
| Salt Lake City | (Utah) | 483,512 | 104,768 | 370,119 | 7,553 | 302 | 3 | 767 |
| San Francisco | (See (a) below) | 4,203,384 | 839,724 | 3,270,250 | 68,683 | 12,136 | 211 | 12,380 |
| Seattle | (Washington) | 1,813,382 | 515,656 | 1,256,602 | 24,942 | 4,177 | 63 | 11,942 |
| **Other miscellaneous refunds** | | **586,521** | **-1,614** | **-71,170** | **582,654** | **1,685** | **202** | **74,764** |
| Gasoline, lubricating oil and excess FICA credits[3] | | 486,158 | 0 | 0 | 428,800 | 0 | 0 | 57,358 |
| U.S. Customs Service[4] | | 1,550 | 0 | 0 | 0 | 0 | 0 | 1,550 |
| Earned income credits offsets | | 31,163 | 0 | 31,163 | 0 | 0 | 0 | 0 |
| Refunds reversals unclassified[7] | | 67,650 | -1,614 | -102,333 | 153,854 | 1,685 | 202 | 15,856 |
| **Totals for states not shown above** | | | | | | | | |
| (a) | California | 11,310,390 | 2,772,400 | 8,282,279 | 189,943 | 31,959 | 325 | 33,484 |
| (b) | Illinois | 5,619,589 | 2,267,772 | 3,286,420 | 35,979 | 12,815 | 224 | 16,379 |
| (c) | New York | 7,591,683 | 2,869,009 | 4,515,027 | 131,511 | 20,990 | 416 | 54,730 |
| (d) | Ohio | 4,338,589 | 1,469,291 | 2,818,857 | 28,842 | 6,560 | 87 | 14,962 |
| (e) | Pennsylvania | 4,112,415 | 1,216,898 | 2,823,841 | 50,752 | 5,529 | 75 | 15,320 |
| (f) | Texas | 7,443,529 | 2,684,393 | 4,519,262 | 141,043 | 26,300 | 1,606 | 70,925 |

[1] Includes withheld income tax, FICA, railroad retirement and FUTA refunds and credits.
[2] Includes earned income credits refunded, amounting to $1.2 billion.
[3] Includes credits for gasoline and lubricating oil tax payments.
[4] Includes refunds of special fund receipts (Puerto Rico account 20x5737), amounting to $169,500.
[5] Includes credits for excess payments under the federal old age and survivors', federal disability and federal hospital funds, amounting to $428 million.
[6] The source of this information is the U.S. Customs Service. Customs does not provide the count of the number of refunds issued for this item.
[7] Includes refunds issued in September 1983 minus refund reversals received in September 1983 that were not classified by district before Sept. 30, 1983 (the end of the fiscal year). For accounting and comparative purposes, the data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.
* Less than $500.



## Table 5.—Number of internal revenue refunds issued

| Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.) | | Total (1) | Corporation income (2) | Individual income (3) | Employment taxes (4) | Estate (5) | Gift (6) | Excise (7) |
|---|---|---|---|---|---|---|---|---|
| **United States, total** | | **76,771,770** | **851,496** | **73,723,565** | **2,082,445** | **19,424** | **855** | **93,985** |
| **North-Atlantic Region** | | **10,226,414** | **105,527** | **9,806,701** | **300,923** | **2,694** | **121** | **10,248** |
| Albany | (See (c) below) | 669,796 | 5,816 | 647,742 | 15,548 | 122 | 7 | 561 |
| Augusta | (Maine) | 490,027 | 3,875 | 476,798 | 8,425 | 75 | 2 | 852 |
| Boston | (Massachusetts) | 2,020,841 | 23,584 | 1,944,274 | 51,005 | 421 | 28 | 1,529 |
| Brooklyn | (See (c) below) | 2,153,007 | 13,485 | 2,080,595 | 56,742 | 555 | 14 | 1,616 |
| Buffalo | (See (c) below) | 1,476,055 | 13,509 | 1,432,016 | 28,937 | 295 | 10 | 1,288 |
| Burlington | (Vermont) | 168,483 | 2,202 | 160,569 | 5,474 | 32 | 5 | 181 |
| Hartford | (Connecticut) | 1,220,868 | 12,886 | 1,171,261 | 35,132 | 465 | 18 | 1,126 |
| Manhattan | (See (c) below) | 1,339,985 | 21,648 | 1,243,019 | 72,089 | 826 | 32 | 2,369 |
| Portsmouth | (New Hampshire) | 342,883 | 4,045 | 329,186 | 9,204 | 74 | 3 | 370 |
| Providence | (Rhode Island) | 344,449 | 4,476 | 321,221 | 18,367 | 27 | 2 | 356 |
| **Mid-Atlantic Region** | | **10,814,833** | **90,103** | **10,432,339** | **277,770** | **2,347** | **91** | **12,183** |
| Baltimore | (Maryland & D.C.) | 1,859,954 | 15,977 | 1,795,631 | 45,009 | 464 | 21 | 2,852 |
| Foreign Operations | | 232,073 | 1,872 | 212,745 | 16,879 | 120 | - | 457 |
| Puerto Rico | | 54,213 | 92 | 39,672 | 14,377 | 4 | - | 68 |
| Other | | 177,860 | 1,780 | 173,073 | 2,502 | 116 | - | 389 |
| Newark | (New Jersey) | 2,870,770 | 24,971 | 2,757,283 | 84,469 | 792 | 17 | 3,238 |
| Philadelphia | (See (e) below) | 2,399,353 | 18,286 | 2,320,264 | 57,953 | 405 | 20 | 2,405 |
| Pittsburgh | (See (e) below) | 1,423,156 | 10,204 | 1,381,264 | 29,780 | 224 | 9 | 1,675 |
| Richmond | (Virginia) | 1,819,796 | 16,146 | 1,763,869 | 38,160 | 290 | 20 | 1,309 |
| Wilmington | (Delaware) | 209,731 | 2,645 | 201,263 | 5,520 | 52 | 4 | 247 |
| **Southeast Region** | | **11,539,436** | **118,437** | **11,105,186** | **300,396** | **2,334** | **104** | **12,979** |
| Atlanta | (Georgia) | 1,817,483 | 17,761 | 1,751,326 | 45,992 | 232 | 16 | 2,156 |
| Birmingham | (Alabama) | 1,144,279 | 10,124 | 1,107,102 | 25,405 | 162 | 7 | 1,479 |
| Columbia | (South Carolina) | 994,954 | 8,560 | 963,515 | 21,613 | 120 | 2 | 944 |
| Greensboro | (North Carolina) | 1,906,913 | 20,260 | 1,845,384 | 39,085 | 257 | 21 | 1,926 |
| Jackson | (Mississippi) | 691,794 | 8,632 | 667,075 | 16,859 | 103 | 3 | 1,122 |
| Jacksonville | (Florida) | 3,474,308 | 42,070 | 3,309,893 | 117,364 | 1,213 | 37 | 3,731 |
| Nashville | (Tennessee) | 1,509,705 | 13,030 | 1,460,911 | 33,878 | 247 | 18 | 1,621 |
| **Central Region** | | **9,766,622** | **107,389** | **9,445,475** | **201,620** | **1,782** | **91** | **10,275** |
| Cincinnati | (See (d) below) | 1,534,309 | 17,615 | 1,484,066 | 30,839 | 298 | 20 | 1,471 |
| Cleveland | (See (d) below) | 2,022,252 | 25,306 | 1,952,088 | 42,536 | 407 | 23 | 1,892 |
| Detroit | (Michigan) | 2,903,777 | 34,172 | 2,808,451 | 57,999 | 476 | 17 | 2,662 |
| Indianapolis | (Indiana) | 1,734,115 | 14,986 | 1,661,895 | 34,685 | 338 | 22 | 2,179 |
| Louisville | (Kentucky) | 1,034,812 | 8,888 | 998,822 | 24,177 | 190 | 5 | 1,430 |
| Parkersburg | (West Virginia) | 537,567 | 5,412 | 520,053 | 11,384 | 73 | 4 | 641 |
| **Midwest Region** | | **9,998,439** | **140,495** | **9,595,208** | **245,020** | **2,842** | **114** | **14,760** |
| Aberdeen | (South Dakota) | 202,738 | 3,220 | 193,606 | 5,334 | 63 | 2 | 513 |
| Chicago | (See (b) below) | 2,935,695 | 35,326 | 2,821,057 | 75,387 | 813 | 23 | 3,089 |
| Des Moines | (Iowa) | 843,242 | 16,655 | 804,333 | 20,185 | 321 | 13 | 1,735 |
| Fargo | (North Dakota) | 201,354 | 3,016 | 191,388 | 6,268 | 64 | 3 | 615 |
| Milwaukee | (Wisconsin) | 1,524,151 | 22,843 | 1,464,174 | 34,348 | 325 | 17 | 2,444 |
| Omaha | (Nebraska) | 494,593 | 8,531 | 470,850 | 13,065 | 206 | 7 | 934 |
| St. Louis | (Missouri) | 1,522,697 | 20,779 | 1,459,244 | 40,075 | 415 | 19 | 2,165 |
| St. Paul | (Minnesota) | 1,348,721 | 18,713 | 1,297,221 | 30,400 | 328 | 15 | 2,044 |
| Springfield | (See (b) below) | 925,248 | 10,412 | 893,335 | 19,958 | 307 | 15 | 1,221 |
| **Southwest Region** | | **10,628,964** | **138,869** | **10,146,995** | **324,176** | **2,331** | **175** | **16,418** |
| Albuquerque | (New Mexico) | 436,683 | 4,697 | 419,608 | 11,764 | 85 | 3 | 526 |
| Austin | (See (f) below) | 1,684,730 | 18,243 | 1,618,123 | 45,591 | 365 | 46 | 2,362 |
| Cheyenne | (Wyoming) | 176,058 | 3,872 | 165,711 | 6,041 | 45 | 4 | 385 |
| Dallas | (See (f) below) | 2,104,301 | 29,165 | 2,000,154 | 71,197 | 483 | 33 | 3,269 |
| Denver | (Colorado) | 1,085,193 | 15,224 | 1,034,892 | 33,502 | 222 | 10 | 1,343 |
| Houston | (See (f) below) | 1,394,683 | 17,654 | 1,329,459 | 45,345 | 260 | 30 | 1,935 |
| Little Rock | (Arkansas) | 637,426 | 7,636 | 611,318 | 16,997 | 101 | 12 | 1,362 |
| New Orleans | (Louisiana) | 1,346,526 | 16,178 | 1,286,302 | 41,761 | 261 | 10 | 2,014 |
| Oklahoma City | (Oklahoma) | 1,018,644 | 13,689 | 971,330 | 31,485 | 293 | 14 | 1,833 |
| Wichita | (Kansas) | 744,720 | 12,511 | 710,098 | 20,493 | 216 | 13 | 1,389 |
| **Western Region** | | **13,670,369** | **183,360** | **13,052,553** | **413,500** | **4,839** | **155** | **15,962** |
| Anchorage | (Alaska) | 160,531 | 1,997 | 151,851 | 6,381 | 14 | - | 288 |
| Boise | (Idaho) | 279,091 | 4,062 | 266,341 | 8,063 | 59 | 9 | 557 |
| Helena | (Montana) | 255,633 | 5,268 | 240,977 | 8,500 | 92 | 3 | 793 |
| Honolulu | (Hawaii) | 354,063 | 5,330 | 339,688 | 8,705 | 113 | 4 | 223 |
| Los Angeles | (See (a) below) | 5,018,073 | 66,823 | 4,788,315 | 156,398 | 1,932 | 52 | 4,553 |
| Phoenix | (Arizona) | 922,894 | 10,437 | 885,449 | 25,998 | 216 | 16 | 778 |
| Portland | (Oregon) | 937,861 | 15,215 | 896,106 | 24,728 | 270 | 14 | 1,526 |
| Reno | (Nevada) | 322,487 | 3,883 | 308,131 | 10,122 | 59 | 4 | 288 |
| Salt Lake City | (Utah) | 460,918 | 4,526 | 440,508 | 15,311 | 65 | 6 | 502 |
| San Francisco | (See (a) below) | 3,532,594 | 44,971 | 3,376,562 | 105,157 | 1,848 | 38 | 4,218 |
| Seattle | (Washington) | 1,426,224 | 20,848 | 1,358,605 | 44,137 | 371 | 9 | 2,234 |
| **Other miscellaneous refunds** | | **126,683** | **-32,664** | **139,108** | **19,040** | **55** | **4** | **1,160** |
| Gasoline, lubricating oil and excess FICA credits[1] | | - | 0 | 0 | - | 0 | 0 | - |
| U.S. Customs Service[3] | | - | 0 | 0 | 0 | 0 | 0 | - |
| Earned income credits offsets[1] | | - | 0 | 0 | 0 | 0 | 0 | 0 |
| Refunds reversals unclassified[2] | | 126,683 | -32,664 | 139,108 | 19,040 | 55 | 4 | 1,160 |
| **Totals for states not shown above** | | | | | | | | |
| (a) | California | 8,550,667 | 111,794 | 8,164,877 | 261,555 | 3,580 | 90 | 8,771 |
| (b) | Illinois | 3,860,943 | 45,738 | 3,714,392 | 95,345 | 1,120 | 38 | 4,310 |
| (c) | New York | 5,638,843 | 54,458 | 5,403,372 | 173,316 | 1,800 | 63 | 5,834 |
| (d) | Ohio | 3,556,561 | 42,921 | 3,436,154 | 73,375 | 705 | 43 | 3,363 |
| (e) | Pennsylvania | 3,822,509 | 28,490 | 3,701,548 | 87,733 | 629 | 29 | 4,080 |
| (f) | Texas | 5,183,714 | 65,062 | 4,947,736 | 162,133 | 1,108 | 109 | 7,566 |

[1] In table 4, Amount of internal revenue refunds including interest, refund amounts are given for these credits. Where a dash (–) is shown on this table, the number of these types of refunds that were issued is counted above by district along with all of the other refunds issued. Where a zero (0) is shown there are no refunds for these types of taxes.
[2] Includes refunds issued in September 1983 minus refund reversals received in September 1983 that were not classified by district before Sept. 30, 1983 (the end of the fiscal year). For accounting and comparative purposes, the data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

