Internal Revenue Service

1991 Annual Report

IRS Annual Report 1991

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From the Commissioner

I am proud to present the Annual Report of the Internal Revenue Service for 1991. The Report includes all the facts and figures that traditionally serve as objective indicators of IRS performance. By all accounts, 1991 was a very successful year for IRS operations.

The Report also discusses aspects of IRS performance that cannot be reflected in objective statistics. In particular, the Report highlights a vision that calls for fundamental change in tax administration over the next decade. This vision, evolving over a period of years, took firm root in 1991 under the leadership of my predecessor Fred Goldberg. It should guide the IRS for years to come.

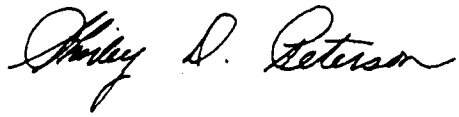
During 1991, the IRS vision of change found concrete expression in our strategic business plan. Our strategic business plan is the road map to an exciting future. In that future, the IRS will have state-of-the-art computer systems to provide efficient one-stop service, to eliminate inaccurate and erroneous notices, and to provide current and complete account information. In that future, the IRS will be recognized for its outstanding service. We will seek to reduce taxpayer burden at every opportunity and make our guidance simple and straightforward.

We already are witnessing a culture where our employees follow an ethic devoted to treating taxpayers as our customers. We are providing assistance to taxpayers to help them comply with the law before mistakes are made. We are reaching out to non-filers to bring them back into the system and at the same time are directing enforcement efforts against those who willfully refuse to pay their fair share.

We are committed to supporting a diverse workforce to serve a diverse population, and we seek the highest standards of integrity and ethical behavior.

We also are working to promote excellence in our internal operations. We are committed to supporting a diverse workforce to serve a diverse population, and we seek the highest standards of integrity and ethical behavior. The IRS of the future will be known for its commitment to total quality.

In 1991, we made important advances on all of these fronts. In some small ways, the future we seek is already here. But much remains to be done as we continue to manage the change that must take place over the next decade. This Report describes some of the early steps that will make our vision a reality.



Shirley D. Peterson
Commissioner of Internal Revenue

Overview

In 1991, the IRS made progress in its long-range efforts to improve the tax administration system and kept current operations at high levels of efficiency and effectiveness.

Some highlights:

Filing Season

■ In the 1991 filing season, IRS processed a record number of tax returns, more than 203.7 million. More than 84 million individual taxpayers received refunds totalling more than $82.9 billion and averaging just over $900. We received more than 7 million electronically filed returns and processed them with an accuracy level of 97.3 percent. The accuracy levels of our telephone assistance for taxpayers continued to improve, reaching 84 percent this year.

■ Total tax collections were over $1.086 trillion, up 2.8 percent from last year. Individual income taxes represented 47 percent of total collections with employment taxes accounting for another 39 percent.

■ We improved the quality of our processing operations. Ten percent fewer cases required adjustments after processing because of some error or discrepancy. The accuracy of adjustments to service center tax accounts also rose steadily, from 74 percent in 1989 to 86 percent in 1991.

We received more than 7 million electronically filed returns and processed them with an accuracy level of 97.3 percent.

Alternative Filing Arrangements

■ The IRS continued to expand and improve alternatives to the traditional ways individuals file their tax returns. These alternatives have great potential for reducing taxpayer burden and for improving the efficiency of our processing systems.

We tested an alternative using special computer software which allowed return preparers to create a Form 1040PC. This form reduces the return to only a couple pieces of paper.

■ We tested a new Form 1040EZ-1 for approximately 3,900 Texas taxpayers. This form allows taxpayers to request that the IRS compute their tax. The taxpayer merely attaches copies of W-2s, writes in the amount of taxable interest income, signs the form, and mails it to the appropriate service center. IRS sends either a bill or a refund. In 1992, we are testing this form in three more states.

■ We also tested another alternative using special computer software that allows return preparers to create a Form 1040PC. This form shows only those lines where entries are needed, reducing the return to only a couple pieces of paper.

Test results showed these returns, which were filed only at the Memphis Service Center, were processed with an accuracy rate of 96.4 percent, compared with 84 percent for conventional returns.

■ For the first time, we accepted for electronic filing those returns with balances due. Also, we conducted a test of joint federal/state electronic filing in one state. This program allows a taxpayer to file both state and federal returns in one filing process. In 1992, we are testing this program in seven states.

Compliance

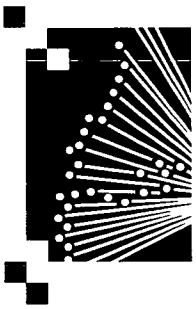
■ We continued to develop our Compliance 2000 program to encourage voluntary compliance. Our efforts focused on assisting taxpayers at the beginning of the process, before returns are filed and mistakes are made. We also pursued ways to simplify the tax process and to reduce taxpayer burden.

■ We increased activity in our traditional enforcement programs and continued to redirect the focus of those programs. The number of returns examined increased to almost 1.4 million, resulting in more than $31 billion in additional tax and penalties recommended. We

collected more than $34 billion in taxes from delinquent accounts or delinquent returns. We also completed 5,234 criminal investigations. Approximately 69 percent of the 2,613 taxpayers sentenced for tax crimes were given prison sentences.

A Strategy for Increasing Voluntary Compliance

The overwhelming majority of citizens want to comply voluntarily with the tax laws. Our obligations to those taxpayers are to reduce the burden of the system as much as possible, to inform and educate them about their rights and responsibilities, and to treat them fairly, courteously, and with respect.



Our Compliance 2000 philosophy is helping us meet these obligations. Compliance 2000 is premised on the concept that much non-compliance is unintentional. This philosophy commits us to a fundamental change in the way we do business. Compliance 2000 has as core tenet that long-term voluntary compliance will increase only when taxpayers understand their tax obligations and can satisfy those obligations in a reasonably direct and simple manner. Thus, we should be involved early in the process to help those who truly wish to comply. This approach leads us to expand taxpayer services and educational programs, to simplify our forms, publications, and regulations, and to improve our communications with taxpayers. We also seek to identify groups of taxpayers with common compliance problems that we may be able to address.

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These strategies will not be effective for those taxpayers who willfully refuse to comply. In those cases, we will continue to look to our traditional enforcement efforts—collection, criminal investigation, and examination. Our enforcement focus is upon those few who choose to disregard the law and to evade their fair share of taxes.

Assisting Taxpayers

Voluntary compliance begins with upfront efforts to keep the system as simple as possible and includes our efforts to inform, educate, and assist taxpayers in meeting their legal obligations. This year, in conjunction with the Treasury Department's Office of Tax Policy, we developed special legislative proposals to simplify the tax code. In addition, our Legislative Affairs Division tracked 700 bills during the first session of the 102nd Congress, assessing the tax provisions for administrability and burden.

During 1991, Taxpayer Service personnel helped more than 71 million taxpayers by answering their questions and helping them prepare returns in person or by telephone. In addition, more than 88,000 volunteers helped another 3 million taxpayers to file their tax returns. We received more than 6 million telephone orders for forms and publications and distributed over 300 million forms and publications. We reached over 4 million taxpayers through education programs for small business and other taxpayers with special interests. See Table 10 for additional information.

IRS assistance efforts are not limited by geography. With more than a million taxpayers residing outside the United States, we offered assistance in filing returns to over 50,000 taxpayers in 93 cities in 52 foreign countries.

IRS played an active role in addressing the special issues that arose because of the military operations in the Persian Gulf, Desert Shield and Desert Storm. Beginning in August and continuing through FY 1991, the Office of the

Assistant Commissioner, International, coordinated service-wide activities. International served as liaison with other parts of the federal government such as the Departments of Defense and State and with the practitioner community. This national emergency called for special sensitivity to the widespread individual fears, perceptions and concerns.

We worked throughout the year to give technical tax law answers and to advise on the statutory relief that was afforded to those who were affected by the Persian Gulf War. We developed two special brochures—Publication 944, Tax Information for Those Affected by Operation Desert Shield and Publication 945, Tax Information for Those Affected by Desert Storm. All members of the Armed Forces who served in a combat zone had additional time to take care of tax matters. Legislation for special handling of Desert Storm/Desert Shield returns required that interest be paid from April 15, 1991, on refunds to combat zone participants. From April 15 to May 20, we paid over $245,000 in interest on 89,000 "Desert Returns," in response to the legislative relief. The Department of Defense helped with special distribution of forms and publications to military personnel involved in the conflict and our staff in Riyadh, Saudi Arabia, remained at their post throughout the time. We offered free electronic filing of returns for members of the military and their families and assigned coordinators to each of our state-side telephone sites to handle their questions.

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And we also offered our experience to tax administrators from other countries. This past year for the first time we met with tax officials from some of these emerging democracies and growing European nations: Germany, Bulgaria, the Soviet Union, Poland, Yugoslavia and Czechoslovakia. We did assessment surveys in Bulgaria, Poland and Yugoslavia as a first step in the process of providing assistance.

Collection

Collection efforts yielded $24.3 billion in collections on delinquent accounts and $9.9 billion in assessments on delinquent returns, which were lower than 1990 levels. The number of delinquent tax accounts in our active inventory grew to more than 3.9 million accounts—an increase of over 13 percent from 1990. However, dispositions of delinquent accounts increased by 8 percent and dispositions of delinquent return investigations increased by 18 percent. We closed 3.4 million tax delinquent accounts this year, compared with 3.1 last year. Delinquent return investigations inventory at the beginning of the year was 2,305 and 2,289 at the close of the year.

At the beginning of the fiscal year, the collection statute of limitations was increased from six to ten years by a change in federal law, P. L. 101-508, the Omnibus Budget Reconciliation Act. This increase in the length of time accounts remain in inventory will have an effect on accounts receivable.

At the end of last year our accounts receivable totaled $96.3 billion; this year, $110.7 billion. Our goal had been to restrict annual growth to no more than 7 percent. While we did not meet that goal, we were able to hold the growth to 8 percent.

As part of our strategy to manage and reduce accounts receivable, we established an executive-level position of accounts receivable executive officer. In addition, we initiated several task forces to learn more about why accounts become delinquent and to recommend additional steps we can take to help prevent these delinquencies.

For additional collection data, see Table 19.

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Examination

In FY 1991, the examination program recommended more than $31 billion dollars in additional taxes and penalties, a 40 percent increase compared to $22 billion last year. We examined almost 1.4 million tax returns this year, compared with slightly less than 1.2 million last year. Of these, over 1 million represent individual tax returns, a 27 percent increase over last year's 883,140 with the largest growth in examinations of business returns. We examined 13,004 "S" corporations in FY 1991, compared with 9,964 in FY 1990—a 30 percent increase, and one of the biggest increases by category of returns. Through our information returns matching program, we made 6.4 million taxpayer contacts because of underreporting of income or non-filing and recommended $4.8 billion in additional taxes and penalties. See Tables 11 through 14 for more complete examination statistics.

The Coordinated Examination Program (CEP)—the examination of the 1,500 largest corporate taxpayers—contributed to the significant results for the year. CEP has been able to close cases more efficiently using outside experts and working with case agents in Appeals and Chief Counsel.

The goal of the CEP efforts this year was to work with taxpayers in a reasonable, cooperative and productive atmosphere. Some results:

- Cases agreed in whole or in part at the examination level increased from 29 percent in FY 1990 to 42.6 percent in FY 1991.
- More than 490 large cases were closed in 1991, resulting in additional assessments of $17.8 billion.
- The proportion of agreed adjustments paid by taxpayers rose from 7.5 percent in FY 1990 to almost 19 percent in FY 1991 and taxes collected as a result of those agreements increased from $1.5 billion to $3.5 billion.
- Tax payments collected at the appeals level went up from $1.5 billion in FY 1990 to $5.3 billion in FY 1991.
- CEP cases settled in full at the Appeals level rose from 144 in FY 1990 to 231 in FY 1991.

For the large cases going into litigation, the Office of Chief Counsel has played a key role to refocus resources and find effective and efficient resolutions. The use of test case litigation on large case issues at the regional and district level reduced duplication, facilitated uniform tax treatment, and produced overall resource savings for the government, the courts and the taxpayers.

Criminal Investigation

Criminal Investigation completed 5,513 investigations of suspected tax crimes, including 2,243 investigations of persons engaged in illegal drugs or other organized criminal activity. This is an increase over last year's figures of 5,280 and 2,021, respectively. Our cases resulted in 2,651 convictions, with 1,819 receiving prison sentences, compared to 2,472 convictions and 1,609 prison sentences last year. We have continued to play an integral part in the war on drugs through Criminal Investigation because

these cases involve clear-cut violations of tax laws. Table 20 contains complete Criminal Investigation statistics.

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Criminal Investigation has played an increasing role in the enforcement of motor fuel tax violations. IRS has primary responsibility for collecting federal and state excise taxes on motor fuels from purchasers for "on road" use. These taxes go into a special fund and the money is used to build and maintain federal and state highways. Evasion of these taxes has become a serious problem, and enforcement is at an all-time high because the potential revenue loss is substantial. In 1991 we initiated 40 investigations and had 16 convictions.

Employee Plans and Exempt Organizations

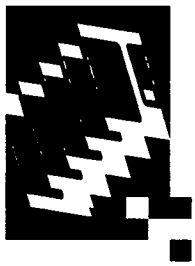
In two other areas—Employee Plans and Exempt Organizations—the IRS role is more regulatory in nature. Both functions receive applications from organizations, reviewing them for compliance with statutory requirements and conducting examinations to ensure operational compliance.

■ Employee Plans, the function that administers the laws governing pension plans, reduced the time it took to respond to a determination letter request to 2.1 hours per case in FY 1991 from 3.6 hours per case in FY 1989. In addition, the overage inventory of determination letters—older than 145 days—was reduced by one quarter from the FY 1987 rate of almost 56 percent. This year Employee Plans issued 75,014 favorable determination letters and examined 27,019 employee plans returns, exceeding the 1990 level of 56,115 letters and our goal of 21,908 examinations. Tables 23 and 24 have additional information on Employee Plans, and examination statistics are in Table 13.

■ Exempt Organizations processed 54,166 applications from organizations requesting tax exemption under the law. Almost 63 percent received a response within 100 days, and only 5.3 percent took over 180 days. To make sure that exempt organizations are complying with the laws, we examined 14,891 exempt organization returns—1,790 more than our plan figure. See Tables 25 and 26 for additional Exempt Organizations statistics and Table 13 for examination data.

Reducing the Burden

Some degree of burden is a necessary part of the tax system. To comply with the tax law, taxpayers must keep records, make mathematical calculations, file information and tax returns, and make tax deposits and payments. In addition, the tax system annually brings millions of Americans into direct contact with the IRS. Many more taxpayers have indirect contact with the IRS through general communications, publications, and tax forms. Each contact is a potential source of taxpayer burden.



The challenge to the IRS is to reduce the number of contacts each taxpayer has with the IRS and to improve the quality of the contacts that take place, whether through forms, notices, correspondence, regulations, or in-person communications. We are striving to make our guidance and programs as unintrusive, flexible, and simple as possible. During 1991, these efforts gained considerable momentum.

To develop an integrated and consistent approach to burden reduction, we chartered a high-level, multi-functional Burden Reduction Executive Group. This group monitors our progress in measuring burden and in identifying

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areas most in need of attention. Some of our 1991 burden reduction accomplishments follow.

In 1991, we revised Form 1040A so that more taxpayers could use the form. This revision affected an estimated 4.5 million taxpayers, mostly retirees, who previously had to use the more complicated and longer Form 1040 just to report retirement income, the tax credit for the elderly, or estimated tax payments.

The revision resulted from suggestions we received from Congress and from taxpayers and return preparers in a series of town meetings held around the country.

We also improved our correspondence with taxpayers. We send close to 100 million letters or notices to taxpayers annually, with service center account adjustments alone generating 10 million letters. In addition, we receive and answer more than 167,000 letters from taxpayers. Many of these letters request account information or ask us to make account adjustments. Our accuracy in responding to such inquiries improved by 16 percent this year to an accuracy rate of 86 percent. Also we have now installed an automated professional letter system in our service centers that will significantly increase the accuracy, readability and responsiveness of our correspondence. This system will eliminate confusion and cut down on the number of contacts taxpayers must make with us. In the past, our antiquated computer system did not allow employees to review the entire letter at one time, to sign the letter personally, or to ensure that the letter had proper enclosures.

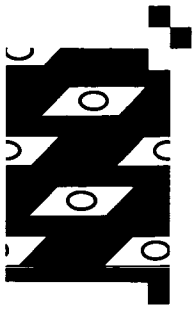
Many of our notices are form letters. A special group, under the direction of the Taxpayer Ombudsman, is now responsible for reviewing, revising and approving all form-letter correspondence. We prioritized notices for review based on their volume of use or history of causing confusion. The Ombudsman personally reviews 20 to 25 of these each quarter. To make sure we are meeting taxpayers' needs, we seek advice from groups of tax professionals outside the service. This year we began "focus group" testing to get taxpayers' comments on proposed revisions, and we plan eight more sessions for 1992.

In another area—the Information Returns Program (IRP)—improvements will help taxpayers comply with the law by filing accurate returns. For tax year 1990, employers, banks, mortgage companies and other financial institutions filed an estimated 1.2 billion information documents—most on magnetic media—for us to match with tax returns. Better controls and screening techniques helped us to resolve apparent discrepancies without having to contact taxpayers.

In March we held our first Information Reporting Forum to give the payer community an opportunity to air their concerns and ideas on how we can improve our service. In August we opened a pilot IRP telephone "hotline" to answer questions from payers in North Atlantic Region. Exclusively for payers, this system provides answers to questions about tax law, filing requirements, and the preparation and submission of paper, magnetic and electronic filings. We also maintain an electronic bulletin board for payers at the Martinsburg Computer Center, providing immediate access to relevant documents.

Taxpayer Advocacy

The Problem Resolution Program (PRP), under the direction of the Taxpayer Ombudsman, plays a vital role



in reducing the burden of the system on taxpayers, helping cut through red tape and advancing taxpayer interests. The Ombudsman and the local Problem Resolution Officers (PROs) are the taxpayer advocates within the Service, not only solving taxpayer problems, but protecting taxpayer rights as well. While part of the IRS, the Ombudsman reports directly to the Commissioner and works independently. The Ombudsman and his counterparts in each district are the key individuals for identifying problems and helping to alter or eliminate procedures or systems that create needless taxpayer burden. When problems cannot be resolved through normal channels in a reasonably prompt manner, taxpayers should call PRP, and this year almost 378,000 had their problems handled by doing just that.

In 1989 the Ombudsman received the authority to issue Taxpayer Assistance Orders (TAOs), and this authority was delegated to the PROs in the field. This program offers relief for any taxpayer who, in the judgment of the Ombudsman or the PRO, is suffering or is about to suffer significant hardship as a result of an IRS action or inaction. Of those coming to PRP for help, 24,600 people requested relief based on serious financial hardship trying to meet both their tax obligations and other vital expenses. The Application for Taxpayer Assistance Order (ATAO) provides for a temporary suspension of IRS enforcement actions while the PRO reviews each case. As a result, Taxpayer Assistance Orders were needed only five times to resolve cases, but 79 percent of the taxpayers who filed ATAOs were helped or received some assistance whether their situations met the definition of hardship or not. Relief can be a faster refund, a payment delay or a release of seized property, for example.

A Commitment to Modernization

The ombudsman and his counterparts in each district are the key people in identifying problems and helping to alter or eliminate procedures or systems which created needless taxpayer burden.

We have articulated a business vision that recognizes the challenges and objectives of tax administration in the coming years. An essential element of this vision is Tax Systems Modernization (TSM)—a long-term strategy to modernize IRS computer and telecommunications systems. These systems support both the administration of the nation's tax process and the operation of IRS itself. In 1991, the IRS collected over $1 trillion in taxes and processed over 200 million tax returns and one billion information return documents. These tasks are complex and depend heavily on computer systems. Current IRS computer systems use outmoded technology and consequently impose unnecessary costs, inefficiencies, and burden on the tax collection process and on taxpayers generally.

TSM will allow the IRS to eliminate erroneous computer-generated enforcement notices, to eliminate unnecessary contacts with taxpayers, and to provide current, complete, and accurate account information to resolve taxpayer inquiries accurately and efficiently. We are facing a once-in-a-generation opportunity to transform tax administration. The fruit of these efforts will be enhanced voluntary compliance, reduced taxpayer burden and improved quality-driven productivity. TSM is critical to the future of tax administration.

Among our FY 1991 accomplishments was the development of a Design Master Plan for the Tax Systems

Modernization effort. Such a plan is essential to modernize operations while maintaining current systems until their replacements are installed. The Chief Information Officer is responsible for the design, development, implementation, and operation of our nationwide computer and telecommunications systems. The Office of the Assistant Commissioner, Information Systems Development (ISD), is responsible for planning, developing and integrating all the various components that make up the modernization of our current tax processing system.

TSM will provide copies of tax returns to taxpayers and IRS employees within one day, rather than the current 45-day average.

- TSM requires a total capital investment of $8.3 billion to acquire and install hardware and software.

- $7.5 billion represents the net cost of TSM when we compare the total cost to install, operate and maintain TSM through the year 2008 with the cost to replace worn-out equipment, and to operate and maintain our current system for the same period.

- The net benefit to the government over that same period is roughly $3.6 billion.

- The net benefit to taxpayers over the same period is a reduction of over 1 billion hours in time spent dealing with the IRS and $5.9 billion in fees paid to tax professionals.

TSM will:

- eliminate millions of unnecessary contacts with taxpayers;

- eliminate computer generated correspondence that is mailed out after taxpayers have already responded to a prior notice;

- provide copies of tax returns to taxpayers and IRS employees within one day, rather than the current 45-day average;

- increase the number of taxpayers who can file returns electronically; and

- provide management with a better way of reinforcing voluntary compliance with the help of information generated by the systems.

Because we have a commitment to safeguard the privacy of each individual who deals with us, and because our enhanced technology has equipped us with so much readily available information, we reorganized our Information Systems Risk Management to address the many and varied security issues facing the Service. Americans have a personal and fundamental right to privacy protection of their taxpayer information. We initiated a Privacy Project to examine the Servicewide privacy strategy and to ensure our absolute compliance with privacy legislation.

The importance and scope of TSM reaches further than the IRS. Information about TSM implementation is reviewed by external oversight bodies within the Treasury Department, as well as the Office of Management and Budget and the Government Accounting Office. To keep abreast of TSM and in order to be able to audit and investigate the system of the future, our Inspection Service established the Inspection Service Resources Plan. This oversight project will ensure cost control, revenue assessments and integrity.

In addition, we are using various independent evaluators to examine some of the current projects in the modernization effort. We have a contractual arrangement with the National Academy of Sciences (NAS) to benefit from the high level of expertise of this highly regarded organization. A review panel, made up of fifteen business and academic leaders with a wide variety of backgrounds ranging from technology and computer systems to privacy and

labor relations, is helping us determine how best to plan for TSM to assure that we achieve our goals.

This year we held the third Systems Modernization Forum. The purpose of the forum is to inform our external stakeholders, tax practitioners and representatives of the business community, about the current status of TSM and to receive their comments and suggestions.

We also elevated responsibility for TSM procurements by establishing the office of the Assistant Commissioner, Procurement. The Assistant Commissioner, Procurement, has responsibility to oversee the purchase and acquisition of the ISM equipment in addition to the other on-going needs of the agency. We also designated a TSM program manager, an IRS senior executive reporting directly to our chief operations officer. The TSM program manager is accountable for ensuring that our TSM efforts and our operations activities are fully integrated and coordinated and that we take full advantage of the opportunities TSM provides to transform tax administration.

Electronic filing of tax returns, in place since the pilot in 1986, is one of the realized promises of TSM. Electronic filing is quick and accurate, efficient and effective. There is less chance for error, so quality is improved. As reported earlier, the 1991 filing season saw individual income tax returns filed electronically increase to over 7.5 million, compared with 4.2 million last year. In addition, nine states this year participated in a pilot for filing balance due returns. Some 4,200 taxpayers filed balance due returns and mailed payments with a special payment voucher. The test was so successful that we will go nationwide with this new concept in 1992.

In South Carolina we tested the feasibility of having taxpayers file one return for both federal and state purposes, This small scale venture turned out so well we will expand it in 1992.

In South Carolina we tested the feasibility of having taxpayers file one return for both federal and state purposes. This small scale venture turned out so well we will expand it in 1992.

A further example of our efforts to offer alternative methods of filing returns: We received approximately 217,000 fiduciary returns on magnetic tape this past year, with 900,000 associated K-1 Schedules; 500 partnership returns with over 830,000 associated Schedule K-1s; and 1,500 employee pension plan returns.

These are some other examples of our successful attempts to up-grade and automate that will eventually be integrated into the total picture of modernization:

- Through a project called connectivity, employees at our automated collection sites now need only one computer instead of two to access a number of separate data bases of tax information. This means taxpayers are not put on hold while our employees research accounts. Because employees all have faster access to information on payments, credits and other data, taxpayers can get their answers more quickly.

- Implementation proceeded on the corporate files on-line (CFOL) project. CFOL is making more data from the master file accounts accessible immediately to IRS employees who need complete and current information to respond to taxpayer inquiries or to resolve a tax case.

Today only two percent of the data we maintain in tax accounts is readily available on-line. The other 98 percent is in paper files—returns filed in federal records centers, for example, or in data bases without on-line retrieval capability.

We are implementing CFOL incrementally through 16 data base redesign projects, each allowing access to a

We are implementing CFOL incrementally through 16 data base redesign projects, each allowing access to a particular segment of master file or corporate data.

particular segment of master file or corporate data. The first such project was the On-Line Entity (OLE) System, which gave immediate on-line access to current name and address information from tax accounts. This year our employees used OLE more than 350 million times to resolve apparent mismatches. In the past some of these cases could have resulted in unnecessary notices sent to taxpayers. This year the validation process for names, social security numbers and employee identification numbers related to payments was expanded through the Remittance Processing System (RPS). This capability—verifying information before it leaves a service center—reduces the number of transactions that cannot be posted properly to taxpayers' accounts.

■ Another CFOL project came on line this year, the Returns Transaction Data System, or RTVUE. This system allows employees to provide taxpayers with specific information about math error notices and other types of notices that issue automatically when we find an error during the processing of the return. Before RTVUE, our employees often had to request the paper returns from the service centers to answer taxpayer questions. This paper system added weeks of delay.