## Table 6.—Number of returns filed by internal revenue regions and districts, states and other areas

| Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.) | | Total tax returns (1) | Individual income tax (2) | Estimated tax (3) | Fiduciary (4) | Partnership (5) | Corporation income tax (6) | Estate tax (7) |
|---|---|---|---|---|---|---|---|---|
| **United States, total** | | **171,174,383** | **95,284,038** | **33,079,790** | **1,993,968** | **1,585,810** | **3,077,755** | **111,415** |
| **North-Atlantic Region** | | **23,458,351** | **12,753,923** | **4,786,037** | **365,778** | **168,147** | **512,566** | **15,009** |
| Albany | (See (c) below) | 1,491,670 | 865,460 | 296,650 | 11,988 | 9,844 | 25,074 | 900 |
| Augusta | (Maine) | 827,791 | 464,248 | 158,362 | 10,570 | 4,292 | 13,472 | 353 |
| Boston | (Massachusetts) | 4,584,356 | 2,579,173 | 944,843 | 94,900 | 22,956 | 88,562 | 2,726 |
| Brooklyn | (See (c) below) | 4,940,706 | 2,782,407 | 1,050,976 | 24,699 | 32,209 | 114,973 | 2,963 |
| Buffalo | (See (c) below) | 3,095,171 | 1,829,635 | 606,941 | 38,411 | 20,674 | 44,373 | 1,816 |
| Burlington | (Vermont) | 418,665 | 214,092 | 84,748 | 5,261 | 3,123 | 8,837 | 212 |
| Hartford | (Connecticut) | 2,720,533 | 1,467,090 | 597,902 | 46,408 | 21,937 | 51,151 | 1,678 |
| Manhattan | (See (c) below) | 3,896,443 | 1,719,974 | 756,517 | 114,478 | 44,569 | 135,781 | 3,605 |
| Portsmouth | (New Hampshire) | 760,700 | 423,873 | 151,560 | 7,871 | 4,627 | 13,038 | 390 |
| Providence | (Rhode Island) | 722,314 | 407,971 | 137,438 | 11,192 | 3,916 | 17,305 | 366 |
| **Mid-Atlantic Region** | | **23,628,307** | **13,455,032** | **4,661,265** | **284,373** | **179,178** | **407,497** | **12,794** |
| Baltimore | (Maryland & D.C.) | 3,794,993 | 2,211,267 | 687,250 | 41,148 | 31,839 | 64,343 | 2,196 |
| Foreign Operations | | 805,018 | 359,523 | 162,912 | 830 | 1,408 | 10,001 | 391 |
| Puerto Rico | | 310,922 | 64,243 | 54,305 | 137 | 136 | 751 | 35 |
| Other | | 494,096 | 275,280 | 108,607 | 693 | 1,270 | 9,250 | 356 |
| Newark | (New Jersey) | 6,216,361 | 3,468,044 | 1,242,963 | 56,133 | 48,558 | 148,306 | 3,716 |
| Philadelphia | (See (e) below) | 5,373,228 | 3,055,940 | 1,148,953 | 99,275 | 40,633 | 78,041 | 2,819 |
| Pittsburgh | (See (e) below) | 3,083,440 | 1,808,386 | 638,390 | 41,837 | 23,811 | 33,904 | 1,268 |
| Richmond | (Virginia) | 3,887,519 | 2,272,111 | 695,412 | 34,824 | 29,921 | 60,883 | 2,076 |
| Wilmington | (Delaware) | 467,748 | 259,761 | 85,385 | 10,326 | 3,008 | 12,019 | 326 |
| **Southeast Region** | | **25,481,089** | **14,288,277** | **4,857,130** | **213,576** | **182,923** | **460,837** | **14,905** |
| Atlanta | (Georgia) | 3,650,770 | 2,189,583 | 513,657 | 27,356 | 25,526 | 62,304 | 1,595 |
| Birmingham | (Alabama) | 2,293,880 | 1,391,025 | 337,987 | 18,910 | 15,819 | 32,533 | 945 |
| Columbia | (South Carolina) | 1,978,649 | 1,200,494 | 298,301 | 11,846 | 13,847 | 31,971 | 1,116 |
| Greensboro | (North Carolina) | 4,029,976 | 2,376,898 | 677,511 | 28,728 | 28,818 | 64,967 | 1,956 |
| Jackson | (Mississippi) | 1,462,467 | 861,850 | 216,324 | 7,514 | 11,472 | 21,402 | 689 |
| Jacksonville | (Florida) | 9,101,733 | 4,492,005 | 2,342,634 | 97,103 | 60,103 | 208,391 | 7,045 |
| Nashville | (Tennessee) | 2,963,614 | 1,776,422 | 470,716 | 22,119 | 27,338 | 39,269 | 1,555 |
| **Central Region** | | **20,665,261** | **12,020,689** | **3,918,297** | **237,044** | **161,332** | **327,500** | **10,738** |
| Cincinnati | (See (d) below) | 3,124,591 | 1,828,067 | 592,997 | 38,880 | 24,973 | 44,517 | 1,707 |
| Cleveland | (See (d) below) | 4,380,274 | 2,520,788 | 871,713 | 52,535 | 31,667 | 70,251 | 2,383 |
| Detroit | (Michigan) | 6,010,362 | 3,527,905 | 1,082,594 | 67,099 | 51,561 | 101,151 | 2,566 |
| Indianapolis | (Indiana) | 3,749,231 | 2,169,360 | 749,514 | 46,491 | 23,695 | 60,620 | 2,508 |
| Louisville | (Kentucky) | 2,262,450 | 1,309,675 | 412,115 | 21,452 | 20,204 | 34,112 | 1,072 |
| Parkersburg | (West Virginia) | 1,138,353 | 664,894 | 209,364 | 10,586 | 9,232 | 16,949 | 502 |
| **Midwest Region** | | **23,040,589** | **12,765,801** | **4,650,800** | **344,608** | **208,892** | **399,182** | **21,108** |
| Aberdeen | (South Dakota) | 531,763 | 277,254 | 106,982 | 5,335 | 5,693 | 8,203 | 619 |
| Chicago | (See (b) below) | 6,131,909 | 3,531,849 | 1,173,497 | 113,285 | 58,319 | 115,065 | 4,519 |
| Des Moines | (Iowa) | 2,244,368 | 1,163,566 | 508,849 | 38,661 | 21,355 | 39,668 | 3,537 |
| Fargo | (North Dakota) | 544,754 | 279,085 | 111,243 | 5,630 | 5,734 | 8,704 | 843 |
| Milwaukee | (Wisconsin) | 3,483,093 | 1,939,828 | 691,196 | 54,177 | 28,744 | 58,645 | 2,180 |
| Omaha | (Nebraska) | 1,265,240 | 661,204 | 255,970 | 15,651 | 13,837 | 25,158 | 1,893 |
| St. Louis | (Missouri) | 3,590,868 | 1,976,810 | 751,350 | 48,305 | 27,041 | 62,297 | 2,300 |
| St. Paul | (Minnesota) | 3,053,262 | 1,715,185 | 568,437 | 34,388 | 31,071 | 56,057 | 2,587 |
| Springfield | (See (b) below) | 2,195,332 | 1,221,220 | 483,276 | 29,176 | 17,098 | 25,385 | 2,630 |
| **Southwest Region** | | **23,535,348** | **13,073,467** | **3,915,936** | **218,077** | **275,932** | **438,282** | **14,763** |
| Albuquerque | (New Mexico) | 936,327 | 542,916 | 150,577 | 6,558 | 9,993 | 14,882 | 441 |
| Austin | (See (f) below) | 3,399,199 | 1,946,407 | 529,546 | 30,509 | 36,678 | 49,693 | 2,027 |
| Cheyenne | (Wyoming) | 405,336 | 212,860 | 64,027 | 3,233 | 6,050 | 8,791 | 259 |
| Dallas | (See (f) below) | 4,858,821 | 2,628,265 | 819,396 | 54,388 | 69,474 | 87,383 | 2,970 |
| Denver | (Colorado) | 2,464,368 | 1,353,270 | 398,633 | 26,437 | 38,801 | 53,376 | 1,518 |
| Houston | (See (f) below) | 2,876,663 | 1,670,221 | 379,133 | 25,595 | 36,743 | 60,398 | 1,382 |
| Little Rock | (Arkansas) | 1,479,049 | 818,472 | 275,260 | 13,161 | 12,047 | 24,391 | 687 |
| New Orleans | (Louisiana) | 2,817,712 | 1,628,048 | 442,791 | 13,750 | 19,383 | 61,455 | 1,254 |
| Oklahoma City | (Oklahoma) | 2,369,961 | 1,278,205 | 427,691 | 20,856 | 29,127 | 45,559 | 2,102 |
| Wichita | (Kansas) | 1,927,912 | 994,803 | 428,882 | 23,590 | 17,636 | 32,354 | 2,123 |
| **Western Region** | | **31,365,438** | **16,926,849** | **6,290,325** | **330,512** | **409,406** | **531,791** | **22,098** |
| Anchorage | (Alaska) | 376,616 | 221,166 | 31,850 | 1,136 | 5,817 | 6,675 | 103 |
| Boise | (Idaho) | 560,302 | 358,251 | 111,932 | 5,037 | 9,545 | 12,590 | 434 |
| Helena | (Montana) | 664,723 | 334,210 | 121,924 | 5,590 | 8,352 | 13,071 | 541 |
| Honolulu | (Hawaii) | 795,248 | 443,471 | 141,432 | 8,004 | 8,519 | 18,667 | 603 |
| Los Angeles | (See (a) below) | 11,561,999 | 6,287,061 | 2,365,799 | 135,865 | 158,235 | 205,057 | 8,267 |
| Phoenix | (Arizona) | 2,126,784 | 1,165,497 | 422,706 | 25,984 | 22,056 | 38,921 | 1,323 |
| Portland | (Oregon) | 2,085,382 | 1,078,770 | 428,105 | 18,833 | 24,812 | 36,490 | 1,445 |
| Reno | (Nevada) | 686,238 | 402,899 | 100,480 | 6,124 | 7,993 | 14,498 | 287 |
| Salt Lake City | (Utah) | 943,703 | 554,107 | 118,237 | 13,391 | 18,128 | 20,273 | 399 |
| San Francisco | (See (a) below) | 8,172,396 | 4,306,419 | 1,817,408 | 79,753 | 105,427 | 110,853 | 6,972 |
| Seattle | (Washington) | 3,292,047 | 1,774,998 | 630,652 | 30,793 | 40,522 | 54,696 | 1,724 |
| **Totals for states not shown above** | | | | | | | | |
| | (a) California | 18,734,395 | 10,593,480 | 4,183,207 | 215,618 | 263,662 | 315,910 | 15,239 |
| | (b) Illinois | 8,327,241 | 4,752,869 | 1,656,773 | 142,461 | 75,417 | 140,450 | 7,149 |
| | (c) New York | 13,423,990 | 7,197,476 | 2,711,184 | 189,576 | 107,296 | 320,201 | 9,284 |
| | (d) Ohio | 7,504,865 | 4,348,855 | 1,464,710 | 91,416 | 56,640 | 114,768 | 4,090 |
| | (e) Pennsylvania | 8,456,668 | 4,864,326 | 1,787,343 | 141,112 | 64,444 | 111,945 | 4,087 |
| | (f) Texas | 11,134,683 | 6,244,893 | 1,728,075 | 110,492 | 142,895 | 197,474 | 6,379 |

**Column contents:**
(2) Includes Forms 1040, 1040A, 1040EZ, 1040NR, 1040SS–PR and 1040C.
(3) Shows the number of 1040ES documents filed. Commissioner's Annual Reports prior to 1981 showed the number of filers.
(4) Form 1041.
(5) Form 1065.
(6) Includes Forms 1120, 1120L, 1120M, 1120S, 1120POL, 1120F and 1120H.
(7) Includes Forms 706 and 706NA.



## Table 6.—Continued

| Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.) | | Gift tax (8) | Employment taxes (9) | Exempt organizations (10) | Employee plans (11) | ATF returns (12) | Excise taxes (13) | Supplemental documents (14) | Non-master file returns (15) |
|---|---|---|---|---|---|---|---|---|---|
| **United States, total** | | **90,698** | **25,536,768** | **437,026** | **752,379** | **582,394** | **1,009,789** | **7,602,215** | **30,138** |
| **North-Atlantic Region** | | **15,411** | **3,511,008** | **66,419** | **114,561** | **65,509** | **98,368** | **982,048** | **3,567** |
| Albany | (See (c) below) | 1,179 | 201,861 | 3,684 | 4,753 | 6,863 | 8,673 | 54,575 | 146 |
| Augusta | (Maine) | 459 | 128,516 | 2,709 | 2,376 | 4,439 | 8,345 | 29,559 | 91 |
| Boston | (Massachusetts) | 3,002 | 623,014 | 14,435 | 20,068 | 9,314 | 18,296 | 162,543 | 526 |
| Brooklyn | (See (c) below) | 1,794 | 677,146 | 5,867 | 20,591 | 8,951 | 13,759 | 203,773 | 596 |
| Buffalo | (See (c) below) | 2,911 | 396,354 | 7,963 | 11,536 | 13,029 | 17,161 | 103,940 | 427 |
| Burlington | (Vermont) | 243 | 77,073 | 1,498 | 1,334 | 2,413 | 3,198 | 16,571 | 62 |
| Hartford | (Connecticut) | 1,922 | 377,261 | 8,097 | 14,142 | 8,493 | 11,020 | 112,870 | 563 |
| Manhattan | (See (c) below) | 3,152 | 806,852 | 18,073 | 34,087 | 7,407 | 8,798 | 242,178 | 672 |
| Portsmouth | (New Hampshire) | 386 | 113,292 | 2,306 | 2,692 | 2,529 | 6,061 | 31,952 | 123 |
| Providence | (Rhode Island) | 363 | 109,637 | 1,787 | 2,982 | 2,052 | 3,057 | 24,087 | 161 |
| **Mid-Atlantic Region** | | **9,620** | **3,363,033** | **57,252** | **97,211** | **60,661** | **113,619** | **906,704** | **20,068** |
| Baltimore | (Maryland & D.C.) | 1,755 | 545,773 | 11,983 | 16,089 | 9,183 | 15,234 | 156,619 | 312 |
| Foreign Operations | | 188 | 181,045 | 603 | 862 | 350 | 733 | 68,569 | 17,605 |
| Puerto Rico | | 9 | 167,676 | 114 | 648 | 330 | 74 | 2,413 | 49 |
| Other | | 179 | 13,367 | 489 | 214 | 20 | 659 | 66,156 | 17,556 |
| Newark | (New Jersey) | 2,467 | 885,739 | 11,636 | 28,044 | 13,034 | 27,047 | 259,813 | 861 |
| Philadelphia | (See (e) below) | 2,002 | 702,260 | 14,050 | 23,794 | 14,281 | 26,864 | 163,860 | 456 |
| Pittsburgh | (See (e) below) | 978 | 393,926 | 8,543 | 12,407 | 11,179 | 20,106 | 88,406 | 299 |
| Richmond | (Virginia) | 1,939 | 584,734 | 8,730 | 14,042 | 11,133 | 20,979 | 150,476 | 259 |
| Wilmington | (Delaware) | 291 | 69,558 | 1,707 | 1,973 | 1,501 | 2,655 | 18,961 | 276 |
| **Southeast Region** | | **13,947** | **4,039,471** | **49,173** | **88,722** | **78,858** | **143,640** | **1,047,954** | **1,666** |
| Atlanta | (Georgia) | 1,785 | 611,838 | 7,715 | 13,782 | 12,642 | 23,506 | 159,341 | 140 |
| Birmingham | (Alabama) | 1,036 | 379,909 | 4,715 | 6,938 | 7,482 | 17,559 | 78,961 | 61 |
| Columbia | (South Carolina) | 1,187 | 325,846 | 4,043 | 5,942 | 6,073 | 11,524 | 66,402 | 53 |
| Greensboro | (North Carolina) | 2,591 | 650,953 | 8,832 | 14,228 | 12,870 | 25,108 | 136,028 | 486 |
| Jackson | (Mississippi) | 674 | 256,953 | 2,965 | 4,144 | 7,705 | 14,158 | 56,511 | 102 |
| Jacksonville | (Florida) | 5,330 | 1,341,275 | 14,437 | 33,049 | 21,783 | 30,969 | 447,003 | 606 |
| Nashville | (Tennessee) | 1,344 | 472,695 | 6,466 | 10,639 | 10,309 | 20,816 | 103,708 | 218 |
| **Central Region** | | **9,080** | **2,883,174** | **57,036** | **104,531** | **80,443** | **139,698** | **714,072** | **1,427** |
| Cincinnati | (See (d) below) | 1,491 | 424,853 | 9,317 | 18,547 | 10,367 | 15,636 | 112,972 | 267 |
| Cleveland | (See (d) below) | 1,981 | 592,546 | 12,606 | 23,773 | 16,126 | 24,926 | 158,574 | 314 |
| Detroit | (Michigan) | 2,092 | 841,079 | 14,400 | 37,141 | 25,187 | 33,538 | 223,671 | 378 |
| Indianapolis | (Indiana) | 1,976 | 507,705 | 12,823 | 13,946 | 12,879 | 34,782 | 112,656 | 274 |
| Louisville | (Kentucky) | 1,106 | 348,247 | 4,647 | 7,127 | 9,653 | 20,488 | 72,419 | 131 |
| Parkersburg | (West Virginia) | 430 | 168,744 | 3,153 | 4,097 | 6,231 | 10,328 | 33,780 | 53 |
| **Midwest Region** | | **16,236** | **3,398,953** | **76,777** | **94,392** | **102,413** | **171,015** | **790,025** | **387** |
| Aberdeen | (South Dakota) | 629 | 92,975 | 2,093 | 1,445 | 3,812 | 7,529 | 19,161 | 33 |
| Chicago | (See (b) below) | 2,828 | 820,449 | 16,848 | 32,065 | 14,942 | 20,079 | 228,303 | 61 |
| Des Moines | (Iowa) | 1,583 | 356,517 | 8,607 | 6,987 | 10,039 | 21,918 | 62,981 | - |
| Fargo | (North Dakota) | 848 | 95,323 | 2,362 | 1,696 | 3,050 | 8,919 | 21,309 | 8 |
| Milwaukee | (Wisconsin) | 3,315 | 515,966 | 11,460 | 14,805 | 24,768 | 26,193 | 111,785 | 31 |
| Omaha | (Nebraska) | 1,771 | 213,826 | 4,456 | 4,274 | 5,996 | 16,903 | 44,261 | 38 |
| St. Louis | (Missouri) | 1,595 | 534,703 | 11,441 | 12,184 | 16,691 | 25,568 | 118,490 | 93 |
| St. Paul | (Minnesota) | 2,233 | 452,097 | 11,559 | 14,422 | 11,583 | 28,193 | 125,338 | 102 |
| Springfield | (See (b) below) | 1,334 | 317,097 | 7,951 | 6,514 | 9,520 | 15,713 | 58,397 | 21 |
| **Southwest Region** | | **12,943** | **3,750,227** | **53,897** | **78,563** | **96,324** | **175,802** | **1,430,238** | **897** |
| Albuquerque | (New Mexico) | 407 | 149,211 | 2,418 | 2,630 | 3,240 | 6,199 | 46,813 | 42 |
| Austin | (See (f) below) | 2,157 | 533,435 | 7,832 | 9,084 | 15,515 | 21,966 | 214,138 | 212 |
| Cheyenne | (Wyoming) | 489 | 74,084 | 1,273 | 1,328 | 2,747 | 4,851 | 25,332 | 12 |
| Dallas | (See (f) below) | 2,384 | 789,072 | 10,807 | 16,595 | 14,950 | 39,503 | 323,397 | 237 |
| Denver | (Colorado) | 1,439 | 395,463 | 7,322 | 11,158 | 8,619 | 14,376 | 153,927 | 27 |
| Houston | (See (f) below) | 1,052 | 429,694 | 4,599 | 12,512 | 12,058 | 14,737 | 228,500 | 39 |
| Little Rock | (Arkansas) | 804 | 240,095 | 3,540 | 3,769 | 8,458 | 15,731 | 62,494 | 140 |
| New Orleans | (Louisiana) | 1,236 | 468,504 | 5,027 | 8,428 | 12,227 | 19,423 | 136,130 | 56 |
| Oklahoma City | (Oklahoma) | 1,469 | 365,185 | 5,034 | 7,008 | 10,003 | 19,887 | 157,780 | 55 |
| Wichita | (Kansas) | 1,506 | 305,484 | 6,045 | 6,051 | 8,507 | 19,127 | 61,727 | 77 |
| **Western Region** | | **13,661** | **4,590,902** | **76,472** | **174,299** | **98,176** | **167,647** | **1,731,174** | **2,126** |
| Anchorage | (Alaska) | 124 | 56,826 | 1,179 | 1,539 | 3,084 | 3,039 | 44,263 | 13 |
| Boise | (Idaho) | 371 | 114,565 | 2,222 | 2,457 | 3,570 | 8,562 | 30,762 | 4 |
| Helena | (Montana) | 951 | 119,731 | 2,531 | 2,289 | 5,496 | 9,612 | 40,400 | 15 |
| Honolulu | (Hawaii) | 887 | 112,322 | 1,762 | 5,146 | 1,140 | 2,319 | 50,941 | 35 |
| Los Angeles | (See (a) below) | 3,356 | 1,649,545 | 24,152 | 71,971 | 22,719 | 38,217 | 590,602 | 1,153 |
| Phoenix | (Arizona) | 910 | 295,983 | 4,547 | 9,059 | 6,900 | 8,554 | 124,328 | 16 |
| Portland | (Oregon) | 1,603 | 324,426 | 6,178 | 9,873 | 9,280 | 17,440 | 128,093 | 34 |
| Reno | (Nevada) | 325 | 98,838 | 1,355 | 3,222 | 2,528 | 5,461 | 42,196 | 32 |
| Salt Lake City | (Utah) | 580 | 148,619 | 1,987 | 4,529 | 2,486 | 7,036 | 53,922 | 9 |
| San Francisco | (See (a) below) | 3,330 | 1,164,711 | 20,532 | 50,260 | 29,665 | 39,907 | 436,435 | 724 |
| Seattle | (Washington) | 1,224 | 505,336 | 10,027 | 13,944 | 11,308 | 27,500 | 189,232 | 91 |
| **Totals for states not shown above** | | | | | | | | | |
| | (a) California | 6,686 | 2,814,256 | 44,684 | 122,231 | 52,384 | 78,124 | 1,027,037 | 1,877 |
| | (b) Illinois | 4,162 | 1,137,546 | 24,799 | 38,579 | 24,462 | 35,792 | 286,700 | 82 |
| | (c) New York | 9,036 | 2,082,215 | 35,567 | 70,967 | 39,270 | 48,391 | 604,466 | 2,041 |
| | (d) Ohio | 3,472 | 1,017,399 | 22,013 | 42,320 | 28,493 | 40,562 | 271,545 | 581 |
| | (e) Pennsylvania | 2,980 | 1,096,186 | 22,593 | 36,201 | 25,460 | 46,970 | 252,266 | 755 |
| | (f) Texas | 5,593 | 1,752,201 | 23,238 | 38,191 | 42,523 | 76,206 | 766,035 | 488 |

**Column contents:**
(8) Form 709.
(9) Includes Forms 940, 940PR, 941, 941PR & SS, 941E, 942, 942PR, 943, 943PR & SS and CT–1.
(10) Includes Forms 990, 990PF, 990T, 990C, 5227 and 4720.
(11) Includes Forms 5500, 5500C, 5500G, 5500K and 5500R.
(12) Includes Forms 7, 8, 11, 4705, 4706, 4707, 4708, alcohol excise tax returns and tobacco excise tax returns.
(13) Includes Forms 720, 730, 2290, 11C and 4638.
(14) Includes Forms 1040X, 1120X, 2688, 4868, 7004, 7005, 1041A and 990AR.
(15) Includes Forms 941M, 941NMI, CT-2, 990BL, 1042, 1120DISC and 720M.