We send some 6 million math error notices each filing season. Most taxpayers find these notices to be self-explanatory, but those who do call us will find that, because of improvements like RTVUE, we can give an answer with only one contact. RTVUE will eliminate pulling 1.1 million returns, at a savings of $1.2 million. We estimate that we will eliminate the need for about 250,000 taxpayers writing letters, but those who do write will get their answers 2 to 6 weeks earlier than before.

■ The Automated Underreporter (AUR) project makes efficient use of information reports, such as Forms W-2 and 1099, and taxpayer account data. AUR automates the analysis and processing of cases resulting from taxpayers who appear to have not reported all their income. Our employees can quickly track the status and location of every case where we sent a notice of potential discrepancy to a taxpayer. During this year in a pilot at the Ogden Service Center, employees processed 5,400 cases by AUR and manually. The test showed that AUR produced accurate results and gave the employees a system that was easy to use.

Strategies to Manage the System

Through our business plan process, we identified key strategies that are critical to the long-term success of our programs. These strategies include TSM and Compliance 2000, as already discussed. The other strategies are: a focus on quality-driven productivity, and taxpayers as customers; ethics; and diversity. These strategies together form the pathway to change.

Quality

In the 1991 strategic business plan we adopted as one of our goals that IRS will become a Total Quality Organization (TQO). This year we held an agency-wide Quality Conference, the first ever since the National Treasury Employees Union and the IRS signed a joint agreement in 1987 to work cooperatively in the area of quality. About 370 NTEU members and employees of the Office of Chief Counsel and IRS attended the conference which was sponsored by the Joint National Quality Council.

Our Total Quality Training is continuing. In 1991, we started 336 quality improvement projects, or QIPs, to address specific problems; 243 of these projects were completed. We also asked representatives of certain corporations known for their emphasis on quality to join the Commissioner's Advisory Group. This group, traditionally composed primarily of tax professionals, meets with IRS officials in public sessions several times a year to discuss ways to improve tax administration.

The Role of Inspection

Inspection is the IRS' independent internal audit and investigative function. It plays a key oversight role in improving quality and productivity. The efforts of the two parts of Inspection—Internal Audit and Internal Security—contribute to a more economic, efficient, and effective tax system.

During this fiscal year, Inspection issued 120 internal reports. In response, management took corrective actions that resulted in additional revenues and better use of funds, for a savings of $184.5 million. The three principal areas of coverage by Internal Audit included system development reviews, program and operational reviews and financial reviews. As noted earlier, Inspection developed a new plan to audit the implementation of Tax Systems Modernization.

In 1991 we completed a strategic initiative report, "Improve Ethics, Integrity and Conduct Awareness," and began implementation of actions it outlined.

The Internal Security Program is accomplished through four interrelated areas consisting of employee misconduct, non-employee violations, background and integrity programs. Internal Security investigations encompassed a wide range of issues, both criminal and administrative in nature. Investigations involving criminal violations resulted in 322 successful prosecutions during this fiscal year. See Tables 21 and 22 for additional information.

Ethics

The tax system depends upon the public's confidence in the integrity of the IRS and its employees. Our ethics strategy commits us to take the actions necessary to maintain the highest degree of confidence by the public we serve. We are striving to achieve impeccable standards of integrity and to promote ethical awareness in all IRS operations.

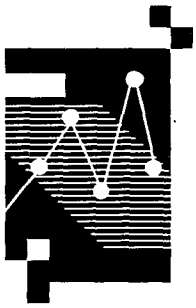
In 1991 we completed a strategic initiative report, "Improve Ethics, Integrity and Conduct Awareness," and began implementation of actions this report outlined. We supplemented this report's recommendations with other actions as we continued to seek guidance from outside the IRS to ensure that our ethics program truly becomes a part of the way we do our jobs. Our plan is a comprehensive one, encompassing the process of confirming values, setting expectations, providing effective training, improving communications within the IRS as well as evaluating our efforts. An ethics executive, the Assistant Commissioner, Human Resources and Support, was named to serve as the focal point for our program, but responsibility resides with all IRS employees and managers. All 13,000 of our managers received training to review basic values and to discuss decision-making methods that highlight the importance of ethics. We also made plans to extend training to all IRS employees and to conduct employee surveys to define additional points that should be addressed.

Diversity

Our diversity strategy aims to attract and maintain a workforce that reflects the diversity of the population that we serve. A diverse workforce will be more

sensitive to the procedures and policies that may be burdensome to particular taxpayers and generally will help us communicate with our customers. Diversity also will contribute to our internal strength as an organization.

Over 70 percent of the IRS workforce is comprised of minorities; white females are 40 percent of the workforce. While these statistics compare favorably with other parts of the federal government, the IRS began several years ago to focus on identifying barriers that could hamper the advancement of women and minorities to upper level positions in management. The primary focus of this effort was a strategic initiative report, "Minorities and Women Within the IRS." In 1991, more than 20 percent of the executive appointments were women or minorities and, as was the case in 1990, the majority of promotions to top management jobs (GM 13-15) were also women (30 percent) and minorities (22 percent).



Conclusion

The IRS is facing fundamental changes in its way of doing business. These changes are prompted by many factors, including advances in high technology information processing systems, the workload demands of a complex statute and a growing population, and compliance problems that demand innovative solutions. The IRS is dedicated to making the changes necessary to meet these challenges; in 1991 we continued the progress that began in 1990. The 1991 strategic business plan established objectives that will serve well as a guidepost for the future, a clear and well-marked road map to take the IRS into the 21st century.

Statistical Tables

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 "1991" pertain to the fiscal year ended September 30, 1991.

Footnotes for all tables are combined at the end of the Statistical Tables section.

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Table 1 — Summary: Internal Revenue Collections

(In Thousand of Dollars. For details see Statistical Table 3.)

Source	Gross collections			Net collections		
	Percent of 1991 collections	1990	1991	1991 Refunds[3]	Amount	Percent of 1991 collections
Grand total	**100.0%**	**1,056,365,652**	**1,086,851,401**	**101,535,944**	**985,315,457**	**100.0%**
Income taxes, total	60.8%	650,244,947	660,475,445			
Corporation	10.5%	110,016,539	113,598,569	15,443,224	98,155,345	10.0%
Regular	10.4%	109,712,541	113,310,389			
Exempt organizations business income tax	*	303,998	288,179			
Individual, total[1]	50.3%	540,228,408	546,876,876	83,764,241[4]	463,112,636	47.0%
Withheld by employers[1,2]	37.2%	388,416,444	404,183,687			
Other[2]	13.1%	151,811,964	142,693,189			
Employment taxes, total	35.4%	367,219,321	384,451,220	974,715	383,476,505	38.9%
Old-age survivors disability and hospital insurance, total	34.5%	357,545,552	374,743,589	830,810	373,912,779	37.9%
Federal insurance contributions	32.1%	336,277,958	349,287,205			
Self-employment insurance contributions	2.3%	21,267,594	25,456,384			
Unemployment insurance	0.5%	5,515,998	5,474,000	144,787	5,329,213	0.5%
Railroad retirement	0.4%	4,157,771	4,233,631	(883)[5]	4,234,514	0.4%
Estate and gift taxes, total	1.1%	11,761,939	11,473,141	334,580	11,138,560	1.1%
Estate	0.9%	9,633,736	10,237,247			
Gift	0.1%	2,128,202	1,235,894			
Excise taxes, total	2.8%	27,139,445	30,451,596	1,019,184	29,432,412	3.0%

Table 2 — Summary: Number of Returns by Principal Type of Return

(Figures in thousands. For details see Statistical Table 7.)

Type of return	1990	1991
Grand total	**201,715**	**203,713**
Income taxes, total	160,086	161,845
Individual	112,492	114,058
1040	74,389	74,645
1040A	18,380	21,758
1040EZ	19,433	17,352
1040 other[1]	291	303
Individual estimated tax	38,188	38,386
Fiduciary	2,702	2,765
Fiduciary estimated tax	651	612
Partnership	1,741	1,671
Corporation	4,311	4,354
Estate tax	59	64
Gift tax	146	155
Employment taxes	28,914	28,516
Exempt organizations	484	513
Employee plans	1,016	1,117
Excise taxes	840	809
Supplemental documents[3]	10,170	10,694

Table 3 — Internal Revenue Collections by Region and State

(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.[1]	Total internal revenue collections (1)	Corporation income tax[2,3] (2)	Individual income and employment taxes: Total (3)	Income tax not withheld and SECA[4,5,6] (4)	Income tax withheld and FICA[4,7] (5)	Railroad retirement[8] (6)	Unemployment insurance[9] (7)	Estate tax[10] (8)	Gift tax[10] (9)	Excise tax (10)
United States, total	**1,086,851,401**	**113,598,569**	**931,328,096**	**168,149,574**	**753,470,892**	**4,233,631**	**5,474,000**	**10,237,247**	**1,235,894**	**30,451,596**
North Atlantic Region	**176,840,349**	**19,869,277**	**152,533,156**	**25,058,447**	**126,610,703**	**217,763**	**646,244**	**2,191,928**	**158,237**	**2,087,750**
Albany (See (d) below)	11,585,275	1,497,469	9,987,494	1,053,452	8,894,381	4,078	35,583	69,669	611	30,032
Augusta (Maine)	3,090,570	185,573	2,822,131	583,804	2,218,397	3,943	15,987	30,856	1,184	50,826
Boston (Massachusetts)	30,331,125	2,536,945	27,070,326	4,508,392	22,415,766	15,448	130,720	267,895	22,132	433,827
Brooklyn (See (d) below)	19,909,237	860,777	18,563,319	4,659,693	13,730,363	91,533	81,730	223,093	18,903	243,145
Buffalo (See (d) below)	15,430,182	1,236,529	13,881,939	1,938,685	11,863,687	5,862	73,705	140,232	9,673	161,809
Burlington (Vermont)	1,615,373	112,084	1,476,176	325,346	1,139,200	3,935	7,695	14,253	80	12,780
Hartford (Connecticut)	24,010,997	3,045,017	20,525,732	3,122,648	17,319,803	1,194	82,087	189,557	20,030	230,661
Manhattan (See (d) below)	62,755,963	9,472,660	51,180,469	7,544,100	43,363,460	90,159	182,750	1,161,412	87,166	854,256
Portsmouth (New Hampshire)	3,903,698	360,487	3,480,768	726,560	2,736,282	453	17,473	47,945	(5,881)	20,379
Providence (Rhode Island)	4,207,928	561,736	3,544,801	595,767	2,929,364	1,157	18,513	47,016	4,339	50,036
Mid-Atlantic Region	**164,216,365**	**17,256,534**	**141,025,748**	**21,542,334**	**117,856,747**	**1,029,075**	**597,591**	**1,711,159**	**134,351**	**4,088,573**
Baltimore (Maryland & D.C.)	32,630,514	2,464,866	29,439,448	3,846,476	25,259,682	253,630	79,660	423,743	35,398	267,059
Newark (New Jersey)	50,652,464	6,065,810	42,499,554	6,351,381	35,923,031	45,968	179,174	379,878	35,230	1,671,992
Philadelphia (See (f) below)	33,949,458	2,919,824	29,509,845	5,024,403	23,977,392	366,817	141,233	460,786	33,628	1,025,375
Pittsburgh (See (f) below)	17,882,856	1,872,063	15,610,216	2,254,510	13,253,558	25,981	76,167	117,744	6,690	276,143
Richmond (Virginia)	23,454,824	2,265,946	20,230,882	3,617,616	16,173,991	336,479	102,796	300,442	14,210	643,344
Wilmington (Delaware)	5,646,248	1,668,025	3,735,802	447,947	3,269,094	200	18,561	28,566	9,195	204,660
Southeast Region	**146,815,451**	**12,709,857**	**129,082,591**	**26,981,528**	**100,861,152**	**517,581**	**722,330**	**1,716,679**	**236,741**	**3,069,585**
Atlanta (Georgia)	24,832,809	3,313,278	20,148,128	3,334,273	16,686,364	6,512	120,979	183,115	15,611	1,172,677
Birmingham (Alabama)	10,241,144	831,004	9,198,878	1,689,185	7,456,657	3,739	49,297	85,490	9,644	116,128
Columbia (South Carolina)	8,793,285	589,808	8,031,745	1,382,637	6,596,496	1,724	50,888	62,151	8,713	100,868
Ft.Lauderdale (See (b) below)	21,383,765	938,954	19,545,267	6,988,091	12,458,335	3,181	95,660	516,228	128,469	254,847
Greensboro (North Carolina)	20,385,918	2,019,714	17,995,678	3,140,438	14,736,807	4,832	113,601	196,720	13,570	160,236
Jackson (Mississippi)	4,745,802	299,315	4,295,655	914,954	3,343,856	9,378	27,467	42,860	5,977	101,995
Jacksonville (See (b) below)	21,393,975	1,299,621	19,555,017	4,141,837	14,836,636	477,778	98,766	373,889	29,387	136,061
Little Rock (Arkansas)	7,118,291	1,208,027	5,666,071	1,045,478	4,568,232	6,516	45,845	52,115	1,773	190,305
Nashville (Tennessee)	16,703,199	1,526,654	14,731,621	2,395,069	12,268,227	221	68,104	112,846	14,237	317,841
New Orleans (Louisiana)	11,217,265	683,482	9,914,533	1,949,566	7,909,543	3,699	51,724	91,264	9,358	518,628
Central Region	**128,483,030**	**12,090,769**	**112,095,127**	**14,944,213**	**96,501,557**	**89,589**	**559,768**	**976,412**	**91,582**	**3,229,140**
Cincinnati (See (e) below)	19,401,547	2,485,481	16,623,145	2,445,806	14,095,500	(2,213)	84,052	165,442	27,557	99,922
Cleveland (See (e) below)	28,892,799	2,651,126	24,191,234	2,999,700	21,054,265	15,397	121,872	197,440	29,599	1,823,400
Detroit (Michigan)	43,696,548	4,014,017	39,128,668	4,382,960	34,486,613	54,311	204,784	223,922	20,016	309,925
Indianapolis (Indiana)	22,617,329	1,593,895	20,566,062	2,827,074	17,638,286	15,588	85,114	113,480	5,252	338,640
Louisville (Kentucky)	10,195,431	1,156,529	8,252,511	1,626,925	6,574,964	5,905	44,717	236,152	6,598	543,641
Parkersburg (West Virginia)	3,679,375	189,720	3,333,506	661,747	2,651,929	601	19,229	39,976	2,561	113,612
Midwest Region	**157,329,208**	**18,959,354**	**132,476,621**	**20,951,629**	**109,704,531**	**1,181,185**	**639,277**	**1,448,362**	**162,923**	**4,281,948**
Aberdeen (South Dakota)	1,819,310	91,768	1,665,911	512,897	1,070,768	74,706	7,540	30,423	98	31,110
Chicago (See (c) below)	54,605,358	6,930,039	44,749,505	7,018,642	37,303,429	213,764	213,670	493,862	78,390	2,353,562
Des Moines (Iowa)	8,375,194	983,699	7,242,390	1,690,178	5,505,010	8,440	38,762	63,986	2,165	82,954
Fargo (North Dakota)	1,602,570	102,003	1,462,234	416,113	1,038,845	749	6,527	11,988	49	26,296
Helena (Montana)	1,773,449	124,635	1,597,692	483,359	1,095,099	10,899	8,335	16,919	1,234	32,969
Milwaukee (Wisconsin)	19,147,476	2,014,876	16,756,027	2,650,579	14,001,450	10,423	93,575	155,423	18,914	202,236

Table continued on next page

Table 3 — Internal Revenue Collections by Region and State, 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.[1]	Total internal revenue collections (1)	Corporation income tax[2,3] (2)	Individual income and employment taxes: Total (3)	Income tax not withheld and SECA[4,5,6] (4)	Income tax withheld and FICA[4,7] (5)	Railroad retirement[8] (6)	Unemployment insurance[9] (7)	Estate tax[10] (8)	Gift tax[10] (9)	Excise tax (10
Midwest Region, continued										
Omaha (Nebraska)	6,904,960	814,428	5,854,337	1,073,132	4,328,687	424,733	27,785	147,754	2,625	85,816
St. Louis (Missouri)	25,367,947	3,751,286	20,688,565	2,860,610	17,686,608	32,528	108,819	228,831	14,905	684,360
St. Paul (Minnesota)	28,430,296	3,076,472	24,463,759	2,651,434	21,318,278	393,877	100,170	230,481	37,368	622,216
Springfield (See (c) below)	9,302,649	1,070,149	7,996,201	1,594,684	6,356,357	11,066	34,094	68,694	7,176	160,429
Southwest Region	**127,567,928**	**13,446,900**	**102,889,529**	**21,234,795**	**80,843,803**	**271,607**	**539,325**	**1,080,862**	**115,798**	**10,034,839**
Albuquerque (New Mexico)	3,200,778	134,933	2,943,657	652,086	2,275,190	509	15,872	39,814	2,299	80,075
Austin (See (g) below)	14,272,562	790,701	12,859,162	2,919,107	9,888,466	3,280	48,309	130,879	33,034	458,786
Cheyenne (Wyoming)	1,319,084	44,743	1,082,249	353,281	723,611	224	5,133	11,475	1,403	179,214
Dallas (See (g) below)	30,546,780	2,848,554	25,157,866	5,245,464	19,751,968	7,897	152,537	224,671	32,793	2,282,896
Denver(Colorado)	15,739,923	1,271,001	13,879,115	2,328,939	11,458,829	30,814	60,533	99,177	6,027	484,603
Houston (See (g) below)	26,785,629	5,122,366	17,502,972	3,576,519	13,819,615	12,863	93,975	232,748	21,912	3,905,631
Oklahoma City (Oklahoma)	12,034,487	1,419,810	8,576,746	1,708,744	6,822,712	2,303	42,987	77,598	4,654	1,955,679
Phoenix (Arizona)	9,273,848	396,813	8,551,683	1,965,322	6,534,385	2,098	49,878	123,189	5,233	196,930
Salt Lake City (Utah)	4,933,223	634,992	4,142,650	837,309	3,277,422	2,701	25,218	19,553	3,651	132,377
Wichita (Kansas)	9,461,613	782,987	8,193,429	1,648,024	6,291,605	208,918	44,882	121,757	4,792	358,648
Western Region	**174,784,094**	**16,385,618**	**152,040,667**	**34,902,050**	**116,163,889**	**260,008**	**714,720**	**2,395,373**	**331,324**	**3,631,111**
Anchorage(Alaska)	2,114,555	101,325	1,977,321	530,788	1,436,580	1,083	8,870	6,054	22	29,833
Boise (Idaho)	3,172,045	273,766	2,792,926	558,510	2,216,223	645	17,548	71,952	1,260	32,141
Honolulu (Hawaii)	4,570,534	475,494	3,972,434	1,027,794	2,926,230	664	17,746	56,983	3,109	62,514
Laguna Niguel (See (a) below)	27,835,661	1,891,532	25,358,626	6,648,733	18,566,976	5,088	137,829	400,482	23,494	161,527
Las Vegas(Nevada)	4,751,882	303,054	4,342,066	1,265,067	3,050,434	566	25,999	53,085	11,466	42,211
Los Angeles (See (a) below)	40,461,458	4,689,352	33,696,794	7,026,287	26,505,175	5,279	160,053	663,730	189,885	1,221,697
Portland (Oregon)	10,082,731	853,539	9,037,512	1,933,283	7,073,497	(2,107)	32,839	66,046	4,902	120,732
Sacramento (See (a) below)	15,627,445	555,171	14,695,802	4,174,036	10,454,620	4,397	62,749	172,556	37,914	166,002
San Francisco (See (a) below)	24,282,796	3,536,363	18,837,422	3,271,018	15,271,069	236,528	58,807	532,395	29,573	1,347,043
San Jose (See (a) below)	20,377,316	1,508,246	18,423,358	4,399,331	13,926,931	3,993	93,103	223,203	14,043	208,466
Seattle (Washington)	21,507,671	2,197,775	18,906,408	4,067,205	14,736,154	3,873	99,176	148,887	15,656	238,945
International	6,692,542	1,142,277	5,385,411	1,280,773	4,057,474	12,242	34,922	76,733	4,937	83,184
Puerto Rico	1,983,321	111,240	1,833,990	118,343	1,683,545	3,100	29,002	5,991	47	32,053
Other	4,709,222	1,031,038	3,551,421	1,162,430	2,373,928	9,143	5,920	70,742	4,890	51,131
Undistributed[11]	**4,122,435**	**1,737,983**	**3,799,247**	**1,253,805**	**871,036**	**654,582**	**1,019,823**	**(1,360,260)**		**(54,535)**
Totals for states not shown above										
(a) California	128,584,676	12,180,665	111,012,002	25,519,404	84,724,771	255,285	512,542	1,992,365	294,910	3,104,734
(b) Florida	42,777,739	2,238,575	39,100,283	11,129,928	27,294,970	480,959	194,426	890,117	157,857	390,908
(c) Illinois	63,908,008	8,000,189	52,745,706	8,613,326	43,659,786	224,830	247,764	562,556	85,566	2,513,991
(d) New York	109,680,657	13,067,435	93,613,220	15,195,929	77,851,891	191,632	373,768	1,594,407	116,353	1,289,242
(e) Ohio	48,294,345	5,136,607	40,814,379	5,445,507	35,149,765	13,184	205,924	362,881	57,155	1,923,322
(f) Pennsylvania	51,832,314	4,791,886	45,120,062	7,278,913	37,230,950	392,798	217,401	578,530	40,318	1,301,518
(g) Texas	71,604,971	8,761,621	55,520,001	11,741,090	43,460,049	24,040	294,821	588,298	87,739	6,647,312

Table 4 — Internal Revenue Collections by Principal Sources

(In thousands of dollars)

Fiscal year	Total Internal Revenue Collections (1)	Income and profits taxes: Total (2)	Corporation income and profit taxes (3)	Individual income taxes (4)	Employment taxes (5)	Estate and gift taxes (6)	Excise taxes (7)
1961	94,401,086	67,917,941	21,764,940	46,153,001	12,502,451	1,916,392	12,064,302
1962	99,440,839	71,945,305	21,295,711	50,649,594	12,708,171	2,035,187	12,752,176
1963	105,925,395	75,323,714	22,336,134	52,987,581	15,004,486	2,187,457	13,409,737
1964	112,260,257	78,891,218	24,300,863	54,590,354	17,002,504	2,416,303	13,950,232
1965	114,434,634	79,792,016	26,131,334	53,660,683	17,104,306	2,745,532	14,792,779
1966	128,879,961	92,131,794	30,834,243	61,297,552	20,256,133	3,093,922	13,398,112
1967	148,374,815	104,288,420	34,917,825	69,370,595	26,958,241	3,014,406	14,113,748
1968	153,636,838	108,148,565	29,896,520	78,252,045	28,085,898	3,081,979	14,320,396
1969	187,919,560	135,778,052	38,337,646	97,440,406	33,068,657	3,530,065	15,542,787
1970	195,722,096	138,688,568	35,036,983	103,651,585	37,449,188	3,680,076	15,904,264
1971	191,647,198	131,072,374	30,319,953	100,752,421	39,918,690	3,784,283	16,871,851
1972	209,855,737	143,804,732	34,925,546	108,879,186	43,714,001	5,489,969	16,847,036
1973	237,787,204	164,157,315	39,045,309	125,112,006	52,081,709	4,975,862	16,572,318
1974	268,952,254	184,648,094	41,744,444	142,903,650	62,093,632	5,100,675	17,109,853
1975	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,688,079	16,847,741
1976	302,519,792	205,751,753	46,782,956	158,968,797	74,202,853	5,307,466	17,399,118
1976 (TQ)*	75,462,780	49,567,484	9,808,905	39,758,579	19,892,041	1,485,247	4,518,008
1977	358,139,417	246,805,067	60,049,804	186,755,263	86,076,316	7,425,325	17,832,707
1978	399,776,389	278,438,289	65,380,145	213,058,144	97,291,653	5,381,499	18,664,949
1979	460,412,185	322,993,733	71,447,876	251,545,857	112,849,874	5,519,074	19,049,504
1980	519,375,273	359,927,392	72,379,610	287,547,782	128,330,480	6,498,381	24,619,021
1981	606,799,103	406,583,302	73,733,156	332,850,146	152,885,816	6,910,386	40,419,598
1982	632,240,506	418,599,768	65,990,832	352,608,936	168,717,936	8,143,373	36,779,428
1983	627,246,793	411,407,523	61,779,556	349,627,967	173,847,854	6,225,877	35,765,538
1984	680,475,229	437,071,049	74,179,370	362,891,679	199,210,028	6,176,667	38,017,486
1985	742,871,541	474,072,327	77,412,769	396,659,558	225,214,568	6,579,703	37,004,944
1986	782,251,812	497,406,391	80,441,620[r]	416,964,771[r]	243,978,380	7,194,956	33,672,086
1987	886,290,590	568,311,471	102,858,985	465,452,486	277,000,469	7,667,670	33,310,980
1988	935,106,594	583,349,120	109,682,554	473,666,566	318,038,990	7,784,445	25,934,040
1989	1,013,322,133	632,746,069	117,014,564	515,731,504	345,625,586	8,973,146	25,977,333
1990	1,056,365,652	650,244,947	110,016,539	540,228,408	367,219,321	11,761,939	27,139,445
1991	1,086,851,401	660,475,445	113,598,569	546,876,876	384,451,220	11,473,141	30,451,596

Table 5 — 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](2)	Individual income[3](3)	Employment taxes[4](4)	Estate tax (5)	Gift tax (6)	Excise taxes[5](7)
United States, total[1]	**104,552,549**	**17,588,222**	**82,910,276**	**2,460,987**	**376,454**	**28,741**	**1,187,869**
North-Atlantic Region	**16,989,685**	**4,323,364**	**12,322,183**	**231,706**	**69,668**	**3,482**	**39,283**
Albany (See (d) below)	1,132,673	408,261	713,517	8,923	1,193	1	778
Augusta (Maine)	492,540	84,852	402,431	4,308	469	31	450
Boston (Massachusetts)	3,164,694	631,933	2,480,511	36,534	10,599	573	4,544
Brooklyn (See (d) below)	2,849,267	219,749	2,580,233	36,085	9,836	726	2,638
Buffalo (See (d) below)	1,976,692	287,020	1,669,353	14,307	3,050	166	2,796
Burlington (Vermont)	192,938	17,086	172,459	2,138	914	(1)	342
Hartford (Connecticut)	2,170,142	544,058	1,559,662	35,159	16,439	149	14,674
Manhattan (See (d) below)	3,989,522	1,952,502	1,913,457	84,111	25,298	2,422	11,733
Portsmouth (New Hampshire)	536,120	58,647	470,101	5,566	898	*	910
Providence (Rhode Island)	485,097	119,257	360,459	4,576	972	(585)	418
Mid-Atlantic Region	**15,212,635**	**2,996,384**	**11,715,239**	**350,816**	**57,747**	**8,142**	**84,307**
Baltimore (Maryland & D.C.)	3,416,302	919,739	2,240,341	182,522	13,991	4,702	55,006
Newark (New Jersey)	4,603,255	1,045,579	3,437,936	79,283	24,783	860	14,815
Philadelphia (See (f) below)	2,895,040	310,288	2,532,545	36,987	9,313	2,574	3,333
Pittsburgh (See (f) below)	1,505,049	285,027	1,195,408	17,897	3,006	(72)	3,783
Richmond (Virginia)	2,442,528	336,309	2,067,212	28,413	5,800	80	4,714
Wilmington (Delaware)	350,461	99,442	241,797	5,713	854	*	2,655
Southeast Region	**16,393,969**	**1,829,363**	**14,251,235**	**220,762**	**44,436**	**3,962**	**44,211**
Atlanta (Georgia)	2,464,722	353,224	2,075,435	27,663	3,651	656	4,094
Birmingham (Alabama)	1,233,854	75,856	1,139,047	12,841	1,544	300	4,267
Columbia (South Carolina)	1,125,170	94,592	1,014,136	11,881	1,233	73	3,255
Fort Lauderdale (See (b) below)	2,335,126	254,659	2,023,062	38,046	13,691	1,682	3,986
Greensboro (North Carolina)	2,251,003	258,215	1,949,157	27,499	2,752	9	13,371
Jackson (Mississippi)	692,927	42,456	641,296	6,544	1,520	24	1,087

continued

Table 5 — Amount of Internal Revenue Refunds Including Interest, 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.)	Total (1)	Corporation Income[2] (2)	Individual income[3] (3)	Employment taxes[4] (4)	Estate tax (5)	Gift tax (6)	Excise taxes[5] (7)
Southeast Region, continued							
Jacksonville (See (b) below)	2,541,873	279,694	2,205,699	38,103	12,825	574	4,978
Little Rock (Arkansas)	622,042	39,942	571,955	8,738	59	27	1,322
Nashville (Tennessee)	1,912,497	316,299	1,552,513	32,173	4,597	506	6,408
New Orleans (Louisiana)	1,214,753	114,425	1,078,935	17,274	2,564	112	1,443
Central Region	**11,760,284**	**1,430,815**	**10,125,187**	**153,529**	**22,400**	**1,289**	**27,064**
Cincinnati (See (e) below)	1,815,585	234,236	1,546,238	24,732	7,948	80	2,350
Cleveland (See (e) below)	2,432,100	502,761	1,884,315	33,725	3,232	333	7,734
Detroit (Michigan)	3,545,256	417,852	3,050,477	59,377	8,255	495	8,799
Indianapolis (Indiana)	1,950,553	139,650	1,785,035	19,024	1,793	303	4,748
Louisville (Kentucky)	1,113,575	96,784	1,002,060	11,541	486	74	2,630
Parkersburg (West Virginia)	903,216	39,533	857,062	5,130	686	3	802
Midwest Region	**11,736,155**	**2,294,962**	**9,230,403**	**141,052**	**28,746**	**414**	**40,578**
Aberdeen (South Dakota)	154,104	10,968	139,927	2,411	191	*	607
Chicago (See (c) below)	4,274,978	947,652	3,246,313	54,397	13,119	444	13,052
Des Moines (Iowa)	751,171	98,830	640,002	8,199	778	175	3,188
Fargo (North Dakota)	139,470	10,883	126,374	1,702	249	6	256
Helena (Montana)	187,014	9,096	174,240	2,778	231	2	668
Milwaukee (Wisconsin)	1,516,813	240,000	1,253,367	16,498	4,843	61	2,045
Omaha (Nebraska)	449,536	48,409	391,944	6,819	1,426	10	928
St. Louis (Missouri)	1,857,055	371,467	1,443,176	25,422	3,601	(55)	13,445
St. Paul (Minnesota)	1,387,013	321,332	1,044,521	14,455	2,560	26	4,119
Springfield (See (c) below)	1,019,001	236,326	770,540	8,371	1,749	(255)	2,270
Southwest Region	**11,546,581**	**1,876,642**	**9,097,159**	**168,411**	**67,106**	**4,004**	**333,259**
Albuquerque (New Mexico)	397,295	20,838	368,591	5,944	780	19	1,124
Austin (See (g) below)	1,883,666	283,320	1,538,859	25,060	18,054	1,170	17,204
Cheyenne (Wyoming)	173,754	10,044	161,648	1,561	296	*	206
Dallas (See (g) below)	2,871,951	672,011	2,098,153	50,287	23,249	1,468	26,783
Denver (Colorado)	1,023,678	90,909	910,431	15,177	3,719	22	3,419
Houston (See (g) below)	1,842,197	416,613	1,275,592	27,658	10,252	1,167	110,913
Oklahoma City (Oklahoma)	1,068,063	129,222	756,947	10,925	2,193	83	168,692
Phoenix (Arizona)	1,160,223	116,591	1,019,592	15,237	7,426	60	1,317
Salt Lake City (Utah)	398,359	38,532	350,789	8,308	357	2	372
Wichita (Kansas)	727,395	98,562	616,557	8,254	780	12	3,229
Western Region	**17,920,474**	**2,447,305**	**15,015,626**	**340,538**	**81,829**	**7,041**	**28,135**
Anchorage (Alaska)	194,530	16,935	173,078	3,751	73	8	684
Boise (Idaho)	305,710	43,905	256,468	4,007	314	573	442
Honolulu (Hawaii)	415,179	70,854	335,344	7,649	655	228	448
Laguna Niguel (See (a) below	3,825,185	415,960	3,331,976	56,267	15,475	290	5,216
Las Vegas (Nevada)	463,928	40,922	413,456	7,870	1,118	1	561
Los Angeles (See (a) below)	3,981,820	730,269	3,149,052	73,403	19,642	2,411	7,043
Portland (Oregon)	1,454,521	147,615	1,282,865	15,648	4,822	956	2,615
Sacramento (See (a) below	1,611,261	92,716	1,487,172	21,887	6,783	934	1,769
San Francisco (See (a) below)	1,764,953	383,081	1,273,491	82,946	20,676	1,092	3,667
San Jose (See (a) below	2,265,367	321,281	1,899,279	35,010	6,109	466	3,222
Seattle (Washington)	1,638,021	183,764	1,413,447	32,101	6,161	81	2,467
International	**1,315,672**	**389,388**	**884,854**	**23,362**	**4,523**	**408**	**13,138**
Puerto Rico	59,704	8,720	40,717	9,860	435	*	(28)
Other	1,255,968	380,668	844,137	13,502	4,087	408	13,166
Other miscellaneous refunds	**1,677,094**	**(147,872)**	**268,390**	**830,810**	—	—	**577,894**
Highway and Airport Trust Fund[6]	177,648	(147,872)	(33,165)	—	—	—	358,685
Excess Fica credits[7]	830,810	—	—	830,810	—	—	—
U.S. Customs and BATF[8]	219,209	—	—	—	—	—	219,209
Earned income credit offsets	290,306	—	290,306	—	—	—	—
Refund reversal unclassified[9]	(21,916)	—	(21,916)	—	—	—	—
Totals for states not shown above							
(a) California	13,448,586	1,943,308	11,140,969	269,512	68,685	5,194	20,918
(b) Florida	4,876,999	534,353	4,228,761	76,149	26,516	2,256	8,964
(c) Illinois	5,293,979	1,183,978	4,016,853	62,768	14,868	189	15,323
(d) New York	9,948,154	2,867,532	6,876,560	143,426	39,376	3,315	17,945
(e) Ohio	4,247,685	736,997	3,430,553	58,457	11,179	413	10,085
(f) Pennsylvania	4,400,088	595,315	3,727,953	54,883	12,319	2,501	7,116
(g) Texas	6,597,814	1,371,944	4,912,604	103,005	51,555	3,805	154,900

Table 6 — 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[1] (3)	Employment taxes (4)	Estate tax (5)	Gift tax (6)	Excise taxes (7)
United States, total	**87,196,960**	**664,832**	**84,337,808**	**2,094,089**	**11,337**	**1,503**	**87,391**
North-Atlantic Region	**11,123,202**	**100,290**	**10,742,446**	**268,648**	**2,098**	**230**	**9,490**
Albany (See (d) below)	778,081	5,166	755,346	16,978	86	5	500
Augusta (Maine)	455,116	3,928	440,891	9,816	45	1	435
Boston (Massachusetts)	2,168,912	20,992	2,100,177	46,063	371	50	1,259
Brooklyn (See (d) below)	2,252,976	22,265	2,175,064	53,894	366	22	1,365
Buffalo (See (d) below)	1,822,175	10,192	1,785,772	25,164	175	13	859
Burlington (Vermont)	199,080	2,123	190,467	6,162	16	(1)	313
Hartford (Connecticut)	1,293,671	13,196	1,242,990	35,150	370	41	1,924
Manhattan (See (d) below)	1,370,804	15,501	1,294,567	57,829	559	93	2,255
Portsmouth (New Hampshire)	421,962	3,687	407,650	10,202	53	0	370
Providence (Rhode Island)	360,425	3,240	349,522	7,390	57	6	210
Mid-Atlantic Region	**11,578,999**	**78,280**	**11,208,978**	**274,273**	**1,705**	**234**	**15,529**
Baltimore (Maryland & D.C.)	2,125,436	16,640	2,046,709	56,840	397	84	4,766
Newark (New Jersey)	2,917,963	23,622	2,806,639	82,048	728	64	4,862
Philadelphia (See (f) below)	2,672,962	14,757	2,598,678	57,032	240	44	2,211
Pittsburgh (See (f) below)	1,471,021	6,728	1,434,343	27,984	120	18	1,828
Richmond (Virginia)	2,140,224	14,197	2,080,111	44,096	191	23	1,606
Wilmington (Delaware)	251,393	2,336	242,498	6,273	29	1	256
Southeast Region	**16,096,207**	**111,484**	**15,571,551**	**394,941**	**1,684**	**292**	**16,255**
Atlanta (Georgia)	2,190,852	17,123	2,119,497	52,075	144	28	1,985
Birmingham (Alabama)	1,311,302	6,090	1,279,076	25,011	45	12	1,068
Columbia (South Carolina)	1,213,027	7,185	1,180,570	23,259	59	10	1,944
Fort Lauderdale (See (b) below)	1,957,934	16,219	1,867,886	71,780	372	111	1,566
Greensboro (North Carolina)	2,305,802	16,904	2,240,120	46,891	163	20	1,704
Jackson (Mississippi)	782,937	4,339	762,124	15,572	63	1	838
Jacksonville (See (b) below)	2,567,762	18,294	2,476,093	70,154	452	51	2,718
Little Rock (Arkansas)	712,617	4,797	690,183	16,758	39	10	830
Nashville (Tennessee)	1,782,391	13,539	1,725,155	40,887	229	35	2,546
New Orleans (Louisiana)	1,271,583	6,994	1,230,847	32,554	118	14	1,056
Central Region	**11,287,461**	**78,145**	**10,981,233**	**218,012**	**957**	**121**	**8,993**
Cincinnati (See (e) below)	1,772,517	12,397	1,724,621	33,882	225	29	1,363
Cleveland (See (e) below)	2,186,629	16,887	2,125,223	42,524	221	30	1,744
Detroit (Michigan)	3,264,503	29,466	3,162,195	70,411	228	35	2,168
Indianapolis (Indiana)	1,962,405	9,744	1,913,980	36,624	156	16	1,885
Louisville (Kentucky)	1,166,869	6,488	1,135,820	23,227	97	8	1,229
Parkersburg (West Virginia)	934,538	3,163	919,394	11,344	30	3	604
Midwest Region	**10,682,655**	**94,901**	**10,339,500**	**234,302**	**1,223**	**138**	**12,591**
Aberdeen (South Dakota)	210,964	2,342	202,419	5,657	13	0	533
Chicago (See (c) below)	3,048,354	25,059	2,949,948	69,960	454	60	2,873
Des Moines (Iowa)	854,849	9,660	826,057	17,627	86	7	1,412
Fargo (North Dakota)	191,719	2,068	184,012	5,178	21	6	434
Helena (Montana)	243,609	3,506	232,334	7,286	38	2	443
Milwaukee (Wisconsin)	1,627,165	13,951	1,578,058	33,295	144	15	1,702
Midwest Region, continued							
Omaha (Nebraska)	509,115	5,907	490,486	11,832	58	7	825
St. Louis (Missouri)	1,675,435	14,910	1,622,209	36,463	180	26	1,647
St. Paul (Minnesota)	1,373,164	10,934	1,332,084	28,285	104	12	1,745
Springfield (See (c) below)	948,281	6,564	921,893	18,719	125	3	977
Southwest Region	**10,582,451**	**76,392**	**10,223,894**	**269,772**	**1,077**	**191**	**11,125**
Albuquerque (New Mexico)	471,740	2,766	457,178	11,282	25	7	482
Austin (See (g) below)	1,851,430	11,483	1,793,543	43,657	207	22	2,518
Cheyenne (Wyoming)	149,107	1,560	142,678	4,574	31	1	263
Dallas (See (g) below)	2,285,703	17,034	2,202,199	63,576	238	65	2,591
Denver (Colorado)	1,091,731	8,355	1,052,583	29,630	100	15	1,048
Houston (See (g) below)	1,389,607	10,111	1,341,178	37,083	119	37	1,079
Oklahoma City (Oklahoma)	935,112	6,250	905,412	22,176	99	14	1,161
Phoenix (Arizona)	1,163,874	8,027	1,127,647	27,384	158	11	647
Salt Lake City (Utah)	495,350	3,340	479,024	12,561	25	6	394
Wichita (Kansas)	748,797	7,466	722,452	17,849	75	13	942
Western Region	**14,428,312**	**120,879**	**13,875,731**	**415,926**	**2,446**	**289**	**13,041**
Anchorage (Alaska)	176,494	1,471	168,419	6,222	12	1	369
Boise (Idaho)	297,860	2,574	285,977	8,750	22	4	533
Honolulu (Hawaii)	393,112	4,586	378,128	10,053	60	9	276
Laguna Niguel (See (a) below)	2,958,106	24,023	2,854,209	77,641	402	44	1,787
Las Vegas (Nevada)	438,883	3,096	423,449	11,829	47	4	458
Los Angeles (See (a) below)	2,617,848	23,794	2,514,298	77,310	519	92	1,835
Portland (Oregon)	1,418,266	9,847	1,380,514	25,468	251	19	2,167
Sacramento (See (a) below)	1,493,179	11,578	1,438,832	41,512	235	29	993
San Francisco (See (a) below)	1,111,524	11,471	1,040,928	57,012	483	38	1,592
San Jose (See (a) below)	1,870,573	15,007	1,802,622	51,166	276	22	1,480
Seattle (Washington)	1,652,467	13,432	1,588,355	48,963	139	27	1,551
International	**757,950**	**4,461**	**734,792**	**18,215**	**147**	**8**	**367**
Puerto Rico	74,489	129	57,904	16,426	5	0	25
Other	683,501	4,332	676,888	1,789	142	8	342
Other miscellaneous refunds	**659,683**	**0**	**659,683**	**0**	**0**	**0**	**0**
Highway and Airport Trust Fund	0	0	0	0	0	0	0
Gasoline and excess Fica credits	0	0	0	0	0	0	0
U.S. Customs Service and BATF	0	0	0	0	0	0	0
Earned income credit offsets	553,443	0	553,443	0	0	0	0
Refund reversals unclassified[2]	659,683	0	659,683	0	0	0	0
Totals for states not shown above							
(a) California	10,051,230	85,873	9,650,889	304,641	1,915	225	7,687
(b) Florida	4,525,696	34,513	4,343,979	141,934	824	162	4,284
(c) Illinois	3,996,635	31,623	3,871,841	88,679	579	63	3,850
(d) New York	6,224,036	53,124	6,010,749	153,865	1,186	133	4,979
(e) Ohio	3,959,146	29,284	3,849,844	76,406	446	59	3,107
(f) Pennsylvania	4,143,983	21,485	4,033,021	85,016	360	62	4,039
(g) Texas	5,526,740	38,628	5,336,920	144,316	564	124	6,188

Table 7 — Number of Returns Filed[1]

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)	Fiduciary estimated tax (5)	Partnership (6)	Corporation income tax (7)	Estate tax (8)	Gift tax (9)	Employment taxes (10)	Exempt organizations (11)	Employee plans (12)	Excise taxes (13)	Supplemental documents (14)
United States, total	**203,713,065**	**114,057,816**	**38,386,124**	**2,764,593**	**612,158**	**1,670,803**	**4,353,660**	**63,988**	**154,966**	**28,515,795**	**512,551**	**1,117,124**	**809,197**	**10,694,290**
North-Atlantic Region	**26,896,411**	**14,484,794**	**5,243,773**	**449,895**	**115,016**	**209,178**	**725,372**	**9,982**	**27,588**	**3,907,825**	**83,060**	**185,539**	**65,812**	**1,388,577**
Albany (See (c) below)	1,813,167	1,053,030	340,978	14,503	3,018	12,297	40,747	540	1,628	245,595	5,190	9,097	5,765	80,779
Augusta (Maine)	1,024,574	563,929	191,596	17,561	1,939	6,378	21,738	251	845	159,129	3,226	4,293	5,941	47,748
Boston (Massachusetts)	5,313,399	2,879,765	1,073,864	133,184	36,938	33,572	121,126	1,898	5,663	704,588	18,304	34,582	11,120	258,795
Brooklyn (See (c) below)	5,534,188	3,098,274	1,088,624	33,901	9,240	37,272	176,840	1,904	3,915	757,579	7,664	32,151	8,029	278,795
Buffalo (See (c) below)	3,496,852	2,078,863	653,313	52,134	8,636	24,132	60,085	855	3,947	446,121	9,850	20,893	10,496	127,527
Burlington (Vermont)	530,447	265,699	105,921	7,730	2,018	4,027	13,717	141	359	96,094	2,003	2,411	2,865	27,462
Hartford (Connecticut)	3,138,616	1,650,747	673,586	49,319	13,621	30,860	72,444	1,420	4,223	429,747	9,753	22,234	8,401	172,261
Manhattan (See (c) below)	4,215,080	1,891,306	774,887	115,299	32,949	47,647	172,933	2,405	5,419	796,406	21,876	49,456	6,228	298,269
Portsmouth (New Hampshire)	981,316	537,138	185,019	11,797	3,195	7,183	21,804	289	941	144,707	2,885	5,031	4,704	56,623
Providence (Rhode Island)	848,772	466,043	155,985	14,467	3,462	5,810	23,938	279	648	127,859	2,309	5,391	2,263	40,318
Mid-Atlantic Region	**26,869,035**	**15,157,334**	**5,198,455**	**527,112**	**75,705**	**224,210**	**600,371**	**8,573**	**19,556**	**3,684,049**	**69,397**	**157,914**	**93,319**	**1,053,040**
Baltimore (Maryland & D.C.)	4,647,550	2,628,880	813,818	156,816	13,280	39,019	103,952	1,528	3,552	643,670	15,824	28,581	12,647	185,983
Newark (New Jersey)	7,114,271	3,823,650	1,414,883	94,521	22,828	65,754	214,243	2,606	5,198	1,013,968	13,300	45,960	19,812	377,548
Philadelphia (See (e) below)	6,278,077	3,557,109	1,316,488	145,692	18,752	52,013	116,458	1,872	4,468	796,403	16,419	38,085	23,937	190,381
Pittsburgh (See (e) below)	3,359,751	1,955,071	694,858	51,253	5,916	26,128	46,917	771	2,083	439,369	9,325	19,309	18,756	89,995
Richmond (Virginia)	4,877,910	2,866,144	852,030	62,773	11,756	36,703	101,602	1,573	3,649	704,212	12,251	22,882	15,611	186,72
Wilmington (Delaware)	591,476	326,480	106,378	16,057	3,173	4,593	17,199	223	606	86,427	2,278	3,097	2,556	22,409
Southeast Region	**36,953,711**	**21,038,398**	**6,554,775**	**382,646**	**85,747**	**242,243**	**870,348**	**10,234**	**27,796**	**5,350,904**	**70,696**	**148,342**	**142,474**	**2,029,108**
Atlanta (Georgia)	4,742,352	2,863,227	653,725	36,221	12,233	30,413	105,496	1,141	3,121	713,720	9,179	22,025	18,327	273,524
Birmingham (Alabama)	2,768,860	1,701,347	401,474	27,219	4,934	17,504	46,514	551	1,871	410,958	5,318	10,153	14,306	126,711
Columbia (South Carolina)	2,510,110	1,545,229	369,220	23,466	3,947	17,786	49,997	625	1,642	369,482	4,933	9,056	8,532	106,195
Fort Lauderdale (Florida)	5,932,152	2,752,858	1,497,438	69,516	18,975	32,107	224,447	2,988	8,303	856,083	8,589	23,229	10,641	426,978
Greensboro (North Carolina)	5,139,074	3,029,079	831,522	77,429	8,297	38,777	100,190	1,284	3,620	758,662	11,579	22,382	21,182	235,071
Jackson (Mississippi)	1,661,141	1,010,404	241,863	11,445	3,007	11,794	28,745	339	869	258,946	3,245	6,159	10,652	73,673
Jacksonville (Florida)	6,056,227	3,337,404	1,238,152	64,193	12,877	32,427	156,109	1,615	3,867	797,103	10,839	21,654	15,734	364,253
Little Rock (Arkansas)	1,700,513	961,151	306,795	15,010	5,593	12,378	31,646	320	1,021	251,650	3,768	6,102	12,820	92,259
Nashville (Tennessee)	3,577,516	2,163,873	558,335	37,562	8,892	31,257	55,441	853	2,168	515,186	7,755	15,962	16,907	163,325
New Orleans (Louisiana)	2,865,766	1,673,826	456,251	20,585	6,992	17,800	71,763	518	1,314	419,114	5,491	11,620	13,373	167,119
Central Region	**23,634,730**	**13,942,903**	**4,258,000**	**317,914**	**47,912**	**167,184**	**458,862**	**5,396**	**17,657**	**3,144,970**	**65,041**	**131,573**	**104,511**	**972,807**
Cincinnati (See (d) below)	3,696,932	2,210,210	661,011	65,216	7,427	28,148	61,490	1,023	3,287	460,636	10,946	22,383	12,237	152,918
Cleveland (See (d) below)	4,890,515	2,860,546	914,085	68,182	11,767	33,764	92,402	1,118	4,031	627,135	13,485	30,215	20,868	212,917
Detroit (Michigan)	7,005,831	4,149,480	1,204,990	74,900	11,906	53,152	153,598	1,469	5,377	960,532	17,187	42,206	25,611	305,423
Indianapolis (Indiana)	4,266,261	2,515,589	800,514	62,365	7,949	24,167	82,744	945	2,736	555,365	14,282	20,690	23,697	155,218
Louisville (Kentucky)	2,586,562	1,511,934	457,585	32,358	5,602	19,149	48,417	577	1,622	372,556	5,947	10,979	15,042	104,794
Parkersburg (West Virginia)	1,188,629	695,144	219,815	14,893	3,261	8,804	20,211	264	604	168,746	3,194	5,100	7,056	41,537
Midwest Region	**26,804,719**	**14,813,309**	**5,382,835**	**415,381**	**93,173**	**212,596**	**535,840**	**8,314**	**23,326**	**3,801,508**	**83,084**	**167,066**	**176,277**	**1,092,010**
Aberdeen (South Dakota)	598,772	311,277	123,274	10,111	1,058	5,909	9,926	161	673	99,806	2,113	2,681	7,339	24,444
Chicago (See (b) below)	7,078,031	3,999,588	1,340,969	124,427	37,811	56,752	167,903	2,563	5,530	926,408	17,883	52,215	17,832	328,150
Des Moines (Iowa)	2,380,283	1,264,930	539,404	44,817	7,772	19,703	43,681	786	1,733	346,917	8,014	13,480	16,941	72,105