## Table 7.—Returns filed, examination coverage and results (1983)

| | Returns filed | Returns examined | | | | |
|---|---|---|---|---|---|---|
| | Filed CY 1982 | Revenue agents | Tax auditors | Service centers | Total | Percent coverage |
| **Individual, total** | **95,419,000** | **277,945** | **1,001,865** | **147,850** | **1,427,660** | **1.50** |
| 1040A, TPI[1] under $10,000 | 25,168,000 | 7,929 | 66,799 | 6,910 | 81,638 | .32 |
| Non 1040A, TPI under $10,000 | 7,862,000 | 6,517 | 37,735 | 14,790 | 61,042 | .78 |
| TPI $10,000 under $25,000, simple | 21,412,000 | 8,365 | 115,367 | 13,085 | 136,817 | .64 |
| TPI $10,000 under $25,000, complex | 10,663,000 | 22,149 | 167,305 | 39,482 | 228,936 | 2.15 |
| TPI $25,000 under $50,000 | 20,332,000 | 48,032 | 436,905 | 45,983 | 530,920 | 2.61 |
| TPI $50,000 and over | 4,425,000 | 105,733 | 96,882 | 15,723 | 218,338 | 4.93 |
| Schedule C–TGR[2] under $25,000 | 1,756,000 | 8,930 | 17,496 | 2,137 | 28,563 | 1.63 |
| Schedule C–TGR $25,000 under $100,000 | 1,797,000 | 21,867 | 32,498 | 4,528 | 58,893 | 3.28 |
| Schedule C–TGR $100,000 and over | 945,000 | 36,938 | 18,287 | 2,624 | 57,849 | 6.12 |
| Schedule F–TGR[3] under $25,000 | 328,000 | 1,100 | 3,150 | 713 | 4,963 | 1.52 |
| Schedule F–TGR $25,000 under $100,000 | 501,000 | 2,952 | 6,001 | 1,184 | 10,137 | 2.02 |
| Schedule F–TGR $100,000 and over | 231,000 | 5,433 | 3,440 | 691 | 9,564 | 4.14 |
| **Fiduciary** | **1,962,000** | **7,982** | **321** | **–** | **8,303** | **.42** |
| **Partnerships** | **1,499,000** | **35,737** | **378** | **–** | **36,115** | **2.41** |
| **Corporation, total[3]** | **2,384,000** | **85,980** | **–** | **–** | **85,980** | **3.64** |
| Assets not reported | 140,000 | 3,893 | – | – | 3,893 | 2.77 |
| Under $100,000[4] | 1,092,000 | 21,418 | – | – | 21,418 | 1.96 |
| $100,000 under $1 mil | 887,000 | 30,617 | – | – | 30,617 | 3.45 |
| $1 mil under $10 mil | 193,000 | 19,139 | – | – | 19,139 | 9.90 |
| $10 mil under $100 mil | 32,000 | 7,098 | – | – | 7,098 | 22.47 |
| $100 mil and over | 6,600 | 3,815 | – | – | 3,815 | 57.83 |
| **Small business corps.** | **557,000** | **7,428** | **–** | **–** | **7,428** | **1.31** |
| **Form 1120 DISC** | **13,000** | **1,416** | **–** | **–** | **1,416** | **10.61** |
| **Estate, total** | **127,000** | **21,517** | **–** | **–** | **21,517** | **16.94** |
| Gross estate under $1 mil | 119,000 | 15,873 | – | – | 15,873 | 13.36 |
| Gross estate $1 mil under $5 mil | 8,000 | 5,120 | – | – | 5,120 | 66.87 |
| Gross estate $5 mil and over | 1,000 | 524 | – | – | 524 | 90.81 |
| **Gift** | **84,000** | **3,028** | **–** | **–** | **3,028** | **3.59** |
| Income, estate and gift, total | 102,037,000 | 441,033 | 1,002,564 | 147,850 | 1,591,447 | 1.56 |
| **Excise** | **798,000** | **51,348** | **587** | **–** | **51,935** | **6.51** |
| **Employment** | **25,736,000** | **22,766** | **3,136** | **–** | **25,902** | **.10** |
| **Windfall profit** | **13,000** | **3,901** | **43** | **2,667** | **6,611** | **50.85** |
| **Miscellaneous** | **–** | **127** | **–** | **–** | **127** | **–** |
| **Service center corrections** | **–** | **–** | **–** | **930,215** | **930,215** | **–** |

**Note:** Totals may not add due to rounding.
[1] Total positive income.
[2] Total gross receipts.
[3] Includes 13,000 Forms 1120F not allocated to corporation classes.
[4] Balance sheet assets.



## Table 7.—Continued

| Recommended additional tax and penalties (In millions of dollars) | | | | Average tax and penalty per return | | | No-change, percent[5] | | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue agents | Tax auditors | Service centers | Total | Revenue agents | Tax auditors | Service centers | Revenue agents | Tax auditors | |
| **$2,848** | **$992** | **$47** | **$3,887** | **$10,248** | **$990** | **$316** | **10** | **19** | **Individual, total** |
| 77 | 38 | 2 | 117 | 9,676 | 571 | 341 | 13 | 17 | 1040A, TPI[1] under $10,000 |
| 42 | 18 | 3 | 63 | 4,947 | 479 | 217 | 11 | 25 | Non 1040A, TPI under $10,000 |
| 32 | 76 | 3 | 111 | 3,835 | 655 | 230 | 11 | 20 | TPI $10,000 under $25,000 simple |
| 85 | 109 | 11 | 205 | 3,821 | 652 | 266 | 11 | 15 | TPI $10,000 under $25,000 complex |
| 172 | 331 | 15 | 518 | 3,582 | 758 | 330 | 10 | 19 | TPI $25,000 under $50,000 |
| 1,572 | 273 | 7 | 1,853 | 14,871 | 2,822 | 439 | 8 | 25 | TPI $50,000 and over |
| 55 | 18 | 1 | 74 | 6,144 | 1,057 | 320 | 12 | 18 | Schedule C–TGR[2] under $25,000 |
| 163 | 57 | 2 | 222 | 7,462 | 1,758 | 390 | 10 | 19 | Schedule C–TGR $25,000 under $100,000 |
| 551 | 58 | 2 | 611 | 14,930 | 3,177 | 618 | 13 | 23 | Schedule C–TGR $100,000 and over |
| 13 | 2 | – | 15 | 11,641 | 579 | 215 | 14 | 27 | Schedule F–TGR[3] under $25,000 |
| 12 | 5 | – | 17 | 4,047 | 837 | 212 | 13 | 23 | Schedule F–TGR $25,000 under $100,000 |
| 74 | 6 | – | 81 | 13,652 | 1,862 | 360 | 12 | 25 | Schedule F–TGR $100,000 and over |
| **61** | **1** | **–** | **62** | **7,689** | **2,097** | **–** | **20** | **27** | **Fiduciary** |
| – | – | – | – | – | – | – | **49** | – | **Partnerships** |
| **7,601** | – | – | **7,601** | **88,398** | – | – | **19** | – | **Corporation, total[3]** |
| 204 | – | – | 204 | 52,375 | – | – | 19 | – | Assets not reported |
| 53 | – | – | 52 | 2,481 | – | – | 24 | – | Under $100,000[4] |
| 178 | – | – | 178 | 5,808 | – | – | 22 | – | $100,000 under $1 mil |
| 464 | – | – | 464 | 24,249 | – | – | 15 | – | $1 mil under $10 mil |
| 561 | – | – | 561 | 79,096 | – | – | 9 | – | $10 mil under $100 mil |
| 6,140 | – | – | 6,140 | 1,609,472 | – | – | 3 | – | $100 mil and over |
| 75 | – | – | 75 | 10,097 | – | – | 32 | – | **Small business corps.** |
| – | – | – | – | – | – | – | 35 | – | **Form 1120 DISC** |
| **1,322** | – | – | **1,322** | **61,446** | – | – | 8 | – | **Estate, total** |
| 220 | – | – | 220 | 13,835 | – | – | 9 | – | Gross estate under $1 mil |
| 296 | – | – | 296 | 57,806 | – | – | 7 | – | Gross estate $1 mil under $5 mil |
| 807 | – | – | 807 | 1,539,320 | – | – | 7 | – | Gross estate $5 mil and over |
| **67** | – | – | **67** | **22,070** | – | – | 21 | – | **Gift** |
| 11,924 | 993 | 47 | 13,014 | 27,150 | – | 316 | 15 | 19 | Income, estate and gift, total |
| **78** | – | – | **78** | **1,515** | **453** | – | **15** | **2** | **Excise** |
| **129** | **2** | – | **131** | **5,671** | **629** | – | **13** | **8** | **Employment** |
| **451** | – | 1 | **452** | **115,581** | **29** | **412** | **44** | **5** | **Windfall profit** |
| **9** | – | – | **9** | **70,914** | – | – | **21** | – | **Miscellaneous** |
| – | – | **420** | **420** | – | – | **451** | – | – | **Service center corrections** |

[5] Service center no-change rate by class is not available. Service center examinations resulted in a 19-percent no-charge rate.

## Table 8.—Returns filed, examination coverage and results (1982)

| | Returns filed | Returns examined | | | | |
|---|---|---|---|---|---|---|
| | CY 1981 | Revenue agents | Tax auditors | Service centers | Total | Percent coverage |
| **Individual, total** | **94,013,000** | **285,526** | **1,066,557** | **103,173** | **1,455,256** | **1.55** |
| 1040A, TPI[1] under $10,000 | 26,520,000 | 8,567 | 80,975 | 3,909 | 93,451 | .35 |
| Non 1040A, TPI under $10,000 | 8,468,000 | 10,481 | 56,683 | 15,983 | 83,147 | .98 |
| TPI $10,000 under $25,000, simple | 21,189,000 | 8,275 | 100,103 | 11,670 | 120,048 | .57 |
| TPI $10,000 under $25,000, complex | 11,251,000 | 24,862 | 216,486 | 34,482 | 275,832 | 2.45 |
| TPI $25,000 under $50,000 | 17,668,000 | 46,604 | 441,433 | 24,059 | 512,096 | 2.90 |
| TPI $50,000 and over | 3,305,000 | 100,456 | 81,004 | 6,242 | 187,702 | 5.68 |
| Schedule C–TGR[2] under $25,000 | 1,831,000 | 10,108 | 18,934 | 1,706 | 30,748 | 1.68 |
| Schedule C–TGR $25,000 under $100,000 | 1,747,000 | 27,231 | 39,918 | 2,221 | 69,370 | 3.97 |
| Schedule C–TGR $100,000 and over | 921,000 | 34,926 | 18,355 | 1,403 | 54,684 | 5.94 |
| Schedule F–TGR under $25,000 | 368,000 | 2,134 | 3,435 | 594 | 6,163 | 1.67 |
| Schedule F–TGR $25,000 under $100,000 | 526,000 | 4,658 | 6,087 | 581 | 11,326 | 2.15 |
| Schedule F–TGR $100,000 and over | 219,000 | 7,224 | 3,142 | 323 | 10,689 | 4.88 |
| **Fiduciary** | **1,944,000** | **9,387** | **914** | **–** | **10,301** | **.53** |
| **Partnerships** | **1,412,000** | **22,979** | **105** | **–** | **23,084** | **1.63** |
| **Corporation, total[3]** | **2,279,000** | **107,705** | **–** | **–** | **107,705** | **4.73** |
| Assets not reported | 144,000 | 5,359 | – | – | 5,359 | 3.72 |
| Under $100,000[4] | 1,035,000 | 28,864 | – | – | 28,864 | 2.79 |
| $100,000 under $1 mil | 870,000 | 39,024 | – | – | 39,024 | 4.49 |
| $1 mil under $10 mil | 185,000 | 23,296 | – | – | 23,296 | 12.59 |
| $10 mil under $100 mil | 30,000 | 7,158 | – | – | 7,158 | 23.86 |
| $100 mil and over | 6,000 | 4,004 | – | – | 4,004 | 66.73 |
| **Small business corps.** | **547,000** | **8,726** | **–** | **–** | **8,726** | **1.60** |
| **Form 1120 DISC** | **7,000** | **1,396** | **–** | **–** | **1,396** | **19.94** |
| **Estate, total** | **146,000** | **24,344** | **143** | **–** | **24,487** | **16.77** |
| Gross estate under 1 mil | 139,000 | 18,863 | 137 | – | 19,000 | 13.67 |
| Gross estate 1 mil and over | 8,000 | 5,481 | 6 | – | 5,487 | 68.59 |
| **Gift** | **190,000** | **4,451** | **58** | **–** | **4,509** | **2.37** |
| Income, estate and gift, total | 100,538,000 | 464,514 | 1,067,777 | 103,173 | 1,635,464 | 1.63 |
| **Excise** | **970,000** | **57,396** | **2,792** | **–** | **60,188** | **6.20** |
| **Employment** | **25,926,000** | **31,712** | **4,334** | **–** | **36,046** | **.14** |
| **Windfall profit** | **4,000** | **507** | **–** | **–** | **507** | **12.68** |
| **Miscellaneous** | **–** | **25** | **2** | **–** | **27** | **–** |
| **Service center corrections** | **–** | **–** | **–** | **716,193** | **716,193** | **–** |

**Note:** Totals may not add to rounding.
[1] Total positive income.
[2] Total gross receipts.
[3] Includes 9,000 Forms 1120F not allocated to corporation classes.
[4] Balance sheet assets.



## Table 8.—Continued

| Recommended additional tax and penalties (in millions of dollars) | | | | Average tax and penalty per return | | | No-change, percent[5] | | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue agents | Tax auditors | Service centers | Total | Revenue agents | Tax auditors | Service centers | Revenue agents | Tax auditors | |
| **2,143** | **801** | **31** | **2,975** | **7,505** | **751** | **364** | **11** | **20** | **Individual, total** |
| 70 | 44 | 1 | 115 | 8,166 | 543 | 200 | 10 | 18 | 1040A, TPI[1] under $10,000 |
| 63 | 26 | 3 | 92 | 6,058 | 455 | 185 | 16 | 27 | Non 1040A, TPI under $10,000 |
| 21 | 58 | 3 | 82 | 2,520 | 579 | 248 | 13 | 19 | TPI $10,000 under $25,000, simple |
| 68 | 120 | 10 | 198 | 2,731 | 555 | 291 | 12 | 17 | TPI $10,000 under $25,000, complex |
| 142 | 286 | 9 | 437 | 3,057 | 648 | 336 | 10 | 20 | TPI $25,000 under $50,000 |
| 1,089 | 138 | 3 | 1,230 | 10,841 | 1,705 | 468 | 9 | 29 | TPI $50,000 and over |
| 41 | 17 | 1 | 59 | 4,042 | 895 | 451 | 15 | 21 | Schedule C–TGR[2] under $25,000 |
| 123 | 54 | 1 | 178 | 4,526 | 1,362 | 427 | 12 | 21 | Schedule C–TGR $25,000 under $100,000 |
| 416 | 47 | 1 | 464 | 11,901 | 2,563 | 620 | 10 | 22 | Schedule C–TGR $100,000 and over |
| 4 | 2 | – | 6 | 1,997 | 596 | 223 | 13 | 28 | Schedule F–TGR under $25,000 |
| 18 | 5 | – | 23 | 3,891 | 757 | 303 | 10 | 24 | Schedule F–TGR $25,000 under $100,000 |
| 87 | 4 | – | 91 | 12,065 | 1,264 | 407 | 9 | 26 | Schedule F–TGR $100,000 and over |
| **38** | **–** | **–** | **38** | **4,043** | **279** | **–** | **21** | **6** | **Fiduciary** |
| **–** | **–** | **–** | **–** | **–** | **–** | **–** | **36** | **33** | **Partnerships** |
| **7,221** | **–** | **–** | **7,221** | **67,042** | **–** | **–** | **23** | **–** | **Corporation, total[3]** |
| 202 | – | – | 202 | 37,683 | – | – | 32 | – | Assets not reported |
| 71 | – | – | 71 | 2,465 | – | – | 31 | – | Under $100,000[4] |
| 167 | – | – | 167 | 4,268 | – | – | 23 | – | $100,000 under $1 mil |
| 389 | – | – | 389 | 16,681 | – | – | 18 | – | $1 mil under $10 mil |
| 565 | – | – | 565 | 78,969 | – | – | 9 | – | $10 mil under $100 mil |
| 5,827 | – | – | 5,827 | 1,455,348 | – | – | 3 | – | $100 mil and over |
| **42** | **–** | **–** | **42** | **4,803** | **–** | **–** | **37** | **–** | **Small business corps.** |
| **–** | **–** | **–** | **–** | **–** | **–** | **–** | **38** | **–** | **Form 1120 DISC** |
| **754** | **1** | **–** | **754** | **30,958** | **4,054** | **–** | **9** | **9** | **Estate, total** |
| 259 | 1 | – | 259 | 13,729 | 3,822 | – | 10 | 10 | Gross estate under $1 mil |
| 495 | – | – | 495 | 90,253 | 9,366 | – | 6 | – | Gross estate $1 mil and over |
| **85** | **–** | **–** | **85** | **19,021** | **1,255** | **–** | **21** | **16** | **Gift** |
| 10,283 | 802 | 31 | 11,115 | 22,135 | 751 | 364 | 15 | 20 | Income, estate and gift, total |
| **71** | **1** | **–** | **71** | **1,242** | **217** | **–** | **15** | **8** | **Excise** |
| **93** | **2** | **–** | **95** | **2,926** | **482** | **–** | **30** | **10** | **Employment** |
| **457** | **–** | **–** | **457** | **900,481** | **–** | **–** | **69** | **–** | **Windfall profit** |
| **2** | **–** | **–** | **2** | **81,185** | **–** | **–** | **–** | **–** | **Miscellaneous** |
| **–** | **–** | **268** | **268** | **–** | **–** | **374** | **–** | **–** | **Service center corrections** |

[5] Service center no-change rate by class is not available. Service center examinations resulted in a 17-percent no-change rate.