Table 7 — Number of Returns Filed[1], 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.)	Total tax returns (1)	Individual income tax (2)	Estimated tax (3)	Fiduciary (4)	Fiduciary estimated tax (5)	Partnership (6)	Corporation income tax (7)	Estate tax (8)	Gift tax (9)	Employment taxes (10)	Exempt organizations (11)	Employee plans (12)	Excise taxes (13)	Supplemental documents (14)
Midwest Region, continued														
Fargo (North Dakota)	558,475	280,516	118,556	7,407	1,566	5,739	9,664	200	723	95,844	2,472	3,679	9,568	22,541
Helena (Montana)	714,303	354,263	143,764	7,115	1,780	7,987	15,344	171	767	121,276	2,505	3,651	6,817	48,863
Milwaukee (Wisconsin)	4,009,962	2,252,929	796,401	66,069	13,278	28,564	71,897	992	3,622	570,071	11,796	25,926	21,944	146,473
Omaha (Nebraska)	1,368,334	731,182	273,267	17,864	2,863	12,703	29,256	481	1,552	214,015	4,529	7,442	19,818	53,362
St. Louis (Missouri)	4,112,883	2,278,279	846,102	60,280	10,753	28,412	79,774	1,184	2,648	592,335	12,416	21,081	19,465	160,154
St. Paul (Minnesota)	3,642,938	2,012,215	690,172	44,920	9,343	31,751	76,786	898	4,497	518,635	14,524	25,395	44,356	169,446
Springfield (See (b) below)	2,340,738	1,328,130	510,926	32,371	6,949	15,076	31,609	878	1,581	316,201	6,832	11,516	12,197	66,472
Southwest Region	**25,855,752**	**14,458,480**	**4,460,312**	**318,216**	**102,063**	**258,103**	**530,112**	**6,839**	**18,429**	**3,642,902**	**60,620**	**119,195**	**101,347**	**1,779,134**
Albuquerque (New Mexico)	1,127,099	657,320	187,924	9,112	3,411	9,694	19,664	272	597	162,385	2,581	4,237	4,807	65,095
Austin (See (f) below)	3,973,357	2,335,530	612,150	45,730	16,237	34,077	62,465	969	3,181	551,577	9,088	12,760	13,701	275,892
Cheyenne (Wyoming)	395,636	204,769	74,951	3,906	1,410	5,086	8,835	120	485	67,172	1,399	1,639	2,842	23,022
Dallas (See (f) below)	5,653,629	3,142,706	920,077	79,057	30,359	66,318	111,943	1,578	3,919	811,306	12,795	25,562	24,007	424,002
Denver (Colorado)	2,882,494	1,557,167	507,129	31,755	8,935	33,144	76,473	711	2,191	431,227	8,241	16,427	11,282	197,812
Houston (See (f) below)	3,276,669	1,880,081	486,952	40,072	16,123	29,017	73,635	805	2,414	433,940	5,678	15,814	9,764	282,374
Oklahoma City (Oklahoma)	2,413,977	1,308,172	458,496	30,977	8,624	19,619	51,926	686	1,591	343,845	5,979	9,938	11,812	162,312
Phoenix (Arizona)	2,885,652	1,595,185	585,132	31,284	6,759	28,331	61,192	832	1,673	372,203	5,942	14,294	6,572	176,253
Salt Lake City (Utah)	1,156,478	679,236	169,100	16,734	2,882	15,865	26,172	173	641	158,352	2,525	6,731	4,724	73,343
Wichita (Kansas)	2,090,761	1,098,314	458,401	29,589	7,323	16,952	37,807	693	1,737	310,895	6,392	11,793	11,836	99,029
Western Region	**34,988,295**	**19,100,521**	**7,072,267**	**352,254**	**92,196**	**355,713**	**609,317**	**14,019**	**20,257**	**4,764,792**	**80,014**	**205,721**	**122,382**	**2,198,842**
Anchorage (Alaska)	500,045	311,512	54,014	1,867	673	5,470	8,398	54	183	63,451	1,636	2,360	2,385	48,042
Boise (Idaho)	781,286	426,044	142,284	7,379	1,688	8,965	15,332	167	394	125,995	1,943	3,895	7,756	39,444
Honolulu (Hawaii)	988,225	550,180	181,734	10,316	2,549	7,206	23,216	429	1,258	126,950	2,182	6,866	1,811	73,528
Laguna Niguel (See (a) below)	7,172,042	4,037,404	1,465,033	63,855	13,584	69,798	120,729	2,791	3,197	908,112	12,682	39,813	14,424	420,620
Las Vegas (Nevada)	1,043,941	612,805	174,068	8,150	2,255	9,025	24,083	211	665	131,727	1,571	4,533	8,034	66,814
Los Angeles (See (a) below)	6,156,479	3,419,683	1,085,852	69,394	20,645	71,545	128,793	3,154	3,235	883,990	14,272	43,337	10,386	402,193
Portland (Oregon)	2,508,501	1,299,975	535,338	35,367	4,763	20,752	48,027	589	1,930	363,615	6,648	14,298	12,839	164,360
Sacramento (See (a) below)	4,296,821	2,230,806	1,016,368	33,153	10,583	44,687	55,290	1,748	2,210	572,618	9,728	22,941	13,590	283,099
San Francisco (See (a) below)	2,669,595	1,349,260	605,424	42,970	11,689	28,773	42,779	1,868	1,911	374,281	8,785	20,173	3,793	177,889
San Jose (See (a) below)	4,594,857	2,568,271	940,557	37,730	12,783	48,072	64,178	1,946	2,758	615,922	9,853	26,042	14,647	252,098
Seattle (Washington)	4,276,503	2,294,581	871,595	42,073	10,984	41,420	78,492	1,062	2,516	598,131	10,714	21,463	32,717	270,755
International	**1,710,412**	**1,062,077**	**215,707**	**1,175**	**346**	**1,576**	**23,438**	**631**	**357**	**218,845**	**639**	**1,774**	**3,075**	**180,772**
Puerto Rico	386,537	107,398	66,865	356	73	254	941	12	27	205,424	147	1,409	159	3,472
Other	1,323,875	954,679	148,842	819	273	1,322	22,497	619	330	13,421	492	365	2,916	177,300
Totals for states not shown above														
(a) California	24,889,794	13,605,424	5,113,234	247,102	69,284	262,875	411,769	11,507	13,311	3,354,923	55,320	152,306	56,840	1,535,899
(b) Florida	11,988,379	6,090,262	2,735,590	133,709	31,852	64,534	380,556	4,603	12,170	1,653,186	19,428	44,883	26,375	791,231
(c) Illinois	9,418,769	5,327,718	1,851,895	156,798	44,760	71,828	199,512	3,441	7,111	1,242,609	24,715	63,731	30,029	394,622
(d) New York	15,059,287	8,121,473	2,857,802	215,837	53,843	121,348	450,605	5,704	14,909	2,245,701	44,580	111,597	30,518	785,370
(e) Ohio	8,587,447	5,070,756	1,575,096	133,398	19,194	61,912	153,892	2,141	7,318	1,087,771	24,431	52,598	33,105	365,835
(f) Pennsylvania	9,637,828	5,512,180	2,011,346	196,945	24,668	78,141	163,375	2,643	6,551	1,235,772	25,744	57,394	42,693	280,376
(g) Texas	12,903,655	7,358,317	2,019,179	164,859	62,719	129,412	248,043	3,352	9,514	1,796,823	27,561	54,136	47,472	982,268

Table 8 — Number of Returns Filed Electronically

Individual Returns[1]

Service Centers & districts	1986	1987	1988	1989	1990	1991
United States	**24,814**	**77,612**	**583,462**	**1,160,516**	**4,193,242**	**7,565,755**
Andover	**0**	**172**	**16,631**	**74,672**	**291,168**	**485,350**
Albany	—	172	3,327	10,692	34,677	58,112
Augusta	—	—	—	2,448	15,660	27,920
Boston	—	—	—	11,151	55,334	112,886
Buffalo	—	—	13,304	36,016	95,491	144,629
Burlington	—	—	—	1,546	6,583	8,926
Hartford	—	—	—	5,446	47,764	76,597
Portsmouth	—	—	—	2,744	23,550	36,902
Providence	—	—	—	4,629	12,109	19,378
Brookhaven	**0**	**0**	**0**	**14,404**	**186,433**	**363,172**
Brooklyn	—	—	—	11,193	58,864	110,377
Manhattan	—	—	—	3,211	42,670	88,724
Newark	—	—	—	—	84,899	164,071
Philadelphia	**0**	**8,913**	**58,508**	**69,198**	**319,449**	**625,108**
Baltimore	—	—	—	8,559	61,903	146,927
Philadelphia	—	—	—	—	85,103	153,375
Pittsburgh	—	—	—	—	42,603	81,276
Richmond	—	8,913	58,508	60,639	120,166	224,998
Wilmington	—	—	—	—	9,674	18,532
A/C International	—	—	—	—	—	—
Atlanta	**0**	**0**	**0**	**92,897**	**520,871**	**1,064,855**
Atlanta	—	—	—	—	187,501	369,671
Columbia	—	—	—	35,081	106,655	227,535
Fort Lauderdale	—	—	—	9,096	69,092	151,802
Jacksonville	—	—	—	48,720	157,623	315,847
Memphis	**1,953**	**16,376**	**152,199**	**238,122**	**699,407**	**1,296,568**
Birmingham	—	—	28,813	47,150	110,585	193,617
Greensboro	1,953	16,376	123,386	142,943	251,058	417,333
Jackson	—	—	—	—	45,758	123,816
Little Rock	—	—	—	—	67,352	121,364
Nashville	—	—	—	48,029	143,207	259,240
New Orleans	—	—	—	—	81,447	181,198
Cincinnati	**9,157**	**25,976**	**153,492**	**267,458**	**612,306**	**992,216**
Cincinnati	9,157	25,976	60,558	61,288	105,062	163,128
Cleveland	—	—	—	20,882	82,192	152,246
Detroit	—	—	—	51,582	136,678	230,033
Indianapolis	—	—	62,036	82,482	161,324	252,042
Louisville	—	—	30,898	43,902	91,466	136,940
Parkersburg	—	—	—	7,322	35,584	57,827
Kansas City	**0**	**440**	**5,450**	**42,776**	**474,214**	**831,225**
Chicago	—	—	—	12,471	166,019	307,382
Des Moines	—	—	—	—	35,181	61,959
Milwaukee	—	440	5,450	14,001	64,880	105,540
Springfield	—	—	—	16,304	67,840	107,880
St. Louis	—	—	—	—	96,540	174,103
St. Paul	—	—	—	—	43,754	74,361
Austin	**0**	**0**	**70,832**	**141,766**	**474,204**	**887,400**
Albuquerque	—	—	—	—	35,424	64,259
Austin	—	—	—	26,623	88,593	185,655
Dallas	—	—	70,832	97,565	203,411	348,297
Houston	—	—	—	17,578	51,496	115,438
Oklahoma City	—	—	—	—	50,128	100,516
Wichita	—	—	—	—	45,152	73,235
Fresno	**0**	**0**	**10,592**	**43,342**	**225,048**	**404,103**
Honolulu	—	—	—	—	10,926	19,823
Laguna Niguel	—	—	—	10,536	120,148	167,631
Los Angeles	—	—	—	5,462	38,816	106,682
San Francisco	—	—	—	9,460	17,110	31,213
San Jose	—	—	10,592	17,884	38,048	78,754
Ogden	**13,704**	**25,735**	**96,880**	**175,777**	**390,142**	**615,758**
Aberdeen	—	—	—	1,404	8,873	15,301
Anchorage	—	—	—	883	6,222	10,181
Boise	—	—	—	7,296	14,336	21,431
Cheyenne	—	—	—	4,721	10,365	15,277
Denver	—	—	—	22,018	52,863	80,139
Fargo	—	—	—	408	6,647	12,306
Helena	—	—	—	3,192	11,162	16,967
Las Vegas	—	—	—	3,618	14,885	37,600
Omaha	—	—	2,343	12,491	30,447	43,338
Phoenix	13,704	19,142	47,998	45,702	66,509	103,486
Portland	—	—	—	19,087	31,311	55,532
Sacramento	—	6,593	12,312	14,759	30,062	57,612
Salt Lake City	—	—	16,657	12,391	33,582	38,741
Seattle	—	—	17,570	27,807	72,878	107,847
Other	**0**	**0**	**18,878**	**104**	**0**	**0**

Non — Individual Returns[2]

United States	1986	1987	1988	1989	1990	1991
Fiduciary		2,165	2,165	73,224	117,144	216,791
Schedule K-1		24,770	24,321	336,244	745,861	897,342
Partnership		3	38	509	500	498
Schedule K-1		41,000	238,000	460,000	500,000	830,754
Employee Plans						
5500 C			128	408		
5500 R			177	572		
5500 C/R					900	311

Table 9 — Selected Information From Returns Filed

Presidential Election Campaign Fund	Returns Showing Designations	Dollar Amount	Cumulative Dollar Amounts Since 1972	
	22.3 million	$32.3 million	$632 million	
Contribution to Reduce the Public Debt			Cumulative Since 1982	
	Contributions	Dollar Amount	Contributions	Dollar Amoun
	275	$114,794	11,861	$2.1 million
Earned Income Credit	Returns	Dollars Claimed	Refunds Issued	Refund Dollar
	12.5 million	$7.4 billion	8 million	$4.9 billion
Debtor Master File			Cumulative Since 1981 (CS) and 1986 (NFD)	
	Returns	Collections	Returns	Collections
Child Support (CS)	867,688	$522.4 million	4.5 million	$2.5 billion
Nontax Federal Debts (NFD)	695,726	$423.4 million	3 million	$1.6 billion
Master File Accounts	Individual Master File Accounts	Business Master File Accounts		
	155.8	32.1		

Table 10 — Taxpayer Assistance and Education Programs

Assisting Taxpayers	1991
Write, call or walk-in	
Telephone (including tele-tax)	63,980,040
Correspondence	167,605
Walk-In (at 597 sites)	7,173,395
Forms and publications	
Forms and publications distributed	300,000,000
Forms and publications telephone orders	6,415,923
Libraries, banks, postal service distribution sites	66,049
Disaster/emergency assistance	
States	25
Counties	421
Taxpayer education	
Outreach taxpayers assisted	923,933
Outreach community sites	9,218
VITA & TCE taxpayers assisted	3,111,923
Volunteers	88,088
Students using understanding taxes	*
Small business workshop attendees	78,433
Tax practitioner institute attendees	80,242
Taxpayer information	
Value of free advertising received	$ 40,080,034 **
Broadcast (radio and television)	$ 38,370,587 **
Print and outdoor	$ 1,709,447 **
Television clinics/special programs	120
Estimated viewers/listeners	40,000,000
Newspapers using tax supplement	1,700
Estimated tax supplement circulation	58,500,000

*During 1991 we did not have a valid means of collecting data on the number of students participating in the Understanding Taxes (UT) Program.

**Figures provided by the Advertising Council reflect calendar year 1990 public service campaign.

Table 11 — Returns Filed, Examination Coverage (1991)

	Returns filed CY 1990	Returns Examined: Revenue Agents	Tax Auditors	Service Centers[1]	Revenue Officers	Total	Percent Coverage
Individuals, total	**112,304,900**	**200,735**	**499,886**	**422,901**	**—**	**1,123,522**	**1.00**
1040A, TPI[2] under $25,000	43,693,800	11,687	130,513	245,995	—	388,195	0.89
Non 1040A, TPI under $25,000	18,912,800	16,910	79,192	19,170	—	115,272	0.61
TPI $25,000 under $50,000	26,935,400	25,829	108,789	36,609	—	171,227	0.64
TPI $50,000 under $100,000	12,509,900	26,125	83,095	30,140	—	139,360	1.11
TPI $100,000 and over	2,913,800	45,824	34,359	72,947	—	153,170	5.26
Schedule C—TGR[3] under $25,000	2,187,400	8,884	21,344	1,587	—	31,815	1.45
Schedule C—TGR $25.000 under $100,000	2,745,900	20,209	25,834	4,793	—	50,836	1.85
Schedule C—TGR $100,000 and over	1,524,900	34,343	10,606	10,351	—	55,300	3.63
Schedule F—TGR under $100,000	606,600	3,206	4,217	440	—	7,863	1.30
Schedule F—TGR $100,000 and over	274,400	7,718	1,937	829	—	10,484	3.82
Fiduciary	**2,680,900**	**2,403**	**—**	**—**	**—**	**2,403**	**0.09**
Partnerships	**1,725,500**	**10,898**	**—**	**—**	**—**	**10,898**	**0.63**
Corporations, total	**2,685,100**	**63,422**	**—**	**—**	**—**	**63,422**	**2.36**
Assets not reported	231,700	2,475	—	—	—	2,475	1.07
Under $250,000[4]	1,650,400	17,365	—	—	—	17,365	1.05
$250,000 under $500,000	301,500	6,119	—	—	—	6,119	2.03
$500,000 under $1 mil	206,600	7,121	—	—	—	7,121	3.45
$1 mil under $5 mil	201,100	11,250	—	—	—	11,250	5.59
$5 mil under $10 mil	28,800	3,833	—	—	—	3,833	13.31
$10 mil under $50 mil	31,300	7,541	—	—	—	7,541	24.09
$50 mil under $100 mil	6,000	2,011	—	—	—	2,011	33.52
$100 mil under $250 mil	4,600	1,960	—	—	—	1,960	42.61
$250 mil and over	4,600	3,129	—	—	—	3,129	68.02
Form 1120F	18,500	618	—	—	—	618	3.34
Small business corporations	**1,536,100**	**13,004**	**—**	**—**	**—**	**13,004**	**0.85**
Form 1120 DISC	**—**	**323**	**—**	**—**	**—**	**323**	**—**
Estate, total	**60,800**	**10,930**	**—**	**—**	**—**	**10,930**	**17.98**
Gross estate under $1 mil	35,300	3,484	—	—	—	3,484	9.87
Gross estate $1 mil under $5 mil	23,400	6,301	—	—	—	6,301	26.93
Gross estate $5 mil and over	2,100	1,145	—	—	—	1,145	54.52
Gift	**147,700**	**1,704**	**—**	**—**	**—**	**1,704**	**1.1**
Income, estate and gift, total	121,141,000	303,419	499,886	422,901	—	1,226,206	1.01
Excise	**852,000**	**39,883**	**554**	**—**	**—**	**40,437**	**4.75**
Employment	**29,126,300**	**54,776**	**3,100**	**—**	**22,052**	**79,928**	**0.27**
Windfall profit	**—**	**357**	**2**	**2,294**	**—**	**2,653**	**—**
Service Center Correspondence Contacts	**—**	**—**	**—**	**202,765**	**—**	**202,765**	**—**
Exempt Organizations[5]	**487,400**	**14,891**	**—**	**—**	**—**	**14,891**	**3.06**
Employee Plans	**1,108,000**	**27,019**	**—**	**—**	**—**	**27,019**	**2.44**

Table 11 — Returns Filed, Examination Coverage (1991), continued

	Recommended additional tax and penalties (in millions)					Average tax and penalty per return			No-change percent		
	Revenue Agents	Tax Auditors	Service Centers	Revenue Officers	Total	Revenue Agents	Tax Auditors	Service Centers	Revenue Officers	Revnue Agents	Tax Auditors
Individuals, total	**4,011**	**1,201**	**1,453**	**—**	**6,665**	**19,981**	**2,403**	**3,436**	**—**	**11**	**15**
1040A, TPI under $25,000	215	220	804	—	1,239	18,396	1,680	3,269	—	10	13
Non 1040A, TPI under $25,000	151	120	38	—	309	8,924	1,515	2,014	—	11	13
TPI $25,000 under $50,000	239	223	146	—	608	9,253	2,054	3,955	—	11	13
TPI $50,000 under $100,000	275	182	70	—	527	10,540	2,192	2,325	—	13	19
TPI $100,000 and over	1,617	158	335	—	2,110	35,295	4,600	4,565	—	12	27
Schedule C—TGR under $25,000	83	58	1	—	142	9,343	2,717	644	—	10	10
Schedule C—TGR $25,000 under $100,000	254	137	10	—	401	12,580	5,303	2,167	—	9	11
Schedule C—TGR $100,000 and over	1,062	94	46	—	1,202	30,918	8,857	4,473	—	12	19
Schedule F—TGR under $100,000	25	5	—	—	30	7,798	1,186	862	—	13	26
Schedule F—TGR $100,000 and over	90	4	3	—	97	11,661	2,065	3,864	—	11	19
Fiduciary	**50**	**—**	**—**	**—**	**50**	**20,807**	**—**	**—**	**—**	**15**	**—**
Partnerships	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**31**	**—**
Corporations, total	**21,847**	**—**	**—**	**—**	**21,847**	**344,467**	**—**	**—**	**—**	**21**	**—**
Assets not reported	164	—	—	—	164	66,263	—	—	—	23	—
Under $250,000	213	—	—	—	213	12,214	—	—	—	23	—
$250,000 under $500,000	118	—	—	—	118	19,281	—	—	—	25	—
$500,000 under $ $1 mil	114	—	—	—	114	16,009	—	—	—	27	—
$1 mil under $5 mil	364	—	—	—	364	32,369	—	—	—	25	—
$5 mil under $10 mil	228	—	—	—	228	59,469	—	—	—	22	—
$10 mil under $50 mil	679	—	—	—	679	90,028	—	—	—	16	—
$50 mil under $100 mil	329	—	—	—	329	163,360	—	—	—	11	—
$100 mil under $250 mil	722	—	—	—	722	368,367	—	—	—	9	—
$250 mil and over	17,648	—	—	—	17,648	5,640,109	—	—	—	4	—
Form 1120F	1,268	—	—	—	1,268	2,051,786	—	—	—	33	—
Small business corporation	**29**	**—**	**—**	**—**	**29**	**2,230**	**—**	**—**	**—**	**33**	**—**
Form 1120 DISC	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**24**	**—**
Estate, total	**820**	**—**	**—**	**—**	**820**	**75,023**	**—**	**—**	**—**	**12**	**—**
Gross estate under $1 mil	70	—	—	—	70	20,093	—	—	—	12	—
Gross estate $1mil under $5 mil	341	—	—	—	341	31,390	—	—	—	10	—
Gross estate $5 mil and over	409	—	—	—	409	357,205	—	—	—	9	—
Gift	**141**	**—**	**—**	**—**	**141**	**82,746**	**—**	**—**	**—**	**18**	**—**
Income, estate and gift, total	26,898	1,201	1,453	—	29,552	88,650	2,403	3,436	—	15	15
Excise	**299**	**1**	**—**	**—**	**300**	**7,497**	**1,057**	**—**	**—**	**14**	**6**
Employment	**498**	**5**	**—**	**661**	**1,164**	**9,092**	**1,605**	**—**	**29,976**	**6**	**5**
Windfall Profit	**153**	**—**	**1**	**—**	**154**	**426,831**	**—**	**626**	**—**	**—**	**—**
Service Center Correspondence Contacts	**—**	**—**	**321**	**—**	**321**	**—**	**—**	**1,583**	**—**	**—**	**—**
Exempt Organizations	**167**	**—**	**—**	**—**	**167**	**11,188**	**—**	**—**	**—**	**—**	**—**
Employee Plans	**41**	**—**	**—**	**—**	**41**	**1,506**	**—**	**—**	**—**	**—**	**—**

Table 12 — Returns Filed, Examination Coverage (1990)

	Returns filed CY 1990	Returns Examined: Revenue Agents	Tax Auditors	Service Centers[1]	Revenue Officers	Total	Percent Coverage
Individuals, total	**109,858,400**	**202,786**	**517,173**	**163,181**	—	**883,140**	**0.80**
1040A, TPI[1] under $25,000	42,116,300	12,262	138,891	34,782	—	185,935	0.44
Non 1040A, TPI under $25,000	20,464,800	16,465	79,085	19,746	—	115,296	0.56
TPI $25,000 under $50,000	26,359,200	27,967	138,089	29,762	—	195,818	0.74
TPI $50,000 under $100,000	11,167,100	26,988	71,959	22,528	—	121,475	1.09
TPI $100,000 and over	2,554,700	47,764	28,380	44,294	—	120,438	4.71
Schedule C—TGR[2] under $25,000	2,167,800	9,368	18,928	1,088	—	29,384	1.36
Schedule C—TGR $25,000 under $100,000	2,667,300	20,756	25,499	3,478	—	49,733	1.86
Schedule C—TGR $100,000 and over	1,464,200	33,117	9,754	6,647	—	49,518	3.38
Schedule F—TGR under $100,000	638,000	3,151	4,744	409	—	8,304	1.30
Schedule F—TGR $100,000 and over	269,000	4,948	1,844	447	—	7,239	2.69
Fiduciary	**2,625,300**	**2,559**	—	—	—	**2,559**	**0.10**
Partnerships	**1,663,200**	**13,227**	—	—	—	**13,227**	**0.80**
Corporations, total	**2,752,300**	**71,337**	—	—	—	**71,337**	**2.59**
Assets not reported	230,300	3,261	—	—	—	3,261	1.42
under $50,000[3]	773,800	8,349	—	—	—	8,349	1.08
$50,000 under $100,000	387,400	7,635	—	—	—	7,635	1.97
$100,000 under $250,000	550,100	10,975	—	—	—	10,975	2.00
$250,000 under $500,000	304,700	7,872	—	—	—	7,872	2.58
$500,000 under $1 mil	208,500	6,583	—	—	—	6,583	3.16
$1 mil under $5 mil	203,200	8,837	—	—	—	8,837	4.35
$5 mil under $10 mil	29,800	3,856	—	—	—	3,856	12.94
$10 mil under $50 mil	33,600	6,543	—	—	—	6,543	19.47
$50 mil under $100 mil	5,600	1,892	—	—	—	1,892	33.79
$100 mil under $250 mil	4,200	1,921	—	—	—	1,921	45.74
$250 mil and over	4,200	3,045	—	—	—	3,045	72.50
Form 1120F	16,900	568	—	—	—	568	3.36
Small business corporations	**1,351,100**	**9,964**	—	—	—	**9,964**	**0.74**
Form 1120 DISC	—	**644**	—	—	—	**644**	—
Estate, total	**55,800**	**11,798**	—	—	—	**11,798**	**21.14**
Gross estate under $1 mil	31,700	4,122	—	—	—	4,122	13.00
Gross estate $1 mil under $5 mil	22,200	6,500	—	—	—	6,500	29.28
Gross estate $5 mil and over	1,900	1,094	—	—	—	1,094	57.58
Gift	**123,500**	**1,640**	—	—	—	**1,640**	**1.33**
Income, estate and gift, total	118,439,600	313,955	517,173	163,181	—	994,309	0.84
Excise	**887,200**	**41,258**	—	—	—	**41,258**	**4.65**
Employment	**28,893,100**	**48,670**	**2,296**	—	**19,005**	**69,971**	**0.24**
Windfall profits	—	**526**	—	**2,457**	—	**2,983**	—
Miscellaneous	—	**70**	—	—	—	**70**	—
Service center correspondence contacts	—	—	—	**274,322**	—	**274,322**	—
Exempt organizations	**491,100**	**16,205**	—	—	—	**16,205**	**3.30**
Employee plans	**1,007,800**	**35,913**	—	—	—	**35,913**	**3.56**