## Table 9.—Additional tax and penalties recommended after examination by class of tax and by internal revenue regions and districts and other areas

(In thousands of dollars)

| Internal revenue regions, districts and service centers | Total | Individual | Fiduciary | Corporation | Subchapter S corporation | Estate | Gift | Excise | Employment | Exempt organizations | Windfall profit | Miscellaneous |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Total** | **13,734,933** | **3,887,318** | **62,047** | **7,600,501** | **74,999** | **1,322,131** | **66,849** | **78,049** | **131,087** | **50,965** | **451,979** | **9,006** |
| **North-Atlantic** | **2,706,394** | **574,880** | **8,692** | **1,904,227** | **7,246** | **163,635** | **5,273** | **9,204** | **23,271** | **3,821** | **7** | **6,137** |
| **Mid-Atlantic** | **1,981,723** | **464,440** | **1,630** | **997,613** | **6,444** | **64,494** | **9,240** | **11,628** | **31,397** | **1,374** | **393,376** | **88** |
| **Southeast** | **1,713,808** | **535,746** | **7,172** | **467,728** | **1,493** | **677,744** | **6,760** | **9,520** | **6,561** | **109** | **249** | **728** |
| **Central** | **957,452** | **296,372** | **3,490** | **535,530** | **6,232** | **71,156** | **16,902** | **8,861** | **14,513** | **2,033** | **2,352** | **11** |
| **Midwest** | **1,954,787** | **410,172** | **1,954** | **1,340,864** | **38,761** | **92,293** | **11,678** | **13,775** | **14,007** | **30,866** | **417** | **-** |
| **Southwest** | **2,503,970** | **624,009** | **3,239** | **1,644,168** | **6,206** | **111,279** | **5,708** | **16,507** | **33,773** | **5,398** | **53,653** | **30** |
| **Western** | **1,916,797** | **981,698** | **35,870** | **710,373** | **8,616** | **141,531** | **11,288** | **8,553** | **7,567** | **7,364** | **1,926** | **2,013** |
| **North-Atlantic Region:** | | | | | | | | | | | | |
| Albany | 88,935 | 20,667 | 135 | 64,882 | 143 | 2,211 | 579 | 236 | 82 | - | - | - |
| Augusta | 24,474 | 7,062 | 155 | 13,438 | - | 3,292 | 208 | 133 | 186 | - | - | - |
| Boston | 447,383 | 71,605 | 1,589 | 359,089 | 134 | 13,453 | 383 | 185 | 582 | 363 | - | - |
| Brooklyn | 201,101 | 114,720 | 151 | 37,147 | 49 | 32,578 | 1,758 | 4,933 | 170 | 3,458 | - | 6,137 |
| Buffalo | 92,499 | 32,308 | 227 | 52,449 | 26 | 5,698 | 279 | 524 | 986 | - | 2 | - |
| Burlington | 7,484 | 2,756 | 40 | 3,382 | - | 1,180 | 29 | 35 | 62 | - | - | - |
| Hartford | 505,305 | 60,370 | 1,227 | 428,428 | 195 | 11,580 | 678 | 2,406 | 421 | - | - | - |
| Manhattan | 1,268,473 | 232,759 | 4,709 | 911,064 | 6,660 | 91,442 | 1,278 | 638 | 19,918 | - | 5 | - |
| Portsmouth | 26,162 | 9,361 | 401 | 14,740 | - | 1,467 | 66 | 43 | 84 | - | - | - |
| Providence | 36,440 | 15,136 | 59 | 19,606 | 38 | 734 | 16 | 71 | 780 | - | - | - |
| Andover Service Center | 3,762 | 3,762 | - | - | - | - | - | - | - | - | - | - |
| Brookhaven Service Center | 4,375 | 4,375 | - | - | - | - | - | - | - | - | - | - |
| **Mid-Atlantic Region:** | | | | | | | | | | | | |
| Baltimore | 209,012 | 80,241 | 132 | 109,240 | 632 | 16,307 | 837 | 998 | 406 | 189 | - | - |
| Foreign Operations | 140,736 | 37,970 | * | 77,949 | - | 5,725 | 40 | 140 | 18,824 | - | - | 88 |
| Newark | 430,751 | 132,769 | 86 | 270,278 | 364 | 13,604 | 183 | 2,471 | 9,789 | 1,185 | - | - |
| Philadelphia | 241,853 | 95,266 | 968 | 125,100 | 3,853 | 15,284 | 93 | 777 | 292 | - | - | - |
| Pittsburgh | 314,639 | 41,519 | 81 | 265,568 | 1,003 | 4,631 | 25 | 1,661 | 149 | - | 2 | - |
| Richmond | 544,062 | 66,730 | 338 | 60,286 | 110 | 8,115 | 7,792 | 5,515 | 1,802 | - | 393,374 | - |
| Wilmington | 97,297 | 6,353 | 22 | 89,191 | 462 | 798 | 270 | 66 | 135 | - | - | - |
| Philadelphia Service Center | 3,572 | 3,572 | | | | | | | | - | - | - |
| **Southeast Region:** | | | | | | | | | | | | |
| Atlanta | 186,774 | 64,483 | 442 | 107,247 | 80 | 10,620 | 1,405 | 1,514 | 673 | 109 | 1 | - |
| Birmingham | 98,551 | 37,585 | 136 | 51,380 | 372 | 7,464 | 596 | 895 | 119 | - | 4 | - |
| Columbia | 56,102 | 32,724 | 476 | 22,484 | 77 | - | - | 127 | 214 | - | - | - |
| Greensboro | 141,160 | 45,708 | 62 | 88,446 | 31 | 4,908 | 191 | 538 | 548 | - | - | 728 |
| Jackson | 40,032 | 16,813 | 1,007 | 15,763 | 48 | 5,558 | 358 | 627 | 114 | - | 244 | - |
| Jacksonville | 1,095,136 | 291,266 | 5,030 | 145,704 | 759 | 641,777 | 4,183 | 3,963 | 2,454 | - | - | - |
| Nashville | 84,831 | 35,945 | 18 | 36,703 | 126 | 7,717 | 26 | 1,857 | 2,437 | - | - | - |
| Atlanta Service Center | 5,286 | 5,286 | - | - | - | - | - | - | - | - | - | - |
| Memphis Service Center | 5,936 | 5,936 | - | - | - | - | - | - | - | - | - | - |
| **Central Region:** | | | | | | | | | | | | |
| Cincinnati | 130,492 | 34,029 | 183 | 76,076 | 763 | 6,671 | 544 | 1,017 | 9,139 | 2,033 | 37 | - |
| Cleveland | 223,323 | 45,151 | 90 | 150,096 | 289 | 23,328 | 1,196 | 1,484 | 1,428 | - | 259 | - |
| Detroit | 275,075 | 99,333 | 315 | 149,830 | 1,181 | 11,423 | 8,672 | 1,241 | 2,585 | - | 495 | - |
| Indianapolis | 160,219 | 59,341 | 1,954 | 74,890 | 1,964 | 15,410 | 1,564 | 3,467 | 859 | - | 459 | 11 |
| Louisville | 137,536 | 41,069 | 70 | 77,844 | * | 11,439 | 4,542 | 1,183 | 291 | - | 1,098 | - |
| Parkersburg | 27,979 | 14,618 | 878 | 6,794 | 2,036 | 2,684 | 82 | 470 | 212 | - | 5 | - |
| Cincinnati Service Center | 2,830 | 2,830 | | | | | | | | - | - | - |
| **Midwest Region:** | | | | | | | | | | | | |
| Aberdeen | 13,032 | 8,235 | 4 | 2,634 | 326 | 1,526 | 172 | 15 | 120 | - | - | - |
| Chicago | 912,982 | 151,244 | 256 | 688,612 | 9,753 | 22,570 | 1,733 | 4,439 | 3,509 | 30,866 | - | - |
| Des Moines | 73,657 | 28,868 | 28 | 33,744 | 145 | 9,608 | 710 | 420 | 313 | - | 21 | - |
| Fargo | 17,942 | 9,520 | 4 | 1,516 | 50 | 3,627 | 543 | 2,577 | 105 | - | - | - |
| Milwaukee | 176,758 | 32,389 | 83 | 131,554 | 118 | 7,356 | 257 | 3,421 | 1,580 | - | - | - |
| Omaha | 61,427 | 15,303 | 665 | 35,815 | 968 | 7,416 | 834 | 201 | 225 | - | * | - |
| St. Louis | 355,190 | 74,855 | 282 | 235,594 | 26,648 | 14,133 | 1,688 | 599 | 1,192 | - | 199 | * |
| St. Paul | 223,571 | 53,958 | 308 | 148,073 | 529 | 11,612 | 3,073 | 400 | 5,618 | - | - | - |
| Springfield | 114,418 | 30,188 | 323 | 63,322 | 226 | 14,446 | 2,669 | 1,703 | 1,345 | - | 196 | - |
| Kansas City Service Center | 5,611 | 5,611 | | | | | | | | | - | - |
| **Southwest Region:** | | | | | | | | | | | | |
| Albuquerque | 22,836 | 13,790 | * | 6,173 | 669 | 1,611 | 86 | 247 | 183 | - | 77 | - |
| Austin | 190,621 | 88,168 | 193 | 83,084 | 95 | 13,933 | 159 | 3,171 | 1,079 | - | 739 | - |
| Cheyenne | 22,438 | 12,574 | * | 7,467 | - | 2,223 | 31 | 59 | 51 | - | 33 | - |
| Dallas | 368,034 | 103,390 | 687 | 218,703 | 548 | 23,366 | 1,949 | 3,880 | 328 | 5,398 | 9,755 | 30 |
| Denver | 89,661 | 44,488 | 10 | 39,164 | 611 | 2,555 | 1,273 | 1,230 | 219 | - | 111 | - |
| Houston | 655,512 | 221,460 | 116 | 412,502 | 1,473 | 6,156 | 757 | 2,028 | 2,147 | - | 8,873 | - |
| Little Rock | 75,085 | 18,286 | 49 | 45,877 | 291 | 8,113 | 239 | 1,793 | 432 | - | 5 | - |
| New Orleans | 630,398 | 49,640 | 442 | 555,772 | 907 | 20,912 | 716 | 391 | 594 | - | 1,024 | - |
| Oklahoma City | 316,215 | 38,441 | 1,609 | 215,932 | 984 | 24,624 | 157 | 2,771 | 1,434 | - | 30,283 | - |
| Wichita | 128,511 | 30,206 | 133 | 59,493 | 650 | 7,785 | 341 | 837 | 27,305 | - | 1,661 | - |
| Austin Service Center | 4,660 | 3,566 | | | | | | | | | 1,094 | - |
| **Western Region:** | | | | | | | | | | | | |
| Anchorage | 28,929 | 22,651 | 259 | 4,259 | 767 | 450 | 411 | 51 | 81 | - | - | - |
| Boise | 21,262 | 16,004 | 139 | 2,432 | * | 1,875 | 50 | 691 | 71 | - | - | - |
| Helena | 18,869 | 12,328 | 240 | 3,761 | 169 | 1,483 | 294 | 221 | 372 | - | 1 | - |
| Honolulu | 31,748 | 13,767 | 6 | 10,132 | 723 | 6,577 | 136 | 191 | 196 | - | - | - |
| Los Angeles | 907,185 | 455,022 | 29,025 | 343,029 | 3,880 | 65,639 | 886 | 4,348 | 2,349 | 856 | 1,817 | 334 |
| Phoenix | 82,523 | 55,006 | 1,461 | 16,894 | 634 | 6,761 | 616 | 493 | 478 | - | - | 178 |
| Portland | 94,664 | 41,503 | 1,653 | 40,760 | 2,037 | 6,641 | 622 | 1,002 | 246 | - | - | - |
| Reno | 72,935 | 37,863 | * | 26,532 | 52 | 7,470 | 4 | 105 | 910 | - | - | - |
| Salt Lake City | 42,139 | 24,749 | 87 | 15,755 | 35 | 684 | 2 | 112 | 411 | - | 107 | 197 |
| San Francisco | 437,554 | 228,452 | 2,370 | 156,597 | 289 | 37,394 | 3,225 | 872 | 1,928 | 5,133 | - | 1,304 |
| Seattle | 167,217 | 62,573 | 429 | 90,221 | 30 | 6,557 | 5,040 | 468 | 524 | 1,375 | - | - |
| Ogden Service Center | 4,110 | 4,110 | | | | | | | | - | - | - |
| Fresno Service Center | 7,651 | 7,651 | | | | | | | | - | - | - |

* Less than $500.



## Table 10.—Number of returns examined by class of tax and by internal revenue regions and districts and other areas

| Internal revenue regions, districts and service centers | Total | Individual | Partnership | Fiduciary | Corporation | Subchapter S corporation | Estate | Gift | Excise | Employment | Exempt organizations | Employee plans | Windfall profit | Miscellaneous |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Total** | **1,720,450** | **1,427,670** | **36,115** | **8,303** | **85,980** | **8,844** | **21,517** | **3,029** | **51,935** | **25,902** | **22,403** | **22,024** | **6,601** | **127** |
| **North-Atlantic** | **248,676** | **199,469** | **5,556** | **1,964** | **17,196** | **1,388** | **3,510** | **624** | **8,093** | **2,139** | **4,326** | **4,352** | **56** | **3** |
| **Mid-Atlantic** | **209,695** | **175,036** | **4,062** | **588** | **11,260** | **1,194** | **3,381** | **270** | **4,137** | **4,685** | **2,640** | **2,950** | **38** | **4** |
| **Southeast** | **258,191** | **222,170** | **4,052** | **1,052** | **11,170** | **1,197** | **2,062** | **390** | **7,615** | **3,528** | **2,245** | **2,572** | **126** | **12** |
| **Central** | **172,261** | **137,679** | **3,276** | **1,098** | **9,809** | **1,201** | **2,931** | **448** | **6,077** | **2,893** | **3,124** | **3,165** | **558** | **2** |
| **Midwest** | **212,697** | **170,444** | **4,679** | **1,284** | **12,896** | **1,538** | **3,368** | **450** | **7,124** | **4,302** | **3,161** | **3,198** | **226** | **27** |
| **Southwest** | **218,285** | **174,258** | **5,088** | **766** | **10,916** | **1,193** | **2,247** | **462** | **10,082** | **3,183** | **3,352** | **1,421** | **5,303** | **14** |
| **Western** | **400,645** | **348,614** | **9,402** | **1,551** | **12,733** | **1,133** | **4,008** | **385** | **8,807** | **5,772** | **3,515** | **4,366** | **294** | **65** |
| **North-Atlantic Region:** | | | | | | | | | | | | | | |
| Albany | 11,335 | 9,496 | 217 | 86 | 653 | 70 | 194 | 60 | 356 | 202 | - | - | 1 | - |
| Augusta | 6,584 | 5,096 | 79 | 19 | 525 | 45 | 55 | 16 | 617 | 130 | - | - | 2 | - |
| Boston | 33,535 | 22,731 | 791 | 335 | 3,214 | 224 | 436 | 91 | 1,617 | 458 | 1,538 | 1,069 | 29 | 2 |
| Brooklyn | 53,318 | 41,988 | 606 | 73 | 2,045 | 288 | 666 | 77 | 1,470 | 33 | 2,788 | 3,283 | - | 1 |
| Buffalo | 22,194 | 17,602 | 429 | 215 | 1,267 | 119 | 410 | 80 | 1,699 | 341 | - | - | 12 | - |
| Burlington | 2,981 | 2,396 | 44 | 22 | 228 | 15 | 27 | 16 | 145 | 88 | - | - | - | - |
| Hartford | 20,369 | 15,772 | 516 | 366 | 1,949 | 136 | 499 | 68 | 704 | 355 | - | - | 4 | - |
| Manhattan | 55,853 | 43,102 | 2,664 | 744 | 6,207 | 417 | 1,054 | 198 | 1,110 | 350 | - | - | 7 | - |
| Portsmouth | 4,915 | 4,035 | 88 | 55 | 292 | 23 | 89 | 11 | 215 | 107 | - | - | - | - |
| Providence | 6,761 | 5,421 | 122 | 49 | 796 | 51 | 80 | 7 | 160 | 75 | - | - | - | - |
| Andover Service Center | 15,437 | 15,437 | - | - | - | - | - | - | - | - | - | - | - | - |
| Brookhaven Service Center | 16,394 | 16,393 | - | - | - | - | - | - | - | - | - | - | 1 | - |
| **Mid-Atlantic Region:** | | | | | | | | | | | | | | |
| Baltimore | 32,144 | 24,977 | 882 | 109 | 1,663 | 181 | 587 | 20 | 784 | 371 | 1,497 | 1,073 | - | - |
| Foreign Operations | 16,493 | 12,843 | 9 | 7 | 701 | 8 | 258 | 5 | 64 | 2,593 | | | 2 | 4 |
| Newark | 63,928 | 52,843 | 1,120 | 124 | 3,850 | 374 | 1,055 | 112 | 977 | 308 | 1,183 | 1,877 | 5 | - |
| Philadelphia | 34,166 | 29,302 | 656 | 183 | 2,093 | 259 | 631 | 34 | 572 | 236 | | | - | - |
| Pittsburgh | 16,176 | 12,912 | 461 | 80 | 1,080 | 155 | 413 | 20 | 797 | 246 | | | 12 | - |
| Richmond | 29,470 | 25,480 | 680 | 47 | 1,551 | 188 | 386 | 55 | 784 | 281 | | | 18 | - |
| Wilmington | 4,131 | 3,393 | 54 | 38 | 322 | 29 | 61 | 24 | 159 | 51 | | | - | - |
| Philadelphia Service Center | 13,187 | 13,187 | - | - | - | - | - | - | - | - | | | 1 | - |
| **Southeast Region:** | | | | | | | | | | | | | | |
| Atlanta | 38,890 | 30,073 | 520 | 67 | 1,712 | 175 | 236 | 65 | 702 | 512 | 2,245 | 2,572 | 11 | - |
| Birmingham | 22,730 | 19,606 | 342 | 72 | 980 | 164 | 281 | 50 | 896 | 321 | - | - | 16 | 2 |
| Columbia | 15,409 | 13,321 | 416 | 42 | 971 | 52 | - | 6 | 205 | 396 | - | - | - | - |
| Greensboro | 32,534 | 27,842 | 677 | 185 | 1,847 | 138 | 294 | 70 | 963 | 513 | - | - | 4 | 1 |
| Jackson | 14,651 | 12,390 | 240 | 43 | 688 | 68 | 90 | 24 | 807 | 219 | - | - | 82 | - |
| Jacksonville | 72,774 | 62,172 | 1,335 | 596 | 3,716 | 528 | 953 | 137 | 2,528 | 790 | - | - | 13 | 6 |
| Nashville | 28,744 | 24,307 | 522 | 47 | 1,256 | 72 | 208 | 36 | 1,514 | 777 | - | - | - | 3 |
| Atlanta Service Center | 15,642 | 15,642 | - | - | - | - | - | - | - | - | - | - | - | - |
| Memphis Service Center | 16,817 | 16,817 | - | - | - | - | - | - | - | - | - | - | - | - |
| **Central Region:** | | | | | | | | | | | | | | |
| Cincinnati | 30,800 | 19,972 | 441 | 171 | 1,655 | 149 | 370 | 93 | 1,285 | 304 | 3,124 | 3,165 | 71 | - |
| Cleveland | 35,029 | 29,404 | 720 | 181 | 2,094 | 191 | 782 | 88 | 1,506 | 920 | - | - | 143 | - |
| Detroit | 46,299 | 38,467 | 1,207 | 276 | 3,130 | 276 | 816 | 118 | 1,087 | 778 | - | - | 124 | - |
| Indianapolis | 25,875 | 21,098 | 431 | 372 | 968 | 395 | 541 | 93 | 1,477 | 361 | - | - | 137 | 2 |
| Louisville | 17,325 | 14,722 | 310 | 54 | 1,129 | 115 | 323 | 42 | 274 | 283 | - | - | 73 | - |
| Parkersburg | 8,792 | 6,855 | 167 | 44 | 833 | 75 | 99 | 14 | 449 | 247 | - | - | 10 | - |
| Cincinnati Service Center | 7,141 | 7,141 | - | - | - | - | - | - | - | - | - | - | - | - |
| **Midwest Region:** | | | | | | | | | | | | | | |
| Aberdeen | 5,046 | 4,341 | 96 | 33 | 233 | 27 | 104 | 14 | 42 | 155 | - | - | 1 | - |
| Chicago | 62,257 | 44,961 | 1,459 | 609 | 4,556 | 440 | 843 | 99 | 1,478 | 1,453 | 3,161 | 3,198 | - | 3 |
| Des Moines | 16,446 | 13,020 | 485 | 87 | 1,066 | 227 | 401 | 50 | 588 | 482 | - | - | 36 | 3 |
| Fargo | 6,710 | 5,738 | 110 | 17 | 199 | 33 | 100 | 12 | 341 | 159 | - | - | 1 | - |
| Milwaukee | 25,628 | 20,043 | 533 | 130 | 1,836 | 110 | 236 | 25 | 2,292 | 412 | - | - | 11 | - |
| Omaha | 9,763 | 7,571 | 273 | 88 | 575 | 144 | 279 | 57 | 517 | 250 | - | - | 5 | 4 |
| St. Louis | 26,294 | 21,313 | 680 | 145 | 1,898 | 288 | 640 | 43 | 452 | 727 | - | - | 78 | 20 |
| St. Paul | 28,799 | 24,535 | 565 | 112 | 1,663 | 188 | 432 | 80 | 852 | 358 | - | - | 14 | - |
| Springfield | 16,644 | 13,802 | 477 | 63 | 870 | 81 | 333 | 70 | 562 | 306 | - | - | 80 | - |
| Kansas City Service Center | 15,120 | 15,120 | - | - | - | - | - | - | - | - | - | - | - | - |
| **Southwest Region:** | | | | | | | | | | | | | | |
| Albuquerque | 8,657 | 7,543 | 155 | 56 | 341 | 50 | 53 | 9 | 304 | 97 | - | - | 49 | - |
| Austin | 27,220 | 22,654 | 459 | 135 | 1,592 | 106 | 268 | 28 | 1,337 | 493 | - | - | 148 | - |
| Cheyenne | 5,549 | 4,788 | 123 | 19 | 307 | 24 | 80 | 14 | 78 | 65 | - | - | 50 | 1 |
| Dallas | 49,352 | 36,119 | 1,533 | 320 | 2,604 | 294 | 557 | 115 | 1,621 | 541 | 3,352 | 1,421 | 862 | 13 |
| Denver | 23,538 | 19,505 | 729 | 54 | 1,079 | 108 | 188 | 78 | 1,537 | 224 | | | 36 | - |
| Houston | 21,706 | 17,462 | 440 | 59 | 1,183 | 100 | 175 | 42 | 1,293 | 318 | - | - | 634 | - |
| Little Rock | 12,535 | 10,518 | 340 | 28 | 596 | 98 | 117 | 42 | 455 | 285 | - | - | 57 | - |
| New Orleans | 23,813 | 20,640 | 387 | 11 | 1,255 | 165 | 249 | 38 | 566 | 425 | - | - | 77 | - |
| Oklahoma City | 19,209 | 14,649 | 514 | 44 | 995 | 149 | 316 | 44 | 1,664 | 142 | - | - | 692 | - |
| Wichita | 15,006 | 11,338 | 408 | 40 | 964 | 99 | 244 | 52 | 1,227 | 593 | - | - | 43 | - |
| Austin Service Center | 11,697 | 9,042 | - | - | - | - | - | - | - | - | - | - | 2,655 | - |
| **Western Region:** | | | | | | | | | | | | | | |
| Anchorage | 6,206 | 5,469 | 117 | 50 | 228 | 16 | 35 | 6 | 227 | 58 | - | - | - | - |
| Boise | 7,107 | 6,097 | 160 | 40 | 222 | 32 | 80 | 13 | 340 | 123 | - | - | - | - |
| Helena | 6,150 | 5,135 | 189 | 43 | 186 | 21 | 116 | 43 | 270 | 140 | - | - | 7 | - |
| Honolulu | 7,413 | 6,576 | 153 | 44 | 305 | 40 | 75 | 12 | 74 | 134 | - | - | - | - |
| Los Angeles | 147,195 | 128,176 | 4,363 | 583 | 4,868 | 463 | 1,407 | 90 | 2,169 | 2,224 | 986 | 1,608 | 244 | 14 |
| Phoenix | 21,136 | 18,604 | 500 | 100 | 846 | 73 | 155 | 31 | 514 | 302 | - | - | 1 | 10 |
| Portland | 17,578 | 15,038 | 480 | 132 | 787 | 83 | 248 | 27 | 585 | 195 | - | - | - | 3 |
| Reno | 12,410 | 11,056 | 176 | 22 | 431 | 33 | 86 | 11 | 274 | 317 | - | - | - | 2 |
| Salt Lake City | 10,329 | 9,031 | 353 | 20 | 342 | 36 | 65 | 10 | 242 | 179 | - | - | 42 | 6 |
| San Francisco | 93,857 | 79,194 | 2,105 | 408 | 3,177 | 217 | 1,308 | 100 | 3,097 | 1,406 | 1,233 | 1,585 | - | 27 |
| Seattle | 32,182 | 25,154 | 806 | 109 | 1,341 | 119 | 433 | 42 | 1,015 | 694 | 1,296 | 1,173 | - | - |
| Ogden Service Center | 12,758 | 12,758 | - | - | - | - | - | - | - | - | - | - | - | - |
| Fresno Service Center | 26,324 | 26,324 | - | - | - | - | - | - | - | - | - | - | - | - |

## Table 11.—Returns examined by examination divisions

| | 1982 | 1983 |
|---|---|---|
| Additional tax proposed | 1,255,219 | 1,235,533 |
| Refunds proposed | 154,180 | 139,411 |
| No adjustments proposed | 322,833 | 301,079 |
| Total | 1,732,232 | 1,676,023 |
| Disposition of examined returns: | | |
| Not appealed | 1,606,900 | 1,556,938 |
| Appealed administratively | 90,966 | 82,159 |
| Petitioned to the U.S. Tax Court | 34,366 | 36,935 |
| Total | 1,732,232 | 1,676,032 |

## Table 12.—Examinations resulting in refunds (Excluding claims for refund)

| | Number of returns | | Amount recommended (In thousands of dollars) | |
|---|---|---|---|---|
| | 1982 | 1983 | 1982 | 1983 |
| **Total** | **114,602** | **106,389** | **470,362** | **533,404** |
| Individual | 95,925 | 89,938 | $114,074 | $126,007 |
| Fiduciary | 1,426 | 1,462 | 11,490 | 10,615 |
| Corporation | 8,002 | 6,514 | 266,083 | 225,604 |
| Estate | 3,835 | 3,430 | 54,633 | 87,866 |
| Gift | 98 | 76 | 702 | 459 |
| Excise | 3,903 | 3,827 | 8,507 | 70,721 |
| Employment | 1,413 | 1,134 | 14,873 | 10,081 |
| Miscellaneous | - | 8 | - | 51 |

## Table 13.—Results of collection activity
(In thousands)

| | 1982 | 1983 |
|---|---|---|
| **Taxpayer delinquent accounts:** | | |
| Opening inventory | 1,436 | 1,967 |
| Issuances | 2,891 | 3,130 |
| Dispositions | 2,360 | 3,101 |
| Closing inventory: | | |
| (a) Number of accounts | 1,967 | 1,997 |
| (b) Balance of assessed tax, penalty and interest | 6,716,746 | 7,707,708 |
| **Delinquent return investigations:** | | |
| Opening inventory | 640 | 754 |
| Issuances | 1,263 | 1,376 |
| Dispositions | 1,149 | 1,369 |
| Closing inventory | 754 | 762 |
| **Returns compliance investigations closed** | **37** | **29** |
| **Miscellaneous investigations closed** | **166** | **180** |
| **Offers in compromise processed** | **2** | **2** |
| **Enforcement activity:** | | |
| Notices of federal tax lien filed | 595 | 812 |
| Notices of levy served upon third parties | 1058 | 1,391 |
| Seizures of property made | 11 | 16 |

**Note:** Totals may not add due to rounding.



## Table 14.—Civil penalties assessed and abated
(Dollars in thousands)

| | Assessments | | Abatements | | Net penalties | |
|---|---|---|---|---|---|---|
| | Number | Amount | Number | Amount | Number | Amount |
| **Individual** | | | | | | |
| Delinquency | 1,427,316 | 381,219 | 176,509 | 83,800 | 1,250,807 | 297,419 |
| Estimated tax | 4,953,142 | 909,377 | 365,558 | 170,487 | 4,587,584 | 738,890 |
| Failure to pay | 6,055,032 | 249,384 | 788,945 | 32,810 | 5,266,087 | 216,574 |
| Bad check | 191,415 | 1,964 | 6,516 | 376 | 184,899 | 1,589 |
| Fraud | 10,095 | 87,980 | 405 | 5,468 | 9,690 | 82,512 |
| Negligence | 113,630 | 26,210 | 3,783 | 1,733 | 109,847 | 24,478 |
| False withholding | 88,125 | 44,096 | 12,932 | 6,466 | 75,193 | 37,630 |
| Other[1] | 10,172 | 2,848 | 7,712 | 3,768 | 2,460 | -920 |
| **Total** | **12,848,927** | **1,703,079** | **1,352,360** | **304,907** | **11,486,567** | **1,398,172** |
| **Corporation[2]** | | | | | | |
| Delinquency | 138,180 | 173,756 | 27,937 | 150,519 | 110,243 | 23,239 |
| Estimated tax | 332,139 | 222,530 | 46,907 | 93,133 | 285,232 | 129,397 |
| Failure to pay | 248,790 | 77,833 | 77,847 | 264,825 | 170,943 | -186,992 |
| Bad check | 3,077 | 3,734 | 114 | 6 | 2,963 | 3,728 |
| Fraud | 498 | 24,955 | 30 | 960 | 468 | 23,995 |
| Negligence | 3,531 | 7,724 | 92 | 2,038 | 3,439 | 5,686 |
| Miscellaneous | 297 | 77 | 4 | 56 | 293 | 21 |
| **Total** | **726,512** | **510,610** | **152,931** | **511,536** | **573,581** | **-926** |
| **Employment[3]** | | | | | | |
| Delinquency | 2,251,353 | 476,413 | 252,509 | 131,870 | 1,998,844 | 344,543 |
| Miscellaneous | 3,820 | 2,400 | 754 | 614 | 3,066 | 1,786 |
| Failure to pay | 3,800,842 | 175,411 | 876,995 | 62,963 | 2,923,847 | 112,447 |
| Federal tax deposits | 4,453,548 | 1,425,165 | 879,372 | 956,020 | 3,574,176 | 469,146 |
| Bad check | 137,780 | 2,431 | 2,046 | 112 | 135,734 | 2,320 |
| Fraud | 940 | 1,833 | 54 | 168 | 886 | 1,665 |
| Negligence | 156 | 20 | 2 | * | 154 | 20 |
| **Total** | **10,648,439** | **2,083,673** | **2,011,732** | **1,151,747** | **8,636,707** | **931,926** |
| **Excise[4]** | | | | | | |
| Delinquency | 334,222 | 25,605 | 25,941 | 10,535 | 308,281 | 15,069 |
| Daily delinquency | 14,833 | 32,488 | 13,161 | 32,109 | 1,672 | 378 |
| Failure to pay | 323,573 | 13,132 | 103,412 | 9,983 | 220,161 | 3,149 |
| Federal tax deposits | 35,188 | 15,199 | 6,427 | 8,800 | 28,761 | 6,399 |
| Bad check | 3,339 | 34 | 94 | 1 | 3,245 | 32 |
| Fraud | 1,333 | 1,601 | 21 | 74 | 1,312 | 1,528 |
| Other[5] | 137 | 4,685 | 6 | 2 | 131 | 4,683 |
| **Total** | **712,625** | **92,744** | **149,062** | **61,505** | **563,563** | **31,239** |
| **Estate and Gift** | | | | | | |
| Delinquency | 11,690 | 40,887 | 3,999 | 31,719 | 7,691 | 9,168 |
| Miscellaneous | 17 | 49 | 8 | 33 | 9 | 16 |
| Failure to pay | 21,725 | 22,473 | 14,393 | 18,121 | 7,332 | 4,353 |
| Bad check | 454 | 70 | 80 | 57 | 374 | 12 |
| Fraud | 16 | 2,341 | 4 | 31 | 12 | 2,310 |
| Negligence | 22 | 60 | 3 | * | 19 | 60 |
| **Total** | **33,924** | **65,880** | **18,487** | **49,962** | **15,437** | **15,918** |
| **All Other[6]** | | | | | | |
| Delinquency | 164,593 | 102,916 | 86,757 | 80,004 | 77,836 | 22,912 |
| Failure to pay | 87,870 | 5,412 | 41,209 | 3,189 | 46,661 | 2,223 |
| Bad check | 1,685 | 21 | 92 | 13 | 1,593 | 8 |
| Fraud | 3 | 5 | - | - | 3 | 5 |
| Negligence | 33 | 38 | 10 | 7 | 23 | 31 |
| Miscellaneous | 7,548 | 16,622 | 9,191 | 18,607 | -1,643 | -1,985 |
| **Total** | **261,732** | **125,015** | **137,259** | **101,821** | **124,473** | **23,195** |
| **Total, all civil penalties** | **25,232,159** | **4,581,001** | **3,831,831** | **2,181,477** | **21,400,328** | **2,399,523** |

**Note:** Totals may not add due to rounding. With the exception of estimated tax, penalties can apply to any tax year. Abatements can apply to any tax year.

[1] Includes taxpayer identification number, failure to report tips and miscellaneous.
[2] Includes Forms 1120, 990C and 990T.
[3] Includes Forms 940, 941, 942, 943 and CT-1.
[4] Includes Forms 1041A, 5227, 990PF, 4720, 990, 4638, 2290, 11, 11B, 11C, 720 and 730.
[5] Includes negligence and miscellaneous.
[6] Includes Forms 1041, 1065 and individual retirement account file.
* Less than $500.

## Table 15.—Appeals division receipt and disposition of cases not before the Tax Court (Nondocketed)

**A. Progress of work**

| Status | Number of cases[1] (1) | Amount stated in revenue agents' reports (in thousands of dollars): Deficiency and penalty (2) | Over assessment (3) |
|---|---|---|---|
| Pending Oct. 1 | 29,060[R] | 10,028,676[R] | 253,826[R] |
| Received | 41,649 | 5,328,331 | 172,961 |
| Petitioned—changed to docketed status | 4,466 | 669,881 | 4,937 |
| Disposed of, total | 33,852 | 3,495,831 | 129,543 |
| By agreement | 30,792 | 3,336,416 | 121,090 |
| Unagreed (overassessments, claims, excise, employment and offer-in-compromise rejections) | 1,361 | 77,984 | 7,970 |
| By taxpayer default on statutory notice | 1,699 | 81,432 | 483 |
| Pending Sept. 30 | 32,391 | 11,191,295 | 292,307 |

**B. Results**

| Status | Number of cases[1] (1) | Appeals determination (in thousands of dollars): Deficiency and penalty (2) | Over assessment (3) |
|---|---|---|---|
| Disposed of, total | 33,852 | 1,293,970 | 222,202 |
| By agreement | 30,792 | 1,189,358 | 219,736 |
| Unagreed (overassessments, claims, excise, employment and offer-in-compromise rejections) | 1,361 | 41,713 | 1,998 |
| By taxpayer default on statutory notice | 1,699 | 62,899 | 468 |

[1] A case represents taxpayers grouped together by tax periods with common or related issues that may be heard and disposed of together. Not included are penalty appeals and EP/EO determinations.
[R] Revised from previous annual report.

## Table 16.—Appeals division receipt and disposition of income, estate and gift tax cases petitioned to the Tax Court (Docketed)

**A. Progress of work**

| Status | Number of cases[1] (1) | Amount stated in statutory notices (in thousands of dollars): Deficiency and penalty (2) | Over assessment (3) |
|---|---|---|---|
| Pending Oct. 1 | 19,970[R] | 2,748,917[R] | 8,238[R] |
| Petitioned—changed to docketed status from nondocketed status | 4,466 | 669,881 | 4,937 |
| Received | 26,041 | 3,288,161 | 2,865 |
| Disposed of, total | 15,368 | 644,148 | 4,377 |
| Agreed in appeals | 12,928 | 543,401 | 2,497 |
| Settled in counsel | 1,693 | 76,166 | 1,833 |
| Tried | 747 | 24,581 | 46 |
| Transfers to district counsel jurisdiction | 7,537 | 767,846 | 2,153 |
| Pending Sept. 30 (appeals jurisdiction) | 27,572 | 5,294,965 | 9,510 |

**B. Results obtained in dispositions**

| Method | Number of cases[1] (1) | Appeals determination (in thousands of dollars): Deficiency and penalty (2) | Over-assessment (3) |
|---|---|---|---|
| Disposed of, total | 15,368 | 180,525 | 4,635 |
| Agreed in appeals | 12,928 | 163,153 | 4,024 |
| Settled in counsel | 1,693 | 16,636 | 501 |
| Tried | 747 | 735 | 110 |

[1] A case represents taxpayers grouped together by tax periods with common or related issues that may be heard and disposed of together.
[R] Revised from previous annual report.