Table 12 — Returns Filed, Examination Coverage (1990) continued

	Recommended additional tax and penalties (in millions)					Average tax and penalty per return				No-change percent	
	Revenue Agents	Tax Auditors	Service Centers	Revenue Officers	Total	Revenue Agents	Tax Auditors	Service Centers	Revenue Officers	Revnue Agents	Tax Auditors
Individuals, total	**3,295**	**1,016**	**623**	**—**	**4,934**	**16,248**	**1,965**	**3,817**	**—**	**12**	**15**
1040A, TPI under $25,000	220	192	164	—	576	17,958	1,378	4,716	—	9	13
Non 1040A, TPI under $25,000	103	100	22	—	225	6,243	1,269	1,131	—	12	14
TPI $25,000 under $50,000	204	233	105	—	542	7,278	1,690	3,524	—	10	14
TPI $50,000 under $100,000	257	137	54	—	448	9,512	1,896	2,398	—	11	20
TPI $100,000 and over	1,230	135	237	—	1,602	25,755	4,760	5,345	—	14	25
Schedule C—TGR under $25,000	65	421	1	—	108	6,959	2,237	1,348	—	10	11
Schedule C—TGR $25,000 under $100,000	201	97	6	—	304	9,697	3,787	1,682	—	9	12
Schedule C—TGR $100,000 and over	914	71	31	—	1,016	27,608	7,308	4,735	—	12	18
Schedule F—TGR under $100,000	19	5	0	—	24	5,964	1,133	789	—	17	23
Schedule F—TGR $100,000 and over	82	4	2	—	88	16,560	2,183	3,712	—	15	18
Fiduciary	**110**	**—**	**—**	**—**	**110**	**42,992**	**—**	**—**	**—**	**17**	**—**
Partnerships	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**30**	**—**
Corporations, total	**13,834**	**—**	**—**	**—**	**13,834**	**193,925**	**—**	**—**	**—**	**19**	**—**
Assets not reported	160	—	—	—	160	49,028	—	—	—	22	—
under $50,000	48	—	—	—	48	5,772	—	—	—	22	—
$50,000 under $100,000	38	—	—	—	38	5,003	—	—	—	23	—
$100,000 under $250,000	82	—	—	—	82	7,490	—	—	—	21	—
$250,000 under $500,000	115	—	—	—	115	14,563	—	—	—	23	—
$500,000 under $1 mil	76	—	—	—	76	11,485	—	—	—	22	—
$1 mil under $5 mil	258	—	—	—	258	29,245	—	—	—	18	—
$5 mil under $10 mil	186	—	—	—	186	48,197	—	—	—	15	—
$10 mil under $50 mil	426	—	—	—	426	65,084	—	—	—	13	—
$50 mil under $100 mil	306	—	—	—	306	161,965	—	—	—	9	—
$100 mil under $250 mil	874	—	—	—	874	454,840	—	—	—	8	—
$250 mil and over	11,166	—	—	—	11,166	3,666,939	—	—	—	3	—
Form 1120F	99	—	—	—	99	174,448	—	—	—	32	—
Small business corporation	**13**	**—**	**—**	**—**	**13**	**1,338**	**—**	**—**	**—**	**35**	**—**
Form 1120 DISC	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**30**	**—**
Estate, total	**1,832**	**—**	**—**	**—**	**1,832**	**15,525**	**—**	**—**	**—**	**9**	**—**
Gross estate under $1 mil	79	—	—	—	79	18,710	—	—	—	11	—
Gross estate $1 mil under $5 mil	534	—	—	—	534	82,112	—	—	—	8	—
Gross estate $5 mil and over	1,219	—	—	—	1,219	1,114,534	—	—	—	10	—
Gift	**247**	**—**	**—**	**—**	**247**	**150,526**	**—**	**—**	**—**	**15**	**—**
Income, estate and gift, total	19,331	1,016	623	—	20,970	62,160	1,965	3,713	—	15	15
Excise	**219**	**—**	**—**	**—**	**219**	**5,313**	**—**	**—**	**—**	**8**	**—**
Employment	**340**	**2**	**—**	**111**	**453**	**6,886**	**1,003**	**—**	**5,831**	**6**	**3**
Windfall profit	**511**	**—**	**45**	**—**	**556**	**972,264**	**—**	**18,283**	**—**	**4**	**—**
Miscellaneous	**5**	**—**	**—**	**—**	**5**	**445**	**—**	**—**	**—**	**4**	**—**
Service center correction contacts	**—**	**—**	**419**	**—**	**419**	**—**	**—**	**1,526**	**—**	**—**	**—**
Exempt organizations	**36**	**—**	**—**	**—**	**36**	**2,216**	**—**	**—**	**—**	**19**	**—**
Employee plans	**47**	**—**	**—**	**—**	**47**	**1,305**	**—**	**—**	**—**	**20**	**—**

Table 13 — Number of Returns Examined

(By class of tax and by internal revenue region, district and other area)

	Total	Individual	Partnership	Fiduciary	Corporation	Sub-chapter S Corporation	Domestic Sales	Corporation Estate	Gift	Employment	Excise	Exempt Organizations	Employee Plans	Windfall Profit
United States	**1,391,134**	**1,123,522**	**10,898**	**2,403**	**83,422**	**13,094**	**323**	**10,920**	**1,704**	**79,928**	**40,437**	**14,991**	**27,019**	**2,653**
North Atlantic	160,888	131,875	1,275	421	9,873	1,819	65	1,861	329	5,550	3,646	1,694	2,479	1
Mid-Atlantic	104,511	80,878	1,763	126	6,675	1,393	51	1,393	204	5,064	3,047	803	3,108	6
Southeast	238,225	187,510	1,481	212	12,055	3,440	25	1,590	222	17,877	8,549	2,463	2,799	2
Central	134,743	100,454	1,266	508	7,832	1,887	14	1,387	147	9,339	4,400	3,212	4,022	5
Midwest	123,586	87,923	1,132	401	7,118	1,154	72	1,398	334	9,312	7,899	2,949	4,161	3
Southwest	207,356	160,981	1,728	353	10,286	2,013	31	1,241	210	15,579	6,812	1,757	3,735	2,630
Western	415,326	368,259	2,253	380	9,404	1,298	65	1,932	255	16,722	6,024	2,013	6,715	6
International	6,499	5,642	—	2	179	—	—	128	3	485	60	—	—	
North Atlantic Region														
Albany	6,553	4,881	41	40	509	78	1	123	11	599	270	—	—	—
Augusta	3,768	2,365	5	2	333	160	—	—	—	499	404	—	—	—
Boston	16,735	12,140	220	195	1,856	282	9	392	79	1,081	481	—	—	—
Brooklyn	20,300	12,611	31	—	1,897	343	9	1	—	731	504	1,694	2,479	—
Buffalo	11,364	8,561	60	69	848	76	1	252	54	868	575	—	—	—
Burlington	6,362	5,925	7	—	79	13	—	—	—	209	129	—	—	—
Hartford	11,352	8,599	167	35	1,135	168	7	348	70	347	476	—	—	—
Manhattan	20,813	15,051	693	75	2,391	476	38	745	115	812	416	—	—	1
Portsmouth	4,361	3,285	20	5	480	115	—	—	—	233	223	—	—	—
Providence	4,190	3,367	31	—	345	108	—	—	—	171	168	—	—	—
Andover Service Center	16,948	16,948	—	—	—	—	—	—	—	—	—	—	—	—
Brookhaven Service Center	38,142	38,142	—	—	—	—	—	—	—	—	—	—	—	—
Mid-Atlantic Region														
Baltimore	19,366	12,332	145	24	1,161	245	1	395	48	1,097	7	803	3,108	—
Newark	17,639	13,225	252	40	1,961	342	27	314	40	880	558	—	—	—
Philadelphia	13,673	10,303	738	14	1,111	210	8	340	62	881	5	—	—	1
Pittsburgh	14,505	10,166	152	17	1,146	280	8	110	15	1,137	1,469	—	—	5
Richmond	17,421	13,899	378	22	1,188	276	5	234	39	902	478	—	—	—
Wilmington	2,940	1,986	98	9	108	40	2	—	—	167	530	—	—	—
Philadelphia Service Center	18,967	18,967	—	—	—	—	—	—	—	—	—	—	—	
Southeast Region														
Atlanta	36,934	25,128	238	16	2,417	329	3	237	37	1,835	1,432	2,463	2,799	—
Birmingham	13,763	9,826	149	8	1,038	314	—	—	1	1,710	717	—	—	—
Columbia	11,787	9,095	37	1	691	67	2	—	—	1,297	597	—	—	—
Ft. Lauderdale	28,811	23,357	196	64	1,884	684	7	428	61	1,586	543	—	—	1
Greensboro	17,774	13,168	146	34	908	366	4	204	58	1,904	982	—	—	—
Jackson	10,802	8,549	84	16	342	90	—	—	—	838	883	—	—	—
Jacksville	29,415	21,835	253	23	1,794	911	1	250	19	3,663	666	—	—	—
Little Rock	11,611	8,718	62	2	758	156	—	—	2	877	1,036	—	—	—
Nashville	19,484	15,113	204	21	977	170	5	199	24	1,697	1,074	—	—	—
New Orleans	24,564	19,441	112	27	1,246	353	3	272	20	2,470	619	—	—	1
Atlanta Service Center	20,206	20,206	—	—	—	—	—	—	—	—	—	—	—	—
Memphis Service Center	13,074	13,074	—	—	—	—	—	—	—	—	—	—	—	—

Table 13 — Number of Returns Examined, continued

(By class of tax and by internal revenue region, district and other area)

	Total	Individual	Partnership	Fiduciary	Corporation	Sub-chapter S Corporation	Domestic Sales	Corporation Estate	Gift	Employment	Excise	Exempt Organizations	Employee Plans	Windfall Profit
Central Region														
Cincinnati	20,642	9,370	229	256	1,421	260	7	417	39	1,038	371	3,212	4,022	—
Cleveland	21,263	14,606	252	94	1,662	341	—	412	49	2,441	1,406	—	—	—
Detroit	22,680	17,270	254	50	1,905	463	2	266	21	1,835	613	—	—	1
Indianapolis	17,879	12,380	354	91	1,493	572	2	231	35	2,009	708	—	—	4
Louisville	10,807	7,460	142	9	888	190	3	—	2	1,365	748	—	—	—
Parkersburg	5,540	3,706	35	8	463	61	—	61	1	651	554	—	—	—
Cincinnati Service Center	35,662	35,662	—	—	—	—	—	—	—	—	—	—	—	—
Midwest Region														
Aberdeen	2,897	1,871	33	1	84	24	—	30	—	382	472	—	—	—
Chicago	25,719	13,591	349	170	1,609	205	23	411	35	1,447	769	2,949	4,161	—
Des Moines	7,780	6,174	26	22	394	43	—	102	8	643	368	—	—	—
Fargo	6,596	5,187	18	1	122	41	—	32	12	386	797	—	—	—
Helena	3,808	2,815	23	3	179	40	—	32	6	501	209	—	—	—
Milwaukee	9,715	6,934	93	33	848	118	13	164	23	1,124	365	—	—	—
Omaha	7,732	4,129	53	36	252	49	—	106	14	942	2,151	—	—	—
Springfield	8,846	6,404	116	43	612	83	5	162	149	977	295	—	—	—
St. Louis	14,640	10,457	211	63	1,165	244	2	228	44	917	1,306	—	—	3
St. Paul	16,485	10,723	210	29	1,853	307	29	131	43	1,993	1,167	—	—	—
Kansas City Service Center	19,638	19,638	—	—	—	—	—	—	—	—	—	—	—	—
Southwest Region														
Albuquerque	4,574	3,424	42	9	230	62	—	33	6	475	292	—	—	1
Austin	21,380	16,308	152	20	1,494	324	1	151	5	2,427	498	—	—	—
Cheyenne	2,601	1,851	53	3	121	47	—	44	12	363	107	—	—	—
Dallas	38,432	24,999	380	162	2,242	393	3	364	66	2,942	1,283	1,757	3,735	106
Denver	19,728	14,151	342	33	1,223	280	13	119	29	2,122	1,412	—	—	4
Houston	18,844	15,516	281	42	1,155	124	2	78	16	1,109	356	—	—	165
Oklahoma City	16,382	11,394	162	45	1,166	217	9	143	25	1,600	1,562	—	—	59
Phoenix	15,160	11,060	142	13	1,231	180	1	162	17	1,910	444	—	—	—
Salt Lake City	4,546	3,316	91	2	298	37	2	—	—	675	125	—	—	—
Wichita	11,076	6,623	83	24	1,126	349	—	147	34	1,956	733	—	—	1
Austin Service Center	22,526	20,232	—	—	—	—	—	—	—	—	—	—	—	2,294
Ogden Service Center	32,107	32,107	—	—	—	—	—	—	—	—	—	—	—	—
Western Region														
Anchorage	6,775	5,758	52	14	172	30	—	18	3	517	211	—	—	—
Boise	4,597	2,870	32	2	169	42	—	31	27	833	591	—	—	—
Honolulu	3,027	1,980	26	10	296	19	—	18	—	523	155	—	—	—
Laguna Niguel	44,518	36,201	444	38	2,231	225	9	388	35	3,719	1,228	—	—	—
Las Vegas	10,949	9,011	78	7	267	52	—	48	11	1,411	64	—	—	—
Los Angeles	52,972	37,629	475	26	1,995	213	16	485	45	2,671	687	2,013	6,715	2
Portland	9,598	6,201	120	55	723	141	3	161	27	1,328	839	—	—	—
Sacramento	15,405	12,397	303	16	767	110	—	200	42	966	602	—	—	2
San Francisco	16,895	13,117	186	148	975	111	15	256	12	1,673	400	—	—	2
San Jose	24,356	21,131	388	27	865	61	20	187	37	1,117	523	—	—	—
Seattle	18,309	14,039	149	37	944	294	2	140	16	1,964	724	—	—	—
Fresno Service Center	207,925	207,925	—	—	—	—	—	—	—	—	—	—	—	—

Table 14 — Additional Tax and Penalties Recommended After Examination

(By class of tax and by internal revenue region, district and other area)
(In thousands of dollars)

	Total	Individual	Fiduciary	Corporation	Sub-chapter S Corporation	Estate	Gift	Employment	Excise	Exempt Organizations	Employee Plans	Windfall Profit
United States	**31,377,120**	**6,664,949**	**50,188**	**21,846,776**	**28,519**	**820,274**	**140,903**	**1,164,047**	**299,818**	**167,114**	**40,711**	**153,821**
North Atlantic	5,031,020	806,842	10,182	3,751,983	17,889	138,893	26,595	241,723	26,810	2,319	7,783	1
Mid Atlantic	1,554,900	468,688	773	902,246	553	85,652	11,609	40,223	22,103	2,086	20,961	6
Southeast	3,253,579	1,133,431	3,894	1,620,117	2,358	224,500	63,370	110,002	83,642	10,111	1,611	543
Central	1,990,492	498,294	3,909	1,223,225	2,768	60,808	3,927	148,197	32,176	13,208	3,977	3
Midwest	3,889,133	943,003	9,049	2,607,016	2,882	70,500	3,855	98,490	25,018	127,941	1,371	8
Southwest	10,378,925	1,064,697	18,196	8,881,875	387	109,118	20,336	84,047	39,511	6,478	1,020	153,260
Western	5,046,808	1,725,501	4,185	2,665,565	1,682	120,936	11,140	438,384	70,456	4,971	3,988	—
International	232,263	24,493	—	194,749	—	9,867	71	2,981	102	—	—	—
North Atlantic Region												
Albany	212,417	23,877	297	43,840	—	10,410	16	132,476	1,501	—	—	—
Augusta	72,277	22,440	—	44,702	359	—	—	3,661	1,115	—	—	—
Boston	344,524	68,073	2,151	218,823	—	31,049	532	16,657	7,239	—	—	—
Brooklyn	265,743	127,539	—	98,834	61	—	—	23,346	5,861	2,319	7,783	—
Buffalo	210,085	43,249	368	148,856	—	4,933	719	5,391	6,569	—	—	—
Burlington	12,492	6,356	—	5,312	—	—	—	593	231	—	—	—
Hartford	588,445	68,781	4,822	491,892	224	14,521	2,892	2,808	2,505	—	—	—
Manhattan	3,018,422	178,637	1,197	2,665,972	16,792	77,980	22,436	54,211	1,196	—	—	1
Portsmouth	36,379	20,924	1,347	11,697	453	—	—	1,464	494	—	—	—
Providence	42,532	19,262	—	22,055	—	—	—	1,116	99	—	—	—
Andover Service Center	45,857	45,857	—	—	—	—	—	—	—	—	—	—
Brookhaven Service Center	181,847	181,847	—	—	—	—	—	—	—	—	—	—
Mid-Atlantic Region												
Baltimore	229,962	58,229	149	116,723	22	16,942	1,239	7,176	6,435	2,086	20,961	—
Newark	478,754	94,672	278	345,702	336	19,364	3,539	13,032	1,831	—	—	—
Philadelphia	349,745	80,930	171	240,943	—	15,347	5,689	6,663	1	—	—	1
Pittsburgh	155,689	39,303	108	92,392	136	12,504	240	6,634	4,367	—	—	5
Richmond	204,098	73,006	67	100,099	59	21,495	902	6,559	1,911	—	—	—
Wilmington	22,527	8,423	—	6,387	—	—	—	159	7,558	—	—	—
Philadelphia Service Center	114,125	114,125	—	—	—	—	—	—	—	—	—	—
Southeast Region												
Atlanta	757,653	173,380	1,769	433,495	22	43,394	44,401	16,557	32,913	10, 111	1,611	—
Birmingham	150,494	57,373	2	79,305	603	—	55	5,561	7,595	—	—	—
Columbia	70,147	42,351	37	19,333	2	—	—	2,385	6,039	—	—	—
Ft. Lauderdale	605,800	293,313	944	183,492	161	100,453	1,410	19,562	6,465	—	—	—
Greensboro	548,999	105,536	218	408,298	183	16,244	1,986	13,645	2,889	—	—	—
Jackson	64,359	30,549	7	28,838	—	—	—	2,460	2,505	—	—	—
Jacksonville	365,053	150,882	94	162,642	153	14,402	1,123	28,480	7,277	—	—	—
Little Rock	55,630	29,310	—	21,140	14	—	—	2,589	2,577	—	—	—
Nashville	319,940	79,572	138	185,812	1,139	32,737	10,762	5,315	4,465	—	—	—
New Orleans	226,240	81,901	685	97,762	81	17,270	3,633	13,448	10,917	—	—	543
Atlanta Service Center	48,875	48,875	—	—	—	—	—	—	—	—	—	—
Memphis Service Center	40,389	40,389	—	—	—	—	—	—	—	—	—	—

Table 14 — Additional Tax and Penalties Recommended After Examination, continued

(By class of tax and by internal revenue region, district and other area)
(In thousands of dollars)

	Total	Individual	Fiduciary	Corporation	Sub-chapter S Corporation	Estate	Gift	Employment	Excise	Exempt Organizations	Employee Plans	Windfall Pro
Central Region												
Cincinnati	189,098	71,988	3,102	76,446	222	11,533	224	6,810	1,588	13,208	3,977	—
Cleveland	258,354	80,897	366	119,894	11	14,290	2,315	30,125	10,456	—	—	—
Detroit	1,074,348	106,912	205	898,827	496	16,169	638	46,491	4,607	—	—	3
Indianapolis	211,310	82,182	190	64,093	2	16,329	632	40,566	7,316	—	—	—
Louisville	109,450	26,412	22	56,666	96	—	—	22,300	3,954	—	—	—
Parkersburg	34,092	16,063	24	7,299	1,941	2,487	118	1,905	4,255	—	—	—
Cincinnati Service Center	113,840	113,840	—	—	—	—	—	—	—	—	—	—
Midwest Region												
Aberdeen	16,748	5,529	—	9,475	—	914	—	276	554	—	—	—
Chicago	1,560,153	579,398	28	788,935	—	29,258	150	21,321	11,751	127,941	1,371	—
Des Moines	114,560	25,571	97	81,192	2	3,762	15	2,452	1,469	—	—	—
Fargo	19,638	12,024	—	3,558	21	952	264	2,271	548	—	—	—
Helena	12,144	7,088	—	2,416	—	587	150	1,433	470	—	—	—
Milwaukee	346,025	29,074	78	302,999	11	4,699	324	7,195	1,645	—	—	—
Omaha	118,033	14,546	45	91,638	—	4,650	701	5,323	1,130	—	—	—
Springfield	84,423	22,333	8,470	42,595	7	5,263	1,042	4,232	481	—	—	—
St. Louis	716,354	61,530	261	589,189	2,453	15,331	348	44,271	2,963	—	—	8
St. Paul	770,990	55,845	70	695,019	388	5,084	861	9,716	4,007	—	—	—
Kansas City Service Center	130,065	130,065	—	—	—	—	—	—	—	—	—	—
Southwest Region												
Albuquerque	44,384	15,532	883	20,193	—	3,107	2,846	1,386	437	—	—	—
Austin	987,789	180,575	317	757,103	74	8,900	1,116	38,058	1,646	—	—	—
Cheyenne	13,410	9,181	—	2,783	117	646	—	450	233	—	—	—
Dallas	649,588	218,788	13,452	344,922	11	31,179	1,115	14,351	9,644	6,478	1,020	8,628
Denver	215,025	100,408	94	92,240	107	9,779	702	8,218	3,476	—	—	1
Houston	7,218,143	86,809	3,174	6,986,210	2	25,976	8,840	3,952	9,327	—	—	93,853
Oklahoma City	562,334	92,161	32	390,466	—	11,244	4,547	5,744	8,797	—	—	49,343
Phoenix	252,808	63,689	240	171,475	—	6,646	1,041	7,164	2,553	—	—	—
Salt Lake City	38,346	19,084	—	17,014	7	—	—	1,820	421	—	—	—
Wichita	151,223	34,030	4	99,469	69	11,641	129	2,904	2,977	—	—	—
Austin Service Center	84,240	82,805	—	—	—	—	—	—	—	—	—	1,435
Ogden Service Center	161,635	161,635	—	—	—	—	—	—	—	—	—	—
Western Region												
Anchorage	101,751	29,411	4	68,650	—	120	33	3,043	490	—	—	—
Boise	56,565	16,213	—	32,366	—	1,560	2,787	2,287	1,352	—	—	—
Honolulu	56,294	11,310	88	39,887	—	1,577	—	3,068	364	—	—	—
Laguna Niguel	1,055,833	317,140	580	342,698	84	24,134	3,497	347,576	20,124	—	—	—
Las Vegas	91,158	57,005	586	11,437	—	10,265	59	11,257	549	—	—	—
Los Angeles	1,431,000	382,465	355	987,605	24	22,629	766	21,894	6,303	4,971	3,988	—
Portland	257,920	24,552	502	222,905	147	2,260	367	5,495	1,692	—	—	—
Sacramento	169,345	98,419	512	49,628	203	10,937	2,278	5,128	2,240	—	—	—
San Francisco	446,637	80,868	1,343	334,507	—	16,294	109	11,845	1,671	—	—	—
San Jose	728,416	111,422	208	534,993	979	27,012	1,244	18,918	33,640	—	—	—
Seattle	114,900	59,707	7	40,889	245	4,148	—	7,873	2,031	—	—	—
Fresno Service Center	536,989	536,989	—	—	—	—	—	—	—	—	—	—

Table 15 — Civil Penalties Assessed and Abated

(Dollars in thousands)

	Assessments		Abatements		Net penalties	
	Number	Amount	Number	Amount	Number	Amount
Total, all civil penalties	32,769,698	10,820,495	3,390,871	4,299,823	29,378,827	6,520,672
Individual Total	**21,029,577**	**4,089,959**	**1,207,801**	**562,014**	**19,821,776**	**3,527,944**
Delinquency	3,162,225	1,147,046	238,249	203,213	2,923,976	943,833
Estimated tax	5,706,265	948,908	178,819	84,355	5,527,446	864,553
Failure to pay	9,289,113	744,680	650,077	68,252	8,639,036	676,428
Bad check	264,603	7,886	12,817	1,525	251,786	6,361
Fraud	10,157	182,540	939	23,190	9,218	159,349
Negligence	2,481,180	846,478	111,222	131,406	2,369,958	715,072
Other[1]	116,034	212,422	15,678	50,074	100,356	162,348
Corporation Total[2]	**775,957**	**1,415,521**	**165,901**	**707,438**	**610,056**	**708,083**
Delinquency	147,941	411,326	29,224	255,333	118,717	155,993
Estimated tax	270,296	298,893	31,402	173,681	238,894	125,212
Failure to pay	344,072	212,539	104,669	174,264	239,403	38,275
Bad check	2,924	195	164	49	2,760	146
Fraud	546	93,935	33	51,001	513	42,934
Negligence	6,879	229,350	300	3,335	6,579	226,015
Other	3,299	169,282	109	49,775	3,190	119,508
Employment Total[3]	**9,866,980**	**2,693,094**	**1,666,741**	**991,316**	**8,200,239**	**1,701,778**
Delinquency	2,294,685	830,932	381,599	329,396	1,913,086	501,535
Failure to pay	4,775,545	381,761	769,676	116,650	4,005,869	265,111
Federal tax deposits	2,671,763	1,458,651	511,788	541,239	2,159,975	917,412
Bad check	114,175	5,525	2,163	233	112,012	5,293
Fraud	824	7,657	108	160	716	7,498
Other	9,988	8,568	1,407	3,638	8,581	4,930
Excise Total[4]	**420,412**	**160,914**	**99,961**	**109,381**	**320,451**	**51,533**
Delinquency	138,166	40,517	19,639	16,509	118,527	24,008
Daily delinquency	44,761	56,013	30,260	43,311	14,501	12,703
Failure to pay	210,627	17,098	44,756	10,385	165,871	6,713
Federal tax deposits	16,986	21,109	4,220	34,321	12,766	(13,212)
Bad check	4,000	118	207	30	3,793	88
Fraud	1,557	21,918	83	291	1,474	21,627
Other	4,315	4,140	796	4,535	3,519	(395)
Estate and Gift Total	**17,900**	**130,749**	**9,227**	**120,190**	**8,673**	**10,559**
Delinquency	7,003	89,991	3,405	88,757	3,598	1,234
Failure to pay	10,303	35,879	5,640	29,819	4,663	6,060
Bad check	218	473	62	285	156	188
Fraud	5	283	0	0	5	283
Negligence	71	559	14	71	57	488
Other	300	3,564	106	1,257	194	2,307
All Other Total[5]	**387,051**	**592,624**	**158,648**	**543,169**	**228,403**	**49,454**
Delinquency	199,957	547,869	97,239	516,686	102,718	31,183
Estimated tax	60,810	16,794	11,760	9,146	49,050	7,648
Failure to pay	112,148	11,425	40,391	6,911	71,757	4,514
Bad check	2,516	178	246	123	2,270	55
Negligence	60	224	16	26	44	198
Missing information	11,501	15,901	8,990	10,249	2,511	5,652
Other	59	233	6	29	53	204
Non-return[6]	**271,821**	**1,737,635**	**82,592**	**1,266,315**	**189,229**	**471,320**

Table 16 — Examination Results (by number of returns)

Additional tax proposed	941,730
Refunds proposed	98,306
No adjustments proposed	351,099
Total	**1,391,135**
Dispostion of examined returns	
Not appealed	1,248,601
Appealed adiministratively or petitioned to the U.S. Tax Court	142,534
Total	**1,391,135**

Table 17 — Examinations Resulting in Refunds

(Excluding claims for refunds)

	Number of returns	Amount recommended (in thousands of dollars)
Individuals	58,957	224,062
Fiduciary	424	5,830
Corporations	4,194	507,096
Estate	1,721	70,121
Gift	45	1,611
Employment	22,719	668,700
Excise	2,440	31,060
Total	**90,500**	**1,508,479**

Table 18 — Information Returns

(In millions)

1991	
Information returns received	
Magnetic Media	968
Paper	74
Total	1,042
Taxpayer contacts	
Underreporter	4.84
Nonfiler	1.88
Total	6.36
Additional tax and penalties	
Underreporter	$1,860
Nonfiler	$2,915
Total	$4,775

Table 19 — Delinquent Collection Activity

(In thousands of dollars)

	1990	1991
Total yield from taxpayer delinquent accounts.	**$ 25,463,944**	**$ 24,280,629**
First bill	$ 10,434,110	$ 9,793,379
Subsequent bills[1]	$ 7,522,365	$ 6,874,484
Additional action on taxpayer delinquent accounts[2]	$ 7,507,469	$ 7,612,766
Taxpayer delinquent accounts		
Opening inventory	3,170	3,531
Issuances[3]	3,477	3,834
Dispositions	3,116	3,366
Closing inventory		
(a) Number of accounts	3,531	3,999
(b) Balance of assessed tax, penalty and interest	$ 19,676,072	$ 24,161,050
Delinquent returns dollars assessed	**$ 11,158,750**	**$ 9,893,234**
Delinquent return investigations		
Opening inventory	2,067	2,305
Issuances[3]	1,419	1,378
Dispositions	1,181	1,394
Closing inventory	2,305	2,289
Returns compliance investigations closed	**7**	**27**
Miscellaneous investigatons closed	**32**	**26**
Offers in compromise received	**9**	**9**
Enforcement activity		
Notice of federal tax lien filed	1,114	1,495
Notice of levy served upon third party	2,631	2,951
Seizures of property made	12	11

[1]Includes subsequent notices and Installment Agreement yield.