## Table 17.—Requests for EP/EO tax rulings and technical advice (Closings)

| Subject | Total | Taxpayer requests | Field requests |
|---|---|---|---|
| Total | 9,327 | 8,842 | 485 |
| Actuarial matters | 2,253 | 2,226 | 27 |
| Exempt organizations | 5,173 | 4,847 | 326 |
| Employee plans | 1,901 | 1,769 | 132 |

## Table 18.—Determination letters issued on ERISA employee benefit plans

| Letters issued | Stock bonus | Money purchase | Target benefit | Profit sharing | ESOP | Total defined contribution | Defined benefit | Total |
|---|---|---|---|---|---|---|---|---|
| **Initial qualifications:** | | | | | | | | |
| Qualified | 334 | 17,614 | 339 | 26,892 | 160 | 45,339 | 24,480 | 69,819 |
| Participating employees | 563,848 | 247,463 | 6,337 | 766,367 | 264,725 | 1,668,740 | 2,122,937 | 3,991,677 |
| Not qualified | 1 | 9 | 0 | 18 | 0 | 28 | 20 | 48 |
| **Amendments:** | | | | | | | | |
| Qualified | 400 | 9,442 | 224 | 14,991 | 90 | 25,147 | 21,848 | 46,995 |
| Not qualified | 0 | 2 | 0 | 6 | 0 | 8 | 2 | 10 |
| **Terminations:** | | | | | | | | |
| Qualified | 59 | 4,232 | 234 | 6,784 | * | 11,309 | 6,873 | 18,182 |
| Not qualified | 0 | 11 | 2 | 18 | 0 | 31 | 14 | 45 |

* The termination reporting system does not distinguish between stock bonus and ESOP plans.

## Table 19.—Number of exempt organizations returns examined by type

| | | |
|---|---|---|
| Section 501(c)(3) | Private foundations | 3,864 |
| | Nonexempt charitable trusts | 569 |
| 501(c)(3) | All others | 6,483 |
| 501(c)(4) | Civic leagues, social welfare | 1,786 |
| 501(c)(5) | Labor, agriculture, horticulture | 1,890 |
| 501(c)(6) | Business leagues | 2,144 |
| 501(c)(7) | Social and recreational clubs | 2,461 |
| 501(c) | All others | 2,677 |
| 521 | Farmers' cooperatives | 529 |
| Total | | 22,403 |

## Table 20.—Number of active entities on exempt organizations master file

| | 1982 | 1983 |
|---|---|---|
| **Section 501(c):** | | |
| (1) Corporations organized under act of Congress | | |
| (2) Titleholding corps | 24 | 24 |
| (3) Religious, charitable, etc. | 5,522 | 5,567 |
| (4) Social welfare | * 322,826 | * 335,757 |
| (5) Labor, agriculture organizations | 131,578 | 129,209 |
| (6) Business leagues | 86,322 | 79,775 |
| (7) Social and recreation clubs | 51,065 | 51,714 |
| (8) Fraternal beneficiary societies | 54,036 | 53,467 |
| (9) Voluntary employees' benefiaary societies | 116,549 | 88,272 |
| (10) Domestic fraternal beneficiary societies | 8,703 | 9,303 |
| (11) Teachers' retirement funds | 18,570 | 16,871 |
| (12) Benevolent life insurance assns. | 13 | 12 |
| (13) Cemetery companies | 5,071 | 5,125 |
| (14) Credit unions | 6,290 | 5,412 |
| (15) Mutual insurance companies | 6,074 | 5,754 |
| (16) Corps. to finance crop operation | 1,073 | 1,017 |
| (17) Supplemental unemployment benefit trusts | 23 | 22 |
| (18) Employee funded pension trusts | 784 | 771 |
| (19) War veterans' organizations | 3 | 3 |
| (20) Legal service organizations | 23,851 | 22,130 |
| (21) Black lung trusts | 90 | 116 |
| **501(d) Religious and apostolic organizations** | 9 | 12 |
| **501(e) Cooperative hospitals** | 68 | 72 |
| **501(f) Coop. service orgs. of operating educational orgs.** | 107 | 98 |
| **521 Farmers' cooperatives** | - | - |
| **Nonexempt charitable trusts** | 2,791 | 2,713 |
| **Total** | 28,297 | 31,248 |
| | 869,738 | 845,464 |

* This figure does not represent a true universe of section 501(c)(3) organizations because certain organizations, such as churches, integrated auxiliaries and conventions or associations of churches, need not apply for recognition of exemption unless they desire to receive a ruling. When issued the ruling letter goes to the central organization, but it covers all of its subordinate units. Only the central organization is established on the exempt organizations master file where it is counted as one entity in the figure as stated above. However, this one ruling may represent a large number of subordinate units, as in the case of larger religious organizations. Exceptions are subordinate units considered nonintegrated auxiliaries, which are established and included in the above figures since they may be required to file information returns as prescribed under section 6033.

## Table 21.—Disposal of exempt organizations applications

| | Applications for determination | | | |
|---|---|---|---|---|
| | Approved | Denied | Other * | Total |
| **Section 501(c):** | | | | |
| (1) Corporations organized under act of Congress | - | - | - | - |
| (2) Titleholding corps | 228 | 17 | 93 | 338 |
| (3) Religious, charitable, etc. | 28,458 | 667 | 10,861 | 39,986 |
| (4) Social welfare | 2,709 | 66 | 775 | 3,550 |
| (5) Labor, agriculture orgs. | 479 | 12 | 118 | 609 |
| (6) Business leagues | 1,879 | 75 | 450 | 2,404 |
| (7) Social and recreation clubs | 1,413 | 114 | 782 | 2,309 |
| (8) Fraternal beneficiary societies | 38 | 14 | 34 | 86 |
| (9) Voluntary employees' beneficiary societies | 1,031 | 16 | 260 | 1,307 |
| (10) Domestic fraternal beneficiary societies | 63 | 10 | 67 | 140 |
| (11) Teachers' retirement funds | - | - | - | - |
| (12) Benevolent life insurance assns. | 125 | 14 | 115 | 254 |
| (13) Cemetery companies | 298 | 3 | 52 | 353 |
| (14) Credit unions | 35 | - | 7 | 42 |
| (15) Mutual insurance companies | 8 | 2 | 4 | 14 |
| (16) Corps. to finance crop operations | - | - | - | - |
| (17) Supplemental unemployment benefit trusts | 38 | - | 2 | 40 |
| (18) Employee funded pension trusts | - | - | - | - |
| (19) War veterans' organizations | 96 | 1 | 42 | 139 |
| (20) Legal service organizations | 25 | 1 | 3 | 29 |
| (21) Black lung trusts | 6 | - | 1 | 7 |
| (22) Employee liability trusts | 1 | - | - | 1 |
| **501(d) Apostolic and religious trusts** | 4 | - | - | 4 |
| **501(e) Cooperative hospitals** | 1 | - | - | 1 |
| **501(f) Coop. service orgs. of operating educational orgs.** | - | - | - | - |
| **521 Farmers' cooperatives** | 43 | 11 | 21 | 75 |
| **Nonexempt charitable trusts** | 5 | - | 13 | 18 |
| **National Office rulings and determination letters** | 1,621 | 157 | 463 | 2,241 |
| **Total** | 38,604 | 1,180 | 14,163 | 53,947 |

* Application withdrawn by taxpayer and failure to furnish required information.



## Table 22.—Internal revenue collections, costs, employees and U.S. population

| Fiscal year | Operating cost | Collections | Cost of collecting $100 | Population (Thousands) | Tax per capita | Average positions realized | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Total | National Office | Field |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1954 | 268,969,107 | 69,919,990,791 | 0.38 | 163,026 | 428.89 | 51,411 | 2,707 | 48,704 |
| 1955 | 278,834,278 | 66,288,692,000 | 0.42 | 165,931 | 399.50 | 50,890 | 2,675 | 48,215 |
| 1956 | 299,894,710 | 75,112,649,000 | 0.40 | 168,903 | 444.71 | 50,682 | 2,583 | 48,099 |
| 1957 | 305,537,814 | 80,171,917,000 | 0.38 | 171,984 | 466.16 | 51,364 | 2,832 | 48,532 |
| 1958 | 337,428,789 | 79,978,476,484 | 0.42 | 174,882 | 457.33 | 50,816 | 2,909 | 47,907 |
| 1959 | 355,469,228 | 79,797,972,806 | 0.44 | 177,830 | 448.73 | 51,226 | 2,969 | 48,257 |
| 1960 | 363,735,359 | 91,774,802,823 | 0.40 | 180,671 | 507.96 | 51,047 | 2,910 | 48,137 |
| 1961 | 413,295,238 | 94,401,086,398 | 0.44 | 183,691 | 513.91 | 53,206 | 3,042 | 50,164 |
| 1962 | 450,080,420 | 99,440,839,245 | 0.45 | 186,538 | 533.09 | 56,481 | 3,401 | 53,080 |
| 1963 | 500,804,314 | 105,925,395,281 | 0.47 | 189,242 | 559.74 | 59,711 | 3,657 | 56,054 |
| 1964 | 549,692,131 | 112,260,257,115 | 0.49 | 191,889 | 585.03 | 61,059 | 3,839 | 57,220 |
| 1965 | 597,387,471 | 114,434,633,721 | 0.52 | 194,303 | 588.95 | 62,098 | 3,881 | 58,217 |
| 1966 | 624,861,929 | 128,879,961,342 | 0.48 | 196,560 | 655.68 | 63,508 | 3,982 | 59,526 |
| 1967 | 667,080,295 | 148,374,814,552 | 0.45 | 198,712 | 746.68 | 65,946 | 3,894 | 62,052 |
| 1968 | 699,190,304 | 153,363,837,665 | 0.46 | 200,706 | 765.48 | 67,574 | 3,967 | 63,607 |
| 1969 | 758,785,475 | 187,919,559,668 | 0.40 | 202,677 | 927.19 | 66,064 | 3,862 | 62,202 |
| 1970 | 886,159,162 | 195,722,096,497 | 0.45 | 204,878 | 955.31 | 68,683 | 4,103 | 64,580 |
| 1971 | 981,065,297 | 191,647,198,138 | 0.51 | 207,053 | 925.63 | 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 | 126.924 | 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 | 1,667,311,689 * | 302,519,791,922 | 0.56 | 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 | 1,826.61 | 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 | 223,383 | 2,325.04 | 87,464 | 5,114 | 82,350 |
| 1981 | 2,465,468,704 * | 606,799,120,630 | 0.41 | 225,865 | 2,686.55 | 86,156 | 5,110 | 81,046 |
| 1982 | 2,626,338,036 * | 632,240,505,595 | 0.42 | 232,634 | 2,717.75 | 82,857 | 5,098 | 77,759 |
| 1983 | 2,968,525,840 * | 627,246,792,581 | 0.47 | 234,875 | 2,670.56 | 85,379 | 5,542 | 79,837 |

* This figure represents actual IRS operating costs from fiscal year 1975, exclusive of reimbursements received from other agencies for services performed. While the operating cost figures for fiscal years prior to 1975 may in some cases include reimbursements, those amounts are small and do not alter the cost figures in column 3.
–Economic stabilization program average positions included in 1972, 1973 and 1974.
–Federal energy program average positions included in 1974.
–1972 adjusted by 3,990 average positions to reflect the AT&F transfer—July 1972. AT&F included in years 1948–71.
–Eleven average positions transferred to office of the Secretary in 1965. Twenty average positions transferred to office of the Secretary in 1963.

## Table 23.—Costs incurred by the Internal Revenue Service by activity
(In thousands of dollars)

| Appropriation by activity | Total | | Personnel compensation and benefits | | Other | |
|---|---|---|---|---|---|---|
| | 1982 | 1983 * | 1982 | 1983 * | 1982 | 1983 * |
| **Total obligations, appropriations and reimbursable** | **2,637,629** | **2,988,105** | **2,032,542** | **2,221,514** | **605,087** | **766,591** |
| Obligations against appropriated funds | 2,626,338 | 2,968,526 | 2,022,788 | 2,206,519 | 603,550 | 762,007 |
| **Salaries and expenses:** | | | | | | |
| **Total** | **158,209** | **128,080** | **132,225** | **97,068** | **25,984** | **31,012** |
| Executive direction | 17,292 | 8,824 | 14,452 | 6,416 | 2,840 | 2,408 |
| Internal audit and security | 35,929 | 40,045 | 30,028 | 30,791 | 5,901 | 9,254 |
| Management services | 24,997 | 79,211 | 20,891 | 59,861 | 4,106 | 19,350 |
| Legal services | 57,905 | - | 48,395 | - | 9,510 | - |
| Technical rulings and services | 22,086 | - | 18,459 | - | 3,627 | - |
| **Taxpayer service and returns processing:** | | | | | | |
| (Processing tax returns) | | | | | | |
| **Total** | **856,839** | **914,462** | **542,708** | **513,071** | **314,131** | **401,391** |
| Data processing operations | 632,947 | - | 400,898 | - | 232,049 | - |
| Statistical reporting | 17,308 | - | 10,963 | - | 6,345 | - |
| Taxpayer service | 206,584 | 232,660 | 130,847 | 89,328 | 75,737 | 143,332 |
| Returns processing and revenue accounting | - | 526,485 | - | 382,406 | - | 144,079 |
| Computer services | - | 155,317 | - | 41,337 | - | 113,980 |
| **Examinations and appeals:** | | | | | | |
| **Total** | **957,622** | **1,080,257** | **805,980** | **905,416** | **151,642** | **174,841** |
| Examinations | 889,631 | 958,925 | 748,756 | 802,750 | 140,875 | 156,175 |
| Appeals | 67,991 | - | 57,224 | - | 10,767 | - |
| Appeals and tax litigation | - | 121,332 | - | 102,666 | - | 18,666 |
| **Investigations and collection:** | | | | | | |
| (Investigations, collection and taxpayer service) | | | | | | |
| **Total** | **653,668** | **845,727** | **541,875** | **690,964** | **111,793** | **154,763** |
| Tax fraud investigations | 172,176 | 172,619 | 142,730 | 138,794 | 29,446 | 33,825 |
| Collection | 410,177 | 529,416 | 340,027 | 430,872 | 70,150 | 98,544 |
| Employee plans/exempt organizations | 71,315 | 80,039 | 59,118 | 65,245 | 12,197 | 14,794 |
| Enforcement, litigation and rulings | - | 63,653 | - | 56,053 | - | 7,600 |
| **Reimbursable obligations, total** | **11,291** | **19,579** | **9,754** | **14,995** | **1,537** | **4,584** |

* Fiscal year 1983 appropriation structure was modified to reflect the reorganization of 1982.

## Table 24.—Costs incurred by the Internal Revenue Service by office
(In thousands of dollars)

| Internal revenue office, district or region | Total | Personnel compensation | Travel | Equipment | Other |
|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) |
| **A. Total, Internal Revenue Service** | **2,988,105** | **2,246,298** | **85,891** | **59,889** | **596,027** |
| National Office | 655,619 | 217,858 | 8,510 | 22,596 | 406,655 |
| North-Atlantic | 349,026 | 303,366 | 7,423 | 5,434 | 32,803 |
| Mid-Atlantic | 265,937 | 233,606 | 8,052 | 3,654 | 20,623 |
| Southeast | 292,856 | 250,989 | 11,180 | 4,182 | 26,504 |
| Central | 222,533 | 191,041 | 8,881 | 3,336 | 19,274 |
| Midwest | 253,886 | 225,341 | 8,743 | 3,288 | 16,514 |
| Southwest | 304,316 | 262,926 | 12,515 | 4,996 | 23,879 |
| Western | 445,895 | 384,947 | 15,513 | 10,495 | 34,940 |
| Regional appeals | 48,339 | 44,720 | 937 | 866 | 1,816 |
| Regional counsel | 30,011 | 26,455 | 2,354 | 127 | 1,075 |
| Regional inspection | 17,284 | 10,318 | 45 | 45 | 6,876 |
| National Computer Center | 35,881 | 30,909 | 272 | 204 | 4,496 |
| IRS Data Center | 66,520 | 63,824 | 1,465 | 667 | 566 |
| **B. Regional commissioners' offices (excluding district directors' offices and service centers)** | | | | | |
| North-Atlantic | 14,357 | 9,050 | 607 | 1,780 | 2,920 |
| Mid-Atlantic | 15,359 | 8,812 | 376 | 1,206 | 4,965 |
| Southeast | 11,392 | 7,801 | 1,258 | 162 | 2,171 |
| Central | 10,994 | 8,343 | 506 | 959 | 1,186 |
| Midwest | 12,122 | 8,507 | 1,104 | 1,164 | 1,347 |
| Southwest | 15,459 | 9,750 | 1,541 | 2,567 | 1,602 |
| Western | 23,569 | 11,830 | 2,367 | 4,934 | 4,438 |
| **C. District directors' offices and service centers** | | | | | |
| **North-Atlantic:** | | | | | |
| Albany | 10,556 | 9,299 | 493 | 116 | 647 |
| Augusta | 5,666 | 4,994 | 319 | 50 | 303 |
| Boston | 41,726 | 36,141 | 1,199 | 428 | 3,959 |
| Brooklyn | 42,133 | 38,965 | 701 | 595 | 1,873 |
| Buffalo | 24,796 | 20,696 | 908 | 251 | 2,941 |
| Burlington | 3,144 | 2,671 | 170 | 82 | 220 |
| Hartford | 22,894 | 20,939 | 786 | 153 | 1,006 |
| Manhattan | 80,949 | 73,489 | 1,068 | 694 | 5,698 |
| Portsmouth | 5,443 | 4,725 | 227 | 73 | 417 |
| Providence | 6,705 | 6,060 | 197 | 99 | 348 |
| North-Atlantic Region centralized training | 281 | - | 278 | - | 3 |
| Andover Service Center | 43,034 | 36,210 | 266 | 767 | 5,792 |
| Brookhaven Service Center | 47,343 | 40,127 | 194 | 346 | 6,676 |
| **Mid-Atlantic:** | | | | | |
| Baltimore | 37,382 | 34,337 | 930 | 368 | 1,747 |
| Foreign Operations | 20,770 | 16,997 | 1,888 | 170 | 1,714 |
| Newark | 55,244 | 51,107 | 1,440 | 430 | 2,266 |
| Philadelphia | 41,642 | 38,359 | 1,004 | 444 | 1,834 |
| Pittsburgh | 21,865 | 19,602 | 769 | 222 | 1,272 |
| Richmond | 25,456 | 22,293 | 1,101 | 537 | 1,525 |
| Wilmington | 4,927 | 4,487 | 165 | 46 | 230 |
| Mid-Atlantic Forms Distribution Center | 744 | 576 | 3 | 13 | 152 |
| Mid-Atlantic Region centralized training | 236 | - | 212 | - | 23 |
| Philadelphia Service Center | 42,312 | 37,036 | 164 | 218 | 4,895 |
| **Southeast:** | | | | | |
| Atlanta | 40,893 | 34,358 | 1,890 | 761 | 3,884 |
| Birmingham | 15,973 | 13,990 | 620 | 405 | 758 |
| Columbia | 10,638 | 9,642 | 517 | 120 | 359 |
| Greensboro | 24,313 | 21,486 | 1,253 | 541 | 1,033 |
| Jackson | 9,831 | 8,740 | 577 | 126 | 388 |
| Jacksonville | 62,615 | 54,511 | 3,006 | 903 | 4,195 |
| Nashville | 22,595 | 19,859 | 1,123 | 279 | 1,335 |
| Southeast Region centralized training | 321 | - | 319 | - | 3 |
| Atlanta Service Center | 49,159 | 42,163 | 229 | 612 | 6,155 |
| Memphis Service Center | 45,126 | 38,439 | 189 | 274 | 6,224 |
| **Central:** | | | | | |
| Cincinnati | 29,309 | 25,916 | 1,015 | 342 | 2,037 |
| Cleveland | 36,173 | 31,432 | 1,368 | 349 | 3,024 |
| Detroit | 50,784 | 44,405 | 2,284 | 436 | 3,659 |
| Indianapolis | 27,210 | 23,080 | 1,333 | 345 | 2,452 |
| Louisville | 16,624 | 14,148 | 1,126 | 136 | 1,213 |
| Parkersburg | 9,296 | 8,061 | 549 | 230 | 456 |
| Central Region centralized training | 429 | - | 414 | - | 16 |
| Cincinnati Service Center | 41,715 | 35,656 | 287 | 539 | 5,232 |



## Table 24.—Continued
(In thousands of dollars)

| Internal revenue office, district or region | Total | Personnel compensation | Travel | Equipment | Other |
|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) |
| **Midwest:** | | | | | |
| Aberdeen | 4,081 | 3,578 | 274 | 49 | 181 |
| Chicago | 72,913 | 67,245 | 1,931 | 515 | 3,222 |
| Des Moines | 13,452 | 11,972 | 635 | 133 | 712 |
| Fargo | 4,155 | 3,600 | 307 | 50 | 198 |
| Milwaukee | 20,899 | 18,735 | 679 | 282 | 1,203 |
| Omaha | 9,365 | 8,288 | 457 | 131 | 489 |
| St. Louis | 31,824 | 28,125 | 1,273 | 222 | 2,204 |
| St. Paul | 23,340 | 21,217 | 860 | 188 | 1,075 |
| Springfield | 13,638 | 12,434 | 630 | 92 | 482 |
| Midwest Region centralized training | 382 | - | 370 | - | 12 |
| Kansas City Service Center | 47,715 | 41,642 | 223 | 460 | 5,390 |
| **Southwest:** | | | | | |
| Albuquerque | 6,973 | 6,290 | 371 | 24 | 289 |
| Austin | 25,493 | 22,760 | 1,251 | 305 | 1,177 |
| Cheyenne | 4,862 | 4,025 | 542 | 71 | 223 |
| Dallas | 57,858 | 51,051 | 2,094 | 479 | 4,235 |
| Denver | 23,714 | 21,009 | 975 | 340 | 1,390 |
| Houston | 37,666 | 33,151 | 1,241 | 399 | 2,875 |
| Little Rock | 11,540 | 10,001 | 605 | 84 | 851 |
| New Orleans | 23,243 | 20,172 | 1,303 | 169 | 1,598 |
| Oklahoma City | 21,296 | 19,104 | 1,093 | 101 | 998 |
| Wichita | 14,570 | 12,915 | 736 | 71 | 846 |
| Southwest Region centralized training | 509 | - | 501 | - | 7 |
| Austin Service Center | 61,133 | 52,697 | 263 | 386 | 7,786 |
| **Western:** | | | | | |
| Anchorage | 8,045 | 6,759 | 680 | 85 | 521 |
| Boise | 6,538 | 5,667 | 438 | 35 | 398 |
| Helena | 5,280 | 4,550 | 407 | 58 | 264 |
| Honolulu | 8,415 | 7,533 | 392 | 66 | 424 |
| Los Angeles | 115,352 | 103,678 | 3,927 | 1,570 | 6,177 |
| Phoenix | 16,930 | 14,838 | 670 | 401 | 1,020 |
| Portland | 17,231 | 14,868 | 866 | 232 | 1,265 |
| Reno | 11,103 | 9,746 | 507 | 236 | 614 |
| Salt Lake City | 9,128 | 8,226 | 388 | 44 | 470 |
| San Francisco | 77,665 | 69,066 | 2,573 | 1,622 | 4,404 |
| Seattle | 28,666 | 24,865 | 1,291 | 324 | 2,187 |
| Western Region centralized training | 292 | - | 288 | - | 4 |
| Ogden Service Center | 53,956 | 47,414 | 324 | 409 | 5,808 |
| Fresno Service Center | 63,726 | 55,907 | 394 | 480 | 6,945 |

**Note:** Reimbursements are included in the above figures. Individual items may not add to total because of rounding.

## Table 25.—Personnel summary

| Location and type | Average positions realized | | Number employees at close of year | |
|---|---|---|---|---|
| | 1982 | 1983 | 1982 | 1983 |
| **Service total** | **83,756** | **85,970** | **83,835** | **90,108** |
| Permanent | 78,731[1] | 72,386[1] | 77,864[1] | 72,352[1] |
| Temporary | 5,025 | 13,584 | 5,971 | 17,756 |
| **National Office[2]** | **5,113** | **5,589** | **4,651** | **5,657** |
| **Regional offices[2]** | **78,643** | **80,381** | **79,184** | **84,451** |
| **Data processing operations** | **22,821** | **18,760** | **22,586** | **19,783** |
| **Collection** | **12,918** | **16,058** | **13,543** | **17,282** |
| Revenue officers | 5,989 | 7,296 | 6,522 | 7,684 |
| Other | 6,929 | 8,762 | 7,021 | 9,598 |
| **Taxpayer service** | **3,823** | **3,786** | **4,505** | **5,131** |
| Taxpayer service specialists | 632 | 505 | 636 | 541 |
| Taxpayer service representatives | 927 | 837 | 910 | 980 |
| Other | 2,264 | 2,444 | 2,959 | 3,610 |
| **Examination** | **22,766** | **24,071** | **22,097** | **23,704** |
| Revenue agents | 13,450 | 13,565 | 13,313 | 13,318 |
| Tax auditors | 3,844 | 3,791 | 4,821 | 3,688 |
| Other | 5,472 | 6,715 | 3,963 | 6,698 |
| **Employee plans/exempt organizations** | **1,307** | **1,770** | **1,321** | **1,769** |
| EP/EO technicals | 1,100 | 1,101 | 1,091 | 1,184 |
| Other | 207 | 669 | 230 | 585 |
| **Appeals** | **1,666** | **1,883** | **1,693** | **2,022** |
| Appeals officers | 814 | 891 | 834 | 955 |
| Auditors | 131 | 148 | 129 | 149 |
| Other | 721 | 844 | 730 | 918 |
| **Tax fraud** | **3,724** | **3,918** | **3,517** | **4,027** |
| Special agents | 2,673 | 2,674 | 2,638 | 2,717 |
| Other | 1,051 | 1,244 | 879 | 1,310 |
| **Resources management** | **3,759** | **4,067** | **3,808** | **4,250** |
| **Centralized services** | **3,881** | **3,928** | **4,111** | **4,196** |
| **Regional counsel** | **1,201** | **1,287** | **1,233** | **1,346** |
| **Regional inspection** | **777** | **853** | **770** | **941** |

**Note:** Reimbursements are included in above figures.

[1] Seasonal employees with permanent appointments are included in total starting in fiscal year 1982.
[2] Includes terminal leave for average positions realized for entire Service.
[3] Includes National Computer Center and the Data Center.

## 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 / March 4, 1863

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

**William Orton**
New York
July 1, 1865 / Oct. 31, 1865

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

**Columbus Delano**
Ohio
March 11, 1869 / Oct. 31, 1870

**Alfred Pleasonton**
New York
Jan. 3, 1871 / Aug. 8, 1871

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

**Daniel D. Pratt**
Indiana
May 15, 1875 / July 31, 1876

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

**Walter Evans**
Kentucky
May 21, 1883 / March 19, 1885

**Joseph S. Miller**
West Virginia
March 20, 1885 / March 20, 1889

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

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

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

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

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

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

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

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

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

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

**William M. Williams**
Alabama
April 1, 1920 / April 11, 1921

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

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

**David Burnet**
Ohio
Aug. 20, 1930 / May 15, 1933

**Guy T. Helevering**
Kansas
June 6, 1933 / Oct. 8, 1943

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

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

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

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

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



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

**Dana Latham**
California
Nov. 5, 1958 / Jan. 20, 1961

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

**Sheldon S. Cohen**
Maryland
Jan. 25, 1965 / Jan. 20, 1969

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

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

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

**Jerome Kurtz**
Pennsylvania
May 5, 1977 / Oct. 31, 1980

**Roscoe L. Egger, Jr.**
Indiana
March 14, 1981

The following were Acting Commissioners during periods when there was no Commissioner holding the office:

*Joseph J. Lewis* of Pennsylvania
from March 5 to March 17, 1863

*John W. Douglas* of Pennsylvania
from Nov. 1, 1870, to Jan. 2, 1871

*Henry C. Rogers* of Pennsylvania
from May 1 to May 10, 1883, and from May 1 to June 4, 1907

*John J. Knox* of Minnesota
from May 11 to May 20, 1883

*Robert Williams, Jr.* of Ohio
from Nov. 28 to Dec. 19, 1900

*Millard F. West* of Kentucky
from April 12 to May 26, 1921

*H.F. Mires* of Washington
from Aug. 16 to Aug. 19, 1930

*Pressly R. Baldridge* of Iowa
from May 16 to June 5, 1933

*Harold N. Graves* of Illinois
from Jan. 23 to Feb. 29, 1944

*John S. Graham* of North Carolina
from Nov. 19, 1952, to Jan. 19, 1953

*Justin F. Winkle* of New York
from Jan. 20 to Feb. 3, 1953

*O. Gordon Delk* of Virginia
from Nov. 1 to Dec. 4, 1955, and from Oct. 1 to Nov. 4, 1958

*Charles I. Fox* of Utah
from Jan. 21 to Feb. 6, 1961

*Bertrand M. Harding* of Texas
from July 11, 1964, to Jan. 24, 1965

*William H. Smith* of Virginia
from Jan. 21 to March 31, 1969

*Harold T. Swartz* of Indiana
from June 23 to Aug. 5, 1971

*Raymond F. Harless* of California
from May 1 to May 25, 1973

*William E. Williams* of Illinois
from Feb. 27 to May 4, 1977, and from Nov. 1, 1980, to March 13, 1981