[2]Includes TDA, Deferred and NMF yield.

[3]Adjusted to balance in accounting method.

Table 20 — Criminal Investigation Program

	Initiated	Completed	Referred For Pros	Info.Indictments	Convictions	Total Sentenced	Sent To Prison	To P
All Programs Fiscal Year 1991								
North Atlantic	734	780	430	366	314	305	138	45
Mid-Atlantic	584	613	423	333	283	281	196	70
Southeast	1,030	1,066	736	610	451	490	368	75
Central	659	744	459	376	370	351	262	75
Midwest	590	613	387	378	355	368	264	72
Southwest	889	925	608	614	497	474	327	69
Western	720	741	507	462	381	365	260	71
AC International	28	31	22	3	0	4	4	100
U.S. Total	**5,234**	**5,513**	**3,572**	**3,142**	**2,651**	**2,638**	**1,819**	**69**
Program: Abusive Compliance Fiscal Year 1991								
North Atlantic	38	43	30	29	25	31	24	77
Mid-Atlantic	38	49	32	34	32	34	26	76
Southeast	78	95	56	46	46	62	40	65
Central	54	65	50	40	39	35	23	66
Midwest	66	64	43	77	76	75	64	85
Southwest	72	78	58	77	68	74	45	61
Western	106	134	98	89	79	68	45	66
AC International	3	2	1	0	0	0	0	0
U.S. Total	**455**	**530**	**368**	**392**	**365**	**379**	**267**	**70**
Program: Narcotics Crimes Fiscal Year 1991								
North Atlantic	204	204	133	103	86	66	33	50
Mid-Atlantic	174	159	132	102	82	83	75	90
Southeast	387	400	323	285	194	192	160	83
Central	227	234	182	142	139	133	104	78
Midwest	240	244	197	170	134	123	104	85
Southwest	433	402	322	327	243	214	183	86
Western	216	217	173	160	130	131	108	82
AC International	15	8	7	3	0	3	3	100
U.S. Total	**1,896**	**1,868**	**1,469**	**1,292**	**1,008**	**945**	**770**	**81**
Program: Organized Crime Fiscal Year 1991								
North Atlantic	73	70	48	36	29	36	16	44
Mid-Atlantic	30	35	26	13	17	22	13	59
Southeast	89	83	75	70	74	81	56	69
Central	74	99	73	74	80	64	47	73
Midwest	50	42	33	19	27	22	15	68
Southwest	29	27	16	16	11	10	6	60
Western	30	19	11	23	13	12	10	83
AC International	0	0	0	0	0	0	0	0
U.S. Total	**375**	**375**	**282**	**251**	**251**	**247**	**163**	**66**
Program: Public Corruption Tax Crimes Fiscal Year 1991								
North Atlantic	52	44	31	26	20	21	12	57
Mid-Atlantic	43	40	35	26	21	21	10	48
Southeast	32	53	39	30	26	37	28	76
Central	15	35	17	20	21	21	18	86
Midwest	24	34	21	21	18	21	10	48
Southwest	31	34	25	14	12	9	6	67
Western	19	30	18	6	12	15	15	100
AC International	0	0	0	0	0	0	0	0
U.S. Total	**216**	**270**	**186**	**143**	**130**	**145**	**99**	**68**
Program: White Collar Tax Crimes Fiscal Year 1991								
North Atlantic	367	419	188	172	154	151	53	35%
Mid-Atlantic	299	330	198	158	131	121	72	60%
Southeast	444	435	243	179	111	118	84	71%
Central	289	311	137	100	91	98	70	71%
Midwest	210	229	93	91	100	127	71	56%
Southwest	324	384	187	180	163	167	87	52%
Western	349	341	207	184	147	139	82	59%
AC International	10	21	14	0	0	1	1	100%
U.S. Total	**2,292**	**2,470**	**1,267**	**1,064**	**897**	**922**	**520**	**56%**

Table 21 — Internal Audit

Number of audit reports issued	120
National audits	45
Regional audits	14
Single office audits	61
Staff Time Allocation	
Installation reviews	33.2 %
Program reviews	24.6 %
Integrity program	14.6 %
Financial reviews	14.2 %
Systems development reviews	12.0 %
Computer assistance to management	1.2 %
Treasury IG projects	0.1 %
Potential monetary benefits added from Internal Audit recommendations	$184,558,675
Total monetary benefits realized from Internal Audit recommendations	$ 90,484,259

Table 22 — Internal Security Activities Employee/ Non-Employee Violations

	Guilty	Pre-Trial Diversion	Not Guilty	Cases Dismissed	Criminal Misconduct	Background Investigations
Cases initiated					2,634	7,278
Bribery	58	4	0	4		
Theft/Embezzlement	58	17	0	9		
False/Fraud. Statements	37	6	1	4		
Assault/Threat	32	13	1	4		
Impersonation	14	2	0	0		
Conspiracy	13	1	3	2		
Narcotics	15	1	0	0		
Disclosure	1	1	0	0		
Mail Fraud	0	0	0	0		
Computer Violations	0	0	0	0		
Conflict of Interest	0	1	0	0		
Other	34	5	2	5		
Totals	**262**	**51**	**7**	**28**	**2,634**	**7,278**

Note: Figures include final legal action on cases referred prior to October 1, 1990.

Table 23 — Employee Plans and Exempt Organizations Tax Rulings and Technical Advice (Closings)

Subject	Total	Taxpayers requests for tax rulings	Field requests for technical advice
Total	**4457**	**4246**	**211**
Actuarial matters	451	427	24
Exempt organizations	3611	3502	109
Employee plans	395	317	78

Table 24 — Determination Letters Issued on Employee Benefit Plans

Letters Issued	Stock bonus	Money purchase	Target benefit	Profit sharing	ESOP	Total Defined contribution	Defined benefit	Total
Initial qualification:								
Qualified	171	1,806	30	9,831	15	11,853	370	12,223
Participating Employees[1]	42,916	159,675	470	1,364,096	25,156	1,592,313	857,471	2,449,784
Not Qualified	0	0	0	3	0	3	0	3
Amendment:								
Qualified	217	9,878	18	30,318	29	40,460	638	41,098
Participating Employees[1]	334,580	691,072	2,989	4,381,196	2,940	5,412,777	2,906,450	8,319,227
Not Qualified	1	3	0	5	0	9	4	13
Terminations:								
Qualified	2[2]	3,863	22	7,742	—[2]	11,629	10,064	21,693
Not Qualified	0	4	0	10	0	14	6	20
Total								
Qualified	390	15,547	70	47,891	44	63,942	11,072	75,014
Not Qualified	1	7	0	18	0	26	10	36

[1]These figures may include employees that are counted as participants in more than one plan.

[2]The termination reporting system dose not distinguish between stock bonus and ESOP plans.

Table 25 — Exempt Organizations and Other Entities Listed on Exempt Organizations and Business Master File

	1990	1991
Section 501(c):		
(1) Corporation organized under act of Congress	9	9
(2) Titleholding corps	6,278	6,408
(3) Religious, charitable, etc	489,891[1]	516,554[1]
(4) Social welfare	142,473	142,811
(5) Labor, agriculture organizations	71,653	72,009
(6) Business Leagues	65,896	68,442
(7) Social and recreation clubs	62,723	63,922
(8) Fraternal beneficiary societies	100,321	98,840
(9) Voluntary employees' beneficiary associations	14,210	14,708
(10) Domestic fraternal beneficiary societies	18,350	18,360
(11) Teachers' retirement funds	10	10
(12) Benevolent life insurance assns.	5,873	5,984
(13) Cemetery companies	8,565	8,781
(14) State chartered credit unions	6,352	6,219
(15) Mutual insurance companies	1,137	1,147
(16) Corps. to finance crop operation	19	20
(17) Supplemental unemployment benefit trusts	667	644
(18) Employee funded pension trusts	8	8
(19) War veterans' organizations	27,460	27,962
(20) Legal service organizations	197	206
(21) Black lung trusts	22	23
(22) Multiemployer pension plans	0	0
(23) Veterans associations founded prior to 1880	2	2
(24) Trusts described in section 4049 of ERISA	0	0
(25) Holding companies for pensions etc.	107	181
501 (d) Religious and apostolic organizations	**94**	**93**
501 (e) Cooperative hospital service organizations	**76**	**72**
501 (f) Cooperative service organizations of operating educational organizations	**1**	**1**
521 Farmers' cooperatives	**2,372**	**2,129**
Sub-total exempt organizations (EO)	1,024,766	1,055,545
Taxable farmers' cooperatives	3,276	3,219
Nonexempt charitable trust [2]	45,401	48,900
Total EOs and other entities	**1,073,443**	**1,107,664**

[1]All section 501(c) (3) organizations are not included because certain organizations, such as churches, integrated auxiliaries, subordinate units and convention or associations of churches need not apply for recognition of exemption unless they desire a ruling. Also, includes IRC 501 organizations.

[2]These organizations are not EOs, but are taxable entities for which the Exempt Organizations function has program responsibilty.

Table 26 — Exempt Organizations Applications (Disposals)

	Approved	Denied	Other[1]	Total
Section 501(c):				
(1) Corporation organized under act of Congress	0	0	0	0
(2) Titleholding corps	174	1	78	253
(3) Religious, charitable, etc	31,233	542	8,859	40,634
(4) Social welfare	2,063	48	677	2,788
(5) Labor, agriculture organizations	492	5	80	577
(6) Business Leagues	2,375	55	467	2,897
(7) Social and recreation clubs	1,140	36	535	1,711
(8) Fraternal beneficiary societies	13	2	19	34
(9) Voluntary employees' beneficiary associations	731	9	204	944
(10) Domestic fraternal beneficiary societies	37	2	36	75
(11) Teachers' retirement funds	0	0	0	0
(12) Benevolent life insurance assns.	132	2	71	205
(13) Cemetery companies	234	0	38	272
(14) State chartered credit unions	4	0	0	4
(15) Mutual insurance companies	5	2	6	13
(16) Corps. to finance crop operation	0	0	0	0
(17) Supplemental unemployment benefit trusts	9	0	5	14
(18) Employee funded pension trusts	0	0	0	0
(19) War veterans' organizations	122	0	34	156
(20) Legal service organizations	3	0	15	18
(21) Black lung trusts	1	0	1	2
(22) Multiemployer pension plans	0	0	0	0
(23) Veterans associations founded prior to 1880	0	0	0	0
(24) Trusts described in section 4049 of ERISA	0	0	2	2
(25) Holding companies for pensions etc.	0	0	15	15
501(d) Religious and apostolic organizations	**3**	**0**	**0**	**3**
Cooperative hospital service organizations	**0**	**0**	**0**	**0**
501(f) Cooperative service organizations of operating educational organizations	**0**	**0**	**0**	**0**
521 Farmers' cooperatives	**19**	**1**	**0**	**20**
Nonexempt charitable trusts	**11**	**0**	**16**	**27**
National Office rulings and determinations letters	**—**	**—**	**—**	**3,502**
Total EOs and other entities	**38,801**	**705**	**11,158**	**54,166**

[1] Application withdrawn by taxpayer and failure to furnish required information.

Table 27 — Internal Revenue Collections, Costs, Employees and U.S. Population

Average positions realized

Fiscal year	Operating cost (1)	Collections (2)	Cost of collecting $100 (3)	Population (Thousands) (4)	Tax per capita (5)	Average positions realized		
						Total (6)	National Office (7)	Field (8)
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	1,269.24	78,921	4,310	74,611
1975	1,584,711,486[1]	293,822,725,772	0.54	213,559	1,375.84	82,339	4,531	77,808
1976	1,667,311,689[1]	302,519,791,922	0.56	215,142	1,406.14	84,264	4,732	79,532
1977	1,790,588,738[1]	358,139,416,730	0.50	217,329	1,647.91	83,743	4,994	78,749
1978	1,962,129,287[1]	399,776,389,362	0.49	219,033	1,826.61	85,329	4,919	80,410
1979	2,116,166,276[1]	460,412,185,013	0.46	220,999	2,083.32	86,168	4,978	81,190
1980	2,280,838,622[1]	519,375,273,361	0.44	228,231[2]	2,275.66[2]	87,464	5,114	82,350
1981	2,465,468,704[1]	606,799,120,630	0.41	230,613[2]	2,631.24[2]	86,156	5,110	81,046
1982	2,626,338,036[1]	632,240,505,595	0.42	232,962[2]	2,713.92[2]	82,857	5,098	77,759
1983	2,968,525,840[1]	627,246,792,581	0.47	235,225[2]	2,666.58[2]	83,605[3]	4,357[3]	79,248
1984	3,279,067,495[1]	680,475,229,453	0.48	237,454[2]	2,865.71[2]	87,635[3]	5,327[3]	82,308
1985	3,600,952,523[1]	742,871,541,283	0.48	239,714[2]	3,098.99[2]	92,254	5,454	86,800
1986	3,841,983,050[1]	782,251,812,225	0.49	241,995[2]	3,232.51[2]	95,880	5,361	90,519
1987	4,365,816,254[1]	886,290,589,996	0.49	244,344[2]	3,627.22[2]	102,188	6,253	95,935
1988	5,069,376,692[1]	935,106,594,000	0.54	246,329[2]	3,792.17[2]	114,873	6,934	107,939
1989	5,198,546,063[1]	1,013,322,133,000	0.51	249,412[2]	4,062.84[2]	114,758	7,895	106,863
1990	5,440,417,630[1]	1,056,365,651,631	0.52	250,205[2]	4,222.00[2]	111,858	7,459	104,399
1991	6,097,627,226[1]	1,086,851,401,315	0.56	252,901	4,343.84	115,628	8,286	107,342

[1]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 1960-71.
- Eleven average positions transferred to office of the Secretary in 1965. Twenty average positions transferred to office of the Secretary in 1963.

[2]Population and Tax per Capita figures have been revised to agree with the Census Bureaus' adjusted data on population.

[3]Methodology to count average positions realized was adjusted in 1984 to conform to Office of Personnel Management instructions 1983 average positions realized also are adjusted for comparability.

Table 28 — Internal Revenue Service Costs by Activity

(In thousands of dollars)

	Total		Pers. Comp. and Benefits		Other	
Appropration by Acitvity	**1990**	**1991**	**1990**	**1991**	**1990**	**1991**
Total Obligations, Appropriations and Reimbursements	5,502,151	6,180,910	3,999,030	4,423,286	1,503,121	1,757,624
Obligations against appropriated funds	5,440,418	6,097,627	3,963,086	4,375,289	1,477,332	1,722,338
Administration and Management (Salaries & Expenses)						
Total	**72,347**	**144,822**	**44,940**	**101,772**	**27,407**	**43,050**
Executive Direction	9,305	13,551	7,333	10,096	1,972	3,455
Management Services	63,042	42,149	37,607	24,703	25,435	17,446
Internal Audit and Internal Security	—	89,122	—	66,973	—	22,149
Processing Tax Returns and Assistance (Processing Tax Returns)						
Total	**2,190,995**	**1,617,264**	**1,380,307**	**1,078,889**	**810,688**	**538,375**
Returns Processing and Revenue Accounting	1,240,184	1,227,660	838,709	798,280	401,475	429,380
Statistics of Income	—	21,554	—	16708		4846
Computer Services	578,724	—	300,530	—	278,194	—
Taxpayer Service	372,087	368,050	241,068	263901	131,019	104149
Tax Law Enforcement (Examination & Appeals;						
Investigation, Collection & Taxpayer Service)						
Total	**3,177,076**	**3,410,583**	**2,537,839**	**2,820,118**	**639,237**	**590,465**
Tax Fraud and Financial Investigations	265,560	275,886	207,147	232,691	58,413	43,195
Examination	1,509,042	1,532,267	1,224,428	1,297,084	284,614	235,183
Appeals and Tax Litigation	352,938	344,595	295,765	311,327	57,173	33,268
Employee Plans and Exempt Organizations	132,881	132,291	108,809	114,387	24,072	17,904
International	38,188	56,203	28,048	41,789	10,140	14,414
Collection	878,467	874,491	673,642	706,464	204,825	168,027
Information Reporting	—	194,850	—	116,376	—	78,474
Information Systems						
Total	**0**	**924,958**	**0**	**374,510**	**0**	**550,448**
Processing and Services	—	526,252	—	226,396	—	299,856
Compliance and Enforcement	—	125,169	—	22,736	—	102,433
Program Support	—	75,321	—	38,885	—	36,43
Tax Systems Modernization	—	198,216	—	86,493	—	111,723
Reimbursable Obligations, Total	**61,733**	**83,283**	**35,944**	**47,997**	**25,789**	**35,286**

Fiscal Year 1991 reflects new appropriation structure.

Table 29 — Internal Revenue Service Costs by Office

(In thousands of dollars)

Internal Revenue Office, District or Region	Total (1)	Personnel Compensation (2)	Travel (3)	Equipment (4)	Other (5)
A. Total Internal Revenue Service	**6,180,910**	**4,423,286[1]**	**156,784**	**192,006[2]**	**1,408,834[3]**
National Office	1,308,135	482,231	32,924	122,080	670,900
North Atlantic	698,184	559,212	13,960	6,192	118,820
Mid Atlantic	502,290	407,117	10,298	6,638	78,237
Southeast	715,686	584,312	20,322	10,345	100,707
Central	458,833	364,081	12,093	7,137	75,522
Midwest	514,486	406,948	13,867	4,857	88,814
Southwest	776,895	636,465	19,170	9,573	111,687
Western	768,864	617,325	19,606	10,936	120,997
Regional Appeals	147,890	136,251	4,371	2,198	5,070
Regional Counsel	109,619	97,844	4,486	2,632	4,657
Regional Inspection	64,729	54,638	4,125	2,457	3,509
Martinsburg Computing Center	38,555	25,006	428	1,854	11,267
Detroit Computing Center	76,744	51,856	1,134	5,107	18,647
B. Regional Commissioners' Offices (excluding District Directors Offices and Service Centers)	**484,593**	**111,519**	**25,818**	**14,558**	**332,698**
North Atlantic	33,691	17,985	2,152	2,261	11,293
Mid Atlantic	62,713	14,617	1,712	1,172	45,212
Southeast	78,796	15,966	6,615	2,255	53,960
Central	61,899	14,054	4,301	2,284	41,260
Midwest	63,366	13,222	3,770	998	45,376
Southwest	84,074	18,388	3,843	2,893	58,950
Western	100,054	17,287	3,425	2,695	76,647
C. District Directors' Offices and Service Centers	**3,950,645**	**3,463,941**	**83,498**	**41,120**	**362,086**
North Atlantic	**664,493**	**541,227**	**11,808**	**3,931**	**107,527**
Albany	23,082	18,735	903	306	3,138
Augusta	10,727	8,838	545	97	1,247
Boston	70,482	55,630	1,990	225	12,637
Brooklyn	84,641	66,175	1,603	882	15,981
Buffalo	42,568	34,179	1,380	237	6,772
Burlington	5,939	4,779	345	53	762
Hartford	39,005	31,604	1,270	427	5,704
Manhattan	113,089	95,265	1,737	290	15,797
Portsmouth	11,639	9,313	543	82	1,701
Providence	11,308	9,176	466	85	1,581
Boston ACS	2,386	2,386	0	0	0
Buffalo ACS	2,569	2,564	5	0	0
Manhattan ACS	4,226	4,226	0	0	0
North Atlantic Region centralized training	509	450	0	0	59
Andover Service Center	109,685	88,559	542	684	19,900
Brookhaven Service Center	132,638	109,348	479	563	22,248
Mid Atlantic	**439,577**	**392,500**	**8,586**	**5,466**	**33,025**
Baltimore	66,782	60,914	1,516	558	3,794
Newark	74,036	66,948	1,949	941	4,198
Philadelphia	58,956	53,931	1,258	537	3,230
Pittsburgh	33,763	29,903	844	563	2,453
Richmond	48,629	42,040	1,714	1,286	3,589
Wilmington	8,628	7,314	286	364	664
Forms Distribution Center	7,411	6,551	23	156	681
Baltimore ACS Site	2,492	2,380	6	3	103
Newark ACS Site	2,180	2,179	1	0	0
Philadelphia ACS Site	2,592	2,395	4	0	193
Mid Atlantic Region centralized training	479	0	449	0	30
Philadelphia Service Center	133,629	117,945	536	1,058	14,090
Southeast	**636,891**	**568,346**	**13,707**	**8,090**	**46,747**
Atlanta	82,751	73,847	2,701	1,168	5,035
Birmingham	23,595	21,133	861	329	1,272
Columbia	17,218	15,275	600	420	923
Fort Lauderdale District	64,257	56,895	1,742	1,426	4,194
Greensboro	38,853	34,302	1,461	708	2,382
Jackson	15,218	13,827	553	138	700
Jacksonville	63,706	57,486	1,695	869	3,656
Little Rock	16,310	14,559	703	272	776
Nashville	44,484	40,074	1,430	428	2,552
New Orleans	35,049	31,266	1,084	495	2,204
Southeast Region centralized training	657	622	0	0	35
Atlanta Service Center	117,312	103,154	524	1,027	12,607
Memphis Service Center	103,670	92,132	326	810	10,402
Charlotte Regional Development Center	1,497	1,461	27	0	9
Atlanta ACS Site	2,495	2,495	0	0	0
Jacksonville ACS Site	5,092	5,092	0	0	0
Nashville ACS Site	4,727	4,726	1	0	0
Central	**396,934**	**350,027**	**7,792**	**4,853**	**34,262**
Cincinnati	53,163	47,124	1,281	807	3,951
Cleveland	48,969	44,719	1,202	499	2,549
Detroit	72,545	65,911	1,893	962	3,779
Indianapolis	42,105	37,664	1,000	551	2,890
Louisville	22,504	19,986	750	364	1,404
Parkersburg	12,298	10,599	523	109	1,067
Cooperative Administrative Support Unit, Indianapolis	0	0	0	0	0
Cooperative Administrative Support Unit, Cleveland	161	63	3	2	93
Cooperative Administrative Support Unit, Cincinnati	660	334	1	0	325
Treasury Complaints Processing Center	860	727	96	34	3
Detroit ACS Site	2,691	2,691	0	0	0
Cleveland ACS Site	2,622	2,622	0	0	0
Indianapolis ACS Site	2,869	2,869	0	0	0
Central Region centralized training	2,148	0	384	0	1,764
Cincinnati Service Center	133,339	114,718	659	1,525	16,437
Midwest	**451,120**	**393,726**	**10,097**	**3,859**	**43,438**
Aberdeen	5,394	4,442	319	119	514
Chicago	104,903	96,813	2,211	1,225	4,654
Des Moines	19,177	16,819	762	210	1,386
Fargo	6,416	5,589	321	61	445
Helena	8,117	6,677	459	293	688
Milwaukee	31,768	28,786	1,000	178	1,804
Omaha	15,763	14,286	480	92	905
St. Louis	46,240	41,864	1,313	370	2,693
St. Paul	41,198	37,219	1,178	397	2,404
Springfield	17,842	15,806	739	87	1,210
Forms Distribution Center	5,655	4,913	44	29	669
Midwest Region centralized training	521	0	481	0	40
Kansas City Service Center	135,330	110,714	521	638	23,457
Treasury Complaints Processing Center	888	684	99	0	105
National Forensic Laboratory	2,396	1,801	144	159	292
Cooperative Administrative Support Unit, Chicago	2,833	739	2	1	2,091
Chicago ACS Site	3,536	3505	12	0	19
St. Louis ACS Site	3,143	3069	12	0	62

Table 29 — Internal Revenue Service Costs by Office, continued

(In thousands of dollars)

Internal Revenue Office, District or Region	Total (1)	Personnel Compensation (2)	Travel (3)	Equipment (4)	Other (5)
Southwest	**692,821**	**618,077**	**15,327**	**6,680**	**52,737**
Albuquerque	10,271	9,210	496	61	504
Austin	48,379	43,447	1,786	194	2,952
Cheyenne	6,181	5,325	533	32	291
Dallas	105,586	95,970	3,104	657	5,855
Denver	49,832	45,108	1,713	441	2,570
Houston	70,129	63,854	1,891	392	3,992
Oklahoma City	34,411	31,279	1,270	201	1,661
Phoenix	31,952	28,937	816	209	1,990
Salt Lake City	11,403	10,342	480	49	532
Wichita	20,356	18,294	714	160	1,188
Treasury Complaints Center	926	752	167	1	6
Dallas ACS Site	4,220	4,220	0	0	0
Denver ACS Site	3,672	3672	0	0	0
Houston ACS Site	4,265	4,264	0	0	1
Oklahoma City ACS Site	768	768	0	0	0
Southwest Region centralized training	953	0	782	0	171
Austin Service Center	93,259	77,744	621	1,408	13,486
Ogden Service Center	150,346	131,189	789	2,552	15,816
Austin Compliance Center	45,841	43,702	164	312	1,663
Automated Examination System Project	71	0	1	11	59
Western	**668,810**	**600,038**	**16,181**	**8,241**	**44,350**
Anchorage	14,035	12,403	869	149	614
Boise	9,373	8,298	535	66	474
Honolulu	13,392	11,745	566	203	878
Laguna Niguel	89,490	81,370	2,690	642	4,788
Los Angeles	122,593	113,343	3,044	1,322	4,884
Portland	25,610	22,916	861	352	1,481
Las Vegas	19,344	17,226	660	340	1,118
Sacramento	37,183	33,798	1,207	185	1,993
San Francisco	58,420	52,603	1,026	295	4,496
San Jose	49,743	45,473	1,778	244	2,248
Seattle	41,041	37,062	1,259	289	2,431
San Francisco Quality Review Office	2,830	2,719	33	0	78
Cooperative Administrative Support Unit, Los Angeles	1,126	127	5	595	399
Cooperative Administrative Support Unit, Fresno	7	0	0	7	0
Treasury Complaints Processing Center	747	654	69	7	17
Forms Distribution Center	3,624	3,334	34	220	36
San Francisco ACS Site	5,251	5,246	5	0	0
Seattle ACS Site	5,494	5,443	23	0	28
Laguna Niguel ACS Site	7,062	7,022	38	0	2
Kearney Mesa ACS Site	3	0	3	0	0
Fresno Service Center	161,730	139,256	859	3,325	18,290
Western Region centralized training	712	0	617	0	95

Note : Reimbursements are included in the above figures.

[1]Personnel Compensation includes costs for employees salaries, terminal payments, overtime, cash awards, expert witness fees, employer's share of benefits, cost of living allowance, moving expense allowance, severance pay and unemployment compensation payments.

[2]Equipment includes cost for automobiles, ADP equipment, investigative equipment, software, office equipment, furniture and fixtures and telecommunications equipment.

[3]Other costs are for transportation of things, rental payments, communications, utilities, printing and reproduction, supplies and materials, cooperative agreements, indemnity payments, small claims act payments, and judgements and settlements.

Table 30 — Internal Revenue Service Personnel Summary[1]

Location and Type	Average Positions Realized 1990	Average Positions Realized 1991	Number of Employees at Close of Year 1990	Number of Employees at Close of Year 1991
Service Total	**112,987**	**117,017**	**116,425**	**119,213**
Permanent	111,543	115,413	114,494	117,287
Temporary	1,444	1,604	1,931	1,926
National Office	**7,637**	**8,507**	**8,140**	**9,435**
Field Offices[2]	**105,350**	**108,510**	**108,285**	**109,778**
Data Processing Operations	**38,149**	**39,685**	**39,580**	**38,796**
Collection	**18,034**	**18,605**	**18,391**	**19,595**
Revenue Officers	7,601	7,929	7,460	8,377
Other	10,433	10,676	10,931	11,218
Taxpayer Services	**7,449**	**8,297**	**8,457**	**8,544**
Taxpayer Service Specialists	1,308	1,437	1,415	1,619
Taxpayer Service Representatives	2,411	2,572	2,573	2,946
Other	3,730	4,288	4,469	3,979
Examination	**28,788**	**28,592**	**28,574**	**29,644**
Revenue Agents	15,526	15,738	15,350	16,377
Tax Auditors	3,003	2,842	2,953	2,885
Other	10,259	10,012	10,271	10,382
Employee Plans/Employee Organizations	**2,423**	**2,370**	**2,429**	**2,454**
EP/EO Technicals	1,429	1,373	1,462	1,422
Other	994	997	967	1,032
Appeals	**2,813**	**2,859**	**2,930**	**2,936**
Appeals Officers	1,274	1,268	1,284	1,282
Appeals Auditors	222	241	232	247
Other	1,317	1,350	1,414	1,407
Tax Fraud	**4,290**	**4,617**	**4,256**	**4,507**
Special Agents	2,846	2,776	2,794	2,884
Other	1,444	1,841	1,462	1,623
Executive Direction	**134**	**169**	**158**	**190**
Management Services	**881**	**1,356**	**1,204**	**1,625**
Resources Management	**5,286**	**5,541**	**5,533**	**5,763**
Counsel	**2,842**	**2,919**	**2,935**	**3,013**
Inspection	**1,258**	**1,340**	**1,319**	**1,449**
International	**640**	**667**	**659**	**697**

[1]Reimbursements are included in the above figures.

[2]Includes the Martinsburg and Detroit Computing Centers.

Table 31 — Chief Counsel Workload by Function

Function	Type of Case	Pending[1] Oct 1, 1990	Received[2]	Closed		Pending Sept 30,1991
Appeals[3]	**Nondocketed:**			Agreed	Unagreed	
	Regular Work (excl. TEFRA)	30,999	41,809	34,747	4,840	33,221
	Tax Shelters (excl. TEFRA)	7,052	19	3,975	49	3,047
	TEFRA regular work	818	254	360	1	711
	TEFRA tax shelters	1,562	121	734	7	942
	Docketed:					
	Regular Work (excl. TEFRA)	12,602	21,601	16,074	2,928	15,201
	Tax Shelters (excl. TEFRA)	9,615	2,873	6,175	852	5,461
	TEFRA regular work	284	196	173	35	272
	TEFRA tax shelters	2,477	741	1,008	67	2,143
	Total	**65,409**	**67,614**	**63,245**	**8,779**	**60,998**
Criminal Tax	Requests for grand jury	5,793	1,665	1,046		6,412
	Complex cases	1,993	800	753		2,040
	Noncomplex cases	284	113	154		243
	Forfeiture cases	170	1,219	532		857
	Other	0	9,776	9,776		0
	Total	**8,240**	**13,573**	**12,261**		**9,552**
Disclosure Litigation	Disclosure opinions	169	324	351		142
	FOIA opinions	12	42	39		15
	FOIA requests	49	68	61		56
	FOIA appeals	849	1,906	1,029		1,726
	Privacy Act opinions	11	61	63		9
	Privacy Act requests	1	1	1		1
	Privacy Act appeals	0	0	0		0
	FOIA litigation	72	104	48		128
	Privacy Act litigation	17	6	9		14
	Sections 7217 and 7431 litigation	83	31	45		69
	Appellate litigation	29	24	19		34
	Coordinations	5	25	19		11
	Total	**1,297**	**2,592**	**1,684**		**2,205**
General Legal Services	Adverse actions	64	214	180		98
	Grievance arbitration	216	272	295		193
	Discrimination	268	318	326		260
	Unfair labor practice	85	129	150		64
	Contracts	80	882	860		102
	Forfeiture	75	27	90		12
	Bivens	169	170	182		157
	Claims collection	333	211	274		270
	Labor or personnel	80	449	447		82
	Tort claims	67	254	271		50
	Expert witness	123	338	327		134
	Miscellaneous Other	299	3,384	3,359		324
	Total	**1,859**	**6,648**	**6,761**		**1,746**
General Litigation	Chapter 7 Bankruptcies	2,245	3,706	3,291		2,660
	Chapter 11 Bankruptcies	6,050	6,945	6,389		6,606
	Chapter 13 Bankruptcies	4,942	10,801	9,038		6,705
	Collection suits (U.S. plaintiff)	2,572	3,291	3,535		2,328
	Suits against U.S	2,176	1,726	1,689		2,213
	Summons enforcement	4,345	7,153	6,786		4,712
	Advisory opinions	1,780	7,541	7,423		1,898
	Miscellaneous	688	1,223	1,183		728
	Appeals cases	302	362	350		314
	Other Cases[4]	26	140	152		14
	Total	**25,126**	**42,888**	**39,836**		**28,178**
International	Competent authority	12	18	17		13
	Private letter rulings	133	114	125		122
	Regulations	103	14	17		100
	Revenue rulings	113	35	45		103
	Technical advice memoranda	11	20	14		17
	Technical assistance - non-ISP	155	307	274		188
	Litigating tax	93	51	46		98
	Treaties	47	13	19		41
	Criminal tax function	0	11	5		6
	General litigation function	333	509	619		223
	Tax litigation function	267	10	19		258
	Other	99	249	214		134
	Total	1,366	1,351	1,414		1,303

Function	Type of Case	Pending[1] Oct 1, 1990	Received[2]	Closed	Pending Sept 30, 1991
Tax Litigation[5]	Small tax cases	9,326	11,618	10,895	10,049
(dollars in millions)	Tax & penalty in dispute	$ 39	$ 43	$ 42	$ 40
	Tax & penalty determined	N/A	N/A	$ 19	N/A
	Tax Court cases total	54,076	29,345	32,684	50,737
	Tax & penalty in dispute	$ 33,456	$ 6,580	$ 6,556	$ 33,480
	Tax & penalty determined	N/A	N/A	$ 2,029	N/A
	Cases on appeal	470	132	206	396
	Tax and penalty decided/pending	$ 419	$ 180	$ 18	$ 581
	Refund suits:				
	District Courts	2,491	750	924	2,317
	Amount in suits[6]	$ 784	$ 51	$ 94	$ 741
	Amount not refunded[7]	N/A	N/A	$ 62/65.8%	N/A
	Claims Court	745	175	170	750
	Amount in suits[6]	$ 1,000	$ 373	$ 169	$ 1,204
	Amount not refunded[7]	N/A	N/A	$ 144/85.4%	N/A
	Cases on appeal	133	47	41	139
	Tax and penalty decided/pending	$ 150	$ 99	$ 177	$ 72
	Other (National Office casework)	0	13,301	13,301	0
	Total	**57,312**	**43,571**	**47,079**	**53,804**
Technical	Request for rulings	1,441	2,303	2,856	888
	Technical advice	159	288	297	150
	Revenue rulings and revenue procedures	640	304	302	642
	News releases	17	20	15	22
	Changes in accounting methods	3,741	3,747	3,993	3,495
	Changes in accounting periods	220	1,601	1,662	159
	Earnings and profits determinations	1,957	1,472	511	2,918
	Congressional correspondence	116	1,303	1,294	125
	Technical and general correspondence	164	1,081	1,080	165
	Reviews of field determinations	0	1	1	0
	Regulations projects	462	327	243	564
	Legislative projects	28	41	52	17
	Assistance outside technical	548	2,009	2,152	405
	Rulings disclosure	106	951	967	90
	Reviews of actions on decisions	0	0	0	0
	General Counsel memorandum	7	0	7	0
	Other	67	36	61	42
	Total	**9,673**	**15,484**	**15,493**	**9,664**
Total Chief Counsel Workload		**169,633**	**193,711**	**196,534**	**166,810**

[1] Beginning inventory may not match ending inventory FY90 due to inclusion of some functions which were previously not included.

[2] Received statistics are net numbers, i.e., actual number of cases received plus or minus transfers and adjustments to prior years' receipts.

[3] A case represents taxpayers grouped together by tax periods with common or related issues that may be considered and disposed of together. Cases docketed in the Tax Court in response to a notice of deficiency issued by Appeals are not included because they remain in inventory, merely shifting from nondocketed to docketed status. Cases that are subsequently tried or settled by Counsel are included.

[4] Includes actions for injunctions and/or declaratory relief and district counsel cases.

[5] Tax Litigation workload includes International Tax Court and Refund workload which is also reflected under the International function above. Dollar data is not duplicative. Disposals include cases tried, settled, and dismissed.

[6] Amount of taxes, penalties and assessed interest sought as a refund but does not include counterclaims.

[7] That portion of the amount sought as a refund, which the Government protected in litigation.

Table 32 — Chief Counsel Workload by Region/Office

Region/Office	Pending Oct. 1, 1990	Received	Closed	Pending Sept. 30, 1991
Central	8,915	7,779	7,794	8,900
Mid-Atlantic	10,157	8,309	8,084	10,382
Midwest	9,612	6,793	7,333	9,072
North Atlantic	13,538	9,131	8,921	13,748
Southeast	8,673	12,181	10,880	9,974
Southwest	14,244	14,753	14,605	14,392
Western	24,294	18,916	20,225	22,985
Total Regions	**89,433**	**77,862**	**77,842**	**89,453**
International Function	1,366	1,351	1,414	1,303
Total National Office	78,834	114,498	117,278	76,054
Total Chief Counsel Workload	**169,633**	**193,711**	**196,534**	**166,810**

Table 33—Comparison of Equal Employment Opportunity Statistics

Internal Revenue Service (See note to MYAEP)	White		Black		Hispanic		Asian-American Pacific Islander		American Indian/ Alaskan Native		
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Total
Full-time and part-time	33,067	42,303	4,879	18,191	2,317	4,447	1,272	1,665	235	457	108,833
Seasonal	5,779	12,987	1,349	6,435	515	1,646	171	278	57	230	29,447
Total	38,846	55,290	6,228	24,626	2,832	6,093	1,443	1,943	292	687	138,280
Federal civilian labor force-- (Source OPM's Central Personnel Data File)	43.8%	28.2%	6.7%	10.6%	3.2%	2.3%	3.2%	1.3%	0.9%	0.9%	100%
Internal Revenue Service full-time, part-time & Seasonal (See note to MYAEP)	28.2%	40.0%	4.5%	17.8%	2.0%	4.4%	1.0%	1.4%	0.2%	0.5%	100%
Civilian Labor Force Source: (1990 census data File)	60%	26.5%	3.6%	3.1%	2.8%	1.3%	1.1%	.5%	0.3%	0.2%	100%

Note to MYAEP: MYAEP statistics are based on a mathematical summarization of data collected under PERMITS and TIMIS. Due to circumstances related to the PERMITS to TIMIS conversion process we were not able to obtain a servicewide summary. Some of our totals were based on statistical calculations which do not guarantee the exclusion of duplicated data.

Footnotes for Table 1

* Less than 0.1%

NOTE: Detail may not add to totals due to rounding.

1. Includes Presidential Election Campaign Fund contributions of $32,469,427 in fiscal year 1990 and $32,319,473 in fiscal year 1991.

2. Collections of individual income tax are not reported separately from old-age, survivor's, disability and hospital insurance (OASDHI) taxes on wages, salaries, and 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 amounts shown for the two categories of individual income taxes were derived by subtracting the OASDHI tax estimates from the combined totals collected.

3. Does not include interest paid on refunds.

4. Refunds from Forms 1040, 1040A, and 1040EZ including withheld taxes, minus FICA.

5. The negative value is the result of cancelled refund credits.

Footnotes for Table 2

NOTE: Detail may not add to totals due to rounding.

1. Includes Forms 1040SS/PR, 1040C, and 1040NR.

2. Includes Forms 1040X, 1120X, 2688, 4868, 7004, 1041A, and 8752.

Footnotes for Table 3

NOTE: Detail may not add to totals due to rounding. Amounts reflect adjustments made to data reported in prior years. Negative figures are displayed when prior year adjustments exceed current year receipts.

1. 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. Corporate tax rates generally ranged from 15 to 39 percent of taxable income.

3. Includes taxes of $155.6 million on unrelated business income of exempt organizations (Forms 990T).

4. Collections of individual income tax (withheld and not withheld) include old-age, survivor's, disability, and hospital insurance taxes on salaries and wages (FICA) and self-employment income (SECA). Estimated national totals for individual income tax and for employment taxes are shown in Table 1, and are used to obtain national totals for individual income taxes and for employment taxes in table 4.

5. Individual income tax rates for tax year 1990 were 15, 28, and 33 percent of taxable income. Includes SECA taxes imposed on taxable self-employment income.

6. Includes fiduciary income tax collections of $4.8 billion.

7. Income tax rates for 1990 were 15, 28, and 33 percent. A combined FICA rate of 15.3 percent was imposed on taxable wages up to $50,400.

8. Railroad retirement tax is divided into two tiers. Tier I tax rate was 7.65 percent for both employers and employees on the first $51,300 of annual compensation. Tier II tax rate was 16.1 percent for employers and 4.9 percent for employees on the first $38,100 of annual compensation.

9. A tax rate of 6.2 percent was imposed on employers with one or more covered employees in each of 20 days in a year, each day being in a different week, or with a quarterly payroll for covered employment of at least $1,500 in the current or preceding calendar year. This was applied to the first $7,000 of taxable wages paid to each covered employee. The tax is reduced by credits of up to 5.4 percent for unemployment contributions paid to states.

10. Estate and gift tax rates ranged from 18 to 55 percent.

11. Amounts not classified by state or district as of the end of the fiscal year. This includes tax payments made to banks under the Federal Tax Deposit (FTD) System. These payments are included in collections but are not classified by district until applied to taxpayer accounts. Also included are credits allowable on income tax returns for certain gasoline, diesel, and special motor fuel tax payments and for excess payments under the Federal Insurance Contributions Act. Designations by taxpayers of a portion of their taxes to the Presidential Election Campaign Fund are also included even though they are not collections, as such, because they do not affect taxpayer liability. Transfer of amounts to this fund was made on a national basis only and had no effect on district and regional collection data.

Footnotes for Table 5

1. IRS issued $87.2 million refunds totaling $104.5 billion which includes $2.8 billion in interest.

2.Includes $2.0 billion paid in interest.

3. Includes earned income credits refunded in the amount of $4.9 billion, refunds of $124.7 million paid on partnership and fiduciary returns, and $511 million paid in interest. Direct deposit refunds were $7.7 billion. The average refund for all individual income tax returns was $983.

4. Includes withheld income tax, FICA, Railroad Retirement, and FUTA refunds and credits.

5. Includes credits and claims for gasoline and lubricating oil tax payments.

6. Includes Highway and Airport Trust Fund reclassification.

7. Includes credits for excess payments under the Federal Old Age and Survivors, Federal Disability, and Federal Hospital Funds of $830.8 million.

8. The source of this information is the U.S. Customs Service and the Bureau of Alcohol, Tobacco, and Firearms

9. Includes refunds issued in September, 1991, minus refund reversals received in September, 1991, that were not classified by September 30, 1991 (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.

Footnotes for Table 6

1. Includes 343,724 refunds issued to fiduciaries and partnerships, and 6.3 million refunds issued through direct deposit.

2. Includes refunds issued in September, 1991, minus refund reversals received in September, 1991, that were not classified by district before September 30 (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.

Footnote for Table 7

1. Column contents for columns 2-14 are explained below by appropriate columns.

(2) Forms 1040, 1040A, 1040EZ, 1040NR, 1040SS-PR and 1040C.

(3) Form 1040ES.

(4) Form 1041.

(5) Form 1041ES.

(6) Form 1065.

(7) Form 1066 and the 1120 series of returns.

(8) Form 706 series of returns.

(9) Form 709.

(10) Forms 940, 940EZ, 940PR, 941, 941PR & SS, 941E, 942, 942PR, 943, 943PR, CT-1, and 1042.

(11) Forms 990, 990PF, 990T, 990C, 990EZ, 5227 and 4720.

(12) Forms 5500, 5500C, 5500EZ, and 5500R.

(13) Forms 720, 730, 2290 and 11C.

(14) Forms 1040X, 1120X, 2688, 4868, 7004, 8752, and 1041A.

Footnotes for Table 8

1. The "-" indicates the district did not participate in electronic filing that year; 1990 was the first year electronic filing was available for individual returns nationwide. The 1991 volumes are as of August 19, 1991. Service Centers aligned with current district configuration. Electronically filed individual returns were processed only in Andover, Cincinnati and Ogden Service Centers in 1990 and 1991.

2. 1991 volumes are as of September 10, 1991. Partnership and Employee Pension Plan returns were filed nationwide to Andover Service Center for processing. Fiduciary returns were filed through the Philadelphia Service Center for processing.

Footnotes for Table 11

1. Service center examinations includes 165,382 Substitutes for Returns. This represents a 0.2 percent increase in coverage that will not reoccur.

2. Total positive income.

3. Total gross receipts.

4. Balance sheet assets.

5. Exempt organization examinations includes the following:

Number of returns examined by type

501(c)(3) - Private foundations	855
501(c)(3) - All others	2,244
501(c)(4) - Civic leagues, social welfare	577
501(c)(5) - Labor, agricultural, horticulture	505
501(c)(6) - Business leagues	742
501(c)(7) - Social and recreational clubs	1,014
501(c) - All others	727
Form 1120 POL	301
Farmers cooperatives	344
Employment tax	4,405
Form 990-T	2,954
Form 4720	223

Footnotes for Table 12

1. Total positive income.

2. Total gross receipts.

3. Balance sheet assets.

Footnotes for Table 15

Note: Detail may not add to your totals due to rounding. With the exception of estimated tax, assessments and abatements can apply to any tax year. In addition to penalties, the law requires that interest be charged on late payments. Net interest charges totaled $5 billion on individual returns. Net interest charged to business returns totaled $6.3 billion.

1. Includes failure to supply taxpayer identification number, failure to report tips, and false withholding.

2. Includes Forms 1120, 990C and 990T.

3. Includes Forms 940, 941, 942, 943 and CT-1.

4. Includes Forms 1041A, 5227, 990PF, 990, 4720, 2290, 11C, 720 and 730.

5. Includes Forms 1041, 1065 and individual retirement accounts.

6. Includes penalties assessable under the Tax Equity and Fiscal Responsibility Act of 1982 and the Tax Reform Acts of 1984 and 1986. Examples are failure to file W-2, failure to file proper information returns (e.g. 1099), and the penalty for promoting an abusive tax shelter.

Footnotes for Table 19

1. Includes subsequent notices and Installment Agreement yield.

2. Includes TDA, Deferred and NMF yield.

3. Adjusted to balance in accounting method.

Officials

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. Helvering
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/April 30, 1986

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

Fred Goldberg
Missouri
July 5, 1989 to present

The following served as Acting Commissioner during periods when there was no Commissioner holding the office.

Joseph J. Lewis
Pennsylvania
March 5 to March 17, 1863

John W. Douglass
Pennsylvania
Nov. 1, 1870/Jan. 2, 1871

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

John J. Knox
Minnesota
May 11 to May 20, 1883

Robert Williams, Jr.
Ohio
Nov. 18 to Dec. 19, 1900

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

H. F. Mires
Washington
Aug. 16 to Aug. 19, 1930

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

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

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

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

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

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

Bertrand M. Harding
Texas
July 11, 1964/Jan. 24, 1965

William H. Smith
Virginia
Jan. 21 to Aug. 5, 1971

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

Raymond F. Harless
California
May 1 to May 25, 1973

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

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

Michael J. Murphy
Wisconsin
March 5, 1989/July 4, 1989

PRINCIPAL OFFICERS OF THE INTERNAL REVENUE SERVICE

as of September 30, 1991

NATIONAL OFFICE

Commissioner
Fred Goldberg

Deputy Commissioner
Michael J. Murphy

Assistants to the Commissioner
Gary J. Gasper
Hugh S. Hatcher

Counselor to the Commissioner
Thomas R. Hood

Assistant to the Deputy Commissioner
Michael L. Killfoil

Executive Secretariat
Michael D. Black

Assistant to the Commissioner (Equal Opportunity)
Helen L. White

Assistant to the Commissioner (Legislative Liaison)
Gayle G. Morin

Assistant to the Commissioner (Public Affairs)
Ellen Murphy

Assistant to the Commissioner (Quality)
Alvin H. Kolak

Assistant to the Commissioner (Taxpayer Ombudsman)
Damon O. Holmes

Director, Legislative Affairs Division
Richard J. Hinkemeyer (Acting)

Chief Financial Officer
John D. Johnson

FINANCE/CONTROLLER

Assistant Commissioner
C. Morgan Kinghorn

Directors:

Budget
Carl Moravitz

Financial Management
Joseph Donlon

Systems & Accounting Standards
Anthony Musick

Automated Financial Systems Project Manager
David Biehler

PLANNING & RESEARCH

Assistant Commissioner
Robert F. Hilgen

Deputy Assistant Commissioner
David A. Mader

Directors:

Planning
Pamela C. Bigelow

Research
Roger L. Plate

HUMAN RESOURCES & SUPPORT

Assistant Commissioner
Robert T. Johnson

Deputy Assistant Commissioner
Marilyn W. Day

Directors:

Facilities & Information Management Support
Robert E. Brazzil

Human Resources
Richard F. Moran

National Office Resources Management
Robert L. Buono

Practice
Leslie S. Shapiro

PROCUREMENT

Assistant Commissioner
Gregory D. Rothwell

Deputy Assistant Commissioner
Vacant

Directors:

Information Systems Acquisitions
David A. Rogers

Policy, Quality Assurance & Program Review
Frances C. Wray

Operations
Michael Jones

Administration & Automation
Joan Longo (Acting)

Contract Administration
Hiram C. Wilcox

Chief Operations Officer
David G. Blattner

COLLECTION

Assistant Commissioner
Raymond P. Keenan

Deputy Assistant Commissioner
James D. Helm

Directors:

Continuous Quality Improvement
William Stiff

Evaluation & Research
William M. Rooney

Office of Operations
James E. Donelson

Planning & Management
Lewis I. Baurer

Connectivity Project Manager
Michael L. Sollitto

Integrated Collection System Project Manager
Andrew J. Meranda

Information Management Section Project Manager
Warren Williams

CRIMINAL INVESTIGATION

Assistant Commissioner
Inar Morics

Deputy Assistant Commissioner
David B. Palmer

Directors:

Operations
Patrick D. Dorsey

Resources & Development
Douglas S. Evaul

Review & Information Systems Management
J. Wayne Loving

Automated Criminal Investigation Project Manager
John C. Thomas

EMPLOYEE PLANS & EXEMPT ORGANIZATIONS

Assistant Commissioner
John E. Burke

Deputy Assistant Commissioner
Edward J. Weiler

Directors:

Office of Employee Plans & Exempt Organizations Operations
Donald R. Kehoe

Employee Plans Technical & Actuarial
Martin I. Slate

Exempt Organizations Technical
Marcus S. Owens

Office of Planning, Development & Quality
Garland A. Carter

EXAMINATION

Assistant Commissioner
George A. O'Hanlon

Deputy Assistant Commissioner
Marshall V. Washburn

Assistant to the Assistant Commissioner
Thomas T. Kuntz

Chief of Staff
Shirley K. Sherwood

Coordinated Examination Programs
John J. Monaco

Directors:

Disclosure
Carman L. Gannotti

Office of Automation
Richard Lehman

Office of Financial Management Operations Research
William Roth

Examination Programs
Larry E. Burkey

Examination Quality & Support
James J. Feehan, Jr.