## Principal Officers of the Internal Revenue Service as of Sept. 30, 1983

### National Office

**Commissioner**
Roscoe L. Egger, Jr.

**Deputy Commissioner**
James I. Owens

**Assistant to the Commissioner**
Charles M. Morgan, III
John E. Williams

**Assistant to the Commissioner (Equal Opportunity)**
Hardi L. Jones

**Assistant to the Commissioner (Legislative Liaison)**
Charles W. Wheeler (Acting)

**Division Director:**

Legislative Analysis
Damon O. Holmes

**Assistant to the Commissioner (Public Affairs)**
Thym S. Smith

**Taxpayer Ombudsman**
George A. O'Hanlon

**Assistant to the Deputy Commissioner**
John E. Burke

***Inspection***

**Assistant Commissioner**
Robert L. Rebein

**Deputy Assistant Commissioner**
E. Derle Rudd

**Division Directors:**

**Internal Audit**
Erwin Sorbin

**Internal Security**
William E. Mulroy

***Data Processing***

**Associate Commissioner**
M. Eddie Heironimus

***Computer Services***

**Assistant Commissioner**
Thomas J. Laycock

**Deputy Assistant Commissioner**
Dean E. Morrow

**Division Directors:**

**Hardware**
Richard W. Marsh

**Management Systems**
Richard T. Miller

**Planning and Control Staff**
Donald E. Curtis

**Software**
Daniel N. Capozzoli

***Returns and Information Processing***

**Assistant Commissioner**
Stanley Goldberg

**Deputy Assistant Commissioner**
Carolyn K. Leonard

**Division Directors:**

**National Computer Center,**
Martinsburg, W.Va.
William E. Palmer

**Program Planning and Review Staff**
Ophelia W. Burton

**Returns Processing and Accounting**
Fredric F. Perdue

**Statistics of Income**
Frederick J. Schueren

**Taxpayer Service**
Walter M. Alt

***Operations***

**Associate Commissioner**
Philip E. Coates

***Collection***

**Assistant Commissioner**
Larry G. Westfall

**Deputy Assistant Commissioner**
William M. Wauben

***Criminal Investigation***

**Assistant Commissioner**
Richard C. Wassenaar

**Deputy Assistant Commissioner**
John M. Rankin, Jr.



***Examination***

**Assistant Commissioner**
Percy Woodard, Jr.

**Deputy Assistant Commissioner**
Frederic P. Williams

***Employee Plans and Exempt Organizations***

**Assistant Commissioner**
S. Allen Winborne

**Deputy Assistant Commissioner**
Robert E. Withers (Acting)

**Division Directors:**

**Actuarial**
Ira Cohen

**Employee Plans**
Billy M. Hargett

**Exempt Organizations**
Joseph A. Tedesco

***Policy and Management***

**Associate Commissioner**
(Vacant)

***Human Resources***

**Assistant Commissioner**
Dominick J. Lantonio

**Deputy Assistant Commissioner**
Orion L. Birdsall, Jr.

**Division Directors:**

**Director of Practice**
Leslie S. Shapiro

**Payroll/Personnel System**
Jerry Rabe

**Personnel**
Ralph C. Reeder

**Tax Administration Advisory Services**
Douglas S. Ormerod

**Training and Development**
Stephen J. Meltzer

***Planning, Finance and Research***

**Assistant Commissioner**
John L. Wedick, Jr.

**Deputy Assistant Commissioner**
Walter E. Bergman

**Division Directors:**

**Finance**
Joseph F. Kump

**Planning**
John T. Blank

**Research**
Frank M. Malanga

***Support and Services***

**Assistant Commissioner**
Kenneth G. Rivett

**Deputy Assistant Commissioner**
Alan A. Beck

**Division Directors:**

**Data Center,**
Detroit, Mich.
James E. Daly, Jr.

**Centralized Services**
David V. Swann

**Disclosure and Security**
Raymond L. Rizzo

**Facilities Management**
Richard E. Simko

**National Office Resources Management**
Suellen Plover Hamby

**Tax Forms and Publications**
Robert I. Brauer

## Regional and District Officers

### *Central Region*

**Regional Commissioner**
Thomas P. Coleman (Acting)

**Assistant Regional Commissioners:**

**Collection**
John O. Hummel

**Criminal Investigation**
Larry R. Hyatt

**Examination**
Donald L. Stewart

**Resources Management**
Billy J. Brown

**Data Processing**
Charles F. Jones

**District Directors:**

**Cincinnati, Ohio**
James J. Ryan

**Cleveland, Ohio**
Everett Loury

**Detroit, Mich.**
Charles A. Parks

**Indianapolis, Ind.**
Paul D. Williams

**Louisville, Ky.**
John J. Jennings

**Parkersburg, W.Va.**
Richard C. Herman

**Director, Cincinnati Service Center**
Patrick J. Ruttle

**Regional Inspector**
John E. McManus

### *Mid-Atlantic Region*

**Regional Commissioner**
William D. Waters

**Assitant Regional Commissioners:**

**Collection**
Leroy C. Gay

**Criminal Investigation**
Willard M. Cummings

**Examination**
Regina M. Deanehan

**Resources Management**
Philip G. Brand

**Data Processing**
Fred R. Endrikat

**District Directors:**

**Baltimore, Md.**
Teddy R. Kern

**Foreign Operations**
Thomas J. Clancy

**Newark, N.J.**
Cornelius J. Coleman

**Philadelphia, Pa.**
James T. Rideoutte

**Pittsburgh, Pa.**
Thomas L. Davis

**Richmond, Va.**
Charles E. Roddy

**Wilmington, Del.**
Clare Shy Winter

**Director, Philadelphia Service Center**
Norman E. Morrill

**Regional Inspector**
Benjamin J. Redmond

### *Midwest Region*

**Regional Commissioner**
Roger L. Plate

**Assistant Regional Commissioners:**

**Collection**
Allen G. Woodhouse

**Criminal Investigation**
Warren E. Harrison

**Examination**
David G. Blattner

**Resources Management**
Jack E. Shank

**Data Processing**
John T. Ader

**District Directors:**

**Aberdeen, S.D.**
Thomas J. Yates

**Chicago, Ill.**
J. Robert Starkey

**Des Moines, Iowa**
John Edwards

**Fargo, N.D.**
Gary O. Booth



**Milwaukee, Wis.**
Lawrence M. Phillips

**Omaha, Neb.**
Mitchell E. Premis

**Springfield, Ill.**
Ira S. Loeb

**St. Louis, Mo.**
Robert A. LeBaube

**St. Paul, Minn.**
C. Dudley Switzer

**Director, Kansas City Service Center**
Roy D. Clark

**Regional Inspector**
Joseph F. Jech

### *North-Atlantic Region*

**Regional Commissioner**
Charles H. Brennan

**Assistant Regional Commissioners:**

**Collection**
Brian P. McMahon

**Criminal Investigation**
Raymond C. Turner

**Examination**
Robert E. Mirsberger

**Resources Management**
William H. Ethe

**Data Processing**
Raymond P. Keenan

**District Directors:**

**Albany, N.Y.**
John B. Langer

**Augusta, Maine**
William E. Dosedlo

**Boston, Mass.**
John D. Johnson

**Brooklyn, N.Y.**
Donald Mitgang (Acting)

**Buffalo, N.Y.**
Marshall P. Cappelli

**Burlington, Vt.**
Joyce Weitz

**Hartford, Conn.**
James E. Quinn

**Manhattan, N.Y.**
Pete J. Medina

**Portsmouth, N.H.**
Francis S. Miceli

**Providence, R.I.**
Malcolm A. Liebermann

**Director, Andover Service Center**
Joseph H. Cloonan

**Director, Brookhaven Service Center**
Donald N. Spagnuolo (Acting)

**Regional Inspector**
Daniel F. Schiller

### *Southeast Region*

**Regional Commissioner**
Michael Murphy (Acting)

**Assistant Regional Commissioners:**

**Collection**
Conrad L. Clapper

**Criminal Investigation**
Joseph T. Pagani

**Examination**
Ronald W. Kirby

**Resources Management**
Herma J. Hightower

**Data Processing**
Henry E. Leech, Jr.

**District Directors:**

**Atlanta, Ga.**
Tully Miller (Acting)

**Birmingham, Ala.**
Philip J. Sullivan

**Columbia, S.C**
Donald L. Breihan

**Greensboro, N.C.**
Frederick C. Nielson

**Jackson, Miss.**
Sylvia H. Wren

**Jacksonville, Fla.**
Merlin W. Heye

**Nashville, Tenn.**
Alvin H. Kolak

**Director, Atlanta Service Center**
William B. Hartlage

**Director, Memphis Service Center**
James D. Hallman

**Regional Inspector**
Dale W. Gardner

### *Southwest Region*

**Regional Commissioner**
Richard C. Voskuil

**Assistant Regional Commissioners:**

**Collection**
Gerald F. Swanson

**Criminal Investigation**
Glenn E. Shepard

**Examination**
Robert E. Dais

**Resources Managment**
James A. Lindsey

**Data Processing**
Bobby G. Hughes

**District Directors:**

**Albuquerque, N.M.**
Francis L. Browitt

**Austin, Texas**
William E. Palzkill (Acting)

**Cheyenne, Wyo.**
Michael J. Kelly

**Dallas, Texas**
Glenn Cagle

**Denver, Colo.**
Gerald L. Mihlbachler

**Houston, Texas**
Arturo A. Jacobs

**Little Rock, Ark.**
William F. Barlow

**New Orleans, La.**
Jack P. Chivatero

**Oklahoma City, Okla.**
Howard C. Longley

**Wichita, Kan.**
Clarence M. King, Jr.

**Director, Austin Service Center**
Robert E. Wenzel (Acting)

**Regional Inspector**
Paul F. Kearns

### *Western Region*

**Regional Commissioner**
Thomas A. Cardoza

**Assistant Regional Commissioners:**

**Collection**
William T. Bridges

**Criminal Investigation**
Peter J. Rumore

**Examination**
Richard S. Wintrode

**Resources Management**
Michael P. Dolan

**Data Processing**
G. William Grabo

**District Directors:**

**Anchorage, Alaska**
John L. Carlson

**Boise, Idaho**
William M. Jacobs

**Helena, Mont.**
(Vacant)

**Honolulu, Hawaii**
Harold M. Browning

**Laguna Niguel, Calif.**
Robert M. McKeever

**Los Angeles, Calif.**
Jesse A. Cota (Acting)

**Phoenix, Ariz.**
Prescott A. Berry

**Portland, Ore.**
T. Blair Evans

**Reno, Nev.**
Paul R. Dickey

**Sacramento, Calif.**
Raymond A. Spillman

**Salt Lake City, Utah**
Carol M. Fay

**San Francisco, Calif.**
Michael D. Sassi

**San Jose, Calif.**
Elmer W. Kletke

**Seattle, Wash.**
Michael J. Quinn

**Director, Fresno Service Center**
Theron C. Polivka

**Director, Ogden Service Center**
Dominic E. Pecorella

**Regional Inspector**
Kenneth A. Thompson



## Chief Counsel for the Internal Revenue Service

**Walter H. Smith**/1866
**William McMichael**/1871
**Charles Chesley**/1871
**Thomas J. Smith**/1888
**Alphonso Hart**/1890
**Robert T. Hough**/1893
**George M. Thomas**/1897
**Albert W. Wishard**/1901
**A.B. Hayes**/1903
**Fletcher Maddox**/1908
**Ellis C. Johnson**/1913
**A.A. Ballantine**/1918
**D.M. Kelleher**/1919
**Robert N. Miller**/1919
**Wayne Johnson**/1920
**Carl A. Mapes**/1920
**Nelson T. Hartson**/1923
**Alexander W. Gregg**/1925
**Clarence M. Charest**/1927
**E. Barrett Prettyman**/1933
**Robert H. Jackson**/1934
**Morrison Shafroth**/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 F. Seigel**/1977
**N. Jerold Cohen**/1979
**Kenneth W. Gideon**/1981

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

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

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

*Kenneth W. Gemmill*
from June 11, 1953, to Nov. 8, 1953

*Rudy P. Hertzog*
from Dec. 1, 1954, to May 8, 1955, from Jan. 20, 1961, to Aug. 16, 1961, and from Sept. 1, 1963, to Jan. 5, 1964.

*Herman T. Reiling*
from Jan. 19, 1957, to March 13, 1957, and from Aug. 31, 1959, to Sept. 20, 1959

*Lester R. Uretz*
from April 1, 1966, to April 11, 1966

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

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

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

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

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

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

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

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

*Joel Gerber*
from May 28, 1983, to Sept. 30, 1983

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

## Principal Officers of the IRS Office of Chief Counsel as of Sept. 30, 1983

### National Office

**Chief Counsel**
(Vacant)

**Deputy Chief Counsel and Acting Chief Counsel**
Joel Gerber

**Assistant to the Chief Counsel**
Jerome D. Sebastian

**Assistant to the Deputy Chief Counsel**
Steven J. Mopsick

**Division Directors:**

**Appeals**
Howard T. Martin

**Operations**
Joseph H. Hairston

**Associate Chief Counsel (Litigation)**
James J. Keightley

**Deputy Associate Chief Counsel**
Robert P. Ruwe

**Special Litigation Counsel**
Stephen M. Miller

**Special Appellate Counsel**
Daniel F. Folzenlogen

**Litigating Division Directors:**

**Criminal Tax**
William A. Goss

**Disclosure Litigation**
Peter V. Filpi

**General Legal Services**
Thurmond E. Shaw

**General Litigation**
Benjamin C. Sanchez

**Tax Litigation**
John H. Menzel

**Associate Chief Counsel (Technical)**
William H. Connett (Acting)

**Deputy Associate Chief Counsel**
Phillip J. Howard (Acting)

**Assistant to the Associate Chief Counsel**
Martin I. Slate

**Principal Technical Advisor**
Sherry S. Kraus

**Senior Technical Advisor**
(Vacant)

**Technical Division Directors:**

**Corporation Tax**
John W. Holt

**Employee Plans and Exempt Organizations**
Peter K. Scott

**Individual Tax**
Mario E. Lombardo

**Interpretative**
James F. Malloy

**Legislation and Regulations**
George H. Jelly



### Regional and District Officers

***Central Region***

**Regional Counsel**
Vernon Jean Owens

**Deputy Regional Counsel (Criminal Tax)**
Gerald W. Fuller

**Deputy Regional Counsel (General Litigation)**
Charles M. Layton

**Deputy Regional Counsel (Tax Litigation)**
Robert A. Roberts

**Assistant Regional Counsel (General Legal Services)**
John A. Freeman

**Regional Director of Appeals**
Claude C. Rogers, Jr.

**District Counsel:**

**Cincinnati, Ohio**
Clarence E. Barnes, Jr.

**Cleveland, Ohio**
Buckley D. Sowards

**Detroit, Mich.**
Charles S. Stroad

**Indianapolis, Ind.**
Ross E. Springer

**Louisville, Ky.**
Ferdinand J. Lotz, III

***Mid-Atlantic Region***

**Regional Counsel**
David E. Gaston

**Deputy Regional Counsel (Criminal Tax)**
Richard A. Francis, Jr.

**Deputy Regional Counsel (General Litigation)**
John G. Kissane

**Deputy Regional Counsel (Tax Litigation)**
Christopher J. Ray

**Assistant Regional Counsel (General Legal Services)**
David J. Markman

**Regional Director of Appeals**
James A. Dougherty (Acting)

**District Counsel:**

**Baltimore, Md.**
Herbert A. Seidman

**Foreign Operations**
Marlene Gross

**Newark, N.J.**
Edward H. Hance

**Philadelphia, Pa.**
Charles F.T. Carroll

**Pittsburgh, Pa.**
Donald W. Howser

**Richmond, Va.**
Marion B. Morton

**Washington, D.C.**
Thomas C. Morrison

***Midwest Region***

**Regional Counsel**
Dennis J. Fox

**Deputy Regional Counsel (Criminal Tax)**
Harold L. Cook

**Deputy Regional Counsel (General Litigation)**
James H. Martin

**Deputy Regional Counsel (Tax Litigation)**
Charles B. Wolfe, Jr.

**Assistant Regional Counsel (General Legal Services)**
James M. Gecker

**Regional Director of Appeals**
Donato Cantalupo

**District Counsel:**

**Chicago, Ill.**
Denis J. Conlon

**Des Moines, Iowa**
Steedly Young

**Kansas City, Mo.**
James T. Finlen, Jr.

**Milwaukee, Wis.**
Nelson E. Shafer

**Omaha, Neb.**
Ronald M. Frykberg

**Springfield, Ill.**
Jeff P. Ehrlich

**St. Louis, Mo.**
William J. McNamara

**St. Paul, Minn.**
Robert F. Cunningham

### *North-Atlantic Region*

**Regional Counsel**
Agatha L. Vorsanger

**Deputy Regional Counsel (Criminal Tax)**
Robert Kraft

**Deputy Regional Counsel (General Litigation)**
Myron Levine

**Deputy Regional Counsel (Tax Litigation)**
Jay S. Hamelburg

**Assistant Regional Counsel (General Legal Services)**
Robert F. Hermann

**Regional Director of Appeals**
Gerard R. Esposito

### District Counsel:

**Albany, N.Y.**
H. Stephen Kesselman

**Boston, Mass.**
Robert B. Dugan

**Brooklyn, N.Y.**
Sumner L. Lipsky

**Buffalo, N.Y.**
John E. White

**Hartford, Conn.**
Powell W. Holly, Jr.

**Manhatten, N.Y.**
Gerald Backer

### *Southeast Region*

**Regional Counsel**
Jack D. Yarbrough

**Deputy Regional Counsel(Criminal Tax)**
Jack Morton

**Deputy Regional Counsel (General Litigation)**
Ronald P. Campbell

**Deputy Regional Counsel (Tax Litigation)**
Roy L. Allison

**Assistant Regional Counsel (General Legal Services)**
Harry G. Mason

**Regional Director of Appeals**
Robert B. Douthitt

### District Counsel:

**Atlanta, Ga.**
Dean R. Morley, III

**Birmingham, Ala.**
John B. Harper

**Greensboro, N.C.**
Alan I. Weinburg

**Jacksonville, Fla.**
Roy S. Fischbeck

**Miami, Fla.**
W. Preston White, Jr.

**Nashville, Tenn.**
Richard J. Neubauer

### *Southwest Region*

**Regional Counsel**
William B. Riley

**Deputy Regional Counsel (Criminal Tax)**
Michael W. Bentley

**Deputy Regional Counsel (General Litigation)**
Charles L. McReynolds, Jr.

**Deputy Regional Counsel (Tax Litigation)**
David L. Jordan

**Assistant Regional Counsel (General Legal Services)**
Gary A. Anderson

**Regional Director of Appeals**
Ralph R. Shilling

### District Counsel:

**Dallas, Texas**
Kenneth A. Little

**Denver, Colo.**
George G. Young

**Houston, Texas**
Harold Friedman

**New Orleans, La.**
George H. Becker

**Oklahoma City, Okla.**
Walter O. Johnson

### *Western Region*

**Regional Counsel**
(Vacant)

**Deputy Regional Counsel (Criminal Tax) and Acting Regional Counsel**
J. Richard Murphy, Jr.

**Deputy Regional Counsel (General Litigation)**
Fayette G. Taylor

**Deputy Regional Counsel (Tax Litigation)**
Richard A. Jones

**Assistant Regional Counsel (General Legal Services)**
Robert J. Wilson

**Regional Director of Appeals**
Ralph F. Albrecht

### District Counsel:

**Honolulu, Hawaii**
John T. Lyons

**Los Angeles, Calif.**
Joseph O. Greaves

**Phoenix, Ariz.**
Roger Rhodes

**Portland, Ore.**
Henry R. Snyder

**Reno, Nev.**
S. Clay Freed

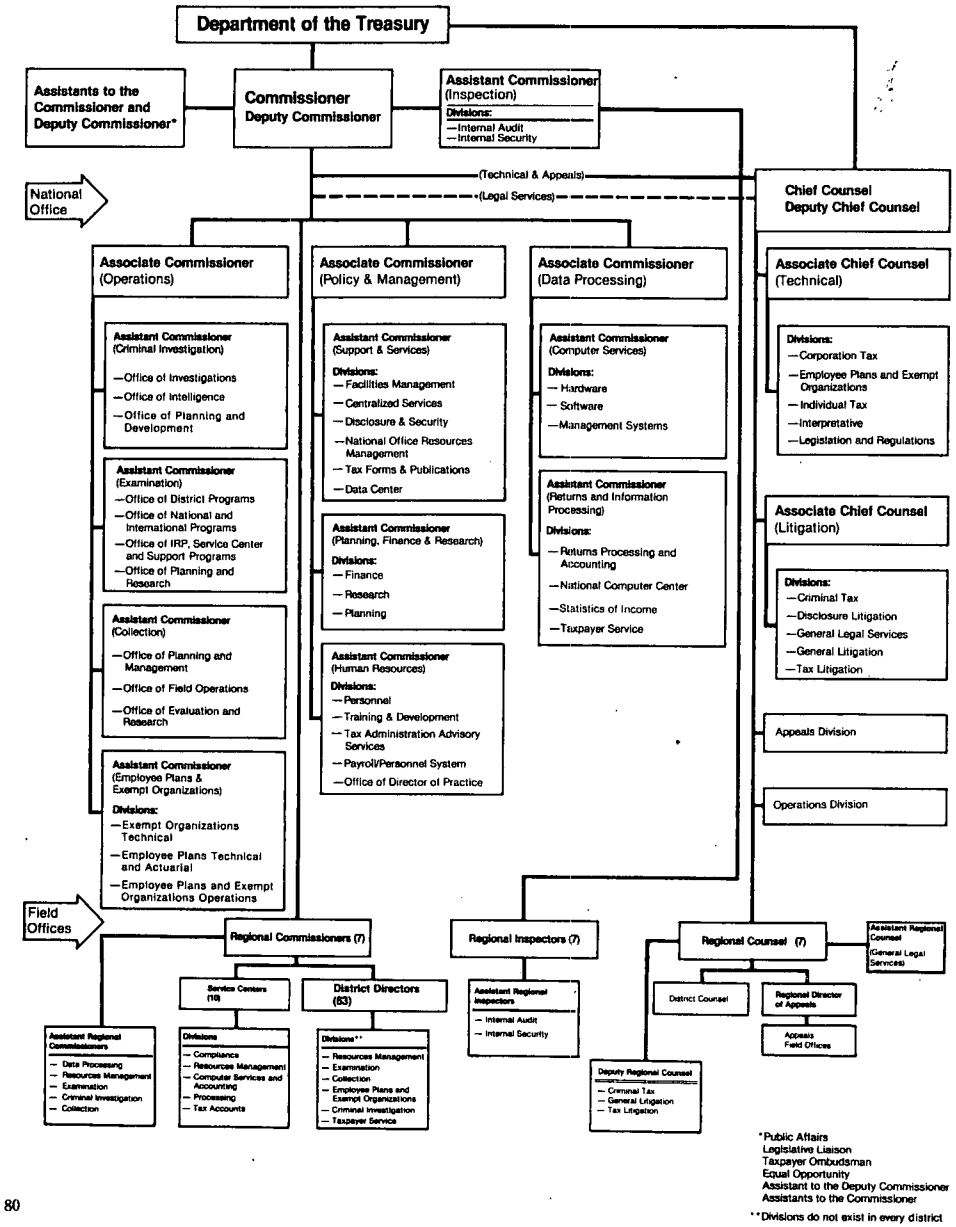
**Salt Lake City, Utah**
Thomas F. Kelly

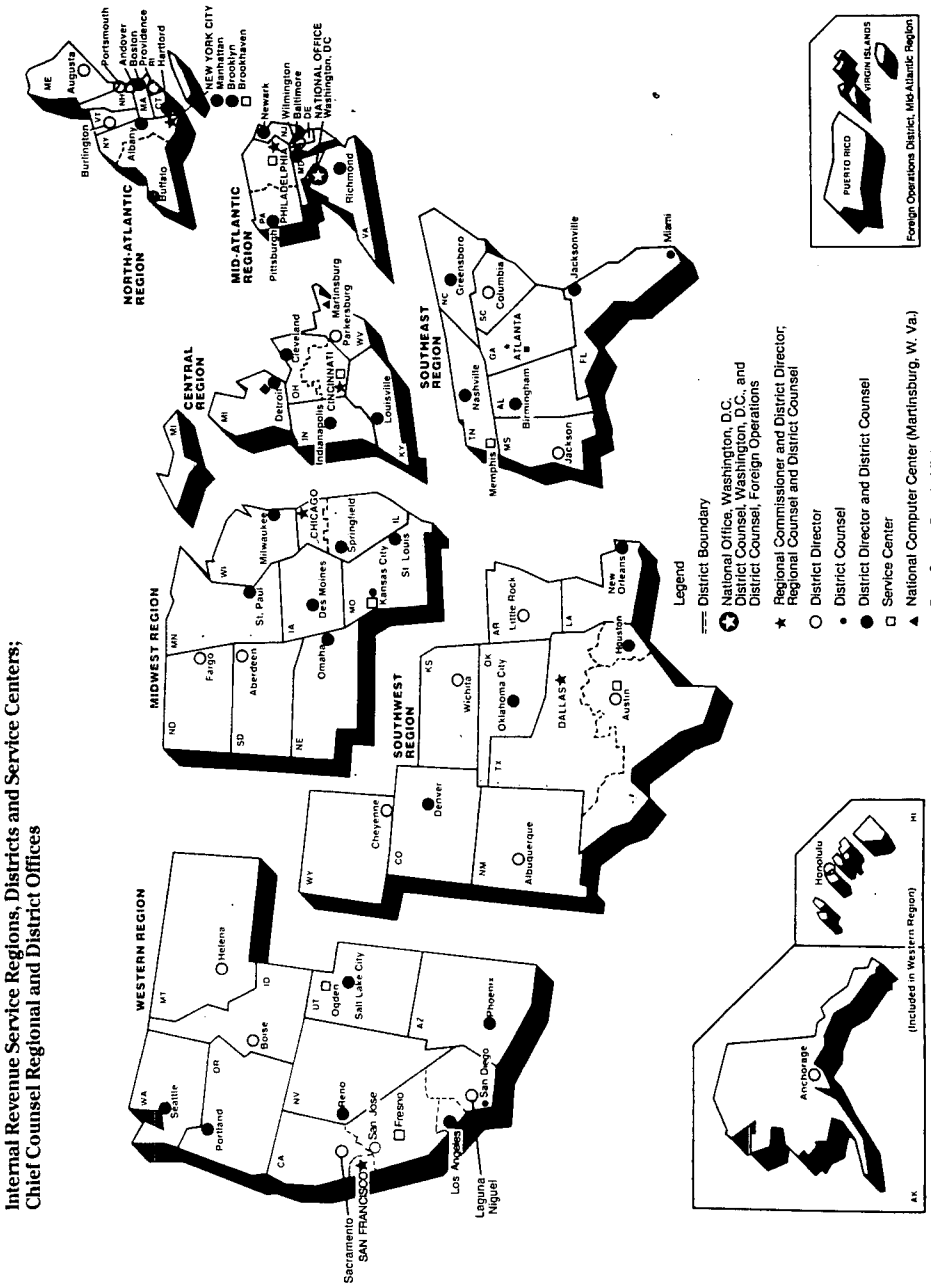
**San Diego, Calif.**
Donald W. Wolf

**San Francisco, Calif.**
James Booher

**Seattle, Wash.**
Richard J. Shipley

## IRS Organization Chart




## Internal Revenue Service Regions, Districts and Service Centers; Chief Counsel Regional and District Offices