Information Reporting Program
John F. Devlin

Office of Strategic Business Planning & Analysis
Linda E. Stiff

INTERNATIONAL

Assistant Commissioner
Regina M. Deanehan

Deputy Assistant Commissioner
Donald L. Houck

Directors:

International Programs
Stanley Novack

Resources Management
Gene Porter

Tax Administration Advisory Services
Socorro Velazquez

Taxpayer Service & Compliance
Stanley Beesley

RETURNS PROCESSING

Assistant Commissioner
Judy K. Van Alfen

Deputy Assistant Commissioner
Michael S. Bigelow

Directors:

Returns Processing & Accounting
Robert J. Carver

Statistics of Income
Frederick J. Scheuren

Office Directors:

Integrated Management Systems
Gary L. Brandt

Management Operations
Edward J. Martin

Electronic Filing Systems Program Manager
Christean B. Outlaw

TAXPAYER SERVICES

Assistant Commissioner
Phil G. Brand

Directors:

Taxpayer Service
John J. Dunne

Tax Forms & Publications
Arthur Altman

Chief Information Officer
Henry H. Philcox

INFORMATION SYSTEMS MANAGEMENT

Assistant Commissioner
Walter H. Hutton, Jr.

Deputy Assistant Commissioner
Bruce L. Pitt

Directors:

Compliance Systems
Donald E. Curtis

Detroit Computing Center
Detroit, MI
Ronald W. Kirby

Martinsburg Computing Center
Martinsburg, WV
Gerald A. Rabe

Quality Assurance
Edward J. Curvey

Systems Management
David L. Gaugler

Tax Systems
Edmund St. Jean

Planning, Budgeting & Review
Richard J. Morgante

INFORMATION SYSTEMS DEVELOPMENT

Assistant Commissioner
Mark D. Cox

Deputy Assistant Commissioner
Christopher J. Egger

Directors:

Project Management
John R. Watson

Projects
Richard P. Oakes

Systems Acquisition
Renee O. Shaw

Systems Design
Vacant

Systems Integration
Theodore F. Gonter

Telecommunications
Vacant

REGIONAL AND DISTRICT OFFICERS

CENTRAL REGION

Regional Commissioner
Leon Moore

Assistant Regional Commissioners:

Collection
Charles O. Carley

Criminal Investigation
Ted F. Brown

Data Processing
Henry O. Lamar, Jr.

Examination
Paul C. Lally

Resources Management
Jon R. Swan

District Directors:

Cincinnati, OH
Don H. Williams (Acting)

Cleveland, OH
Jack P. Chivatero

Detroit, MI
John O. Hummel

Indianapolis, IN
William M. Jacobs

Louisville, KY
William E. Palzkill

Parkersburg, WV
Jack L. Schroeder

Director, Cincinnati Service Center
Frederic P. Williams

MID-ATLANTIC REGION

Regional Commissioner
Charles H. Brennan

Assistant Regional Commissioners:

Collection
Leroy C. Gay

Criminal Investigation
Thomas A. Wise

Data Processing
Deborah S. Decker

Examination
Richard L. McCleary

Resources Management
John E. Binnion II

District Directors:

Baltimore, MD
Herma J. Hightower

Newark, NJ
John J. Jennings

Philadelphia, PA
Gary H. Matthews

Pittsburgh, PA
George A. O'Hanlon

Richmond, VA
Jack G. Petrie

Wilmington, DE
Charles O. Guy

Director, Philadelphia Service Center
Joseph H. Cloonan

MIDWEST REGION

Regional Commissioner
Elmer W. Kletke

Assistant Regional Commissioners:

Collection
Allen G. Woodhouse

Criminal Investigation
Donald K. Vogel

Data Processing
Ladd Ellis, Jr.

Examination
Alvin J. Freeman, Jr.

Resources Management
Jack E. Shank

District Directors:

Aberdeen, SD
David M. Reizes

Chicago, IL
Richard S. Wintrode, Jr.

Des Moines, IA
Curtis S. Jenkins

Fargo, ND
Audrey A. Saari

Helena, MT
Arnold D. Wiley

Milwaukee, WI
John T. Ader

Omaha, NE
James A. Grant

St. Louis, MO
Ralph F. Shilling

St. Paul, MN
C. Dudley Switzer

Springfield, IL
Daniel L. Black, Jr.

Director, Kansas City Service Center
Everett Loury

NORTH ATLANTIC REGION

Regional Commissioner
Cornelius J. Coleman

Assistant Regional Commissioners:

Collection
Eugene P. Pfeiffer

Criminal Investigation
Michael D. Orth

Data Processing
Theodore L. Todesco

Examination
Louis E. Carlow

Resources Management
Arlene G. Kay

District Directors:

Albany, NY
Jean K. Pope

Augusta, ME
Richard E. Simko

Boston, MA
Gerald R. Esposito

Brooklyn, NY
Eugene D. Alexander

Buffalo, NY
Donald Mitgang

Burlington, VT
Stephen L. Daige

Hartford, CT
James E. Quinn

Manhattan, NY
Robert E. Mirsberger

Portsmouth, NH
Paul M. Harrington

Providence, RI
Malcolm A. Liebermann

Director, Andover Service Center
Thomas M. Quinn

Director, Brookhaven Service Center
Bobby G. Hughes

SOUTHEAST REGION

Regional Commissioner
Michael P. Dolan

Assistant Regional Commissioners:

Collection
Charles G. Hoyle

Criminal Investigation
Randall D. Vaughn

Data Processing
Vacant

Examination
Guerry G. Notte

Resources Management
Nelson Al Brooke

District Directors:

Atlanta, GA
Paul D. Williams

Birmingham, AL
Philip J. Sullivan

Columbia, SC
Donald L. Breihan

Ft. Lauderdale, FL
Merlin W. Heye

Greensboro, NC
J. Robert Starkey

Jackson, MS
Robert B. Douthitt

Jacksonville, FL
James J. Ryan

Little Rock, AR
Lee R. Monks

Nashville, TN
Glenn Cagle

New Orleans, LA
John C. Wendorff

Director, Atlanta Service Center
Michael R. Allen

Director, Memphis Service Center
Richard W. Marsh

SOUTHWEST REGION

Regional Commissioner
Richard C. Voskuil

Assistant Regional Commissioners:

Collection
Jack L. Miller

Criminal Investigation
Brian (Tim) Wellesley

Data Processing
Stephen J. Stalcup

Examination
James R. Kopidlansky

Resources Management
James A. Lindsey

District Directors:

Alburquerque, NM
Herbert J. Huff

Austin, TX
Richard R. Orosco

Cheyenne, WY
Conrad L. Clapper

Dallas, TX
Gary O. Booth

Denver, CO
Gerald F. Swanson

Houston, TX
Arturo A. Jacobs

Oklahoma City, OK
Kenneth J. Sawyer

Phoenix, AZ
Prescott A. Berry

Salt Lake City, UT
Carol M. Fay

Wichita, KS
Bruce R. Thomas

Director, Austin Compliance Center
Robert D. Ah Nee

Director, Austin Service Center
Charlie J. Peoples

Director, Ogden Service Center
Robert E. Wenzel

WESTERN REGION

Regional Commissioner
Thomas P. Coleman

Assistant Regional Commissioners:

Collection
Steven E. Taylor

Criminal Investigation
Paul M. Miyahara

Data Processing
J. Paul Beene

Examination
Wayne R. Thomas

Resources Management
Ludwig G. Kuttner

District Directors:

Anchorage, AK
Robert W. Brock

Boise, ID
Jack B. Cheskaty

Honolulu, HI
Billy J. Brown

Laguna Niguel, CA
Jesse A. Cota

Los Angeles, CA
Michael J. Quinn

Portland, OR
Carolyn K. Leonard

Las Vegas, NV
Robert E. Withers

Sacramento, CA
Raymond A. Spillman

San Francisco, CA
Francis S. Miceli

San Jose, CA
Calvin E. Esselstrom

Seattle, WA
Ann Brown

Director, Fresno Service Center
Theron C. Polivka

PRINCIPAL OFFICIALS OF INSPECTION

National Office Chief Inspector
Teddy R. Kern

Deputy Chief Inspector
Kenneth A. Thompson

Director, Internal Audit Division
Gary D. Bell

Director, Internal Security Division
Douglas C. Crouch

CENTRAL REGION

Regional Inspector
John A. Gibson

Assistant Regional Inspector
Internal Audit
Edward L. Ball

Assistant Regional Inspector
Internal Security
Harold J. Michaels

MID-ATLANTIC REGION

Regional Inspector
Walter D. Duvall

Assistant Regional Inspector
Internal Audit
Mary V. Baker

Assistant Regional Inspector
Internal Security
William F. Gill

MIDWEST REGION

Regional Inspector
Ronald J. Lambert

Assistant Regional Inspector
Internal Audit
Harry B. Odom

Assistant Regional Inspector
Internal Security
Philip Newsome

NORTH ATLANTIC REGION

Regional Inspector
Joseph F. Reinbold

Assistant Regional Inspector
Internal Audit
Kerry R. Kilpatrick

Assistant Regional Inspector
Internal Security
Joseph Lamonica

SOUTHEAST REGION

Regional Inspector
Billy B. Morrison

Assistant Regional Inspector
Internal Audit
Lawrence A. Grant

Assistant Regional Inspector
Internal Security
Michael J. Bik

SOUTHWEST REGION

Regional Inspector
E. Derle Rudd

Assistant Regional Inspector
Internal Audit
Emmette Walker

Assistant Regional Inspector
Internal Security
John H. Dietz

WESTERN REGION

Regional Inspector
Aldwyn K. Hyatt

Assistant Regional Inspector
Internal Audit
Walter Arrison

Assistant Regional Inspector
Internal Security
Kenneth Davidson

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
Clarance M. Charest/1927
E. Barrett Prettyman/1933
Robert H. Jackson/1934
Morrison Shaforth/1936
John P. Wenchel/1937
Charles Oliphant/1947
Charles W. Davis/1952
Daniel A. Taylor/1953
John Potts Barnes/1955
Nelson P. Rose/1957
Arch M. Cantrall/1958
Hart H. Spiegel/1959
Crane C. Hauser/1961
Sheldon S. Cohen/1964
Mitchell Rogovin/1965
Lester R. Uretz/1966
K. Martin Worthy/1969
Lee H. Henkel, Jr./1972
Meade Whitaker/1973
Stuart E. Seigel/1977
N. Jerold Cohen/1979
Kenneth W. Gideon/1981
Fred T. Goldberg, Jr./1984
William F. Nelson/1986
Abraham N. M. Shashy, Jr./1990

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

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

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

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

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

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

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

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

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

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

Leon G. Wigrizer
April 16 to June 23, 1977

Lester Stein
June 1 to Nov. 16, 1979

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

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

Joel Gerber
May 28, 1983 to March 17, 1984

V. Jean Owens
March 14 to July 27, 1986

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

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 Internal Revenue. Since 1934, he has operated under the title of Chief Counsel.

PRINCIPAL OFFICERS OF THE IRS OFFICE OF CHIEF COUNSEL

as of September 30, 1991

NATIONAL OFFICE

Chief Counsel
Abraham N. M. Shashy, Jr.

Deputy Chief Counsel
David L. Jordan

Counsel to the Chief Counsel
Vacant

Special Counsel to the Chief Counsel
Sarah A. Hall
Mary L. Harmon
Charles T. Plambeck

National Director of Appeals
James J. Casimir

Deputy National Director of Appeals
Donald E. Bergherm

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

Deputy Associate Chief Counsel (Finance and Management)
Kenneth A. Little

Special Assistant to the Associate Chief Counsel (Finance and Management)
Hardi L. Jones

Assistant Chief Counsel (General Legal Services)
Mark Kaizen (Acting)

Associate Chief Counsel (International)
Robert E. Culbertson (Acting)

Deputy Associate Chief Counsel (International)
Charles S. Triplett

Assistant Chief Counsel (International)
John T. Lyons

Associate Chief Counsel (Litigation)
James J. Keightley

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Peter V. Filpi

General Litigation
Arnold E. Kaufman

Tax Litigation
Marlene Gross

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Kenneth E. Kempson

Senior Technical Adviser
Vacant

Assistants Chief Counsel (Technical)

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James J. McGovern

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James F. Malloy

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Appeals- Christine Havels

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Appeals- Steven D. Herscovitz

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Appeals- Elaine C. Wedgeworth

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Appeals- Dwight M. Sumner

Houston, TX
Counsel- Harold Friedman
Appeals-William C. Reitan

Oklahoma City, OK
Counsel- Michael J. O'Brien
Appeals- Brian W. Haley

Phoenix, AZ
Counsel- David W. Otto
*Appeals-*Darrell P. Ladmirault

Salt Lake City, UT
Counsel- Marion K. Mortensen
Appeals- Robert B. Stipek

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Regional Director of Appeals
Donato Cantalupo

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Perry T. Foster

Deputy Regional Counsel (Tax Litigation)
Peter D. Bakutes

Assistant Regional Counsel (General Legal Services)
Albert H. Larson III

Assistant Regional Counsel (Large Case)
Robert E. Casey

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Boise, ID
Counsel- Blake W. Ferguson

Honolulu, HI
Counsel- William A. Sims

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Counsel- Harry M. Asch
Appeals- Raymond E. Gump

Las Vegas, NV
Counsel- Vacant
Appeals- Harold Ward

Los Angeles, CA
Counsel- Joseph O. Greaves
Appeals- Christian G. Beck (Acting)

Portland, OR
Counsel- Wayne R. Appleman
Appeals- George F. Kaufer

Sacramento, CA
Counsel- Steven J. Mopsick
Appeals- Oris McMillian

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Counsel- Valerie Liu
Appeals- Charles E. Mason

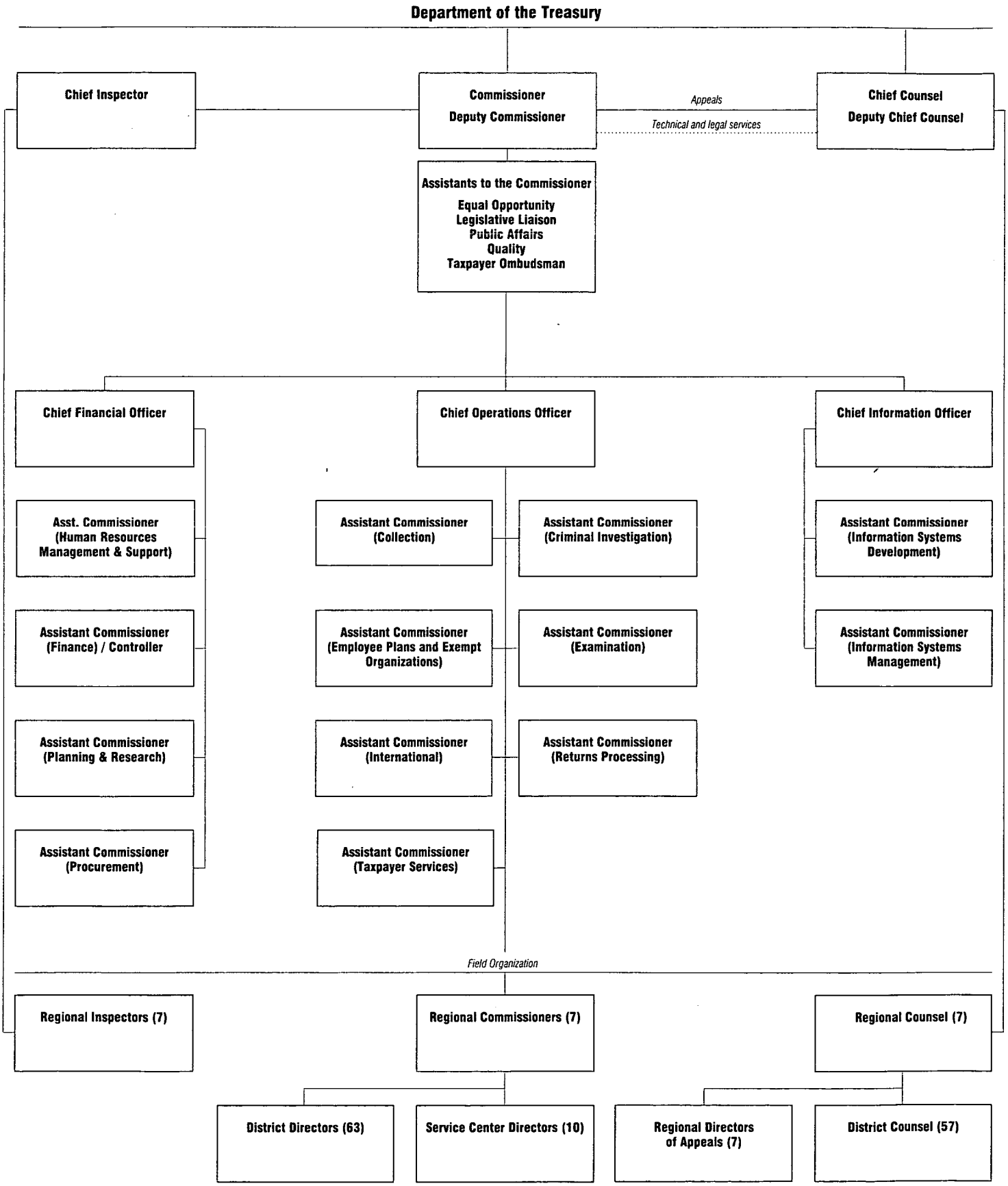
San Francisco, CA
Counsel- J. Richard Murphy, Jr.
Appeals- James M. Elliott

San Jose, CA
Counsel- Catherine Lau
Appeals- Jackson S. Kohagura

Seattle, WA
Counsel- James W. Clark
Appeals- Jerald M. Peterson

Thousand Oaks, CA
Counsel- James A. Nelson

IRS Organization Chart



IRS Map

Midwest Region

WISCONSIN	
Milwaukee	◆○
ILLINOIS	
Chicago	▲◆○□◇
Springfield	◆○
MINNESOTA	
St. Paul	◆○
IOWA	
Des Moines	◆○
MISSOURI	
St. Louis	◆○
Kansas City	●○
NORTH DAKOTA	
Fargo	◆
SOUTH DAKOTA	
Aberdeen	◆
NEBRASKA	
Omaha	◆○
MONTANA	
Helena	◆○

Central Region

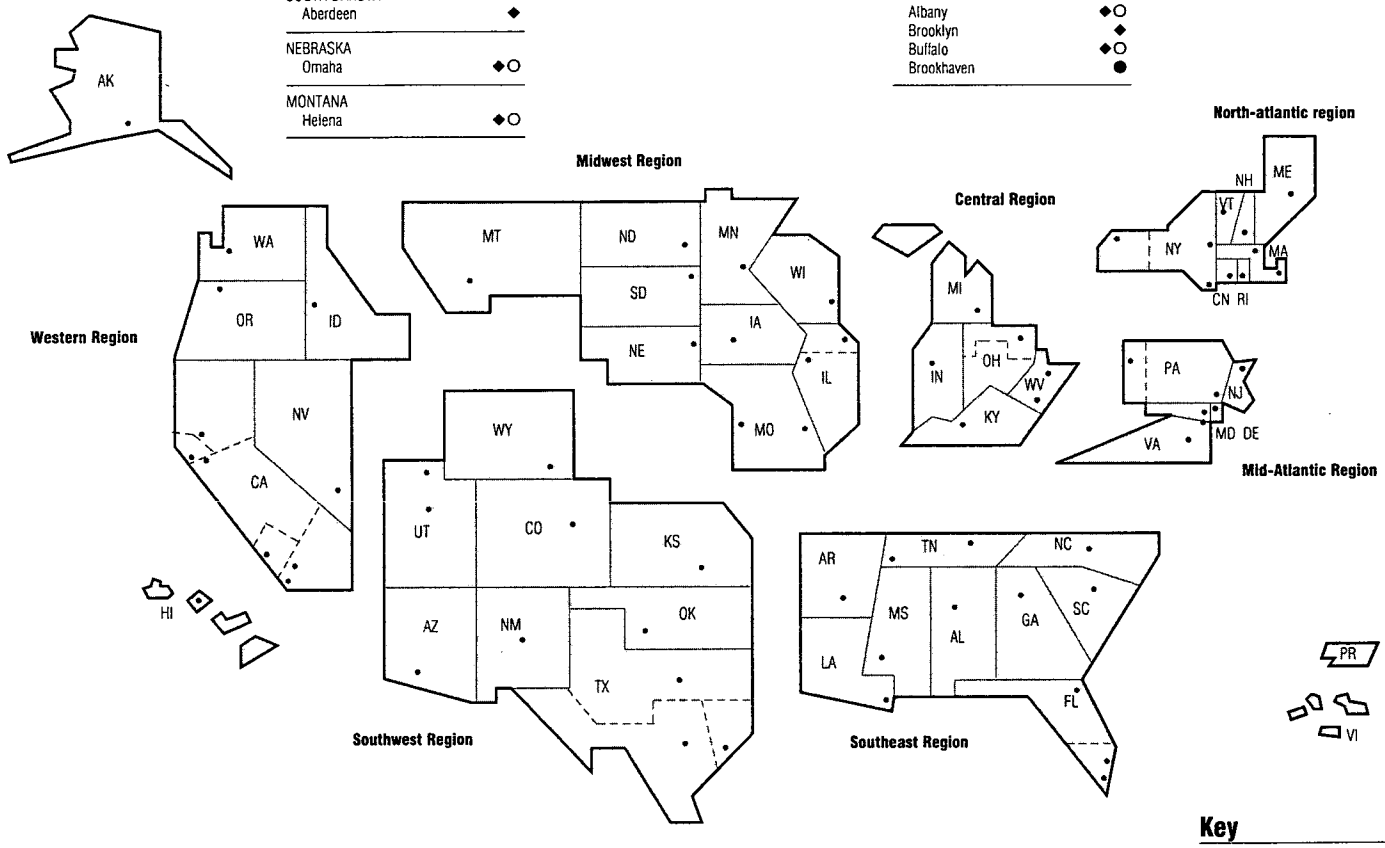
MICHIGAN	
Detroit	◆✖○
OHIO	
Northern District	
Cleveland	◆○
Southern District	
Cincinnati	●▲◆○□◇
WEST VIRGINIA	
Martinsburg	▣
Parkersburg	◆
KENTUCKY	
Louisville	◆○
INDIANA	
Indianapolis	◆○

North Atlantic Region

MAINE	
Augusta	◆
VERMONT	
Burlington	◆
NEW HAMPSHIRE	
Portsmouth	◆
MASSACHUSETTES	
Andover	●
Boston	◆○
RHODE ISLAND	
Providence	◆
CONNECTICUT	
Hartford	◆○
NEW YORK	
Manhattan	▲◆○□◇
Albany	◆○
Brooklyn	◆
Buffalo	◆○
Brookhaven	●

Mid Atlantic Region

PENSYLVANIA	
Eastern District	
Philadelphia	●▲◆○□◇
Western District	
Pittsburgh	◆○
NEW JERSEY	
Newark	◆○
DELAWARE	
Wilmington	◆
MARYLAND	
Baltimore	◆○
DISTRICT OF COLUMBIA	
(National Office)	★△○
VIRGINIA	
Richmond	◆○



Western Region

WASHINGTON	
Seattle	◆○
OREGON	
Portland	◆○
IDAHO	
Boise	◆○
NEVADA	
Las Vegas	◆○
CALIFORNIA	
Northern District	
Sacramento	◆○
San Francisco District	
San Francisco	▲◆○□◇
Central District	
Fresno	●
San Jose	◆○
Los Angeles District	
Los Angeles	◆○
Southern District	
Laguna Niguel	◆○
San Diego	○
ALASKA	
Anchorage	◆○
HAWAII	
Honolulu	◆○

Southwest Region

KANSAS	
Wichita	◆
OKLAHOMA	
Oklahoma City	◆○
TEXAS	
Nortern District	
Dallas	▲◆□◇
Eastern District	
Houston	◆○
Western District	
Austin	◆●⊠○
NEW MEXICO	
Albuquerque	◆○
COLORADO	
Denver	◆○
WYOMING	
Cheyenne	◆
UTAH	
Salt Lake City	◆○
Ogden	●
ARIZONA	
Phoenix	◆○

Southeast Region

NORTH CAROLINA	
Greensboro	◆○
SOUTH CAROLINA	
Columbia	◆
GEORGIA	
Atlanta	▲◆●○□◇
FLORIDA	
Northern District	
Jacksonville	◆○
Southern District	
Ft. Lauderdale	◆
Miami	○
TENNESSEE	
Nashville	◆○
Memphis	●
ALABAMA	
Birmingham	◆○
MISSISSIPPI	
Jackson	◆
ARKANSAS	
Little Rock	◆
LOUISIANA	
New Orleans	◆○

Key

IRS Regions, Districts and Service Centers

Commissioner / National Office, Washington, DC	★
Regional Commissioner	▲
District Director	◆
Service Center	●
Martinsburg Computing Center, WV	▣
Detroit Computing Center, MI	✖
Austin Compliance Center	⊠

Chief Counsel Regional and District Offices

Chief Counsel National Office, Washington, DC	△
Regional Counsel	□
District Counsel	○
Regional Director of Appeals	◇